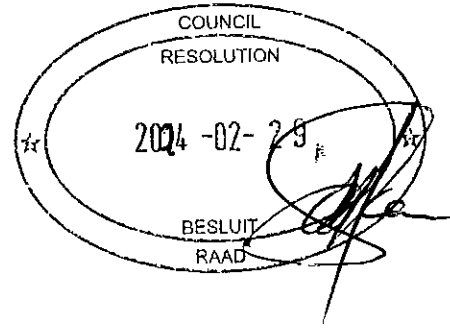


Reference no. 81852/1
Gareth Mnisi (8100)
COUNCIL: 29 February 2024



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12. **GROUP FINANCIAL SERVICES DEPARTMENT
PROPOSED 2023/24 ADJUSTMENTS BUDGET
(From the Mayoral Committee: 21 February 2024)**

1. **PURPOSE**

The purpose of the report is to obtain approval for adjustments to the 2023/24 Medium-term Revenue and Expenditure Framework (MTREF) in terms of Section 28 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

2. **STRATEGIC PRIORITIES**

- Provide stringent financial management and oversight.

3. **BACKGROUND**

The 2023/24 MTREF was approved on 31 May 2023 in accordance with Section 24(1) of the MFMA.

In terms of Section 28 of the MFMA, a municipality may revise an approved annual budget through an adjustment budget. Municipal Budget and Reporting Regulations (MBRR) 23(1) and (2) state that an adjustment budget may be tabled at the municipal council, any time after the mid-term budget and performance assessment, but not later than February of the current year. It further states that only one adjustment budget may be tabled, except when additional revenues are allocated from the national and provincial adjustment budgets.

Section 28(2) of the MFMA provides guidelines on when an adjustment budget can be prepared and Subsections (2)(b) to (g) stipulate the limitations as to timing or frequency.

The guidelines are as follows:

- (1) *A municipality may revise an approved budget through an adjustments budget.*
- (2) *An adjustments budget –*
 - (a) *must adjust the revenue and expenditure estimate downwards if there is material under-collection of revenue during the current year;*
 - (b) *may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;*
 - (c) *may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;*

- (d) *may authorise the utilisation of projected savings in one vote towards spending under another vote;*
- (e) *may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current financial year was approved by the council;*
- (f) *may correct any errors in the annual budget; and*
- (g) *may provide for any other expenditure within a prescribed framework.*

4. MID-TERM FINANCIAL ASSESSMENT

Section 72 of the MFMA stipulates that the accounting officer must, by 25 January, assess the performance of the municipality during the first half of the financial year and, as part of the review, make recommendations as to whether an adjustment budget is necessary, and recommend revised projections for revenue and expenditure to the extent that it may be necessary.

The following table summarises the financial performance as at 31 December 2023:

Table 1: Financial performance

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 DECEMBER 2023					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	44,704,931	22,223,270	24,213,086	(1,989,816)	-8%
Total Expenditure	44,617,378	18,869,376	23,488,047	(4,618,672)	-20%
Surplus /Deficit	87,553	3,353,894	725,039		

Operating revenue

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R2 billion against the year-to-date (YTD) budget for the period ended 31 December 2023. Based on the mid-term review there is a need to adjust some of the revenue items downward as part of the adjustment budget.

Operating expenditure

The mid-term results on operating expenditure amount to R18,9 billion against the YTD budget of R23,5 billion, resulting in underspending of R4,6 billion. The variance on the expenditure was mainly on Employee-related costs, Finance Charges, Bulk Electricity and Contracted Services. Processing of some of the expenditure items were delayed due to the implementation of the new system.

Capital expenditure

The total original capital budget amounts to R2,3 billion. The expenditure for the period, including that of the municipal entities, amounts to R397 million, representing 16,9% of the total original capital budget.

Cash position

The City's cash and short-term investments as at 31 December 2023 amounted to R2,2 billion.

The low cost coverage ratio of 0.78 signals that the City's cash resources is insufficient to cover short-term obligations and fixed monthly operating expenditure in terms of the norm. It is therefore critical that the City continue to intensify its initiatives to improve revenue.

Based on the mid-year financial performance as discussed above, the adjustment budget is necessary mainly for the following:

- To address the impending shortfall on revenue items as proper assessments must be made on whether the revenue targets will be met and, if not, the revenue must be adjusted downwards;
- To address possible overspending on certain line items;
- To appropriate rolled over grants that were approved during the financial year;
- To appropriate additional grant funding that has been gazetted;
- To adjust expenditure in line with anticipated revenue to be realised; and
- To adjust grant funded projects in line with the revised gazette received from the National Treasury and the Provincial Treasury.

5. 2023/24 ADJUSTMENT BUDGET PROCESS AND RELATED ISSUES

5.1 BUDGET PROCESS AND GUIDELINES

The 2023/24 Adjustment Budget Circular 3, dated 13 December 2023, outlined the following principles:

(a) Considering the current financial position

- No additional funding requests will be considered; however, departments will have an opportunity to reprioritise funds within their own budgets to cover any anticipated shortfalls.
- With the implementation of the 2023/24 budget and in response to the City's funding plan, departments are required to demonstrate how they will ensure service delivery takes place within the rebased allocations and to ensure that expenditure is within the limit of the approved budget.
- Departments must assist the City to manage liquidity by limiting the use of contractors and maximise the use of internal teams to perform most of their operational activities, including maintenance work, until the financial position of the City improves.
- Departments must conduct their expenditure performance analysis for the first 6 months of the year and declare any possible savings on opex and capex.
- Unspent funding that has not been committed for other purposes can be reprioritised within a department and between departments.

- **Any expenditure incurred or contract entered into without a budget will be regarded as unauthorised expenditure and departmental heads will be held personally liable in line with Section 32 of the MFMA.**
- Any proposed adjustments to the revenue must be submitted to the Budget Office Division and departments must provide evidence and/or motivation for the anticipated additional revenue. A downward adjustment in revenue must be accompanied by a downward adjustment in expenditure.
- Departments must revise their periodic planning to align their anticipated expenditure projections for the remainder of the financial year and to avoid budget exceeded errors and requests for ad hoc releases due to the implementation of the Funds Management Module. Quarterly budget releases will be in line with the submitted periodic planning.

The following adjustments will be allowed during the adjustment budget process:

- (a) Additional grants to be received from an external source
 - (i) Roll-overs and additional grant funding must be accompanied by proof of confirmation from the relevant transferring department or institution
 - (ii) Appropriation of funding from national and/or provincial government departments must be accompanied by acceptable documentation as per the Municipal Budget and Reporting Regulations (MBRR)
- (b) Reprioritisation of funds
 - (i) Unspent funding that has not been committed for other purposes can be reprioritised within a department and between departments; and
 - (ii) Identified savings in one vote may be used towards spending under another vote through the Budget Office Division.

Re-alignment of material over- and underspending in terms of the Personnel Cost Plan will be addressed by reprioritising within each department's allocation. Potential savings in this group of expenditure will be reprioritised by the Budget Office Division to areas that indicate potential shortfalls.

5.2 MID-YEAR PERFORMANCE ENGAGEMENT

The National Treasury mid-year performance engagement with the City will be held on 22 and 23 February 2024. The purpose of the engagement is to assess the performance of the City as required in terms of Section 72 of the MFMA and to engage on the proposed adjustment budget.

The National Treasury raised concerns regarding the financial status of the City and the unfunded status of the budget. Where an unfunded budget is adopted, a funding plan is required to show how the municipality intends moving progressively out of the unfunded state to a funded state.

It is important to note that to get out of an unfunded state the City must reduce its levels of spending by R4 billion or generate additional revenue.

6. DISCUSSION OF THE PROPOSED 2023/24 ADJUSTMENTS BUDGET

6.1 SUMMARY OF THE PROPOSED 2023/24 OPERATING ADJUSTMENTS BUDGET

The following table summarises the outcome of the 2023/24 Adjustments Budget:

Table 2: Consolidated summary of the 2023/24 adjustments budget

Description	Original Budget 2023/24	Adjusted Budget 2023/24	Movements	% Increase/ Decrease
Total Revenue	44,704,930,617	45,094,494,946	389,564,329	1%
Total Expenditure	44,617,377,944	45,067,678,346	450,300,402	1%
Surplus/(Deficit) excluding capital transfers	87,552,672	26,816,599	(60,736,073)	-69%
Transfers recognised - Capital	2,010,940,432	1,763,717,892	(247,222,540)	-
(Surplus)/Deficit before Taxation	2,098,493,104	1,790,534,491	(307,958,612)	-15%
Taxation	529,440	529,440	-	-
(Surplus)/Deficit for the year	2,097,963,663	1,790,005,051	(307,958,612)	-15%

The total operating revenue (excluding capital transfers and contributions) increased by R389,6 million, mainly on interest earned from receivables.

The total operating expenditure increased by R450,3 million.

Revenue by source

The following table reflects the consolidated approved 2023/24 budget, the proposed adjustment budget and the adjustment budget movements:

Table 3: Revenue by source

Description	Original Budget 2023/24	Adjusted Budget 2023/24	Movements	% Increase/ Decrease
Revenue				
Exchange Revenue				
Service charges - Electricity	16,642,469,446	16,448,583,290	(193,886,157)	-1%
Service charges - Water	5,698,206,911	5,598,206,911	(100,000,000)	-2%
Service charges - Waste Water Management	1,714,500,758	1,814,500,758	100,000,000	6%
Service charges - Waste Management	1,810,369,540	1,910,381,186	100,011,646	6%
Sale of Goods and Rendering of Services	450,837,722	516,183,528	65,345,807	
Interest earned from Receivables	558,059,313	857,636,430	299,577,117	54%
Interest earned from Current and Non Current Assets	55,048,244	58,369,545	3,321,301	6%
Rental from Fixed Assets	203,699,543	162,812,814	(40,886,730)	-20%
Licences and permits	43,618,849	39,399,645	(4,219,204)	-10%
Operational Revenue	510,149,365	544,388,278	34,238,913	7%
Non-Exchange Revenue				
Property rates	9,627,155,940	9,627,155,940	-	0%
Fines, penalties and forfeits	292,018,955	292,024,099	5,144	0%
Transfers and subsidies - Operational	5,112,619,852	5,038,676,344	(73,943,508)	-1%
Interest	357,835,179	557,835,179	200,000,000	
Fuel Levy	1,628,341,000	1,628,341,000	-	0%
Total Revenue (excluding Capital Transfers and Contributions)	44,704,930,617	45,094,494,946	389,564,329	1%

The above table indicates a total operating revenue (excluding capital transfers and contributions) of R45,1 billion for the 2023/24 adjustment budget, an increase of R389,6 million from the original budget. The following revenue sources were adjusted:

- Service charges: electricity was adjusted downward by R193,8 million due to an unfavourable performance as at mid-year. The under recovery is partly due to a decline in consumption and impact of load shedding;
- Service charges: waste management was adjusted upwards by R100 million due to favourable performance on solid waste removal fees;
- Service charges: water was adjusted downwards by R100 million, mainly on water fees owing to an unfavourable revenue result for the first half of the financial year;
- Service charges: sanitation fees increased by R100 million due to a favourable performance on sanitation fees and cross-border sewerage as at mid-year.
- Rental of facilities income was adjusted downwards by R40,8 million mainly due to rental stock that was not fully tenanted by Housing Company Tshwane;
- Fines, licences and permits revenue was adjusted in line with mid-year performance; and
- Interest on receivables and property rate was adjusted upwards by R500 million in line with mid-year performance.

Operating Grants

Grant funding appropriated in the 2023/24 adjustment budget is as follows:

(a) National grants

National grants were decreased by R41,6 million on the following grants:

- Urban Settlements Development Grant was reduced by R3,3 million;
- Expanded Public Works Programme Incentive was reduced by R922 000;
- Programme and Project Preparation Support Grant was reduced by R15 million;
- Energy Efficiency and Demand Side Management was reduced by R500 000;
- Neighbourhood Development Partnership Grant (PEP) was reduced by R7,8 million;
- Public Transport Network Grant was reduced by R11 million; and
- Informal Settlements Upgrading Partnership Grant was reduced by R3 million.

(b) Provincial grants

Provincial grants were decreased by R57,4 million on the following grants

- The total allocation of R57,4 million TRT Bus Operating Subsidy for the 2023/24 financial year was removed from the budget as the subsidy will be paid directly to the Bus operating company; and
- The total allocation for Human Settlement Development Grant for 2023/24 financial year was reduced by province.

Approved roll-overs amounting to R12,1 million were included as follows:

- Human Settlements Development Grant: An approved roll-over of R11,7 million has been allocated for housing top structures; and
- Community Libraries: Approved roll-over funds amounting to R365 217 have been granted for the repairs and maintenance.

All grants received should be spent according to the grant conditions as stated in the grant agreements and the Division of Revenue Act.

6.1.1 Expenditure by type

The following table reflects the consolidated approved 2023/24 budget, the proposed adjustment budget and the adjustment budget movements:

Table 4: Expenditure by type

Description	Original Budget 2023/24	Adjusted Budget 2023/24	Movements	% Increase/ Decrease
Revenue				
Expenditure				
Employee related costs	12,640,899,388	12,614,038,351	(26,861,037)	0%
Remuneration of councillors	153,862,988	154,004,586	141,598	0%
Bulk purchases - Electricity	14,377,613,342	14,009,613,342	(368,000,000)	-3%
Inventory Consumed	4,428,174,121	4,321,772,461	(106,401,661)	-2%
<i>Materials - Parent</i>	594,597,274	605,495,614	10,898,339	
<i>Materials - Entity</i>	6,208,128	6,208,128	-	
<i>Bulk Water</i>	3,827,368,719	3,710,068,719	(117,300,000)	
Debt impairment	3,073,620,705	3,073,620,705	-	0%
Depreciation amortisation	2,911,920,542	2,913,063,445	1,142,904	0%
Interest (Finance Cost)	1,498,589,023	1,714,824,735	216,235,711	14%
Contracted services	3,776,938,849	4,409,882,237	632,943,388	17%
Transfers and subsidies	9,683,002	9,433,002	(250,000)	-3%
Irrecoverable debts written off	1,563,391	8,598,969	7,035,578	
Operational Costs	1,744,464,182	1,838,778,104	94,313,922	5%
Loss on Disposal of PPE	48,411	48,411	-	0%
Total Expenditure	44,617,377,944	45,067,678,347	450,300,403	1%
Surplus/(Deficit)	87,552,672	26,816,599	(60,736,073)	-69%

The following adjustments were made to the operating expenditure:

Reprioritisations were processed on employee-related costs within and between votes to close expenditure shortfalls mainly on Personnel Cost Plan items. The saving of R26,9 million was reprioritised to critical expenditure items in other expenditure groups.

Bulk purchases decreased by R368 million due to a decline in demand of 3,8% when comparing the kWh units purchased for 2022/23 and 2023/24 financial year (for the same period). The underlying root cause of the decline in demand can be attributed to factors such as load shedding and embedded energy generation.

Inventory consumed decreased by R106,4 million due to the implementation of identified savings, mainly on bulk water purchases. The savings were reallocated to other items within water and sanitation.

Finance costs increased by R216,2 million. The following allocations were made:

- Interest on overdue account (Eskom) – R352,2 million;
- Interest on VAT debt – R71,4 million; and
- Interest on overdue account (Rand Water) – R7,7 million.

The above allocations were partly funded from savings of R220 million identified on interest on loans.

Contracted services increased by R632,9 million mainly on the following items:

- Housing top structures – R11,7 million (grant);
- Water tankers (water and sanitation) – R54 million;
- Water credit control and audit of meters (connections and disconnections) – R22 million;
- Electricity credit control (connections and disconnections) – R50 million;
- Legal costs – R55 million;
- Legal costs – labour disputes – R24 million;
- Household refuse removal – R75 million;
- Illegal dumping – R20 million;
- Urban management - R15 million;
- Watchman services – R305,6 million;
- OHS related expenditure (air conditioning, firefighting equipment and repair and maintenance of buildings) – R8,5 million; and
- Rooiwal water care (chemicals and waste-water purification) – (R25 million to be funded from DBSA grant).

General expenditure increased by R94,3 million, mainly on the following items:

- SAP support – R39,5 million;
- External audit fees – R10 million;
- 3rd party vendors (commission) – R30 million;
- Software licenses – R13 million;
- Insurance premiums – R30 million; and
- Compensation commissioner (IOD) – R5 million.

A savings of R45 million was identified on training board fees and reprioritised to other critical line items.

Inventory consumed decreased by R106,4 million mainly on bulk water purchases:

- Bulk water purchases reduced by R117, 3 million;
- Rooiwal water care (chemicals and waste-water purification was allocated R12 million; and
- Daspoort water care (chemicals) – R6 million.

The following table indicates the proposed adjustments per department:

Table 5: Summary per department (parent) (figures include internal charges)

Department	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue by Department			
City Strategy and Operational Performance	-	-	-
Communication, Marketing and Events	-	-	-
Community and Social Development Services	28,981,149	28,424,366	(556,783)
Customer Relations Management	30,101	30,101	-
Economic Development and Spatial Planning	530,556,666	584,092,876	53,536,210
Emergency Services	9,203,520	9,203,520	-
Energy and Electricity	17,300,538,120	17,165,649,481	(134,888,639)
Environment and Agriculture Management	1,917,877,008	2,017,902,008	100,025,000
Group Audit and Risk	238,010	238,010	-
Group Financial Services	15,813,288,812	16,013,288,812	200,000,000
Group Human Capital Management	14,678,539	14,678,539	-
Group Legal and Secretarial Services	47,381	47,381	-
Group Property	62,502,352	79,802,352	17,300,000
Health	95,725,055	95,225,055	(500,000)
Human Settlements	166,274,445	159,638,152	(6,636,293)
Office of the Chief Whip	-	-	-
Office of the City Manager	62,000,000	47,000,000	(15,000,000)
Office of the Executive Mayor	-	-	-
Office of the Speaker	-	-	-
Regional Operations and Coordination	40,968,672	40,968,672	-
Roads and Transport	956,951,955	903,501,523	(53,450,432)
Shared Services	-	-	-
Tshwane Metro Police	302,289,267	309,689,267	7,400,000
Water and Sanitation	8,150,578,248	8,416,078,248	265,500,000
Total Revenue (excluding capital transfers)	45,452,729,299	45,885,458,362	432,729,063
Expenditure by Department			
City Strategy and Operational Performance	59,678,070	60,078,070	400,000
Communication, Marketing and Events	84,642,684	84,642,684	-
Community and Social Development Services	532,648,033	532,091,250	(556,783)
Customer Relations Management	275,662,880	275,662,880	(0)
Economic Development and Spatial Planning	857,282,852	865,322,083	8,039,231
Emergency Services	1,067,669,086	1,068,376,867	707,781
Energy and Electricity	16,457,109,341	16,520,835,746	63,726,405
Environment and Agriculture Management	2,028,988,522	2,123,988,522	95,000,000
Group Audit and Risk	140,490,741	153,035,440	12,544,699
Group Financial Services	4,571,647,232	4,482,672,080	(88,975,152)
Group Human Capital Management	575,096,376	499,493,410	(75,602,966)
Group Legal and Secretarial Services	157,316,553	216,816,553	59,500,000
Group Property	974,327,189	986,327,189	12,000,000
Health	529,497,206	530,713,754	1,216,548
Human Settlements	974,737,039	977,100,746	2,363,707
Office of the Chief Whip	180,180,913	180,352,511	171,598
Office of the City Manager	689,217,908	984,829,269	295,611,361
Office of the Executive Mayor	91,367,380	91,367,380	-
Office of the Speaker	180,190,146	180,590,146	400,000
Regional Operations and Coordination	2,708,890,404	2,737,460,404	28,570,000
Roads and Transport	2,002,922,013	1,948,221,581	(54,700,432)
Shared Services	1,220,590,656	1,285,055,586	64,464,930
Tshwane Metro Police	3,391,798,410	3,374,142,822	(17,655,588)
Water and Sanitation	5,613,754,429	5,649,829,412	36,074,983
Total Expenditure	45,365,706,066	45,809,006,387	443,300,321
Surplus/(Deficit)	87,023,233	76,451,974	(10,571,258)

7. 2023/24 CAPITAL BUDGET ADJUSTMENTS

A capital budget to the amount of R2,3 billion was approved for the 2023/24 financial year. The 2023/24 adjusted capital budget resulted in a decrease of R235,1 million. Capex grants were reduced by R247, 2 million mainly USDG, ISUPG and PTIS. Project were reprioritised to effect the reduction on grants.

Table 6: Summary of the 2023/24 adjusted capital budget per funding source

Funding Source Description	Budget 2023/24	Adjusted Budget 2023/24	Movements
Council Funding	286,746,476	298,896,476	12,150,000
Public Transport Infrastructure Systems Grant	250,575,000	171,575,000	-79,000,000
Neighbourhood Development Partnership Grant	15,465,000	23,265,000	7,800,000
Urban Settlements Development Grant	1,057,425,130	949,108,140	-108,316,990
Energy Efficiency Demand Side Management	7,500,000	2,000,000	-5,500,000
Community Library Services	12,294,000	11,903,352	-390,648
Public Contributions & Donations	50,000,000	50,000,000	
Informal Settlements Upgrading Partnership Grant	588,858,450	532,039,900	-56,818,550
Restructuring Capital Grant	78,822,852	73,826,500	-4,996,352
TOTAL	2,347,686,908	2,112,614,368	-235,072,540

The following graph illustrates the capital budget per funding source:

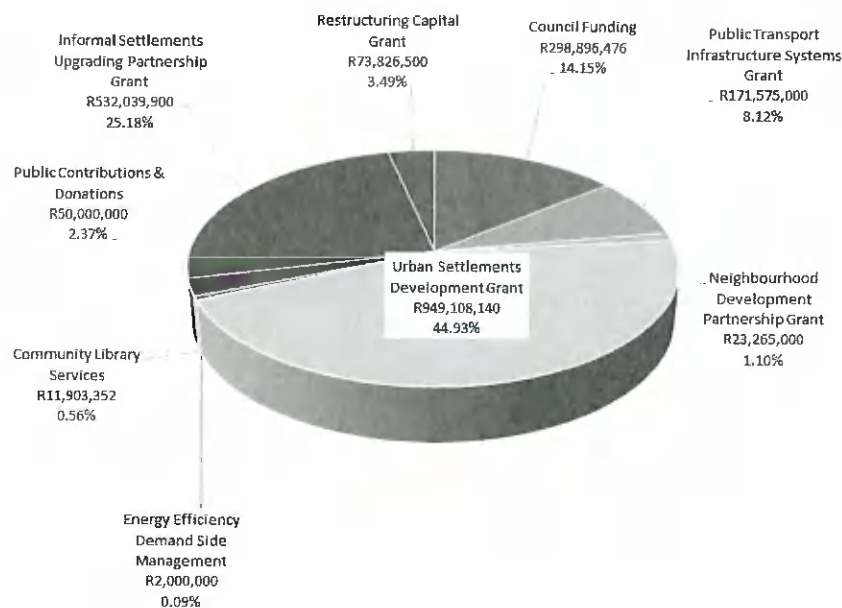


Figure 1: Adjusted capital budget per funding source

Table 7: Summary of the 2023/24 adjusted capital budget per department:

Department	Budget 2023/24	Adjusted Budget 2023/24	Movements
Office of the City Manager	2,000,000	2,400,000	400,000
Office of the Chief Operations Officer	9,465,000	9,465,000	-
Community and Social Development Services	14,294,000	15,003,352	709,352
Economic Development and Spatial Planning	6,000,000	3,500,000	-2,500,000
Tshwane Economic Development Agency	451,783	451,783	-
Energy and Electricity	629,760,962	592,354,887	-37,406,075
Environment and Agricultural Management	17,500,000	17,500,000	-
Group Financial Services	51,458,817	51,458,817	-
Group Human Capital Management	-	8,870,000	8,870,000
Group Property	25,100,000	25,100,000	-
Health	7,500,000	16,000,000	8,500,000
Human Settlements	343,625,536	271,053,206	-72,572,330
Housing Company Tshwane	82,192,852	96,076,500	13,883,648
Regional Operations and Coordination	5,365,876	15,665,876	10,300,000
Roads and Transport	433,875,000	316,275,000	-117,600,000
Shared Services	197,000,000	197,000,000	-
Water and Sanitation	522,097,082	474,439,947	-47,657,135
TOTAL	2,347,686,908	2,112,614,368	-235,072,540

The following graph illustrates the capital budget per department:

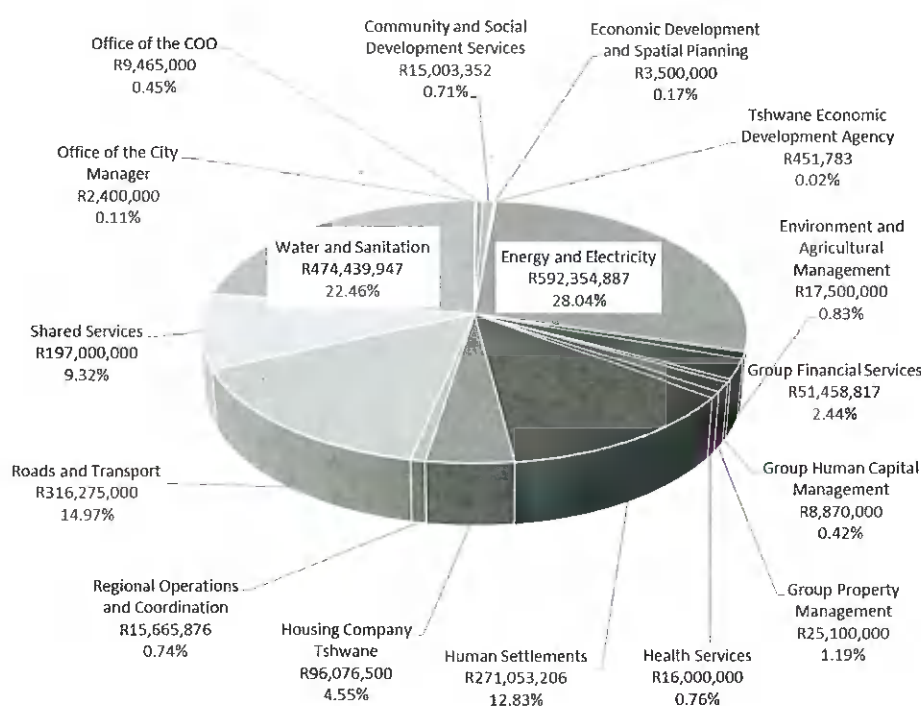


Figure 2: Adjusted capital budget per department

The detailed 2023/24 adjusted capital budget per department is contained in Annexure B and is summarised below.

The implemented capital budget cuts are mainly due to reduced grant allocations as directed by the National and Provincial Treasury.

- Community and Social Development Services: R709 352

- An additional amount of R600 000 was requested for the upgrading of Caledonian Stadium;
- An additional amount of R500 000 was requested for the upgrading of Refilwe Stadium; and
- Community Library Services was reduced by an amount of R390 648.
- Economic Development and Spatial Planning: -R2,5 million
- R2,5 million of the PEP grant was moved to the ROC for procurement of machinery and equipment.
- Energy and Electricity: -R37,4 million
 - An amount of R37,4 million was reduced from various projects funded from the Urban Settlements Development Grant, Informal Settlements Upgrading Partnership Grant, and Energy Efficiency Demand Side Management as part of the budget cuts by National Treasury.
- Group Human Capital Management: R8,7 million
 - An amount of R8,7 million was allocated to Tshwane Leadership and Management Academy for workshop equipment.
- Health Department: R8,5 million
 - An amount of R8,5 million was identified as a saving from various departments and allocated for the finalisation of the New Lusaka Clinic.
- Housing Company Tshwane: R13,9 Million
 - An additional amount of R13,9 million was allocated to Townland Project for the construction of social housing units; and
 - A reduction of R5,1 million was implemented on SHRA and other internal funded projects.
- Human Settlements Department: -R72,6 million
 - An amount of R72,6 million was reduced from various projects funded from the Urban Settlements Development Grant and Informal Settlements Upgrading Partnership Grant as part of the budget cuts by National Treasury.
- Office of the City Manager: R400 000
 - An amount of R400 000 was reprioritised from the operating budget for procuring IT equipment.
- Regional Operations and Coordination – R10,3 million
 - An amount of R10,3 million was allocated for the procurement of machinery and tools for the urban management programme.

- Roads and Transport Department: - R117,6 million
 - An amount of R79 million from Public Transport Infrastructure and Systems Grant projects was reduced as part of the budget cut from National Treasury.
 - An amount of R38,6 million was reduced from various projects funded from the Urban Settlements Development Grant and Informal Settlements Upgrading Partnership Grant as part of the budget cuts by National Treasury.
- Water and Sanitation: -R47,6 million
 - The department reviewed their projects and identified projects which will not utilize their full allocated budget and these were reduced as savings and part of the National Treasury Budget cuts.

8. MUNICIPAL ENTITIES

8.1 TSHWANE ECONOMIC DEVELOPMENT AGENCY

Table 8: Statement of financial performance: Tshwane Economic Development Agency

Description	Original Budget 2023/24	Adjusted Budget 2023/24	Increase/ (Decrease)
Exchange Revenue			
Service charges - Electricity			
Service charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency services			
Interest	762,358	762,358	-
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licence and permits			
Operational Revenue	686,752	3,886,752	3,200,000
Non-Exchange Revenue			
Property rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences or permits			
Transfer and subsidies - Operational	62,281,999	62,281,999	-
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other Gains			
Discontinued Operations			
Total Revenue (excluding capital transfers and contributions)	63,731,109	66,931,109	3,200,000
Expenditure By Type			
Employee related costs	44,162,003	44,162,003	-
Remuneration of Directors	2,686,709	3,204,709	518,000
Bulk purchases - electricity			
Inventory consumed	35,505	35,505	-
Debt impairment			
Depreciation & asset impairment	942,510	942,510	-
Interest	176,013	176,013	-
Contracted services	6,164,386	8,468,597	2,304,211
Transfers and subsidies			
Irrecoverable debts written off			
Operational costs	8,986,131	9,363,919	377,789
Losses on disposal of Assets	48,411	48,411	-
Other Losses			
Total Expenditure	63,201,668	66,401,668	3,200,000
Surplus/(Deficit)	529,440	529,441	0
Transfers and subsidies - capital (monetary allocations)			
Transfers and subsidies - capital (in-kind - all)			
Surplus/(Deficit) after capital transfers & contributions	529,440	529,441	0
Income Tax	529,440	529,440	-
Surplus/(Deficit) after income tax	0	0	0

The Tshwane Economic Development Agency's revenue and expenditure budget increased from R63,7 million to R66,9 million as follows:

- Operational revenue increased by R3, 2 million. TEDA will be hosting Tshwane Energy Summit.
- Contracted services increased by R2,3 million to cater for the Tshwane Energy Summit.
- General expenditure increased by R378 000 to cater for the Tshwane Energy Summit.

8.2 HOUSING COMPANY TSHWANE.

Table 9: Statement of financial performance: Housing Company Tshwane

Description	Original Budget 2023/24	Adjusted Budget 2023/24	Increase/(Decrease)
Exchange Revenue			
Service charges - Electricity			
Service charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency services			
Interest	117	153	36
Interest earned from Receivables	330	68	(261)
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	84,207	38,289	(45,918)
Licence and permits			
Operational Revenue	1,753	1,532	(221)
Non-Exchange Revenue			
Property rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences or permits			
Transfer and subsidies - Operational	35,520	35,520	-
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other Gains			
Discontinued Operations			
Total Revenue (excluding capital transfers and contributions)	121,926	75,562	(46,365)
Expenditure By Type			
Employee related costs	56,652	46,305	(10,347)
Remuneration of Directors	3,803	2,114	(1,688)
Bulk purchases - electricity			
Inventory consumed	6,173	6,173	-
Debt Impairment			
Depreciation & asset impairment	16,423	17,566	1,143
Interest			
Contracted services	25,189	33,541	8,352
Transfers and subsidies			
Irrecoverable debts written off	1,563	8,599	7,036
Operational costs	12,123	11,429	(695)
Losses on disposal of Assets			
Other Losses			
Total Expenditure	121,926	125,727	3,800
Surplus/(Deficit)	-	(50,165)	(50,165)
Transfers and subsidies - capital (monetary allocations)	78,823	93,827	15,004
Transfers and subsidies - capital (In-kind - all)			-
Surplus/(Deficit) after capital transfers & contributions	78,823	43,662	(35,161)
Income Tax			
Surplus/(Deficit) after Income tax	78,823	43,662	(35,161)
Share of Surplus/Deficit attributable to Joint Venture			
Share of Surplus/Deficit attributable to Minorities			
Surplus/(Deficit) attributable to municipality	78,823	43,662	(35,161)
Share of Surplus/Deficit attributable to Associate			
Intercompany/Parent subsidiary transactions			
Surplus/ (Deficit) for the year	78,823	43,662	(35,161)

Housing Company Tshwane's revenue budget decreased from R121, 9 million to R75, 5 million as follows:

- Employee related costs decreased by 18% from original budget of R56,6 million to R46,3 million due to delay in filling the vacant critical positions. The savings will be used to finance additional expenditures on contracted services i.e., outsourced security services and legal fees.

- Remuneration of Directors decreased by 44% from original budget of R3,8 million to R2,1 million due to fewer Board meetings as per the Board Calendar. Furthermore, the reduction of Non-executive Directors from 7 to 5 members
- Depreciation increased by 7% from original budget of R16,4 million to R17,6 million as provision is made for 1,200 units that will be available for use at Townlands. At the end of June 2024, 1,200 units will be transferred from Assets under construction (AUC) to Property, plant, and equipment (PPE).
- Irrecoverable debts written off increased from original budget R1,6 million to R8,6 million due to non-payment of tenants from Group Property Stock transferred to the entity in July 2023. The entity had engagements with the City's Human Resources and finance to transfer rentals deducted from City employees residing in those properties. Most of the employees have signed debit orders with the entity and others entered into agreements to reduce the outstanding balances.
- The additional R8,4 million on contracted services is allocated for security services, legal fees and repairs and maintenance for the transferred Group Property rental stock (214 units). The shortfall will be financed through savings from employee related costs.
- Operational costs decreased by R694 753 due to saving from Townlands insurance and computer expenses.

9. STATEMENT OF FINANCIAL PERFORMANCE PER DEPARTMENT

The following tables represent the 2023/24 adjustment budget for each department or vote:

Table 10: City Strategy and Organisational Performance Department

City Strategy and Organisational Performance	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	-	-	-
Expenditure			
Employee related costs	54 058 985	54 058 985	-
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	74 808	74 808	-
Debt impairment			
Depreciation amortisation	824 913	824 913	-
Interest			
Contracted services	2 779 452	2 779 452	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	1 939 912	2 339 912	400 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	59 678 070	60 078 070	400 000
Surplus/(Deficit) before Transfers recognised - Capital	(59 678 070)	(60 078 070)	(400 000)

Table 11: Communication, Marketing and Events

Communication, Marketing and Events	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	-	-	-
Expenditure			
Employee related costs	69 508 698	69 508 698	-
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	68 038	68 038	-
Debt impairment			
Depreciation amortisation	890 759	890 759	-
Interest			
Contracted services	1 132 400	1 432 400	300 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	13 042 791	12 742 791	(300 000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	84 642 684	84 642 684	-
Surplus/(Deficit) before Transfers recognised - Capital	(84 642 684)	(84 642 684)	-

Table 12: Community and Social Development Services Department

Community and Social Development Services	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	897 786	897 786	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	1 419 821	1 419 821	-
Licences and Permits			
Operational Revenue	9 542	9 542	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	26 654 000	26 097 217	(556 783)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	28 981 149	28 424 366	(556 783)
Expenditure			
Employee related costs	247 052 424	247 052 424	-
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	7 344 388	7 444 388	100 000
Debt impairment			
Depreciation amortisation	173 796 575	173 796 575	-
Interest			
Contracted services	66 145 969	65 279 186	(866 783)
Transfers and subsidies	289 575	289 575	-
Irrecoverable debts written off			
Operational Costs	36 791 256	37 001 256	210 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	532 648 033	532 091 250	(556 783)
Surplus/(Deficit) before Transfers recognised - Capital	(503 666 884)	(503 666 884)	0

Table 13: Customer Relations Management Department

Customer Relations Management	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	4 738	4 738	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	25 363	25 363	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	30 101	30 101	-
Expenditure			
Employee related costs	268 384 969	268 269 969	(115 000)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	578 683	513 683	(65 000)
Debt impairment			
Depreciation amortisation	3 919 179	3 919 179	-
Interest			
Contracted services	334 956	284 956	(50 000)
Transfers and subsidies			-
Irrecoverable debts written off			
Operational Costs	2 445 093	2 675 093	230 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	275 662 880	275 662 880	(0)
Surplus/(Deficit) before Transfers recognised - Capital	(275 632 779)	(275 632 779)	0

Table 14: Economic Development and Spatial Planning Department

Economic Development and Spatial Planning	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	16 039 357	16 171 840	132 482
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management	253 268	264 914	11 646
Sale of Goods and Rendering of Services	306 587 140,29	364 840 964,03	58 253 824
Agency Services			
Interest			
Interest earned from Receivables	250 568	88 950	(161 618)
Interest earned from Current and Non Current Assets	2 187 214	5 472 582	3 285 368
Dividends			
Rent on Land			
Rental from Fixed Assets	22 692 659	22 699 228	6 569
Licences and Permits	1 019 201	799 997	(219 204)
Operational Revenue	41 309 426	41 309 426	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	217 831	244 975	27 144
Licences and Permits			
Transfers Recognised - Operational	140 000 000	132 200 000	(7 800 000)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	530 556 666	584 092 876	53 536 210
Expenditure			
Employee related costs	486 853 872	488 369 346	1 515 474
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	15 808 054	16 215 454	407 400
Debt impairment	313 529	313 529	-
Depreciation amortisation	76 770 460	76 770 460	-
Interest			
Contracted services	160 792 142	163 871 383	3 079 242
Transfers and subsidies	62 281 999	62 281 999	-
Irrecoverable debts written off			
Operational Costs	53 234 950	56 272 065	3 037 115
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	857 282 852	865 322 083	8 039 231
Surplus/(Deficit) before Transfers recognised - Capital	(326 726 186)	(281 229 207)	45 496 979

Table 15: Emergency Services Department

Emergency Services	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	6 105 541	6 105 541	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	10 500	10 500	-
Licences and Permits			
Operational Revenue	3 087 478	3 087 478	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	-		
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	9 203 520	9 203 520	-
Expenditure			
Employee related costs	1 004 088 050	1 004 795 831	707 781
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	4 137 230	4 137 230	-
Debt impairment	7 306 300	7 306 300	-
Depreciation amortisation	27 605 506	27 605 506	-
Interest			
Contracted services	4 388 117	4 388 117	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	20 143 884	20 143 884	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	1 067 669 086	1 068 376 867	707 781
Surplus/(Deficit) before Transfers recognised - Capital	(1 058 465 567)	(1 059 173 347)	(707 781)

Table 16: Energy and Electricity Department

Energy and Electricity	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	16 958 110 090	16 763 721 451	(194 388 639)
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	7 708	7 708	-
Agency Services			
Interest			
Interest earned from Receivables	182 518 487	242 518 487	60 000 000
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	159 401 836	159 401 836	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	500 000	-	(500 000)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	17 300 538 120	17 165 649 481	(134 888 639)
Expenditure			
Employee related costs	587 782 637	587 782 637	-
Remuneration of councillors	1 210 471	1 210 471	-
Bulk purchases - Electricity	14 377 613 342	14 009 613 342	(368 000 000)
Inventory Consumed	29 638 912	29 138 915	(499 997)
Debt impairment	998 875 041	998 875 041	-
Depreciation amortisation	337 906 010	337 906 010	-
Interest		352 226 402	352 226 402
Contracted services	62 846 504	112 846 504	50 000 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	61 236 424	91 236 424	30 000 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	16 457 109 341	16 520 835 746	63 726 405
Surplus/(Deficit) before Transfers recognised - Capital	843 428 779	644 813 735	(198 615 044)

Table 17: Environment and Agriculture Management Department

Environment and Agriculture Management	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management	1,881,119,688	1,981,119,688	100,000,000
Sale of Goods and Rendering of Services	21,638,872	21,638,872	-
Agency Services			
Interest			
Interest earned from Receivables	1,266	1,266	-
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	39,356	64,356	25,000
Licences and Permits			
Operational Revenue	1,067,826	1,067,826	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	30,000	30,000	-
Licences and Permits			
Transfers Recognised - Operational	13,980,000	13,980,000	-
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	1,917,877,008	2,017,902,008	100,025,000
Expenditure			
Employee related costs	667,896,850	667,896,850	-
Remuneration of councillors	1,227,847	1,227,847	-
Bulk purchases - Electricity			
Inventory Consumed	4,922,026	4,922,026	-
Debt impairment	342,000,915	342,000,915	-
Depreciation amortisation	88,144,341	88,144,341	-
Interest	78,834,915	78,834,915	-
Contracted services	632,400,017	727,400,017	95,000,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	213,561,612	213,561,612	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	2,028,988,522	2,123,988,522	95,000,000
Surplus/(Deficit) before Transfers recognised - Capital	(111,111,514)	(106,086,514)	5,025,000

Table 18: Group Audit and Risk

Group Audit and Risk	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	238 010	238 010	-
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	238 010	238 010	-
Expenditure			
Employee related costs	98 945 150	111 489 848	12 544 699
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	213 483	213 483	-
Debt impairment			
Depreciation amortisation	553 496	553 496	-
Interest			
Contracted services	36 855 170	36 855 170	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	3 923 443	3 923 443	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	140 490 741	153 035 440	12 544 699
Surplus/(Deficit) before Transfers recognised - Capital	(140 252 731)	(152 797 430)	(12 544 699)

Table 19: Group Financial Services

Group Financial Services	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	14,938,954	14,938,954	-
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	7,975,680	7,975,680	-
Agency Services			
Interest			
Interest earned from Receivables	259,823	259,823	-
Interest earned from Current and Non Current Assets	51,981,662	51,981,662	-
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	51,146,732	51,146,732	-
Non-Exchange Revenue			
Property Rates	9,705,039,781	9,705,039,781	-
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	3,995,770,000	3,995,770,000	-
Interest	357,835,179	557,835,179	200,000,000
Fuel Levy	1,628,341,000	1,628,341,000	-
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	15,813,288,812	16,013,288,812	200,000,000
Expenditure			
Employee related costs	1,271,340,322	1,272,240,322	900,000
Remuneration of councillors	1,227,847	1,227,847	-
Bulk purchases - Electricity			
Inventory Consumed	1,058,322	1,398,322	340,000
Debt impairment	943,567,664	943,567,664	-
Depreciation amortisation	427,447,948	427,447,948	-
Interest	1,413,832,211	1,270,166,538	(143,665,673)
Contracted services	184,954,951	185,754,951	800,000
Transfers and subsidies	5,384,801	5,384,801	-
Irrecoverable debts written off			
Operational Costs	322,833,167	375,483,688	52,650,521
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	4,571,647,232	4,482,672,080	(88,975,152)
Surplus/(Deficit) before Transfers recognised - Capital	11,241,641,580	11,530,616,732	288,975,152

Table 20: Group Human Capital Management

Group Human Capital	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	886 602	886 602	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	119 764	119 764	-
Licences and Permits			
Operational Revenue	13 672 173	13 672 173	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	14 678 539	14 678 539	-
Expenditure			
Employee related costs	382 573 021	318 422 261	(64 150 760)
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	2 242 896	2 266 309	23 414
Debt impairment			
Depreciation amortisation	9 923 420	9 923 420	-
Interest			
Contracted services	15 714 252	40 267 284	24 553 033
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	163 414 942	127 386 289	(36 028 653)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	575 096 376	499 493 410	(75 602 966)
Surplus/(Deficit) before Transfers recognised - Capital	(560 417 837)	(484 814 871)	75 602 966

Table 21: Group Legal and Secretariat Services

Group Legal and Secretariat Services	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	47 381	47 381	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	47 381	47 381	-
Expenditure			
Employee related costs	106 608 845	111 108 845	4 500 000
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	76 519	76 519	-
Debt impairment			
Depreciation amortisation	923 061	923 061	-
Interest			
Contracted services	48 414 029	103 414 029	55 000 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	1 294 100	1 294 100	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	157 316 553	216 816 553	59 500 000
Surplus/(Deficit) before Transfers recognised - Capital	(157 269 173)	(216 769 173)	(59 500 000)

Table 22: Group Property

Group Property	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	6 373 411	6 373 411	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	56 128 941	61 128 941	5 000 000
Licences and Permits			
Operational Revenue	-	12 300 000	12 300 000
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	62 502 352	79 802 352	17 300 000
Expenditure			
Employee related costs	121 488 995	124 988 995	3 500 000
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	5 118 584	5 118 584	-
Debt impairment			
Depreciation amortisation	123 266 742	123 266 742	-
Interest			
Contracted services	378 836 942	387 336 942	8 500 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	345 615 927	345 615 927	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	974 327 189	986 327 189	12 000 000
Surplus/(Deficit) before Transfers recognised - Capital	(911 824 837)	(906 524 837)	5 300 000

Table 23: Health Department

Health	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	2 723 000	2 723 000	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	222 055	222 055	-
Licences and Permits			
Transfers Recognised - Operational	92 780 000	92 280 000	(500 000)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	95 725 055	95 225 055	(500 000)
Expenditure			
Employee related costs	404 897 189	404 897 189	-
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	7 052 071	9 195 596	2 143 526
Debt impairment			
Depreciation amortisation	24 369 184	24 369 184	-
Interest			
Contracted services	63 877 405	62 626 055	(1 251 349)
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	28 073 511	28 397 882	324 372
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	529 497 206	530 713 754	1 216 548
Surplus/(Deficit) before Transfers recognised - Capital	(433 772 151)	(435 488 699)	(1 716 548)

Table 24: Human Settlements Department

Human Settlements	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables	291 715	291 715	-
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	22 241 310	22 241 310	-
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	143 741 420	137 105 127	(6 636 293)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	166 274 445	159 638 152	(6 636 293)
Expenditure			
Employee related costs	129 035 240	138 035 240	9 000 000
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	747 104	747 104	-
Debt impairment	2 879 593	2 879 593	-
Depreciation amortisation	190 765 843	190 765 843	-
Interest			
Contracted services	464 096 371	457 460 078	(6 636 293)
Transfers and subsidies	35 519 573	35 519 573	-
Irrecoverable debts written off			
Operational Costs	150 465 468	150 465 468	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	974 737 039	977 100 746	2 363 707
Surplus/(Deficit) before Transfers recognised - Capital	(808 462 595)	(817 462 595)	(9 000 000)

Table 25: Office of the Chief Whip

Office of the Chief Whip	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	-	-	-
Expenditure			
Employee related costs	39 095 024	39 125 024	30 000
Remuneration of councillors	138 657 622	138 799 220	141 598
Bulk purchases - Electricity			
Inventory Consumed	483 828	483 828	-
Debt impairment			
Depreciation amortisation	554 534	554 534	-
Interest			
Contracted services	191 480	191 480	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	1 198 425	1 198 425	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	180 180 913	180 352 511	171 598
Surplus/(Deficit) before Transfers recognised - Capital	(180 180 913)	(180 352 511)	(171 598)

Table 26: Office of the City Manager

Office of the City Manager	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	62 000 000	47 000 000	(15 000 000)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	62 000 000	47 000 000	(15 000 000)
Expenditure			
Employee related costs	352 357 653	352 367 653	10 000
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	740 377	730 377	(10 000)
Debt impairment			
Depreciation amortisation	1 185 722	1 185 722	-
Interest			
Contracted services	331 087 197	621 698 558	290 611 361
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	3 846 960	8 846 960	5 000 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	689 217 908	984 829 269	295 611 361
Surplus/(Deficit) before Transfers recognised - Capital	(627 217 908)	(937 829 269)	(310 611 361)

Table 27: Office of the Executive Mayor

Office of the Executive Mayor	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	-	-	-
Expenditure			
Employee related costs	79 838 579	79 838 579	-
Remuneration of councillors	1 636 604	1 636 604	-
Bulk purchases - Electricity			
Inventory Consumed	374 326	374 326	-
Debt impairment			
Depreciation amortisation	1 364 593	1 364 593	-
Interest			
Contracted services	1 536 912	1 386 912	(150 000)
Transfers and subsidies	4 008 626	3 758 626	(250 000)
Irrecoverable debts written off			
Operational Costs	2 607 741	3 007 741	400 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	91 367 380	91 367 380	-
Surplus/(Deficit) before Transfers recognised - Capital	(91 367 380)	(91 367 380)	-

Table 28: Office of the Speaker

Office of the Speaker	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	-	-	-
Expenditure			
Employee related costs	158 485 520	160 285 520	1 800 000
Remuneration of councillors	1 307 673	1 307 673	-
Bulk purchases - Electricity			
Inventory Consumed	1 857 198	1 857 198	-
Debt impairment			
Depreciation amortisation	1 015 959	1 015 959	-
Interest			
Contracted services	3 248 363	8 007 963	4 759 600
Transfers and subsidies			-
Irrecoverable debts written off			
Operational Costs	14 275 433	8 115 833	(6 159 600)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	180 190 146	180 590 146	400 000
Surplus/(Deficit) before Transfers recognised - Capital	(180 190 146)	(180 590 146)	(400 000)

Table 29: Regional Operations and Coordination Department

Regional Operations and Coordination	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	3,493,261	3,493,261	-
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	25,282,579	25,282,579	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	3,611,092	3,611,092	-
Licences and Permits			
Operational Revenue	8,349,699	8,349,699	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	232,042	232,042	-
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	40,968,672	40,968,672	-
Expenditure			
Employee related costs	1,822,356,501	1,835,926,501	13,570,000
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	242,489,639	241,468,639	(1,021,000)
Debt impairment			
Depreciation amortisation	180,971,777	180,971,777	-
Interest	4,279,969	4,279,969	-
Contracted services	254,951,484	270,993,484	16,042,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	203,841,034	203,820,034	(21,000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	2,708,890,404	2,737,460,404	28,570,000
Surplus/(Deficit) before Transfers recognised - Capital	(2,667,921,732)	(2,696,491,732)	(28,570,000)

Table 30: Roads and Transport Department

Roads and Transport	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	72 158 214	72 158 214	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	13 228 772	13 228 772	-
Licences and Permits	42 599 648	38 599 648	(4 000 000)
Operational Revenue	191 770 888	210 770 888	19 000 000
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	-		
Licences and Permits			
Transfers Recognised - Operational	637 194 432	568 744 000	(68 450 432)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	956 951 955	903 501 523	(53 450 432)
Expenditure			
Employee related costs	576 508 320	578 008 320	1 500 000
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	94 449 012	87 449 012	(7 000 000)
Debt impairment	162 310	162 310	-
Depreciation amortisation	572 590 335	572 590 335	-
Interest			
Contracted services	610 510 094	553 306 462	(57 203 632)
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	147 474 096	155 477 296	8 003 200
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	2 002 922 013	1 948 221 581	(54 700 432)
Surplus/(Deficit) before Transfers recognised - Capital	(1 045 970 058)	(1 044 720 058)	1 250 000

Table 31: Shared Services Department

Shared Services	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	-	-	-
Expenditure			
Employee related costs	181 250 217	189 250 217	8 000 000
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	119 710 756	119 110 756	(600 000)
Debt impairment			-
Depreciation amortisation	221 004 166	221 004 166	-
Interest			
Contracted services	154 500 785	175 100 785	20 600 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	544 124 732	580 589 662	36 464 930
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	1 220 590 656	1 285 055 586	64 464 930
Surplus/(Deficit) before Transfers recognised - Capital	(1 220 590 656)	(1 285 055 586)	(64 464 930)

Table 32: Tshwane Metro Police Department

Tshwane Metro Police	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	300 000	7 700 000	7 400 000
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	10 932 251	10 932 251	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	291 057 016	291 057 016	-
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	302 289 267	309 689 267	7 400 000
Expenditure			
Employee related costs	3 049 083 861	3 027 428 274	(21 655 588)
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	4 847 998	7 547 998	2 700 000
Debt impairment	162 030 927	162 030 927	-
Depreciation amortisation	50 062 778	50 062 778	-
Interest			
Contracted services	58 396 895	59 396 895	1 000 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	66 148 104	66 448 104	300 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	3 391 798 410	3 374 142 822	(17 655 588)
Surplus/(Deficit) before Transfers recognised - Capital	(3 089 509 143)	(3 064 453 555)	25 055 588

Table 33: Water and Sanitation Department

Water and Sanitation	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	5,417,658	5,417,658	-
Service Charges - Water	5,997,357,517	5,897,357,517	(100,000,000)
Service charges - Waste Water Management	1,746,957,727	1,846,957,727	100,000,000
Service charges - Waste Management			
Sale of Goods and Rendering of Services	1,988,201	1,988,201	-
Agency Services			
Interest			
Interest earned from Receivables	374,407,781	614,407,781	240,000,000
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	24,449,363	24,449,363	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	-	25,500,000	25,500,000
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	8,150,578,248	8,416,078,248	265,500,000
Expenditure			
Employee related costs	374,104,848	387,104,848	13,000,000
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	3,877,931,742	3,775,011,742	(102,920,000)
Debt impairment	616,484,426	616,484,426	-
Depreciation amortisation	378,697,787	378,697,787	-
Interest	1,465,915	9,140,897	7,674,982
Contracted services	207,593,367	325,793,368	118,200,001
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	157,476,344	157,596,344	120,000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	5,613,754,429	5,649,829,412	36,074,983
Surplus/(Deficit) before Transfers recognised - Capital	2,536,823,818	2,766,248,835	229,425,017

10. COMMENTS OF THE STAKEHOLDER DEPARTMENTS

10.1 COMMENTS OF THE CHIEF FINANCIAL OFFICER

Cognisance is taken of the contents of the report.

The purpose of this report is to obtain approval for adjustments to the 2023/24 Medium-term Revenue and Expenditure Framework (MTREF) in terms of Section 28 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

Group Financial Services support the proposed 2023/24 Adjustments Budget.

Upon the approval of the report, it is imperative that the Strategic Units/Departments align their non-financial SDBIP targets with the 2023/24 Adjustments Budget.

10.2 COMMENTS OF THE GROUP HEAD: GROUP LEGAL AND SECRETARIAT SERVICES

The purpose of this report is to obtain approval for adjustments to the 2023/24 Medium-term Revenue and Expenditure Framework (MTREF) in terms of Section 28 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

Section 15 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (hereafter referred to as "MFMA") provides that a Municipality may, except where otherwise provided in this Act incur expenditure only in terms of an approved budget and within the limits of the amounts appropriated for the different votes in an approved budget.

In terms of section 28 of the MFMA, (1) a municipality may revise an approved annual budget through an adjustments budget.

(2) An adjustments budget—

- a. must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- b. may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- c. may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- d. may authorise the utilisation of projected savings in one vote towards spending under another vote;
- e. may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- f. may correct any errors in the annual budget; and
- g. may provide for any other expenditure within a prescribed framework.

(3) An adjustments budget must be in a prescribed form.

(4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

In accordance with clause 16 of the Budget Policy 2023/24 MTREF approved Council on the 31 May 2023, (hereinafter referred to as the 'Budget Policy'), the Executive Mayor may within 60 days after unforeseeable and unavoidable expenditure was incurred for the purpose of an emergency or other exceptional circumstance and for which no provision was made in an approved budget, table an adjustments budget.

The policy further states that, in terms of the MFMA, essentially three conditions can be defined necessitating an adjustment budget, namely: (i) under-collection of revenue; (ii) emergency or other exceptional circumstances and (iii) mid-term budget review.

For the purposes of Mid- term Budget Review:

- a. Municipalities are required to assess their performance during the first half of the financial year based on their respective services delivery targets, their performance indicators and financial performance. The assessment has to take place on or before 25th January each year according to Section 72 of the MFMA;
- b. The assessment outcomes may or may not necessitate budget adjustments. In instances where an adjustments budget is necessitated, an adjustments budget has to be prepared and submitted to the Mayoral Committee, for consideration and tabling in the Municipal Council as well as recommend revised projections for revenue and expenditure to the extent that may be necessary (Section 69 of 72). It is in this vein that the two processes run in tandem and require finality on the date instructed by the Act, on or before 25th January each year; and
- c. In the event of adjustments to the distribution accounts during the Adjustments Budget process, the department concerned must indicate the corresponding effect that the adjustments will have on the secondary costs in the Repairs and Maintenance group of expenditure.

Having taken regard to the aforesaid and with specific reference to the contents of the report, Group Legal and Secretariat Services Department supports the approval of the report and recommendations and submits that the department should comply with the provisions of the above-mentioned legislation and policy.

11. IMPLICATIONS

11.1 HUMAN RESOURCES

None.

11.2 FINANCES (BUDGET AND VALUE FOR MONEY)

The implementation of this adjustment budget is to ensure effective and efficient financial management and business planning that is aligned to deliverable key imperatives as contained in the five-year strategic Integrated Development Plan and the City's recovery plan.

11.3 CONSTITUTION AND LEGAL FACTORS

To ensure compliance in terms of various sections of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) and the MFMA.

11.4 COMMUNICATION

After approval, this document is provided to all stakeholders and placed on the City of Tshwane public website for information and implementation.

11.5 PREVIOUS COUNCIL AND MAYORAL COMMITTEE RESOLUTIONS

The 2023/24 MTREF was approved on 31 May 2023 and the integrated report on the Integrated Development Plan and Budget Process Plan for 2023/24 was approved on 25 August 2022, which are applicable.

12. CONCLUSION

All departments should manage their spending in a prudent manner within the approved budget allocations and ensure that service delivery is implemented in the most cost-effective manner.

Taking the budget guidelines, principles, processes and recommendations into consideration, it is recommended that the 2023/24 adjustment budget be approved.

The Mayoral Committee on 21 February 2024 resolved to recommend to Council as set out below:

During the Council meeting of 29 February 2024, before the Speaker could table this item for consideration, Ald AM Maluleka on behalf of the ANC requested 10 minutes caucus which was granted by the Speaker.

When the Speaker tabled this report after caucus the following Councillors participated in a debate:

MFK Boshielo	(among others, indicating that the ANC was rejecting the Adjustment Budget.)
GK Ratikwane	(among others, indicating that the EFF was opposing the Adjustment Budget.)
Ald LA Erasmus	(among others supporting the Adjustment Budget)
JK Mathabathe	(among others supporting the Adjustment Budget)
R Morake	(among others supporting the Adjustment Budget)
SMM Mabotsa	(among others, indicating that GOOD was supporting the Adjustment Budget)
AWF Middelberg	(among others, indicating that he was voting against the approval of the Adjustment Budget.)
D Williams-Moses	(among others, indicating that she does not support the Adjustment Budget.)

Following responses by MMC J Uys on the inputs made during the debate, it was resolved as set out below:

ANNEXURES:

- A. Adjustment budget and supporting documentation (budget document)
- B. Capital budget per project.

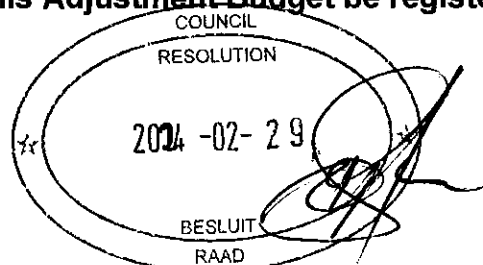
RESOLVED:

1. That, in terms of Section 28(2) of the MFMA, the proposed 2023/24 adjustment budget (operating and capital) be approved, as set out in this report.
2. That the supporting documentation as per Annexure A be approved together with the following tables:
 - Adjustment budget summary;
 - Adjustment budget financial performance (revenue and expenditure by municipal vote);
 - Adjustment budget financial performance (revenue and expenditure by standard classification);
 - Adjustment budget financial performance (revenue by source and expenditure by type);
 - Adjustment capital expenditure budget by municipal vote and funding;
 - Adjustment budget financial position;
 - Adjustment budget cash flows;
 - Cash-backed reserves and accumulated surplus reconciliation; and
 - Asset management.
3. That, following the approval of the 2023/24 adjustment budget by Council, it be submitted in electronic formats to the National Treasury and the relevant provincial treasury within ten working days, as required by Regulation 24 of the Municipal Budget and Reporting Regulation (MBRR).

(Remarks:

At the Council meeting of 29 February 2024 -

1. 110 Councillors voted in favour of the Adjustment Budget in accordance with Section 160(3)(b) of the Constitution.
2. Cllr AWF Middelberg requested that his vote against the approval of this Adjustment Budget be registered.
3. Ald AM Maluleka on behalf of the ANC requested that their dissenting vote on the approval of this Adjustment Budget be registered.
4. Cllr M Williams-Moses requested that her vote against the approval of the Adjustment Budget be registered.
5. Cllr GK Ratikwane on behalf of the EFF requested that their dissenting vote on the approval of this Adjustment Budget be registered.)





City of Tshwane

**2023/24 Adjustments Budget
and supporting documentation**

List of tables and graphs

Table of Contents

1.	Overview of the 2023/24 Adjusted Budget	4
2.	Recommendations	7
3.	Executive Summary	8
3.1	Summary of the proposed 2023/24 operating adjustment budget	8
3.2	2023/24 capital budget adjustments	13
3.3	MUNICIPAL ENTITIES	16
4.	Adjustments budget tables.....	18
4.1	Consolidated adjustment budget tables	18
4.2	Supporting adjustment budget tables	26
4.3	Adjustment budget financial performance: Municipal entities	51
4.4	ADJUSTMENTS BUDGET FINANCIAL PERFORMANCE PER MUNICIPAL DEPARTMENT	63
5.	City Manager's quality certification	87

Abbreviations and acronyms

MBRR	Municipal Budget and Reporting Regulations
MFMA	Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003)
TEDA	Tshwane Economic Development Agency

1. Overview of the 2023/24 Adjusted Budget

The 2023/24 Medium-term Revenue and Expenditure Framework (MTREF) was approved on 31 May 2023 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

In terms of Section 28 of the MFMA, a municipality may revise an approved annual budget through an adjustment budget. Municipal Budget and Reporting Regulations (MBRR) 23(1) and (2) state that an adjustment budget may be tabled at the municipal council, any time after the mid-term budget and performance assessment, but not later than February of the current year. It further states that only one adjustment budget may be tabled, except when additional revenues are allocated from the national and provincial adjustment budgets.

Section 28(2) of the MFMA provides guidelines on when an adjustment budget can be prepared and Subsections (2)(b) to (g) stipulate the limitations as to timing or frequency.

The guidelines are as follows:

- (1) *A municipality may revise an approved budget through an adjustments budget.*
- (2) *An adjustments budget –*
 - (a) *must adjust the revenue and expenditure estimate downwards if there is material under-collection of revenue during the current year;*
 - (b) *may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;*
 - (c) *may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;*
 - (d) *may authorise the utilisation of projected savings in one vote towards spending under another vote;*
 - (e) *may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current financial year was approved by the council;*
 - (f) *may correct any errors in the annual budget; and*
 - (g) *may provide for any other expenditure within a prescribed framework.*

MID-TERM FINANCIAL ASSESSMENT

Section 72 of the MFMA stipulates that the accounting officer must, by 25 January, assess the performance of the municipality during the first half of the financial year and, as part of the review, make recommendations as to whether an adjustment budget is necessary, and recommend revised projections for revenue and expenditure to the extent that it may be necessary.

The following table summarises the financial performance as at 31 December 2023:

Table 1: Financial performance

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 DECEMBER 2023					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	44,704,931	22,223,270	24,213,086	(1,989,816)	-8%
Total Expenditure	44,617,378	18,869,376	23,488,047	(4,618,672)	-20%
Surplus /Deficit	87,553	3,353,894	725,039		

Operating revenue

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R2 billion against the year-to-date (YTD) budget for the period ended 31 December 2023. Based on the mid-term review there is a need to adjust some of the revenue items downward as part of the adjustment budget.

Operating expenditure

The mid-term results on operating expenditure amount to R18,9 billion against the YTD budget of R23,5 billion, resulting in underspending of R4,6 billion. The variance on the expenditure was mainly on Employee-related costs, Finance Charges, Bulk Electricity and Contracted Services. Processing of some of the expenditure items were delayed due to the implementation of the new system.

Capital Expenditure

The total original capital budget amounts to R2,3 billion. The expenditure for the period, including that of the municipal entities, amounts to R397 million, representing 16,9% of the total original capital budget.

Cash position

The City's cash and short-term investments as at 31 December 2023 amounted to R2,2 billion.

The low cost coverage ratio of 0.78 signals that the City's cash resources is insufficient to cover short-term obligations and fixed monthly operating expenditure in terms of the norm. It is therefore critical that the City continue to intensify its initiatives to improve revenue.

Based on the mid-year financial performance as discussed above, the adjustment budget is necessary mainly for the following:

- To address the impending shortfall on revenue items as proper assessments must be made on whether the revenue targets will be met and, if not, the revenue must be adjusted downwards
- To address possible overspending on certain line items
- To appropriate rolled over grants that were approved during the financial year
- To appropriate additional grant funding that has been gazetted
- To adjust expenditure in line with anticipated revenue to be realised

- To adjust the capital budget because the City has not yet secured external loans

Mid-year performance engagement

The National Treasury mid-year performance engagement with the City will be held on 22 and 23 February 2024. The purpose of the engagement is to assess the performance of the City as required in terms of Section 72 of the MFMA and to engage on the proposed adjustment budget.

The National Treasury raised concerns regarding the financial status of the City and the unfunded status of the budget. Where an unfunded budget is adopted, a funding plan is required to show how the municipality intends moving progressively out of the unfunded state to a funded state.

It is important to note that to get out of an unfunded state the City must reduce its levels of spending by R4 billion or generate additional revenue.

2. Recommendations

That it be recommended to Council:

1. That, in terms of Section 28(2) of the MFMA, the proposed 2023/24 adjustment budget (operating and capital) be approved as set out in this report.
2. That the supporting documentation as per Annexure A be approved together with the following tables:
 - Adjustment budget summary
 - Adjustment budget financial performance (revenue and expenditure by municipal vote)
 - Adjustment budget financial performance (revenue and expenditure by standard classification)
 - Adjustment budget financial performance (revenue by source and expenditure by type)
 - Adjustment capital expenditure budget by municipal vote and funding
 - Adjustment budget financial position
 - Adjustment budget cash flows
 - Cash-backed reserves and accumulated surplus reconciliation
 - Asset management
3. That, following the approval of the 2023/24 adjustment budget by Council, it be submitted in both printed and electronic formats to the National Treasury and the relevant provincial treasury within ten working days, as required by Regulation 24 of the Municipal Budget and Reporting Regulation (MBRR).

3. Executive Summary

3.1 Summary of the proposed 2023/24 operating adjustment budget

The following table summarises the outcome of the 2023/24 adjustment budget:

Table 2: Consolidated summary of the 2023/24 adjustments budget

Description	Original Budget 2023/24	Adjusted Budget 2023/24	Movements	% Increase/ Decrease
Total Revenue	44,704,930,617	45,094,494,946	389,564,329	1%
Total Expenditure	44,617,377,944	45,067,678,346	450,300,402	1%
Surplus/(Deficit) excluding capital transfers	87,552,672	26,816,599	(60,736,073)	-69%
Transfers recognised - Capital	2,010,940,432	1,763,717,892	(247,222,540)	-
(Surplus)/Deficit before Taxation	2,098,493,104	1,790,534,491	(307,958,612)	-15%
Taxation	529,440	529,440	-	-
(Surplus)/Deficit for the year	2,097,963,663	1,790,005,051	(307,958,612)	-15%

The total operating revenue (excluding capital transfers and contributions) increased by R389,6 million, mainly on interest earned from receivables.

The total operating expenditure increased by R450,3 million.

3.1.1 Revenue by source

The following table reflects the consolidated approved 2023/24 budget, the proposed adjustment budget and the adjustment budget movements:

Table 3: Revenue by source

Description	Original Budget 2023/24	Adjusted Budget 2023/24	Movements	% Increase/ Decrease
Revenue				
Exchange Revenue				
Service charges - Electricity	16,642,469,446	16,448,583,290	(193,886,157)	-1%
Service charges - Water	5,698,206,911	5,598,206,911	(100,000,000)	-2%
Service charges - Waste Water Management	1,714,500,758	1,814,500,758	100,000,000	6%
Service charges - Waste Management	1,810,369,540	1,910,381,186	100,011,646	6%
Sale of Goods and Rendering of Services	450,837,722	516,183,528	65,345,807	
Interest earned from Receivables	558,059,313	857,636,430	299,577,117	54%
Interest earned from Current and Non Current Assets	55,048,244	58,369,545	3,321,301	6%
Rental from Fixed Assets	203,699,543	162,812,814	(40,886,730)	-20%
Licences and permits	43,618,849	39,399,645	(4,219,204)	-10%
Operational Revenue	510,149,365	544,388,278	34,238,913	7%
Non-Exchange Revenue				
Property rates	9,627,155,940	9,627,155,940	-	0%
Fines, penalties and forfeits	292,018,955	292,024,099	5,144	0%
Transfers and subsidies - Operational	5,112,619,852	5,038,676,344	(73,943,508)	-1%
Interest	357,835,179	557,835,179	200,000,000	
Fuel Levy	1,628,341,000	1,628,341,000	-	0%
Total Revenue (excluding Capital Transfers and Contributions)	44,704,930,617	45,094,494,946	389,564,329	1%

The above table indicates a total operating revenue (excluding capital transfers and contributions) of R45,1 billion for the 2023/24 adjustment budget, an increase of R389,6 million from the original budget. The following revenue sources were adjusted:

- Service charges: electricity was adjusted downward by R193,2 million due to an unfavourable performance as at mid-year. The under recovery is partly due to a decline in consumption and impact of load shedding.
- Service charges: waste management was adjusted upwards by R100 million due to favourable performance on solid waste removal fees.
- Service charges: water was adjusted downwards by R100 million, mainly on water fees owing to an unfavourable revenue result for the first half of the financial year.
- Service charges: sanitation fees increased by R100 million due to a favourable performance on sanitation fees and cross-border sewerage as at mid-year.
- Rental of facilities income was adjusted downwards by R40,8 million mainly due to rental stock that was not fully tenanted by Housing Company Tshwane.
- Fines, licences and permits revenue was adjusted in line with mid-year performance.
- Interest on receivables and property rate was adjusted upwards by R500 million in line with mid-year performance.

3.1.2 Grant funding

Grant funding appropriated in the 2023/24 adjustment budget is as follows:

(a) National grants

National grants were decreased by R41,6 million on the following grants:

- Urban Settlements Development Grant was reduced by R3,3 million
- Expanded Public Works Programme Incentive was reduced by R922 000
- Programme and Project Preparation Support Grant was reduced by R15 million
- Energy Efficiency and Demand Side Management was reduced by R500 000
- Neighbourhood Development Partnership Grant (PEP) was reduced by R7,8 million
- Public Transport Network Grant was reduced by R11 million
- Informal Settlements Upgrading Partnership Grant was reduced by R3 million

(b) Provincial grants

Provincial grants were decreased by R57,4 million on the following grants

- The total allocation of R57,4 million TRT Bus Operating Subsidy for the 2023/24 financial year was removed from the budget as the subsidy will be paid directly to the Bus operating company.
- The total allocation for Human Settlement Development Grant for 2023/24 financial year was reduced by province.

Approved roll-overs amounting to R12,1 million were included as follows:

- Human Settlements Development Grant: An approved roll-over of R11,7 million has been allocated for housing top structures.
- Community Libraries: Approved roll-over funds amounting to R365 217 have been granted for the repairs and maintenance.

All grants received should be spent according to the grant conditions as stated in the grant agreements and the Division of Revenue Act.

3.1.3 Expenditure by type

The following table reflects the consolidated approved 2023/24 budget, the proposed adjustment budget and the adjustment budget movements:

Table 4: Expenditure by type

Description	Original Budget 2023/24	Adjusted Budget 2023/24	Movements	% Increase/ Decrease
Revenue				
Expenditure				
Employee related costs	12,640,899,388	12,614,038,351	(26,861,037)	0%
Remuneration of councillors	153,862,988	154,004,586	141,598	0%
Bulk purchases - Electricity	14,377,613,342	14,009,613,342	(368,000,000)	-3%
Inventory Consumed	4,428,174,121	4,321,772,461	(106,401,661)	-2%
<i>Materials - Parent</i>	594,597,274	605,495,614	10,898,339	
<i>Materials - Entity</i>	6,208,128	6,208,128	-	
<i>Bulk Water</i>	3,827,368,719	3,710,068,719	(117,300,000)	
Debt impairment	3,073,620,705	3,073,620,705	-	0%
Depreciation amortisation	2,911,920,542	2,913,063,445	1,142,904	0%
Interest (Finance Cost)	1,498,589,023	1,714,824,735	216,235,711	14%
Contracted services	3,776,938,849	4,409,882,237	632,943,388	17%
Transfers and subsidies	9,683,002	9,433,002	(250,000)	-3%
Irrecoverable debts written off	1,563,391	8,598,969	7,035,578	
Operational Costs	1,744,464,182	1,838,778,104	94,313,922	5%
Loss on Disposal of PPE	48,411	48,411	-	0%
Total Expenditure	44,617,377,944	45,067,678,347	450,300,403	1%
Surplus/(Deficit)	87,552,672	26,816,599	(60,736,073)	-69%

The following adjustments were made to the operating expenditure:

Reprioritisations were processed on employee-related costs within and between votes to close expenditure shortfalls mainly on Personnel Cost Plan items. The saving of R26,9 million was reprioritised to critical expenditure items in other expenditure groups.

Bulk purchases decreased by R368 million due to a decline in demand of 3,8% when comparing the kWh units purchased for 2022/23 and 2023/24 financial year (for the same period). The underlying root cause of the decline in demand can be attributed to factors such as load shedding and embedded energy generation.

Inventory consumed decreased by R106,4 million due to the implementation of identified savings, mainly on bulk water purchases. The savings were reallocated to other items within water and sanitation.

Finance costs increased by R216,2 million. The following allocations were made:

- Interest on overdue account (Eskom) – R352,2 million
- Interest on VAT debt – R71,4 million
- Interest on overdue account (Rand Water) – R7,7 million

The above allocations were partly funded from savings of R220 million identified on interest on loans.

Contracted services increased by R632,9 million mainly on the following items:

- Housing top structures – R11,7 million
- Water tankers (water and sanitation) – R54 million
- Water credit control and audit of meters (connections and disconnections) – R22 million
- Electricity credit control (connections and disconnections) – R50 million
- Legal costs – R55 million
- Legal costs – labour disputes – R24 million
- Household refuse removal – R75 million
- Illegal dumping – R20 million
- Urban Management – R15 million
- Watchman services – R305,6 million
- Maintenance of Vehicles – R20 million
- OHS related expenditure (air conditioning, firefighting equipment and repair and maintenance of buildings) – R8,5 million
- Rooiwal water care (chemicals and waste-water purification) – (R25 million to be funded from DBSA grant)

General expenditure increased by R94,3 million, mainly on the following items:

- SAP support – R39,5 million
- External audit fees – R10 million
- 3rd party vendors (commission) – R30 million
- Software licenses – R13 million
- Insurance premiums – R30 million
- Compensation commissioner (IOD) – R5 million

A savings of R45 million was identified on training board fees and reprioritised to other critical line items.

Inventory consumed decreased by R106,4 million mainly on bulk water purchases:

- Bulk water purchases reduced by R117, 3 million
- Rooiwal water care (chemicals and waste-water purification was allocated R12 million
- Daspoort water care (chemicals) – R6 million

The following table indicates the proposed adjustments per department:

Table 5: Summary per department (parent) (figures include internal charges)

Department	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue by Department			
City Strategy and Operational Performance	-	-	-
Communication, Marketing and Events	-	-	-
Community and Social Development Services	28,981,149	28,424,366	(556,783)
Customer Relations Management	30,101	30,101	-
Economic Development and Spatial Planning	530,556,666	584,092,876	53,536,210
Emergency Services	9,203,520	9,203,520	-
Energy and Electricity	17,300,538,120	17,165,649,481	(134,888,639)
Environment and Agriculture Management	1,917,877,008	2,017,902,008	100,025,000
Group Audit and Risk	238,010	238,010	-
Group Financial Services	15,813,288,812	16,013,288,812	200,000,000
Group Human Capital Management	14,678,539	14,678,539	-
Group Legal and Secretarial Services	47,381	47,381	-
Group Property	62,502,352	79,802,352	17,300,000
Health	95,725,055	95,225,055	(500,000)
Human Settlements	166,274,445	159,638,152	(6,636,293)
Office of the Chief Whip	-	-	-
Office of the City Manager	62,000,000	47,000,000	(15,000,000)
Office of the Executive Mayor	-	-	-
Office of the Speaker	-	-	-
Regional Operations and Coordination	40,968,672	40,968,672	-
Roads and Transport	956,951,955	903,501,523	(53,450,432)
Shared Services	-	-	-
Tshwane Metro Police	302,289,267	309,689,267	7,400,000
Water and Sanitation	8,150,578,248	8,416,078,248	265,500,000
Total Revenue (excluding capital transfers)	45,452,729,299	45,885,458,362	432,729,063
Expenditure by Department			
City Strategy and Operational Performance	59,678,070	60,078,070	400,000
Communication, Marketing and Events	84,642,684	84,642,684	-
Community and Social Development Services	532,648,033	532,091,250	(556,783)
Customer Relations Management	275,662,880	275,662,880	(0)
Economic Development and Spatial Planning	857,282,852	865,322,083	8,039,231
Emergency Services	1,067,669,086	1,068,376,867	707,781
Energy and Electricity	16,457,109,341	16,520,835,746	63,726,405
Environment and Agriculture Management	2,028,988,522	2,123,988,522	95,000,000
Group Audit and Risk	140,490,741	153,035,440	12,544,699
Group Financial Services	4,571,647,232	4,482,672,080	(88,975,152)
Group Human Capital Management	575,096,376	499,493,410	(75,602,966)
Group Legal and Secretarial Services	157,316,553	216,816,553	59,500,000
Group Property	974,327,189	986,327,189	12,000,000
Health	529,497,206	530,713,754	1,216,548
Human Settlements	974,737,039	977,100,746	2,363,707
Office of the Chief Whip	180,180,913	180,352,511	171,598
Office of the City Manager	689,217,908	984,829,269	295,611,361
Office of the Executive Mayor	91,367,380	91,367,380	-
Office of the Speaker	180,190,146	180,590,146	400,000
Regional Operations and Coordination	2,708,890,404	2,737,460,404	28,570,000
Roads and Transport	2,002,922,013	1,948,221,581	(54,700,432)
Shared Services	1,220,590,656	1,285,055,586	64,464,930
Tshwane Metro Police	3,391,798,410	3,374,142,822	(17,655,588)
Water and Sanitation	5,613,754,429	5,649,829,412	36,074,983
Total Expenditure	45,365,706,066	45,809,006,387	443,300,321
Surplus/(Deficit)	87,023,233	76,451,974	(10,571,258)

The figures in this table include internal charges.

3.2 2023/24 capital budget adjustments

A capital budget to the amount of R2,3 billion was approved for the 2023/24 financial year. The 2023/24 adjusted capital budget resulted in a decrease of R235,1 million. Capex grants were reduced by R247, 2 million mainly USDG, ISUPG and PTIS. Project were reprioritised to effect the reduction on grants.

Table 6: Summary of the 2023/24 adjusted capital budget per funding source

Funding Source Description	Budget 2023/24	Adjusted Budget 2023/24	Movements
Council Funding	286,746,476	298,896,476	12,150,000
Public Transport Infrastructure Systems Grant	250,575,000	171,575,000	-79,000,000
Neighbourhood Development Partnership Grant	15,465,000	23,265,000	7,800,000
Urban Settlements Development Grant	1,057,425,130	949,108,140	-108,316,990
Energy Efficiency Demand Side Management	7,500,000	2,000,000	-5,500,000
Community Library Services	12,294,000	11,903,352	-390,648
Public Contributions & Donations	50,000,000	50,000,000	
Informal Settlements Upgrading Partnership Grant	588,858,450	532,039,900	-56,818,550
Restructuring Capital Grant	78,822,852	73,826,500	-4,996,352
TOTAL	2,347,686,908	2,112,614,368	-235,072,540

The following graph illustrates the capital budget per funding source:

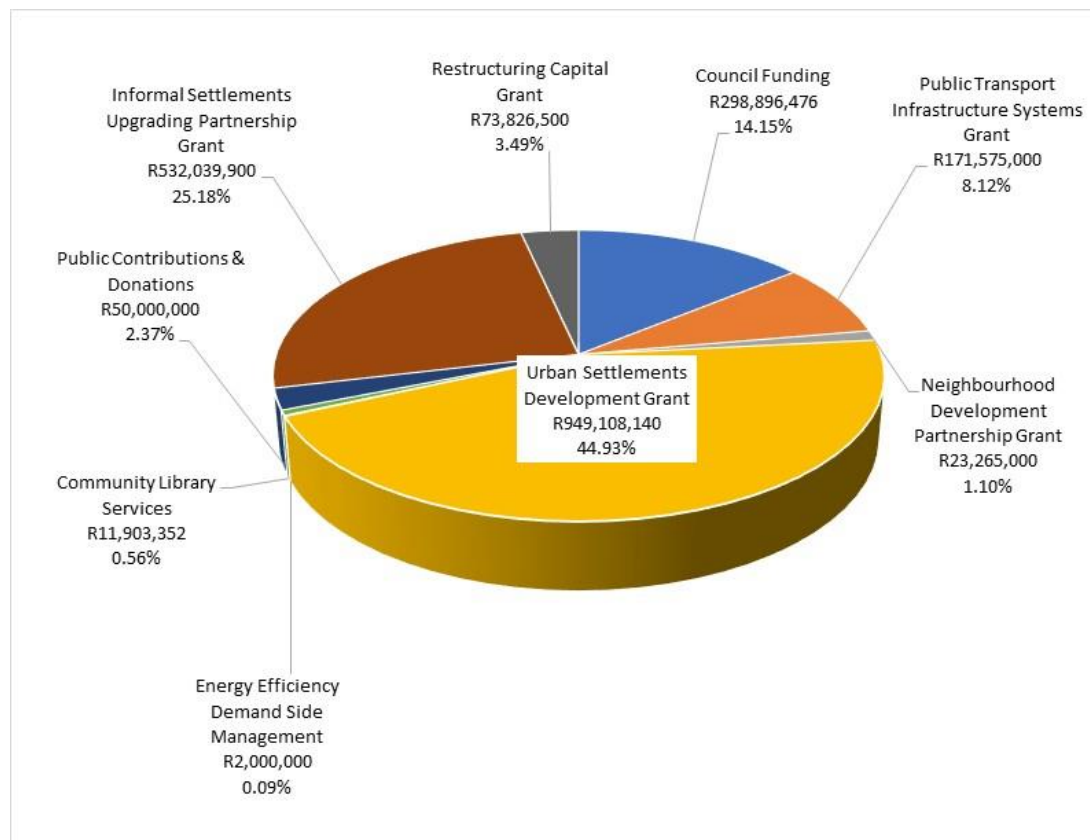


Figure 1: Adjusted capital budget per funding source

The following table is a breakdown of the adjusted 2023/24 capital budget per department:

Table 7: Summary of the 2023/24 adjusted capital budget per department

Department	Budget 2023/24	Adjusted Budget 2023/24	Movements
Office of the City Manager	2,000,000	2,400,000	400,000
Office of the Chief Operations Officer	9,465,000	9,465,000	-
Community and Social Development Services	14,294,000	15,003,352	709,352
Economic Development and Spatial Planning	6,000,000	3,500,000	-2,500,000
Tshwane Economic Development Agency	451,783	451,783	
Energy and Electricity	629,760,962	592,354,887	-37,406,075
Environment and Agricultural Management	17,500,000	17,500,000	-
Group Financial Services	51,458,817	51,458,817	
Group Human Capital Management	-	8,870,000	8,870,000
Group Property	25,100,000	25,100,000	
Health	7,500,000	16,000,000	8,500,000
Human Settlements	343,625,536	271,053,206	-72,572,330
Housing Company Tshwane	82,192,852	96,076,500	13,883,648
Regional Operations and Coordination	5,365,876	15,665,876	10,300,000
Roads and Transport	433,875,000	316,275,000	-117,600,000
Shared Services	197,000,000	197,000,000	
Water and Sanitation	522,097,082	474,439,947	-47,657,135
TOTAL	2,347,686,908	2,112,614,368	-235,072,540

The following graph illustrates the capital budget per department:

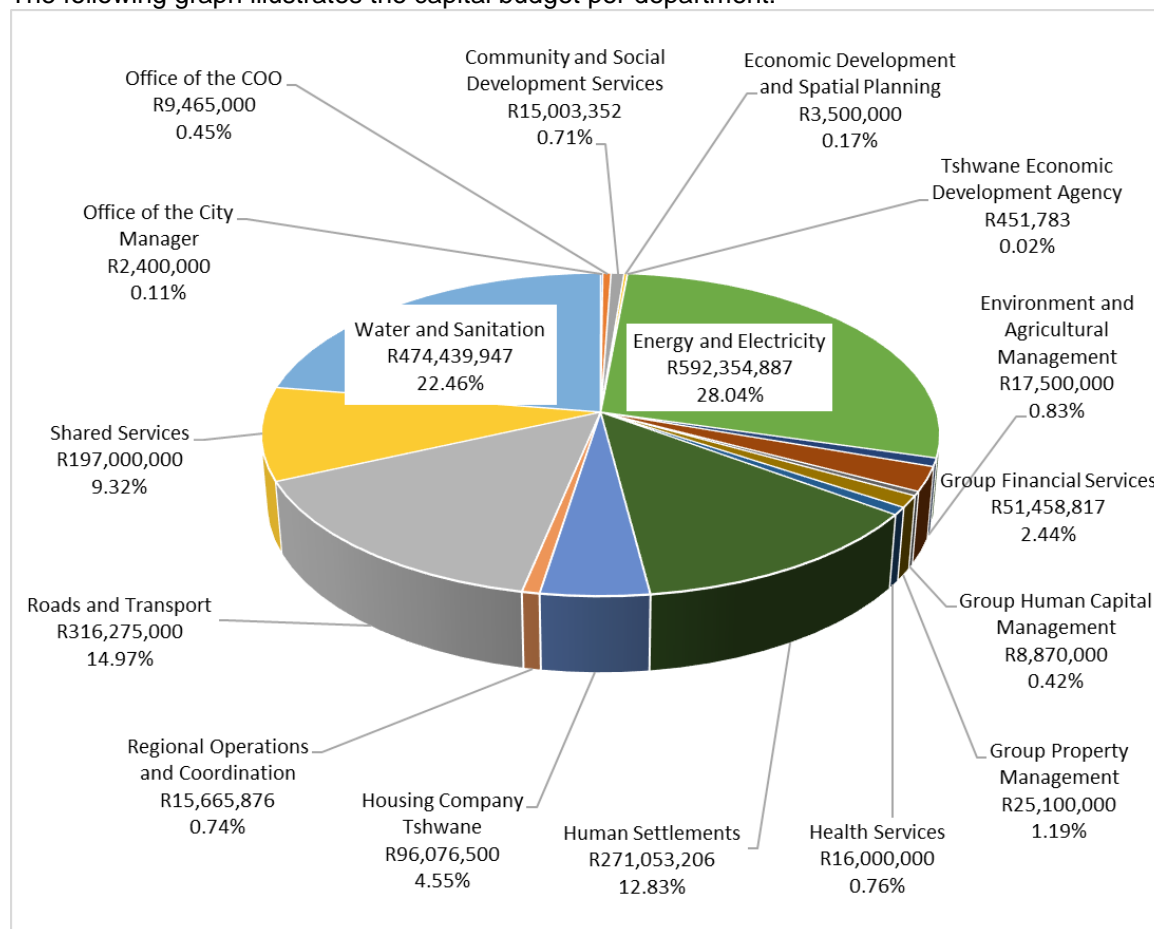


Figure 2: Adjusted capital budget per department

The detailed 2023/24 adjusted capital budget per department is contained in Annexure B and is summarised below.

The implemented capital budget cuts are mainly due to reduced grant allocations as directed by the National and Provincial Treasury.

- Community and Social Development Services Department: - R709 352
 - An additional amount of R600 000 was requested for the upgrading of Caledonian Stadium.
 - An additional amount of R500 000 was requested for the upgrading of Refilwe Stadium.
 - Community Library Services was reduced by an amount of R390 648.
- Economic Development and Spatial Planning: -R2,5 million
 - R2,5 million of the PEP grant was moved to the ROC for procurement of machinery and equipment.
- Energy and Electricity: -R37,4 million
 - An amount of R37,4 million from various projects funded from the Urban Settlements Development Grant, Informal Settlements Upgrading Partnership Grant and Energy Efficiency Demand Side Management was identified as a saving to make provisions to the budget cuts by National Treasury.
- Group Human Capital Management: R8,7 million
 - An amount of R8,7 million was allocated to Tshwane Leadership and Management Academy projects for workshop equipment.
- Health Department: R8,5 million
 - An amount of R8,5 million was identified as a saving from various departments and allocated for the finalisation of the New Lusaka Clinic.
- Housing Company Tshwane: R13,9 million
 - An additional amount of R13,9 million was allocated to Townland Project for the construction of social housing units.
 - A reduction of R5,1 million was implemented on SHRA and other internal funded projects.
- Human Settlements Department: -R72,6 million
 - An amount of R72,6 million was reduced from various projects funded from the Urban Settlements Development Grant and Informal Settlements Upgrading Partnership Grant as part of the budget cuts by National Treasury.
- Office of the City Manager: R400 000
 - An amount of R400 000 was reprioritised from the operating budget for procuring IT equipment.

- Regional Operations and Coordination – R10,3 million
 - An amount of R10,3 million was allocated for the procurement of machinery and tools for the urban management programme.
- Roads and Transport Department: - R117,6 million
 - An amount of R79 million from Public Transport Infrastructure and Systems Grant projects was reduce as part of the budget cut from National Treasury.
 - An amount of R38,6 million was reduced from various projects funded from the Urban Settlements Development Grant and Informal Settlements Upgrading Partnership Grant as part of the budget cuts by National Treasury.
- Water and Sanitation: -R47,6 million
 - The department reviewed their projects and identified projects which will not utilize their full allocated budget and these were reduced as savings and part of the National Treasury Budget cuts.

3.3 MUNICIPAL ENTITIES

3.3.1 Tshwane Economic Development Agency

The Tshwane Economic Development Agency's revenue and expenditure budget increased from R63,7 million to R66,9 million as follows:

- Operational revenue increased by R3,2 million. TEDA will be hosting Tshwane Energy Summit.
- Contracted services increased by R2,3 million to cater for the Tshwane Energy Summit.
- General expenditure increased by R378 000 to cater for the Tshwane Energy Summit.

3.3.2 Housing Company Tshwane

Housing Company Tshwane's revenue budget decreased from R121, 9 million to R75, 5 million as follows:

- Employee-related costs decreased by 18% from original budget of R56,6 million to R46,3 million due to delay in filling the vacant critical positions. The savings will be used to finance additional expenditures on contracted services i.e., outsourced security services and legal fees.
- Remuneration of directors has decreased by 44% from original budget of R3,8 million to R2,1 million due to fewer Board meetings as per the Board Calendar. Furthermore, the reduction of Non-executive Directors declined from 7 to 5 members.
- Depreciation and asset impairment increased by 7% from original budget of R16,4 million to R17,6 million as provision is made for 1,200 units that will be available for

use at Townlands. At the end of June 2024, 1,200 units will be transferred from Assets under construction (AUC) to Property, plant, and equipment (PPE).

- Irrecoverable debts written off increased from original budget of R1,6 million to R8,6 million due to non-payment of tenants from Group Property Stock transferred to the entity in July 2023. The entity had engagements with the City's Human Resources and finance to transfer rentals deducted from City employees residing in those properties. Most of the employees have signed debit orders with the entity and others entered into agreements to reduce the outstanding balances.
- The additional R8,4 million on contracted services is allocated for security services, legal fees and repairs and maintenance for the transferred Group Property rental stock (214 units). The shortfall will be financed through savings from employee related costs.
- Operational costs decreased by R694 753 due to saving from Townlands insurance and computer expenses.

4. Adjustments budget tables

4.1 Consolidated adjustment budget tables

Table 8: MBRR B1 – Consolidated adjustment budget summary

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
<u>Financial Performance</u>					
Property rates	9 627 156	–	–	–	9 627 156
Service charges	25 865 917	–	(94 245)	(94 245)	25 771 672
Investment revenue	55 048	–	3 321	3 321	58 370
Transfers recognised - operational	5 112 620	(98 944)	25 000	(73 944)	5 038 676
Other own revenue	4 044 190	–	554 431	554 431	4 598 621
Total Revenue (excluding capital transfers and contributions)	44 704 931	(98 944)	488 508	389 564	45 094 495
Employee costs	12 640 899	–	(26 861)	(26 861)	12 614 038
Remuneration of councillors	153 863	–	142	142	154 005
Depreciation & asset impairment	5 985 541	–	1 143	1 143	5 986 684
Finance charges	1 498 589	–	216 236	216 236	1 714 825
Inventory consumed and bulk purchases	18 805 787	(7 500)	(466 902)	(474 402)	18 331 386
Transfers and subsidies	9 683	–	(250)	(250)	9 433
Other expenditure	5 523 015	(91 444)	825 736	734 293	6 257 308
Total Expenditure	44 617 378	(98 944)	549 244	450 300	45 067 678
Surplus/(Deficit)	87 553	–	(60 736)	(60 736)	26 817
Transfers and subsidies - capital (monetary allocations)	2 010 940	–	(247 223)	(247 223)	1 763 718
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	2 098 493	–	(307 959)	(307 959)	1 790 534
Share of surplus/ (deficit) of associate	–	–	–	–	–
Surplus/ (Deficit) for the year	2 098 493	–	(307 959)	(307 959)	1 790 534
<u>Capital expenditure & funds sources</u>					
Capital expenditure	2 347 687	(247 223)	12 150	(235 073)	2 112 614
Transfers recognised - capital	2 010 940	(247 323)	–	(247 323)	1 763 618
Borrowing	–	–	–	–	–
Internally generated funds	336 746	–	12 150	12 150	348 896
Total sources of capital funds	2 347 687	(247 323)	12 150	(235 173)	2 112 514
<u>Financial position</u>					
Total current assets	10 624 622	(1 198 620)	156 028	(1 042 593)	9 582 030
Total non current assets	57 778 710	–	(968 184)	(968 184)	56 810 525
Total current liabilities	14 244 890	–	2 539 776	2 539 776	16 784 666
Total non current liabilities	14 341 413	–	(223 217)	(223 217)	14 118 196
Community wealth/Equity	39 817 029	–	(4 327 336)	(4 327 336)	35 489 693
<u>Cash flows</u>					
Net cash from (used) operating	3 093 746	(321 166)	20 856	(300 310)	2 793 436
Net cash from (used) investing	(2 701 155)	235 073	353 369	588 441	(2 112 713)
Net cash from (used) financing	(382 913)	–	15	15	(382 898)
Cash/cash equivalents at the year end	621 157	(86 094)	374 240	288 147	909 303
<u>Cash backing/surplus reconciliation</u>					
Cash and investments available	1 532 525	–	(252 735)	(252 735)	1 279 789
Application of cash and investments	4 610 961	–	598 861	598 861	5 209 822
Balance - surplus (shortfall)	(3 078 436)	–	(851 597)	(851 597)	(3 930 033)
<u>Asset Management</u>					
Asset register summary (WDV)	56 561 677	–	–	–	56 561 677
Depreciation	2 911 921	–	1 143	1 143	2 913 063
Renewal and Upgrading of Existing Assets	–	–	–	–	–
Repairs and Maintenance	974 530	(6 210)	114 793	108 584	1 083 113
<u>Free services</u>					
Cost of Free Basic Services provided	5 256 152	–	–	–	5 256 152
Revenue cost of free services provided	6 614 324	–	–	–	6 614 324
<u>Households below minimum service level</u>					
Water:	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–
Energy:	82	–	–	–	82
Refuse:	–	–	–	–	–

Table 9: MBRR B2 - Consolidated adjustments budget financial performance (functional classification)

Standard Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
Revenue - Functional					
Governance and administration	15 958 135	(15 000)	216 859	201 859	16 159 995
Executive and council	80 294	(15 000)	(391)	(15 391)	64 903
Finance and administration	15 877 603	–	217 250	217 250	16 094 853
Internal audit	238	–	–	–	238
Community and public safety	1 170 863	(7 693)	(44 421)	(52 114)	1 118 749
Community and social services	56 291	(557)	7 800	7 243	63 534
Sport and recreation	24 193	–	1 125	1 125	25 318
Public safety	311 363	–	7 400	7 400	318 763
Housing	675 077	(6 636)	(86 746)	(93 382)	581 695
Health	103 938	(500)	26 000	25 500	129 438
Economic and environmental services	1 582 035	(76 250)	(47 083)	(123 333)	1 458 702
Planning and development	245 542	(7 800)	1 411	(6 389)	239 152
Road transport	1 328 061	(68 450)	(48 494)	(116 944)	1 211 116
Environmental protection	8 433	–	–	–	8 433
Trading services	27 760 185	–	52 754	52 754	27 812 939
Energy sources	17 574 050	(500)	(207 889)	(208 389)	17 365 661
Water management	6 262 817	500	89 650	90 150	6 352 968
Waste water management	2 080 050	–	55 993	55 993	2 136 043
Waste management	1 843 267	–	115 000	115 000	1 958 267
Other	244 653	–	63 175	63 175	307 829
Total Revenue - Functional	46 715 871	(98 944)	241 285	142 342	46 858 213
Expenditure - Functional					
Governance and administration	8 809 545	(15 000)	(8 301)	(23 301)	8 786 244
Executive and council	1 094 729	(15 000)	12 287	(2 713)	1 092 016
Finance and administration	7 606 550	–	(33 133)	(33 133)	7 573 417
Internal audit	108 266	–	12 545	12 545	120 811
Community and public safety	7 290 199	(7 193)	317 013	309 820	7 600 018
Community and social services	400 341	(557)	23 339	22 782	423 123
Sport and recreation	461 295	–	28 965	28 965	490 259
Public safety	4 389 573	–	273 447	273 447	4 663 021
Housing	911 787	(6 636)	1 800	(4 836)	906 951
Health	1 127 203	–	(10 538)	(10 538)	1 116 665
Economic and environmental services	3 450 764	(76 250)	15 301	(60 950)	3 389 814
Planning and development	1 135 672	(7 800)	6 450	(1 350)	1 134 322
Road transport	2 129 173	(68 450)	9 001	(59 449)	2 069 724
Environmental protection	185 918	–	(150)	(150)	185 768
Trading services	24 864 298	(500)	189 296	188 796	25 053 094
Energy sources	17 459 646	(500)	61 321	60 821	17 520 467
Water management	5 156 712	–	(7 425)	(7 425)	5 149 287
Waste water management	684 410	–	40 400	40 400	724 810
Waste management	1 563 529	–	95 000	95 000	1 658 529
Other	203 102	–	35 935	35 935	239 037
Total Expenditure - Functional	44 617 907	(98 944)	549 244	450 300	45 068 208
Surplus/ (Deficit) for the year	2 097 964	–	(307 959)	(307 959)	1 790 005

The table includes capital grants.

Table 10: MBRR B3 – Consolidated adjustments budget financial performance (revenue and expenditure by municipal vote)

Vote Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
Revenue by Vote					
Vote 1 - Community & Social Development Services Department	41 275	(557)	709	153	41 428
Vote 2 - Economic Development & Spatial Planning Department	538 006	(7 800)	64 536	56 736	594 742
Vote 3 - Emergency Services Department	9 204	–	–	–	9 204
Vote 4 - Environment & Agriculture Management Department	1 864 374	–	115 025	115 025	1 979 399
Vote 5 - Group Financial Services Department	15 735 405	–	200 000	200 000	15 935 405
Vote 6 - Group Property	62 502	–	17 300	17 300	79 802
Vote 7 - Health Department	103 225	(500)	26 000	25 500	128 725
Vote 8 - Human Settlement Department	675 130	(6 636)	(86 746)	(93 382)	581 748
Vote 9 - Tshwane Metro Police Department	302 289	–	7 400	7 400	309 689
Vote 10 - Regional Operations & Coordination Department	40 969	–	10 700	10 700	51 669
Vote 11 - Roads & Transport Department	1 350 827	(68 450)	(48 494)	(116 944)	1 233 883
Vote 12 - Shared Services Department	–	–	–	–	–
Vote 13 - Energy and Electricity Department	17 570 557	(500)	(218 589)	(219 089)	17 351 468
Vote 14 - Water and Sanitation Department	8 335 650	500	145 643	146 143	8 481 793
Vote 15 - Other Departments	86 459	(15 000)	7 800	(7 200)	79 259
Total Revenue by Vote	46 715 871	(98 944)	241 285	142 342	46 858 213
Expenditure by Vote					
Vote 1 - Community & Social Development Services Department	512 073	(557)	0	(557)	511 516
Vote 2 - Economic Development & Spatial Planning Department	825 028	(7 800)	19 039	11 239	836 268
Vote 3 - Emergency Services Department	1 057 023	–	708	708	1 057 731
Vote 4 - Environment & Agriculture Management Department	1 891 740	–	95 000	95 000	1 986 740
Vote 5 - Group Financial Services Department	4 570 162	–	(88 975)	(88 975)	4 481 186
Vote 6 - Group Property	799 940	–	12 000	12 000	811 940
Vote 7 - Health Department	518 236	–	1 217	1 217	519 452
Vote 8 - Human Settlement Department	937 837	(6 636)	12 800	6 164	944 000
Vote 9 - Tshwane Metro Police Department	3 378 964	–	(17 656)	(17 656)	3 361 308
Vote 10 - Regional Operations & Coordination Department	2 624 581	–	28 570	28 570	2 653 151
Vote 11 - Roads & Transport Department	1 975 431	(68 450)	13 750	(54 700)	1 920 730
Vote 12 - Shared Services Department	1 216 058	–	64 465	64 465	1 280 523
Vote 13 - Energy and Electricity Department	16 423 681	(500)	64 226	63 726	16 487 408
Vote 14 - Water and Sanitation Department	5 461 065	–	36 075	36 075	5 497 140
Vote 15 - Other Departments	2 426 088	(15 000)	308 025	293 025	2 719 113
Total Expenditure by Vote	44 617 907	(98 944)	549 244	450 300	45 068 208
Surplus/ (Deficit) for the year	2 097 964	–	(307 959)	(307 959)	1 790 005

The figure includes capital grants.

Table 11: MBRR B4 – Consolidated adjustments budget financial performance (revenue and expenditure)

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
	A	E	F	G	H
R thousands					
Revenue By Source					
Exchange Revenue					
Service charges - Electricity	16 642 839	–	(194 256)	(194 256)	16 448 583
Service charges - Water	5 698 207	–	(100 000)	(100 000)	5 598 207
Service charges - Waste Water Management	1 714 501	–	100 000	100 000	1 814 501
Service charges - Waste Management	1 810 370	–	100 012	100 012	1 910 381
Sale of Goods and Rendering of Services	450 542	–	65 642	65 642	516 184
Agency services	–	–	–	–	–
Interest	–	–	–	–	–
Interest earned from Receivables	558 059	–	299 577	299 577	857 636
Interest earned from Current and Non Current Assets	55 048	–	3 321	3 321	58 370
Dividends	–	–	–	–	–
Rent on Land	–	–	–	–	–
Rental from Fixed Assets	203 700	–	(40 887)	(40 887)	162 813
Licence and permits	43 619	–	(4 219)	(4 219)	39 400
Operational Revenue	510 097	–	34 291	34 291	544 388
Non-Exchange Revenue					
Property rates	9 627 156	–	–	–	9 627 156
Surcharges and Taxes	–	–	–	–	–
Fines, penalties and forfeits	291 997	–	27	27	292 024
Licences or permits	–	–	–	–	–
Transfer and subsidies - Operational	5 112 620	(98 944)	25 000	(73 944)	5 038 676
Interest	357 835	–	200 000	200 000	557 835
Fuel Levy	1 628 341	–	–	–	1 628 341
Operational Revenue	–	–	–	–	–
Gains on disposal of Assets	–	–	–	–	–
Other Gains	–	–	–	–	–
Discontinued Operations	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	44 704 931	(98 944)	488 508	389 564	45 094 495
Expenditure By Type					
Employee related costs	12 640 899	–	(26 861)	(26 861)	12 614 038
Remuneration of councillors	153 863	–	142	142	154 005
Bulk purchases - electricity	14 377 613	–	(368 000)	(368 000)	14 009 613
Inventory consumed	4 428 174	(7 500)	(98 902)	(106 402)	4 321 772
Debt impairment	3 073 621	–	–	–	3 073 621
Depreciation and amortisation	2 911 921	–	1 143	1 143	2 913 063
Interest	1 498 589	–	216 236	216 236	1 714 825
Contracted services	3 776 939	(95 444)	728 387	632 943	4 409 882
Transfers and subsidies	9 683	–	(250)	(250)	9 433
Irrecoverable debts written off	1 563	–	7 036	7 036	8 599
Operational costs	1 744 464	4 000	90 314	94 314	1 838 778
Losses on disposal of Assets	48	–	–	–	48
Other Losses	–	–	–	–	–
Total Expenditure	44 617 378	(98 944)	549 244	450 300	45 067 678
Surplus/(Deficit)	87 553	–	(60 736)	(60 736)	26 817
Transfers and subsidies - capital (monetary allocations)	2 010 940	–	(247 223)	(247 223)	1 763 718
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–
Surplus/(Deficit) before taxation	2 098 493	–	(307 959)	(307 959)	1 790 534
Income Tax	529	–	(0)	(0)	529
Surplus/(Deficit) after taxation	2 097 964	–	(307 959)	(307 959)	1 790 005
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	2 097 964	–	(307 959)	(307 959)	1 790 005
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–
Surplus/ (Deficit) for the year	2 097 964	–	(307 959)	(307 959)	1 790 005

Table 12: MBRA B5 - Adjustments capital expenditure budget by vote and funding

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
Capital expenditure - Vote					
Multi-year expenditure to be adjusted					
Vote 1 - Community & Social Development Services Department	14 294	709	—	709	15 003
Vote 2 - Economic Development & Spatial Planning Department	—	—	—	—	—
Vote 3 - Emergency Services Department	—	—	—	—	—
Vote 4 - Environment & Agriculture Management Department	17 500	—	—	—	17 500
Vote 5 - Group Financial Services Department	48 274	—	—	—	48 274
Vote 6 - Group Property	—	—	—	—	—
Vote 7 - Health Department	7 500	8 500	—	8 500	16 000
Vote 8 - Human Settlement Department	422 448	(57 569)	—	(57 569)	364 880
Vote 9 - Tshwane Metro Police Department	—	—	—	—	—
Vote 10 - Regional Operations & Coordination Department	—	—	—	—	—
Vote 11 - Roads & Transport Department	433 875	(117 600)	—	(117 600)	316 275
Vote 12 - Shared Services Department	197 000	—	—	—	197 000
Vote 13 - Energy and Electricity Department	629 761	(41 406)	4 000	(37 406)	592 355
Vote 14 - Water and Sanitation Department	522 097	(47 657)	—	(47 657)	474 440
Vote 15 - Other Departments	11 465	—	400	400	11 865
Capital multi-year expenditure sub-total	2 304 214	(255 023)	4 400	(250 623)	2 053 592
Single-year expenditure to be adjusted					
Vote 1 - Community & Social Development Services Department	—	—	—	—	—
Vote 2 - Economic Development & Spatial Planning Department	6 452	(2 500)	—	(2 500)	3 952
Vote 3 - Emergency Services Department	—	—	—	—	—
Vote 4 - Environment & Agriculture Management Department	—	—	—	—	—
Vote 5 - Group Financial Services Department	3 185	—	—	—	3 185
Vote 6 - Group Property	25 100	—	—	—	25 100
Vote 7 - Health Department	—	—	—	—	—
Vote 8 - Human Settlement Department	3 370	—	(1 120)	(1 120)	2 250
Vote 9 - Tshwane Metro Police Department	—	—	—	—	—
Vote 10 - Regional Operations & Coordination Department	5 366	10 300	—	10 300	15 666
Vote 11 - Roads & Transport Department	—	—	—	—	—
Vote 12 - Shared Services Department	—	—	—	—	—
Vote 13 - Energy and Electricity Department	—	—	—	—	—
Vote 14 - Water and Sanitation Department	—	—	—	—	—
Vote 15 - Other Departments	—	—	8 870	8 870	8 870
Capital single-year expenditure sub-total	43 473	7 800	7 750	15 550	59 023
Total Capital Expenditure - Vote	2 347 687	(247 223)	12 150	(235 073)	2 112 614
Capital Expenditure - Functional					
Governance and administration	290 011	5 500	9 270	14 770	304 781
Executive and council	—	—	—	—	—
Finance and administration	290 011	5 500	9 270	14 770	304 781
Internal audit	—	—	—	—	—
Community and public safety	345 946	(36 474)	(1 120)	(37 594)	308 353
Community and social services	12 294	(391)	—	(391)	11 903
Sport and recreation	2 000	1 100	—	1 100	3 100
Public safety	2 000	—	—	—	2 000
Housing	322 152	(45 683)	(1 120)	(46 803)	275 350
Health	7 500	8 500	—	8 500	16 000
Economic and environmental services	448 920	(120 400)	—	(120 400)	328 520
Planning and development	—	—	—	—	—
Road transport	448 920	(120 400)	—	(120 400)	328 520
Environmental protection	—	—	—	—	—
Trading services	1 262 810	(95 849)	4 000	(91 849)	1 170 961
Energy sources	628 127	(41 806)	4 000	(37 806)	590 321
Water management	297 423	(16 633)	—	(16 633)	280 791
Waste water management	319 760	(37 410)	—	(37 410)	282 350
Waste management	17 500	—	—	—	17 500
Other	—	—	—	—	—
Total Capital Expenditure - Functional	2 347 687	(247 223)	12 150	(235 073)	2 112 614
Funded by:					
National Government	1 919 824	(241 936)	—	(241 936)	1 677 888
Provincial Government	12 294	(391)	—	(391)	11 903
District Municipality	—	—	—	—	—
Transfers and subsidies - capital (in-kind)	78 823	(4 996)	—	(4 996)	73 826
Transfers recognised - capital	2 010 940	(247 323)	—	(247 323)	1 763 618
Borrowing	—	—	—	—	—
Internally generated funds	336 746	—	12 150	12 150	348 896
Total Capital Funding	2 347 687	(247 323)	12 150	(235 173)	2 112 514

Table 13: MBRR B6 – Consolidated adjustments budget financial position

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
ASSETS					
Current assets					
Cash and cash equivalents	654 687		223 934	223 934	878 621
Trade and other receivables from exchange transactions	4 751 556	(964 896)	(135 131)	(1 100 027)	3 651 529
Receivables from non-exchange transactions	3 793 753	(241 224)	–	(241 224)	3 552 529
Current portion of non-current receivables	117 208		(31 677)	(31 677)	85 531
Inventory	1 307 419	7 500	98 902	106 402	1 413 820
VAT				–	–
Other current assets				–	–
Total current assets	10 624 622	(1 198 620)	156 028	(1 042 593)	9 582 030
Non current assets					
Investments	877 838	–	(476 669)	(476 669)	401 168
Investment property	1 196 449	–	(106 811)	(106 811)	1 089 638
Property, plant and equipment	51 219 091	–	(1 333 874)	(1 333 874)	49 885 218
Biological assets	–	–	302	302	302
Living and non-living resources	–	–	–	–	–
Heritage assets	3 079 965	–	–	–	3 079 965
Intangible assets	1 066 172	–	80 694	80 694	1 146 866
Trade and other receivables from exchange transactions	47 678	–	43 098	43 098	90 777
Non-current receivables from non-exchange transactions	–	–	825 075	825 075	825 075
Other non-current assets	291 516	–	–	–	291 516
Total non current assets	57 778 710	–	(968 184)	(968 184)	56 810 525
TOTAL ASSETS	68 403 332	(1 198 620)	(812 157)	(2 010 777)	66 392 555
LIABILITIES					
Current liabilities					
Bank overdraft				–	–
Financial liabilities	782 153	–	(357 648)	(357 648)	424 505
Consumer deposits	813 829	–	(34 414)	(34 414)	779 415
Trade and other payables from exchange transactions	12 628 684	–	2 931 838	2 931 838	15 560 523
Trade and other payables from non-exchange transactions	20 224	–	–	–	20 224
Provisions				–	–
VAT				–	–
Other current liabilities				–	–
Total current liabilities	14 244 890	–	2 539 776	2 539 776	16 784 666
Non current liabilities					
Borrowing	10 747 106	–	–	–	10 747 106
Provisions	3 594 306	–	(223 217)	(223 217)	3 371 089
Long term portion of trade payables				–	–
Other non-current liabilities				–	–
Total non current liabilities	14 341 413	–	(223 217)	(223 217)	14 118 196
TOTAL LIABILITIES	28 586 303	–	2 316 559	2 316 559	30 902 862
NET ASSETS	39 817 029	(1 198 620)	(3 128 715)	(4 327 336)	35 489 693
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	39 514 467	–	(4 330 252)	(4 330 252)	35 184 214
Funds and Reserves	302 562	–	2 917	2 917	305 479
Other				–	–
TOTAL COMMUNITY WEALTH/EQUITY	39 817 029	–	(4 327 336)	(4 327 336)	35 489 693

Table 14: MBRR B7 – Consolidated adjustments budget cash flows

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property rates	9 145 798			–	9 145 798
Service charges	25 442 369		405 333	405 333	25 847 702
Other revenue	3 128 665		54 854	54 854	3 183 519
Transfers and Subsidies - Operational	5 112 620	(73 944)		(73 944)	5 038 676
Transfers and Subsidies - Capital	2 010 940	(247 223)		(247 223)	1 763 718
Interest	55 048		3 321	3 321	58 370
Dividends				–	–
Payments					
Suppliers and employees	(40 293 423)		(226 666)	(226 666)	(40 520 089)
Finance charges	(1 498 589)		(216 236)	(216 236)	(1 714 825)
Transfers and Subsidies	(9 683)		250	250	(9 433)
NET CASH FROM/(USED) OPERATING ACTIVITIES	3 093 746	(321 166)	20 856	(300 310)	2 793 436
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds on disposal of PPE				–	–
Decrease (increase) in non-current receivables	(3 468)		3 562	3 562	94
Decrease (increase) in non-current investments	(350 000)		349 807	349 807	(193)
Payments					
Capital assets	(2 347 687)	235 073		235 073	(2 112 614)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2 701 155)	235 073	353 369	588 441	(2 112 713)
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Short term loans				–	–
Borrowing long term/refinancing				–	–
Increase (decrease) in consumer deposits			15	15	15
Payments					
Repayment of borrowing	(382 913)			–	(382 913)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(382 913)	–	15	15	(382 898)
NET INCREASE/ (DECREASE) IN CASH HELD	9 678	(86 094)	374 240	288 147	297 825
Cash/cash equivalents at the year begin:	611 479			–	611 479
Cash/cash equivalents at the year end:	621 157	(86 094)	374 240	288 147	909 303

Table 15: MBRR B8 – Consolidated cash-backed reserves and accumulated surplus reconciliation

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
<u>Cash and investments available</u>					
Cash/cash equivalents at the year end	621 157	(86 094)	374 240	288 147	909 303
Other current investments > 90 days	33 530	86 094	(150 306)	(64 213)	(30 682)
Non current assets - Investments	877 838	–	(476 669)	(476 669)	401 168
Cash and investments available:	1 532 525	–	(252 735)	(252 735)	1 279 789
<u>Applications of cash and investments</u>					
Unspent conditional transfers	20 224	–	–	–	20 224
Unspent borrowing				–	–
Statutory requirements	1 083 968			–	1 083 968
Other working capital requirements	3 150 391		633 457	633 457	3 783 848
Other provisions	163 326	–	1 737	1 737	165 064
Long term investments committed	–		–	–	–
Reserves to be backed by cash/investments	193 052		(36 334)	(36 334)	156 718
Total Application of cash and investments:	4 610 961	–	598 861	598 861	5 209 822
Surplus(shortfall)	(3 078 436)	–	(851 597)	(851 597)	(3 930 033)

4.2 Supporting adjustment budget tables

Table 16: MBRR SB1 – Consolidated supporting detail to budgeted financial performance

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
REVENUE ITEMS					
Non-exchange revenue by source					
Property rates					
Total Property Rates	10 558 816	–	–	–	10 558 816
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	931 660	–	–	–	931 660
Net Property Rates	9 627 156	–	–	–	9 627 156
Exchange revenue service charges					
Service charges - Electricity					
Total Service charges - Electricity	19 340 069	–	(194 256)	(194 256)	19 145 813
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)	1 482 609	–	–	–	1 482 609
Less Cost of Free Basis Services (50 kwh per indigent household per month)	1 214 621	–	–	–	1 214 621
Net Service charges - Electricity	16 642 839	–	(194 256)	(194 256)	16 448 583
Service charges - Water					
Total Service charges - water	8 262 495	–	(100 000)	(100 000)	8 162 495
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)	1 372 261	–	–	–	1 372 261
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)	1 192 026	–	–	–	1 192 026
Net Service charges - Water	5 698 207	–	(100 000)	(100 000)	5 598 207
Service charges - Waste Water Management					
Total Service charges - Waste Water Management	2 687 615	–	100 000	100 000	2 787 615
Less Revenue Foregone (in excess of free sanitation service to indigent households)	512 166	–	–	–	512 166
Less Cost of Free Basis Services (free sanitation service to indigent households)	460 949	–	–	–	460 949
Net Service charges - Waste Water Management	1 714 501	–	100 000	100 000	1 814 501
Service charges - Waste Management					
Total refuse removal revenue	6 015 240	–	100 012	100 012	6 115 251
Total landfill revenue	–	–	–	–	–
Less Revenue Foregone (in excess of one removal a week to indigent households)	2 225 819	–	–	–	2 225 819
Less Cost of Free Basis Services (removed once a week to indigent households)	1 979 051	–	–	–	1 979 051
Service charges - Waste Management	1 810 370	–	100 012	100 012	1 910 381
EXPENDITURE ITEMS					
Employee related costs					
Basic Salaries and Wages	7 155 749	–	(32 278)	(32 278)	7 123 471
Pension and UIF Contributions	1 886 928	–	(4 242)	(4 242)	1 882 685
Medical Aid Contributions	685 739	–	(5 037)	(5 037)	680 702
Overtime	943 089	–	20 087	20 087	963 176
Performance Bonus	640 098	–	(7 733)	(7 733)	632 365
Motor Vehicle Allowance	346 416	–	(1 396)	(1 396)	345 020
Cellphone Allowance	19 660	–	(1 147)	(1 147)	18 513
Housing Allowances	67 706	–	(1 844)	(1 844)	65 862
Other benefits and allowances	235 528	–	8 132	8 132	243 660
Payments in lieu of leave	363 819	–	(1 403)	(1 403)	362 416
Long service awards	1 963	–	–	–	1 963
Post-retirement benefit obligations	294 205	–	–	–	294 205
Entertainment	–	–	–	–	–
Scarcity	–	–	–	–	–
Acting and post related allowance	–	–	–	–	–
In kind benefits	–	–	–	–	–
sub-total	12 640 899	–	(26 861)	(26 861)	12 614 038
Less: Employees costs capitalised to PPE	–	–	–	–	–
Total Employee related costs	12 640 899	–	(26 861)	(26 861)	12 614 038

MBRR SB1 - Consolidated supporting detail to budgeted financial performance (continued)

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
<u>Depreciation and amortisation</u>					
Depreciation of Property, Plant & Equipment	2 911 921	–	1 143	1 143	2 913 063
Lease amortisation				–	–
Capital asset impairment				–	–
Total Depreciation and amortisation	2 911 921	–	1 143	1 143	2 913 063
<u>Bulk purchases</u>					
Electricity Bulk Purchases	14 377 613	–	(368 000)	(368 000)	14 009 613
Water Bulk Purchases				–	–
Total bulk purchases	14 377 613	–	(368 000)	(368 000)	14 009 613
<u>Transfers and grants</u>					
Cash transfers and grants	9 683	–	(250)	(250)	9 433
Non-cash transfers and grants	–	–	–	–	–
Total transfers and grants	9 683	–	(250)	(250)	9 433
<u>Contracted services</u>					
<i>Outsourced Services</i>	2 505 947	(4 647)	611 455	606 808	3 112 755
<i>Consultants and Professional Services</i>	1 070 936	(91 791)	95 449	3 658	1 074 594
<i>Contractors</i>	200 056	994	21 482	22 477	222 533
Total contracted services	3 776 939	(95 444)	728 387	632 943	4 409 882
<u>Operational Costs</u>					
<i>Other Operational Costs</i>	1 744 464	4 000	90 314	94 314	1 838 778
Total Other Operational Costs	1 744 464	4 000	90 314	94 314	1 838 778
<u>Inventory Consumed</u>					
Inventory Consumed - Water	3 827 369	–	(117 300)	(117 300)	3 710 069
Inventory Consumed - Other	600 805	(7 500)	18 398	10 898	611 704
Total Inventory Consumed & Other Material	4 428 174	(7 500)	(98 902)	(106 402)	4 321 772

Table 17: MBRR SB2 – Consolidated supporting detail to financial position budget

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
ASSETS					
Trade and other receivables from exchange transactions					
Electricity	16 642 469	(241 224)	(194 256)	(435 480)	16 206 989
Water	5 698 207	(241 224)	(100 000)	(341 224)	5 356 983
Waste	1 714 501	(241 224)	100 000	(141 224)	1 573 277
Waste Water	1 810 370	(241 224)	100 012	(141 212)	1 669 157
Other trade receivables from exchange transactions	203 700	-	(40 887)	(40 887)	162 813
Gross: Trade and other receivables from exchange transactions	26 069 246	(964 896)	(135 131)	(1 100 027)	24 969 219
Less: Impairment for debt	(21 317 690)	-	-	-	(21 317 690)
Impairment for Electricity	(6 897 355)	-	-	-	(6 897 355)
Impairment for Water	(4 331 365)	-	-	-	(4 331 365)
Impairment for Waste	(1 698 716)	-	-	-	(1 698 716)
Impairment for Waste Water	(846 239)	-	-	-	(846 239)
Impairment for other trade receivables from exchange transactions	(7 544 015)	-	-	-	(7 544 015)
Total net Trade and other receivables from Exchange Transactions	4 751 556	(964 896)	(135 131)	(1 100 027)	3 651 529
Receivables from non-exchange transactions					
Property rates	9 627 156	(241 224)	-	(241 224)	9 385 932
Less: Impairment of Property rates	(6 913 159)	-	-	-	(6 913 159)
Net Property rates	2 713 997	(241 224)	-	(241 224)	2 472 773
Other receivables from non-exchange transactions	3 692 671	-	-	-	3 692 671
Impairment for other receivables from non-exchange transactions	(2 612 915)	-	-	-	(2 612 915)
Net other receivables from non-exchange transactions	1 079 756	-	-	-	1 079 756
Total net Receivables from non-exchange transactions	3 793 753	(241 224)	-	(241 224)	3 552 529
Inventory					
Water					
Opening Balance	3 505 593				3 505 593
System Input Volume	4 595 494	-	-	-	4 595 494
Water Treatment Works	43 647	-	-	-	43 647
Bulk Purchases	4 445 815	-	-	-	4 445 815
Natural Sources	106 032	-	-	-	106 032
Authorised Consumption	(3 827 369)	-	117 300	117 300	(3 710 069)
Billed Authorised Consumption	(3 827 369)	-	117 300	117 300	(3 710 069)
Billed Metered Consumption	(3 494 934)	-	117 300	117 300	(3 377 634)
Free Basic Water	(895 443)	-	-	-	(895 443)
Subsidised Water	-	-	-	-	-
Revenue Water	(2 599 491)	-	117 300	117 300	(2 482 191)
Billed Unmetered Consumption	(332 435)	-	-	-	(332 435)
Free Basic Water	(332 435)	-	-	-	(332 435)
Subsidised Water	-	-	-	-	-
Revenue Water	-	-	-	-	-
UnBilled Authorised Consumption	-	-	-	-	-
Unbilled Metered Consumption	-	-	-	-	-
Unbilled Unmetered Consumption	-	-	-	-	-
Water Losses	-	-	-	-	-
Apparent losses	-	-	-	-	-
Unauthorised Consumption	-	-	-	-	-
Customer Meter Inaccuracies	-	-	-	-	-
Real losses	-	-	-	-	-
Leakage on Transmission and Distribution Mains	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-
Data Transfer and Management Errors	-	-	-	-	-
Unavoidable Annual Real Losses	-	-	-	-	-
Non-revenue Water	-	-	-	-	-
Closing Balance Water	4 273 718	-	117 300	117 300	4 391 018
Agricultural					
Opening Balance	-	-	-	-	-
Acquisitions	-	-	-	-	-
Issues	-	-	-	-	-
Adjustments	-	-	-	-	-
Write-offs	-	-	-	-	-
Closing balance - Agricultural	-	-	-	-	-
Consumables					
Standard Rated					
Opening Balance	(386 111)	-	-	-	(386 111)
Acquisitions	-	-	-	-	-
Issues	(94 959)	7 000	(4 798)	2 202	(92 756)
Adjustments	-	-	-	-	-
Write-offs	-	-	-	-	-
Closing balance - Consumables Standard Rated	(481 070)	7 000	(4 798)	2 202	(478 868)
Zero Rated					
Opening Balance	(596 216)	-	-	-	(596 216)
Acquisitions	-	-	-	-	-
Issues	(162 607)	-	6 240	6 240	(156 367)
Adjustments	-	-	-	-	-
Write-offs	-	-	-	-	-
Closing balance - Consumables Zero Rated	(758 823)	-	6 240	6 240	(752 583)

MBRR SB2 – Consolidated supporting detail to financial position budget (continued)

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
Finished Goods					
Opening Balance				–	–
Acquisitions	–	–	–	–	–
Issues	–	–	–	–	–
Adjustments	–	–	–	–	–
Write-offs	–	–	–	–	–
Closing balance - Finished Goods	–	–	–	–	–
Materials and Supplies					
Opening Balance	(1 383 167)			–	(1 383 167)
Acquisitions	–	–	–	–	–
Issues	(343 240)	500	(19 841)	(19 341)	(362 581)
Adjustments	–	–	–	–	–
Write-offs	–	–	–	–	–
Closing balance - Materials and Supplies	(1 726 407)	500	(19 841)	(19 341)	(1 745 747)
Work-in-progress					
Opening Balance				–	–
Materials				–	–
Transfers				–	–
Closing balance - Work-in-progress	–	–	–	–	–
Housing Stock					
Opening Balance				–	–
Acquisitions				–	–
Transfers				–	–
Sales				–	–
Closing Balance - Housing Stock	–	–	–	–	–
Land					
Opening Balance				–	–
Acquisitions				–	–
Sales				–	–
Adjustments				–	–
Correction of Prior period errors				–	–
Closing Balance - Land	–	–	–	–	–
Closing Balance - Inventory & Consumables	1 307 419	7 500	98 902	106 402	1 413 820
Property, plant & equipment					
PPE at cost/valuation (excl. finance leases)	72 768 539		835 072	835 072	73 603 611
Leases recognised as PPE	550 735			–	550 735
Less: Accumulated depreciation	22 100 182		2 168 946	2 168 946	24 269 128
Total Property, plant & equipment	51 219 091	–	(1 333 874)	(1 333 874)	49 885 218
LIABILITIES					
Current liabilities - Financial liabilities					
Short term loans (other than bank overdraft)	399 239		(178 824)	(178 824)	220 415
Current portion of long-term liabilities	382 913		(178 824)	(178 824)	204 089
Total Current liabilities - Financial liabilities	782 153	–	(357 648)	(357 648)	424 505
Trade and other payables					
Trade and other payables from exchange transactions	11 138 932		(777 104)	(777 104)	10 361 828
Other trade payables from exchange transactions	208 796				208 796
Trade payables from Non-exchange transactions: Unspent conditional Grants	20 224			–	20 224
Trade payables from Non-exchange transactions: Other	–		3 708 942	3 708 942	3 708 942
VAT	1 280 957			–	1 280 957
Total Trade and other payables	12 648 908	–	2 931 838	2 931 838	15 580 747
Non current liabilities - Financial liabilities					
Borrowing	8 681 441			–	8 681 441
Other financial liabilities	2 065 666			–	2 065 666
Total Non current liabilities - Financial liabilities	10 747 106	–	–	–	10 747 106
Provisions - non current					
Retirement benefits	2 375 069		(442 653)	(442 653)	1 932 416
Refuse landfill site rehabilitation	–				–
Other	1 101 441		(181 090)	(181 090)	920 352
Total Provisions - non current	3 594 306	–	(223 217)	(223 217)	3 371 089
CHANGES IN NET ASSETS					
Accumulated surplus/(Deficit)					
Accumulated surplus/(Deficit) - opening balance	37 416 503		(4 022 294)	(4 022 294)	33 394 209
GRAP adjustments	–			–	–
Restated balance	37 416 503	–	(4 022 294)	(4 022 294)	33 394 209
Surplus/(Deficit)	2 097 964	–	(307 959)	(307 959)	1 790 005
Transfers to/from Reserves				–	–
Depreciation offsets				–	–
Other adjustments				–	–
Accumulated Surplus/(Deficit)	39 514 467	–	(4 330 252)	(4 330 252)	35 184 214
Reserves					
Housing Development Fund	192 776		(36 334)	(36 334)	156 443
Capital replacement	–			–	–
Self-insurance	275			–	275
Other reserves	109 510		39 251	39 251	148 760
Revaluation	–			–	–
Total Reserves	302 562	–	2 917	2 917	305 479
TOTAL COMMUNITY WEALTH/EQUITY	39 817 029	–	(4 327 336)	(4 327 336)	35 489 693

Table 18: MBRR SB7 - Consolidated adjustments budget: Transfers and grant receipts

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	C	D	E	F
RECEIPTS:					
<u>Operating Transfers and Grants</u>					
National Government:	4 858 212	(33 762)	(7 800)	(41 562)	4 816 650
Local Government Equitable Share	3 993 570	–	–	–	3 993 570
Fuel Levy	–	–	–	–	–
Finance Management Grant	2 200	–	–	–	2 200
Urban Settlement Development Grant	32 704	(3 350)	–	(3 350)	29 354
Expanded Public Works Programme Incentive (EPWP)	16 502	(922)	–	(922)	15 580
Public Transport Network Grant	579 744	(11 000)	–	(11 000)	568 744
Intergrated City Development Grant	–	–	–	–	–
Programme and Project Preparation Support Grant	62 000	(15 000)	–	(15 000)	47 000
Energy Efficiency and Demand Side Management	500	(500)	–	(500)	–
Neighbourhood Development Partnership Grant (PEP)	140 000	–	(7 800)	(7 800)	132 200
Informal Settlements Upgrading Partnership Grant	30 993	(2 990)	–	(2 990)	28 002
Provincial Government:	254 407	(69 495)	–	(69 495)	184 912
Primary Health Care	64 015	–	–	–	64 015
HIV and Aids Grant	26 765	–	–	–	26 765
Human Settlement Development Grant (HSDG)	12 045	(12 045)	–	(12 045)	–
Sports and Recreation : Community Libraries	10 152	–	–	–	10 152
TRT Bus Operations Subsidy	57 450	(57 450)	–	(57 450)	–
Informal Settlements Upgrading Partnership Grant	83 980	–	–	–	83 980
Gautrans	–	–	–	–	–
District Municipality:	–	–	–	–	–
<i>[insert description]</i>				–	–
				–	–
Other grant providers:	–	–	–	–	–
DBSA	–	–	–	–	–
LG SETA Discretionary grant	–	–	–	–	–
Tirelo Boshia Grant - Research and Development	–	–	–	–	–
Total Operating Transfers and Grants	5 112 620	(103 258)	(7 800)	(111 058)	5 001 562
<u>Capital Transfers and Grants</u>					
National Government:	1 919 824	(249 636)	7 800	(241 836)	1 677 988
Urban Settlement Development Grant	1 057 425	(108 317)	–	(108 317)	949 108
Public Transport Infrastructure & Systems Grant	250 575	(79 000)	–	(79 000)	171 575
Neighbourhood Development Partnership Grant	15 465	–	7 800	7 800	23 265
Energy Efficiency and Demand Side Management	7 500	(5 500)	–	(5 500)	2 000
Intergrated City Development Grant	–	–	–	–	–
Informal Settlements Upgrading Partnership Grant	588 858	(56 819)	–	(56 819)	532 040
Provincial Government:	12 294	(1 800)	–	(1 800)	10 494
Sport and Recreation: Community Libraries	12 294	(1 800)	–	(1 800)	10 494
Social Infrastructure Grant	–	–	–	–	–
HCT - Restructuring Capital Grant	–	–	–	–	–
District Municipality:	–	–	–	–	–
<i>[insert description]</i>				–	–
				–	–
Other grant providers:	78 823	–	–	–	78 823
HCT - Restructuring Capital Grant	78 823	–	–	–	78 823
DBSA : Bulk Meter	–	–	–	–	–
Total Capital Transfers and Grants	2 010 940	(251 436)	7 800	(243 636)	1 767 305
TOTAL RECEIPTS OF TRANSFERS & GRANTS	7 123 560	(354 693)	–	(354 693)	6 768 867

Table 19: MBRR SB8 - Consolidated adjustments budget: Expenditure on transfers and grant programme

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	C	D	E	F
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:					
<u>Operating expenditure of Transfers and Grants</u>					
National Government:	4 858 212	(33 762)	(7 800)	(41 562)	4 816 650
Local Government Equitable Share	3 993 570	-	-	-	3 993 570
Fuel Levy	-	-	-	-	-
Finance Management Grant	2 200	-	-	-	2 200
Urban Settlement Development Grant	32 704	(3 350)	-	(3 350)	29 354
Expanded Public Works Programme Incentive (EPWP)	16 502	(922)	-	(922)	15 580
Public Transport Network Grant	579 744	(11 000)	-	(11 000)	568 744
Integrated City Development Grant	-	-	-	-	-
Programme and Project Preparation Support Grant	62 000	(15 000)	-	(15 000)	47 000
Energy Efficiency and Demand Side Management	500	(500)	-	(500)	-
Neighbourhood Development Partnership Grant (PEP)	140 000	-	(7 800)	(7 800)	132 200
Informal Settlements Upgrading Partnership Grant	30 993	(2 990)	-	(2 990)	28 002
Provincial Government:	254 407	(69 495)	12 114	(57 381)	197 026
Primary Health Care	64 015	-	-	-	64 015
HIV and Aids Grant	26 765	-	-	-	26 765
Human Settlement Development Grant (HSDG)	12 045	(12 045)	11 749	(296)	11 749
Sports and Recreation : Community Libraries	10 152	-	365	365	10 517
TRT Bus Operations Subsidy	57 450	(57 450)	-	(57 450)	-
Informal Settlements Upgrading Partnership Grant	83 980	-	-	-	83 980
Gautrans	-	-	-	-	-
District Municipality:	-	-	-	-	-
<i>[insert description]</i>				-	-
0				-	-
Other grant providers:	-	-	-	-	-
DBSA	-	-	-	-	-
LG SETA Discretionary grant	-	-	-	-	-
Tirelo Boshia Grant - Research and Development	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	5 112 620	(103 258)	4 314	(98 944)	5 013 676
<u>Capital expenditure of Transfers and Grants</u>					
National Government:	1 919 824	(249 636)	7 800	(241 836)	1 677 988
Urban Settlement Development Grant	1 057 425	(108 317)	-	(108 317)	949 108
Public Transport Infrastructure & Systems Grant	250 575	(79 000)	-	(79 000)	171 575
Neighbourhood Development Partnership Grant	15 465	-	7 800	7 800	23 265
Energy Efficiency and Demand Side Management	7 500	(5 500)	-	(5 500)	2 000
Integrated City Development Grant	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	588 858	(56 819)	-	(56 819)	532 040
Provincial Government:	12 294	(1 800)	1 409	(391)	11 903
Sport and Recreation: Community Libraries	12 294	(1 800)	1 409	(391)	11 903
Social Infrastructure Grant	-	-	-	-	-
HCT - Restructuring Capital Grant	-	-	-	-	-
District Municipality:	-	-	-	-	-
<i>[insert description]</i>				-	-
0				-	-
Other grant providers:	78 823	-	-	-	78 823
HCT - Restructuring Capital Grant	78 823	-	-	-	78 823
DBSA : Bulk Meter	-	-	-	-	-
Total capital expenditure of Transfers and Grants	2 010 940	(251 436)	9 209	(242 226)	1 768 714
Total capital expenditure of Transfers and Grants	7 123 560	(354 693)	13 524	(341 170)	6 782 391

Table 20: MBRR SB9 - Consolidated adjustments budget: Reconciliation of transfers, grant receipts and unspent funds

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	C	D	E	F
<u>Operating transfers and grants:</u>					
National Government:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	4 858 212	(33 762)	(7 800)	(41 562)	4 816 650
Conditions met - transferred to revenue	4 858 212	(33 762)	(7 800)	(41 562)	4 816 650
Conditions still to be met - transferred to liabilities	–	–	–	–	–
Provincial Government:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	254 407	(69 495)	12 114	(57 381)	197 026
Conditions met - transferred to revenue	254 407	(69 495)	12 114	(57 381)	197 026
Conditions still to be met - transferred to liabilities	–	–	–	–	–
District Municipality:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–
Other grant providers:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–
Total operating transfers and grants revenue	5 112 620	(103 258)	4 314	(98 944)	5 013 676
Total operating transfers and grants - CTBM	–	–	–	–	–
<u>Capital transfers and grants:</u>					
National Government:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	1 919 824	(249 636)	7 800	(241 836)	1 677 988
Conditions met - transferred to revenue	1 919 824	(249 636)	7 800	(241 836)	1 677 988
Conditions still to be met - transferred to liabilities	–	–	–	–	–
Provincial Government:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	12 294	(1 800)	1 409	(391)	11 903
Conditions met - transferred to revenue	12 294	(1 800)	1 409	(391)	11 903
Conditions still to be met - transferred to liabilities	–	–	–	–	–
District Municipality:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–
Other grant providers:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	78 823	–	–	–	78 823
Conditions met - transferred to revenue	78 823	–	–	–	78 823
Conditions still to be met - transferred to liabilities	–	–	–	–	–
Total capital transfers and grants revenue	2 010 940	(251 436)	9 209	(242 226)	1 768 714
Total capital transfers and grants - CTBM	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE	7 123 560	(354 693)	13 524	(341 170)	6 782 391
TOTAL TRANSFERS AND GRANTS - CTBM	–	–	–	–	–

Table 21: MBRR SB10 – Consolidated adjustments budget: Transfers and grants made by the municipality

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
<u>Cash transfers to other municipalities</u>					
<i>[insert description]</i>				–	–
<i>[insert description]</i>				–	–
<i>[insert description]</i>				–	–
TOTAL ALLOCATIONS TO MUNICIPALITIES:	–	–	–	–	–
<u>Cash transfers to Entities/Other External Mechanisms</u>					
<i>[insert description]</i>				–	–
<i>[insert description]</i>				–	–
<i>[insert description]</i>				–	–
TOTAL ALLOCATIONS TO ENTITIES/EMS'	–	–	–	–	–
<u>Cash transfers to other Organs of State</u>					
<i>[insert description]</i>				–	–
<i>[insert description]</i>				–	–
<i>[insert description]</i>				–	–
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	–	–	–	–	–
<u>Cash transfers to other Organisations</u>					
Section 21 Schools-Learning, Training Su	288	–	–	–	288
ECD-NGO Support	2	–	–	–	2
DSA_NPO Support	–	–	–	–	–
LED Initiatives	1 100	–	(250)	(250)	850
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:	1 390	–	(250)	(250)	1 140
<u>Groups of Individuals</u>					
Mayor Donations	2 909	–	–	–	2 909
Gratuities	5 385	–	–	–	5 385
Total Non-Cash Grants To Groups Of Individuals:	8 293	–	–	–	8 293
TOTAL CASH TRANSFERS	9 683	–	(250)	(250)	9 433

Table 22: MBRR SB11 – Consolidated adjustments budget: Councillor and staff benefits

Summary of remuneration	Budget Year 2023/24					% change
	Original Budget A	Nat. or Prov. Govt E	Other Adjus. F	Total Adjus. G	Adjusted Budget H	
R thousands						
Councillors (Political Office Bearers plus Other)						
Basic Salaries and Wages	108 210		—	—	108 210	0,0%
Pension and UIF Contributions	4 278		142	142	4 420	3,3%
Medical Aid Contributions	4 235		—	—	4 235	0,0%
Motor Vehicle Allowance	30 988		—	—	30 988	0,0%
Cellphone Allowance	6 153		—	—	6 153	
Housing Allowances	—		—	—	—	
Other benefits and allowances	—		—	—	—	
Sub Total - Councillors	153 863		142	142	154 005	0,1%
% Increase					1	
Senior Managers of the Municipality						
Basic Salaries and Wages	16 760		—	—	16 760	0,0%
Pension and UIF Contributions	350		—	—	350	0,0%
Medical Aid Contributions	69		—	—	69	0,0%
Overtime	—		—	—	—	
Performance Bonus	—		—	—	—	
Motor Vehicle Allowance	—		—	—	—	
Cellphone Allowance	187		—	—	187	0,0%
Housing Allowances	—		—	—	—	
Other benefits and allowances	4 392		—	—	4 392	
Payments in lieu of leave	820		—	—	820	
Long service awards	—		—	—	—	
Post-retirement benefit obligations	—		—	—	—	
Entertainment	—		—	—	—	
Scarcity	—		—	—	—	
Acting and post related allowance	—		—	—	—	
In kind benefits	—		—	—	—	
Sub Total - Senior Managers of Municipality	22 580		—	—	22 580	0,0%
% Increase					—	
Other Municipal Staff						
Basic Salaries and Wages	7 054 670	—	(25 678)	(25 678)	7 028 992	-0,4%
Pension and UIF Contributions	1 879 050	—	(3 607)	(3 607)	1 875 444	-0,2%
Medical Aid Contributions	679 333	—	(1 463)	(1 463)	677 869	-0,2%
Overtime	941 092	—	18 979	18 979	960 072	2,0%
Performance Bonus	1 634	—	43	43	1 677	
Motor Vehicle Allowance	345 537	—	(1 240)	(1 240)	344 297	-0,4%
Cellphone Allowance	18 357	—	(1 112)	(1 112)	17 245	-6,1%
Housing Allowances	67 007	—	(1 352)	(1 352)	65 655	
Other benefits and allowances	866 773	—	1 490	1 490	868 263	
Payments in lieu of leave	361 395	—	(1 403)	(1 403)	359 991	-0,4%
Long service awards	1 963	—	—	—	1 963	0,0%
Post-retirement benefit obligations	294 205	—	—	—	294 205	0,0%
Entertainment	—	—	—	—	—	
Scarcity	—	—	—	—	—	
Acting and post related allowance	—	—	—	—	—	
In kind benefits	—	—	—	—	—	
Sub Total - Other Municipal Staff	12 511 016	—	(15 343)	(15 343)	12 495 673	-0,1%
% Increase					—	
Total Parent Municipality	12 687 459	—	(15 202)	(15 202)	12 672 257	-0,1%
Board Members of Entities						
Basic Salaries and Wages	—	—	—	—	—	
Pension and UIF Contributions	—	—	—	—	—	
Medical Aid Contributions	—	—	—	—	—	
Overtime	—	—	—	—	—	
Performance Bonus	—	—	—	—	—	
Motor Vehicle Allowance	—	—	—	—	—	
Cellphone Allowance	—	—	—	—	—	
Housing Allowances	—	—	—	—	—	
Other benefits and allowances	—	—	—	—	—	
Board Fees	—	—	—	—	—	
Payments in lieu of leave	6 489	—	(1 170)	(1 170)	5 319	-18,0%
Long service awards	—	—	—	—	—	
Post-retirement benefit obligations	—	—	—	—	—	
Entertainment	—	—	—	—	—	
Scarcity	—	—	—	—	—	
Acting and post related allowance	—	—	—	—	—	
In kind benefits	—	—	—	—	—	
Sub Total - Board Members of Entities	6 489	—	(1 170)	(1 170)	5 319	-18,0%
% Increase					—	
Senior Managers of Entities						
Basic Salaries and Wages	—	—	—	—	—	
Pension and UIF Contributions	17 689	—	(2 658)	(2 658)	15 031	-15,0%
Medical Aid Contributions	1 282	—	(353)	(353)	929	-27,5%
Overtime	481	—	(301)	(301)	179	
Performance Bonus	—	—	—	—	—	
Motor Vehicle Allowance	468	—	(208)	(208)	259	
Cellphone Allowance	879	—	(156)	(156)	723	
Housing Allowances	411	—	(61)	(61)	350	-14,7%
Other benefits and allowances	104	—	(77)	(77)	27	
Payments in lieu of leave	—	—	—	—	—	
Long service awards	—	—	—	—	—	
Post-retirement benefit obligations	—	—	—	—	—	
Entertainment	—	—	—	—	—	
Scarcity	—	—	—	—	—	
Acting and post related allowance	—	—	—	—	—	
In kind benefits	—	—	—	—	—	
Sub Total - Senior Managers of Entities	21 313	—	(3 814)	(3 814)	17 499	-17,9%
% Increase					—	
Other Staff of Entities						
Basic Salaries and Wages	—	—	—	—	—	
Pension and UIF Contributions	60 140	—	(2 771)	(2 771)	57 369	-4,6%
Medical Aid Contributions	6 245	—	(283)	(283)	5 962	-4,5%
Overtime	5 856	—	(3 272)	(3 272)	2 584	-55,9%
Performance Bonus	1 997	—	1 108	1 108	3 105	
Motor Vehicle Allowance	2 360	—	(926)	(926)	1 434	-39,2%
Cellphone Allowance	—	—	—	—	—	
Housing Allowances	704	—	26	26	730	
Other benefits and allowances	595	—	(415)	(415)	180	
Payments in lieu of leave	—	—	—	—	—	
Long service awards	1 604	—	—	—	1 604	0,0%
Post-retirement benefit obligations	—	—	—	—	—	
Entertainment	—	—	—	—	—	
Scarcity	—	—	—	—	—	
Acting and post related allowance	—	—	—	—	—	
In kind benefits	—	—	—	—	—	
Sub Total - Other Staff of Entities	79 502	—	(6 533)	(6 533)	72 968	-8,2%
% Increase					—	
Total Municipal Entities	107 304	—	(11 518)	(11 518)	95 786	-10,7%
TOTAL SALARY, ALLOWANCES & BENEFITS	12 794 762	—	(26 719)	(26 719)	12 768 043	-0,2%
% Increase					—	
TOTAL MANAGERS AND STAFF	12 634 410	—	(25 691)	(25 691)	12 608 719	-0,2%

Table 23: MBRR SB13 – Consolidated adjustments budget: Monthly revenue and expenditure (functional classification)

Description - Standard classification	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework
	July	August	September	October	November	December	January	February	March	April	May	June	Budget Year 2023/24
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands													
Revenue - Functional													
<i>Governance and administration</i>	3 257	2 018	2 207 084	1 082	752	7 147	973 902	888 013	2 546 030	826 016	836 231	7 868 463	16 159 995
Executive and council	—	—	—	—	438	—	27 042	2 583	24 982	736	340	8 782	64 903
Finance and administration	3 257	2 018	2 207 084	1 082	314	7 147	946 821	885 390	2 521 008	825 240	835 851	7 859 641	16 094 853
Internal audit	—	—	—	—	—	—	40	40	40	40	40	40	238
<i>Community and public safety</i>	6 642	22 004	2 272	76 321	54 593	8 290	116 887	132 468	102 626	80 153	74 651	441 842	1 118 749
Community and social services	794	556	756	828	631	869	5 640	9 390	3 654	2 866	2 483	35 066	63 534
Sport and recreation	—	—	—	—	—	1	3 606	2 112	2 112	2 275	1 772	13 440	25 318
Public safety	274	1 920	395	256	33 901	—	45 352	45 349	45 349	45 349	45 349	55 271	318 763
Housing	5 357	19 301	811	49 631	19 730	7 254	56 112	50 392	45 952	24 361	19 967	282 827	581 695
Health	217	227	310	25 606	330	167	25 225	5 559	5 559	5 302	5 080	55 238	129 438
<i>Economic and environmental services</i>	3 906	1 422	3 375	104 421	58 776	58 143	107 482	217 032	169 258	42 789	35 962	656 136	1 458 702
Planning and development	3 906	1 417	3 360	3 219	2 778	3 396	28 568	8 738	8 738	10 023	10 023	154 988	239 152
Road transport	—	—	—	101 187	55 786	54 747	77 978	207 357	159 584	32 766	25 939	495 774	1 211 116
Environmental protection	—	5	15	15	212	—	937	937	937	—	—	5 375	8 433
<i>Trading services</i>	1 512	2 353	7 622	68 454	67 544	936	2 170 388	2 187 584	2 111 687	2 051 312	2 059 360	17 084 186	27 812 939
Energy sources	1 491	2 331	7 616	26 724	49 341	901	1 318 635	1 317 433	1 311 189	1 263 583	1 298 671	10 767 746	17 365 661
Water management	—	—	—	21 710	11 883	—	499 026	522 499	463 994	473 008	455 273	3 905 576	6 352 968
Waste water management	—	—	—	20 021	6 303	—	192 627	185 780	179 059	172 711	161 580	1 217 960	2 136 043
Waste management	21	22	6	—	17	35	160 100	161 871	157 445	142 010	143 836	1 192 904	1 958 267
<i>Other</i>	—	—	—	—	—	—	—	—	—	—	—	307 829	307 829
Total Revenue - Functional	15 317	27 798	2 220 353	250 278	181 665	74 516	3 368 658	3 425 096	4 929 602	3 000 270	3 006 204	26 358 456	46 858 213
Expenditure - Functional													
<i>Governance and administration</i>	11 507	163 612	139 190	879 409	201 355	364 148	967 909	967 738	1 080 673	994 053	974 055	2 042 594	8 786 244
Executive and council	2 183	461	3 841	4 849	9 984	4 962	163 080	162 051	161 410	164 873	160 808	253 515	1 092 016
Finance and administration	9 325	162 756	135 112	874 146	191 068	358 865	789 518	787 109	902 319	812 164	786 453	1 764 581	7 573 417
Internal audit	—	394	237	414	303	321	15 311	18 577	16 944	17 016	26 794	24 498	120 811
<i>Community and public safety</i>	6 445	28 790	146 993	193 761	168 523	70 937	1 133 936	1 142 394	1 138 400	1 156 689	1 125 176	1 287 974	7 600 018
Community and social services	1 986	3 601	1 064	2 986	20 279	5 762	67 394	57 228	58 342	69 243	56 834	78 403	423 123
Sport and recreation	—	417	13	646	2 146	1 546	81 248	77 196	77 531	78 612	76 790	94 115	490 259
Public safety	1	7 659	72 998	151 012	76 026	5 450	725 137	727 536	719 777	724 605	717 826	734 994	4 663 021
Housing	4 458	17 070	71 923	34 963	67 197	54 478	86 591	87 570	98 439	101 567	92 077	190 617	906 951
Health	—	42	995	4 152	2 875	3 702	173 567	192 864	184 311	182 662	181 649	189 844	1 116 665
<i>Economic and environmental services</i>	4 013	192 828	9 520	108 787	110 159	55 730	491 623	504 240	525 292	509 528	485 208	392 888	3 389 814
Planning and development	4 013	5 670	6 954	10 585	16 525	14 001	170 893	167 959	170 952	169 805	164 496	232 469	1 134 322
Road transport	—	187 158	2 547	96 233	90 783	40 930	292 770	308 287	313 194	315 292	296 310	126 219	2 069 724
Environmental protection	—	—	19	1 969	2 851	799	27 959	27 993	41 145	24 431	24 402	34 200	185 768
<i>Trading services</i>	—	319 160	35 221	6 208 897	2 528 830	1 100 228	2 342 229	2 168 286	2 270 549	2 131 402	2 218 253	3 730 040	25 053 094
Energy sources	—	—	1 821	4 924 556	2 013 281	978 005	1 445 042	1 392 306	1 454 151	1 429 855	1 538 265	2 343 186	17 520 467
Water management	—	319 160	16 552	953 680	342 805	33 081	544 919	507 901	554 975	519 493	504 609	852 113	5 149 287
Waste water management	—	—	55	30 868	15 044	5 435	182 453	98 264	91 608	97 660	91 129	112 295	724 810
Waste management	—	—	16 793	299 794	157 700	83 707	169 815	169 815	169 815	84 394	84 249	422 445	1 658 529
<i>Other</i>	—	—	5 700	5 841	6 908	4 550	34 173	35 082	33 314	33 999	34 297	45 172	239 037
Total Expenditure - Functional	21 965	704 390	336 624	7 396 695	3 015 775	1 595 593	4 969 869	4 817 740	5 048 228	4 825 670	4 836 989	7 498 668	45 068 208
Surplus/ (Deficit) 1.	(6 648)	(676 592)	1 883 729	(7 146 417)	(2 834 111)	(1 521 077)	(1 601 211)	(1 392 644)	(118 626)	(1 825 401)	(1 830 785)	18 859 787	1 790 005

Table 24: MBRR SB18a – Consolidated adjustments budget: Capital expenditure on new assets by asset class

Description	Budget Year 2023/24								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	1 095 266	–	–	–	–	(107 622)	–	(107 622)	987 644
Roads Infrastructure	370 570	–	–	–	–	(81 483)	–	(81 483)	289 087
Roads	344 330	–	–	–	–	(80 152)	–	(80 152)	264 178
Road Structures	17 740	–	–	–	–	4 469	–	4 469	22 209
Road Furniture	8 500	–	–	–	–	(5 800)	–	(5 800)	2 700
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	14 000	–	–	–	–	(9 500)	–	(9 500)	4 500
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	14 000	–	–	–	–	(9 500)	–	(9 500)	4 500
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	330 366	–	–	–	–	26 394	–	26 394	356 760
Power Plants	3 000	–	–	–	–	21 394	–	21 394	24 394
HV Substations	70 000	–	–	–	–	(17 000)	–	(17 000)	53 000
HV Switching Station	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	20 000	–	–	–	–	(5 000)	–	(5 000)	15 000
MV Substations	43 000	–	–	–	–	(1 500)	–	(1 500)	41 500
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	101 866	–	–	–	–	29 500	–	29 500	131 366
LV Networks	92 500	–	–	–	–	(1 000)	–	(1 000)	91 500
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	266 384	–	–	–	–	(19 785)	–	(19 785)	246 599
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	–	–	–	–	–	–	–	–	–
Reservoirs	76 128	–	–	–	–	8 417	–	8 417	84 545
Pump Stations	300	–	–	–	–	–	–	–	300
Water Treatment Works	–	–	–	–	–	–	–	–	–
Bulk Mains	39 274	–	–	–	–	(1 800)	–	(1 800)	37 474
Distribution	70 682	–	–	–	–	(31 402)	–	(31 402)	39 280
Distribution Points	80 000	–	–	–	–	5 000	–	5 000	85 000
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	93 545	–	–	–	–	(23 248)	–	(23 248)	70 298
Pump Station	3 000	–	–	–	–	(3 000)	–	(3 000)	–
Reticulation	87 314	–	–	–	–	(17 917)	–	(17 917)	69 398
Waste Water Treatment Works	1 031	–	–	–	–	(731)	–	(731)	300
Outfall Sewers	2 200	–	–	–	–	(1 600)	–	(1 600)	600
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	17 500	–	–	–	–	–	–	–	17 500
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	–	–	–	–	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	–	–	–	–	–	–	–	–
Waste Separation Facilities	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	17 500	–	–	–	–	–	–	–	17 500
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Rail Lines	–	–	–	–	–	–	–	–	–
Rail Structures	–	–	–	–	–	–	–	–	–
Rail Furniture	–	–	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
LV Networks	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Sand Pumps	–	–	–	–	–	–	–	–	–
Piers	–	–	–	–	–	–	–	–	–
Revetments	–	–	–	–	–	–	–	–	–
Promenades	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	2 900	–	–	–	–	–	–	–	2 900
Data Centres	–	–	–	–	–	–	–	–	–
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	2 900	–	–	–	–	–	–	–	2 900
Capital Spares	–	–	–	–	–	–	–	–	–

MBRR SB18a – Consolidated adjustments budget: Capital expenditure on new assets by asset class (continued)

Description	Budget Year 2023/24								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Community Assets	43 794	–	–	–	–	3 209	–	3 209	47 003
Community Facilities	43 794	–	–	–	–	3 209	–	3 209	47 003
Halls									–
Centres									–
Crèches									–
Clinics/Care Centres	7 500					8 500		8 500	16 000
Fire/Ambulance Stations									–
Testing Stations									–
Museums									–
Galleries									–
Theatres									–
Libraries	12 294					(391)		(391)	11 903
Cemeteries/Crematoria									–
Police									–
Parks									–
Public Open Space									–
Nature Reserves									–
Public Ablution Facilities									–
Markets									–
Stalls									–
Abattoirs									–
Airports									–
Taxi Ranks/Bus Terminals	24 000					(4 900)		(4 900)	19 100
Capital Spares									–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities									–
Outdoor Facilities									–
Capital Spares									–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments									–
Historic Buildings									–
Works of Art									–
Conservation Areas									–
Other Heritage									–
Investment properties	25 100	–	–	–	–	–	–	–	25 100
Revenue Generating	25 100	–	–	–	–	–	–	–	25 100
Improved Property	25 100								25 100
Unimproved Property									–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property									–
Unimproved Property									–
Other assets	79 983	–	–	–	–	13 844	–	13 844	93 826
Operational Buildings	–	–	–	–	–	–	–	–	–
Municipal Offices									–
Pay/Enquiry Points									–
Building Plan Offices									–
Workshops									–
Yards									–
Stores									–
Laboratories									–
Training Centres									–
Manufacturing Plant									–
Depots									–
Capital Spares									–
Housing	79 983	–	–	–	–	13 844	–	13 844	93 826
Staff Housing									–
Social Housing	79 983					13 844		13 844	93 826
Capital Spares									–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes									–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights									–
Effluent Licenses									–
Solid Waste Licenses									–
Computer Software and Applications									–
Load Settlement Software Applications									–
Unspecified									–
Computer Equipment	10 000	–	–	–	–	(7 800)	–	(7 800)	2 200
Computer Equipment	10 000					(7 800)		(7 800)	2 200
Furniture and Office Equipment	13 007	–	–	–	–	7 800	8 150	15 950	28 957
Furniture and Office Equipment	13 007					7 800	8 150	15 950	28 957
Machinery and Equipment	14 866	–	–	–	–	(5 500)	4 000	(1 500)	13 366
Machinery and Equipment	14 866					(5 500)	4 000	(1 500)	13 366
Transport Assets	50 000	–	–	–	–	–	–	–	50 000
Transport Assets	50 000								50 000
Land	26 200	–	–	–	–	(2 000)	–	(2 000)	24 200
Land	26 200					(2 000)		(2 000)	24 200
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–
Living resources	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–
Policing and Protection									–
Zoological plants and animals									–
Immature	–	–	–	–	–	–	–	–	–
Policing and Protection									–
Zoological plants and animals									–
Total Capital Expenditure on new assets to be adjusted	1 358 215	–	–	–	–	(98 069)	12 150	(85 919)	1 272 296

Table 25: MBRR SB18b – Consolidated adjustments budget: Capital expenditure on renewal of existing assets by asset class

Description	Budget Year 2023/24								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	305 195	–	–	–	–	(39 650)	–	(39 650)	265 545
Roads Infrastructure	67 300	–	–	–	–	(22 300)	–	(22 300)	45 000
Roads	67 300					(22 300)		(22 300)	45 000
Road Structures								–	–
Road Furniture								–	–
Capital Spares								–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Drainage Collection								–	–
Storm water Conveyance								–	–
Attenuation								–	–
Electrical Infrastructure	118 395	–	–	–	–	–	–	–	118 395
Power Plants								–	–
HV Substations	58 000							–	58 000
HV Switching Station								–	–
HV Transmission Conductors								–	–
MV Substations								–	–
MV Switching Stations								–	–
MV Networks	5 000							–	5 000
LV Networks	49 695							–	49 695
Capital Spares	5 700							–	5 700
Water Supply Infrastructure	98 500	–	–	–	–	(14 900)	–	(14 900)	83 600
Dams and Weirs								–	–
Boreholes								–	–
Reservoirs	19 000					(12 500)		(12 500)	6 500
Pump Stations								–	–
Water Treatment Works	500					700		700	1 200
Bulk Mains								–	–
Distribution	79 000					(3 100)		(3 100)	75 900
Distribution Points								–	–
PRV Stations								–	–
Capital Spares								–	–
Sanitation Infrastructure	21 000	–	–	–	–	(2 450)	–	(2 450)	18 550
Pump Station								–	–
Reticulation	15 000					3 000		3 000	18 000
Waste Water Treatment Works	6 000					(5 450)		(5 450)	550
Outfall Sewers								–	–
Toilet Facilities								–	–
Capital Spares								–	–
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–
Landfill Sites								–	–
Waste Transfer Stations								–	–
Waste Processing Facilities								–	–
Waste Drop-off Points								–	–
Waste Separation Facilities								–	–
Electricity Generation Facilities								–	–
Capital Spares								–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Rail Lines								–	–
Rail Structures								–	–
Rail Furniture								–	–
Drainage Collection								–	–
Storm water Conveyance								–	–
Attenuation								–	–
MV Substations								–	–
LV Networks								–	–
Capital Spares								–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Sand Pumps								–	–
Piers								–	–
Revetments								–	–
Promenades								–	–
Capital Spares								–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Data Centres								–	–
Core Layers								–	–
Distribution Layers								–	–
Capital Spares								–	–

MBRR SB18b – Consolidated adjustments budget: Capital expenditure on renewal of existing assets by asset class (continued)

Description	Budget Year 2023/24								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Community Assets	–	–	–	–	–	–	–	–	–
Community Facilities	–	–	–	–	–	–	–	–	–
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Purls	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	33 500	–	–	–	–	(22 944)	–	(22 944)	10 556
Operational Buildings	33 500	–	–	–	–	(22 944)	–	(22 944)	10 556
Municipal Offices	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	33 500	–	–	–	–	(22 944)	–	(22 944)	10 556
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	7 000	–	–	–	–	–	–	–	7 000
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	7 000	–	–	–	–	–	–	–	7 000
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	7 000	–	–	–	–	–	–	–	7 000
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	25 000	–	–	–	–	–	–	–	25 000
Machinery and Equipment	25 000	–	–	–	–	–	–	–	25 000
Transport Assets	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets to be adjusted	370 695	–	–	–	–	(62 594)	–	(62 594)	308 101

Table 26: MBRR SB18c – Consolidated adjustments budget: Capital expenditure on upgrading of existing assets by asset class

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
Repairs and maintenance expenditure by Asset Class/Sub-class					
Infrastructure	614 434	(500)	57 177	56 677	671 112
Roads Infrastructure	63 436	–	–	–	63 436
Roads	49 022	–	–	–	49 022
Road Structures	500	–	–	–	500
Road Furniture	13 914	–	–	–	13 914
Capital Spares	–	–	–	–	–
Storm water Infrastructure	10 716	–	–	–	10 716
Drainage Collection	–	–	–	–	–
Storm water Conveyance	10 716	–	–	–	10 716
Attenuation	–	–	–	–	–
Electrical Infrastructure	312 011	(500)	(9 330)	(9 830)	302 181
Power Plants	11 801	–	–	–	11 801
HV Substations	10 998	–	(2 029)	(2 029)	8 969
HV Switching Station	3 246	–	(1 800)	(1 800)	1 446
HV Transmission Conductors	316	–	(316)	(316)	–
MV Substations	3 562	–	(2 178)	(2 178)	1 384
MV Switching Stations	3 088	–	(1 686)	(1 686)	1 401
MV Networks	225 415	(500)	(8 963)	(9 463)	215 953
LV Networks	53 584	–	7 643	7 643	61 227
Capital Spares	–	–	–	–	–
Water Supply Infrastructure	135 540	–	33 200	33 200	168 740
Dams and Weirs	–	–	–	–	–
Boreholes	5 036	–	–	–	5 036
Reservoirs	8 058	–	–	–	8 058
Pump Stations	–	–	–	–	–
Water Treatment Works	9 912	–	6 000	6 000	15 912
Bulk Mains	6 818	–	–	–	6 818
Distribution	105 715	–	27 200	27 200	132 915
Distribution Points	–	–	–	–	–
PRV Stations	–	–	–	–	–
Capital Spares	–	–	–	–	–
Sanitation Infrastructure	84 613	–	33 307	33 307	117 920
Pump Station	8 973	–	3 400	3 400	12 373
Reticulation	15 435	–	4 907	4 907	20 342
Waste Water Treatment Works	60 205	–	25 000	25 000	85 205
Outfall Sewers	–	–	–	–	–
Toilet Facilities	–	–	–	–	–
Capital Spares	–	–	–	–	–
Solid Waste Infrastructure	6 548	–	–	–	6 548
Landfill Sites	5 274	–	–	–	5 274
Waste Transfer Stations	417	–	–	–	417
Waste Processing Facilities	–	–	–	–	–
Waste Drop-off Points	841	–	–	–	841
Waste Separation Facilities	16	–	–	–	16
Electricity Generation Facilities	–	–	–	–	–
Capital Spares	–	–	–	–	–
Rail Infrastructure	1 571	–	–	–	1 571
Rail Lines	1 571	–	–	–	1 571
Rail Structures	–	–	–	–	–
Rail Furniture	–	–	–	–	–
Drainage Collection	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–
Attenuation	–	–	–	–	–
MV Substations	–	–	–	–	–
LV Networks	–	–	–	–	–
Capital Spares	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–
Sand Pumps	–	–	–	–	–
Piers	–	–	–	–	–
Revetments	–	–	–	–	–
Promenades	–	–	–	–	–
Capital Spares	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–
Data Centres	–	–	–	–	–
Core Layers	–	–	–	–	–
Distribution Layers	–	–	–	–	–
Capital Spares	–	–	–	–	–

MBRR SB18c – Consolidated adjustments budget: Capital expenditure on upgrading of existing assets by asset class (continued)

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget
R thousands	A	E	F	G	H
Community Assets	70 379	1 290	13 912	15 202	85 581
Community Facilities	55 718	1 290	14 291	15 581	71 299
Halls	6	—	—	—	6
Centres	1 162	—	—	—	1 162
Crèches	—	—	—	—	—
Clinics/Care Centres	7 869	—	1 065	1 065	8 934
Fire/Ambulance Stations	2 920	—	—	—	2 920
Testing Stations	—	—	—	—	—
Museums	64	—	—	—	64
Galleries	—	—	—	—	—
Theatres	—	—	—	—	—
Libraries	2 258	1 290	(6)	1 284	3 543
Cemeteries/Crematoria	85	—	5 000	5 000	5 085
Police	2 106	—	1 000	1 000	3 106
Purls	11 473	—	—	—	11 473
Public Open Space	12 264	—	4 000	4 000	16 264
Nature Reserves	3 946	—	—	—	3 946
Public Ablution Facilities	—	—	—	—	—
Markets	11 566	—	3 232	3 232	14 798
Stalls	—	—	—	—	—
Abattoirs	—	—	—	—	—
Airports	—	—	—	—	—
Taxi Ranks/Bus Terminals	—	—	—	—	—
Capital Spares	—	—	—	—	—
Sport and Recreation Facilities	14 661	—	(379)	(379)	14 282
Indoor Facilities	—	—	—	—	—
Outdoor Facilities	14 661	—	(379)	(379)	14 282
Capital Spares	—	—	—	—	—
Heritage assets	—	—	—	—	—
Monuments	—	—	—	—	—
Historic Buildings	—	—	—	—	—
Works of Art	—	—	—	—	—
Conservation Areas	—	—	—	—	—
Other Heritage	—	—	—	—	—
Investment properties	13 216	—	5 000	5 000	18 216
Revenue Generating	13 216	—	5 000	5 000	18 216
Improved Property	—	—	—	—	—
Unimproved Property	13 216	—	5 000	5 000	18 216
Non-revenue Generating	—	—	—	—	—
Improved Property	—	—	—	—	—
Unimproved Property	—	—	—	—	—
Other assets	48 217	—	8 671	8 671	56 887
Operational Buildings	30 750	—	3 553	3 553	34 302
Municipal Offices	19 303	—	4 166	4 166	23 469
Pay/Enquiry Points	261	—	—	—	261
Building Plan Offices	—	—	—	—	—
Workshops	—	—	—	—	—
Yards	178	—	—	—	178
Stores	—	—	—	—	—
Laboratories	—	—	—	—	—
Training Centres	8	—	—	—	8
Manufacturing Plant	—	—	—	—	—
Depots	11 000	—	(613)	(613)	10 387
Capital Spares	—	—	—	—	—
Housing	17 467	—	5 118	5 118	22 585
Staff Housing	—	—	—	—	—
Social Housing	17 467	—	5 118	5 118	22 585
Capital Spares	—	—	—	—	—
Biological or Cultivated Assets	—	—	—	—	—
Biological or Cultivated Assets	—	—	—	—	—
Intangible Assets	39 558	—	200	200	39 758
Servitudes	—	—	—	—	—
Licences and Rights	39 558	—	200	200	39 758
Water Rights	—	—	—	—	—
Effluent Licenses	—	—	—	—	—
Solid Waste Licenses	—	—	—	—	—
Computer Software and Applications	39 558	—	200	200	39 758
Load Settlement Software Applications	—	—	—	—	—
Unspecified	—	—	—	—	—
Computer Equipment	29 925	—	120	120	30 045
Computer Equipment	29 925	—	120	120	30 045
Furniture and Office Equipment	288	—	—	—	288
Furniture and Office Equipment	288	—	—	—	288
Machinery and Equipment	57 424	(7 000)	3 714	(3 286)	54 138
Machinery and Equipment	57 424	(7 000)	3 714	(3 286)	54 138
Transport Assets	101 089	—	26 000	26 000	127 089
Transport Assets	101 089	—	26 000	26 000	127 089
Land	—	—	—	—	—
Land	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—
Living resources	—	—	—	—	—
Mature	—	—	—	—	—
Policing and Protection	—	—	—	—	—
Zoological plants and animals	—	—	—	—	—
Immature	—	—	—	—	—
Policing and Protection	—	—	—	—	—
Zoological plants and animals	—	—	—	—	—
Total Repairs and Maintenance Expenditure to be adjusted	974 530	(6 210)	114 793	108 584	1 083 113

Table 27: MBRR SB18d – Consolidated Adjustments Budget: Depreciation by asset class

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
Depreciation by Asset Class/Sub-class					
Infrastructure	1 398 070	–	–	–	1 398 070
Roads Infrastructure	482 674	–	–	–	482 674
Roads	386 203	–	–	–	386 203
Road Structures	9 378	–	–	–	9 378
Road Furniture	87 093	–	–	–	87 093
Capital Spares	–	–	–	–	–
Storm water Infrastructure	101 807	–	–	–	101 807
Drainage Collection	98 787	–	–	–	98 787
Storm water Conveyance	3 020	–	–	–	3 020
Attenuation	–	–	–	–	–
Electrical Infrastructure	338 858	–	–	–	338 858
Power Plants	5 797	–	–	–	5 797
HV Substations	88 049	–	–	–	88 049
HV Switching Station	–	–	–	–	–
HV Transmission Conductors	28 655	–	–	–	28 655
MV Substations	16 682	–	–	–	16 682
MV Switching Stations	3 479	–	–	–	3 479
MV Networks	51 498	–	–	–	51 498
LV Networks	144 696	–	–	–	144 696
Capital Spares	–	–	–	–	–
Water Supply Infrastructure	196 223	–	–	–	196 223
Dams and Weirs	551	–	–	–	551
Boreholes	69	–	–	–	69
Reservoirs	22 878	–	–	–	22 878
Pump Stations	10 204	–	–	–	10 204
Water Treatment Works	26 046	–	–	–	26 046
Bulk Mains	29 393	–	–	–	29 393
Distribution	106 145	–	–	–	106 145
Distribution Points	109	–	–	–	109
PRV Stations	828	–	–	–	828
Capital Spares	–	–	–	–	–
Sanitation Infrastructure	157 158	–	–	–	157 158
Pump Station	1 537	–	–	–	1 537
Reticulation	101 450	–	–	–	101 450
Waste Water Treatment Works	41 807	–	–	–	41 807
Outfall Sewers	12 341	–	–	–	12 341
Toilet Facilities	23	–	–	–	23
Capital Spares	–	–	–	–	–
Solid Waste Infrastructure	2 732	–	–	–	2 732
Landfill Sites	2 311	–	–	–	2 311
Waste Transfer Stations	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–
Waste Drop-off Points	421	–	–	–	421
Waste Separation Facilities	–	–	–	–	–
Electricity Generation Facilities	–	–	–	–	–
Capital Spares	–	–	–	–	–
Rail Infrastructure	1	–	–	–	1
Rail Lines	–	–	–	–	–
Rail Structures	1	–	–	–	1
Rail Furniture	–	–	–	–	–
Drainage Collection	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–
Attenuation	–	–	–	–	–
MV Substations	–	–	–	–	–
LV Networks	–	–	–	–	–
Capital Spares	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–
Sand Pumps	–	–	–	–	–
Piers	–	–	–	–	–
Revetments	–	–	–	–	–
Promenades	–	–	–	–	–
Capital Spares	–	–	–	–	–
Information and Communication Infrastructure	118 617	–	–	–	118 617
Data Centres	1 113	–	–	–	1 113
Core Layers	117 504	–	–	–	117 504
Distribution Layers	–	–	–	–	–
Capital Spares	–	–	–	–	–

**MBRR SB18d - Consolidated Adjustments Budget: Depreciation by asset class
(continued)**

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
Community Assets	520 176	—	—	—	520 176
Community Facilities	424 091	—	—	—	424 091
Halls	1 917	—	—	—	1 917
Centres	277 889	—	—	—	277 889
Crèches	471	—	—	—	471
Clinics/Care Centres	12 469	—	—	—	12 469
Fire/Ambulance Stations	4 412	—	—	—	4 412
Testing Stations	246	—	—	—	246
Museums	317	—	—	—	317
Galleries	—	—	—	—	—
Theatres	—	—	—	—	—
Libraries	21 724	—	—	—	21 724
Cemeteries/Crematoria	8 927	—	—	—	8 927
Police	524	—	—	—	524
Parks	—	—	—	—	—
Public Open Space	31 243	—	—	—	31 243
Nature Reserves	5 769	—	—	—	5 769
Public Ablution Facilities	106	—	—	—	106
Markets	13 605	—	—	—	13 605
Stalls	2 534	—	—	—	2 534
Abattoirs	—	—	—	—	—
Airports	24 960	—	—	—	24 960
Taxi Ranks/Bus Terminals	16 978	—	—	—	16 978
Capital Spares	—	—	—	—	—
Sport and Recreation Facilities	96 084	—	—	—	96 084
Indoor Facilities	1 068	—	—	—	1 068
Outdoor Facilities	95 016	—	—	—	95 016
Capital Spares	—	—	—	—	—
Heritage assets	—	—	—	—	—
Monuments	—	—	—	—	—
Historic Buildings	—	—	—	—	—
Works of Art	—	—	—	—	—
Conservation Areas	—	—	—	—	—
Other Heritage	—	—	—	—	—
Investment properties	7 525	—	—	—	7 525
Revenue Generating	—	—	—	—	—
Improved Property	—	—	—	—	—
Unimproved Property	—	—	—	—	—
Non-revenue Generating	7 525	—	—	—	7 525
Improved Property	7 525	—	—	—	7 525
Unimproved Property	—	—	—	—	—
Other assets	243 154	—	1 136	1 136	244 291
Operational Buildings	169 491	—	79	79	169 570
Municipal Offices	119 130	—	79	79	119 209
Pay/Enquiry Points	247	—	—	—	247
Building Plan Offices	—	—	—	—	—
Workshops	442	—	—	—	442
Yards	—	—	—	—	—
Stores	1 125	—	—	—	1 125
Laboratories	—	—	—	—	—
Training Centres	121	—	—	—	121
Manufacturing Plant	—	—	—	—	—
Depots	48 425	—	—	—	48 425
Capital Spares	—	—	—	—	—
Housing	73 664	—	1 057	1 057	74 721
Staff Housing	10 952	—	—	—	10 952
Social Housing	62 712	—	1 057	1 057	63 769
Capital Spares	—	—	—	—	—
Biological or Cultivated Assets	72	—	—	—	72
Biological or Cultivated Assets	72	—	—	—	72
Intangible Assets	74 972	—	(0)	(0)	74 972
Servitudes	—	—	—	—	—
Licences and Rights	74 972	—	(0)	(0)	74 972
Water Rights	—	—	—	—	—
Effluent Licenses	—	—	—	—	—
Solid Waste Licenses	—	—	—	—	—
Computer Software and Applications	74 972	—	(0)	(0)	74 972
Load Settlement Software Applications	—	—	—	—	—
Unspecified	—	—	—	—	—
Computer Equipment	195 406	—	(14)	(14)	195 392
Computer Equipment	195 406	—	(14)	(14)	195 392
Furniture and Office Equipment	182 459	—	30	30	182 488
Furniture and Office Equipment	182 459	—	30	30	182 488
Machinery and Equipment	158 619	—	0	0	158 619
Machinery and Equipment	158 619	—	0	0	158 619
Transport Assets	131 468	—	(10)	(10)	131 458
Transport Assets	131 468	—	(10)	(10)	131 458
Land	—	—	—	—	—
Land	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—
Living resources	—	—	—	—	—
Mature	—	—	—	—	—
Policing and Protection	—	—	—	—	—
Zoological plants and animals	—	—	—	—	—
Immature	—	—	—	—	—
Policing and Protection	—	—	—	—	—
Zoological plants and animals	—	—	—	—	—
Total Depreciation to be adjusted	2 911 921	—	1 143	1 143	2 913 063

Table 28: MBRR SB18e – Consolidated adjustments budget: Capital expenditure on upgrading of existing assets by asset class

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	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											
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure	516 777	-	-	-	-	(87 660)	-	(87 660)	429 117	468 506	584 500
Roads Infrastructure	42 000	-	-	-	-	(2 400)	-	(2 400)	39 600	83 116	262 000
Roads	40 000	-	-	-	-	(2 400)	-	(2 400)	37 600	73 116	187 000
Road Structures	2 000	-	-	-	-	-	-	-	2 000	10 000	75 000
Road Furniture	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	7 000	-	-	-	-	(1 000)	-	(1 000)	6 000	15 300	17 000
Drainage Collection	5 000	-	-	-	-	-	-	-	5 000	6 300	7 000
Storm water Conveyance	2 000	-	-	-	-	(1 000)	-	(1 000)	1 000	9 000	10 000
Attenuation	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	166 500	-	-	-	-	(73 000)	-	(73 000)	93 500	130 000	75 000
Power Plants	-	-	-	-	-	-	-	-	-	-	-
HV Substations	83 000	-	-	-	-	(35 000)	-	(35 000)	48 000	72 000	75 000
HV Switching Station	-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations	-	-	-	-	-	-	-	-	-	-	-
MV Networks	-	-	-	-	-	-	-	-	-	-	-
LV Networks	83 500	-	-	-	-	(38 000)	-	(38 000)	45 500	58 000	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs	-	-	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	251 277	-	-	-	-	(19 260)	-	(19 260)	232 017	188 090	190 500
Pump Station	-	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	251 277	-	-	-	-	(19 260)	-	(19 260)	232 017	188 090	190 500
Outfall Sewers	-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	50 000	-	-	-	-	8 000	-	8 000	58 000	52 000	40 000
Data Centres	30 000	-	-	-	-	-	-	-	30 000	30 000	30 000
Core Layers	20 000	-	-	-	-	8 000	-	8 000	28 000	22 000	10 000
Distribution Layers	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-

MBRR SB18e – Consolidated adjustments budget: Capital expenditure on upgrading of existing assets by asset class (continued)

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	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
Community Assets	2 000	–	–	–	–	1 100	–	1 100	3 100	–	–
Community Facilities	–	–	–	–	–	–	–	–	–	–	–
Halls	–	–	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	2 000	–	–	–	–	1 100	–	1 100	3 100	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities	2 000	–	–	–	–	1 100	–	1 100	3 100	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–	–	–
Other assets	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–	–	–
Municipal Offices	–	–	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	100 000	–	–	–	–	–	–	–	100 000	–	–
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	100 000	–	–	–	–	–	–	–	100 000	–	–
Water Rights	–	–	–	–	–	–	–	–	–	–	–
Effluent Licences	–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licences	–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications	100 000	–	–	–	–	–	–	–	100 000	–	–
Local Settlement Software Applications	–	–	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–	–	–
Policing and Protection	–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–	–	–
Policing and Protection	–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets to be adjusted	618 777	–	–	–	–	(86 560)	–	(86 560)	532 217	468 506	584 500

Table 29: MBRR SB19 – Consolidated adjustments budget: List of capital programmes and projects affected by adjustments budget

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework	
												Budget Year 2023/24	
												Original Budget	Adjusted Budget
R thousands													
Parent municipality:													
List all capital projects grouped by Function													
City Manager	Capital Moveables	9.801001.1.I.CM.07.A	Multi	4. Enhancing city safety, security and emer			Furniture and Office Equipment	Furniture and Office Equipment	Administrative or Head Office				400
Community ar	of Caledonian Stadi	9.801100.1.C.ST.05.3	Multi	7. A caring city that supports the vulnerable and			Sport and Recreation Facilities	Outdoor Facilities	Region 5				600
Economic Development and Spatial		9.802000.1.M.FE.03.3	Single	Finance and Administration : Core Function : A			Furniture and Office Equipment	Furniture and Office Equipment	Region 3 B: Central Region			6 000	3 500
Community ar	grade Reflwe Stadi	9.801102.1.C.ST.05.5	Multi	7. A caring city that supports the vulnerable and			Sport and Recreation Facilities	Outdoor Facilities	Region 3B				500
Community ar	ded from Operating	9.801101.1.M.FE.13.A	Multi	7. A caring city that supports the vulnerable and			Community Facilities	Libraries	Administrative or Head Office			12 294	11 903
Regional Open	Capital Movables	9.804401.1.M.CM.03.A	Single	Finance and Administration : Core Function : A			Furniture and Office Equipment	Furniture and Office Equipment	Region 3 B: Central Region				10 300
Group Human	Capital Movables	9.802700.1.C.CM.01.3	Single	5. A City that is open, honest and res			Furniture and Office Equipment	Furniture and Office Equipment	Administrative or Head Office				8 870
Health Service	(049) New Clinic Lus	9.803100.1.C.CL.22.5	Multi	9. A professional public service that drives accounte			Community Facilities	Clinics/Care Centres	Region 6				8 500
Human Settlements		9.803300.1.H.SH.05.3	Multi	7. A caring city that supports the vulnerable and			Housing	Social Housing	Region 3 B: Central Region			800	–
Human Settlements		9.803301.1.R.X2.05.1	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			500	–
Human Settlements		9.803302.1.W.WR.05.1	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Distribution	Region 1: Northwest			3 537	700
Human Settlements		9.803304.1.R.WI.22.1	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			4 141	641
Human Settlements		9.803305.1.R.X9.22.5	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 5: Nokeng			500	2 500
Human Settlements		9.803306.1.R.TH.05.1	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			41 910	31 910
Human Settlements		9.803306.1.R.TH.22.1	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			48 290	52 292
Human Settlements		9.803308.1.R.RS.05.4	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 4: South			10 000	2 000
Human Settlements		9.803309.1.R.ZH.22.7	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 7: Kungwini			4 056	1 380
Human Settlements		9.803309.1.R.ZX.22.7	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 7: Kungwini			6 453	200
Human Settlements		9.803311.1.R.RS.05.3	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads Structures	Region 3 B: Central Region			1 000	–
Human Settlements		9.803312.1.R.12.22.1	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			2 000	250
Human Settlements		9.803312.1.R.13.22.1	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			2 000	250
Human Settlements		9.803315.1.S.X4.05.3	Multi	7. A caring city that supports the vulnerable and			Sanitation Infrastructure	Reticulation	Region 3 B: Central Region			360	–
Human Settlements		9.803318.1.W.KO.22.1	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Distribution	Region 1: Northwest			1 000	–
Human Settlements		9.803319.1.W.X4.22.3	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Distribution	Region 3 B: Central Region			500	–
Human Settlements		9.803319.1.W.BR.22.3	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Reservoirs	Region 3 B: Central Region			1 500	–
Human Settlements		9.803322.1.W.BW.22.7	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Distribution	Region 7: Kungwini			7 000	100
Human Settlements		9.803323.1.H.MH.05.6	Multi	7. A caring city that supports the vulnerable and			Housing	Social Housing	Region 6: East			360	–
Human Settlements		9.803324.1.S.RA.22.1	Multi	7. A caring city that supports the vulnerable and			Sanitation Infrastructure	Reticulation	Region 1: Northwest			5 000	2 000
Human Settlements		9.803301.1.R.X1.22.1	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			1 000	500
Human Settlements		9.803328.1.S.SR.05.1	Multi	7. A caring city that supports the vulnerable and			Sanitation Infrastructure	Reticulation	Region 1: Northwest			4 662	500
Human Settlements		9.803329.1.W.MA.22.1	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Distribution	Region 1: Northwest			2 000	500
Human Settlements		9.803330.1.W.AN.22.3	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Bulk Mains	Region 3 B: Central Region			2 000	200
Human Settlements		9.803332.1.W.MA.05.6	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Distribution	: Region 6: East			5 000	2 000
Human Settlements		9.803334.1.S.X1.22.3	Multi	7. A caring city that supports the vulnerable and			Sanitation Infrastructure	Reticulation	Region 3 B: Central Region			1 000	150

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework	
												Budget Year 2023/24	
												Original Budget	Adjusted Budget
R thousands													
Human Settlements		9.803335.1.S.PR.22.6	Multi	7. A caring city that supports the vulnerable and			Sanitation Infrastructure	Waste Water Treatment Works	: Region 6: East			1 031	300
Human Settlements		9.803336.1.S.12.22.1	Multi	7. A caring city that supports the vulnerable and			Sanitation Infrastructure	outfall sewers	Region 1: Northwest			2 000	500
Human Settlements		9.803337.1.S.GA.22.1	Multi	7. A caring city that supports the vulnerable and			Sanitation Infrastructure	outfall sewers	Region 1: Northwest			200	100
Human Settlements		9.803326.1.W.RE.22.3	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Reservoirs	Region 3 B: Central Region			14 628	41 545
Human Settlements		9.803328.1.S.BS.22.1	Multi	7. A caring city that supports the vulnerable and			Sanitation Infrastructure	Reticulation	Region 1: Northwest			8 500	–
Human Settlements		9.803327.1.S.X7.22.5	Multi	7. A caring city that supports the vulnerable and			Sanitation Infrastructure	Reticulation	Region 5: Nokeng			3 000	–
Human Settlements		9.803342.1.W.X7.22.5	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Distribution	Region 5: Nokeng			3 000	250
Human Settlements		9.803302.1.W.BU.22.1	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Distribution	Region 1: Northwest			8 000	3 000
Human Settlements		9.803342.1.W.X0.22.5	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Distribution	Region 5: Nokeng			2 000	1 541
Human Settlements		9.803346.1.W.GA.22.5	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Distribution	Region 5: Nokeng			200	100
Human Settlements		9.803327.1.S.X0.22.5	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Distribution	Region 5: Nokeng			2 000	–
Human Settlements		9.803349.1.R.GA.05.1	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			1 080	580
Human Settlements		9.803312.1.R.19.22.1	Multi	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			5 000	700
Human Settlements		9.803352.1.S.MA.05.6	Multi	7. A caring city that supports the vulnerable and			Sanitation Infrastructure	Reticulation	Region 6: East			3 800	4 853
Human Settlements		9.803302.1.W.RE.22.1	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Reservoirs	Region 1: Northwest			10 000	–
Human Settlements		9.803355.1.L.AL.22.3	Multi	7. A caring city that supports the vulnerable and			Land	Land	Region 3 B: Central Region			26 200	24 200
Human Settlements		9.803357.1.W.PR.05.6	Multi	7. A caring city that supports the vulnerable and			Water Supply Infrastructure	Distribution	Region 6: East			1 406	300
Roads and Trg Canal: Sam Malema		9.803357.1.W.PR.05.6	Multi	7. A caring city that supports the vulnerable and			Storm water Infrastructure	Storm water Conveyance	Region 1: Northwest			2 000	1 000
Roads and Trgs: Sinkwater & New		9.804004.1.F.FB.05.2	New	Maintenance and expansion of road infrastructure			Storm water Infrastructure	Storm water Conveyance	Region 2: Northeast			1 000	500
Roads and Trg(2) Rehabilitation Of		9.804007.1.R.RO.05.1	Renewal	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			61 600	45 000
Roads and Trg(2) Rehabilitation Of		9.804008.1.R.RO.22.1	Renewal	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			5 700	–
Roads and Trge canals along Har		9.804010.1.F.DR.05.6	New	Maintenance and expansion of road infrastructure			Storm water Infrastructure	Storm water Conveyance	: Region 6: East			1 000	500
Roads and Trg backlog: Ramotse (Ne		9.804011.1.F.NE.05.2	New	Maintenance and expansion of road infrastructure			Storm water Infrastructure	Storm water Conveyance	Region 2: Northeast			8 000	500
Roads and Trg backlog: Network 3		9.804012.1.F.NE.05.2	New	Maintenance and expansion of road infrastructure			Storm water Infrastructure	Storm water Conveyance	Region 2: Northeast			1 000	500
Roads and Trg Upgrading of Builek		9.804013.1.R.ST.22.1	Upgrading	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			4 000	500
Roads and Trgwood Rd (btw Univ		9.804016.1.B.UN.02.3	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 3 A: Central Region			32 000	22 000
Roads and Trgbury Rd (btw Lynnw		9.804016.1.B.AT.02.3	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 3 A: Central Region			46 000	29 000
Roads and Trguary Masilela (btw /		9.804016.1.B.JA.02.6	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	: Region 6: East			2 400	15 900
Roads and Trglood Rd (btw January		9.804016.1.B.SI.02.6	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	: Region 6: East			67 000	52 000
Roads and Trgation and Maintenance		9.804016.1.B.MA.02.A	New	Maintenance and expansion of road infrastructure			Computer Equipment	Computer Equipment	Administrative or Head Office			10 000	2 200
Roads and TrgDenneboom Intermod		9.804016.1.B.IN.02.6	New	Maintenance and expansion of road infrastructure			Community Facilities	Taxi Ranks/Bus Terminals	: Region 6: East			24 000	19 100
Roads and Trg591) Denneboom D		9.804016.1.B.DE.02.6	Renewal	Maintenance and expansion of road infrastructure			Operational Facilities	Depots	: Region 6: East			33 500	10 556
Roads and TrgMamelodi Extension		9.804023.1.R.X4.05.6	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	: Region 6: East			1 000	500
Roads and Trg(3) Soshanguve Blo		9.804025.1.R.WW.22.1	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			1 000	500
Roads and Trgof roads and stormwa		9.804026.1.R.RO.22.5	Upgrading	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 5: Nokeng			5 000	500
Roads and Trgube Valley Intercha		9.804016.1.B.RA.02.6	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	: Region 6: East			10 000	1 000
Roads and Trgfrom gravel to tar in E		9.804030.1.R.RO.22.7	Upgrading	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 7: Kungwini			13 000	16 676
Roads and Trgfrom gravel to tar in E		9.804030.1.R.RO.05.7	Upgrading	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 7: Kungwini				9 924
Roads and Trgroad from gravel to t		9.804031.1.R.RO.05.7	Upgrading	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 7: Kungwini			1 000	500
Roads and Trgroom Intermodal Faci		9.804016.1.B.WO.02.3	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads Structures	Region 3 B: Central Region			1 000	10 969

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework	
												Budget Year 2023/24	
												Original Budget	Adjusted Budget
R thousands													
Roads and Tr	Roads Ga-Rank	9.804033.1.R.Z4.22.1	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			5 000	5 100
Roads and Tr	Trds Mabopane Block	9.804033.1.R.M1.22.1	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			1 000	–
Roads and Tr	Roads Ga-Rank	9.804033.1.R.G5.22.1	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			1 000	500
Roads and Tr	Atteridgeville - Secto	9.804016.1.B.PW.02.3	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 3 B: Central Region			8 000	2 975
Roads and Tr	Atteridgeville - Section 2	9.804016.1.B.WE.02.3	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 3 B: Central Region			2 000	1 000
Roads and Tr	Phase 2 (Overflow car	9.804016.1.B.BE.02.3	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads furniture	Region 3 B: Central Region			6 500	700
Roads and Tr	Stormwater Systems	9.804043.1.S.SY.22.1	New	Maintenance and expansion of road infrastructure			Storm water Infrastructure	Storm water Conveyance	Region 1: Northwest			1 000	500
Roads and Tr	ads and stormwater:	9.804044.1.R.SY.05.1	Upgrading	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			5 000	1 000
Roads and Tr	Phangwane Block FF	9.804029.1.R.FF.05.1	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 1: Northwest			1 000	500
Roads and Tr	lenlyn Taxi Interchar	9.804016.1.B.GO.02.6	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads Structures	Region 6: East			4 775	775
Roads and Tr	Roads Mabopane B	9.804033.1.R.M2.22.1	New	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads Structures	Region 1: Northwest			1 000	500
Roads and Tr	ads and stormwater sy	9.804050.1.R.RO.05.5	Upgrading	Maintenance and expansion of road infrastructure			Roads Infrastructure	Roads	Region 5: Nokeng			10 000	6 500
Water and Sa	Critical Worn-Out Wa	9.804700.1.W.AC.05.W	Multi	1. Prioritisation of the electrical grid and wat			Water Supply Infrastructure	Distribution	Whole of the Metro			8 000	11 900
Water and Sa	Critical Worn-Out Wa	9.804700.1.W.AD.05.W	Multi	1. Prioritisation of the electrical grid and wat			Water Supply Infrastructure	Distribution	Whole of the Metro			12 200	5 200
Water and Sa	WWTW Phase1: Up	9.804713.1.W.S1.05.4	Multi	1. Prioritisation of the electrical grid and wat			Sanitation Infrastructure	Waste Water Treatment Works	Region 4: South			21 200	3 700
Water and Sa	se 1: Upgrading of	9.804713.1.W.R1.22.2	Multi	1. Prioritisation of the electrical grid and wat			Sanitation Infrastructure	Waste Water Treatment Works	Region 2: Northeast			103 280	64 983
Water and Sa	W: Upgrading of existi	9.804713.1.W.KL.05.1	Multi	1. Prioritisation of the electrical grid and wat			Sanitation Infrastructure	Waste Water Treatment Works	Region 1: Northwest			35 000	40 600
Water and Sa	V Phase 1: Upgradin	9.804713.1.W.R1.05.2	Multi	1. Prioritisation of the electrical grid and wat			Sanitation Infrastructure	Waste Water Treatment Works	Region 2: Northeast			46 720	84 657
Water and Sa	belegi WWTW upgrad	9.804713.1.W.TB.05.2	Multi	1. Prioritisation of the electrical grid and wat			Sanitation Infrastructure	Waste Water Treatment Works	Region 2: Northeast			8 000	1 000
Water and Sa	Block A - F sewer r	9.804721.1.S.SE.22.7	Multi	1. Prioritisation of the electrical grid and wat			Sanitation Infrastructure	Reticulation	Region 7: Kungwini			8 320	11 223
Water and Sa	lement Of deficient Se	9.804722.1.S.PR.05.W	Multi	1. Prioritisation of the electrical grid and wat			Sanitation Infrastructure	Reticulation	Whole of the Metro			15 000	18 000
Water and Sa	place reservoir fenci	9.804723.1.R.FE.05.W	Multi	1. Prioritisation of the electrical grid and wat			Water Supply Infrastructure	Reservoirs	Whole of the Metro			1 000	1 500
Water and Sa	lk meters and control	9.804723.1.R.EQ.05.W	Multi	1. Prioritisation of the electrical grid and wat			Water Supply Infrastructure	Reservoirs	Whole of the Metro			10 000	15 000
Water and Sa	Relining/upgrading r	9.804723.1.R.UP.05.3	Multi	1. Prioritisation of the electrical grid and wat			Water Supply Infrastructure	Reservoirs	Region 3 B: Central Region			18 000	5 000
Water and Sa	rkmore LL Reservoir	9.804723.1.R.NP.05.6	Multi	1. Prioritisation of the electrical grid and wat			Water Supply Infrastructure	Reservoirs	Region 6: East			40 000	28 000
Water and Sa	nt facilities upgrades N	9.804713.1.W.CA.05.W	Multi	1. Prioritisation of the electrical grid and wat			Sanitation Infrastructure	Waste Water Treatment Works	Whole of the Metro			6 000	550
Water and Sa	water (Bulk and reticu	9.804728.1.R.SE.05.6	Multi	1. Prioritisation of the electrical grid and wat			Water Supply Infrastructure	Reservoirs	Region 6: East			7 000	750
Water and Sa	spruit Water Purificati	9.804729.1.W.RE.05.7	Multi	1. Prioritisation of the electrical grid and wat			Sanitation Infrastructure	Waste Water Treatment Works	Region 7: Kungwini			500	1 200
Water and Sa	onservation and Den	9.804730.1.C.MA.05.W	Multi	1. Prioritisation of the electrical grid and wat			Water Supply Infrastructure	Distribution Points	Whole of the Metro			80 000	85 000
Water and Sa	Reservoir – Condui	9.804734.1.S.PL.05.3	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	Power Plants	Region 3 B: Central Region			3 000	300
Water and Sa	New Vlakplaats Pun	9.804735.1.P.ST.05.3	Multi	1. Prioritisation of the electrical grid and wat			Sanitation Infrastructure	Pump Station	Region 3 B: Central Region			3 000	–
Energy and E	townships for Reticu	9.801603.1.C.RE.05.W	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	MV Networks	Whole of the Metro			5 000	–
Energy and E	kV Panel Extension I	9.801604.1.S.SU.05.5	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	HV Substations	Whole of the Metro			20 000	–
Energy and E	ngthening 11kV Ca	9.801605.1.S.NE.05.W	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	MV Networks	Whole of the Metro			9 000	5 500
Energy and E	ngthening 11kV Over	9.801606.1.S.NE.05.W	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	MV Networks	Whole of the Metro			7 000	4 000
Energy and E	(B4) Secondary Subs	9.801607.1.S.SS.05.3	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	MV Networks	Region 3 A: Central Region			10 000	3 500
Energy and E	fficiency and Demanc	9.801610.1.E.DS.08.W	Multi	1. Prioritisation of the electrical grid and wat			Machinery and Equipment	Machinery and Equipment	Whole of the Metro			7 500	2 000
Energy and E	fficiency and Demanc	9.801610.1.E.DS.01.W	Multi	1. Prioritisation of the electrical grid and wat			Machinery and Equipment	Machinery and Equipment	Whole of the Metro				4 000
Energy and E	Monavoni 132/11KV	9.801613.1.S.SU.05.4	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	HV Substations	Region 4: South			20 000	15 000
Energy and E	(B6) Region 5 (Public L	9.801614.1.E.EA.05.5	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	MV Substations	Region 5: Nokeng				8 000

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework		
												Budget Year 2023/24		
												Original Budget	Adjusted Budget	
R thousands														
Energy and E8	Electricity for All - F	9.801614.1.E.EA.05.1	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	MV Networks	Region 1: Northwest				24 000	39 000
Energy and E8	Electricity for All - F	9.801614.1.E.EA.05.6	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	LV Networks	Region 6: East					2 000
Energy and E8	Electricity for All - F	9.801614.1.E.EA.22.1	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	MV Networks	Region 1: Northwest				1 000	13 000
Energy and E8	Electricity for All - F	9.801614.1.E.EA.22.6	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	LV Networks	Region 6: East				12 000	14 000
Energy and E8	Eishanguve - JJ 132KV	9.801613.1.S.SU.05.1	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	HV Transmission Conductors	Region 1: Northwest				20 000	15 000
Energy and E8	Electricity for All - F	9.801614.1.E.EA.22.7	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	MV Networks	Region 7: Kungwini				26 366	29 366
Energy and E8	Electricity for All - F	9.801614.1.E.EA.22.3	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	MV Networks	Region 3 B: Central Region					8 000
Energy and E6	Region 3 (Public L	9.801623.1.P.PL.05.3	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	LV Networks	Region 3 B: Central Region				3 000	2 000
Energy and E6	Region 4 (Public L	9.801623.1.P.PL.05.4	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	LV Networks	Region 4: South					2 000
Energy and E6	Region 6 (Public L	9.801623.1.P.PL.05.6	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	LV Networks	Region 6: East				4 000	2 000
Energy and E6	Region 5 (Public L	9.801623.1.P.PL.05.5	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	LV Networks	Region 5: Nokeng				4 000	2 000
Energy and E6	Region 4 (Public L	9.801623.1.P.PL.22.4	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	LV Networks	Region 4: South				3 000	–
Energy and E6	Region 2 (Public L	9.801623.1.P.PL.05.2	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	LV Networks	Region 2: Northeast				2 000	–
Energy and E6	Region 2 (Public L	9.801623.1.P.PL.22.2	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	LV Networks	Region 2: Northeast				–	3 000
Energy and E6	Enication Upgrade: Op	9.801633.1.C.NE.05.W	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	HV Substations	Whole of the Metro				10 000	18 000
Energy and E7	Itaf 88/11KV Sub	9.801613.1.S.SU.05.3	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	LV Networks	Region 3 B: Central Region				15 000	–
Energy and E8	Electricity Distributi	9.801638.1.E.LO.05.1	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	LV Networks	Region 1: Northwest				68 000	30 000
Energy and E6	Ees 400/132kV, 315M	9.801613.1.S.SU.05.6	Multi	1. Prioritisation of the electrical grid and wat			Electrical Infrastructure	HV Substations	Region 6: East				12 000	–
Energy and E6	Elloo to Nyala Power L	9.801613.1.S.PL.05.6												24 094
Entities:												1 353 469	1 104 513	
List all capital projects grouped by Municipal Entity														
Entity Name														
Project name														
Housing Com	Furniture and Office	9.805200.1.M.CM.01.A	Single	7. A caring city that supports the vulnerable and			Furniture and Office Equipment	Furniture and Office Equipment	Administrative or Head Office				3 370	2 250
Housing Com	Townlands Project -	9.805203.1.S.SH.CG.3	Multi	7. A caring city that supports the vulnerable and			Housing	Social Housing	Region 3 B: Central Region					48 827
Housing Com	(714023) Chantelle	9.805201.1.S.SH.CG.1	Multi	7. A caring city that supports the vulnerable and			Housing	Social Housing	Region 1: Northwest				52 860	20 000
Housing Com	Housing Company T	9.805203.1.S.SH.05.3	Multi	7. A caring city that supports the vulnerable and			Housing	Social Housing	Region 3 B: Central Region					20 000
Housing Com	(714023) Timberlan	9.805202.1.S.SH.CG.3	Multi	7. A caring city that supports the vulnerable and			Housing	Social Housing	Region 3 B: Central Region				25 963	5 000
												82 193	96 076	
												1 435 662	1 200 589	

Table 30: MBRR SB20 - Adjusted budget municipal entity performance summary

Description	Budget Year 2023/24				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	E	F	G	H
<u>Revenue By Municipal Entity</u>					
Housing Company Tshwane	121 926	–	(46 365)	(46 365)	75 562
Tshwane Economic Development Agency (TEDA)	63 731	–	3 200	3 200	66 931
Total Operating Revenue	185 658	–	(43 165)	(43 165)	142 493
<u>Expenditure By Municipal Entity</u>					
Housing Company Tshwane	121 926	–	3 800	3 800	125 727
Tshwane Economic Development Agency (TEDA)	63 202	–	3 200	3 200	66 402
Total Operating Expenditure	185 128	–	7 000	7 000	192 128
<u>Capital Expenditure By Municipal Entity</u>					
Housing Company Tshwane	82 193	–	27 959	27 959	110 152
Tshwane Economic Development Agency (TEDA)	452	–	3 000	3 000	3 452
Total Capital Expenditure	82 645	–	30 959	30 959	113 604

4.3 Adjustment budget financial performance: Municipal entities

Table 31: Housing Company Tshwane – Budget summary

Housing Company Tshwane - Adjustments budget - Summary										
Description	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	35 520	-	-	-	-	-	-	35 520	36 355	37 991
Other own revenue	86 407	-	-	-	-	(46 365)	(46 365)	40 042	75 971	81 109
Total Revenue (excluding capital transfers and contributions)	121 926	-	-	-	-	(46 365)	(46 365)	75 562	112 326	119 100
Employee costs	56 652	-	-	-	-	(10 347)	(10 347)	46 305	53 005	56 716
Remuneration of Board Members	3 803	-	-	-	-	(1 688)	(1 688)	2 114	3 531	3 778
Depreciation and debt impairment	17 986	-	-	-	-	8 178	8 178	26 165	26 575	27 219
Interest	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	6 173	-	-	-	-	-	-	6 173	6 605	7 067
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 313	-	-	-	-	7 657	7 657	44 970	49 185	51 539
Total Expenditure	121 926	-	-	-	-	3 800	3 800	125 727	138 901	146 319
Surplus/(Deficit)	-	-	-	-	-	(50 165)	(50 165)	(50 165)	(26 575)	(27 219)
Transfers and subsidies - capital (monetary allocations)	78 823	-	-	-	-	15 004	15 004	93 827	98 483	105 377
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	78 823	-	-	-	-	(35 161)	(35 161)	43 662	71 908	78 158
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	78 823	-	-	-	-	(35 161)	(35 161)	43 662	71 908	78 158
Capital expenditure & funds sources										
Capital expenditure	82 193	-	-	-	-	13 884	13 884	96 077	100 253	105 847
Transfers recognised - capital	78 823	-	-	-	-	15 004	15 004	93 827	98 483	105 377
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 370	-	-	-	-	(1 120)	(1 120)	2 250	1 770	470
Total sources of capital funds	82 193	-	-	-	-	13 884	13 884	96 077	100 253	105 847
Financial position										
Total current assets	52 666	-	-	-	-	(4 188)	(4 188)	48 477	35 076	25 229
Total non current assets	1 126 603	-	-	-	-	(146 450)	(146 450)	980 153	1 077 549	1 166 902
Total current liabilities	34 384	-	-	-	-	(4 691)	(4 691)	29 693	23 086	24 604
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	1 144 885	-	-	-	-	(145 948)	(145 948)	998 937	1 089 539	1 167 527
Cash flows										
Net cash from (used) operating	119 990	-	-	-	-	(47 788)	(47 788)	72 201	85 778	96 170
Net cash from (used) investing	(82 193)	-	-	-	-	(13 884)	(13 884)	(96 077)	(100 253)	(105 847)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	47 670	-	42 145	-	-	(23 373)	18 772	66 442	(1 484)	(10 891)

Table 32: Housing Company Tshwane – Budgeted financial performance (revenue and expenditure)

Housing Company Tshwane - Adjustments budget - Financial performance (revenue and expenditure)										
Description	Budget Year 2023/24							Budget Year		Adjusted Budget
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2024/25	Budget Year +2 2025/26
Exchange Revenue										
Service charges - Electricity							-	-		
Service charges - Water							-	-		
Service charges - Waste Water Management							-	-		
Service charges - Waste Management							-	-		
Sale of Goods and Rendering of Services							-	-		
Agency services							-	-		
Interest	117					36	36	153	164	175
Interest earned from Receivables	330					(261)	(261)	68	73	78
Interest earned from Current and Non Current Assets							-	-		
Dividends							-	-		
Rent on Land							-	-		
Rental from Fixed Assets	84 207					(45 918)	(45 918)	38 289	74 095	79 102
Licence and permits							-	-		
Operational Revenue	1 753					(221)	(221)	1 532	1 639	1 754
Non-Exchange Revenue										
Property rates							-	-		
Surcharges and Taxes							-	-		
Fines, penalties and forfeits							-	-		
Licences or permits							-	-		
Transfer and subsidies - Operational	35 520						-	35 520	36 355	37 991
Interest							-	-		
Fuel Levy							-	-		
Operational Revenue							-	-		
Gains on disposal of Assets							-	-		
Other Gains							-	-		
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)	121 926	-	-	-	-	(46 365)	(46 365)	75 562	112 326	119 100
Expenditure By Type										
Employee related costs	56 652					(10 347)	(10 347)	46 305	53 005	56 716
Remuneration of Directors	3 803					(1 688)	(1 688)	2 114	3 531	3 778
Bulk purchases - electricity							-	-		
Inventory consumed	6 173					-	-	6 173	6 605	7 067
Debt impairment							-	-		
Depreciation & asset impairment	16 423					1 143	1 143	17 566	17 374	17 374
Interest							-	-		
Contracted services	25 189					8 352	8 352	33 541	36 957	38 455
Transfers and subsidies							-	-		
Irrecoverable debts written off	1 563					7 036	7 036	8 599	9 201	9 845
Operational costs	12 123					(695)	(695)	11 429	12 229	13 085
Losses on disposal of Assets							-	-		
Other Losses							-	-		
Total Expenditure	121 926	-	-	-	-	3 800	3 800	125 727	138 901	146 319
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)	78 823					(50 165)	(50 165)	(50 165)	(26 575)	(27 219)
Transfers and subsidies - capital (in-kind - all)						15 004	15 004	93 827	98 483	105 377
Surplus/(Deficit) after capital transfers & contributions	78 823	-	-	-	-	(35 161)	(35 161)	43 662	71 908	78 158
Income Tax										
Surplus/(Deficit) after income tax	78 823	-	-	-	-	(35 161)	(35 161)	43 662	71 908	78 158
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality	78 823	-	-	-	-	(35 161)	(35 161)	43 662	71 908	78 158
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year	78 823	-	-	-	-	(35 161)	(35 161)	43 662	71 908	78 158

Table 33: Housing Company Tshwane – Budgeted financial position

Housing Company Tshwane - Adjustments budget - Financial position										
Description	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS										
Current assets										
Cash and cash equivalents	47 670					(10 678)	(10 678)	36 991	22 786	12 079
Trade and other receivables from exchange transactions	3 230					6 158	6 158	9 389	10 046	10 749
Receivables from non-exchange transactions	260							260	278	298
Current portion of non-current receivables										
Inventory										
VAT										
Other current assets	1 506					332	332	1 837	1 966	2 104
Total current assets	52 666	-	-	-	-	(4 188)	(4 188)	48 477	35 076	25 229
Non current assets										
Investments										
Investment property										
Property, plant and equipment	1 125 311					(145 767)	(145 767)	979 544	1 076 961	1 166 272
Biological assets										
Living and non-living resources										
Heritage assets										
Intangible assets	1 293					(683)	(683)	609	588	630
Trade and other receivables from exchange transactions										
Non-current receivables from non-exchange transactions										
Other non-current assets										
Other non-current assets										
Total non current assets	1 126 603	-	-	-	-	(146 450)	(146 450)	980 153	1 077 549	1 166 902
TOTAL ASSETS	1 179 269	-	-	-	-	(150 639)	(150 639)	1 028 630	1 112 625	1 192 131
LIABILITIES										
Current liabilities										
Bank overdraft										
Financial liabilities										
Consumer deposits	3 100					94	94	3 194	3 418	3 657
Trade and other payables from exchange transactions	10 040					(240)	(240)	9 800	11 076	11 754
Trade and other payables from non-exchange transactions										
Provision	21 244					(4 545)	(4 545)	16 699	8 592	9 193
VAT										
Other current liabilities										
Total current liabilities	34 384	-	-	-	-	(4 691)	(4 691)	29 693	23 086	24 604
Non current liabilities										
Financial liabilities										
Provision										
Long term portion of trade payables										
Other non-current liabilities										
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	34 384	-	-	-	-	(4 691)	(4 691)	29 693	23 086	24 604
NET ASSETS	1 144 885	-	-	-	-	(145 948)	(145 948)	998 937	1 089 539	1 167 527
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	1 129 991					(146 437)	(146 437)	983 554	1 075 878	1 155 589
Reserves and funds	14 894					490		14 894	13 661	11 938
Other										
TOTAL COMMUNITY WEALTH/EQUITY	1 144 885	-	-	-	-	(145 948)	(145 948)	998 937	1 089 539	1 167 527

Table 34: Housing Company Tshwane – Budgeted cash flow

Housing Company Tshwane - Adjustments budget - Cash flow										
Description	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates							-	-		
Service charges							-	-		
Other revenue	80 977					(50 057)	(50 057)	30 919	59 276	63 281
Transfers and Subsidies - Operational	35 520							35 520	36 355	37 991
Transfers and Subsidies - Capital	78 823					15 004	15 004	93 827	98 483	105 377
Interest						135	135	135	164	175
Dividends								-		
Payments										
Suppliers and employees	(75 330)					(12 870)	(12 870)	(88 200)	(108 501)	(110 655)
Interest								-		
Dividends paid								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	119 990	-	-	-	-	(47 788)	(47 788)	72 201	85 778	96 170
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE							-	-		
Decrease (increase) in non-current receivables							-	-		
Decrease (increase) in non-current investments							-	-		
Payments										
Capital assets	(82 193)					(13 884)	(13 884)	(96 077)	(100 253)	(105 847)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(82 193)	-	-	-	-	(13 884)	(13 884)	(96 077)	(100 253)	(105 847)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans							-	-		
Borrowing long term/refinancing							-	-		
Increase (decrease) in consumer deposits							-	-		
Payments										
Repayment of borrowing							-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	37 797	-	-	-	-	(61 672)	(61 672)	(23 875)	(14 476)	(9 677)
Cash/cash equivalents at the year begin:	38 299		42 145			38 299	42 145	42 145	12 991	(1 214)
Cash/cash equivalents at the year end:	47 670	-	42 145	-	-	(23 373)	(19 527)	18 270	(1 484)	(10 891)

Table 35: Housing Company Tshwane – Board members' allowance and staff benefits

Housing Company Tshwane - Adjustments budget - Board members' allowance and staff benefits										
Summary of Employee and Board Member remuneration	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Remuneration										
Board Members of Entities										
Basic Salaries and Wages							-	-		
Pension and UIF Contributions							-	-		
Medical Aid Contributions							-	-		
Overtime							-	-		
Performance Bonus							-	-		
Motor Vehicle Allowance							-	-		
Cellphone Allowance							-	-		
Housing Allowances							-	-		
Board fees	3 803					(1 688)	(1 688)	2 114	3 531	3 778
Other benefits and allowances							-	-		
Payments in lieu of leave							-	-		
Long service awards							-	-		
Post-retirement benefit obligations							-	-		
Entertainment							-	-		
Scarify							-	-		
Acting and post related allowance							-	-		
In kind benefits							-	-		
Sub Total - Board Members of Entities	3 803	-	-	-	-	(1 688)	(1 688)	2 114	3 531	3 778
% increase								-44,4%	67,0%	7,0%
Senior Managers of Entities										
Basic Salaries and Wages	11 695					(2 665)	(2 665)	9 030	11 799	12 625
Pension and UIF Contributions	1 150					(341)	(341)	808	1 243	1 330
Medical Aid Contributions	481					(301)	(301)	179	331	354
Overtime							-	-		
Performance Bonus							-	-		
Motor Vehicle Allowance	879					(156)	(156)	723	898	961
Cellphone Allowance	321					(61)	(61)	260	353	378
Housing Allowances	104					(77)	(77)	27	95	101
Other benefits and allowances							-	-		
Payments in lieu of leave							-	-		
Long service awards							-	-		
Post-retirement benefit obligations							-	-		
Entertainment							-	-		
Scarify							-	-		
Acting and post related allowance							-	-		
In kind benefits	530					(212)	(212)	318	470	503
Sub total of Senior Managers of Entities	15 159	-	-	-	-	(3 814)	(3 814)	11 345	15 188	16 251
% increase								-25,2%	33,9%	7,0%
Other Staff of Entities										
Basic Salaries and Wages	24 845					(2 804)	(2 804)	22 041	23 994	25 674
Pension and UIF Contributions	3 957					(250)	(250)	3 707	3 967	4 244
Medical Aid Contributions	5 856					(3 272)	(3 272)	2 584	2 765	2 959
Overtime	1 997					1 108	1 108	3 105	1 534	1 642
Performance Bonus							-	-		
Motor Vehicle Allowance							-	-		
Cellphone Allowance	321					26	26	347	371	397
Housing Allowances	595					(415)	(415)	180	193	206
Other benefits and allowances	2 360					(926)	(926)	1 434	1 672	1 789
Payments in lieu of leave	1 562						-	1 562	3 322	3 555
Long service awards							-	-		
Post-retirement benefit obligations							-	-		
Entertainment							-	-		
Scarify							-	-		
Acting and post related allowance							-	-		
In kind benefits							-	-		
Sub Total - Other Staff of Entities	41 493	-	-	-	-	(6 533)	(6 533)	34 960	37 817	40 465
% increase								-15,7%	8,2%	7,0%
Total Municipal Entities remuneration	60 455	-	-	-	-	(12 036)	(12 036)	48 419	56 536	60 494

Table 36: Housing Company Tshwane - Budgeted monthly cash flow, revenue and expenditure

Housing Company Tshwane- Adjustments budget - Monthly cash flow, revenue and expenditure															
Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Operating Revenue By Source															
Exchange Revenue															
Service charges - Electricity															
Service charges - Water															
Service charges - Waste Water Management															
Service charges - Waste Management															
Sale of Goods and Rendering of Services															
Agency services															
Interest	(12)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(12)	(153)	(164)	(175)
Interest earned from Receivables	(3)	(3)	(3)	(3)	(6)	(6)	(7)	(7)	(7)	(7)	(7)	(8)	(68)	(73)	(78)
Interest earned from Current and Non Current Assets															
Dividends															
Rent on Land															
Rental from Fixed Assets	(2 451)	(2 517)	(2 546)	(2 586)	(2 564)	(2 726)	(3 673)	(3 673)	(3 889)	(3 889)	(3 889)	(3 889)	(38 289)	(74 095)	(79 102)
Licence and permits															
Operational Revenue	(133)	(96)	(125)	(71)	(155)	(100)	(125)	(125)	(147)	(150)	(145)	(160)	(1 532)	(1 639)	(1 754)
Non-Exchange revenue															
Property rates															
Surcharges and Taxes															
Fines, penalties and forfeits															
Licences or permits															
Transfer and subsidies - Operational		(8 880)		(8 880)	–	(8 880)	(8 880)	–	–	–	–	–	(35 520)	(36 355)	(37 991)
Interest															
Fuel Levy															
Operational Revenue															
Gains on disposal of Assets															
Other Gains															
Discontinued Operations															
Total Revenue (excluding capital transfers and contributions)	(2 600)	(11 508)	(2 687)	(11 552)	(2 738)	(11 725)	(12 698)	(3 818)	(4 056)	(4 059)	(4 054)	(4 068)	(75 562)	(112 326)	(119 100)
Operating Expenditure By Type															
Employee related costs	3 040	3 165	4 369	3 102	4 959	2 243	3 462	3 506	4 359	5 775	4 815	3 511	46 305	53 005	56 716
Remuneration of councillors	–	91	304		294	76	239	182	182	285	182	281	2 114	3 531	3 778
Bulk purchases - electricity															
Inventory consumed	4	4	9	2	9	865	11	2	8	5 247	8	2	6 173	6 605	7 067
Debt impairment															
Depreciation and asset impairment			1 385			1 410			7 343			7 427	17 566	17 374	17 374
Finance charges															
Contracted services	612	4 171	1 599	710	1 907	3 680	1 096	2 308	1 834	8 370	5 079	2 174	33 541	36 957	38 455
Transfers and subsidies															
Irrecoverable debts written off			2 204			1 987			2 204			2 204	8 599	9 201	9 845
Operational costs	802	709	582	699	595	687	1 083	814	1 751	1 236	1 236	1 236	11 429	12 229	13 085
Losses on disposal of Assets															
Other Losses															
Total Expenditure	4 458	8 141	10 453	4 513	7 764	10 948	5 891	6 812	17 681	20 912	11 320	16 835	125 727	138 901	146 319

Table 37: TEDA – Budget summary

Tshwane Economic Development Agency - Adjustments budget - Summary										
Description	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 282	-	-	-	-	-	-	62 282	68 608	68 608
Other own revenue	1 449	-	-	-	-	3 200	3 200	4 649	2 452	2 963
Total Revenue (excluding capital transfers and contributions)	63 731	-	-	-	-	3 200	3 200	66 931	71 059	71 571
Employee costs	44 162	-	-	-	-	-	-	44 162	50 345	52 358
Remuneration of Board Members	2 687	-	-	-	-	518	518	3 205	3 125	3 250
Depreciation and debt impairment	943	-	-	-	-	-	-	943	943	943
Interest	176	-	-	-	-	-	-	176	183	188
Inventory consumed and bulk purchases	36	-	-	-	-	-	-	36	36	38
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 199	-	-	-	-	2 682	2 682	17 881	15 846	16 661
Total Expenditure	63 202	-	-	-	-	3 200	3 200	66 402	70 478	73 438
Surplus/(Deficit)	529	-	-	-	-	0	0	529	582	(1 867)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	529	-	-	-	-	0	0	529	582	(1 867)
Income Tax	529	-	-	-	-	-	-	529	544	560
Surplus/ (Deficit) for the year	0	-	-	-	-	0	0	0	38	(2 426)
Capital expenditure & funds sources										
Capital expenditure	452	-	-	-	-	3 000	3 000	3 452	452	362
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	452	-	-	-	-	3 000	3 000	3 452	452	362
Total sources of capital funds	452	-	-	-	-	3 000	3 000	3 452	452	362
Financial position										
Total current assets	5 269	-	-	-	-	-	-	5 269	5 448	5 402
Total non current assets	5 250	-	-	-	-	-	-	5 250	5 624	5 906
Total current liabilities	4 493	-	-	-	-	-	-	4 493	4 193	3 792
Total non current liabilities	1 264	-	-	-	-	-	-	1 264	1 138	1 024
Community wealth/Equity	4 762	-	-	-	-	-	-	4 762	5 741	6 491
Cash flows										
Net cash from (used) operating	1 019	-	-	-	-	0	0	1 019	735	367
Net cash from (used) investing	(452)	-	-	-	-	-	-	(452)	(452)	(362)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	4 727	-	-	-	-	0	0	4 727	5 011	5 016

Table 38: TEDA – Budgeted financial performance (revenue and expenditure)

Tshwane Economic Development Agency - Adjustments budget - Financial performance (revenue and expenditure)										
Description	Budget Year 2023/24							Adjusted Budget	Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.		Adjusted Budget	Adjusted Budget
Exchange Revenue										
Service charges - Electricity							-	-		
Service charges - Water							-	-		
Service charges - Waste Water Management							-	-		
Service charges - Waste Management							-	-		
Sale of Goods and Rendering of Services							-	-		
Agency services							-	-		
Interest	762						-	762	895	940
Interest earned from Receivables							-	-		
Interest earned from Current and Non Current Assets							-	-		
Dividends							-	-		
Rent on Land							-	-		
Rental from Fixed Assets							-	-		
Licence and permits							-	-		
Operational Revenue	687					3 200	3 200	3 887	1 556	2 023
Non-Exchange Revenue										
Property rates							-	-		
Surcharges and Taxes							-	-		
Fines, penalties and forfeits							-	-		
Licences or permits							-	-		
Transfer and subsidies - Operational	62 282						-	62 282	68 608	68 608
Interest							-	-		
Fuel Levy							-	-		
Operational Revenue							-	-		
Gains on disposal of Assets							-	-		
Other Gains							-	-		
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)	63 731	-	-	-	-	3 200	3 200	66 931	71 059	71 571
Expenditure By Type										
Employee related costs	44 162						-	44 162	50 345	52 358
Remuneration of Directors	2 687					518	518	3 205	3 125	3 250
Bulk purchases - electricity							-	-		
Inventory consumed	36						-	36	36	38
Debt impairment							-	-		
Depreciation & asset impairment	943						-	943	943	943
Interest	176						-	176	183	188
Contracted services	6 164					2 304	2 304	8 469	7 702	7 978
Transfers and subsidies							-	-		
Irrecoverable debts written off							-	-		
Operational costs	8 986					378	378	9 364	8 094	8 632
Losses on disposal of Assets	48						-	48	50	51
Other Losses							-	-		
Total Expenditure	63 202	-	-	-	-	3 200	3 200	66 402	70 478	73 438
Surplus/(Deficit)	529	-	-	-	-	0	0	529	582	(1 867)
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions	529	-	-	-	-	0	0	529	582	(1 867)
Income Tax	529						-	529	544	560
Surplus/(Deficit) after income tax	0	-	-	-	-	0	0	0	38	(2 426)
Share of Surplus/Deficit attributable to Joint Venture							-	-		
Share of Surplus/Deficit attributable to Minorities							-	-		
Surplus/(Deficit) attributable to municipality	0	-	-	-	-	0	0	0	38	(2 426)
Share of Surplus/Deficit attributable to Associate							-	-		
Intercompany/Parent subsidiary transactions							-	-		
Surplus/ (Deficit) for the year	0	-	-	-	-	0	0	0	38	(2 426)

Table 39: TEDA – Budgeted financial position

Tshwane Economic Development Agency - Adjustments budget - Financial position										
Description	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS										
Current assets										
Cash and cash equivalents	4 727						-	4 727	5 011	5 016
Trade and other receivables from exchange transactions							-	-		
Receivables from non-exchange transactions							-	-		
Current portion of non-current receivables							-	-		
Inventory							-	-		
VAT	326						-	326	213	199
Other current assets	216						-	216	224	187
Total current assets	5 269	-	-	-	-	-	-	5 269	5 448	5 402
Non current assets										
Investments							-	-		
Investment property							-	-		
Property, plant and equipment	4 818						-	4 818	5 291	5 673
Biological assets							-	-		
Living and non-living resources							-	-		
Heritage assets							-	-		
Intangible assets	6						-	6	6	5
Trade and other receivables from exchange transactions							-	-		
Non-current receivables from non-exchange transactions							-	-		
Other non-current assets	426						-	426	327	228
Other non-current assets							-	-		
Total non current assets	5 250	-	-	-	-	-	-	5 250	5 624	5 906
TOTAL ASSETS	10 519	-	-	-	-	-	-	10 519	11 072	11 307
LIABILITIES										
Current liabilities										
Bank overdraft							-	-		
Financial liabilities							-	-		
Consumer deposits							-	-		
Trade and other payables from exchange transactions	1 945						-	1 945	1 824	1 644
Trade and other payables from non-exchange transactions							-	-		
Provision	2 548						-	2 548	2 370	2 148
VAT							-	-		
Other current liabilities							-	-		
Total current liabilities	4 493	-	-	-	-	-	-	4 493	4 193	3 792
Non current liabilities										
Financial liabilities							-	-		
Provision							-	-		
Long term portion of trade payables							-	-		
Other non-current liabilities	1 264						-	1 264	1 138	1 024
Total non current liabilities	1 264	-	-	-	-	-	-	1 264	1 138	1 024
TOTAL LIABILITIES	5 757	-	-	-	-	-	-	5 757	5 331	4 816
NET ASSETS	4 762	-	-	-	-	-	-	4 762	5 741	6 491
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	4 761						-	4 761	5 740	6 490
Reserves and funds	1						-	-	1	1
Other							-	-		
TOTAL COMMUNITY WEALTH/EQUITY	4 762	-	-	-	-	-	-	4 762	5 741	6 491

Table 40: TEDA – Budgeted cash flow

Tshwane Economic Development Agency - Adjustments budget - Cash flow										
Description	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates							-	-		
Service charges							-	-		
Other revenue	687					3 200	3 200	3 887	687	787
Transfers and Subsidies - Operational	62 282						-	62 282	68 608	68 608
Transfers and Subsidies - Capital							-	-		
Interest	762						-	762	762	862
Dividends							-	-		
Payments										
Suppliers and employees	(62 536)					(3 200)	(3 200)	(65 736)	(69 132)	(69 694)
Interest	(176)						-	(176)	(190)	(196)
Dividends paid							-	-		
Transfers and Subsidies							-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 019	-	-	-	-	0	0	1 019	735	367
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE							-	-		
Decrease (increase) in non-current receivables							-	-		
Decrease (increase) in non-current investments							-	-		
Payments										
Capital assets	(452)						-	(452)	(452)	(362)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(452)	-	-	-	-	-	-	(452)	(452)	(362)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans							-	-		
Borrowing long term/refinancing							-	-		
Increase (decrease) in consumer deposits							-	-		
Payments										
Repayment of borrowing							-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	567	-	-	-	-	0	0	567	284	5
Cash/cash equivalents at the year begin:	4 160						-	-	4 727	5 011
Cash/cash equivalents at the year end:	4 727	-	-	-	-	0	0	567	5 011	5 016

Table 41: TEDA – Board members' allowance and staff benefits

Tshwane Economic Development Agency - Adjustments budget - Board members' allowance and staff benefits										
Summary of Employee and Board Member remuneration	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Remuneration										
Board Members of Entities										
Basic Salaries and Wages							-	-		
Pension and UIF Contributions							-	-		
Medical Aid Contributions							-	-		
Overtime							-	-		
Performance Bonus							-	-		
Motor Vehicle Allowance							-	-		
Cellphone Allowance							-	-		
Housing Allowances							-	-		
Board fees	2 687					518	518	3 205	3 125	3 250
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 - Board Members of Entities	2 687	-	-	-	-	518	518	3 205	3 125	3 250
% increase								19,3%	-2,5%	4,0%
Senior Managers of Entities										
Basic Salaries and Wages	6 021						-	6 021	9 558	9 894
Pension and UIF Contributions	42						-	42	43	45
Medical Aid Contributions							-	-		
Overtime							-	-		
Performance Bonus							-	-		
Motor Vehicle Allowance							-	-		
Cellphone Allowance	90						-	90	91	92
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 of Senior Managers of Entities	6 154	-	-	-	-	-	-	6 154	9 692	10 031
% increase								0,0%	57,5%	3,5%
Other Staff of Entities										
Basic Salaries and Wages	35 519						-	35 519	37 952	39 415
Pension and UIF Contributions	2 065						-	2 065	2 265	2 465
Medical Aid Contributions							-	-		
Overtime							-	-		
Performance Bonus							-	-		
Motor Vehicle Allowance							-	-		
Cellphone Allowance	383						-	383	393	403
Housing Allowances							-	-		
Other benefits and allowances	42						-	42	43	44
Payments in lieu of leave							-	-		
Long service awards							-	-		
Post-retirement benefit obligations							-	-		
Entertainment							-	-		
Scarcity							-	-		
Acting and post related allowance							-	-		
In kind benefits							-	-		
Sub Total - Other Staff of Entities	38 008	-	-	-	-	-	-	38 008	40 652	42 327
% increase								0,0%	7,0%	4,1%
Total Municipal Entities remuneration	46 849	-	-	-	-	518	518	47 367	53 470	55 608

Table 42: TEDA – Budgeted monthly cash flow, revenue and expenditure

Tshwane Economic Development Agency - Adjustments budget - Monthly cash flow, revenue and expenditure															
Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Operating Revenue By Source															
Exchange Revenue															
Service charges - Electricity															
Service charges - Water															
Service charges - Waste Water Management															
Service charges - Waste Management															
Sale of Goods and Rendering of Services															
Agency services															
Interest	36	104	76	45	90	44	61	61	61	61	61	61	762	895	940
Interest earned from Receivables															
Interest earned from Current and Non Current Assets															
Dividends															
Rent on Land															
Rental from Fixed Assets															
Licence and permits															
Operational Revenue				30						1 296	1 296	1 296	3 887	1 556	2 023
Non-Exchange revenue															
Property rates															
Surcharges and Taxes															
Fines, penalties and forfeits															
Licences or permits															
Transfer and subsidies - Operational			10 435		20 706			15 570		15 570			62 282	68 608	68 608
Interest															
Fuel Levy															
Operational Revenue															
Gains on disposal of Assets															
Other Gains															
Discontinued Operations															
Total Revenue (excluding capital transfers and contributions)	36	104	10 511	76	20 796	44	61	15 632	61	16 927	1 357	1 357	66 931	71 059	71 571
Operating Expenditure By Type															
Employee related costs	3 353	3 353	3 353	3 326	5 872	3 931	3 496	3 496	3 496	3 496	3 496	3 496	44 162	50 345	52 358
Remuneration of councillors	58	259	407	168	127	288	316	316	316	316	316	316	3 205	3 125	3 250
Bulk purchases - electricity															
Inventory consumed							6	6	6	6	6	6	36	36	38
Debt impairment															
Depreciation and asset impairment	121	121	121	121	121	121	36	36	36	36	36	36	943	980	943
Finance charges	9	9	8	8	7	7	21	21	21	21	21	21	176	183	188
Contracted services	6	1 150	111	353	1 255	338	876	876	876	876	876	876	8 469	7 702	7 978
Transfers and subsidies															
Irrecoverable debts written off															
Operational costs	459	770	694	1 368	198	632	874	874	874	874	874	874	9 364	8 094	8 632
Losses on disposal of Assets												48	48	50	51
Other Losses															
Total Expenditure	4 006	5 662	4 695	5 344	7 580	5 316	5 625	5 625	5 625	5 625	5 625	5 673	66 402	70 515	73 438

4.4 ADJUSTMENTS BUDGET FINANCIAL PERFORMANCE PER MUNICIPAL DEPARTMENT

Table 43: City Strategy and Organisational Performance Department – Budgeted financial performance

City Strategy and Organisational Performance	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	-	-	-
Expenditure			
Employee related costs	54 058 985	54 058 985	-
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	74 808	74 808	-
Debt impairment			
Depreciation amortisation	824 913	824 913	-
Interest			
Contracted services	2 779 452	2 779 452	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	1 939 912	2 339 912	400 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	59 678 070	60 078 070	400 000
Surplus/(Deficit) before Transfers recognised - Capital	(59 678 070)	(60 078 070)	(400 000)

Table 44: Communication, Marketing and Events – Budgeted financial performance

Communication, Marketing and Events	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	-	-	-
Expenditure			
Employee related costs	69 508 698	69 508 698	-
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	68 038	68 038	-
Debt impairment			
Depreciation amortisation	890 759	890 759	-
Interest			
Contracted services	1 132 400	1 432 400	300 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	13 042 791	12 742 791	(300 000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	84 642 684	84 642 684	-
Surplus/(Deficit) before Transfers recognised - Capital	(84 642 684)	(84 642 684)	-

Table 45: Community and Social Development Services Department – Budgeted financial performance

Community and Social Development Services	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	897 786	897 786	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	1 419 821	1 419 821	-
Licences and Permits			
Operational Revenue	9 542	9 542	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	26 654 000	26 097 217	(556 783)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	28 981 149	28 424 366	(556 783)
Expenditure			
Employee related costs	247 052 424	247 052 424	-
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	7 344 388	7 444 388	100 000
Debt impairment			
Depreciation amortisation	173 796 575	173 796 575	-
Interest			
Contracted services	66 145 969	65 279 186	(866 783)
Transfers and subsidies	289 575	289 575	-
Irrecoverable debts written off			
Operational Costs	36 791 256	37 001 256	210 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	532 648 033	532 091 250	(556 783)
Surplus/(Deficit) before Transfers recognised - Capital	(503 666 884)	(503 666 884)	0

Table 46: Customer Relations Management Department – Budgeted financial performance

Customer Relations Management	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	4 738	4 738	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	25 363	25 363	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	30 101	30 101	-
Expenditure			
Employee related costs	268 384 969	268 269 969	(115 000)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	578 683	513 683	(65 000)
Debt impairment			
Depreciation amortisation	3 919 179	3 919 179	-
Interest			
Contracted services	334 956	284 956	(50 000)
Transfers and subsidies			-
Irrecoverable debts written off			
Operational Costs	2 445 093	2 675 093	230 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	275 662 880	275 662 880	(0)
Surplus/(Deficit) before Transfers recognised - Capital	(275 632 779)	(275 632 779)	0

Table 47: Economic Development and Spatial Planning Department – Budgeted financial performance

Economic Development and Spatial Planning	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	16 039 357	16 171 840	132 482
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management	253 268	264 914	11 646
Sale of Goods and Rendering of Services	306 587 140,29	364 840 964,03	58 253 824
Agency Services			
Interest			
Interest earned from Receivables	250 568	88 950	(161 618)
Interest earned from Current and Non Current Assets	2 187 214	5 472 582	3 285 368
Dividends			
Rent on Land			
Rental from Fixed Assets	22 692 659	22 699 228	6 569
Licences and Permits	1 019 201	799 997	(219 204)
Operational Revenue	41 309 426	41 309 426	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	217 831	244 975	27 144
Licences and Permits			
Transfers Recognised - Operational	140 000 000	132 200 000	(7 800 000)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	530 556 666	584 092 876	53 536 210
Expenditure			
Employee related costs	486 853 872	488 369 346	1 515 474
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	15 808 054	16 215 454	407 400
Debt impairment	313 529	313 529	-
Depreciation amortisation	76 770 460	76 770 460	-
Interest			
Contracted services	160 792 142	163 871 383	3 079 242
Transfers and subsidies	62 281 999	62 281 999	-
Irrecoverable debts written off			
Operational Costs	53 234 950	56 272 065	3 037 115
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	857 282 852	865 322 083	8 039 231
Surplus/(Deficit) before Transfers recognised - Capital	(326 726 186)	(281 229 207)	45 496 979

Table 48: Emergency Services Department – Budgeted financial performance

Emergency Services	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	6 105 541	6 105 541	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	10 500	10 500	-
Licences and Permits			
Operational Revenue	3 087 478	3 087 478	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	9 203 520	9 203 520	-
Expenditure			
Employee related costs	1 004 088 050	1 004 795 831	707 781
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	4 137 230	4 137 230	-
Debt impairment	7 306 300	7 306 300	-
Depreciation amortisation	27 605 506	27 605 506	-
Interest			
Contracted services	4 388 117	4 388 117	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	20 143 884	20 143 884	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	1 067 669 086	1 068 376 867	707 781
Surplus/(Deficit) before Transfers recognised - Capital	(1 058 465 567)	(1 059 173 347)	(707 781)

Table 49: Energy and Electricity Department – Budget financial performance

Energy and Electricity	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	16 958 110 090	16 763 721 451	(194 388 639)
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	7 708	7 708	-
Agency Services			
Interest			
Interest earned from Receivables	182 518 487	242 518 487	60 000 000
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	159 401 836	159 401 836	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	500 000	-	(500 000)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	17 300 538 120	17 165 649 481	(134 888 639)
Expenditure			
Employee related costs	587 782 637	587 782 637	-
Remuneration of councillors	1 210 471	1 210 471	-
Bulk purchases - Electricity	14 377 613 342	14 009 613 342	(368 000 000)
Inventory Consumed	29 638 912	29 138 915	(499 997)
Debt impairment	998 875 041	998 875 041	-
Depreciation amortisation	337 906 010	337 906 010	-
Interest		352 226 402	352 226 402
Contracted services	62 846 504	112 846 504	50 000 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	61 236 424	91 236 424	30 000 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	16 457 109 341	16 520 835 746	63 726 405
Surplus/(Deficit) before Transfers recognised - Capital	843 428 779	644 813 735	(198 615 044)

Table 50: Environment and Agriculture Management Department – Budgeted financial performance

Environment and Agriculture Management	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management	1,881,119,688	1,981,119,688	100,000,000
Sale of Goods and Rendering of Services	21,638,872	21,638,872	-
Agency Services			
Interest			
Interest earned from Receivables	1,266	1,266	-
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	39,356	64,356	25,000
Licences and Permits			
Operational Revenue	1,067,826	1,067,826	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	30,000	30,000	-
Licences and Permits			
Transfers Recognised - Operational	13,980,000	13,980,000	-
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	1,917,877,008	2,017,902,008	100,025,000
Expenditure			
Employee related costs	667,896,850	667,896,850	-
Remuneration of councillors	1,227,847	1,227,847	-
Bulk purchases - Electricity			
Inventory Consumed	4,922,026	4,922,026	-
Debt impairment	342,000,915	342,000,915	-
Depreciation amortisation	88,144,341	88,144,341	-
Interest	78,834,915	78,834,915	-
Contracted services	632,400,017	727,400,017	95,000,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	213,561,612	213,561,612	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	2,028,988,522	2,123,988,522	95,000,000
Surplus/(Deficit) before Transfers recognised - Capital	(111,111,514)	(106,086,514)	5,025,000

Table 51: Group Audit and Risk – Budgeted financial performance

Group Audit and Risk	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	238 010	238 010	-
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	238 010	238 010	-
Expenditure			
Employee related costs	98 945 150	111 489 848	12 544 699
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	213 483	213 483	-
Debt impairment			
Depreciation amortisation	553 496	553 496	-
Interest			
Contracted services	36 855 170	36 855 170	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	3 923 443	3 923 443	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	140 490 741	153 035 440	12 544 699
Surplus/(Deficit) before Transfers recognised - Capital	(140 252 731)	(152 797 430)	(12 544 699)

Table 52: Group Financial Services – Budgeted financial performance

Group Financial Services	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	14,938,954	14,938,954	-
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	7,975,680	7,975,680	-
Agency Services			
Interest			
Interest earned from Receivables	259,823	259,823	-
Interest earned from Current and Non Current Assets	51,981,662	51,981,662	-
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	51,146,732	51,146,732	-
Non-Exchange Revenue			
Property Rates	9,705,039,781	9,705,039,781	-
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	3,995,770,000	3,995,770,000	-
Interest	357,835,179	557,835,179	200,000,000
Fuel Levy	1,628,341,000	1,628,341,000	-
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	15,813,288,812	16,013,288,812	200,000,000
Expenditure			
Employee related costs	1,271,340,322	1,272,240,322	900,000
Remuneration of councillors	1,227,847	1,227,847	-
Bulk purchases - Electricity			
Inventory Consumed	1,058,322	1,398,322	340,000
Debt impairment	943,567,664	943,567,664	-
Depreciation amortisation	427,447,948	427,447,948	-
Interest	1,413,832,211	1,270,166,538	(143,665,673)
Contracted services	184,954,951	185,754,951	800,000
Transfers and subsidies	5,384,801	5,384,801	-
Irrecoverable debts written off			
Operational Costs	322,833,167	375,483,688	52,650,521
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	4,571,647,232	4,482,672,080	(88,975,152)
Surplus/(Deficit) before Transfers recognised - Capital	11,241,641,580	11,530,616,732	288,975,152

Table 53: Group Human Capital Management – Budgeted financial performance

Group Human Capital	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	886 602	886 602	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	119 764	119 764	-
Licences and Permits			
Operational Revenue	13 672 173	13 672 173	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	14 678 539	14 678 539	-
Expenditure			
Employee related costs	382 573 021	318 422 261	(64 150 760)
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	2 242 896	2 266 309	23 414
Debt impairment			
Depreciation amortisation	9 923 420	9 923 420	-
Interest			
Contracted services	15 714 252	40 267 284	24 553 033
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	163 414 942	127 386 289	(36 028 653)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	575 096 376	499 493 410	(75 602 966)
Surplus/(Deficit) before Transfers recognised - Capital	(560 417 837)	(484 814 871)	75 602 966

Table 54: Group Legal and Secretariat Services – Budgeted financial performance

Group Legal and Secretariat Services	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	47 381	47 381	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	47 381	47 381	-
Expenditure			
Employee related costs	106 608 845	111 108 845	4 500 000
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	76 519	76 519	-
Debt impairment			
Depreciation amortisation	923 061	923 061	-
Interest			
Contracted services	48 414 029	103 414 029	55 000 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	1 294 100	1 294 100	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	157 316 553	216 816 553	59 500 000
Surplus/(Deficit) before Transfers recognised - Capital	(157 269 173)	(216 769 173)	(59 500 000)

Table 55: Group Property - Budgeted financial performance

Group Property	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	6 373 411	6 373 411	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	56 128 941	61 128 941	5 000 000
Licences and Permits			
Operational Revenue	-	12 300 000	12 300 000
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	62 502 352	79 802 352	17 300 000
Expenditure			
Employee related costs	121 488 995	124 988 995	3 500 000
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	5 118 584	5 118 584	-
Debt impairment			
Depreciation amortisation	123 266 742	123 266 742	-
Interest			
Contracted services	378 836 942	387 336 942	8 500 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	345 615 927	345 615 927	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	974 327 189	986 327 189	12 000 000
Surplus/(Deficit) before Transfers recognised - Capital	(911 824 837)	(906 524 837)	5 300 000

Table 56: Health Department – Budgeted financial performance

Health	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	2 723 000	2 723 000	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	222 055	222 055	-
Licences and Permits			
Transfers Recognised - Operational	92 780 000	92 280 000	(500 000)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	95 725 055	95 225 055	(500 000)
Expenditure			
Employee related costs	404 897 189	404 897 189	-
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	7 052 071	9 195 596	2 143 526
Debt impairment			
Depreciation amortisation	24 369 184	24 369 184	-
Interest			
Contracted services	63 877 405	62 626 055	(1 251 349)
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	28 073 511	28 397 882	324 372
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	529 497 206	530 713 754	1 216 548
Surplus/(Deficit) before Transfers recognised - Capital	(433 772 151)	(435 488 699)	(1 716 548)

Table 57: Human Settlements Department – Budgeted financial performance

Human Settlements	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables	291 715	291 715	-
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	22 241 310	22 241 310	-
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	143 741 420	137 105 127	(6 636 293)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	166 274 445	159 638 152	(6 636 293)
Expenditure			
Employee related costs	129 035 240	138 035 240	9 000 000
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	747 104	747 104	-
Debt impairment	2 879 593	2 879 593	-
Depreciation amortisation	190 765 843	190 765 843	-
Interest			
Contracted services	464 096 371	457 460 078	(6 636 293)
Transfers and subsidies	35 519 573	35 519 573	-
Irrecoverable debts written off			
Operational Costs	150 465 468	150 465 468	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	974 737 039	977 100 746	2 363 707
Surplus/(Deficit) before Transfers recognised - Capital	(808 462 595)	(817 462 595)	(9 000 000)

Table 58: Office of the Chief Whip – Budgeted financial performance

Office of the Chief Whip	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	-	-	-
Expenditure			
Employee related costs	39 095 024	39 125 024	30 000
Remuneration of councillors	138 657 622	138 799 220	141 598
Bulk purchases - Electricity			
Inventory Consumed	483 828	483 828	-
Debt impairment			
Depreciation amortisation	554 534	554 534	-
Interest			
Contracted services	191 480	191 480	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	1 198 425	1 198 425	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	180 180 913	180 352 511	171 598
Surplus/(Deficit) before Transfers recognised - Capital	(180 180 913)	(180 352 511)	(171 598)

Table 59: Office of the City Manager – Budgeted financial performance

Office of the City Manager	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	62 000 000	47 000 000	(15 000 000)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	62 000 000	47 000 000	(15 000 000)
Expenditure			
Employee related costs	352 357 653	352 367 653	10 000
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	740 377	730 377	(10 000)
Debt impairment			
Depreciation amortisation	1 185 722	1 185 722	-
Interest			
Contracted services	331 087 197	621 698 558	290 611 361
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	3 846 960	8 846 960	5 000 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	689 217 908	984 829 269	295 611 361
Surplus/(Deficit) before Transfers recognised - Capital	(627 217 908)	(937 829 269)	(310 611 361)

Table 60: Office of the Executive Mayor – Budgeted financial performance

Office of the Executive Mayor	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	-	-	-
Expenditure			
Employee related costs	79 838 579	79 838 579	-
Remuneration of councillors	1 636 604	1 636 604	-
Bulk purchases - Electricity			
Inventory Consumed	374 326	374 326	-
Debt impairment			
Depreciation amortisation	1 364 593	1 364 593	-
Interest			
Contracted services	1 536 912	1 386 912	(150 000)
Transfers and subsidies	4 008 626	3 758 626	(250 000)
Irrecoverable debts written off			
Operational Costs	2 607 741	3 007 741	400 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	91 367 380	91 367 380	-
Surplus/(Deficit) before Transfers recognised - Capital	(91 367 380)	(91 367 380)	-

Table 61: Office of the Speaker – Budgeted financial performance

Office of the Speaker	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	-	-	-
Expenditure			
Employee related costs	158 485 520	160 285 520	1 800 000
Remuneration of councillors	1 307 673	1 307 673	-
Bulk purchases - Electricity			
Inventory Consumed	1 857 198	1 857 198	-
Debt impairment			
Depreciation amortisation	1 015 959	1 015 959	-
Interest			
Contracted services	3 248 363	8 007 963	4 759 600
Transfers and subsidies			-
Irrecoverable debts written off			
Operational Costs	14 275 433	8 115 833	(6 159 600)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	180 190 146	180 590 146	400 000
Surplus/(Deficit) before Transfers recognised - Capital	(180 190 146)	(180 590 146)	(400 000)

Table 62: Regional Operations and Coordination Department – Budgeted financial performance

Regional Operations and Coordination	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	3,493,261	3,493,261	-
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	25,282,579	25,282,579	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	3,611,092	3,611,092	-
Licences and Permits			
Operational Revenue	8,349,699	8,349,699	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	232,042	232,042	-
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	40,968,672	40,968,672	-
Expenditure			
Employee related costs	1,822,356,501	1,835,926,501	13,570,000
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	242,489,639	241,468,639	(1,021,000)
Debt impairment			
Depreciation amortisation	180,971,777	180,971,777	-
Interest	4,279,969	4,279,969	-
Contracted services	254,951,484	270,993,484	16,042,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	203,841,034	203,820,034	(21,000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	2,708,890,404	2,737,460,404	28,570,000
Surplus/(Deficit) before Transfers recognised - Capital	(2,667,921,732)	(2,696,491,732)	(28,570,000)

Table 63: Roads and Transport Department – Budgeted financial performance

Roads and Transport	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	72 158 214	72 158 214	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	13 228 772	13 228 772	-
Licences and Permits	42 599 648	38 599 648	(4 000 000)
Operational Revenue	191 770 888	210 770 888	19 000 000
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	637 194 432	568 744 000	(68 450 432)
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	956 951 955	903 501 523	(53 450 432)
Expenditure			
Employee related costs	576 508 320	578 008 320	1 500 000
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	94 449 012	87 449 012	(7 000 000)
Debt impairment	162 310	162 310	-
Depreciation amortisation	572 590 335	572 590 335	-
Interest			
Contracted services	610 510 094	553 306 462	(57 203 632)
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	147 474 096	155 477 296	8 003 200
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	2 002 922 013	1 948 221 581	(54 700 432)
Surplus/(Deficit) before Transfers recognised - Capital	(1 045 970 058)	(1 044 720 058)	1 250 000

Table 64: Shared Services Department – Budgeted financial performance

Shared Services	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services			
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	-	-	-
Expenditure			
Employee related costs	181 250 217	189 250 217	8 000 000
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	119 710 756	119 110 756	(600 000)
Debt impairment			-
Depreciation amortisation	221 004 166	221 004 166	-
Interest			
Contracted services	154 500 785	175 100 785	20 600 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	544 124 732	580 589 662	36 464 930
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	1 220 590 656	1 285 055 586	64 464 930
Surplus/(Deficit) before Transfers recognised - Capital	(1 220 590 656)	(1 285 055 586)	(64 464 930)

Table 65: Tshwane Metro Police Department – Budgeted financial performance

Tshwane Metro Police	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	300 000	7 700 000	7 400 000
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	10 932 251	10 932 251	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	291 057 016	291 057 016	-
Licences and Permits			
Transfers Recognised - Operational			
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	302 289 267	309 689 267	7 400 000
Expenditure			
Employee related costs	3 049 083 861	3 027 428 274	(21 655 588)
Remuneration of councillors	1 227 847	1 227 847	-
Bulk purchases - Electricity			
Inventory Consumed	4 847 998	7 547 998	2 700 000
Debt impairment	162 030 927	162 030 927	-
Depreciation amortisation	50 062 778	50 062 778	-
Interest			
Contracted services	58 396 895	59 396 895	1 000 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	66 148 104	66 448 104	300 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	3 391 798 410	3 374 142 822	(17 655 588)
Surplus/(Deficit) before Transfers recognised - Capital	(3 089 509 143)	(3 064 453 555)	25 055 588

Table 66: Water and Sanitation Department – Budgeted financial performance

Water and Sanitation	Original Budget 2023/24	Adjustment Budget 2023/24	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	5,417,658	5,417,658	-
Service Charges - Water	5,997,357,517	5,897,357,517	(100,000,000)
Service charges - Waste Water Management	1,746,957,727	1,846,957,727	100,000,000
Service charges - Waste Management			
Sale of Goods and Rendering of Services	1,988,201	1,988,201	-
Agency Services			
Interest			
Interest earned from Receivables	374,407,781	614,407,781	240,000,000
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	24,449,363	24,449,363	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	-	25,500,000	25,500,000
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	8,150,578,248	8,416,078,248	265,500,000
Expenditure			
Employee related costs	374,104,848	387,104,848	13,000,000
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	3,877,931,742	3,775,011,742	(102,920,000)
Debt impairment	616,484,426	616,484,426	-
Depreciation amortisation	378,697,787	378,697,787	-
Interest	1,465,915	9,140,897	7,674,982
Contracted services	207,593,367	325,793,368	118,200,001
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	157,476,344	157,596,344	120,000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	5,613,754,429	5,649,829,412	36,074,983
Surplus/(Deficit) before Transfers recognised - Capital	2,536,823,818	2,766,248,835	229,425,017

5. City Manager's quality certification

I, Johann Mettler, City Manager of the City of Tshwane Metropolitan Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and the regulations made under that act, and that the adjustment budget and supporting documentation are consistent with the Integrated Development Plan of the City of Tshwane.

Johann Mettler

CITY MANAGER: CITY OF TSHWANE METROPOLITAN MUNICIPALITY (GT002)

Signature:

Date:

ANNEXURE B

132

ANNEXURE B - 2023-24 ADJUSTED CAPITAL BUDGET

Department	Project Discription	WBS Level 5 (New Coding Mask)	Funding Code	Funding Code	Budget 2023/24	Adjustment	Adjusted Budget	Budget 2024/25	Budget 2025/26
Office of the City Manager	Capital Moveables	9.801001.1.I.CM.01.A	01	001	-	400,000	400,000	-	-
Office of the City Manager	Asset Protection Unit Policing Equipment	9.801000.1.I	01	001	2,000,000	-	2,000,000	-	-
	Infrastructure Asset Protection	9.801000.1.I.PR.01.W			2,000,000		2,000,000	-	-
Total					2,000,000	400,000	2,400,000	-	-
Office of the COO	Tsosoloso Programme	9.803900.1.W	03	003	9,465,000	-	9,465,000	20,000,000	30,000,000
	Temba & Hammanskraal West Walkways	9.803900.1.W.WA.03.2			9,465,000	-	9,465,000	20,000,000	30,000,000
Total					9,465,000	-	9,465,000	20,000,000	30,000,000
Community and Social Development Services	Capital Funded from Operating (Capital Moveables)	9.801101.1.M.FE.13.A	13	013	12,294,000	-390,648	11,903,352	14,454,000	15,750,000
Community and Social Development Services	Upgrading of Caledonian Stadium (Inner City Park)	9.801100.1.C.ST.05.3	05	005		600,000	600,000		
Community and Social Development Services	Upgrading of Caledonian Stadium	9.801100.1.C.ST.01.3	01	001	2,000,000		2,000,000		
Community and Social Development Services	Upgrade Refilwe Stadium	9.801102.1.C.ST.05.5	05	005		500,000	500,000		
Total					14,294,000	709,352	15,003,352	14,454,000	15,750,000
Economic Development and Spatial Planning	Capital Funded from Operating (City Planning & Development)	9.802000.1.M.FE.03.3	03	003	6,000,000	-2,500,000	3,500,000	-	-
Tshwane Economic Development Agency	Furniture and Office Equipment	9.805100.1.M.CM.01.A	01	001	451,783		451,783	451,783	361,783
Total					6,451,783	-2,500,000	3,951,783	451,783	361,783
Environment and Agricultural Management	Provision of waste containers	9.802100.1.P.WC.05.W	05	005	17,500,000	-	17,500,000	22,000,000	-
Total					17,500,000	-	17,500,000	22,000,000	-
Group Financial Services	Insurance replacements (CTMM Contribution)	9.802600.1.I.EQ.01.W	01	001	15,000,000		15,000,000	15,000,000	15,000,000
Group Financial Services	Insurance replacements	9.802601.1.I.VE.01.W	01	001	10,000,000		10,000,000	10,000,000	10,000,000
Group Financial Services	Scanners	9.802603.1.S.SC.01.A	01	001	3,184,950		3,184,950		
Group Financial Services	Turnaround of Municipal Water Service - Reduction of Water	9.802602.1.W.SE.01.W	01	001	23,273,867	-	23,273,867	37,226,133	40,500,000
Group Financial Services	Turnaround of Municipal Water Service - Reduction of Water		15	015					-
Total					51,458,817	-	51,458,817	62,226,133	65,500,000
Group Human Capital Management	Capital Movables	9.802700.1.C.CM.01.3	01	001	-	8,870,000	8,870,000		
Total					-	8,870,000	8,870,000	-	-
Group Property	Acquisition of Building	9.802604.1.B	01	001	25,100,000	-	25,100,000	25,000,000	-
	Acquisition and Refurbishment of Midtown Building	9.802604.1.B.BU.01.3			25,100,000		25,100,000	25,000,000	-
	Acquisition Old-Mercedes Benz Building								-
Total					25,100,000	-	25,100,000	25,000,000	-
Health	New Clinic Lusaka	9.803100.1.C.CL.22.6	22	022		8,500,000	8,500,000		
Health	New Clinic Lusaka	9.803100.1.C.CL.05.6	05	005	7,500,000	-	7,500,000	-	-
Total					7,500,000	8,500,000	16,000,000	-	-
Human Settlements	Bulk water pipeline		05	005	18,738,758	-6,943,164	11,795,594	19,500,000	13,000,000
	Water provision - Soshanguve MM	9.803347.1.W.SO.05.2			8,795,594		8,795,594	-	-
	Water Reticulation - Winterveldt	9.803302.1.W.WR.05.1			3,537,234	-2,837,234	700,000	10,500,000	8,000,000
	Water provision - Pretorius Park	9.803357.1.W.PR.05.6			1,405,930	-1,105,930	300,000	2,000,000	5,000,000
	Water reticulation - Mamelodi X6 erf 34041 (Phomolong)	9.803332.1.W.MA.05.6			5,000,000	-3,000,000	2,000,000	7,000,000	-
Human Settlements	Bulk water pipeline		22	022	87,071,033	-4,592,029	82,479,004	123,600,027	63,000,000
	Olievenhoutbosch ext 60 bulk water line	9.803320.1.W.OL.22.4			20,743,464		20,743,464	7,000,000	-
	Water provision- Mabopane X12	9.803329.1.W.MA.22.1			2,000,000	-1,500,000	500,000	5,000,000	-
	Water provision - Kopanong X1 Phase 2	9.803318.1.W.KO.22.1			1,000,000	-1,000,000	-	8,000,000	-
	Water provision - Refilwe ext 10	9.803342.1.W.X0.22.5			2,000,000	-459,098	1,540,902	-	-
	Water provision - Refilwe X7	9.803342.1.W.X7.22.5			3,000,000	-2,750,000	250,000	8,000,000	-
	Water reticulation - Booysens X4	9.803326.1.W.WR.22.3			4,000,000		4,000,000	-	-
	Bulk water pipeline - Booysens X4	9.803326.1.W.WP.22.3			10,000,000		10,000,000	-	-
	Booyens X4 (30ML Reservoir)	9.803326.1.W.RE.22.3			14,627,569	26,917,069	41,544,638	-	-
	Water reticulation - Andeon X37	9.803330.1.W.AN.22.3			2,000,000	-1,800,000	200,000	8,000,000	10,000,000

ANNEXURE B - 2023-24 ADJUSTED CAPITAL BUDGET

Department	Project Discription	WBS Level 5 (New Coding Mask)	Funding Code	Funding Code	Budget 2023/24	Adjustment	Adjusted Budget	Budget 2024/25	Budget 2025/26
	Water Reticulation - Winterveldt	9.803302.1.W.WR.22.1			-		-	10,000,000	3,000,000
	Bulk Reservoir - Fort West X4&5	9.803319.1.W.BR.22.3			1,500,000	-1,500,000	-	25,000,000	10,000,000
	Water provision - Fort West X4	9.803319.1.W.X4.22.3			500,000	-500,000	-	1,000,000	5,000,000
	Water provision - Garankuwa X10	9.803343.1.W.WP.22.1			500,000		500,000	2,000,000	-
	(710863) Zithobeni X8&9 - Bulk water main line	9.803322.1.W.BW.22.7			7,000,000	-6,900,000	100,000	6,000,000	-
	(710863) Water Provision - Winterveldt Bulk water line	9.803302.1.W.BU.22.1			8,000,000	-5,000,000	3,000,000	8,000,000	15,000,000
	Water provision - Winterveldt 20ML Reservoir	9.803302.1.W.RE.22.1			10,000,000	-10,000,000	-	32,600,027	20,000,000
	Water reticulation - Gatsebe	9.803346.1.W.GA.22.5			200,000	-100,000	100,000	3,000,000	
Human Settlements	Bulk Sewer		05	005	9,121,693	-3,469,124	5,652,569	9,700,839	10,000,000
	(710864) Sewer reticulation - Winterveldt	9.803328.1.S.SR.05.1			4,661,693	-4,161,693	500,000	6,700,839	5,000,000
	Refilwe Manor (Sewer Pump stations)	9.803327.1.S.MA.05.5			300,000		300,000	-	-
	Sewer provision - Fortwest X4 & 5	9.803315.1.S.X4.05.3			360,000	-360,000	-	1,000,000	5,000,000
	(710864) Sewer reticulation - Mamelodi X6 erf 34041	9.803352.1.S.MA.05.6			3,800,000	1,052,569	4,852,569	2,000,000	-
Human Settlements	Bulk Sewer		22	022	73,403,791	-19,681,112	53,722,679	74,714,147	20,000,000
	Bulk Sewer - Hammanskraal West X10						-		
	Sewer provision - Rama City	9.803324.1.S.RA.22.1			5,000,000	-3,000,000	2,000,000	1,815,013	
	Sewer reticulation - Andeon X37	9.803334.1.S.X1.22.3			1,000,000	-850,000	150,000	13,600,000	10,000,000
	Sewer reticulation - Refilwe ext 10	9.803327.1.S.X0.22.5			2,000,000	-2,000,000	-	-	-
	Sewer reticulation - Refilwe ext 7	9.803327.1.S.X7.22.5			3,000,000	-3,000,000	-	4,000,000	-
	Mabopane Ext 12 Sewer reticulation	9.803336.1.S.12.22.1			2,000,000	-1,500,000	500,000	7,000,000	-
	Sewer provision - Kudube unit 9	9.803353.1.S.X9.22.2			-		-	-	-
	Sewer reticulation - Booysens X4	9.803333.1.S.X4.22.3			8,000,000		8,000,000	-	-
	Garankuwa X10 sewer reticulation	9.803356.1.S.X0.22.1			500,000		500,000	2,000,000	-
	Soshanguve MM Sewer Reticulation	9.803351.1.S.MM.22.2			10,609,931		10,609,931	1,500,000	-
	Sewer provision - Kopanong X1 Phase 2	9.803316.1.S.KO.22.1			1,000,000		1,000,000	8,500,000	-
	(710864) Bulk Sewer Line - Winterveldt	9.803328.1.S.BS.22.1			8,500,000	-8,500,000	-	18,299,134	5,000,000
	Sewer reticulation - Pienaarspoort X20	9.803338.1.S.20.22.5			-		-	12,000,000	-
	Pretorious Park: sewer provision	9.803335.1.S.PR.22.6			1,031,112	-731,112	300,000	2,000,000	5,000,000
	(710864) Sewer provision - Zithobeni X8	9.803317.1.S.X8.22.7			30,562,748		30,562,748	-	-
	Sewer reticulation - Gatsebe	9.803337.1.S.GA.22.1			200,000	-100,000	100,000	4,000,000	
Human Settlements	Construction of roads & stormwater		05	005	54,490,095	-20,000,000	34,490,095	40,500,000	50,000,000
	Construction of roads & stormwater - Thorntree View	9.803306.1.R.TH.05.1			41,910,095	-10,000,000	31,910,095	8,000,000	-
	Construction of roads & stormwater - Olievenhoutbosch X60	9.803308.1.R.RS.05.4			10,000,000	-8,000,000	2,000,000	10,500,000	30,000,000
	Construction of roads & stormwater - Garankuwa	9.803349.1.R.GA.05.1			1,080,000	-500,000	580,000	5,000,000	-
	Construction of roads & stormwater - Fortwest X4&5	9.803311.1.R.RS.05.3			1,000,000	-1,000,000	-	12,000,000	10,000,000
	Mabopane EW (Ext 2) - roads and storm water	9.803301.1.R.X2.05.1			500,000	-500,000	-	-	-
	Construction of roads & stormwater - Soshanguve South X5	9.803312.1.R.X5.05.1			-		-	5,000,000	10,000,000
Human Settlements	Construction of roads & stormwater		22	022	73,440,166	-14,726,901	58,713,265	68,900,000	105,869,750
	Construction of roads & stormwater - Winterveldt	9.803304.1.R.WI.22.1			4,141,072	-3,500,000	641,072	8,000,000	15,081,670
	Construction of roads & stormwater - Refilwe Manor X9	9.803305.1.R.X9.22.5			500,000	2,000,000	2,500,000	9,500,000	-
	Construction of roads & stormwater - Mabopane ext 1	9.803301.1.R.X1.22.1			1,000,000	-500,000	500,000	5,000,000	-
	Construction of roads & stormwater - Soshanguve South X13	9.803312.1.R.13.22.1			2,000,000	-1,750,000	250,000	10,000,000	5,000,000
	Construction of roads & stormwater - Soshanguve South X12	9.803312.1.R.12.22.1			2,000,000	-1,750,000	250,000	10,000,000	5,000,000
	Construction of roads & stormwater - Zithobeni Heights (4 Road intersections)	9.803309.1.R.ZH.22.7			4,055,725	-2,675,647	1,380,078	10,000,000	29,220,866
	Construction of roads & stormwater - Soshanguve South X19	9.803312.1.R.19.22.1			5,000,000	-4,300,000	700,000	6,400,000	35,000,000
	Construction of roads & stormwater - Thorntree View	9.803306.1.R.TH.22.1			48,289,905	4,002,210	52,292,115	-	6,000,000
	Construction of roads & stormwater - Zithobeni X8&9	9.803309.1.R.ZX.22.7			6,453,464	-6,253,464	200,000	10,000,000	10,567,214

ANNEXURE B - 2023-24 ADJUSTED CAPITAL BUDGET

Department	Project Discription	WBS Level 5 (New Coding Mask)	Funding Code	Funding Code	Budget 2023/24	Adjustment	Adjusted Budget	Budget 2024/25	Budget 2025/26
Human Settlements	Development of Saulsville hostels	9.803300.1.H.SH.05.3	05	005	800,000	-800,000	-	2,000,000	-
Human Settlements	Development of Mamelodi hostels	9.803323.1.H.MH.05.6	05	005	360,000	-360,000	-	7,300,000	20,000,000
Human Settlements	Acquisition of Land	9.803355.1.L.AL.22.3	22	022	26,200,000	-2,000,000	24,200,000	22,400,000	-
Housing Company Tshwane	Furniture and Office Equipment	9.805200.1.M.CM.01.A	01	001	3,370,000	-1,120,000	2,250,000	1,770,000	470,000
Housing Company Tshwane	Housing Company Tshwane		CG	RCG	78,822,852	-4,996,352	73,826,500	98,483,096	105,376,913
	Townlands Project - Construction of 1,200 social housing units					48,826,500	48,826,500		
	Chantelle detail design and bulk infrastructure upgrade	9.805201.1.S.SH.CG.1			52,860,199	-32,860,199	20,000,000	98,483,096	105,376,913
	Timberlands Construction Of 607 Social Housing Units	9.805202.1.S.SH.CG.3			25,962,653	-20,962,653	5,000,000	-	-
Housing Company Tshwane	Housing Company Tshwane	9.805202.1.S.SH.05.3	05	005	-	20,000,000	20,000,000	-	-
	Townlands Project - Construction of 1,200 social housing units	9.805202.1.S.SH.05.3				20,000,000	20,000,000	-	-
Total					425,818,388	-58,688,682	367,129,706	468,868,109	387,716,663
Regional Operations and Coordination	Capital Moveables	9.804401.1.M.CM.03.A	03	003		10,300,000	10,300,000		
Regional Operations and Coordination	Electrical infrastructure testing and maintenance equipment	9.804400.1.E.EQ.01.A	01	001	5,365,876		5,365,876	9,500,000	
Total					5,365,876	10,300,000	15,665,876	9,500,000	-
Roads and Transport	Contributions: Services For Township Development	9.804000.1.C.RO.16.W	16	016	40,000,000		40,000,000	30,000,000	24,000,000
Roads and Transport	Essential/Unforeseen Stormwater Drainage Problems	9.804001.1.S.DR.22.W	22	022	5,000,000		5,000,000	6,300,000	7,000,000
Roads and Transport	Concrete Canal: Sam Malema Road, Winterveldt	9.804002.1.C.CA.22.1	22	022	2,000,000	-1,000,000	1,000,000	9,000,000	10,000,000
Roads and Transport	Major Stormwater Systems Klip kruisfontein	9.804043.1.S.SY.22.1	22	022	1,000,000	-500,000	500,000	18,000,000	30,000,000
Roads and Transport	Rehabilitation Of Bridges	9.804003.1.B.BR.05.W	05	005	2,000,000	-	2,000,000	10,000,000	75,000,000
Roads and Transport	Traffic Calming And Pedestrian Safety For Tshwane	9.804005.1.T.TC.05.W	05	005	2,000,000		2,000,000	18,000,000	18,000,000
Roads and Transport	Traffic Lights/Traffic Signal System	9.804006.1.T.SI.05.W	05	005	-		-	5,000,000	5,000,000
Roads and Transport	Rehabilitation Of Roads	9.804008.1.R.RO.22.1	22	022	5,700,000	-5,700,000	-		
Roads and Transport	Rehabilitation Of Roads	9.804007.1.R.RO.05.1	05	005	61,600,000	-16,600,000	45,000,000	12,000,000	29,413,490
Roads and Transport	Stormwater Drainage Mahube Valley	9.804009.1.S.DR.05.6	05	005	2,000,000		2,000,000	10,000,000	13,500,000
Roads and Transport	Internal Roads: Northern Areas	9.804033.1.R	05	005	-	-	-	-	13,000,000
	Internal Roads Ga-Rankuwa Zone 5	9.804033.1.R.Z5.05.1					-		13,000,000
Roads and Transport	Internal Roads: Northern Areas	9.804033.1.R	22	022	8,000,000	-1,900,000	6,100,000	26,000,000	41,000,000
	(711863) Internal Roads Ga-Rankuwa Zone 4	9.804033.1.R.Z4.22.1			5,000,000	100,000	5,100,000	9,000,000	18,000,000
	Internal Roads Ga-Rankuwa Zone 5	9.804033.1.R.G5.22.1			1,000,000	-500,000	500,000	8,000,000	5,000,000
	Internal Roads Mabopane Block R (Phase 2)	9.804033.1.R.M2.22.1			1,000,000	-500,000	500,000	9,000,000	18,000,000
	Internal Roads Mabopane Block R (Phase 1)	9.804033.1.R.M1.22.1			1,000,000	-1,000,000	-	-	-
Roads and Transport	Flooding Backlogs: Stinkwater & New Eersterust Area	9.804004.1.F.FB.05.2	05	005	1,000,000	-500,000	500,000		
Roads and Transport	Flooding Backlogs: Soshanguve & Winterveldt Area	9.804029.1.R	05	005	1,000,000	-500,000	500,000	27,900,000	36,000,000
	Soshanguve Block FF East Area 4	9.804029.1.R.FF.05.1			1,000,000	-500,000	500,000	13,500,000	18,000,000
	Soshanguve Block L Area 3	9.804029.1.R.L3.05.1			-		-	14,400,000	18,000,000
Roads and Transport	Flooding Backlogs: Mabopane Area	9.804044.1.R	05	005	5,000,000	-4,000,000	1,000,000	9,000,000	18,000,000
	Upgrading of Mabopane Ux 1	9.804044.1.R.SY.05.1			5,000,000	-4,000,000	1,000,000	9,000,000	18,000,000
Roads and Transport	Flooding Backlogs:Mamelodi,Eersterust &	9.804023.1.R	05	005	1,000,000	-500,000	500,000	18,000,000	18,000,000
	Mamelodi Extension 4: Area 1	9.804023.1.R.X4.05.6			1,000,000	-500,000	500,000	9,000,000	9,000,000
	Mamelodi Extension 2: Area 2	9.804023.1.R.X2.05.6			-		-	9,000,000	9,000,000
Roads and Transport	Flooding backlog: Soshanguve South & Akasia	9.804025.1.R	22	022	1,000,000	-500,000	500,000	17,500,000	31,500,000
	Soshanguve Extensions 3 and 4	9.804025.1.R.EX.22.1			-		-	4,000,000	18,000,000
	Soshanguve Block WW	9.804025.1.R.WW.22.1			1,000,000	-500,000	500,000	13,500,000	13,500,000
Roads and Transport	Flooding backlog	9.804010.1.F.DR.05.6	05	005	1,000,000	-500,000	500,000		
Roads and Transport	Flooding backlog: Ramotse (Network 1A, 1C & 1F)	9.804011.1.F.NE.05.2	05	005	8,000,000	-7,500,000	500,000	22,500,000	22,500,000
Roads and Transport	Flooding backlog: Network 3A, Kudube Unit 9	9.804012.1.F.NE.05.2	05	005	1,000,000	-500,000	500,000	9,000,000	10,000,000
Roads and Transport	Upgrading of Buitekant Street	9.804013.1.R.ST.22.1	22	022	4,000,000	-3,500,000	500,000	9,000,000	47,000,000

ANNEXURE B - 2023-24 ADJUSTED CAPITAL BUDGET

Department	Project Discription	WBS Level 5 (New Coding Mask)	Funding Code	Funding Code	Budget 2023/24	Adjustment	Adjusted Budget	Budget 2024/25	Budget 2025/26
Roads and Transport	BRT Project- CBD and Surrounding Areas	9.804016.1.B	02	002	250,575,000	-79,000,000	171,575,000	238,075,000	217,943,524
	Line 2B: Lynnwood Rd (btw University Rd to Atterbury)	9.804016.1.B.UN.02.3			32,000,000	-10,000,000	22,000,000	35,500,000	-
	Line 2B: Atterbury Rd (btw Lynnwood Rd to Lois Avenue)	9.804016.1.B.AT.02.3			46,000,000	-17,000,000	29,000,000	38,551,509	16,000,000
	BRT Line 2C-January Masilela (btw Atterbury & Lynnwood Rd)	9.804016.1.B.JA.02.6			2,399,585	13,500,000	15,899,585	-	-
	BRT Line 2C-Lynnwood Rd (btw January Masilela & Simon Vermooten)	9.804016.1.B.SI.02.6			67,000,000	-15,000,000	52,000,000	73,500,000	-
	Menlyn Taxi Interchange (Dallas)	9.804016.1.B.DA.02.6			500,000		500,000	3,500,000	-
	The Design, Supply, Installation, Operation and Maintenance	9.804016.1.B.MA.02.A			10,000,000	-7,800,000	2,200,000	15,000,000	10,000,000
	Belle Ombre - Phase 2 (Overflow car park, Electric Fencing etc)	9.804016.1.B.BE.02.3			6,500,000	-5,800,000	700,000	-	-
	Atteridgeville Taxi Interchange	9.804016.1.B.TA.02.3			-		-	5,000,000	-
	Denneboom Depot	9.804016.1.B.DE.02.6			33,500,000	-22,943,524	10,556,476	16,500,000	55,943,524
	Line 3: CBD to Atteridgeville - Section 2 (Pretoria West -	9.804016.1.B.WE.02.3			2,000,000	-1,000,000	1,000,000	-	48,000,000
	Denneboom Intermodal facility	9.804016.1.B.IN.02.6			24,000,000	-4,900,000	19,100,000	20,000,000	-
	Menlyn Taxi Interchange (Gobie)	9.804016.1.B.GO.02.6			4,775,415	-4,000,000	775,415	10,023,491	-
	712969601_01_Atteridgeville Interim Intermodal Facility	9.804016.1.B.AI.02.3					-		40,000,000
	Wonderboom Intermodal Facility (Building Works)	9.804016.1.B.WO.02.3			1,000,000	9,968,640	10,968,640	-	-
	Line 3: CBD to Atteridgeville - Section 1 (CBD - Pretoria West)	9.804016.1.B.PW.02.3			8,000,000	-5,025,116	2,974,884	-	48,000,000
	APTMS: Future Lines Implementation of Advanced Public	9.804016.1.B.AP.02.W			2,900,000		2,900,000	5,500,000	-
	Mahube Valley Interchange	9.804016.1.B.RA.02.6			10,000,000	-9,000,000	1,000,000	15,000,000	
Roads and Transport	Upgrading of Mabopane Roads	9.804038.1.U	05	005	2,000,000	-	2,000,000	14,615,550	49,000,000
	Upgrading of Mabopane Block A	9.804038.1.U.BA.05.1			2,000,000		2,000,000	9,000,000	9,000,000
	Upgrading of Mabopane Block B	9.804038.1.U.BB.05.1			-		-	5,615,550	40,000,000
Roads and Transport	Upgrading of Sibande Street, Mamelodi	9.804014.1.U.ST.05.6	05	005	-		-		1,000,000
Roads and Transport	Upgrading of Road from gravel to tar in Zithobeni Ward 102	9.804015.1.R.RO.22.7	22	022	-		-	1,000,000	18,000,000
Roads and Transport	Upgrading of Road from gravel to tar in Ekangala (Ward 103	9.804030.1.R.RO.22.7	22	022	13,000,000	3,675,647	16,675,647	13,500,000	19,000,000
Roads and Transport	Upgrading of Road from gravel to tar in Ekangala (Ward 103 and 104)	9.804030.1.R.RO.05.7	05	005	-	9,924,353	9,924,353	-	-
Roads and Transport	Upgrading of Road from gravel to tar in Ekangala Ward 105	9.804031.1.R.RO.05.7	05	005	1,000,000	-500,000	500,000	9,000,000	23,000,000
Roads and Transport	Upgrading of roads and stormwater systems in Refilwe	9.804026.1.R.RO.22.5	22	022	5,000,000	-4,500,000	500,000	18,000,000	30,000,000
Roads and Transport	Upgrading of roads and stormwater systems in Cullinan - Phase 0	9.804050.1.R.RO.05.5	05	005	10,000,000	-3,500,000	6,500,000	-	-
Total					433,875,000	-117,600,000	316,275,000	551,390,550	806,857,014
Shared Services	Purchase of Vehicles (City Wide)	9.804500.1.V.VE.01.W	01	001	50,000,000		50,000,000	50,000,000	50,000,000
Shared Services	Upgrade of IT Networks	9.804501.1.I.NE.01.W	01	001	30,000,000		30,000,000	30,000,000	30,000,000
Shared Services	ERP Enhancements and Implementation	9.804503.1.C.SE.01	01	001	7,000,000		7,000,000	7,000,000	7,000,000
	Cyber Security	9.804503.1.C.SE.01.A			7,000,000		7,000,000	7,000,000	7,000,000
	Electronic Document Management System								
Shared Services	Computer Equipment Deployment - End user computer hardware equipment	9.804502.1.C.DE.01.W	01	001	10,000,000		10,000,000	10,000,000	10,000,000
Shared Services	SAP4 hanna and SCA	9.804504.1.S	01	001	100,000,000		100,000,000	-	-
	SAP 4 Hanna	9.804504.1.S.HA.01.A			100,000,000				
Total					197,000,000	-	197,000,000	97,000,000	97,000,000
Energy and Electricity	Upgrading/Strengthening of Existing Network Schemes - City	9.801600.1.N.SC.05.W	05	005	5,500,000		5,500,000	5,500,000	-
Energy and Electricity	Township Reticulated Towns	9.801603.1.C.RE.05.W	05	005	5,000,000	-5,000,000	-	5,000,000	6,000,000
Energy and Electricity	Refurbishment of Sub Transmission Electrical Infrastructure	9.801642.1.S	05	005	48,000,000	-	48,000,000	47,000,000	50,000,000
	Refurbishment of Mooikloof Substation	9.801642.1.S.MO.05.6			20,000,000		20,000,000	17,000,000	-
	Refurbishment of Pyramid Sub Station	9.801642.1.S.PY.05.2			20,000,000		20,000,000	15,000,000	-
	Refurbishment of Rosslyn Sub Station	9.801642.1.S.RO.05.1			8,000,000	-	8,000,000	15,000,000	50,000,000
Energy and Electricity	Low Voltage Network Within Towns (Renewal)	9.801612.1.V.TO.16.W	16	016	10,000,000		10,000,000	10,000,000	16,000,000
Energy and Electricity	Electricity for All	9.801614.1.E	05	005	60,500,000	25,000,000	85,500,000	47,500,000	-
	Electricity for All - Region 1	9.801614.1.E.EA.05.1			24,000,000	15,000,000	39,000,000		

ANNEXURE B - 2023-24 ADJUSTED CAPITAL BUDGET

Department	Project Discription	WBS Level 5 (New Coding Mask)	Funding Code	Funding Code	Budget 2023/24	Adjustment	Adjusted Budget	Budget 2024/25	Budget 2025/26
	Electricity for All - Region 3	9.801614.1.E.EA.05.3			13,000,000		13,000,000	23,000,000	-
	Electricity for All - Region 5	9.801614.1.E.EA.05.5			-	8,000,000	8,000,000		
	Electricity for All - Region 6	9.801614.1.E.EA.05.6			-	2,000,000	2,000,000		
	Electricity for All - Region 4	9.801614.1.E.EA.05.4			23,500,000		23,500,000	24,500,000	-
Energy and Electricity	Electricity for All	9.801614.1.E	22	022	65,366,378	25,000,000	90,366,378	91,000,000	-
	Electricity for All - Region 4								
	Electricity for All - Region 6	9.801614.1.E.EA.22.6			12,000,000	2,000,000	14,000,000	20,500,000	-
	Electricity for All - Region 5	9.801614.1.E.EA.22.5			26,000,000		26,000,000	21,500,000	-
	Electricity for All - Region 3	9.801614.1.E.EA.22.3				8,000,000	8,000,000		
	Electricity for All - Region 7	9.801614.1.E.EA.22.7			26,366,378	3,000,000	29,366,378	23,000,000	-
	Electricity for All - Region 1	9.801614.1.E.EA.22.1			1,000,000	12,000,000	13,000,000	26,000,000	
Energy and Electricity	Communication Upgrade: Optical Fibre network	9.801633.1.C.NE.05.W	05	005	10,000,000	8,000,000	18,000,000	12,000,000	-
Energy and Electricity	(710164) 11kV Panel Extension In Substations	9.801604.1.S.SU.05.5	05	005	20,000,000	-20,000,000	-		
Energy and Electricity	Strengthening 11kV Cable network	9.801605.1.S.NE.05.W	05	005	9,000,000	-3,500,000	5,500,000	10,000,000	35,000,000
Energy and Electricity	Strengthening 11kV Overhead Network	9.801606.1.S.NE.05.W	05	005	7,000,000	-3,000,000	4,000,000	8,000,000	12,000,000
Energy and Electricity	Secondary Substations	9.801607.1.S.SS.05.3	05	005	10,000,000	-6,500,000	3,500,000	10,000,000	15,000,000
Energy and Electricity	Tshwane Public Lighting Program	9.801623.1.P	05	005	19,500,000	-5,000,000	14,500,000	11,500,000	35,000,000
	Region 1 (Public Lighting)	9.801623.1.P.PL.05.1			5,500,000		5,500,000	4,000,000	30,000,000
	Region 3 (Public Lighting)	9.801623.1.P.PL.05.3			3,000,000	-1,000,000	2,000,000		
	Region 7 (Public Lighting)	9.801623.1.P.PL.05.7			1,000,000		1,000,000	2,500,000	-
	Region 5 (Public Lighting)	9.801623.1.P.PL.05.5			4,000,000	-2,000,000	2,000,000	5,000,000	5,000,000
	Region 6 (Public Lighting)	9.801623.1.P.PL.05.6			4,000,000	-2,000,000	2,000,000		
	Region 4 (Public Lighting)	9.801623.1.P.PL.05.4			-	2,000,000	2,000,000		
	Region 2 (Public Lighting)	9.801623.1.P.PL.05.2			2,000,000	-2,000,000	-		
Energy and Electricity	Tshwane Public Lighting Program	9.801623.1.P	22	022	3,000,000	-	3,000,000	19,000,000	56,000,000
	Region 3 (Public Lighting)	9.801623.1.P.PL.22.3					-	5,000,000	7,000,000
	Region 6 (Public Lighting)	9.801623.1.P.PL.22.6					-	5,000,000	40,000,000
	Region 4 (Public Lighting)	9.801623.1.P.PL.22.4			3,000,000	-3,000,000	-	4,000,000	5,000,000
	Region 2 (Public Lighting)	9.801623.1.P.PL.22.2				3,000,000	3,000,000	5,000,000	4,000,000
Energy and Electricity	Prepaid Electricity Meters	9.801634.1.P	05	005	52,194,584	-	52,194,584	114,013,611	-
	Prepaid Electricity Meters - New	9.801634.1.P.NE.05.W			12,500,000		12,500,000	12,500,000	-
	Prepaid Electricity Meters - Replacement	9.801634.1.P.RE.05.W			39,694,584		39,694,584	94,013,611	-
	Prepaid Electricity Meters - Conventional	9.801634.1.P.CO.05.W			-		-	7,500,000	-
Energy and Electricity	Replacement of Obsolete And Non-functional Equipment	9.801608.1.O.EQ.05.W	05	005	5,000,000		5,000,000	5,000,000	-
Energy and Electricity	New Bulk Electricity Infrastructure	9.801613.1.S	22	022	68,000,000	-	68,000,000	45,000,000	50,000,000
	Wildebies 400/132kV, 315MVA Infeed station	9.801613.1.S.SU.22.6			38,000,000		38,000,000	10,000,000	50,000,000
	(712279) Saulsville 132/11kV Substation	9.801613.1.S.SA.22.6					-		
	(712279) Wapadrand 132/11kV Substation	9.801613.1.S.WA.22.6			30,000,000		30,000,000	35,000,000	
Energy and Electricity	New Bulk Electricity Infrastructure	9.801613.1.S	05	005	95,000,000	-12,906,075	82,093,925	130,000,000	150,000,000
	Monavoni 132/11kV Substation	9.801613.1.S.SU.05.4			20,000,000	-5,000,000	15,000,000	25,000,000	20,000,000
	Soshanguve - JJ 132KV Power Line	9.801613.1.S.SU.05.1			20,000,000	-5,000,000	15,000,000	17,000,000	25,000,000
	Wildebies 400/132kV, 315MVA Infeed station	9.801613.1.S.SU.05.6			12,000,000	-12,000,000	-	45,000,000	80,000,000
	Waltloo to Nyala Power Lines	9.801613.1.S.PL.05.6				24,093,925	24,093,925		
	Ifafi 88/11kV Substation	9.801613.1.S.SU.05.3			15,000,000	-15,000,000	-	25,000,000	25,000,000
	Kentron 132/11kV Substation	9.801613.1.S.KE.05.4			28,000,000		28,000,000	18,000,000	-
Energy and Electricity	New Connections	9.801609.1.C.NE.05.W	05	005	23,500,000		23,500,000	24,500,000	-
Energy and Electricity	Energy Efficiency and Demand Side Management	9.801610.1.E.DS.01.W	01	001	-	4,000,000	4,000,000	-	-
Energy and Electricity	Energy Efficiency and Demand Side Management	9.801610.1.E.DS.08.W	08	008	7,500,000	-5,500,000	2,000,000	8,500,000	7,550,000
Energy and Electricity	Replacement of Obsolete Testing Equipment and Instruments.	9.801611.1.O.EI.05.W	05	005	5,700,000		5,700,000	-	-

ANNEXURE B - 2023-24 ADJUSTED CAPITAL BUDGET

Department	Project Discription	WBS Level 5 (New Coding Mask)	Funding Code	Funding Code	Budget 2023/24	Adjustment	Adjusted Budget	Budget 2024/25	Budget 2025/26
Energy and Electricity	Network Control Centre Reconfiguration	9.801601.1.N.CR.05.3	05	005	22,000,000		22,000,000		
Energy and Electricity	Electricity vending infrastructure	9.801602.1.V.IN.05.W	05	005	10,000,000		10,000,000		
Energy and Electricity	Electricity Distribution Loss	9.801638.1.E.LO.05.1	05	005	68,000,000	-38,000,000	30,000,000	45,000,000	-
Total					629,760,962	-37,406,075	592,354,887	648,513,611	432,550,000
Water and Sanitation	Township Water and Sanitation Services Development:	9.804710.1.C.DE.16.5	16	016	-		-	10,000,000	10,000,000
Water and Sanitation	Township Water and Sanitation Services Development:	9.804709.1.C.DE.05.5	05	005	9,000,000		9,000,000	-	-
Water and Sanitation	Replacement Of Worn-Out Water Network Pipes	9.804700.1.W	05	005	70,000,000	-3,100,000	66,900,000	66,000,000	90,000,000
	(710026A) Replacement Of Critical Worn-Out Water Network	9.804700.1.W.AA.05.5			20,800,000		20,800,000	11,000,000	30,000,000
	(710026B) Replacement Of Critical Worn-Out Water Network	9.804700.1.W.AB.05.W			24,000,000		24,000,000	29,000,000	44,000,000
	(710026C) Replacement Of Critical Worn-Out Water Network	9.804700.1.W.AC.05.W			8,000,000	3,900,000	11,900,000	14,000,000	9,000,000
	(710026D) Replacement Of Critical Worn-Out Water Network	9.804700.1.W.AD.05.W			12,200,000	-7,000,000	5,200,000	8,000,000	7,000,000
	(710026E) Replacement Of Critical Worn-Out Water Network	9.804700.1.W.AE.05.W			5,000,000		5,000,000	4,000,000	-
	(710026J) Replacement Of Worn-Out Water Network Pipes	9.804700.1.W.SI.05.W			-		-	-	-
Water and Sanitation	Replacement, Upgrade,Construct Wwtw Facilities	9.804713.1.W	01	001	-	-	-	4,000,000	-
	Rooiwal WWTW Phase 1: Upgrading of Existing Infrastruture	9.804713.1.W.R1.01.2			-		-	4,000,000	-
Water and Sanitation	Replacement, Upgrade,Construct Wwtw Facilities	9.804713.1.W	05	005	117,920,000	13,586,726	131,506,726	138,700,000	162,000,000
	Rooiwal WWTW Phase 1: Upgrading of Existing Infrastruture	9.804713.1.W.R1.05.2			46,720,000	37,936,726	84,656,726	100,300,000	136,000,000
	Waste Water Treatment facilities upgrades Minor Capital	9.804713.1.W.CA.05.W			6,000,000	-5,450,000	550,000	6,000,000	6,000,000
	Temba and Babelegi WWTW upgrade of existing infrastucture	9.804713.1.W.TB.05.2			8,000,000	-7,000,000	1,000,000	10,000,000	20,000,000
	Ekangala WWTW: Upgrade of existing infrastructure	9.804713.1.W.EK.05.7			1,000,000		1,000,000	12,400,000	-
	Sunderland Ridge WWTW Phase1: Upgrade of existing	9.804713.1.W.S1.05.4			21,200,000	-17,500,000	3,700,000	10,000,000	-
	Klipgat WWTW: Upgrading of existing infrastrature to 40MI/d	9.804713.1.W.KL.05.1			35,000,000	5,600,000	40,600,000	-	-
Water and Sanitation	Replacement, Upgrade,Construct Wwtw Facilities	9.804713.1.W	22	022	36,077,082	-	36,077,082	5,690,376	70,000,000
	Temba and Babelegi WWTW upgrade of existing infrastucture	9.804713.1.W.TB.22.2					-	5,090,376	
	Ekangala WWTW: Upgrade of existing infrastructure	9.804713.1.W.EK.22.7					-	600,000	20,000,000
	Sunderland Ridge WWTW Phase1: Upgrade of existing infrastructure	9.804713.1.W.S1.22.4			36,077,082		36,077,082	-	
Water and Sanitation	Replacement, Upgrade,Construct Wwtw Facilities	9.804713.1.W	22	022	103,280,000	-38,296,726	64,983,274	45,700,000	14,500,000
	Baviaanspoort WWTW Phase2: Upgrading of existing								
	Rooiwal WWTW Phase 1: Upgrading of Existing Infrastruture	9.804713.1.W.R1.22.2			103,280,000	-38,296,726	64,983,274	45,700,000	14,500,000
Water and Sanitation	Refurbishing of Water Networks and Backlog	9.804721.1.S	22	022	8,320,000	2,902,571	11,222,571	1,000,000	30,000,000
	Ekangala Block A - F sewer reticulation and toilets	9.804721.1.S.SE.22.7			8,320,000	2,902,571	11,222,571	1,000,000	30,000,000
Water and Sanitation	Replacement Of deficient Sewers	9.804722.1.S.PR.05.W	05	005	15,000,000	3,000,000	18,000,000	19,000,000	30,000,000
Water and Sanitation	Purification Plant Upgrades	9.804729.1.W	05	005	500,000	700,000	1,200,000	15,000,000	-
	Bronkhorstspuit Water Purification Plant Refurbishment	9.804729.1.W.RE.05.7			500,000	700,000	1,200,000	15,000,000	-
Water and Sanitation	Upgrading of Pump Stations	9.804735.1.P	05	005	3,000,000	-3,000,000	-	4,770,000	20,000,000
	New Vlakplaats Pump station	9.804735.1.P.ST.05.3			3,000,000	-3,000,000	-	4,770,000	20,000,000
	Upgrade water pump station (City Wide)								
Water and Sanitation	Reservoir Extensions	9.804723.1.R	05	005	69,000,000	-19,500,000	49,500,000	36,000,000	30,000,000
	Replace reservoir fencing (City Wide)	9.804723.1.R.FE.05.W			1,000,000	500,000	1,500,000	1,000,000	-
	Installation of telemetry, bulk meters and control equipment	9.804723.1.R.EQ.05.W			10,000,000	5,000,000	15,000,000	10,000,000	10,000,000
	Relining/upgrading reservoirs	9.804723.1.R.UP.05.3			18,000,000	-13,000,000	5,000,000	15,000,000	20,000,000
	New Parkmore LL Reservoir and HL Reservoir	9.804723.1.R.NP.05.6			40,000,000	-12,000,000	28,000,000	10,000,000	-
Water and Sanitation	Water Conservation and Demand Management	9.804730.1.C.MA.05.W	05	005	80,000,000	5,000,000	85,000,000	60,000,000	90,000,000
Water and Sanitation	Project Tirane		05	005	7,000,000	-6,249,706	750,294	17,413,420	5,000,000
	Mamelodi Ext 11 water (Bulk and reticulation) and sanitation	9.804728.1.R.SE.05.6			7,000,000	-6,249,706	750,294	17,413,420	5,000,000
	Nelmapius Ext 22								-
Water and Sanitation	Project Tirane		15	015	-			-	-

ANNEXURE B - 2023-24 ADJUSTED CAPITAL BUDGET

Department	Project Discription	WBS Level 5 (New Coding Mask)	Funding Code	Funding Code	Budget 2023/24	Adjustment	Adjusted Budget	Budget 2024/25	Budget 2025/26
Water and Sanitation	Salvokop Reservoir – Conduit Hydropower Plant	9.804734.1.S.PL.05.3	05	005	3,000,000	-2,700,000	300,000	7,000,000	-
Total					522,097,082	-47,657,135	474,439,947	430,273,796	551,500,000
Total Capex Budget					2,347,686,908	-235,072,540	2,112,614,368	2,349,677,982	2,387,235,460



Group Financial Services Department

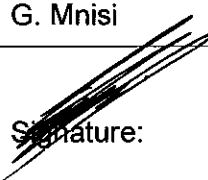
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 Section/Unit: Budget Office

Tel: 012 358 8236
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 Email: nontandoq@tshwane.gov.za

Reference	
Enquiries	Gareth Mnisi
Telephone	012 358 8100
Division/Section	Budget Office
Subject	2023/24 Adjustments Budget
Date	29/02/2024

MATRIX FOR FUTURE REPORT FOR SIGNATURE AND BRIEFING NOTES AND PREP FOR MEETINGS FOR
 DCM: SDI

ITEM	DESCRIPTION
Brief summary of report and rationale	The 2023/24 Adjustments Budget will be considered by Council on 29 February 2024.
Summary of what is being recommended	The Quality Certificate, certifying that the: 2023/24 Adjustments Budget and Supporting documents have been prepared in accordance with the MFMA.
Anticipated issues/questions that might be raised by Mayco or Council v.z. budgetary issues, compliance, risks, legal etc.	N/A
Risk and mitigation measures for or against recommended decisions	N/A
Compiled by	G. Mnisi
Signature and date	 Signature: Date: 29/02/24

5. City Manager's quality certification

I, Johann Mettler, City Manager of the City of Tshwane Metropolitan Municipality, hereby certify that the Adjustments Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

CITY MANAGER OF THE CITY OF TSHWANE METROPOLITAN MUNICIPALITY (GT002)

SIGNATURE

DATE

29/02/2024