Reference no. 45645/1
Gareth Mnisi (8100)
COUNCIL: 27 February 2025

COUNCIL RESOLUTION 2025-02-27 BESLUIT RAAD

7. GROUP FINANCIAL SERVICES DEPARTMENT
PROPOSED 2024/25 ADJUSTMENTS BUDGET
(From the Special Mayoral Committee: 20 February 2025)

1. PURPOSE

The purpose of the report is to obtain approval for adjustments to the 2024/25 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 2024/25 MTREF was approved on 6 June 2024 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. DISCUSSION

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 2024:

Table 1: Financial performance

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 DECEMBER 2024					
Description	**Original Budget**	**YTD actual**	**YTD budget**	**YTD variance**	**YTD variance**
	R'000	**R'000**	**R'000**	**R'000**	**%**
Total Revenue(Excluding Capital Transfers)	48 474 259	25 817 126	25 371 081	446 044	2%
Total Expenditure	48 318 745	22 081 089	25 534 498	(3 453 409)	-14%
Surplus /Deficit	**155 514**	**3 736 037**	**(163 417)**		

Operating revenue

The actual operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R446 million against the year-to-date (YTD) budget for the period ended 31 December 2024.

Operating expenditure

The operating expenditure is underspent by R3,4 billion, which is 14% less than the YTD budget. An accounting surplus of R3,7 billion is reflected.

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 R802 million, representing 34% of the total original capital budget.

Cash position

The cash, cash equivalents and investments as at 31 December 2024 amounted to R1,9 billion, including unspent grants.

The low cost-coverage ratio (excl. unspent grants) of 0.4 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 crucial that the City intensifies initiatives to improve revenue.

Performance against the Funding Plan

The City adopted a funding plan with the approval of the 2024/25 MTREF whose purpose is to track and report on measures that have been implemented to move the City from an unfunded state into a financial sustainable position.

As at 31 January 2025, the funding plan is behind target by R334 million.

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 downward;
- To address possible overspending on certain line items;
- To appropriate rolled over grants that were approved during the financial year; and
- To adjust expenditure in line with anticipated revenue to be realised.

5. 2024/25 ADJUSTMENTS BUDGET PROCESS AND RELATED ISSUES

5.1 ADJUSTMENTS BUDGET PRINCIPLES

The Technical Budget Steering Committee chaired by the City Manager was held on 3 February 2025. The meeting considered the adjustment budget submission from each department and the following principles were adopted;

- City is still under liquidity constrains;
- Maintain the surplus in the adjustment budget and going forward;
- Reduce the level of unfunded position;
- Departments must focus on reducing expenditure;
- Ensure continued service delivery – in particular frontline services; and
- Senior managers should consider request for funding within the context of the overall challenges within the City.

The Technical Budget Steering session held on 14 February 2025 resolved that as part of managing expenditure. The following measures must be implemented for the remainder of the financial year;

- Delay the filling of vacancies and appointments be deferred to 1 July 2025
- Senior managers must closely monitor overtime, reduce to critical areas only including stopping overtime over Sundays except for emergency
- Cut overtime to 40 hours only for all services.
- Senior managers to manage acting allowance for the remainder of the financial year.

5.2 BUDGET STEERING COMMITTEE SESSION

The budget steering committee sessions chaired by the Executive Mayor took place on 10 and 12 February 2025. The purpose of the session was to assess the City's mid-year performance and consider budget adjustments proposals.

Outcomes emanating from BSC:

- Funding plan target has been missed by R334 million as at the end of January 2025;
- The proposed adjustment budget does not conclusively demonstrate reduction in the budget deficit in preparation of the next budget cycle;
- Departments must submit revenue acceleration plans which should be implemented between now and the end of the financial year to bridge the funding plan shortfall;
- Requests for expenditure without a demonstration of a funding source is a problem. Departments were requested to put measures in place to reduce expenditure;
- The adjustments budget must enable the achievement of service delivery targets on the IDP/SDBIP; and
- There must be concerted effort to address water and electricity losses

Departmental accelerated revenue recovery plans are attached as Annexure C.

5.3 MID-YEAR PERFORMANCE ENGAGEMENT

The National Treasury mid-year performance engagement with the City will be held on 22 and 23 February 2025. 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.

6. DISCUSSION OF THE PROPOSED 2024/25 ADJUSTMENTS BUDGET

6.1 SUMMARY OF THE PROPOSED 2024/25 OPERATING ADJUSTMENTS BUDGET

The following table summarises the outcome of the 2024/25 Adjustments Budget:

Table 2: Consolidated summary of the 2024/25 adjustments budget

Description	Original Budget 2024/25	Adjusted Budget 2024/25	Movement	% Increase/ Decrease
Total Revenue	48,474,258,967	49,251,804,653	777,545,686	2%
Total Expenditure	48,318,744,858	49,022,796,666	704,051,809	1%
Surplus/(Deficit) excluding capital transfers	**155,514,109**	**229,007,986**	**73,493,877**	
Transfers recognised - Capital	2,076,249,552	1,932,295,767	(143,953,785)	-7%
(Surplus)/Deficit before Taxation	**2,231,763,661**	**2,161,303,753**	**(70,459,908)**	**-3%**
Taxation	544,264	544,264	-	
(Surplus)/Deficit for the year	**2,231,219,397**	**2,160,759,489**	**(70,459,908)**	**-3%**

The total operating revenue (excluding capital transfers and contributions) increased by R777,5 million, mainly on interest earned from receivables, service charges: water and operating grants.

Revenue by source

The following table reflects the consolidated approved 2024/25 budget, the proposed adjustment budget and the adjustment budget movements:

Table 3: Revenue by source

Description	Budget 2024/25	Adjusted Budget 2024/25	Movement	% Increase/ Decrease
Revenue				
Exchange Revenue				
Service charges - Electricity	18,432,905,551	18,432,905,551		0%
Service charges - Water	5,928,831,596	6,089,375,966	160,544,370	3%
Service charges - Waste Water Management	1,921,556,302	1,825,452,036	(96,104,266)	-5%
Service charges - Waste Management	2,005,971,249	2,005,896,449	(74,800)	0%
Sale of Goods and Rendering of Services	534,246,341	534,295,041	48,700	0%
Interest earned from Receivables	874,792,579	1,311,994,992	437,202,413	33%
Interest earned from Current and Non Current Assets	61,328,413	154,628,323	93,299,909	60%
Rental from Fixed Assets	206,890,715	190,127,576	(16,763,139)	-9%
Licences and permits	43,618,849	40,418,849	(3,200,000)	-8%
Operational Revenue	618,814,225	624,706,873	5,892,648	1%
Non-Exchange Revenue				
Property rates	10,108,591,621	10,173,564,448	64,972,827	1%
Fines, penalities and forfeits	292,024,099	221,007,375	(71,016,723)	-32%
Transfers and subsidies - Operational	5,240,674,544	5,343,418,290	102,743,746	2%
Interest	568,991,882	668,991,882	100,000,000	15%
Fuel Levy	1,635,021,000	1,635,021,000		
Total Revenue (excluding Capital Transfers and Contributions)	**48,474,258,967**	**49,251,804,653**	**777,545,686**	**2%**

The above table indicates a total operating revenue (excluding capital transfers and contributions) of R49,3 billion for the 2024/25 adjustment budget, an increase of R777,5 million from the original budget. The following revenue sources were adjusted:

- Service charges: water was adjusted upwards due to favourable revenue performance during the first half of the financial year;

- Service charges: sanitation was adjusted downward mainly on sanitation charges and cross-border bulk sewerage. There is currently no agreement for cross-border bulk services in the current financial year and no revenue has been realised at mid-year;

- Rental from fixed assets was adjusted downward (HCT) mainly on Townlands rentals. The entity anticipated that 1200 units will be tenanted but only 900 units for both phase 1 and 2 will be tenanted at year end;

- Fines were adjusted downwards due to under recovery on AARTO and towing fees

- Interest on receivables and interest on non-exchange transactions was adjusted upwards based on the half year performance. The over recovery is due to a change in the City's interest rate policy.

- Property rates was adjusted upwards due to favourable revenue as a result of supplementary valuations, rezonings, new developments and category changes.

- Operating grants increased in line with adjusted grants and roll-overs.

Operating Grants

Grant funding appropriated in the 2024/25 adjustment budget is as follows:

NATIONAL GRANTS

Approved roll overs amounting to R10,3 million were included as follows:

- Urban Settlements Development Grant: R5,8 million for Ekangala Wastewater Treatment Works and Replacement of deficient sewers; and
- Informal Settlements Upgrading Partnership Grant: R4,5 million for the Water Provision at Olievenhoutbosch X60.

PROVINCIAL GRANTS

Approved roll overs amounting to R52 million were included as follows:

- Human Settlement Development Grant: R506 646 for the Olievenhoutbosch X60 project;
- Community Libraries: R139 690 for staffing;
- Informal Settlements Upgrading Partnership Grant: R39,3 million to complete site clearance, relocation, and the procurement of essential water, sanitation, and waste management services; and
- Gautrans: R12 million for the reconstruction and upgrading of Garsfontein Road (K50) between Loristo and Anton van Wouw Streets

OTHER GRANTS

Other grants were decreased by R103,5 million on the following grants:

- HCT - Restructuring Capital Grant: R80,5 million reduction due to delay in receiving planning approvals for the township proclamation process.
- DBSA: Bulk Meter: R23 million was removed from the budget due to the delay in the finalisation of the funding agreement with IIPSA and DBSA.

6.1.1 Expenditure by type

The following table reflects the consolidated approved 2024/25 budget, the proposed adjustment budget and the adjustment budget movements:

Table 4: Expenditure by type

Description	Budget 2024/25	Adjusted Budget 2024/25	Movement	% Increase/ Decrease
Expenditure				
Employee related costs	13,392,749,085	13,046,224,168	(346,524,918)	-3%
Remuneration of councillors	161,437,708	161,437,708		0%
Bulk purchases - Electricity	15,538,834,236	15,538,834,236		0%
Inventory Consumed	4,564,055,549	4,679,156,076	115,100,527	2%
Materials - Parent	*632,746,816*	*685,276,961*	*52,530,145*	
Materials - Entity	*2,345,958*	*516,341*	*(1,829,617)*	
Bulk Water	*3,928,962,774*	*3,993,362,774*	*64,400,000*	
Debt impairment	3,190,728,932	4,635,407,653	1,444,678,721	31%
Depreciation amortisation	3,138,342,495	2,304,129,526	(834,212,968)	-36%
Interest	1,830,918,653	1,668,229,428	(162,689,225)	-10%
Contracted services	4,522,596,363	5,125,624,490	603,028,127	12%
Tranfers and subsidies	9,893,107	9,736,107	(157,000)	-2%
Operational Costs	1,969,138,964	1,853,967,508	(115,171,456)	-6%
Loss on Disposal of PPE	49,767	49,767		0%
Total Expenditure	**48,318,744,858**	**49,022,796,666**	**704,051,809**	**1%**
Surplus/(Deficit)	**155,514,109**	**229,007,986**	**73,493,877**	**32%**

The above table indicates total operating expenditure of R49 billion for the 2024/25 adjustment budget, an increase of R704 million from the original budget. The following expenditure groups were adjusted:

- Employee related costs were adjusted downwards. Savings in this group was reprioritized to other groups to address identified shortfalls.

- Debt impairment was adjusted upwards. The impairment ratios were utilised to determine the extent to which receivable accounts, or a group of receivable accounts could be impaired. This exercise is ordinarily done at year-end, however for purposes of the adjustment budget it was necessary to realistically determine the extent that the city's debtor's book is impaired to enable accurate provisioning in the 2025 adjustment budget.

- Depreciation was adjusted downwards due to a downward adjustment of PPE in the asset register as at 30 June 2024.

- Interest was adjusted downwards due to a saving on interest on Eskom. The City entered into an agreement with Eskom and no interest will be charged going forward should the city maintain its current account.

- Contracted services increased by R603 million mainly on the following items:

- Internal audit - R15 million for UIFW
- Collections:
  - R35 million – 3rd party cash payments;
  - R10 million for meter reading; and
  - R10 million for debt collection.
- Labour disputes – R15 million
- Tshwane House contract – R20 million
- Watchmen services – R315 million
- Water tankers (water and sanitation) – R242 million
- R30 million allocated to HCT for operations

- Fibre repairs and maintenance of the system (focus on cyber security) – R31 million
- R39 million allocated from ISUPG for site clearance, relocation, water, sanitation and waste management.
- Valuation – R6 million
- PPPSG co-funding – R10 million
- Substation (Transmission) – R20 million
- Replacement of 132kV oil-filled cables with XLPE – R20 million

General expenditure decreased by R115,2 million, mainly on the following items:

- R57,5 million reprioritized from leased vehicles to contracted services
- R30 million reprioritized from management fees to water tankers (within water and sanitation department)
- R40 million identified as savings from management fees
- R8 million was allocated for protective clothing for recently appointed firefighters
- R1 million was allocated for training of councillors

Inventory consumed increased by R115,1 million mainly on bulk water purchases:

- Water: Rand Water – R64,4 million
- Petrol and diesel – R25 million
- Purchase of R&M material for streetlights – R35,5 million

The following table indicates the proposed adjustments per department:

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

Department	Original Budget 2024/25	Adjustment Budget 2024/25	Movement
Revenue by Department			
City Strategy and Operational Performance	-	-	-
Communication, Marketing and Events	-	-	-
Community and Social Development Services	35,411,632	35,551,322	139,690
Customer Relations Management	31,576	31,576	-
Economic Development and Spatial Planning	575,349,513	576,343,590	994,077
Emergency Services	9,654,492	9,654,492	-
Energy and Electricity	19,189,957,493	19,269,957,493	80,000,000
Environment and Agriculture Management	2,104,093,799	2,104,093,799	-
Group Audit and Risk	238,010	238,010	-
Group Financial Services	16,819,969,474	17,074,588,867	254,619,393
Group Human Capital Management	15,397,788	27,122,744	11,724,956
Group Legal and Secretarial Services	49,702	49,702	-
Group Property	133,712,668	105,809,968	(27,902,700)
Health	98,216,482	101,938,000	3,721,518
Human Settlements	111,831,405	149,682,563	37,851,158
Office of the Chief Whip	-	-	-
Office of the City Manager	84,480,000	86,488,007	2,008,007
Office of the Executive Mayor	-	-	-
Office of the Speaker	-	-	-
Regional Operations and Coordination	36,177,456	36,177,456	-
Roads and Transport	907,163,627	981,008,518	73,844,891
Shared Services	-	-	-
Tshwane Metro Police	310,602,247	235,608,878	(74,993,369)
Water and Sanitation	8,861,726,563	9,283,366,667	421,640,104
Total Revenue (excluding capital transfers)	**49,294,063,927**	**50,077,711,652**	**783,647,725**
			-
Expenditure by Department			-
City Strategy and Operational Performance	71,123,015	70,031,231	(1,091,784)
Communication, Marketing and Events	95,689,055	93,806,830	(1,882,225)
Community and Social Development Services	550,795,615	545,484,171	(5,311,444)
Customer Relations Management	308,919,692	281,587,639	(27,332,054)
Economic Development and Spatial Planning	873,809,336	811,479,811	(62,329,525)
Emergency Services	1,049,600,945	955,554,760	(94,046,185)
Energy and Electricity	18,545,535,003	17,857,948,777	(687,586,226)
Environment and Agriculture Management	2,077,580,230	2,182,963,080	105,382,850
Group Audit and Risk	155,151,010	167,479,281	12,328,271
Group Financial Services	4,519,843,992	4,728,121,350	208,277,358
Group Human Capital Management	610,261,321	574,687,302	(35,574,018)
Group Legal and Secretarial Services	235,893,421	235,044,313	(849,108)
Group Property	1,059,320,207	1,013,945,175	(45,375,032)
Health	592,018,701	600,015,804	7,997,103
Human Settlements	1,041,105,088	1,018,264,683	(22,840,405)
Office of the Chief Whip	195,722,726	195,887,313	164,587
Office of the City Manager	290,765,144	256,158,025	(34,607,119)
Office of the Executive Mayor	112,739,994	110,065,737	(2,674,257)
Office of the Speaker	208,054,682	205,133,216	(2,921,466)
Regional Operations and Coordination	3,452,762,060	3,539,804,184	87,042,124
Roads and Transport	2,053,895,728	1,909,143,659	(144,752,069)
Shared Services	1,364,170,226	1,302,749,039	(61,421,187)
Tshwane Metro Police	3,743,687,786	3,986,886,057	243,198,271
Water and Sanitation	5,930,104,837	7,206,462,227	1,276,357,390
Total Expenditure	**49,138,549,815**	**49,848,703,666**	**710,153,851**
Surplus/(Deficit)	**155,514,112**	**229,007,986**	**73,493,874**

7. 2024/25 CAPITAL BUDGET ADJUSTMENTS

A capital budget to the amount of R2,3 billion was approved for the 2024/25 financial year. The 2024/25 adjusted capital budget resulted in a decrease of R34,9 million. Capex grants were reduced by R143,9 million mainly from PTIS (Transfer to Opex), DBSA and RCG (HCT).

Table 6: Summary of the 2024/25 adjusted capital budget per funding source

Funding Source Description	2024/2025 MTREF		
	Budget 2024/25	Adjusted Budget 2024/25	Adjustment
Council Funding	221.303.024	330.328.024	109.025.000
Public Transport Infrastructure Systems Grant	256.751.509	191.006.618	-65.744.891
Neighbourhood Development Partnership Grant	12.742.000	12.742.000	-
Urban Settlements Development Grant	1.070.270.000	1.076.070.000	5.800.000
Other Contributions	20.000.000	-	-20.000.000
Community Library Services	8.851.547	8.851.547	-
Public Contributions & Donations	50.000.000	50.000.000	-
Gautrans	-	11.961.294	11.961.294
Informal Settlements Upgrading Partnership Grant	609.151.400	613.664.308	4.512.908
Restructuring Capital Grant (HCT)	98.483.096	18.000.000	-80.483.096
TOTAL	2,347,552,576	2,312,623,791	-34,928,785

Table 7: Summary of the 2024/25 adjusted capital budget per department:

Department	2025 MTREF		
	Budget 2024/25	Adjusted Budget 2024/25	Adjustment
Office of the City Manager	-	385.000	385.000
Office of the COO	7.742.000	57.742.000	50.000.000
Community and Social Development Services	18.851.547	18.851.547	-
Emergency Services	2.000.000	2.000.000	-
Tshwane Metro Police	3.000.000	6.000.000	3.000.000
Economic Development and Spatial Planning	10.000.000	5.000.000	-5.000.000
Tshwane Economic Development Agency	451.783	801.783	350.000
Energy and Electricity	618.000.000	618.000.000	-
Environment and Agricultural Management	7.000.000	7.000.000	-
Group Financial Services	40.000.000	70.500.000	30.500.000
Group Property Management	13.081.241	18.081.241	5.000.000
Group Human Capital Management	-	9.158.000	9.158.000
Health Services	17.500.000	1.250.000	-16.250.000
Human Settlements	248.503.169	253.016.078	4.512.908
Housing Company Tshwane	122.553.096	42.952.000	-79.601.096
Regional Operations and Coordination	-	11.000.000	11.000.000
Roads and Transport	533.176.219	479.392.622	-53.783.597
Shared Services	170.000.000	170.000.000	-
Water and Sanitation	535.693.521	541.493.521	5.800.000
TOTAL CAPITAL BUDGET	2,347,552,576	2,312,623,791	-34,928,785

The detailed 2024/25 adjusted capital budget per department is contained in Annexure B and is summarised below.

- Office of the COO: R50 million;

  - An amount R6 million of the PEP grant was moved to the ROC for procurement of machinery and equipment for the urban management programme; and
  - An additional amount of R56 million was requested for payment of outstanding invoices for TASEZ project.

- Economic Development and Spatial Planning: - R5 million

- R5 million of the PEP grant was moved to the ROC for procurement of machinery and equipment for the urban management programme.

- Group Human Capital Management: R9,1 million

- An amount of R9,1 million was allocated to Tshwane Leadership and Management Academy for workshop equipment.

- Group Property: R5 million

- R5 million has been allocated for completion of Midtown building.

- Health Department: -R16,2 million

- An amount of R17 million was identified as a saving from New Lusaka Clinic and allocated to Group Financial Services; and
- An amount of R750 000 million was allocated for medical equipment.

- Housing Company Tshwane: - R79,6 million

- An amount of R882 000 was allocated for furniture and office equipment
- A reduction of R80,4 million was implemented on RCG and R18 million allocated to Townlands projects.

- Human Settlements Department: R4,5 million

- An additional amount of R4,5 million was allocated to Water Provision at Olievenhoutbosch X60.

- Office of the City Manager: R385 000

- An amount of R385 000 was reprioritised from the operating budget for procuring IT equipment.

- Regional Operations and Coordination: R11 million

- An amount of R11 million was allocated for the procurement of machinery and tools for the urban management programme.

- Roads and Transport Department: - R53,8 million

- An amount of R65,7 million from Public Transport Infrastructure and Systems Grant projects was reprioritised to the operating budget.
- A roll over amounting to R11,9 million was allocated for the construction and upgrading of Garsfontein Road (K50) between Loristo and Anton van Wouw Streets

- Water and Sanitation: R5,8 million
  - An approved roll over of R5,8 million was allocated to Ekangala Wastewater Treatment Works and Replacement of deficient sewers

8. MUNICIPAL ENTITIES

8.1 TSHWANE ECONOMIC DEVELOPMENT AGENCY

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

Description	Original Budget 2024/25	Adjusted Budget 2024/25	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	895,263	1,245,263	350,000
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	5,282,230	2,000,000	(3,282,230)
Non-Exchange Revenue			
Property rates			
Surcharges and Taxes			
Fines, penalties and forfeits		-	
Licences or permits			
Transfer and subsidies - Operational	70,333,817	80,333,817	10,000,000
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other Gains			
Discontinued Operations			
Total Revenue (excluding capital transfers and contributions)	**76,511,310**	**83,579,080**	**7,067,770**
Expenditure By Type			
Employee related costs	50,344,683	47,898,726	(2,445,958)
Remuneration of Directors	3,124,898	3,124,898	-
Bulk purchases - electricity			
Inventory consumed	36,499	36,499	-
Debt impairment			
Depreciation & asset impairment	980,210	1,180,210	200,000
Finance charges	183,054	183,054	-
Contracted services	12,702,414	22,016,142	9,313,728
Transfers and subsidies			
Irrecoverable debts written off			
Operational costs	9,089,785	9,089,785	-
Losses on disposal of Assets	49,767	49,767	-
Other Losses			
Total Expenditure	**76,511,310**	**83,579,080**	**7,067,770**
Surplus/(Deficit)	(0)	(0)	-

The Tshwane Economic Development Agency's revenue increased from R76,5 million to R83,6 million as follows:

- Operational subsidy increased by R10 million;
- Operational revenue decreased by R3,2 million. The anticipated revenue will not be realised due to the confirmed number of Tshwane Energy Summit exhibitors;

- Interest increased by R350 000 due to interest on investments;
- Employee related costs decreased by R2,4 million due to unfilled vacant positions; and
- Contracted services increased by R9 million.

8.2 HOUSING COMPANY TSHWANE.

Table 9: Statement of financial performance: Housing Company

Description	Original Budget 2024/25	Adjusted Budget 2024/25	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	163,648	300,992	137,344
Interest earned from Receivables	73,198	75,612	2,413
Interest earned from Current and Non Current Assets		-	-
Dividends		-	-
Rent on Land		-	-
Rental from Fixed Assets	66,453,143	45,415,004	(21,038,139)
Licence and permits		-	-
Operational Revenue	1,639,027	19,367,599	17,728,572
Non-Exchange Revenue			
Property rates		-	-
Surcharges and Taxes		-	-
Fines, penalties and forfeits		-	-
Licences or permits		-	-
Transfer and subsidies - Operational	37,260,032	67,260,032	30,000,000
Interest		-	-
Fuel Levy		-	-
Operational Revenue		-	-
Gains on disposal of Assets		-	-
Other Gains		-	-
Discontinued Operations			
Total Revenue (excluding capital transfers and contrib	**105,589,049**	132,419,240	26,830,191
Expenditure By Type			
Employee related costs	53,005,497	43,957,864	(9,047,633)
Remuneration of Directors	3,130,761	2,228,880	(901,881)
Bulk purchases - electricity		-	-
Inventory consumed	2,309,459	479,842	(1,829,617)
Debt impairment	3,200,897	9,635,950	6,435,053
Depreciation & asset impairment	8,795,456	32,377,950	23,582,494
Finance charges		-	-
Contracted services	23,600,181	29,532,342	5,932,162
Transfers and subsidies		-	-
Irrecoverable debts written off		-	-
Operational costs	11,546,797	14,206,411	2,659,613
Losses on disposal of Assets		-	-
Other Losses		-	-
Total Expenditure	**105,589,049**	132,419,240	26,830,191
Surplus/(Deficit)	0	(0)	(0)

Housing Company Tshwane's revenue budget increased from R105,5 million to R132 million as follows:

- Rental from fixed assets decreased by R21 million due to housing units that are not fully tenanted. The entity anticipated that 1200 units will be tenanted but only 900 units for both phase 1 and 2 will be tenanted by year end;
- Operational subsidy increased by R30 million to supplement budget for the entity's operations;
- Operational revenue increased by R17,7 million, the entity is putting in place initiatives to optimise this revenue category;

- Employee related costs decreased by R9 million due to a delay in filling vacant posts. 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 R901 881 due to fewer board meetings as per the Board Calendar;
- Depreciation increased by R23 million due to 1,200 new units at Townlands;
- Debt impairment increased by more R6,4 million due to non-payment on the group property stock that was transferred to the entity in July 2023 and Clarina;
- Contracted services increased by 25% from original budget of cater for security services, legal fees and repairs and maintenance on units under management;
- Other materials decreased by R1,8 million as the entity had purchased more materials in the end of the previous financial year; and
- Operational expenditure increased by R2,6 million to cater for rates, water and electricity and insurance on group property stock.

9. CONSOLIDATED FINANCIAL POSITION

9.1 Budgeted Cash-flow statement

Table 10: Consolidated Cash-Flow Statement

Description	Approved budget 2024/25	Adjusted Budget 2024/25	Movement
R thousands			
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts			
Property rates	9,330,230,066	8,708,571,168	(621,658,898)
Service charges	27,443,604,374	29,095,120,202	1,651,515,828
Other revenue	3,272,210,409	3,201,375,239	(70,835,170)
Transfers and Subsidies - Operational	5,240,674,544	5,195,418,290	(45,256,254)
Transfers and Subsidies - Capital	2,076,249,552	1,932,295,768	(143,953,784)
Interest	61,328,413	154,628,323	93,299,909
Dividends			
Payments			
Suppliers and employees	(42,621,127,826)	(45,137,692,691)	(2,516,564,865)
Finance charges	(1,830,918,653)	(1,668,229,428)	162,689,225
Transfers and Subsidies	(9,893,107)	(9,736,107)	157,000
NET CASH FROM/(USED) OPERATING ACTIVITIES	**2,962,357,773**	**1,471,750,764**	**(1,490,607,010)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Proceeds on disposal of PPE			
Decrease (increase) in non-current receivables	(7,589,777)	(35,453,143)	(27,863,366)
Decrease (increase) in non-current investments	(193,273,294)	0	193,273,294
Payments			
Capital assets	(2,347,552,576)	(2,312,623,791)	34,928,785
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(2,548,415,647)**	**(2,348,076,934)**	**200,338,713**
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts			
Short term loans			
Borrowing long term/refinancing			
Increase (decrease) in consumer deposits	15,588,298	15,466,753	(121,545)
Payments			
Repayment of borrowing	(399,684,080)	(399,684,080)	
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(384,095,782)**	**(384,217,327)**	**(121,545)**
NET INCREASE/ (DECREASE) IN CASH HELD	**29,846,344**	**(1,260,543,497)**	**(1,290,389,841)**
Cash/cash equivalents at the year begin:	909,303,437	1 997 866,675	1,088,563,238
Cash/cash equivalents at the year end	939,149,781	737,323,178	(201,826,603)

9.2 Consolidated Cash backed reserves/accumulated surplus reconciliation

Table 11: Consolidated Cash-Flow Statement

Description	Budget Year 2024/25		
	Original Budget 2024/25	Adjusted Budget 2024/25	Movement
Cash and investments available			
Cash/cash equivalents at the year end	939,150	737,323	(153,827)
Other current investments > 90 days	(334,487)	(0)	334,487
Non current assets - Investments	594,442	89,032	(505,410)
Cash and investments available:	**1,199,105**	**826,355**	**(324,750)**
Applications of cash and investments			
Unspent conditional transfers	20,756	–	(20,756)
Unspent borrowing		–	–
Statutory requirements	512,957	512,957	–
Other working capital requirements	4,147,271	1,371,583	(2,775,689)
Other provisions	173,847	173,847	–
Long term investments committed	130,862	130,862	–
Reserves to be backed by cash/investments	131,137	275	(130,862)
Total Application of cash and investments:	**5,116,829**	**2,189,523**	**(2,927,306)**
Surplus(shortfall)	**(3,917,725)**	**(1,363,168)**	**2,602,556**

10. STATEMENT OF FINANCIAL PERFORMANCE PER DEPARTMENT

The following tables represent the 2024/25 adjustment budget for each department or vote:

Table 12: City Strategy and Organisational Performance Department

City Strategy and Organisational Performance	Original Budget 2024/25	Adjustment Budget 2024/25	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	64 910 989	64 604 478	(306 511)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	78 474	78 474	-
Debt impairment			
Depreciation amortisation	817 431	32 158	(785 273)
Interest			
Contracted services	2 915 645	2 915 645	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	2 400 476	2 400 476	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**71 123 015**	**70 031 231**	**(1 091 784)**
Surplus/(Deficit) before Transfers recognised - Capital	**(71 123 015)**	**(70 031 231)**	**1 091 784**

Table 13: Communication, Marketing and Events

Communication, Marketing and Events	Original Budget 2024/25	Adjustment Budget 2024/25	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	80 267 317	79 257 875	(1 009 443)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	71 371	71 371	-
Debt impairment			
Depreciation amortisation	913 422	40 640	(872 782)
Interest			
Contracted services	1 502 587	1 502 587	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	12 934 357	12 934 357	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**95 689 055**	**93 806 830**	**(1 882 225)**
Surplus/(Deficit) before Transfers recognised - Capital	**(95 689 055)**	**(93 806 830)**	**1 882 225**

Table 14: Community and Social Development Services Department

Community and Social Development Services	Original Budget 2024/25	Adjustment Budget 2024/25	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	941 777	941 777	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	1 489 392	1 489 392	-
Licences and Permits			
Operational Revenue	10 010	10 010	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	32 970 453,00	33 110 143,00	139 690
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**35 411 632**	**35 551 322**	**139 690**
Expenditure			
Employee related costs	274 588 309	328 643 804	54 055 496
Remuneration of councillors	1 174 908	1 174 908	-
Bulk purchases - Electricity			
Inventory Consumed	7 809 163	8 093 493	284 330
Debt impairment			
Depreciation amortisation	153 256 565	92 719 416	(60 537 149)
Interest			
Contracted services	74 928 770	74 151 463	(777 307)
Transfers and subsidies	301 652	289 652	(12 000)
Irrecoverable debts written off			
Operational Costs	38 736 248	40 411 434	1 675 186
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**550 795 615**	**545 484 171**	**(5 311 444)**
Surplus/(Deficit) before Transfers recognised - Capital	**(515 383 983)**	**(509 932 849)**	**5 451 134**

Table 15: Customer Relations Management Department

Customer Relations Management	Original Budget 2024/25	Adjustment Budget 2024/25	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	4,970	4,970	-
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	26,606	26,606	-
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)	**31,576**	**31,576**	**-**
Expenditure			
Employee related costs	300,670,485	276,761,937	(23,908,548)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	538,853	538,853	-
Debt impairment			
Depreciation amortisation	4,489,644	1,066,139	(3,423,505)
Interest			
Contracted services	298,919	298,919	-
Transfers and subsidies			-
Irrecoverable debts written off			
Operational Costs	2,921,791	2,921,791	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**308,919,692**	**281,587,639**	**(27,332,054)**
Surplus/(Deficit) before Transfers recognised - Capital	**(308,888,117)**	**(281,556,063)**	**27,332,054**

Table 16: Economic Development and Spatial Planning Department

Economic Development and Spatial Planning	Original Budget 2024/25	Adjustment Budget 2024/25	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	18,112,461	18,112,461	-
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management	278,160	203,360	(74,800)
Sale of Goods and Rendering of Services	382,718,171	382,766,871	48,700
Agency Services			
Interest			
Interest earned from Receivables	90,729	90,729	-
Interest earned from Current and Non Current Assets	5,740,739	5,906,739	166,000
Dividends			
Rent on Land			
Rental from Fixed Assets	23,811,490	24,086,490	275,000
Licences and Permits	1,019,201	1,819,201	800,000
Operational Revenue	43,333,587	43,064,364	(269,223)
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	244,975	293,375	48,400
Licences and Permits			
Transfers Recognised - Operational	100,000,000	100,000,000	-
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**575,349,513**	**576,343,590**	**994,077**
Expenditure			
Employee related costs	505,466,453	461,578,134	(43,888,320)
Remuneration of councillors	1,288,011	1,288,011	-
Bulk purchases - Electricity			
Inventory Consumed	10,391,301	6,390,901	(4,000,400)
Debt impairment	375,249	375,249	-
Depreciation amortisation	75,550,870	40,115,588	(35,435,282)
Interest			
Contracted services	144,575,279	160,340,416	15,765,137
Transfers and subsidies	70,333,817	80,333,817	10,000,000
Irrecoverable debts written off			
Operational Costs	65,828,355	61,057,695	(4,770,660)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**873,809,336**	**811,479,811**	**(62,329,525)**
Surplus/(Deficit) before Transfers recognised - Capital	**(298,459,823)**	**(235,136,221)**	**63,323,602**

Table 17: Emergency Services Department

Emergency Services	Original Budget 2024/25	Adjustment Budget 2024/25	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	6,404,713	6,404,713	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	11,015	11,015	-
Licences and Permits			
Operational Revenue	3,238,765	3,238,765	-
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)	**9,654,492**	**9,654,492**	**-**
Expenditure			
Employee related costs	976,989,840	888,539,366	(88,450,474)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	4,661,625	4,380,625	(281,000)
Debt impairment	8,744,585	10,056,272	1,311,688
Depreciation amortisation	28,337,550	13,430,151	(14,907,399)
Interest			
Contracted services	7,440,705	6,080,705	(1,360,000)
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	23,426,640	33,067,640	9,641,000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**1,049,600,945**	**955,554,760**	**(94,046,185)**
Surplus/(Deficit) before Transfers recognised - Capital	**(1,039,946,453)**	**(945,900,268)**	**94,046,185**

Table 18: Energy and Electricity Department

Energy and Electricity	Original Budget 2024/25	Adjustment Budget 2024/25	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	18,775,368,025	18,775,368,025	-
Service Charges - Water			-
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	8,086	8,086	-
Agency Services			
Interest			
Interest earned from Receivables	247,368,856	327,368,856	80,000,000
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	167,212,526	167,212,526	-
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)	**19,189,957,493**	**19,269,957,493**	**80,000,000**
Expenditure			
Employee related costs	639,626,486	656,025,325	16,398,840
Remuneration of councillors	1,269,784	1,269,784	-
Bulk purchases - Electricity	15,538,834,238	15,538,834,238	-
Inventory Consumed	30,566,722	30,566,722	-
Debt impairment	1,473,392,051	970,364,871	(503,027,180)
Depreciation amortisation	328,105,926	199,837,265	(128,268,661)
Interest	400,000,000	307,310,775	(92,689,225)
Contracted services	39,581,668	59,581,668	20,000,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	94,158,129	94,158,129	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**18,545,535,003**	**17,857,948,777**	**(687,586,226)**
Surplus/(Deficit) before Transfers recognised - Capital	**644,422,490**	**1,412,008,716**	**767,586,226**

Table 19: Environment and Agriculture Management

Environment and Agriculture Management	Original Budget 2024/25	Adjustment Budget 2024/25	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management	2,080,175,672	2,080,175,672	-
Sale of Goods and Rendering of Services	22,699,177	22,699,177	-
Agency Services			
Interest			
Interest earned from Receivables	1,291	1,291	-
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	67,510	67,510	-
Licences and Permits		-	
Operational Revenue	1,120,149	1,120,149	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	30,000	30,000	-
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)	**2,104,093,799**	**2,104,093,799**	**-**
Expenditure			
Employee related costs	776,225,718	760,139,689	(16,086,029)
Remuneration of councillors	1,288,011	1,288,011	-
Bulk purchases - Electricity			
Inventory Consumed	5,163,205	7,163,205	2,000,000
Debt impairment	166,436,307	331,289,142	164,852,836
Depreciation amortisation	102,852,471	54,849,485	(48,002,987)
Interest	82,697,826	82,697,826	-
Contracted services	718,621,481	720,240,511	1,619,030
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	224,295,210	225,295,210	1,000,000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**2,077,580,230**	**2,182,963,080**	**105,382,850**
Surplus/(Deficit) before Transfers recognised - Capital	**26,513,569**	**(78,869,281)**	**(105,382,850)**

Table 20: Group Audit and Risk

Environment and Agriculture Management	Original Budget 2024/25	Adjustment Budget 2024/25	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management	2,080,175,672	2,080,175,672	-
Sale of Goods and Rendering of Services	22,699,177	22,699,177	-
Agency Services			
Interest			
Interest earned from Receivables	1,291	1,291	-
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	67,510	67,510	-
Licences and Permits			
Operational Revenue	1,120,149	1,120,149	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	30,000	30,000	-
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)	**2,104,093,799**	**2,104,093,799**	**-**
Expenditure			
Employee related costs	776,225,718	760,139,689	(16,086,029)
Remuneration of councillors	1,288,011	1,288,011	-
Bulk purchases - Electricity			
Inventory Consumed	5,163,205	7,163,205	2,000,000
Debt impairment	166,436,307	331,289,142	164,852,836
Depreciation amortisation	102,852,471	54,849,485	(48,002,987)
Interest	82,697,826	82,697,826	-
Contracted services	718,621,481	720,240,511	1,619,030
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	224,295,210	225,295,210	1,000,000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**2,077,580,230**	**2,182,963,080**	**105,382,850**
Surplus/(Deficit) before Transfers recognised - Capital	**26,513,569**	**(78,869,281)**	**(105,382,850)**

Table 21: Group Financial Services

Group Financial Services	Original Budget 2024/25	Adjustment Budget 2024/25	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	16,731,629	16,731,629	-
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	8,366,489	8,366,489	-
Agency Services			
Interest			
Interest earned from Receivables	265,019	265,019	-
Interest earned from Current and Non Current Assets	54,528,764	147,175,329	92,646,565
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	53,652,922	53,652,922	-
Non-Exchange Revenue			
Property Rates	10,190,291,771	10,255,264,598	64,972,827
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	4,292,119,999	4,289,119,999	(3,000,000)
Interest	568,991,882	668,991,882	100,000,000
Fuel Levy	1,635,021,000	1,635,021,000	-
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**16,819,969,474**	**17,074,588,867**	**254,619,393**
Expenditure			
Employee related costs	1,297,145,794	1,166,615,227	(130,530,567)
Remuneration of councillors	1,288,011	1,288,011	-
Bulk purchases - Electricity			
Inventory Consumed	1,466,839	1,966,839	500,000
Debt impairment	823,609,575	1,542,947,781	719,338,206
Depreciation amortisation	128,290,735	5,224,226	(123,066,510)
Interest	1,333,959,284	1,263,959,284	(70,000,000)
Contracted services	557,155,034	355,155,034	(202,000,000)
Transfers and subsidies	5,648,656	5,648,656	-
Irrecoverable debts written off			
Operational Costs	371,280,063	385,316,292	14,036,229
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**4,519,843,992**	**4,728,121,350**	**208,277,358**
Surplus/(Deficit) before Transfers recognised - Capital	**12,300,125,483**	**12,346,467,517**	**46,342,035**

Table 22: Group Human Capital Management

Group Human Capital	Original Budget 2024/25	Adjustment Budget 2024/25	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	930,046	930,046	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	125,633	125,633	-
Licences and Permits			
Operational Revenue	14,342,109	26,067,065	11,724,956
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)	**15,397,788**	**27,122,744**	**11,724,956**
Expenditure			
Employee related costs	403,219,128	357,291,935	(45,927,193)
Remuneration of councillors	1,288,011	1,288,011	-
Bulk purchases - Electricity			
Inventory Consumed	2,386,358	2,786,358	400,000
Debt impairment			
Depreciation amortisation	9,611,830	2,398,048	(7,213,782)
Interest			
Contracted services	42,231,381	62,041,381	19,810,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	151,524,613	148,881,569	(2,643,044)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**610,261,321**	**574,687,302**	**(35,574,018)**
Surplus/(Deficit) before Transfers recognised - Capital	**(594,863,533)**	**(547,564,559)**	**47,298,975**

Table 23: Group Legal and Secretariat Services

Group Legal and Secretariat Services	Original Budget 2024/25	Adjustment Budget 2024/25	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	49 702	49 702	-
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)	**49 702**	**49 702**	**-**
Expenditure			
Employee related costs	126 561 021	126 542 398	(18 623)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	80 268	80 268	-
Debt impairment			
Depreciation amortisation	919 732	89 247	(830 485)
Interest			
Contracted services	106 991 774	106 991 774	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	1 340 626	1 340 626	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**235 893 421**	**235 044 313**	**(849 108)**
Surplus/(Deficit) before Transfers recognised - Capital	**(235 843 719)**	**(234 994 611)**	**849 108**

Table 24: Group Property

Group Property	Original Budget 2024/25	Adjustment Budget 2024/25	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	6,685,709	6,685,709	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	74,124,259	74,124,259	-
Licences and Permits			
Operational Revenue	52,902,700	25,000,000	(27,902,700)
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)	**133,712,668**	**105,809,968**	**(27,902,700)**
Expenditure			
Employee related costs	140,033,385	139,484,083	(549,302)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	10,869,394	11,069,394	200,000
Debt impairment			
Depreciation amortisation	154,991,577	89,794,647	(65,196,930)
Interest			
Contracted services	394,180,462	413,980,462	19,800,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	359,245,389	359,616,589	371,200
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**1,059,320,207**	**1,013,945,175**	**(45,375,032)**
Surplus/(Deficit) before Transfers recognised - Capital	**(925,607,539)**	**(908,135,207)**	**17,472,332**

Table 25: Health Department

Health	Original Budget 2024/25	Adjustment Budget 2024/25	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	2 856 427	6 000 000	3 143 573
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	222 055	800 000	577 945
Licences and Permits			
Transfers Recognised - Operational	95 138 000	95 138 000	-
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**98 216 482**	**101 938 000**	**3 721 518**
Expenditure			
Employee related costs	460 253 539	471 434 567	11 181 028
Remuneration of councillors	1 288 011	1 288 011	-
Bulk purchases - Electricity			
Inventory Consumed	10 372 140	12 493 057	2 120 918
Debt impairment			
Depreciation amortisation	26 337 538	17 742 696	(8 594 842)
Interest			
Contracted services	66 175 447	68 725 447	2 550 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	27 592 026	28 332 026	740 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**592 018 701**	**600 015 804**	**7 997 103**
Surplus/(Deficit) before Transfers recognised - Capital	**(493 802 219)**	**(498 077 804)**	**(4 275 586)**

Table 26: Human Settlements Department

Human Settlements	Original Budget 2024/25	Adjustment Budget 2024/25	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	297,549	297,549	-
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	23,143,256	23,143,256	-
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	88,390,600	126,241,758	37,851,158
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**111,831,405**	**149,682,563**	**37,851,158**
Expenditure			
Employee related costs	151,723,052	152,934,814	1,211,762
Remuneration of councillors	1,288,011	1,288,011	-
Bulk purchases - Electricity			
Inventory Consumed	783,712	783,712	-
Debt impairment	3,446,456	-	(3,446,456)
Depreciation amortisation	189,164,344	120,707,476	(68,456,869)
Interest			
Contracted services	484,303,286	502,154,444	17,851,158
Transfers and subsidies	37,260,032	67,260,032	30,000,000
Irrecoverable debts written off			
Operational Costs	173,136,194	173,136,194	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**1,041,105,088**	**1,018,264,683**	**(22,840,405)**
Surplus/(Deficit) before Transfers recognised - Capital	**(929,273,684)**	**(868,582,121)**	**60,691,563**

Table 27: Office of the Chief Whip

Office of the Chief Whip	Original Budget 2024/25	Adjustment Budget 2024/25	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	47 621 883	46 614 464	(1 007 419)
Remuneration of councillors	145 600 382	145 600 382	-
Bulk purchases - Electricity			
Inventory Consumed	507 536	507 536	-
Debt impairment			
Depreciation amortisation	554 482	26 488	(527 994)
Interest			
Contracted services	200 862	200 862	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	1 237 581	2 937 581	1 700 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**195 722 726**	**195 887 313**	**164 587**
Surplus/(Deficit) before Transfers recognised - Capital	**(195 722 726)**	**(195 887 313)**	**(164 587)**

Table 28: Office of the City Manager

Office of the City Manager	Original Budget 2024/25	Adjustment Budget 2024/25	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	84 480 000	86 488 007	2 008 007
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**84 480 000**	**86 488 007**	**2 008 007**
Expenditure			
Employee related costs	128 563 920	125 805 344	(2 758 577)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	329 008	402 008	73 000
Debt impairment			
Depreciation amortisation	1 091 690	911 195	(180 495)
Interest			
Contracted services	109 747 470	117 889 422	8 141 952
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	51 033 057	11 150 057	(39 883 000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**290 765 144**	**256 158 025**	**(34 607 119)**
Surplus/(Deficit) before Transfers recognised - Capital	**(206 285 144)**	**(169 670 018)**	**36 615 126**

Table 29: Office of the Executive Mayor

Office of the Executive Mayor	Original Budget 2024/25	Adjustment Budget 2024/25	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	100,743,052	99,739,838	(1,003,214)
Remuneration of councillors	1,716,797	1,716,797	-
Bulk purchases - Electricity			
Inventory Consumed	522,668	522,668	-
Debt impairment			
Depreciation amortisation	1,359,631	73,588	(1,286,043)
Interest			
Contracted services	1,404,870	1,404,870	-
Transfers and subsidies	3,942,799	3,797,799	(145,000)
Irrecoverable debts written off			
Operational Costs	3,050,178	2,810,178	(240,000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**112,739,994**	**110,065,737**	**(2,674,257)**
Surplus/(Deficit) before Transfers recognised - Capital	**(112,739,994)**	**(110,065,737)**	**2,674,257**

Table 30: Office of the Speaker

Office of the Speaker	Original Budget 2024/25	Adjustment Budget 2024/25	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	187 017 660	184 988 135	(2 029 525)
Remuneration of councillors	1 371 749	1 371 749	-
Bulk purchases - Electricity			
Inventory Consumed	1 948 201	1 519 283	(428 918)
Debt impairment			
Depreciation amortisation	1 014 492	122 551	(891 941)
Interest			
Contracted services	8 400 353	9 144 271	743 918
Transfers and subsidies			-
Irrecoverable debts written off			
Operational Costs	8 302 228	7 987 228	(315 000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**208 054 682**	**205 133 216**	**(2 921 466)**
Surplus/(Deficit) before Transfers recognised - Capital	**(208 054 682)**	**(205 133 216)**	**2 921 466**

Table 31: Regional Operations and Coordination Department

Regional Operations and Coordination	Original Budget 2024/25	Adjustment Budget 2024/25	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	3,912,452	3,912,452	-
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	19,486,093	19,486,093	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	3,788,035	3,788,035	-
Licences and Permits			
Operational Revenue	8,758,833	8,758,833	-
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)	**36,177,456**	**36,177,456**	**-**
Expenditure			
Employee related costs	2,027,588,147	2,028,168,398	580,251
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	250,000,602	284,779,603	34,779,001
Debt impairment			
Depreciation amortisation	691,734,320	778,196,193	86,461,873
Interest	4,489,687	4,489,687	-
Contracted services	268,037,165	235,258,164	(32,779,001)
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	210,912,139	208,912,139	(2,000,000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**3,452,762,060**	**3,539,804,184**	**87,042,124**
Surplus/(Deficit) before Transfers recognised - Capital	**(3,416,584,604)**	**(3,503,626,728)**	**(87,042,124)**

Table 32: Roads and Transport Department

Roads and Transport	Original Budget 2024/25	Adjustment Budget 2024/25	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	75,788,485	75,788,485	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	13,876,982	17,876,982	4,000,000
Licences and Permits	42,599,648	38,599,648	(4,000,000)
Operational Revenue	227,323,020	235,423,020	8,100,000
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	547,575,491	613,320,382	65,744,891
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**907,163,627**	**981,008,518**	**73,844,891**
Expenditure			
Employee related costs	678,327,581	647,555,077	(30,772,504)
Remuneration of councillors	1,288,011	1,288,011	-
Bulk purchases - Electricity			
Inventory Consumed	92,548,013	80,869,976	(11,678,037)
Debt impairment	194,262	194,262	-
Depreciation amortisation	583,242,817	402,351,574	(180,891,243)
Interest			
Contracted services	544,696,772	611,814,326	67,117,554
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	153,598,272	165,070,434	11,472,162
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**2,053,895,728**	**1,909,143,659**	**(144,752,069)**
Surplus/(Deficit) before Transfers recognised - Capital	**(1,146,732,102)**	**(928,135,141)**	**218,596,960**

Table 33: Shared Services Department

Shared Services	Original Budget 2024/25	Adjustment Budget 2024/25	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	210,078,815	208,906,382	(1,172,433)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	124,947,183	153,508,435	28,561,252
Debt impairment			-
Depreciation amortisation	256,878,864	165,130,110	(91,748,754)
Interest			
Contracted services	182,535,321	264,035,321	81,500,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	589,730,043	511,168,791	(78,561,252)
Loss on Disposal of PPE			-
Other Losses			
Total Expenditure	**1,364,170,226**	**1,302,749,039**	**(61,421,187)**
Surplus/(Deficit) before Transfers recognised - Capital	**(1,364,170,226)**	**(1,302,749,039)**	**61,421,187**

Table 34: Tshwane Metro Police Department

Tshwane Metro Police	Original Budget 2024/25	Adjustment Budget 2024/25	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	8 077 300	8 077 300	-
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	11 467 931	8 117 630	(3 350 301)
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	291 057 016	219 413 948	(71 643 068)
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)	**310 602 247**	**235 608 878**	**(74 993 369)**
Expenditure			
Employee related costs	3 178 949 118	3 141 900 458	(37 048 660)
Remuneration of councillors	1 288 011	1 288 011	-
Bulk purchases - Electricity			
Inventory Consumed	8 355 008	8 355 008	-
Debt impairment	55 231 164	55 231 164	-
Depreciation amortisation	56 328 643	23 829 663	(32 498 980)
Interest			
Contracted services	371 456 885	684 256 679	312 799 795
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	72 078 957	72 025 073	(53 884)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**3 743 687 786**	**3 986 886 057**	**243 198 271**
Surplus/(Deficit) before Transfers recognised - Capital	(3 433 085 538)	(3 751 277 178)	(318 191 640)

Table 35: Water and Sanitation Department

Water and Sanitation	Original Budget 2024/25	Adjustment Budget 2024/25	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			-
Service Charges - Water	6,251,369,388	6,411,913,758	160,544,370
Service charges - Waste Water Management	1,955,928,233	1,859,823,967	(96,104,266)
Service charges - Waste Management			
Sale of Goods and Rendering of Services	2,085,623	2,085,623	-
Agency Services			
Interest			
Interest earned from Receivables	626,695,936	983,895,936	357,200,000
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	25,647,382	25,647,382	-
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)	**8,861,726,563**	**9,283,366,667**	**421,640,104**
Expenditure			
Employee related costs	414,880,037	425,963,741	11,083,704
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	3,997,088,000	4,061,488,000	64,400,000
Debt impairment	656,098,387	1,715,312,963	1,059,214,575
Depreciation amortisation	332,168,878	261,827,989	(70,340,889)
Interest	9,588,801	9,588,801	-
Contracted services	320,250,560	562,250,560	242,000,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	200,030,173	170,030,173	(30,000,000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**5,930,104,837**	**7,206,462,227**	**1,276,357,390**
Surplus/(Deficit) before Transfers recognised - Capital	**2,931,621,726**	**2,076,904,439**	**(854,717,286)**

5. COMMENTS OF THE STAKEHOLDER DEPARTMENTS

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

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.

Section 28 (5) of the MFMA further provides that when an adjustments budget is tabled, it must be accompanied by—

(a) an explanation how the adjustments budget affects the annual budget;

(b) a motivation of any material changes to the annual budget;

(c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and

(d) any other supporting documentation that may be prescribed.

In accordance with clause 16 of the Budget Policy 2024/25 MTREF approved Council on the 06 June 2024, (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.

Recommendation No.3 of the report refers, regulation 24 (2) of the Municipal Budget and Reporting Regulations, 2008 published under the MFMA requires that when submitting the tabled adjustments budget to the National Treasury and the relevant provincial treasury in terms of section 28 (7) of the Act, read with section 22 (b)(i) of the Act, the municipal manager must submit in both printed and electronic form-

a. the supporting documentation referred to in section 28(5) of the Act within ten working days of the adjustment budget being tabled in the municipal council; and
b. any other information as may be required by the National Treasury.

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.

5.2 COMMENTS OF THE MMC

Reviewed and approved without comments.

6. IMPLICATIONS

6.1 HUMAN RESOURCES

None.

6.2 FINANCES

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.

6.3 CONSTITUTIONAL 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.

6.4 COMMUNICATION

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

6.5 PREVIOUS COUNCIL OR MAYORAL COMMITTEE RESOLUTIONS

The 2024/25 MTREF was approved on 6 June 2024 and the integrated report on the Integrated Development Plan and Budget Process Plan for 2024/25 was approved on 27 July 2023, which are applicable.

7. 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 2024/25 adjustment budget be approved.

During consideration of this item by Council on 27 February 2025, the following Councillors participated in a debate:

MS Marishane
Ald C Brink
GK Ratikwane
PWW Meijer
DT Mahlangu

Hereafter MMC MA Maluleka and the Deputy Executive Mayor addressed Council on the contents of the report.

Ald UG Theunissen, following the debate mentioned that in his opinion the Speaker was wrongly interpreting Section 10(1) of the Rules and Orders and therefore requested his interpretation be referred to the Section 79 Standing Committee: Rules and Ethics Committee in terms of Section 40 of the Rules and Orders.

It was thereafter resolved as set out below:

ANNEXURE:

A. 2024-25 Adjustment Budget-1
B. 2024-25 Adjusted Capital Budget
C. Accelerated Revenue Recovery Plan

RESOLVED:

1. That, in terms of Section 28(2) of the MFMA, the proposed 2024/25 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
   - That the adjustment budget of Housing Company Tshwane and Tshwane Economic Development Agency's be approved.

3. That, following the approval of the 2024/25 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 27 February 2025 –

1. **116 Councillors voted in favour of the approval of the Adjustments Budget in accordance with Section 160(3)(b) of the Constitution.**

2. **81 Councillors voted against the approval of the Adjustments Budget.)**

COUNCIL
RESOLUTION
2025 -02- 2
BESLUIT
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ANNEXURE A

City of Tshwane

2024/25 Adjustments Budget and supporting documentation

List of tables and graphs

Contents

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 2024/25 Adjusted Budget

The 2024/25 Medium-term Revenue and Expenditure Framework (MTREF) was approved on 6 June 2024 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 2024:

Table 1: Financial performance

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 DECEMBER 2024					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	48 474 259	25 817 126	25 371 081	446 044	2%
Total Expenditure	48 318 745	22 081 089	25 534 498	(3 453 409)	-14%
Surplus /Deficit	**155 514**	**3 736 037**	**(163 417)**		

Operating revenue

The actual operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R446 million against the year-to-date (YTD) budget for the period ended 31 December 2024.

Operating expenditure

The operating expenditure is underspent by R3,4 billion, which is 14% less than the YTD budget. An accounting surplus of R3,7 billion is reflected.

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 R802 million, representing 34% of the total original capital budget.

Cash position

The cash, cash equivalents and investments on 31 December 2024 amounted to R1,9 billion, including unspent grants.

The low cost-coverage ratio (excl. unspent grants) of 0,4 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 crucial that the city intensifies initiatives to improve revenue.

Mid-year performance engagement

The National Treasury mid-year performance engagement with the city will be held on 22 and 23 February 2025. 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.

2. Recommendations

That it be recommended to Council:

1. That, in terms of Section 28(2) of the MFMA, the proposed 2024/25 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
   - That the adjustment budget of Housing Company Tshwane and Tshwane Economic Development Agency's be approved; and

3. That, following the approval of the 2024/25 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 2024/25 operating adjustment budget

The following table summarises the outcome of the 2024/25 adjustment budget:

Table 2: Consolidated summary of the 2024/25 adjustments budget

Description	Original Budget 2024/25	Adjusted Budget 2024/25	Movement	% Increase/ Decrease
Total Revenue	48,474,258,967	49,251,804,653	777,545,686	2%
Total Expenditure	48,318,744,858	49,022,796,666	704,051,809	1%
Surplus/(Deficit) excluding capital transfers	**155,514,109**	**229,007,986**	**73,493,877**	
Transfers recognised - Capital	2,076,249,552	1,932,295,767	(143,953,785)	-7%
(Surplus)/Deficit before Taxation	**2,231,763,661**	**2,161,303,753**	**(70,459,908)**	**-3%**
Taxation	544,264	544,264	-	
(Surplus)/Deficit for the year	**2,231,219,397**	**2,160,759,489**	**(70,459,908)**	**-3%**

The total operating revenue (excluding capital transfers and contributions) increased by R777,5 million, mainly on interest earned from receivables, service charges: water and operating grants.

3.1.1 Revenue by source

The following table reflects the consolidated approved 2024/25 budget, the proposed adjustment budget and the adjustment budget movements:

Table 3: Revenue by source

Description	Budget 2024/25	Adjusted Budget 2024/25	Movement	% Increase/ Decrease
Revenue				
Exchange Revenue				
Service charges - Electricity	18,432,905,551	18,432,905,551		0%
Service charges - Water	5,928,831,596	6,089,375,966	160,544,370	3%
Service charges - Waste Water Management	1,921,556,302	1,825,452,036	(96,104,266)	-5%
Service charges - Waste Management	2,005,971,249	2,005,896,449	(74,800)	0%
Sale of Goods and Rendering of Services	534,246,341	534,295,041	48,700	0%
Interest earned from Receivables	874,792,579	1,311,994,992	437,202,413	33%
Interest earned from Current and Non Current Assets	61,328,413	154,628,323	93,299,909	60%
Rental from Fixed Assets	206,890,715	190,127,576	(16,763,139)	-9%
Licences and permits	43,618,849	40,418,849	(3,200,000)	-8%
Operational Revenue	618,814,225	624,706,873	5,892,648	1%
Non-Exchange Revenue				
Property rates	10,108,591,621	10,173,564,448	64,972,827	1%
Fines, penalities and forfeits	292,024,099	221,007,375	(71,016,723)	-32%
Transfers and subsidies - Operational	5,240,674,544	5,343,418,290	102,743,746	2%
Interest	568,991,882	668,991,882	100,000,000	15%
Fuel Levy	1,635,021,000	1,635,021,000		
Total Revenue (excluding Capital Transfers and Contributions)	**48,474,258,967**	**49,251,804,653**	**777,545,686**	**2%**

The above table indicates a total operating revenue (excluding capital transfers and contributions) of R49,3 billion for the 2024/25 adjustment budget, an increase of R777,5 million from the original budget. The following revenue sources were adjusted:

- Service charges: water was adjusted upwards due to revenue performance that is favourable mainly on water fees (conventional).

- Service charges: sanitation was adjusted downward mainly on sanitation charges and cross-border bulk sewerage. There is currently no agreement for cross-border bulk services in the current financial year and no revenue has been realised at mid-year.

- Rental from fixed assets was adjusted downward (HCT) mainly on Townlands rentals. The entity anticipated that 1200 units will be tenanted but only 900 units for both phase 1 and 2 will be tenanted at year end.

- Fines were adjusted downwards due to under recovery on AARTO and towing fees

- Interest on receivables and interest on non-exchange transactions was adjusted upwards. The over recovery is due to a change in the City's interest rate policy.

- Property rates was adjusted upwards due to favourable revenue as a result of supplementary valuations, rezonings, new developments and category changes.

- Operating grants increased in line with adjusted grants and roll-overs.

3.1.2 Grant funding

Grant funding appropriated in the 2024/25 adjustment budget is as follows:

(a) National grants

Approved roll overs amounting to R10,3 million were included as follows:

- Urban Settlements Development Grant: R5,8 million for Ekangala Wastewater Treatment Works and Replacement of deficient sewers

- Informal Settlements Upgrading Partnership Grant: R4,5 million for the Water Provision at Olievenhoutbosch X60.

(b) Provincial grants

Approved roll overs amounting to R52 million were included as follows:

- Human Settlement Development Grant: R506 646 for the Olievenhoutbosch X60 project.

- Community Libraries: R139 690 for staffing.

- Informal Settlements Upgrading Partnership Grant: R39,3 million to complete site clearance, relocation, and the procurement of essential water, sanitation, and waste management services.

- Gautrans: R12 million for the reconstruction and upgrading of Garsfontein Road (K50) between Loristo and Anton van Wouw Streets

(c) Other grants

Other grants were decreased by R103,5 million on the following grants:

- HCT - Restructuring Capital Grant: R80,5 million reduction due to delay in receiving planning approvals for the township proclamation process.

- DBSA: Bulk Meter: R23 million was removed from the budget due to the delay in the finalisation of the funding agreement with IIPSA and DBSA.

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 2024/25 budget, the proposed adjustment budget and the adjustment budget movements:

Table 4: Expenditure by type

Description	Budget 2024/25	Adjusted Budget 2024/25	Movement	% Increase/ Decrease
Expenditure				
Employee related costs	13,392,749,085	13,046,224,168	(346,524,918)	-3%
Remuneration of councillors	161,437,708	161,437,708		0%
Bulk purchases - Electricity	15,538,834,236	15,538,834,236		0%
Inventory Consumed	4,564,055,549	4,679,156,076	115,100,527	2%
Materials - Parent	*632,746,816*	*685,276,961*	*52,530,145*	
Materials - Entity	*2,345,958*	*516,341*	*(1,829,617)*	
Bulk Water	*3,928,962,774*	*3,993,362,774*	*64,400,000*	
Debt impairment	3,190,728,932	4,635,407,653	1,444,678,721	31%
Depreciation amortisation	3,138,342,495	2,304,129,526	(834,212,968)	-36%
Interest	1,830,918,653	1,668,229,428	(162,689,225)	-10%
Contracted services	4,522,596,363	5,125,624,490	603,028,127	12%
Tranfers and subsidies	9,893,107	9,736,107	(157,000)	-2%
Operational Costs	1,969,138,964	1,853,967,508	(115,171,456)	-6%
Loss on Dispossal of PPE	49,767	49,767		0%
Total Expenditure	**48,318,744,858**	**49,022,796,666**	**704,051,809**	**1%**
Surplus/(Deficit)	**155,514,109**	**229,007,986**	**73,493,877**	**32%**

The above table indicates total operating expenditure of R49 billion for the 2024/25 adjustment budget, an increase of R704 million from the original budget. The following expenditure groups were adjusted:

- Employee related costs were adjusted downwards. Savings in this group was reprioritized to other groups to address identified shortfalls.

- Debt impairment was adjusted upwards. The impairment ratios were utilised to determine the extent to which receivable accounts, or a group of receivable accounts could be impaired. This exercise is ordinarily done at year-end, however for purposes of the adjustment budget it was necessary to realistically determine the extent that the city's debtor's book is impaired to enable accurate provisioning in the 2025 adjustment budget.

- Depreciation was adjusted downwards due to a downward adjustment of PPE in the asset register as at 30 June 2024.

- Interest was adjusted downwards due to a saving on interest on Eskom. The City entered into an agreement with Eskom and no interest will be charged going forward should the city maintain its current account.

- Contracted services increased by R603 million mainly on the following items:
  - Internal audit - R15 million for UIFW
  - Collections:
    - R35 million – 3rd party cash payments
    - R10 million for meter reading
    - R10 million for debt collection
  - Labour disputes – R15 million
  - Tshwane House contract – R20 million
  - Watchmen services – R315 million
  - Water tankers (water and sanitation) – R242 million
  - R30 million allocated to HCT for operations
  - Fibre repairs and maintenance of the system (focus on cyber security) – R31 million
  - R39 million allocated from ISUPG for site clearance, relocation, water, sanitation and waste management.
  - Valuation – R6 million
  - PPPSG co-funding – R10 million
  - Substation (Transmission) – R20 million
  - Replacement of 132kV oil-filled cables with XLPE – R20 million
  - R65,7 million was transferred from the capital to the operating budget (public transport grant) for station management staff, cleaning, maintenance of PTOG routes and payment of Elardus Park and Mamelodi Amalgamated Taxi Association.

General expenditure decreased by R115,2 million, mainly on the following items:

- R57,5 million reprioritized from leased vehicles to contracted services

- R30 million reprioritized from management fees to water tankers (within water and sanitation department)

- R40 million identified as savings from management fees

- R8 million was allocated for protective clothing for recently appointed firefighters

- R1 million was allocated for training of councillors

Inventory consumed increased by R115,1 million mainly on bulk water purchases:

- Water: Rand Water – R64,4 million

- Petrol and diesel – R25 million

- Purchase of R&M material for streetlights – R35,5 million

The following table indicates the proposed adjustments per department:

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

Department	Original Budget 2024/25	Adjustment Budget 2024/25	Movement
Revenue by Department			
City Strategy and Operational Performance	-	-	-
Communication, Marketing and Events	-	-	-
Community and Social Development Services	35,411,632	35,551,322	139,690
Customer Relations Management	31,576	31,576	-
Economic Development and Spatial Planning	575,349,513	576,343,590	994,077
Emergency Services	9,654,492	9,654,492	-
Energy and Electricity	19,189,957,493	19,269,957,493	80,000,000
Environment and Agriculture Management	2,104,093,799	2,104,093,799	-
Group Audit and Risk	238,010	238,010	-
Group Financial Services	16,819,969,474	17,074,588,867	254,619,393
Group Human Capital Management	15,397,788	27,122,744	11,724,956
Group Legal and Secretarial Services	49,702	49,702	-
Group Property	133,712,668	105,809,968	(27,902,700)
Health	98,216,482	101,938,000	3,721,518
Human Settlements	111,831,405	149,682,563	37,851,158
Office of the Chief Whip	-	-	-
Office of the City Manager	84,480,000	86,488,007	2,008,007
Office of the Executive Mayor	-	-	-
Office of the Speaker	-	-	-
Regional Operations and Coordination	36,177,456	36,177,456	-
Roads and Transport	907,163,627	981,008,518	73,844,891
Shared Services	-	-	-
Tshwane Metro Police	310,602,247	235,608,878	(74,993,369)
Water and Sanitation	8,861,726,563	9,283,366,667	421,640,104
Total Revenue (excluding capital transfers)	**49,294,063,927**	**50,077,711,652**	**783,647,725**
			-
Expenditure by Department			-
City Strategy and Operational Performance	71,123,015	70,031,231	(1,091,784)
Communication, Marketing and Events	95,689,055	93,806,830	(1,882,225)
Community and Social Development Services	550,795,615	545,484,171	(5,311,444)
Customer Relations Management	308,919,692	281,587,639	(27,332,054)
Economic Development and Spatial Planning	873,809,336	811,479,811	(62,329,525)
Emergency Services	1,049,600,945	955,554,760	(94,046,185)
Energy and Electricity	18,545,535,003	17,857,948,777	(687,586,226)
Environment and Agriculture Management	2,077,580,230	2,182,963,080	105,382,850
Group Audit and Risk	155,151,010	167,479,281	12,328,271
Group Financial Services	4,519,843,992	4,728,121,350	208,277,358
Group Human Capital Management	610,261,321	574,687,302	(35,574,018)
Group Legal and Secretarial Services	235,893,421	235,044,313	(849,108)
Group Property	1,059,320,207	1,013,945,175	(45,375,032)
Health	592,018,701	600,015,804	7,997,103
Human Settlements	1,041,105,088	1,018,264,683	(22,840,405)
Office of the Chief Whip	195,722,726	195,887,313	164,587
Office of the City Manager	290,765,144	256,158,025	(34,607,119)
Office of the Executive Mayor	112,739,994	110,065,737	(2,674,257)
Office of the Speaker	208,054,682	205,133,216	(2,921,466)
Regional Operations and Coordination	3,452,762,060	3,539,804,184	87,042,124
Roads and Transport	2,053,895,728	1,909,143,659	(144,752,069)
Shared Services	1,364,170,226	1,302,749,039	(61,421,187)
Tshwane Metro Police	3,743,687,786	3,986,886,057	243,198,271
Water and Sanitation	5,930,104,837	7,206,462,227	1,276,357,390
Total Expenditure	**49,138,549,815**	**49,848,703,666**	**710,153,851**
Surplus/(Deficit)	**155,514,112**	**229,007,986**	**73,493,874**

The figures in this table include internal charges.

3.2 2024/25 capital budget adjustments

A capital budget to the amount of R2,3 billion was approved for the 2024/25 financial year. The 2024/25 adjusted capital budget resulted in a decrease of R34,9 million. Capex grants were reduced by R143,9 million mainly from PTIS (Transfer to Opex), DBSA and RCG (HCT).

Table 6: Summary of the 2024/25 adjusted capital budget per funding source

Funding Source Description	2024/2025 MTREF		
	Budget 2024/25	Adjusted Budget 2024/25	Adjustment
Council Funding	221,303,024	330,328,024	109,025,000
Public Transport Infrastructure Systems Grant	256,751,509	191,006,618	-65,744,891
Neighbourhood Development Partnership Grant	12,742,000	12,742,000	-
Urban Settlements Development Grant	1,070,270,000	1,076,070,000	5,800,000
Other Contributions	20,000,000	-	-20,000,000
Community Library Services	8,851,547	8,851,547	-
Public Contributions & Donations	50,000,000	50,000,000	-
Gautrans	-	11,961,294	11,961,294
Informal Settlements Upgrading Partnership Grant	609,151,400	613,664,308	4,512,908
Restructuring Capital Grant (HCT)	98,483,096	18,000,000	-80,483,096
TOTAL	**2,347,552,576**	**2,312,623,791**	**-34,928,785**

Table 7: Summary of the 2024/25 adjusted capital budget per department

Department	2025 MTREF		
	Budget 2024/25	Adjusted Budget 2024/25	Adjustment
Office of the City Manager	-	385,000	385,000
Office of the COO	7,742,000	57,742,000	50,000,000
Community and Social Development Services	18,851,547	18,851,547	-
Emergency Services	2,000,000	2,000,000	-
Tshwane Metro Police	3,000,000	6,000,000	3,000,000
Economic Development and Spatial Planning	10,000,000	5,000,000	-5,000,000
Tshwane Economic Development Agency	451,783	801,783	350,000
Energy and Electricity	618,000,000	618,000,000	-
Environment and Agricultural Management	7,000,000	7,000,000	-
Group Financial Services	40,000,000	70,500,000	30,500,000
Group Property Management	13,081,241	18,081,241	5,000,000
Group Human Capital Management	-	9,158,000	9,158,000
Health Services	17,500,000	1,250,000	-16,250,000
Human Settlements	248,503,169	253,016,078	4,512,908
Housing Company Tshwane	122,553,096	42,952,000	-79,601,096
Regional Operations and Coordination	-	11,000,000	11,000,000
Roads and Transport	533,176,219	479,392,622	-53,783,597
Shared Services	170,000,000	170,000,000	-
Water and Sanitation	535,693,521	541,493,521	5,800,000
TOTAL CAPITAL BUDGET	**2,347,552,576**	**2,312,623,791**	**-34,928,785**

The detailed 2024/25 adjusted capital budget per department is contained in Annexure B and is summarised below.

- Office of the COO: R50 million
  - An additional amount of R56 million was requested for payment of outstanding invoices for TASEZ project.
  - An amount R6 million of the PEP grant was moved to the ROC for procurement of machinery and equipment for the urban management programme.

- Economic Development and Spatial Planning: - R5 million
  - R5 million of the PEP grant was moved to the ROC for procurement of machinery and equipment for the urban management programme.

- Group Human Capital Management: R9,1 million
    - An amount of R9,1 million was allocated to Tshwane Leadership and Management Academy for workshop equipment.
- Group Property: R5 million
    - R5 million has been allocated for completion of Midtown building.
- Health Department: -R16,2 million
    - Amount of R17 million was identified as a saving from New Lusaka Clinic and allocated to Group Financial Services.
    - An amount of R750 000 million was allocated for medical equipment.
- Housing Company Tshwane: - R79,6 million
    - An amount of R882 000 was allocated for furniture and office equipment
    - A reduction of R80,4 million was implemented on RCG and R18 million allocated to Townlands projects.
- Human Settlements Department: R4,5 million
    - An additional amount of R4,5 million was allocated to Water Provision at Olievenhoutbosch X60.
- Office of the City Manager: R385 000
    - An amount of R385 000 was reprioritised from the operating budget for procuring IT equipment.
- Regional Operations and Coordination: R11 million
    - An amount of R11 million was allocated for the procurement of machinery and tools for the urban management programme.
- Roads and Transport Department: - R53,8 million
    - An amount of R65,7 million from Public Transport Infrastructure and Systems Grant projects was reprioritised to the operating budget.
    - A roll over amounting to R11,9 million was allocated for the reconstruction and upgrading of Garsfontein Road (K50) between Loristo and Anton van Wouw Streets
- Water and Sanitation: R5,8 million
    - An approved roll over of R5,8 million was allocated to Ekangala Wastewater Treatment Works and Replacement of deficient sewers

3.3 MUNICIPAL ENTITIES

3.3.1 Tshwane Economic Development Agency

The Tshwane Economic Development Agency's revenue increased from R76,5 million to R83,6 million as follows:

- Operational subsidy increased by R10 million.
- Operational revenue decreased by R3,2 million. The anticipated revenue will not be realised due to the confirmed number of Tshwane Energy Summit exhibitors.
- Interest increased by R350 000 due to interest on investments.
- Employee related costs decreased by R2,4 million due to unfilled vacant positions.
- Contracted services increased by R9 million.

3.3.2 Housing Company Tshwane

Housing Company Tshwane's revenue budget increased from R105,5 million to R132 million as follows:

- Rental from fixed assets decreased by R21 million due to housing units that are not fully tenanted. The entity anticipated that 1200 units will be tenanted but only 900 units for both phase 1 and 2 will be tenanted by year end.
- Operational subsidy increased by R30 million to supplement budget for the entity's operations.
- Operational revenue increased by R17,7 million, the entity is putting in place initiatives to optimise this revenue category.
- Employee related costs decreased by R9 million due to a delay in filling vacant posts. 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 R901 881 due to fewer board meetings as per the Board Calendar.
- Depreciation increased by R23 million due to 1,200 new units at Townlands.
- Debt impairment increased by R6,4 million due to non-payment on the group property stock that was transferred to the entity in July 2023 and Clarina.
- Contracted services increased by 25% from original budget of cater for security services, legal fees and repairs and maintenance on units under management.
- Other materials decreased by R1,8 million as the entity had purchased more materials in the end of the previous financial year.

- Operational expenditure increased by R2,6 million to cater for rates, water and electricity and insurance on group property stock.

4. Adjustments budget tables

4.1 Consolidated adjustment budget tables

Table 8: MBRR B1 – Consolidated adjustment budget summary

Description	Budget Year 2024/25				
R thousands	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Financial Performance					
Property rates	10 108 592	–	64 973	64 973	10 173 564
Service charges	28 289 265	–	64 365	64 365	28 353 630
Investment revenue	61 328	–	93 300	93 300	154 628
Transfers recognised - operational	5 240 675	39 999	62 745	102 744	5 343 418
Other own revenue	4 774 400	–	452 164	452 164	5 226 564
Total Revenue (excluding capital transfers and contributions)	**48 474 259**	**39 999**	**737 547**	**777 546**	**49 251 805**
Employee costs	13 392 749	(978)	(345 547)	(346 525)	13 046 224
Remuneration of councillors	161 438	–	–	–	161 438
Depreciation & asset impairment	6 329 071	11	610 454	610 466	6 939 537
Finance charges	1 830 919	–	(162 689)	(162 689)	1 668 229
Inventory consumed and bulk purchases	20 102 890	(4 000)	119 101	115 101	20 217 990
Transfers and subsidies	9 893	(12)	(145)	(157)	9 736
Other expenditure	6 491 785	3 617	484 240	487 857	6 979 642
Total Expenditure	**48 318 745**	**(1 362)**	**705 413**	**704 052**	**49 022 797**
Surplus/(Deficit)	155 514	41 361	32 133	73 494	229 008
Transfers and subsidies - capital (monetary allocations)	2 076 250	22 274	(166 228)	(143 954)	1 932 296
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**2 231 764**	**63 635**	**(134 095)**	**(70 460)**	**2 161 304**
Share of surplus/ (deficit) of associate	–	–	–	–	–
Surplus/ (Deficit) for the year	**2 231 764**	**63 635**	**(134 095)**	**(70 460)**	**2 161 304**
Capital expenditure & funds sources					
Capital expenditure	2 347 553	12 664	(47 593)	(34 929)	2 312 624
Transfers recognised - capital	2 076 250	(43 471)	(100 483)	(143 954)	1 932 296
Borrowing	–	–	–	–	–
Internally generated funds	271 303	–	109 025	109 025	380 328
Total sources of capital funds	**2 347 553**	**(43 471)**	**8 542**	**(34 929)**	**2 312 624**
Financial position					
Total current assets	9 445 900	4 000	405 291	409 291	9 855 191
Total non current assets	54 995 540	–	2 910 243	2 910 243	57 905 782
Total current liabilities	15 103 380	(6 199)	(2 292 572)	(2 298 771)	12 804 609
Total non current liabilities	13 973 137	–	6 152 096	6 152 096	20 125 233
Community wealth/Equity	**35 364 922**	**63 635**	**(597 426)**	**(533 791)**	**34 831 131**
Cash flows					
Net cash from (used) operating	2 962 358	(148 000)	(1 342 607)	(1 490 607)	1 471 751
Net cash from (used) investing	(2 548 416)	–	200 339	200 339	(2 348 077)
Net cash from (used) financing	(384 096)	–	(122)	(122)	(384 217)
Cash/cash equivalents at the year end	**939 150**	**(148 000)**	**(53 827)**	**(201 827)**	**737 323**
Cash backing/surplus reconciliation					
Cash and investments available	1 199 105	–	(372 750)	(372 750)	826 355
Application of cash and investments	5 116 829	–	(2 975 306)	(2 975 306)	2 141 523
Balance - surplus (shortfall)	**(3 917 725)**	**–**	**2 602 556**	**2 602 556**	**(1 315 168)**
Asset Management					
Depreciation	3 138 342	11	(834 224)	(834 213)	2 304 130
Renewal and Upgrading of Existing Assets	953 351	55 989	8 500	64 489	1 017 839
Repairs and Maintenance	1 137 574	1 643	115 795	117 438	1 255 012
Free services					
Cost of Free Basic Services provided	5 794 686	–	24 044	24 044	5 818 730
Revenue cost of free services provided	7 101 641	–	28 056	28 056	7 129 697
Households below minimum service level					
Water:	–	–	–	–	–
Sanitation/sewerage:	38	–	–	–	38
Energy:	109	–	–	–	109
Refuse:	251	–	–	–	251

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

Standard Description R thousands	Budget Year 2024/25 Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Revenue - Functional					
Governance and administration	**17 074 100**	**23 000**	**218 442**	**241 442**	**17 315 542**
Executive and council	98 332	6 000	–	6 000	104 332
Finance and administration	16 975 531	17 000	218 442	235 442	17 210 972
Internal audit	238	–	–	–	238
Community and public safety	**1 079 439**	**18 280**	**(154 925)**	**(136 645)**	**942 794**
Community and social services	54 826	(3 852)	–	(3 852)	50 974
Sport and recreation	35 403	(0)	–	(0)	35 403
Public safety	320 121	–	(74 993)	(74 993)	245 128
Housing	552 624	39 132	(83 653)	(44 521)	508 103
Health	116 465	(17 000)	3 722	(13 278)	103 186
Economic and environmental services	**1 623 010**	**(27 039)**	**672**	**(26 367)**	**1 596 643**
Planning and development	213 757	–	(2 428)	(2 428)	211 329
Road transport	1 400 406	(27 039)	3 100	(23 939)	1 376 468
Environmental protection	8 846	–	–	–	8 846
Trading services	**30 449 903**	**48 032**	**501 640**	**549 672**	**30 999 575**
Energy sources	19 396 419	34 232	80 000	114 232	19 510 651
Water management	6 689 890	13 500	487 744	501 244	7 191 134
Waste water management	2 349 148	300	(66 104)	(65 804)	2 283 344
Waste management	2 014 446	–	–	–	2 014 446
Other	**324 057**	**–**	**5 490**	5 490	**329 547**
Total Revenue - Functional	**50 550 509**	**62 273**	**571 319**	**633 592**	**51 184 100**
Expenditure - Functional					
Governance and administration	**9 412 191**	**0**	**(69 931)**	**(69 931)**	**9 342 260**
Executive and council	1 439 347	–	(167 833)	(167 833)	1 271 513
Finance and administration	7 852 093	0	81 993	81 993	7 934 085
Internal audit	120 752	–	15 910	15 910	136 661
Community and public safety	**7 255 491**	**(1 362)**	**60 074**	**58 713**	**7 314 204**
Community and social services	408 620	140	(8 568)	(8 428)	400 192
Sport and recreation	542 028	–	(89 776)	(89 776)	452 252
Public safety	4 314 918	–	243 960	243 960	4 558 878
Housing	932 774	(1 501)	(14 668)	(16 169)	916 605
Health	1 057 151	–	(70 874)	(70 874)	986 277
Economic and environmental services	**3 998 852**	**–**	**17 877**	**17 877**	**4 016 729**
Planning and development	1 154 266	–	(14 086)	(14 086)	1 140 180
Road transport	2 625 339	–	49 172	49 172	2 674 511
Environmental protection	219 247	–	(17 209)	(17 209)	202 038
Trading services	**27 392 115**	**–**	**718 976**	**718 976**	**28 111 092**
Energy sources	19 661 317	–	(712 157)	(712 157)	18 949 160
Water management	5 412 585	–	1 154 079	1 154 079	6 566 664
Waste water management	769 181	–	116 838	116 838	886 020
Waste management	1 549 033	–	160 215	160 215	1 709 248
Other	**260 639**	**–**	**(21 583)**	(21 583)	**239 056**
Total Expenditure - Functional	**48 319 289**	**(1 362)**	**705 413**	**704 052**	**49 023 341**
Surplus/ (Deficit) for the year	**2 231 219**	**63 635**	**(134 095)**	**(70 460)**	**2 160 759**

The table includes capital grants.

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

Vote Description	Budget Year 2024/25				
R thousands	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Revenue by Vote					
Vote 1 - Community & Social Development Services Department	54 263	140	–	140	54 403
Vote 2 - Economic Development & Spatial Planning Department	586 527	(5 000)	(1 938)	(6 938)	579 589
Vote 3 - Emergency Services Department	9 654	–	–	–	9 654
Vote 4 - Environment & Agriculture Management Department	2 036 611	–	–	–	2 036 611
Vote 5 - Group Financial Services Department	16 758 269	17 000	234 619	251 619	17 009 889
Vote 6 - Group Property	133 713	–	(27 903)	(27 903)	105 810
Vote 7 - Health Department	115 716	(17 000)	3 722	(13 278)	102 438
Vote 8 - Human Settlement Department	552 679	39 132	(83 653)	(44 521)	508 158
Vote 9 - Tshwane Metro Police Department	310 602	–	(74 993)	(74 993)	235 609
Vote 10 - Regional Operations & Coordination Department	46 036	6 000	(0)	6 000	52 036
Vote 11 - Roads & Transport Department	1 425 340	(19 039)	8 100	(10 939)	1 414 401
Vote 12 - Shared Services Department	–	–	–	–	–
Vote 13 - Energy and Electricity Department	19 382 506	39 232	80 000	119 232	19 501 738
Vote 14 - Water and Sanitation Department	9 030 510	5 800	421 640	427 440	9 457 950
Vote 15 - Other Departments	108 080	(3 992)	11 725	7 733	115 813
Total Revenue by Vote	**50 550 509**	**62 273**	**571 319**	**633 592**	**51 184 100**
Expenditure by Vote					
Vote 1 - Community & Social Development Services Department	528 880	140	(5 451)	(5 311)	523 568
Vote 2 - Economic Development & Spatial Planning Department	844 531	–	(65 262)	(65 262)	779 269
Vote 3 - Emergency Services Department	1 038 153	–	(94 046)	(94 046)	944 107
Vote 4 - Environment & Agriculture Management Department	1 930 574	–	105 383	105 383	2 035 957
Vote 5 - Group Financial Services Department	4 518 238	0	208 277	208 277	4 726 515
Vote 6 - Group Property	873 533	–	(45 375)	(45 375)	828 158
Vote 7 - Health Department	579 958	–	7 997	7 997	587 955
Vote 8 - Human Settlement Department	978 141	(1 501)	(24 509)	(26 010)	952 131
Vote 9 - Tshwane Metro Police Department	3 729 976	–	243 198	243 198	3 973 175
Vote 10 - Regional Operations & Coordination Department	3 362 680	–	87 042	87 042	3 449 723
Vote 11 - Roads & Transport Department	2 024 544	–	(144 752)	(144 752)	1 879 792
Vote 12 - Shared Services Department	1 359 323	–	(61 421)	(61 421)	1 297 902
Vote 13 - Energy and Electricity Department	18 509 803	–	(687 586)	(687 586)	17 822 217
Vote 14 - Water and Sanitation Department	5 764 927	–	1 276 357	1 276 357	7 041 285
Vote 15 - Other Departments	2 276 026	–	(94 439)	(94 439)	2 181 587
Total Expenditure by Vote	**48 319 289**	**(1 362)**	**705 413**	**704 052**	**49 023 341**
Surplus/ (Deficit) for the year	**2 231 219**	**63 635**	**(134 095)**	**(70 460)**	**2 160 759**

The figure includes capital grants.

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

Description R thousands	Budget Year 2024/25 Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Revenue By Source					
Exchange Revenue					
Service charges - Electricity	18 432 906	–	–	–	18 432 906
Service charges - Water	5 928 832	–	160 544	160 544	6 089 376
Service charges - Waste Water Management	1 921 556	–	(96 104)	(96 104)	1 825 452
Service charges - Waste Management	2 005 971	–	(75)	(75)	2 005 896
Sale of Goods and Rendering of Services	534 246	–	49	49	534 295
Agency services	–	–	–	–	–
Interest	–	–	–	–	–
Interest earned from Receivables	874 793	–	437 202	437 202	1 311 995
Interest earned from Current and Non Current Assets	61 328	–	93 300	93 300	154 628
Dividends	–	–	–	–	–
Rent on Land	–	–	–	–	–
Rental from Fixed Assets	206 891	–	(16 763)	(16 763)	190 128
Licence and permits	43 619	–	(3 200)	(3 200)	40 419
Operational Revenue	618 814	–	5 893	5 893	624 707
Non-Exchange Revenue					
Property rates	10 108 592	–	64 973	64 973	10 173 564
Surcharges and Taxes	–	–	–	–	–
Fines, penalties and forfeits	292 024	–	(71 017)	(71 017)	221 007
Licences or permits	–	–	–	–	–
Transfer and subsidies - Operational	5 240 675	39 999	62 745	102 744	5 343 418
Interest	568 992	–	100 000	100 000	668 992
Fuel Levy	1 635 021	–	–	–	1 635 021
Operational Revenue	–	–	–	–	–
Gains on disposal of Assets	–	–	–	–	–
Other Gains	–	–	–	–	–
Discontinued Operations	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**48 474 259**	**39 999**	**737 547**	**777 546**	**49 251 805**
Expenditure By Type					
Employee related costs	13 392 749	(978)	(345 547)	(346 525)	13 046 224
Remuneration of councillors	161 438	–	–	–	161 438
Bulk purchases - electricity	15 538 834	–	–	–	15 538 834
Inventory consumed	4 564 056	(4 000)	119 101	115 101	4 679 156
Debt impairment	3 190 729	–	1 444 679	1 444 679	4 635 408
Depreciation and amortisation	3 138 342	11	(834 224)	(834 213)	2 304 130
Interest	1 830 919	–	(162 689)	(162 689)	1 668 229
Contracted services	4 522 596	5 742	597 287	603 028	5 125 624
Transfers and subsidies	9 893	(12)	(145)	(157)	9 736
Irrecoverable debts written off	–	–	–	–	–
Operational costs	1 969 139	(2 125)	(113 047)	(115 171)	1 853 968
Losses on disposal of Assets	50	–	–	–	50
Other Losses	–	–	–	–	–
Total Expenditure	**48 318 745**	**(1 362)**	**705 413**	**704 052**	**49 022 797**
Surplus/(Deficit)	**155 514**	**41 361**	**32 133**	**73 494**	**229 008**
Transfers and subsidies - capital (monetary allocations)	2 076 250	22 274	(166 228)	(143 954)	1 932 296
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–
Surplus/(Deficit) before taxation	**2 231 764**	**63 635**	**(134 095)**	**(70 460)**	**2 161 304**
Income Tax	544	–	–	–	544
Surplus/(Deficit) after taxation	**2 231 219**	**63 635**	**(134 095)**	**(70 460)**	**2 160 759**
Share of Surplus/Deficit attributable to Joint Venture					
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**2 231 219**	**63 635**	**(134 095)**	**(70 460)**	**2 160 759**
Share of Surplus/Deficit attributable to Associate					
Intercompany/Parent subsidiary transactions	–	–	–	–	–
Surplus/ (Deficit) for the year	**2 231 219**	**63 635**	**(134 095)**	**(70 460)**	**2 160 759**

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

Description	Budget Year 2024/25				
R thousands	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Capital expenditure - Vote					
Multi-year expenditure to be adjusted					
Vote 1 - Community & Social Development Services Department	18 852	–	–	–	18 852
Vote 2 - Economic Development & Spatial Planning Department	5 000	–	–	–	5 000
Vote 3 - Emergency Services Department	2 000	–	–	–	2 000
Vote 4 - Environment & Agriculture Management Department	7 000	–	–	–	7 000
Vote 5 - Group Financial Services Department	40 000	(3 000)	33 000	30 000	70 000
Vote 6 - Group Property	–	–	–	–	–
Vote 7 - Health Department	17 500	(16 250)	–	(16 250)	1 250
Vote 8 - Human Settlement Department	369 286	4 513	(80 483)	(75 970)	293 316
Vote 9 - Tshwane Metro Police Department	3 000	–	3 000	3 000	6 000
Vote 10 - Regional Operations & Coordination Department	–	–	–	–	–
Vote 11 - Roads & Transport Department	533 176	(53 784)	–	(53 784)	479 393
Vote 12 - Shared Services Department	170 000	–	–	–	170 000
Vote 13 - Energy and Electricity Department	618 000	–	–	–	618 000
Vote 14 - Water and Sanitation Department	526 694	5 800	–	5 800	532 494
Vote 15 - Other Departments	7 742	64 385	(6 000)	58 385	66 127
Capital multi-year expenditure sub-total	**2 318 250**	**1 664**	**(50 483)**	**(48 819)**	**2 269 431**
Single-year expenditure to be adjusted					
Vote 1 - Community & Social Development Services Department	–	–	–	–	–
Vote 2 - Economic Development & Spatial Planning Department	5 452	(5 000)	350	(4 650)	802
Vote 3 - Emergency Services Department	–	–	–	–	–
Vote 4 - Environment & Agriculture Management Department	–	–	–	–	–
Vote 5 - Group Financial Services Department	–	–	500	500	500
Vote 6 - Group Property	13 081	5 000	–	5 000	18 081
Vote 7 - Health Department	–	–	–	–	–
Vote 8 - Human Settlement Department	1 770	–	882	882	2 652
Vote 9 - Tshwane Metro Police Department	–	–	–	–	–
Vote 10 - Regional Operations & Coordination Department	–	11 000	–	11 000	11 000
Vote 11 - Roads & Transport Department	–	–	–	–	–
Vote 12 - Shared Services Department	–	–	–	–	–
Vote 13 - Energy and Electricity Department	–	–	–	–	–
Vote 14 - Water and Sanitation Department	9 000	–	–	–	9 000
Vote 15 - Other Departments	–	–	1 158	1 158	1 158
Capital single-year expenditure sub-total	**29 303**	**11 000**	**2 890**	**13 890**	**43 193**
Total Capital Expenditure - Vote	**2 347 553**	**12 664**	**(47 593)**	**(34 929)**	**2 312 624**
Capital Expenditure - Functional					
Governance and administration	**228 533**	**(8 000)**	**49 143**	**41 143**	**269 676**
Executive and council	–	–	–	–	–
Finance and administration	228 533	(8 000)	49 143	41 143	269 676
Internal audit	–	–	–	–	–
Community and public safety	**313 813**	**(39 549)**	**(77 483)**	**(117 032)**	**196 781**
Community and social services	8 852	–	–	–	8 852
Sport and recreation	10 000	–	–	–	10 000
Public safety	5 000	–	3 000	3 000	8 000
Housing	262 461	(22 549)	(80 483)	(103 032)	159 429
Health	27 500	(17 000)	–	(17 000)	10 500
Economic and environmental services	**532 397**	**(42 484)**	**56 000**	**13 516**	**545 913**
Planning and development	–	–	56 000	56 000	56 000
Road transport	532 397	(42 484)	–	(42 484)	489 913
Environmental protection	–	–	–	–	–
Trading services	**1 267 810**	**27 444**	**–**	**27 444**	**1 295 254**
Energy sources	608 000	–	–	–	608 000
Water management	281 116	13 750	–	13 750	294 866
Waste water management	371 694	13 694	–	13 694	385 388
Waste management	7 000	–	–	–	7 000
Other	**5 000**	**–**	**–**	**–**	**5 000**
Total Capital Expenditure - Functional	**2 347 553**	**(62 589)**	**27 660**	**(34 929)**	**2 312 624**
Funded by:					
National Government	1 948 915	(55 432)	–	(55 432)	1 893 483
Provincial Government	8 852	11 961	–	11 961	20 813
District Municipality	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	118 483	–	(100 483)	(100 483)	18 000
Transfers recognised - capital	**2 076 250**	**(43 471)**	**(100 483)**	**(143 954)**	**1 932 296**
Borrowing	**–**	**–**	**–**	**–**	**–**
Internally generated funds	271 303	–	109 025	109 025	380 328
Total Capital Funding	**2 347 553**	**(43 471)**	**8 542**	**(34 929)**	**2 312 624**

Table 13: MBRR B6 – Consolidated adjustments budget financial position

Description R thousands	Budget Year 2024/25 Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
ASSETS					
Current assets					
Cash and cash equivalents	604 663		132 660	132 660	737 323
Trade and other receivables from exchange transactions	6 396 992	–	(840 769)	(840 769)	5 556 223
Receivables from non-exchange transactions	1 164 425	–	1 149 562	1 149 562	2 313 987
Current portion of non-current receivables	92 682		168 212	168 212	260 894
Inventory	1 187 138	4 000	(204 375)	(200 375)	986 764
VAT				–	–
Other current assets				–	–
Total current assets	**9 445 900**	**4 000**	**405 291**	**409 291**	**9 855 191**
Non current assets					
Investments	594 442		(505 410)	(505 410)	89 032
Investment property	616 851		1 589 340	1 589 340	2 206 191
Property, plant and equipment	49 150 553	–	784 186	784 186	49 934 740
Biological assets	–			–	–
Living and non-living resources	302			–	302
Heritage assets	3 371 582			–	3 371 582
Intangible assets	1 163 444		(16 784)	(16 784)	1 146 659
Trade and other receivables from exchange transactions	98 366		178 079	178 079	276 446
Non-current receivables from non-exchange transactions			–	–	–
Other non-current assets			880 832	880 832	880 832
Total non current assets	**54 995 540**	**–**	**2 910 243**	**2 910 243**	**57 905 782**
TOTAL ASSETS	**64 441 440**	**4 000**	**3 315 534**	**3 319 534**	**67 760 973**
LIABILITIES					
Current liabilities					
Bank overdraft				–	–
Financial liabilities	443 355	–	3 929	3 929	447 284
Consumer deposits	795 003	(6 199)		(6 199)	788 804
Trade and other payables from exchange transactions	11 338 361	–	(2 156 162)	(2 156 162)	9 182 199
Trade and other payables from non-exchange transactions	20 756	–	–	–	20 756
Provisions	1 992 948		(140 339)	(140 339)	1 852 609
VAT	512 957			–	512 957
Other current liabilities				–	–
Total current liabilities	**15 103 380**	**(6 199)**	**(2 292 572)**	**(2 298 771)**	**12 804 609**
Non current liabilities					
Borrowing	10 286 975	–	(1 886 008)	(1 886 008)	8 400 967
Provisions	3 686 162	–	83 025	83 025	3 769 187
Long term portion of trade payables	–	–	5 561 123	5 561 123	5 561 123
Other non-current liabilities	–	–	2 393 955	2 393 955	2 393 955
Total non current liabilities	**13 973 137**	**–**	**6 152 096**	**6 152 096**	**20 125 233**
TOTAL LIABILITIES	**29 076 517**	**(6 199)**	**3 859 524**	**3 853 325**	**32 929 842**
NET ASSETS	**35 364 922**	**10 199**	**(543 990)**	**(533 791)**	**34 831 131**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	35 077 343	63 635	(309 846)	(246 211)	34 831 131
Funds and Reserves	287 580	–	(287 580)	(287 580)	–
Other				–	–
TOTAL COMMUNITY WEALTH/EQUITY	**35 364 922**	**63 635**	**(597 426)**	**(533 791)**	**34 831 131**

Table 14: MBRR B7 – Consolidated adjustments budget cash flows

Description R thousands	Budget Year 2024/25				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property rates	9 330 230		(621 659)	(621 659)	8 708 571
Service charges	27 443 604		1 651 516	1 651 516	29 095 120
Other revenue	3 272 210		(70 835)	(70 835)	3 201 375
Transfers and Subsidies - Operational	5 240 675	(148 000)	102 744	(45 256)	5 195 418
Transfers and Subsidies - Capital	2 076 250		(143 954)	(143 954)	1 932 296
Interest	61 328		93 300	93 300	154 628
Dividends				–	–
Payments					
Suppliers and employees	(42 621 128)		(2 516 565)	(2 516 565)	(45 137 693)
Finance charges	(1 830 919)		162 689	162 689	(1 668 229)
Transfers and Subsidies	(9 893)		157	157	(9 736)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**2 962 358**	**(148 000)**	**(1 342 607)**	**(1 490 607)**	**1 471 751**
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds on disposal of PPE				–	–
Decrease (increase) in non-current receivables	(7 590)		(27 863)	(27 863)	(35 453)
Decrease (increase) in non-current investments	(193 273)		193 273	193 273	–
Payments					–
Capital assets	(2 347 553)		34 929	34 929	(2 312 624)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(2 548 416)**	**–**	**200 339**	**200 339**	**(2 348 077)**
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Short term loans				–	–
Borrowing long term/refinancing				–	–
Increase (decrease) in consumer deposits	15 588		(122)	(122)	15 467
Payments					
Repayment of borrowing	(399 684)			–	(399 684)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(384 096)**	**–**	**(122)**	**(122)**	**(384 217)**
NET INCREASE/ (DECREASE) IN CASH HELD	**29 846**	**(148 000)**	**(1 142 390)**	**(1 290 390)**	**(1 260 543)**
Cash/cash equivalents at the year begin:	909 303		1 088 563	1 088 563	1 997 867
Cash/cash equivalents at the year end:	**939 150**	**(148 000)**	**(53 827)**	**(201 827)**	**737 323**

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

Description R thousands	Budget Year 2024/25				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Cash and investments available					
Cash/cash equivalents at the year end	939 150	(148 000)	(53 827)	(201 827)	737 323
Other current investments > 90 days	(334 487)	148 000	186 487	334 487	–
Non current assets - Investments	594 442	–	(505 410)	(505 410)	89 032
Cash and investments available:	**1 199 105**	**–**	**(372 750)**	**(372 750)**	**826 355**
Applications of cash and investments					
Unspent conditional transfers	20 756	–	–	–	20 756
Unspent borrowing				–	–
Statutory requirements	512 957			–	512 957
Other working capital requirements	4 147 271		(2 844 444)	(2 844 444)	1 302 827
Other provisions	173 847			–	173 847
Long term investments committed	130 862		–	–	130 862
Reserves to be backed by cash/investments	131 137		(130 862)	(130 862)	275
Total Application of cash and investments:	**5 116 829**	**–**	**(2 975 306)**	**(2 975 306)**	**2 141 523**
Surplus(shortfall)	**(3 917 725)**	**–**	**2 602 556**	**2 602 556**	**(1 315 168)**

Table 16: MBRR B9 – Consolidated asset management

Description	Budget Year 2024/25				
R thousands	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
CAPITAL EXPENDITURE					
Total New Assets *to be adjusted*	**1 394 202**	**(117 059)**	**17 642**	**(99 417)**	**1 294 784**
Roads Infrastructure	343 939	(44 923)	56 000	11 077	355 016
Storm water Infrastructure	65 625	(35 124)	–	(35 124)	30 501
Electrical Infrastructure	316 000	12 000	–	12 000	328 000
Water Supply Infrastructure	250 682	13 550	30 600	44 150	294 832
Sanitation Infrastructure	137 719	(3 662)	–	(3 662)	134 056
Solid Waste Infrastructure	7 000	–	–	–	7 000
Rail Infrastructure	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–
Information and Communication Infrastructure	5 500	–	–	–	5 500
Infrastructure	1 126 464	(58 159)	86 600	28 441	1 154 905
Community Facilities	46 352	(27 000)	–	(27 000)	19 352
Sport and Recreation Facilities	–	–	–	–	–
Community Assets	46 352	(27 000)	–	(27 000)	19 352
Heritage Assets	–	–	–	–	–
Revenue Generating	13 081	–	5 000	5 000	18 081
Non-revenue Generating	–	–	–	–	–
Investment properties	13 081	–	5 000	5 000	18 081
Operational Buildings	–	–	–	–	–
Housing	120 783	–	(80 483)	(80 483)	40 300
Other Assets	120 783	–	(80 483)	(80 483)	40 300
Biological or Cultivated Assets	–	–	–	–	–
Servitudes	–	–	–	–	–
Licences and Rights	–	–	–	–	–
Intangible Assets	–	–	–	–	–
Computer Equipment	28 000	(26 900)	–	(26 900)	1 100
Furniture and Office Equipment	7 222	(5 000)	3 525	(1 475)	5 747
Machinery and Equipment	12 300	–	3 000	3 000	15 300
Transport Assets	40 000	–	–	–	40 000
Land	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–
Mature	–	–	–	–	–
Immature	–	–	–	–	–
Living Resources	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	**355 335**	**96 024**	**500**	**96 524**	**451 859**
Roads Infrastructure	30 000	85 124	–	85 124	115 124
Storm water Infrastructure	–	–	–	–	–
Electrical Infrastructure	147 000	(11 000)	–	(11 000)	136 000
Water Supply Infrastructure	100 123	(2 400)	–	(2 400)	97 723
Sanitation Infrastructure	26 712	27 300	–	27 300	54 012
Solid Waste Infrastructure	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–
Infrastructure	303 835	99 024	–	99 024	402 859
Community Facilities	1 000	–	–	–	1 000
Sport and Recreation Facilities	–	–	–	–	–
Community Assets	1 000	–	–	–	1 000
Heritage Assets	–	–	–	–	–
Revenue Generating	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–
Investment properties	–	–	–	–	–
Operational Buildings	16 500	(3 000)	–	(3 000)	13 500
Housing	–	–	–	–	–
Other Assets	16 500	(3 000)	–	(3 000)	13 500
Biological or Cultivated Assets	–	–	–	–	–
Servitudes	–	–	–	–	–
Licences and Rights	14 000	–	–	–	14 000
Intangible Assets	14 000	–	–	–	14 000
Computer Equipment	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–
Machinery and Equipment	20 000	–	500	500	20 500
Transport Assets	–	–	–	–	–
Land	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–
Mature	–	–	–	–	–
Immature	–	–	–	–	–
Living Resources	–	–	–	–	–
Total Upgrading of Existing Assets *to be adjusted*	**598 016**	**(40 035)**	**8 000**	**(32 035)**	**565 981**
Roads Infrastructure	38 000	(6 500)	–	(6 500)	31 500
Storm water Infrastructure	13 300	4 000	–	4 000	17 300
Electrical Infrastructure	137 500	(1 000)	–	(1 000)	136 500
Water Supply Infrastructure	–	–	–	–	–
Sanitation Infrastructure	253 481	(30 000)	–	(30 000)	223 481
Solid Waste Infrastructure	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–
Information and Communication Infrastructure	56 000	–	8 000	8 000	64 000
Infrastructure	498 281	(33 500)	8 000	(25 500)	472 781
Community Facilities	5 000	–	–	–	5 000
Sport and Recreation Facilities	10 000	–	–	–	10 000
Community Assets	15 000	–	–	–	15 000
Heritage Assets	–	–	–	–	–
Revenue Generating	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–
Investment properties	–	–	–	–	–
Operational Buildings	–	–	–	–	–
Housing	535	(535)	–	(535)	–
Other Assets	535	(535)	–	(535)	–
Biological or Cultivated Assets	–	–	–	–	–
Servitudes	–	–	–	–	–
Licences and Rights	70 000	–	–	–	70 000
Intangible Assets	70 000	–	–	–	70 000
Computer Equipment	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–
Transport Assets	–	–	–	–	–
Land	14 200	(6 000)	–	(6 000)	8 200
Zoo's, Marine and Non-biological Animals	–	–	–	–	–
Mature	–	–	–	–	–
Immature	–	–	–	–	–
Living Resources	–	–	–	–	–

MBRR B9 – Consolidated asset management (continued)

Description	Budget Year 2024/25				
R thousands	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Total Capital Expenditure *to be adjusted*	2 347 553	(61 071)	26 142	(34 929)	2 312 624
Roads Infrastructure	411 939	33 701	56 000	89 701	501 640
Storm water Infrastructure	78 925	(31 124)	–	(31 124)	47 801
Electrical Infrastructure	600 500	–	–	–	600 500
Water Supply Infrastructure	350 805	11 150	30 600	41 750	392 555
Sanitation Infrastructure	417 911	(6 362)	–	(6 362)	411 549
Solid Waste Infrastructure	7 000	–	–	–	7 000
Rail Infrastructure	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–
Information and Communication Infrastructure	61 500	–	8 000	8 000	69 500
Infrastructure	1 928 580	7 365	94 600	101 965	2 030 544
Community Facilities	52 352	(27 000)	–	(27 000)	25 352
Sport and Recreation Facilities	10 000	–	–	–	10 000
Community Assets	62 352	(27 000)	–	(27 000)	35 352
Heritage Assets	–	–	–	–	–
Revenue Generating	13 081	–	5 000	5 000	18 081
Non-revenue Generating	–	–	–	–	–
Investment properties	13 081	–	5 000	5 000	18 081
Operational Buildings	16 500	(3 000)	–	(3 000)	13 500
Housing	121 318	(535)	(80 483)	(81 018)	40 300
Other Assets	137 818	(3 535)	(80 483)	(84 018)	53 800
Biological or Cultivated Assets	–	–	–	–	–
Servitudes	–	–	–	–	–
Licences and Rights	84 000	–	–	–	84 000
Intangible Assets	84 000	–	–	–	84 000
Computer Equipment	28 000	(26 900)	–	(26 900)	1 100
Furniture and Office Equipment	7 222	(5 000)	3 525	(1 475)	5 747
Machinery and Equipment	32 300	–	3 500	3 500	35 800
Transport Assets	40 000	–	–	–	40 000
Land	14 200	(6 000)	–	(6 000)	8 200
Zoo's, Marine and Non-biological Animals	–	–	–	–	–
Mature	–	–	–	–	–
Immature	–	–	–	–	–
Living Resources	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	**2 347 553**	**(61 071)**	**26 142**	**(34 929)**	**2 312 624**
ASSET REGISTER SUMMARY - PPE (WDV)	54 302 732	–	2 356 742	2 356 742	56 659 473
Roads Infrastructure	9 198 264	–	146 756	146 756	9 345 020
Storm water Infrastructure	4 923 182	–	78 548	78 548	5 001 730
Electrical Infrastructure	16 725 786	–	266 856	266 856	16 992 643
Water Supply Infrastructure	4 585 308	–	73 158	73 158	4 658 465
Sanitation Infrastructure	2 749 215	–	43 863	43 863	2 793 078
Solid Waste Infrastructure	32 543	–	519	519	33 063
Rail Infrastructure	75 053	–	1 197	1 197	76 250
Coastal Infrastructure	–	–	–	–	–
Information and Communication Infrastructure	207 734	–	3 314	3 314	211 048
Infrastructure	38 497 086	–	614 212	614 212	39 111 298
Community Assets	2 943 153	–	46 957	46 957	2 990 111
Heritage Assets	3 371 582	–	–	–	3 371 582
	–	–	–		
	–	–	–		
Investment properties	616 851	–	1 589 340	1 589 340	2 206 191
	–	–	–		
	–	–	–		
Other Assets	5 014 570	–	80 006	80 006	5 094 576
Biological or Cultivated Assets	–	–	–	–	–
	–	–	–		
	–	–	–		
Intangible Assets	1 163 444	–	(16 784)	(16 784)	1 146 659
Computer Equipment	40 295	–	643	643	40 938
Furniture and Office Equipment	30 987	–	494	494	31 481
Machinery and Equipment	133 781	–	2 134	2 134	135 916
Transport Assets	523 824	–	8 357	8 357	532 181
Land	1 966 857	–	31 381	31 381	1 998 237
Zoo's, Marine and Non-biological Animals	–	–	–	–	–
Living Resources	302	–	–	–	302
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**54 302 732**	**–**	**2 356 742**	**2 356 742**	**56 659 473**
EXPENDITURE OTHER ITEMS					
Depreciation & asset impairment	3 138 342	11	(834 224)	(834 213)	2 304 130
Repairs and Maintenance by asset class	**1 137 574**	**1 643**	**115 795**	**117 438**	**1 255 012**
Roads Infrastructure	66 544	–	(12 000)	(12 000)	54 544
Storm water Infrastructure	11 241	–	3 000	3 000	14 241
Electrical Infrastructure	323 687	–	26 500	26 500	350 187
Water Supply Infrastructure	171 567	–	(400)	(400)	171 167
Sanitation Infrastructure	117 304	–	3 547	3 547	120 851
Solid Waste Infrastructure	6 700	–	–	–	6 700
Rail Infrastructure	1 648	–	–	–	1 648
Coastal Infrastructure	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–
Infrastructure	698 692	–	20 647	20 647	719 339
Community Facilities	75 108	1 643	6 481	8 124	83 232
Sport and Recreation Facilities	16 982	–	200	200	17 182
Community Assets	92 090	1 643	6 681	8 324	100 414
Heritage Assets	–	–	–	–	–
Revenue Generating	19 109	–	–	–	19 109
Non-revenue Generating	–	–	–	–	–
Investment properties	19 109	–	–	–	19 109
Operational Buildings	41 099	–	2 181	2 181	43 280
Housing	19 155	–	(1 725)	(1 725)	17 430
Other Assets	60 254	–	455	455	60 710
Biological or Cultivated Assets	–	–	–	–	–
Servitudes	–	–	–	–	–
Licences and Rights	41 666	–	21 000	21 000	62 666
Intangible Assets	41 666	–	21 000	21 000	62 666
Computer Equipment	33 944	–	10 000	10 000	43 944
Furniture and Office Equipment	302	–	–	–	302
Machinery and Equipment	58 477	–	(6 550)	(6 550)	51 928
Transport Assets	133 039	–	63 561	63 561	196 601
Land	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–
Mature	–	–	–	–	–
Immature	–	–	–	–	–
Living Resources	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**4 275 916**	**1 654**	**(718 429)**	**(716 775)**	**3 559 142**
Renewal and upgrading of Existing Assets as % of total capex	*40,6%*				*44,0%*
Renewal and upgrading of Existing Assets as % of deprecn"	*30,4%*				*44,2%*
R&M as a % of PPE	*2,1%*				*2,2%*
Renewal and upgrading and R&M as a % of PPE	*3,9%*				*4,0%*

Table 17: MBRR B10 – Consolidated basic service delivery measurement

Description	Budget Year 2024/25			
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget
Household service targets				
Water:				
Piped water inside dwelling	942 502	-	-	942 502
Piped water inside yard (but not in dwelling)	267 650	-	-	267 650
Using public tap (at least min.service level)	48 232	-	-	48 232
Other water supply (at least min.service level)	63 868	-	-	63 868
Minimum Service Level and Above sub-total	**1 322 252**	**-**	**-**	**1 322 252**
Using public tap (< min.service level)	-	-	-	-
Other water supply (< min.service level)	-	-	-	-
No water supply	-	-	-	-
Below Minimum Servic Level sub-total	-	-	-	-
Total number of households	**1 322 252**	**-**	**-**	**1 322 252**
Sanitation/sewerage:				
Flush toilet (connected to sewerage)	1 077 627	-	-	1 077 627
Flush toilet (with septic tank)	-	-	-	-
Chemical toilet	13 548	-	-	13 548
Pit toilet (ventilated)	188 356	-	-	188 356
Other toilet provisions (> min.service level)	4 405	-	-	4 405
Using public tap (< min.service level)	1 283 936	-	-	1 283 936
Bucket toilet	29 137	-	-	29 137
Other toilet provisions (< min.service level)	9 179	-	-	9 179
No toilet provisions	-	-	-	-
Total number of households	38 316	-	-	38 316
Sanitation/sewerage:	**1 322 252**	**-**	**-**	**1 322 252**
Energy:				
Electricity (at least min. service level)	1 213 516	-	-	1 213 516
Electricity - prepaid (> min.service level)				
Using public tap (< min.service level)	**1 213 516**	**-**	**-**	**1 213 516**
Electricity (< min.service level)	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-
Other energy sources	108 736	-	-	108 736
Total number of households	108 736	-	-	108 736
Sanitation/sewerage:	1 322 252	-	-	1 322 252
Refuse:				
Removed at least once a week (min.service)	1 071 036	-	-	1 071 036
Using public tap (< min.service level)	1 071 036	-	-	1 071 036
Removed less frequently than once a week	16 218	-	-	16 218
Using communal refuse dump	20 180	-	-	20 180
Using own refuse dump	103 084	-	-	103 084
Other rubbish disposal	3 809	-	-	3 809
No rubbish disposal	107 925	-	-	107 925
Total number of households	251 216	-	-	251 216
Sanitation/sewerage:	**1 322 252**	**-**	**-**	**1 322 252**
Households receiving Free Basic Service				
Water (6 kilolitres per household per month)	465 944	-	-	465 944
Sanitation (free minimum level service)	465 944	-	-	465 944
Electricity/other energy (50kwh per household per month)	465 944	-	-	465 944
Refuse (removed at least once a week)	465 944	-	-	465 944
Informal Settlements	373 957	-		
Cost of Free Basic Services provided (R'000)				
Water (6 kilolitres per indigent household per month)	1 262 356	33 433	33 433	1 295 789
Sanitation (free sanitation service to indigent households)	488 145	(9 389)	(9 389)	478 756
Electricity/other energy (50kwh per indigent household per month)	1 511 504	–	–	1 511 504
Refuse (removed once a week for indigent households)	2 078 003	–	–	2 078 003
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	454 678	–	–	454 678
Total cost of FBS provided	5 794 686	24 044	24 044	5 818 730
Highest level of free service provided				
Property rates (R'000 value threshold)	150000	0	–	150 000
Water (kilolitres per household per month)	12	-	–	12
Sanitation (kilolitres per household per month)	9	-	–	9
Sanitation (Rand per household per month)	97	-	–	97
Electricity (kw per household per month)	100	-	–	100
Refuse (average litres per week)	240	-	–	240
Revenue cost of free services provided (R'000)				
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	130 691	–	–	130 691
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	976 703	–	–	976 703
Water (in excess of 6 kilolitres per indigent household per month)	1 453 225	38 488	38 488	1 491 712
Sanitation (in excess of free sanitation service to indigent households)	542 383	(10 432)	(10 432)	531 952
Electricity/other energy (in excess of 50 kwh per indigent household per month)	1 660 495	–	–	1 660 495
Refuse (in excess of one removal a week for indigent households)	2 338 144	–	–	2 338 144
Municipal Housing - rental rebates	0	0	–	–
Housing - top structure subsidies	0	0	–	–
Other	0	0	–	–
Total revenue cost of subsidised services provided	**7 101 641**	**28 056**	**28 056**	**7 129 697**

4.2 Supporting adjustment budget tables

Table 18: MBRR SB1 – Consolidated supporting detail to budgeted financial performance

Description R thousands	Budget Year 2024/25 Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
REVENUE ITEMS					
Non-exchange revenue by source					
Property rates					
Total Property Rates	11 085 294	–	64 973	64 973	11 150 267
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	976 703	–	–	–	976 703
Net Property Rates	**10 108 592**	**–**	**64 973**	**64 973**	**10 173 564**
Exchange revenue service charges					
Service charges - Electricity					
Total Service charges - Electricity	21 604 904	–	–	–	21 604 904
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)	1 660 495	–	–	–	1 660 495
Less Cost of Free Basis Services (50 kwh per indigent household per month)	1 511 504	–	–	–	1 511 504
Net Service charges - Electricity	**18 432 906**	**–**	**–**	**–**	**18 432 906**
Service charges - Water					
Total Service charges - water	8 644 412	–	232 465	232 465	8 876 877
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)	1 453 225	–	38 488	38 488	1 491 712
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)	1 262 356	–	33 433	33 433	1 295 789
Net Service charges - Water	**5 928 832**	**–**	**160 544**	**160 544**	**6 089 376**
Service charges - Waste Water Management					
Total Service charges - Waste Water Management	2 952 085	–	(115 925)	(115 925)	2 836 160
Less Revenue Foregone (in excess of free sanitation service to indigent households)	542 383	–	(10 432)	(10 432)	531 952
Less Cost of Free Basis Services (free sanitation service to indigent households)	488 145	–	(9 389)	(9 389)	478 756
Net Service charges - Waste Water Management	**1 921 556**	**–**	**(96 104)**	**(96 104)**	**1 825 452**
Service charges - Waste Management					
Total refuse removal revenue	6 422 118	–	(75)	(75)	6 422 043
Total landfill revenue	–	–	–	–	–
Less Revenue Foregone (in excess of one removal a week to indigent households)	2 338 144	–	–	–	2 338 144
Less Cost of Free Basis Services (removed once a week to indigent households)	2 078 003	–	–	–	2 078 003
Service charges - Waste Management	**2 005 971**	**–**	**(75)**	**(75)**	**2 005 896**
EXPENDITURE ITEMS					
Employee related costs					
Basic Salaries and Wages	8 166 147	(827)	(219 836)	(220 662)	7 945 485
Pension and UIF Contributions	1 628 404	4	(3 289)	(3 285)	1 625 120
Medical Aid Contributions	796 108	–	(917)	(917)	795 192
Overtime	937 926	–	63 240	63 240	1 001 166
Performance Bonus	663 329	(111)	(2 905)	(3 016)	660 312
Motor Vehicle Allowance	300 360	–	(1 204)	(1 204)	299 156
Cellphone Allowance	18 820	–	144	144	18 964
Housing Allowances	76 433	–	70	70	76 502
Other benefits and allowances	208 579	(0)	3 798	3 797	212 376
Payments in lieu of leave	378 927	(43)	(54 649)	(54 693)	324 234
Long service awards	1 547	–	–	–	1 547
Post-retirement benefit obligations	215 896	–	(130 000)	(130 000)	85 896
Entertainment	–	–	–	–	–
Scarcity	274	–	–	–	274
Acting and post related allowance	–	–	–	–	–
In kind benefits	–	–	–	–	–
sub-total	**13 392 749**	**(978)**	**(345 547)**	**(346 525)**	**13 046 224**
Less: Employees costs capitalised to PPE	–	–	–	–	–
Total Employee related costs	**13 392 749**	**(978)**	**(345 547)**	**(346 525)**	**13 046 224**

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

Description R thousands	Budget Year 2024/25				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Depreciation and amortisation					
Depreciation of Property, Plant & Equipment	3 138 342	11	(834 224)	(834 213)	2 304 130
Lease amortisation	–	–	–	–	–
Capital asset impairment	–	–	–	–	–
Total Depreciation and amortisation	**3 138 342**	**11**	**(834 224)**	**(834 213)**	**2 304 130**
Bulk purchases					
Electricity Bulk Purchases	15 538 834	–	–	–	15 538 834
Water Bulk Purchases				–	–
Total bulk purchases	**15 538 834**	**–**	**–**	**–**	**15 538 834**
Transfers and grants					
Cash transfers and grants	9 893	(12)	(145)	(157)	9 736
Non-cash transfers and grants	–	–	–	–	–
Total transfers and grants	**9 893**	**(12)**	**(145)**	**(157)**	**9 736**
Contracted services					
Outsourced Services	3 362 991	5 592	790 998	796 590	4 159 581
Consultants and Professional Services	930 910	(2 000)	(181 004)	(183 004)	747 906
Contractors	228 695	2 150	(12 708)	(10 558)	218 137
Total contracted services	**4 522 596**	**5 742**	**597 287**	**603 028**	**5 125 624**
Operational Costs					
Other Operational Costs	1 969 139	(2 125)	(113 047)	(115 171)	1 853 968
Total Other Operational Costs	**1 969 139**	**(2 125)**	**(113 047)**	**(115 171)**	**1 853 968**
Inventory Consumed					
Inventory Consumed - Water	3 928 963	–	64 400	64 400	3 993 363
Inventory Consumed - Other	635 093	(4 000)	54 701	50 701	685 793
Total Inventory Consumed & Other Material	**4 564 056**	**(4 000)**	**119 101**	**115 101**	**4 679 156**

Table 19: MBRR SB2 – Consolidated supporting detail to financial position budget

Description	Budget Year 2024/25				
R thousands	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
ASSETS					
Trade and other receivables from exchange transactions					
Electricity	18 432 906		(14 490 914)	(14 490 914)	3 941 991
Water	5 928 832		2 378 096	2 378 096	8 306 928
Waste	1 921 556		6 303	6 303	1 927 859
Waste Water	2 005 971		721 586	721 586	2 727 558
Other trade receivables from exchange transactions	2 797 355		3 637 644	3 637 644	6 434 999
Gross: Trade and other receivables from exchange transactions	**31 086 619**	**-**	**(7 747 285)**	**(7 747 285)**	**23 339 335**
Less: Impairment for debt	**(24 689 627)**	**-**	**6 906 516**	**6 906 516**	**(17 783 112)**
Impairment for Electricity	(6 897 355)		4 368 590	4 368 590	(2 528 765)
Impairment for Water	(4 331 365)		(1 995 646)	(1 995 646)	(6 327 011)
Impairment for Waste	(1 698 716)		212 434	212 434	(1 486 282)
Impairment for Waste Water	(846 239)		(1 066 586)	(1 066 586)	(1 912 824)
Impairment for other trade receivalbes from exchange transactions	(10 915 952)		5 387 723	5 387 723	(5 528 229)
Total net Trade and other receivables from Exchange Transactions	**6 396 992**	**-**	**(840 769)**	**(840 769)**	**5 556 223**
Receivables from non-exchange transactions					
Property rates	10 108 592		(4 530 889)	(4 530 889)	5 577 702
Less: Impairment of Property rates	(6 913 159)		3 649 444	3 649 444	(3 263 715)
Net Property rates	**3 195 432**	**-**	**(881 445)**	**(881 445)**	**2 313 987**
Other receivables from non-exchange transactions	7 277 796		(7 277 796)	(7 277 796)	–
Impairment for other receivalbes from non-exchange transactions	(9 308 804)		9 308 804	9 308 804	(0)
Net other receivables from non-exchange transactions	**(2 031 008)**	**-**	**2 031 008**	**2 031 008**	**(0)**
Total net Receivables from non-exchange transactions	**1 164 425**	**-**	**1 149 562**	**1 149 562**	**2 313 987**
Inventory					
Water					
Opening Balance	4 391 018			**–**	**4 391 018**
System Input Volume	**3 928 963**	**–**	**–**	**–**	**3 928 963**
Water Treatment Works	39 428			–	39 428
Bulk Purchases	3 882 740			–	3 882 740
Natural Sources	6 794			–	6 794
Authorised Consumption	**(3 928 963)**	**–**	**(64 400)**	**(64 400)**	**(3 993 363)**
Billed Authorised Consumption	**(3 928 963)**	**–**	**(64 400)**	**(64 400)**	**(3 993 363)**
Billed Metered Consumption	**(3 928 963)**	**–**	**(64 400)**	**(64 400)**	**(3 993 363)**
Free Basic Water	(1 511 504)			–	(1 511 504)
Subsidised Water	–			–	–
Revenue Water	(2 417 459)		(64 400)	(64 400)	(2 481 859)
Billed Unmetered Consumption					
Free Basic Water					
Subsidised Water	–	–	–	–	–
Revenue Water	–	–	–	–	–
UnBilled Authorised Consumption	**–**	**–**	**–**	**–**	**–**
Unbilled Metered Consumption	–	–	–	–	–
Unbilled Unmetered Consumption	–	–	–	–	–
Water Losses	**408 411**	**–**	**–**	**–**	**408 411**
Apparent losses	**–**	**–**	**–**	**–**	**–**
Unauthorised Consumption	–	–	–	–	–
Customer Meter Inaccuracies	–	–	–	–	–
Real losses	**408 411**	**–**	**–**	**–**	**408 411**
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	408 411			–	408 411
Non-revenue Water	**408 411**	**–**	**–**	**–**	**408 411**
Closing Balance Water	**4 799 429**	**–**	**(64 400)**	**(64 400)**	**4 735 029**
Agricultural					
Opening Balance				**–**	**–**
Acquisitions	–	–	–	–	–
Issues	–	–	–	–	–
Adjustments	–	–	–	–	–
Write-offs	–	–	–	–	–
Closing balance - Agricultural	**–**	**–**	**–**	**–**	**–**
Consumables					
Standard Rated					
Opening Balance	**(479 307)**			**–**	**(479 307)**
Acquisitions				–	–
Issues	(104 261)	–	2 358	2 358	(101 903)
Adjustments				–	–
Write-offs				–	–
Closing balance - Consumables Standard Rated	**(583 568)**	**–**	**2 358**	**2 358**	**(581 211)**
Zero Rated					
Opening Balance	**(752 547)**			**–**	**(752 547)**
Acquisitions				–	–
Issues	(160 316)	–	(23 473)	(23 473)	(183 789)
Adjustments				–	–
Write-offs				–	–
Closing balance - Consumables Zero Rated	**(912 863)**	**–**	**(23 473)**	**(23 473)**	**(936 337)**

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

Description R thousands	Budget Year 2024/25 Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Finished Goods					
Opening Balance				–	–
Acquisitions	–	–	–	–	–
Issues	–	–	–	–	–
Adjustments	–	–	–	–	–
Write-offs	–	–	–	–	–
Closing balance - Finished Goods	–	–	–	–	–
Materials and Supplies					
Opening Balance	**(1 745 343)**		**(85 274)**	**(85 274)**	**(1 830 618)**
Acquisitions				–	–
Issues	(370 516)	4 000	(33 585)	(29 585)	(400 101)
Adjustments				–	–
Write-offs				–	–
Closing balance - Materials and Supplies	**(2 115 859)**	**4 000**	**(118 859)**	**(114 859)**	**(2 230 718)**
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	**1 187 138**	**4 000**	**(204 375)**	**(200 375)**	**986 764**
Property, plant & equipment					
PPE at cost/valuation (excl. finance leases)	73 469 713		784 186	784 186	74 253 899
Leases recognised as PPE	919 365			–	919 365
Less: Accumulated depreciation	25 238 525			–	25 238 525
Total Property, plant & equipment	**49 150 553**	**–**	**784 186**	**784 186**	**49 934 740**
LIABILITIES					
Current liabilities - Financial liabilities					
Short term loans (other than bank overdraft)	443 355		3 929	3 929	447 284
Current portion of long-term liabilities				–	–
Total Current liabilities - Financial liabilities	**443 355**	**–**	**3 929**	**3 929**	**447 284**
Trade and other payables					
Trade and other payables from exchange transactions	11 338 361		(2 156 162)	(2 156 162)	9 182 199
Other trade payables from exchange transactions					
Trade payables from Non-exchange transactions: Unspent conditional Grants	20 756		–	–	20 756
Trade payables from Non-exchange transactions: Other	–			–	–
VAT	512 957			–	512 957
Total Trade and other payables	**11 872 073**	**–**	**(2 156 162)**	**(2 156 162)**	**9 715 912**
Non current liabilities - Financial liabilities					
Borrowing	10 286 975		(1 886 008)	(1 886 008)	8 400 967
Other financial liabilities	–		2 393 955	2 393 955	2 393 955
Total Non current liabilities - Financial liabilities	**10 286 975**	**–**	**507 947**	**507 947**	**10 794 922**
Non current liabilities - Long Term portion of trade payables					
Elelctricty Bulk Purchases	–	–	**5 561 123**	**5 561 123**	**5 561 123**
Payables and Accruals - General			**5 561 123**	**5 561 123**	**5 561 123**
Water Bulk Purchases				–	–
Municipal Debt Relief				–	–
				–	–
Provisions - non current					
Retirement benefits	2 134 168		(123 824)	(123 824)	2 010 344
Refuse landfill site rehabilitation	1 009 273		70 479	70 479	1 079 752
Other	542 721		136 370	136 370	679 091
Total Provisions - non current	**3 686 162**	**–**	**83 025**	**83 025**	**3 769 187**
CHANGES IN NET ASSETS					
Accumulated surplus/(Deficit)					
Accumulated surplus/(Deficit) - opening balance	32 846 123		(175 751)	(175 751)	32 670 372
GRAP adjustments				–	–
Restated balance	32 846 123	–	(175 751)	(175 751)	32 670 372
Surplus/(Deficit)	2 231 219	63 635	(134 095)	(70 460)	2 160 759
Transfers to/from Reserves				–	–
Depreciation offsets				–	–
Other adjustments				–	–
Accumulated Surplus/(Deficit)	**35 077 343**	**63 635**	**(309 846)**	**(246 211)**	**34 831 131**
Reserves					
Housing Development Fund	156 443		(156 443)	(156 443)	–
Capital replacement	–		–	–	–
Self-insurance	275		(275)	(275)	–
Other reserves	130 862		(130 862)	(130 862)	–
Revaluation				–	–
Total Reserves	**287 580**	**–**	**(287 580)**	**(287 580)**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	**35 364 922**	**63 635**	**(597 426)**	**(533 791)**	**34 831 131**

Table 20: MBRR SB5 – Consolidated adjustments budget: Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Budget Year 2024/25	2024/25 Medium Term Revenue & Expenditure Framework
					Outcome	Outcome	Outcome	Original Budget	2024/25
Demographics									
Population		1 985 982	2 345 908	2 921 488	3 733 551	3 752 218	3 905 668	4 040 315	4 040 315
Females aged 5 - 14		170 520	251 040	199 704	243 232	244 448	252 026	288 438	288 438
Males aged 5 - 14		160 586	236 416	203 540	246 810	248 044	255 733	293 784	293 784
Females aged 15 - 34		415 508	440 501	582 581	711 813	715 372	737 549	709 684	709 684
Males aged 15 - 34		391 303	414 841	603 024	740 428	744 130	767 198	741 849	741 849
Unemployment		306 034	334 189	345 356	835 542	900 533	945 172	945 172	945 172
Monthly Household income (no. of households)									
None		92 522	–	135 819	171 093	171 093	171 093	171 093	171 093
R1 - R1 600		185 450	–	161 342	203 244	203 244	203 244	203 244	203 244
R1 601 - R3 200		93 352	–	141 288	177 983	177 983	177 983	177 983	177 983
R3 201 - R6 400		80 288	–	121 234	152 720	152 720	152 720	152 720	152 720
R6 401 - R12 800		69 247	–	107 561	135 496	135 496	135 496	135 496	135 496
R12 801 - R25 600		52 129	–	103 004	129 756	129 756	129 756	129 756	129 756
R25 601 - R51 200		22 176	–	84 773	106 790	106 790	106 790	106 790	106 790
R52 201 - R102 400		5 839	–	41 019	51 672	51 672	51 672	51 672	51 672
R102 401 - R204 800		2 974	–	10 938	13 779	13 779	13 779	13 779	13 779
R204 801 - R409 600		2 048	–	4 558	5 742	5 742	5 742	5 742	5 742
R409 601 - R819 200		–	–	–	–	–	–	–	–
> R819 200		–	–	–	–	–	–	–	–
Poverty profiles (no. of households)									
< R2 060 per household per month		-	-	-	-	-	-	-	-
Insert description		-	-	0,00	0,00	0,00	0,00	-	0,00
Household/demographics (000)									
Number of people in municipal area		1 985 982	2 345 908	2 921	3 734	3 752	3 906	4 040	4 040
Number of poor people in municipal area		-	-	1 680	1 457	1 464	1 578	1 578	1 578
Number of households in municipal area		606 025	686 640	912	1 148	1 154	1 166	1 322	1 322
Number of poor households in municipal area		371 324	-	413	577	590	655	630	630
Definition of poor household (R per month)		-	-	-	3 720	3 780	4 180	4 380	4 380
Housing statistics									
Formal		455 731	486 141	735 231	948 474	953 217	962 772	1 141 292	1 141 292
Informal		150 294	200 499	176 305	199 800	200 799	202 812	180 960	180 960
Total number of households	-	606 025	686 640	911 536	1 148 274	1 154 016	1 165 584	1 322 252	1 322 252
Dwellings provided by municipality		-	-	-	-	-	-	-	-
Dwellings provided by province/s		-	-	-	-	-	-	-	-
Dwellings provided by private sector		-	-	-	-	-	-	-	-
Total new housing dwellings	-	-	-	-	-	-	-	-	-
Economic									
Inflation/inflation outlook (CPIX)					4,1%	4,0%	5,3%	4,9%	4,9%
Interest rate - borrowing					7,0%	8,0%	10,8%	10,5%	10,5%
Interest rate - investment					8,0%	10,5%	10,5%	7,0%	7,0%
Remuneration increases					0,0%	4,9%	0,0%	0,0%	0,0%
Consumption growth (electricity)					-0,5%	0,5%	0,5%	0,0%	0,0%
Consumption growth (water)					1,5%	2,0%	1,0%	2,0%	2,0%
Collection rates									
Property tax/service charges					95,0%	95,0%	95,0%	95,0%	93,7%
Rental of facilities & equipment					100,0%	100,0%	100,0%	100,0%	100,0%
Interest - external investments					100,0%	100,0%	100,0%	100,0%	100,0%
Interest - debtors					50,0%	50,0%	50,0%	50,0%	50,0%
Revenue from agency services					0,0%	0,0%	0,0%	0,0%	0,0%

Table 21: MBRR SB6 - Consolidated adjustments budget: Funding measurement

Description R thousands	MFMA section	Medium Term Revenue and Expenditure Framework		
		Original Budget	Prior Adjusted	Adjusted Budget
Funding measures				
Cash/cash equivalents at the year end - R'000	18(1)b	939 150	–	737 323
Cash + investments at the yr end less applications - R'000	18(1)b	(3 917 725)	–	(1 315 168)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	2 231 764	–	2 161 304
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	0,0%	0,0%	0,0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	92,8%	0,0%	93,7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	37,9%	0,0%	37,3%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a			
Long term receivables % change - incr(decr)	18(1)a			
R&M % of Property Plant & Equipment	20(1)(vi)	2,1%	0,0%	2,2%
Asset renewal % of capital budget	20(1)(vi)	15,1%	0,0%	19,5%

Table 22: MBRR SB7 - Consolidated adjustments budget: Transfers and grant receipts

Description R thousands	Budget Year 2024/25				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
RECEIPTS:					
Operating Transfers and Grants					
National Government:	**5 128 034**	**–**	**65 745**	**65 745**	**5 193 779**
Local Government Equitable Share	4 287 120	–	–	–	4 287 120
Finance Management Grant	2 000	–	–	–	2 000
Urban Settlement Development Grant	56 330	–	–	–	56 330
Expanded Public Works Programme Incentive (EPWP)	18 468	–	–	–	18 468
Public Transport Network Grant	547 575	–	65 745	65 745	613 320
Intergrated City Development Grant	–	–	–	–	–
Programme and Project Preparation Support Grant	84 480	–	–	–	84 480
Energy Efficiency and Demand Side Management	–	–	–	–	–
Neighbourhood Development Partnership Grant (PEP)	100 000	–	–	–	100 000
Informal Settlements Upgrading Partnership Grant	32 061	–	–	–	32 061
Provincial Government:	**109 640**	**–**	**–**	**–**	**109 640**
Primary Health Care	67 088	–	–	–	67 088
HIV and Aids Grant	28 050	–	–	–	28 050
Human Settlement Development Grant (HSDG)	–	–	–	–	–
Sports and Recreation : Community Libraries	14 502	–	–	–	14 502
TRT Bus Operations Subsidy	–	–	–	–	–
Informal Settlements Upgrading Partnership Grant	–	–	–	–	–
Gautrans	–	–	–	–	–
Other grant providers:	**3 000**	**–**	**(3 000)**	**(3 000)**	**–**
DBSA	3 000	–	(3 000)	(3 000)	–
LG SETA Discretionaty grant	–	–	–	–	–
Tirelo Bosha Grant - Research and Development	–	–	–	–	–
Total Operating Transfers and Grants	**5 240 675**	**–**	**62 745**	**62 745**	**5 303 419**
Capital Transfers and Grants					
National Government:	**1 948 915**	**–**	**(65 745)**	**(65 745)**	**1 883 170**
Urban Settlement Development Grant	1 070 270	–	–	–	1 070 270
Public Transport Infrastructure & Systems Grant	256 752	–	(65 745)	(65 745)	191 007
Neighbourhood Development Partnership Grant	12 742	–	–	–	12 742
Energy Efficiency and Demand Side Management	–	–	–	–	–
Intergrated City Development Grant	–	–	–	–	–
Informal Settlements Upgrading Partnership Grant	609 151	–	–	–	609 151
Provincial Government:	**8 852**	**–**	**–**	**–**	**8 852**
Sport and Recreation: Community Libraries	8 852	–	–	–	8 852
Social Infrastructure Grant	–	–	–	–	–
HCT - Restructuring Capital Grant	–	–	–	–	–
Other grant providers:	**118 483**	**–**	**(100 483)**	**(100 483)**	**18 000**
HCT - Restructuring Capital Grant	98 483	–	(80 483)	(80 483)	18 000
DBSA : Bulk Meter	20 000	–	(20 000)	(20 000)	–
Total Capital Transfers and Grants	**2 076 250**	**–**	**(166 228)**	**(166 228)**	**1 910 022**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**7 316 924**	**–**	**(103 483)**	**(103 483)**	**7 213 441**

Table 23: MBRR SB8 - Consolidated adjustments budget: Expenditure on transfers and grant programme

Description	Budget Year 2024/25				
R thousands	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:					
Operating expenditure of Transfers and Grants					
National Government:	**5 128 034**	**–**	**65 745**	**65 745**	**5 193 779**
Local Government Equitable Share	4 287 120	–	–	–	4 287 120
Finance Management Grant	2 000	–	–	–	2 000
Urban Settlement Development Grant	56 330	–	–	–	56 330
Expanded Public Works Programme Incentive (EPWP)	18 468	–	–	–	18 468
Public Transport Network Grant	547 575	–	65 745	65 745	613 320
Intergrated City Development Grant	–	–	–	–	–
Programme and Project Preparation Support Grant	84 480	–	–	–	84 480
Energy Efficiency and Demand Side Management	–	–	–	–	–
Neighbourhood Development Partnership Grant (PEP)	100 000	–	–	–	100 000
Informal Settlements Upgrading Partnership Grant	32 061	–	–	–	32 061
Provincial Government:	**109 640**	**39 999**	**–**	**39 999**	**149 639**
Primary Health Care	67 088	–	–	–	67 088
HIV and Aids Grant	28 050	–	–	–	28 050
Human Settlement Development Grant (HSDG)	–	507	–	507	507
Sports and Recreation : Community Libraries	14 502	140	–	140	14 642
TRT Bus Operations Subsidy	–	–	–	–	–
Informal Settlements Upgrading Partnership Grant	–	39 353	–	39 353	39 353
Gautrans	–	–	–	–	–
Other grant providers:	**3 000**	**–**	**(3 000)**	**(3 000)**	**–**
DBSA	3 000	–	(3 000)	(3 000)	–
LG SETA Discretionaty grant	–	–	–	–	–
Tirelo Bosha Grant - Research and Development	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	**5 240 675**	**39 999**	**62 745**	**102 744**	**5 343 418**
Capital expenditure of Transfers and Grants					
National Government:	**1 948 915**	**10 313**	**(65 745)**	**(55 432)**	**1 893 483**
Urban Settlement Development Grant	1 070 270	5 800	–	5 800	1 076 070
Public Transport Infrastructure & Systems Grant	256 752	–	(65 745)	(65 745)	191 007
Neighbourhood Development Partnership Grant	12 742	–	–	–	12 742
Energy Efficiency and Demand Side Management	–	–	–	–	–
Intergrated City Development Grant	–	–	–	–	–
Informal Settlements Upgrading Partnership Grant	609 151	4 513	–	4 513	613 664
Provincial Government:	**8 852**	**11 961**	**–**	**11 961**	**20 813**
Sport and Recreation: Community Libraries	8 852	–	–	–	8 852
Gautrans	–	11 961	–	11 961	11 961
HCT - Restructuring Capital Grant	–	–	–	–	–
Other grant providers:	**118 483**	**–**	**(100 483)**	**(100 483)**	**18 000**
HCT - Restructuring Capital Grant	98 483	–	(80 483)	(80 483)	18 000
DBSA : Bulk Meter	20 000	–	(20 000)	(20 000)	–
Total capital expenditure of Transfers and Grants	**2 076 250**	**22 274**	**(166 228)**	**(143 954)**	**1 932 296**
Total capital expenditure of Transfers and Grants	**7 316 924**	**62 273**	**(103 483)**	**(41 210)**	**7 275 714**

Table 24: MBRR SB9 - Consolidated adjustments budget: Reconciliation of transfers, grant receipts and unspent funds

Description R thousands	Budget Year 2024/25 Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Operating transfers and grants:					
National Government:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	5 128 034	–	65 745	65 745	5 193 779
Conditions met - transferred to revenue	**5 128 034**	**–**	**65 745**	**65 745**	**5 193 779**
Conditions still to be met - transferred to liabilities	–	–	–	–	–
Provincial Government:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	109 640	39 999	–	39 999	149 639
Conditions met - transferred to revenue	**109 640**	**39 999**	**–**	**39 999**	**149 639**
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	3 000	–	(3 000)	(3 000)	–
Conditions met - transferred to revenue	**3 000**	**–**	**(3 000)**	**(3 000)**	**–**
Conditions still to be met - transferred to liabilities	–	–	–	–	–
Total operating transfers and grants revenue	**5 240 675**	**39 999**	**62 745**	**102 744**	**5 343 418**
Total operating transfers and grants - CTBM	**–**	**–**	**–**	**–**	**–**
Capital transfers and grants:					
National Government:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	1 948 915	10 313	(65 745)	(55 432)	1 893 483
Conditions met - transferred to revenue	**1 948 915**	**10 313**	**(65 745)**	**(55 432)**	**1 893 483**
Conditions still to be met - transferred to liabilities	–	–	–	–	–
Provincial Government:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	8 852	11 961	–	11 961	20 813
Conditions met - transferred to revenue	**8 852**	**11 961**	**–**	**11 961**	**20 813**
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	118 483	–	(100 483)	(100 483)	18 000
Conditions met - transferred to revenue	**118 483**	**–**	**(100 483)**	**(100 483)**	**18 000**
Conditions still to be met - transferred to liabilities	–	–	–	–	–
Total capital transfers and grants revenue	**2 076 250**	**22 274**	**(166 228)**	**(143 954)**	**1 932 296**
TOTAL TRANSFERS AND GRANTS REVENUE	**7 316 924**	**62 273**	**(103 483)**	**(41 210)**	**7 275 714**

Table 25: MBRR SB10 – Consolidated adjustments budget: Transfers and grants made by the municipality

Description R thousands	Budget Year 2024/25				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Cash transfers to other municipalities					
[insert description]				–	–
[insert description]				–	–
[insert description]				–	–
TOTAL ALLOCATIONS TO MUNICIPALITIES:	–	–	–	–	–
Cash transfers to Entities/Other External Mechanisms					
[insert description]				–	–
[insert description]				–	–
[insert description]				–	–
TOTAL ALLOCATIONS TO ENTITIES/EMs'	–	–	–	–	–
Cash transfers to other Organs of State					
[insert description]				–	–
[insert description]				–	–
[insert description]				–	–
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	–	–	–	–	–
Cash transfers to other Organisations					
Section 21 Schools-Learning, Training Su	300	(12)	–	(12)	288
ECD-NGO Support	2	–	–	–	2
DSA_NPO Support	–	–	–	–	–
LED Initiatives	892	–	(145)	(145)	747
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:	**1 193**	**(12)**	**(145)**	**(157)**	**1 036**
Groups of Individuals					
Bursaries (Non-Employee)	3 051	–	(2 936)	(2 936)	115
Post Retirement Benefit	5 649	–	–	–	5 649
Mayors' Charity Fund	–	–	2 936	2 936	2 936
Total Non-Cash Grants To Groups Of Individuals:	**8 700**	–	–	–	**8 700**
TOTAL CASH TRANSFERS	**9 893**	**(12)**	**(145)**	**(157)**	**9 736**

Table 26: MBRR SB11 – Consolidated adjustments budget: Councillor and staff benefits

Summary of remuneration	Budget Year 2024/25					
R thousands	Original Budget A	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	% change
Councillors (Political Office Bearers plus Other)						
Basic Salaries and Wages	113 746		–	–	113 746	0,0%
Pension and UIF Contributions	4 600		–	–	4 600	0,0%
Medical Aid Contributions	4 407		–	–	4 407	0,0%
Motor Vehicle Allowance	32 242		–	–	32 242	0,0%
Cellphone Allowance	6 443		–	–	6 443	
Housing Allowances	–		–	–	–	
Other benefits and allowances	–		–	–	–	
Sub Total - Councillors	**161 438**	**–**	**–**	**–**	**161 438**	**0,0%**
% increase					**1**	
Senior Managers of the Municipality						
Basic Salaries and Wages	26 299		267	267	26 566	1,0%
Pension and UIF Contributions	814		–	–	814	0,0%
Medical Aid Contributions	108		–	–	108	0,0%
Overtime	–		–	–	–	
Performance Bonus	231		–	–	231	
Motor Vehicle Allowance	392		–	–	392	0,0%
Cellphone Allowance	211		–	–	211	0,0%
Housing Allowances	27		–	–	27	
Other benefits and allowances	28		(1)	(1)	27	
Payments in lieu of leave	1 283		–	–	1 283	
Long service awards	–		–	–	–	
Post-retirement benefit obligations	–		–	–	–	
Entertainment	–		–	–	–	
Scarcity	–		–	–	–	
Acting and post related allowance	–		–	–	–	
In kind benefits	–		–	–	–	
Sub Total - Senior Managers of Municipality	**29 394**	**–**	**266**	**266**	**29 660**	**0,9%**
% increase					**–**	
Other Municipal Staff						
Basic Salaries and Wages	8 050 399	(827)	(210 682)	(211 509)	7 838 890	-2,6%
Pension and UIF Contributions	1 619 872	4	(2 545)	(2 541)	1 617 331	-0,2%
Medical Aid Contributions	792 905	–	(700)	(700)	792 205	-0,1%
Overtime, Unfixed allowance, Scheduled Sunday, Scheduled Public Holidays, and Shift allowance	934 604	–	64 921	64 921	999 524	6,9%
Performance Bonus	1 671	–	–	–	1 671	
Motor Vehicle Allowance	299 070	–	(965)	(965)	298 106	-0,3%
Cellphone Allowance	17 386	–	232	232	17 619	1,3%
Housing Allowances	76 118	–	174	174	76 292	
Other benefits and allowances	826 929	(112)	9 148	9 036	835 966	
Payments in lieu of leave	375 972	(43)	(54 651)	(54 695)	321 277	-14,5%
Long service awards	1 547	–	–	–	1 547	0,0%
Post-retirement benefit obligations	215 896	–	(130 000)	(130 000)	85 896	-60,2%
Entertainment	–	–	–	–	–	
Scarcity	274	–	–	–	274	
Acting and post related allowance	41 106	–	(8 349)	(8 349)	32 756	
In kind benefits	–	–	–	–	–	
Sub Total - Other Municipal Staff	**13 253 749**	**(978)**	**(333 417)**	**(334 395)**	**12 919 354**	**-2,5%**
% increase						
Total Parent Municipality	**13 444 581**	**(978)**	**(333 151)**	**(334 129)**	**13 110 452**	**-2,5%**

MBRR SB11 – Consolidated adjustments budget: Councillor and staff benefits (continued)

Summary of remuneration R thousands	Budget Year 2024/25 Original Budget A	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	% change
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	6 256	–	(902)	(902)	5 354	-14,4%
Long service awards	–	–	–	–	–	
Post-retirement benefit obligations	–	–	–	–	–	
Entertainment	–	–	–	–	–	
Scarcity	–	–	–	–	–	
Acting and post related allowance	–	–	–	–	–	
In kind benefits	–	–	–	–	–	
Sub Total - Board Members of Entities	**6 256**	**–**	**(902)**	**(902)**	**5 354**	**-14,4%**
% increase						
Senior Managers of Entities						
Basic Salaries and Wages	18 124	–	(2 475)	(2 475)	15 648	-13,7%
Pension and UIF Contributions	1 371	–	(338)	(338)	1 034	-24,6%
Medical Aid Contributions	331	–	(139)	(139)	192	-42,0%
Overtime	–	–	–	–	–	
Performance Bonus	408	–	(197)	(197)	211	
Motor Vehicle Allowance	898	–	(239)	(239)	659	
Cellphone Allowance	448	–	(83)	(83)	365	
Housing Allowances	95	–	(68)	(68)	27	-72,0%
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 - Senior Managers of Entities	**21 674**	**–**	**(3 538)**	**(3 538)**	**18 135**	**-16,3%**
% increase						
Other Staff of Entities						
Basic Salaries and Wages	65 069	–	(6 043)	(6 043)	59 026	-9,3%
Pension and UIF Contributions	6 347	–	(406)	(406)	5 941	-6,4%
Medical Aid Contributions	2 765	–	(78)	(78)	2 687	-2,8%
Overtime	3 322	–	(1 681)	(1 681)	1 641	-50,6%
Performance Bonus	1 534	–	292	292	1 826	
Motor Vehicle Allowance	–	–	–	–	–	
Cellphone Allowance	775	–	(6)	(6)	769	-0,7%
Housing Allowances	193	–	(36)	(36)	157	
Other benefits and allowances	–	–	–	–	–	
Payments in lieu of leave	1 672	–	2	2	1 674	0,1%
Long service awards	–	–	–	–	–	
Post-retirement benefit obligations	–	–	–	–	–	
Entertainment	–	–	–	–	–	
Scarcity	–	–	–	–	–	
Acting and post related allowance	–	–	–	–	–	
In kind benefits	–	–	–	–	–	
Sub Total - Other Staff of Entities	**81 676**	**57 811**	**57 811**	**65 766**	**73 721**	**-9,7%**
% increase						
Total Municipal Entities	**109 606**	**57 811**	**53 370**	**61 326**	**97 210**	**-11,3%**
TOTAL SALARY, ALLOWANCES & BENEFITS	**13 554 187**	**(978)**	**(345 547)**	**(346 525)**	**13 207 662**	**-2,6%**
% increase						
TOTAL MANAGERS AND STAFF	**13 386 493**	**(978)**	**(344 645)**	**(345 623)**	**13 040 870**	**-2,6%**

Table 27: MBRR SB12 – Consolidated adjustments budget: Monthly revenue and expenditure (municipal vote)

Description	Budget Year 2024/25												
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote													
Vote 1 - Community & Social Development Services Department	1	4 693	313	1 049	9 909	843	14 352	8 829	3 288	3 288	3 288	4 552	54 403
Vote 2 - Economic Development & Spatial Planning Department	6 955	7 538	51 926	79 797	29 610	28 167	50 395	49 963	125 176	49 926	49 907	50 229	579 589
Vote 3 - Emergency Services Department	220	366	260	715	639	192	1 211	1 211	1 211	1 211	1 211	1 211	9 654
Vote 4 - Environment & Agriculture Management Department	160 617	153 846	158 783	163 512	163 865	150 593	181 249	181 323	178 853	167 317	181 323	195 330	2 036 611
Vote 5 - Group Financial Services Department	2 715 284	1 508 557	954 762	974 236	993 335	2 828 181	927 698	884 238	2 480 312	868 129	858 832	1 016 325	17 009 889
Vote 6 - Group Property	357	12 659	5 878	6 071	3 718	360	10 609	12 801	12 801	12 801	12 801	14 954	105 810
Vote 7 - Health Department	247	496	5 970	2 427	37 732	19 189	479	33 908	491	498	504	498	102 438
Vote 8 - Human Settlements Department	26 826	8 870	39 048	33 313	43 832	46 430	70 540	46 852	55 068	39 457	39 469	58 453	508 158
Vote 9 - Tshwane Metro Police Department	18 333	175	617	29 623	10 302	20 593	25 994	25 994	25 994	25 994	25 994	25 994	235 609
Vote 10 - Regional Operations & Coordination Department	2 099	1 400	231	464	1 138	43	11 542	7 024	7 024	7 024	7 024	7 024	52 036
Vote 11 - Roads & Transport Department	461	45 357	77 953	65 661	96 386	123 860	78 929	269 830	353 136	62 198	73 165	167 466	1 414 401
Vote 12 - Shared Services Department	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Energy and Electricity Department	1 655 774	1 851 052	1 779 454	1 406 836	1 398 867	1 455 104	1 968 785	1 569 946	1 525 784	1 523 847	1 525 123	1 841 167	19 501 738
Vote 14 - Water and Sanitation Department	716 373	753 248	864 778	850 054	786 770	818 467	847 445	695 737	790 047	722 686	707 547	904 799	9 457 950
Vote 15 - Other Departments	3 213	53	124	22 236	–	–	3 641	3 834	71 116	4 218	3 737	3 641	115 813
Total Revenue by Vote	**5 306 759**	**4 348 309**	**3 940 097**	**3 635 993**	**3 576 102**	**5 492 022**	**4 192 868**	**3 791 490**	**5 630 301**	**3 488 593**	**3 489 924**	**4 291 642**	**51 184 100**
Expenditure by Vote													
Vote 1 - Community & Social Development Services Department	24 972	43 940	59 669	48 550	53 200	32 668	30 396	54 040	43 800	42 549	42 149	47 635	523 568
Vote 2 - Economic Development & Spatial Planning Department	39 299	52 025	45 427	83 498	53 092	49 469	82 188	79 098	75 581	67 799	66 850	84 944	779 269
Vote 3 - Emergency Services Department	69 871	68 593	70 154	82 785	73 118	72 696	78 723	82 862	82 888	82 235	82 235	97 946	944 107
Vote 4 - Environment & Agriculture Management Department	51 756	117 232	104 731	143 101	152 774	143 471	197 146	297 518	297 514	145 712	145 700	239 301	2 035 957
Vote 5 - Group Financial Services Department	90 221	291 426	271 163	130 420	121 277	452 461	473 322	454 085	771 497	444 023	444 024	782 597	4 726 515
Vote 6 - Group Property	16 662	125 054	94 468	73 233	57 243	57 581	64 653	67 275	67 275	67 461	67 275	69 976	828 158
Vote 7 - Health Department	29 462	35 900	32 027	52 299	37 753	35 988	57 718	57 485	57 007	57 763	67 198	67 355	587 955
Vote 8 - Human Settlements Department	25 884	72 871	66 220	67 912	67 464	73 763	71 218	80 095	112 659	102 393	100 288	111 364	952 131
Vote 9 - Tshwane Metro Police Department	211 259	220 581	230 015	397 381	294 989	297 845	325 977	382 037	385 617	382 039	382 039	463 397	3 973 175
Vote 10 - Regional Operations & Coordination Department	227 560	235 401	245 064	294 612	261 308	266 299	312 338	315 709	315 709	313 666	312 206	349 850	3 449 723
Vote 11 - Roads & Transport Department	76 051	90 592	120 291	209 763	127 755	107 820	197 568	165 218	186 036	234 766	162 353	201 578	1 879 792
Vote 12 - Shared Services Department	34 094	128 378	68 995	200 613	112 102	65 913	108 833	117 485	112 682	117 990	112 758	118 058	1 297 902
Vote 13 - Energy and Electricity Department	1 799 243	598 894	2 120 626	2 640 309	1 377 770	252 251	2 108 908	1 142 575	1 208 834	1 175 258	1 226 389	2 171 160	17 822 217
Vote 14 - Water and Sanitation Department	74 055	495 357	521 129	476 305	535 995	561 019	677 783	668 188	650 943	689 561	655 359	1 035 591	7 041 285
Vote 15 - Other Departments	101 015	124 800	117 582	184 740	147 276	153 646	224 481	213 425	218 598	222 639	213 242	260 143	2 181 587
Total Expenditure by Vote	**2 871 407**	**2 701 046**	**4 167 562**	**5 085 520**	**3 473 117**	**2 622 889**	**5 011 252**	**4 177 096**	**4 586 640**	**4 145 853**	**4 080 065**	**6 100 894**	**49 023 341**
Surplus/ (Deficit)	**2 435 353**	**1 647 263**	**(227 465)**	**(1 449 527)**	**102 985**	**2 869 133**	**(818 384)**	**(385 607)**	**1 043 661**	**(657 260)**	**(590 141)**	**(1 809 251)**	**2 160 759**

Table 28: MBRR SB13 – Consolidated adjustments budget: Monthly revenue and expenditure (functional classification)

Description - Standard classification	Budget Year 2024/25												
	July	August	September	October	November	December	January	February	March	April	May	June	Budget Year 2023/24
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional													
Governance and administration	**2 719 319**	**1 521 787**	**961 079**	**1 002 644**	**997 295**	**2 828 603**	**955 634**	**914 366**	**2 577 723**	**898 258**	**888 960**	**1 049 871**	**17 315 542**
Executive and council	–	–	–	17 198	–	–	3 098	3 098	70 380	3 098	3 098	4 362	104 332
Finance and administration	2 719 319	1 521 787	961 079	985 446	997 295	2 828 603	952 497	911 229	2 507 304	895 120	885 823	1 045 469	17 210 972
Internal audit	–	–	–	–	–	–	40	40	40	40	40	40	238
Community and public safety	**47 665**	**15 943**	**46 508**	**67 534**	**103 488**	**87 396**	**117 118**	**121 562**	**90 821**	**75 601**	**75 138**	**94 019**	**942 794**
Community and social services	979	5 679	589	1 016	10 002	844	13 431	8 100	2 559	2 944	2 463	2 367	50 974
Sport and recreation	1 060	356	6	405	982	149	5 379	5 413	5 413	5 413	5 413	5 413	35 403
Public safety	18 553	541	877	30 337	10 941	20 785	27 182	27 182	27 182	27 182	27 182	27 182	245 128
Housing	26 826	8 870	39 066	33 348	43 832	46 430	70 522	46 834	55 050	39 439	39 452	58 435	508 103
Health	247	496	5 970	2 427	37 732	19 189	604	34 032	616	622	629	622	103 186
Economic and environmental services	**5 580**	**50 409**	**83 069**	**95 588**	**92 713**	**126 175**	**87 174**	**283 211**	**441 771**	**72 572**	**82 541**	**175 840**	**1 596 643**
Planning and development	5 116	5 053	5 116	29 916	5 209	3 172	13 749	13 749	89 003	13 749	13 749	13 749	211 329
Road transport	461	45 356	77 953	65 660	87 500	122 855	71 978	268 016	351 322	57 377	67 346	160 644	1 376 468
Environmental protection	3	–	–	12	4	149	1 447	1 447	1 447	1 447	1 447	1 447	8 846
Trading services	**2 532 822**	**2 758 202**	**2 803 070**	**2 420 482**	**2 352 837**	**2 424 913**	**2 999 466**	**2 443 994**	**2 491 671**	**2 413 844**	**2 414 985**	**2 943 291**	**30 999 575**
Energy sources	1 655 835	1 851 108	1 779 509	1 406 927	1 398 930	1 455 147	1 974 375	1 570 537	1 526 375	1 524 437	1 525 713	1 841 758	19 510 651
Water management	565 685	589 350	642 307	678 005	612 306	573 513	630 685	524 831	602 523	539 898	534 069	697 963	7 191 134
Waste water management	150 688	163 898	222 471	172 050	177 739	245 959	216 798	170 944	187 562	185 833	177 521	211 881	2 283 344
Waste management	160 614	153 846	158 782	163 501	163 862	150 294	177 608	177 682	175 211	163 675	177 682	191 689	2 014 446
Other	**1 373**	**1 968**	**46 370**	**49 745**	**29 769**	**24 934**	**33 477**	**28 356**	**28 315**	**28 319**	**28 300**	**28 622**	**329 547**
Total Revenue - Functional	**5 306 759**	**4 348 309**	**3 940 097**	**3 635 993**	**3 576 102**	**5 492 022**	**4 192 868**	**3 791 490**	**5 630 301**	**3 488 593**	**3 489 924**	**4 291 642**	**51 184 100**
Expenditure - Functional													
Governance and administration	**261 146**	**686 159**	**570 543**	**608 431**	**461 597**	**752 350**	**891 440**	**885 849**	**1 203 639**	**879 912**	**870 885**	**1 270 310**	**9 342 260**
Executive and council	60 818	65 731	61 411	167 306	78 231	81 072	119 786	120 643	120 517	122 429	120 539	153 031	1 271 513
Finance and administration	193 888	613 262	501 718	431 746	373 797	659 804	757 569	751 237	1 069 152	743 514	736 377	1 102 021	7 934 085
Internal audit	6 439	7 167	7 414	9 379	9 568	11 474	14 086	13 969	13 969	13 969	13 969	15 259	136 661
Community and public safety	**384 952**	**453 501**	**449 253**	**668 636**	**541 928**	**540 532**	**619 935**	**692 004**	**717 443**	**707 751**	**708 890**	**829 380**	**7 314 204**
Community and social services	22 349	28 217	22 414	29 334	34 448	27 264	39 879	46 370	35 845	40 380	34 194	39 498	400 192
Sport and recreation	24 646	25 791	25 111	37 650	31 154	31 053	43 404	45 393	45 387	44 900	44 895	52 868	452 252
Public safety	262 145	269 135	280 636	457 476	348 459	350 894	383 062	423 419	426 870	422 639	422 639	511 503	4 558 878
Housing	24 073	70 913	64 306	65 757	64 929	71 749	68 939	76 117	108 679	98 414	96 309	106 419	916 605
Health	51 740	59 445	56 785	78 420	62 937	59 572	84 651	100 704	100 662	101 418	110 853	119 091	986 277
Economic and environmental services	**198 900**	**226 530**	**284 741**	**408 886**	**289 595**	**255 565**	**393 261**	**374 596**	**392 082**	**424 911**	**350 487**	**417 176**	**4 016 729**
Planning and development	55 144	71 246	95 500	116 036	87 282	75 016	98 863	111 472	108 142	101 213	99 210	121 056	1 140 180
Road transport	133 277	143 452	178 545	278 926	189 383	167 880	269 630	238 263	259 079	305 766	233 353	276 959	2 674 511
Environmental protection	10 479	11 832	10 696	13 925	12 930	12 669	24 768	24 861	24 861	17 932	17 925	19 161	202 038
Trading services	**2 016 425**	**1 309 605**	**2 846 591**	**3 378 502**	**2 164 897**	**1 056 714**	**3 084 329**	**2 201 989**	**2 251 001**	**2 111 658**	**2 128 586**	**3 560 795**	**28 111 092**
Energy sources	1 882 505	687 448	2 207 023	2 747 997	1 468 445	344 558	2 213 351	1 234 863	1 301 120	1 267 544	1 318 674	2 275 632	18 949 160
Water management	66 683	464 052	498 568	445 031	509 062	525 712	619 134	615 402	599 767	637 909	603 163	982 180	6 566 664
Waste water management	32 204	59 073	53 349	65 064	54 514	63 483	90 662	93 018	91 408	91 884	92 427	98 934	886 020
Waste management	35 033	99 033	87 650	120 409	132 875	122 960	161 182	258 707	258 707	114 321	114 321	204 049	1 709 248
Other	**9 983**	**25 251**	**16 435**	**21 065**	**15 101**	**17 728**	**22 287**	**22 659**	**22 476**	**21 623**	**21 217**	**23 232**	**239 056**
Total Expenditure - Functional	**2 871 407**	**2 701 046**	**4 167 562**	**5 085 520**	**3 473 117**	**2 622 889**	**5 011 252**	**4 177 096**	**4 586 640**	**4 145 853**	**4 080 065**	**6 100 894**	**49 023 341**
Surplus/ (Deficit) 1.	**2 435 353**	**1 647 263**	**(227 465)**	**(1 449 527)**	**102 985**	**2 869 133**	**(818 384)**	**(385 607)**	**1 043 661**	**(657 260)**	**(590 141)**	**(1 809 251)**	**2 160 759**

Table 29: MBRR SB14 – Consolidated adjustments budget: Monthly revenue and expenditure

Budget Year 2024/25												
July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25
Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
1 629 123	1 819 585	1 679 853	1 330 310	1 323 733	1 355 400	1 853 319	1 464 690	1 427 494	1 431 209	1 414 148	1 704 041	18 432 906
495 877	509 802	544 959	568 535	517 182	472 119	536 549	440 449	509 406	452 004	444 053	598 438	6 089 376
136 970	148 029	149 282	154 751	144 300	137 352	184 102	146 047	149 445	146 872	156 999	171 303	1 825 452
160 547	153 645	158 667	161 737	160 213	148 496	177 449	177 523	175 052	163 516	177 523	191 530	2 005 896
6 924	22 639	53 905	59 968	32 317	29 151	54 899	54 899	54 899	54 899	54 899	54 898	534 295
–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–
111 159	127 434	118 114	118 644	129 856	123 719	115 799	88 009	88 950	96 110	95 890	98 311	1 311 995
12 149	17 269	15 601	14 888	13 899	38 083	7 229	7 102	7 102	7 102	7 102	7 102	154 628
–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–
3 653	17 104	16 013	18 084	15 630	5 999	19 915	18 746	18 746	18 746	18 746	18 746	190 128
–	3 697	3 081	–	3 283	3 104	4 542	4 542	4 542	4 542	4 542	4 542	40 419
28 044	25 788	9 350	21 854	37 791	31 557	84 517	76 731	76 731	76 731	76 731	78 882	624 707
848 504	858 331	866 709	882 614	923 032	741 790	843 802	828 992	808 897	810 904	801 687	958 302	10 173 564
–	–	–	–	–	–	–	–	–	–	–	–	–
18 333	–	–	28 904	9 692	20 107	23 995	23 995	23 995	23 995	23 995	23 995	221 007
–	–	–	–	–	–	–	–	–	–	–	–	–
1 786 300	7 892	32 978	73 549	92 119	1 508 220	52 081	256 309	1 496 722	12 416	12 416	12 416	5 343 418
68 443	88 317	72 895	77 652	56 807	74 262	61 358	31 878	32 219	34 815	34 735	35 612	668 992
–	545 007	–	–	–	545 007	–	–	545 007	–	–	–	1 635 021
–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–
5 306 026	**4 344 537**	**3 721 407**	**3 511 490**	**3 459 855**	**5 234 367**	**4 019 556**	**3 619 913**	**5 419 207**	**3 333 862**	**3 323 465**	**3 958 119**	**49 251 805**
856 509	880 235	915 616	1 082 700	950 653	957 548	1 120 856	1 207 086	1 208 703	1 208 686	1 208 686	1 448 947	13 046 224
11 019	11 014	11 083	10 811	11 227	11 204	11 658	11 619	11 853	11 808	11 836	36 305	161 438
1 731 974	287 981	1 928 821	2 236 053	1 173 937	4 008	1 970 976	1 001 198	1 067 455	1 033 879	1 085 010	2 017 541	15 538 834
39 508	360 907	381 945	438 309	441 215	383 924	405 191	379 659	357 728	399 744	359 655	731 371	4 679 156
–	384 207	194 643	192 103	192 103	145 849	586 904	586 904	589 443	586 904	586 904	589 443	4 635 408
189 708	189 440	191 410	191 027	186 199	202 342	189 619	189 641	197 763	189 619	189 619	197 742	2 304 130
1 583	5	161 012	208 545	6	423 700	42 590	42 590	359 999	42 590	42 590	343 021	1 668 229
22 206	278 578	289 873	515 212	416 715	405 727	506 497	573 664	610 507	503 257	431 707	571 682	5 125 624
62	40	288	5	365	–	1 496	1 496	1 496	1 496	1 496	1 496	9 736
–	–	–	–	–	–	–	–	–	–	–	–	–
18 838	308 639	92 871	210 754	100 696	88 044	175 465	183 240	181 692	167 869	162 562	163 297	1 853 968
–	–	–	–	–	–	–	–	–	–	–	50	50
–	–	–	–	–	–	–	–	–	–	–	–	–
2 871 407	**2 701 046**	**4 167 562**	**5 085 520**	**3 473 117**	**2 622 345**	**5 011 252**	**4 177 096**	**4 586 640**	**4 145 853**	**4 080 065**	**6 100 894**	**49 022 797**
2 434 620	**1 643 491**	**(446 155)**	**(1 574 030)**	**(13 262)**	**2 612 022**	**(991 696)**	**(557 183)**	**832 567**	**(811 991)**	**(756 600)**	**(2 142 775)**	**229 008**
–	–	–	–	–	–	–	–	–	–	–		
733	3 772	218 689	124 502	116 247	257 656	173 312	171 577	211 094	154 731	166 459	333 524	1 932 296
2 435 353	**1 647 263**	**(227 465)**	**(1 449 527)**	**102 985**	**2 869 677**	**(818 384)**	**(385 607)**	**1 043 661**	**(657 260)**	**(590 141)**	**(1 809 251)**	**2 161 304**

Table 30: MBRR SB16 – Consolidated adjustments budget: Monthly capital expenditure (municipal vote)

Description - Municipal Vote	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation													
Vote 1 - Community & Social Development Services Department	–	247	4 568	738	534	477	548	667	2 177	2 457	2 476	3 962	18 852
Vote 2 - Economic Development & Spatial Planning Department	–	–	–	–	2 279	–	223	223	23	533	826	894	5 000
Vote 3 - Emergency Services Department	–	55	649	334	15	274	67	174	215	114	103	–	2 000
Vote 4 - Environment & Agriculture Management Department	–	–	–	1 750	3 501	1 749	–	–	0	–	–	0	7 000
Vote 5 - Group Financial Services Department	–	–	222	9 837	2 615	8 634	5 918	15 918	7 168	7 168	8 724	3 797	70 000
Vote 6 - Group Property	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Health Department	–	–	–	–	–	376	–	–	–	–	–	874	1 250
Vote 8 - Human Settlements Department	733	(22 257)	48 677	14 522	24 221	38 972	14 083	28 544	33 074	20 149	29 490	63 109	293 316
Vote 9 - Tshwane Metro Police Department	–	–	–	–	–	–	–	–	1 200	1 800	–	3 000	6 000
Vote 10 - Regional Operations & Coordination Department	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Roads & Transport Department	–	11 381	36 784	38 163	20 649	42 442	20 354	18 680	25 425	28 943	81 199	155 371	479 393
Vote 12 - Shared Services Department	–	–	6 240	852	16 237	2 099	2 702	3 702	46 818	25 160	12 460	53 730	170 000
Vote 13 - Energy and Electricity Department	14 757	7 705	44 061	47 457	34 553	59 151	29 154	44 361	66 043	77 214	65 793	127 752	618 000
Vote 14 - Water and Sanitation Department	–	7 422	74 996	35 395	25 633	119 278	31 226	27 388	41 795	41 676	54 816	72 869	532 494
Vote 15 - Other Departments	106	(106)	–	–	–	–	523	523	–	–	3 600	61 482	66 127
Capital Multi-year expenditure sub-total	**15 596**	**4 447**	**216 196**	**149 048**	**130 237**	**273 452**	**104 798**	**140 179**	**223 937**	**205 214**	**259 486**	**546 840**	**2 269 431**
												1 089 718	4 520 010
Single-year expenditure appropriation													
Vote 1 - Community & Social Development Services Department	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Economic Development & Spatial Planning Department	–	–	132	–	40	–	–	–	–	–	–	630	802
Vote 3 - Emergency Services Department	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Environment & Agriculture Management Department	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Group Financial Services Department	–	–	–	–	–	–	–	–	–	–	–	500	500
Vote 6 - Group Property	13 899	(13 899)	–	–	5 256	3 704	–	2 027	3 040	3 040	1 013	0	18 081
Vote 7 - Health Department	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Human Settlements Department	–	–	–	742	–	223	–	–	–	1 349	–	337	2 652
Vote 9 - Tshwane Metro Police Department	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Regional Operations & Coordination Department	–	–	–	–	–	–	–	–	–	–	–	11 000	11 000
Vote 11 - Roads & Transport Department	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Shared Services Department	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Energy and Electricity Department	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Water and Sanitation Department	–	–	–	–	–	1 724	728	728	1 091	1 091	1 091	2 547	9 000
Vote 15 - Other Departments	–	(5 073)	–	109	992	–	–	–	130	–	–	5 000	1 158
Capital single-year expenditure sub-total	**13 899**	**(18 973)**	**132**	**852**	**6 288**	**5 651**	**728**	**2 754**	**4 262**	**5 481**	**2 105**	20 013	43 193
Total Capital Expenditure	**29 496**	**(14 526)**	**216 328**	**149 900**	**136 525**	**279 103**	**105 525**	**142 934**	**228 199**	**210 695**	**261 591**	**566 853**	**2 312 624**

Table 31: MBRR SB17 – Consolidated adjustments budget: Monthly capital expenditure (functional classification)

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional													
Governance and administration	**23 808**	**(28 881)**	**6 594**	**10 798**	**31 938**	**16 268**	**8 620**	**20 647**	**55 156**	**32 368**	**23 797**	**68 564**	**269 676**
Executive and council	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration	23 808	(28 881)	6 594	10 798	31 938	16 268	8 620	20 647	55 156	32 368	23 797	68 564	269 676
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**733**	**(21 588)**	**53 459**	**16 336**	**8 820**	**28 018**	**6 356**	**16 134**	**20 605**	**14 420**	**15 022**	**38 466**	**196 781**
Community and social services	–	247	4 568	643	534	477	548	667	691	476	–	–	8 852
Sport and recreation	–	–	–	95	–	–	–	–	1 486	1 981	2 476	3 962	10 000
Public safety	–	55	649	334	15	274	67	174	1 415	1 914	103	3 000	8 000
Housing	733	(21 891)	48 242	15 264	8 271	26 890	5 741	14 292	15 014	7 049	10 443	29 380	159 429
Health	–	–	–	–	–	376	–	1 000	2 000	3 000	2 000	2 124	10 500
Economic and environmental services	**106**	**10 818**	**37 240**	**38 163**	**20 649**	**40 975**	**20 930**	**19 003**	**25 722**	**29 444**	**81 934**	**220 928**	**545 913**
Planning and development	–	–	–	–	–	–	–	–	–	–	–	56 000	56 000
Road transport	106	10 818	37 240	38 163	20 649	40 975	20 930	19 003	25 722	29 444	81 934	164 928	489 913
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	**4 848**	**25 126**	**119 035**	**84 602**	**72 839**	**193 843**	**69 396**	**86 928**	**126 693**	**133 930**	**140 013**	**238 002**	**1 295 254**
Energy sources	4 848	17 614	44 061	47 457	27 755	57 321	29 154	44 361	66 043	77 214	65 793	126 380	608 000
Water management	–	1 880	14 914	33 804	12 309	33 271	17 329	27 268	37 608	29 806	40 719	45 959	294 866
Waste water management	–	5 632	60 060	1 591	29 274	101 503	22 913	15 299	23 043	26 910	33 500	65 663	385 388
Waste management	–	–	–	1 750	3 501	1 749	–	–	0	–	–	0	7 000
Other	**–**	**–**	**–**	**–**	**2 279**	**–**	**223**	**223**	**23**	**533**	**826**	**894**	**5 000**
Total Capital Expenditure - Functional	**29 496**	**(14 526)**	**216 328**	**149 900**	**134 247**	**279 103**	**105 302**	**142 711**	**228 176**	**210 162**	**260 765**	**565 959**	**2 307 624**

Table 32: MBRR SB18a – Consolidated adjustments budget: Capital expenditure on new assets by asset class

Description R thousands	Budget Year 2024/25				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Capital expenditure on new assets by Asset Class/Sub-class					
Infrastructure	**1 126 464**	**(58 159)**	**86 600**	**28 441**	**1 154 905**
Roads Infrastructure	343 939	(44 923)	56 000	11 077	355 016
Roads	304 197	(38 423)	56 000	17 577	321 774
Road Structures	27 742	(11 000)	–	(11 000)	16 742
Road Furniture	12 000	4 500	–	4 500	16 500
Capital Spares	–	–	–	–	–
Storm water Infrastructure	65 625	(35 124)	–	(35 124)	30 501
Drainage Collection	25 625	(18 624)	–	(18 624)	7 001
Storm water Conveyance	40 000	(16 500)	–	(16 500)	23 500
Attenuation	–	–	–	–	–
Electrical Infrastructure	316 000	12 000	–	12 000	328 000
Power Plants	–	–	–	–	–
HV Substations	37 232	–	–	–	37 232
HV Switching Station	–	–	–	–	–
HV Transmission Conductors	60 000	–	–	–	60 000
MV Substations	37 000	11 000	–	11 000	48 000
MV Switching Stations	–	–	–	–	–
MV Networks	101 000	(5 000)	–	(5 000)	96 000
LV Networks	80 768	6 000	–	6 000	86 768
Capital Spares	–	–	–	–	–
Water Supply Infrastructure	250 682	13 550	30 600	44 150	294 832
Dams and Weirs	–	–	–	–	–
Boreholes	–	–	–	–	–
Reservoirs	67 619	18 550	–	18 550	86 169
Pump Stations	–	–	–	–	–
Water Treatment Works	9 000	–	–	–	9 000
Bulk Mains	25 874	(2 000)	33 000	31 000	56 874
Distribution	68 189	–	(2 400)	(2 400)	65 789
Distribution Points	60 000	–	–	–	60 000
PRV Stations	20 000	(3 000)	–	(3 000)	17 000
Capital Spares	–	–	–	–	–
Sanitation Infrastructure	137 719	(3 662)	–	(3 662)	134 056
Pump Station	–	–	–	–	–
Reticulation	135 388	(20 317)	–	(20 317)	115 070
Waste Water Treatment Works	665	14 355	–	14 355	15 020
Outfall Sewers	1 666	2 300	–	2 300	3 966
Toilet Facilities	–	–	–	–	–
Capital Spares	–	–	–	–	–
Solid Waste Infrastructure	7 000	–	–	–	7 000
Landfill Sites	–	–	–	–	–
Waste Transfer Stations	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–
Waste Drop-off Points	–	–	–	–	–
Waste Separation Facilities	–	–	–	–	–
Electricity Generation Facilities	–	–	–	–	–
Capital Spares	7 000	–	–	–	7 000
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	5 500	–	–	–	5 500
Data Centres	–	–	–	–	–
Core Layers	–	–	–	–	–
Distribution Layers	5 500	–	–	–	5 500
Capital Spares	–	–	–	–	–

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

Description	Budget Year 2024/25				
R thousands	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Community Assets	**46 352**	**(27 000)**	**–**	(27 000)	19 352
Community Facilities	46 352	(27 000)	–	(27 000)	19 352
Halls	–	–	–	–	–
Centres	–	–	–	–	–
Crèches	–	–	–	–	–
Clinics/Care Centres	17 500	(17 000)	–	(17 000)	500
Fire/Ambulance Stations	–	–	–	–	–
Testing Stations	–	–	–	–	–
Museums	–	–	–	–	–
Galleries	–	–	–	–	–
Theatres	–	–	–	–	–
Libraries	8 852	–	–	–	8 852
Cemeteries/Crematoria	–	–	–	–	–
Police	–	–	–	–	–
Purls	–	–	–	–	–
Public Open Space	–	–	–	–	–
Nature Reserves	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–
Markets	–	–	–	–	–
Stalls	–	–	–	–	–
Abattoirs	–	–	–	–	–
Airports	–	–	–	–	–
Taxi Ranks/Bus Terminals	20 000	(10 000)	–	(10 000)	10 000
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	**13 081**	**–**	**5 000**	**5 000**	**18 081**
Revenue Generating	**13 081**	**–**	**5 000**	**5 000**	**18 081**
Improved Property	13 081	–	5 000	5 000	18 081
Unimproved Property	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–
Improved Property	–	–	–	–	–
Unimproved Property	–	–	–	–	–
Other assets	**120 783**	**–**	**(80 483)**	**(80 483)**	**40 300**
Operational Buildings	–	–	–	–	–
Municipal Offices	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–
Building Plan Offices	–	–	–	–	–
Workshops	–	–	–	–	–
Yards	–	–	–	–	–
Stores	–	–	–	–	–
Laboratories	–	–	–	–	–
Training Centres	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–
Depots	–	–	–	–	–
Capital Spares	–	–	–	–	–
Housing	**120 783**	**–**	**(80 483)**	**(80 483)**	**40 300**
Staff Housing	–	–	–	–	–
Social Housing	120 783	–	(80 483)	(80 483)	40 300
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	**28 000**	**(26 900)**	**–**	**(26 900)**	**1 100**
Computer Equipment	28 000	(26 900)	–	(26 900)	1 100
Furniture and Office Equipment	**7 222**	**(5 000)**	**3 525**	**(1 475)**	**5 747**
Furniture and Office Equipment	7 222	(5 000)	3 525	(1 475)	5 747
Machinery and Equipment	**12 300**	**–**	**3 000**	**3 000**	**15 300**
Machinery and Equipment	12 300	–	3 000	3 000	15 300
Transport Assets	**40 000**	**–**	**–**	**–**	**40 000**
Transport Assets	40 000	–	–	–	40 000
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 new assets *to be adjusted*	**1 394 202**	**(117 059)**	**17 642**	**(99 417)**	**1 294 784**

Table 33: MBRR SB18b – Consolidated adjustments budget: Capital expenditure on renewal of existing assets by asset class

Description	Budget Year 2024/25				
R thousands	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Capital expenditure on renewal of existing assets by Asset Class/Sub-class					
Infrastructure	**698 692**	**–**	**20 647**	**20 647**	**719 339**
Roads Infrastructure	66 544	–	(12 000)	(12 000)	54 544
Roads	51 424	–	(12 000)	(12 000)	39 424
Road Structures	525	–	–	–	525
Road Furniture	14 596	–	–	–	14 596
Capital Spares	–	–	–	–	–
Storm water Infrastructure	11 241	–	3 000	3 000	14 241
Drainage Collection	–	–	–	–	–
Storm water Conveyance	11 241	–	3 000	3 000	14 241
Attenuation	–	–	–	–	–
Electrical Infrastructure	323 687	–	26 500	26 500	350 187
Power Plants	14 380	–	(200)	(200)	14 180
HV Substations	19 408	–	19 800	19 800	39 208
HV Switching Station	1 517	–	–	–	1 517
HV Transmission Conductors	0	–	–	–	0
MV Substations	1 452	–	–	–	1 452
MV Switching Stations	1 470	–	–	–	1 470
MV Networks	221 234	–	6 041	6 041	227 275
LV Networks	64 227	–	859	859	65 086
Capital Spares	–	–	–	–	–
Water Supply Infrastructure	171 567	–	(400)	(400)	171 167
Dams and Weirs	–	–	–	–	–
Boreholes	5 087	–	–	–	5 087
Reservoirs	8 453	–	–	–	8 453
Pump Stations	–	–	–	–	–
Water Treatment Works	16 692	–	–	–	16 692
Bulk Mains	7 152	–	–	–	7 152
Distribution	134 183	–	(400)	(400)	133 783
Distribution Points	–	–	–	–	–
PRV Stations	–	–	–	–	–
Capital Spares	–	–	–	–	–
Sanitation Infrastructure	117 304	–	3 547	3 547	120 851
Pump Station	9 632	–	–	–	9 632
Reticulation	18 292	–	3 547	3 547	21 838
Waste Water Treatment Works	89 380	–	–	–	89 380
Outfall Sewers	–	–	–	–	–
Toilet Facilities	–	–	–	–	–
Capital Spares	–	–	–	–	–
Solid Waste Infrastructure	6 700	–	–	–	6 700
Landfill Sites	5 364	–	–	–	5 364
Waste Transfer Stations	438	–	–	–	438
Waste Processing Facilities	–	–	–	–	–
Waste Drop-off Points	882	–	–	–	882
Waste Separation Facilities	16	–	–	–	16
Electricity Generation Facilities	–	–	–	–	–
Capital Spares	–	–	–	–	–
Rail Infrastructure	1 648	–	–	–	1 648
Rail Lines	1 648	–	–	–	1 648
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 2024/25				
R thousands	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Community Assets	**92 090**	**1 643**	**6 681**	8 324	100 414
Community Facilities	75 108	1 643	6 481	8 124	83 232
Halls	6	–	–	–	6
Centres	1 219	–	–	–	1 219
Crèches	–	–	–	–	–
Clinics/Care Centres	9 372	–	–	–	9 372
Fire/Ambulance Stations	3 692	–	–	–	3 692
Testing Stations	–	–	–	–	–
Museums	68	–	–	–	68
Galleries	–	–	–	–	–
Theatres	–	–	–	–	–
Libraries	2 661	1 643	(20)	1 623	4 284
Cemeteries/Crematoria	89	–	–	–	89
Police	3 258	–	–	–	3 258
Purls	12 023	–	704	704	12 728
Public Open Space	21 058	–	(2 235)	(2 235)	18 823
Nature Reserves	4 139	–	–	–	4 139
Public Ablution Facilities	–	–	–	–	–
Markets	17 523	–	8 032	8 032	25 554
Stalls	–	–	–	–	–
Abattoirs	–	–	–	–	–
Airports	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–
Capital Spares	–	–	–	–	–
Sport and Recreation Facilities	**16 982**	**–**	**200**	**200**	**17 182**
Indoor Facilities	502	–	–	–	502
Outdoor Facilities	16 480	–	200	200	16 680
Capital Spares	–	–	–	–	–
Heritage assets	**–**	**–**	**–**	**–**	**–**
Monuments	–	–	–	–	–
Historic Buildings	–	–	–	–	–
Works of Art	–	–	–	–	–
Conservation Areas	–	–	–	–	–
Other Heritage	–	–	–	–	–
Investment properties	**19 109**	**–**	**–**	**–**	**19 109**
Revenue Generating	**19 109**	**–**	**–**	**–**	**19 109**
Improved Property	–	–	–	–	–
Unimproved Property	19 109	–	–	–	19 109
Non-revenue Generating	**–**	**–**	**–**	**–**	**–**
Improved Property	–	–	–	–	–
Unimproved Property	–	–	–	–	–
Other assets	**60 254**	**–**	**455**	**455**	**60 710**
Operational Buildings	**41 099**	**–**	**2 181**	**2 181**	**43 280**
Municipal Offices	26 235	–	594	594	26 828
Pay/Enquiry Points	274	–	–	–	274
Building Plan Offices	–	–	–	–	–
Workshops	–	–	–	–	–
Yards	186	–	–	–	186
Stores	–	–	–	–	–
Laboratories	–	–	–	–	–
Training Centres	8	–	–	–	8
Manufacturing Plant	–	–	–	–	–
Depots	14 396	–	1 587	1 587	15 983
Capital Spares	–	–	–	–	–
Housing	**19 155**	**–**	**(1 725)**	**(1 725)**	**17 430**
Staff Housing	–	–	–	–	–
Social Housing	19 155	–	(1 725)	(1 725)	17 430
Capital Spares	–	–	–	–	–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets	–	–	–	–	–
Intangible Assets	**41 666**	**–**	**21 000**	**21 000**	**62 666**
Servitudes	–	–	–	–	–
Licences and Rights	**41 666**	**–**	**21 000**	**21 000**	**62 666**
Water Rights	–	–	–	–	–
Effluent Licenses	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–
Computer Software and Applications	41 666	–	21 000	21 000	62 666
Load Settlement Software Applications	–	–	–	–	–
Unspecified	–	–	–	–	–
Computer Equipment	**33 944**	**–**	**10 000**	**10 000**	**43 944**
Computer Equipment	33 944	–	10 000	10 000	43 944
Furniture and Office Equipment	**302**	**–**	**–**	**–**	**302**
Furniture and Office Equipment	302	–	–	–	302
Machinery and Equipment	**58 477**	**–**	**(6 550)**	**(6 550)**	**51 928**
Machinery and Equipment	58 477	–	(6 550)	(6 550)	51 928
Transport Assets	**133 039**	**–**	**63 561**	**63 561**	**196 601**
Transport Assets	133 039	–	63 561	63 561	196 601
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*	**1 137 574**	**1 643**	**115 795**	**117 438**	**1 255 012**

Table 34: MBRR SB18c – Consolidated adjustments budget: Capital expenditure on upgrading of existing assets by asset class

Description R thousands	Budget Year 2024/25				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Repairs and maintenance expenditure by Asset Class/Sub-class					
Infrastructure	**698 692**	**–**	**20 647**	**20 647**	**719 339**
Roads Infrastructure	66 544	–	(12 000)	(12 000)	54 544
Roads	51 424	–	(12 000)	(12 000)	39 424
Road Structures	525	–	–	–	525
Road Furniture	14 596	–	–	–	14 596
Capital Spares	–	–	–	–	–
Storm water Infrastructure	11 241	–	3 000	3 000	14 241
Drainage Collection	–	–	–	–	–
Storm water Conveyance	11 241	–	3 000	3 000	14 241
Attenuation	–	–	–	–	–
Electrical Infrastructure	323 687	–	26 500	26 500	350 187
Power Plants	14 380	–	(200)	(200)	14 180
HV Substations	19 408	–	19 800	19 800	39 208
HV Switching Station	1 517	–	–	–	1 517
HV Transmission Conductors	0	–	–	–	0
MV Substations	1 452	–	–	–	1 452
MV Switching Stations	1 470	–	–	–	1 470
MV Networks	221 234	–	6 041	6 041	227 275
LV Networks	64 227	–	859	859	65 086
Capital Spares	–	–	–	–	–
Water Supply Infrastructure	171 567	–	(400)	(400)	171 167
Dams and Weirs	–	–	–	–	–
Boreholes	5 087	–	–	–	5 087
Reservoirs	8 453	–	–	–	8 453
Pump Stations	–	–	–	–	–
Water Treatment Works	16 692	–	–	–	16 692
Bulk Mains	7 152	–	–	–	7 152
Distribution	134 183	–	(400)	(400)	133 783
Distribution Points	–	–	–	–	–
PRV Stations	–	–	–	–	–
Capital Spares	–	–	–	–	–
Sanitation Infrastructure	117 304	–	3 547	3 547	120 851
Pump Station	9 632	–	–	–	9 632
Reticulation	18 292	–	3 547	3 547	21 838
Waste Water Treatment Works	89 380	–	–	–	89 380
Outfall Sewers	–	–	–	–	–
Toilet Facilities	–	–	–	–	–
Capital Spares	–	–	–	–	–
Solid Waste Infrastructure	6 700	–	–	–	6 700
Landfill Sites	5 364	–	–	–	5 364
Waste Transfer Stations	438	–	–	–	438
Waste Processing Facilities	–	–	–	–	–
Waste Drop-off Points	882	–	–	–	882
Waste Separation Facilities	16	–	–	–	16
Electricity Generation Facilities	–	–	–	–	–
Capital Spares	–	–	–	–	–
Rail Infrastructure	1 648	–	–	–	1 648
Rail Lines	1 648	–	–	–	1 648
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 R thousands	Budget Year 2024/25				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Community Assets	**92 090**	**1 643**	**6 681**	8 324	100 414
Community Facilities	75 108	1 643	6 481	8 124	83 232
Halls	6	–	–	–	6
Centres	1 219	–	–	–	1 219
Crèches	–	–	–	–	–
Clinics/Care Centres	9 372	–	–	–	9 372
Fire/Ambulance Stations	3 692	–	–	–	3 692
Testing Stations	–	–	–	–	–
Museums	68	–	–	–	68
Galleries	–	–	–	–	–
Theatres	–	–	–	–	–
Libraries	2 661	1 643	(20)	1 623	4 284
Cemeteries/Crematoria	89	–	–	–	89
Police	3 258	–	–	–	3 258
Purls	12 023	–	704	704	12 728
Public Open Space	21 058	–	(2 235)	(2 235)	18 823
Nature Reserves	4 139	–	–	–	4 139
Public Ablution Facilities	–	–	–	–	–
Markets	17 523	–	8 032	8 032	25 554
Stalls	–	–	–	–	–
Abattoirs	–	–	–	–	–
Airports	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–
Capital Spares	–	–	–	–	–
Sport and Recreation Facilities	**16 982**	**–**	**200**	**200**	**17 182**
Indoor Facilities	502	–	–	–	502
Outdoor Facilities	16 480	–	200	200	16 680
Capital Spares	–	–	–	–	–
Heritage assets	**–**	**–**	**–**	**–**	**–**
Monuments	–	–	–	–	–
Historic Buildings	–	–	–	–	–
Works of Art	–	–	–	–	–
Conservation Areas	–	–	–	–	–
Other Heritage	–	–	–	–	–
Investment properties	**19 109**	**–**	**–**	**–**	**19 109**
Revenue Generating	**19 109**	**–**	**–**	**–**	**19 109**
Improved Property	–	–	–	–	–
Unimproved Property	19 109	–	–	–	19 109
Non-revenue Generating	**–**	**–**	**–**	**–**	**–**
Improved Property	–	–	–	–	–
Unimproved Property	–	–	–	–	–
Other assets	**60 254**	**–**	**455**	**455**	**60 710**
Operational Buildings	**41 099**	**–**	**2 181**	**2 181**	**43 280**
Municipal Offices	26 235	–	594	594	26 828
Pay/Enquiry Points	274	–	–	–	274
Building Plan Offices	–	–	–	–	–
Workshops	–	–	–	–	–
Yards	186	–	–	–	186
Stores	–	–	–	–	–
Laboratories	–	–	–	–	–
Training Centres	8	–	–	–	8
Manufacturing Plant	–	–	–	–	–
Depots	14 396	–	1 587	1 587	15 983
Capital Spares	–	–	–	–	–
Housing	**19 155**	**–**	**(1 725)**	**(1 725)**	**17 430**
Staff Housing	–	–	–	–	–
Social Housing	19 155	–	(1 725)	(1 725)	17 430
Capital Spares	–	–	–	–	–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets	–	–	–	–	–
Intangible Assets	**41 666**	**–**	**21 000**	**21 000**	**62 666**
Servitudes	–	–	–	–	–
Licences and Rights	**41 666**	**–**	**21 000**	**21 000**	**62 666**
Water Rights	–	–	–	–	–
Effluent Licenses	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–
Computer Software and Applications	41 666	–	21 000	21 000	62 666
Load Settlement Software Applications	–	–	–	–	–
Unspecified	–	–	–	–	–
Computer Equipment	**33 944**	**–**	**10 000**	**10 000**	**43 944**
Computer Equipment	33 944	–	10 000	10 000	43 944
Furniture and Office Equipment	**302**	**–**	**–**	**–**	**302**
Furniture and Office Equipment	302	–	–	–	302
Machinery and Equipment	**58 477**	**–**	**(6 550)**	**(6 550)**	**51 928**
Machinery and Equipment	58 477	–	(6 550)	(6 550)	51 928
Transport Assets	**133 039**	**–**	**63 561**	**63 561**	**196 601**
Transport Assets	133 039	–	63 561	63 561	196 601
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	**1 137 574**	**1 643**	**115 795**	**117 438**	**1 255 012**

Table 35: MBRR SB18d – Consolidated Adjustments Budget: Depreciation by asset class

Description R thousands	Budget Year 2024/25 Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Depreciation by Asset Class/Sub-class					
Infrastructure	**1 874 926**	**–**	**(197 455)**	**(197 455)**	**1 677 471**
Roads Infrastructure	753 988	–	(26 905)	(26 905)	727 083
Roads	646 213	–	(28 296)	(28 296)	617 916
Road Structures	14 457	–	3 389	3 389	17 846
Road Furniture	93 319	–	(1 997)	(1 997)	91 321
Capital Spares	–	–	–	–	–
Storm water Infrastructure	289 955	–	4 143	4 143	294 099
Drainage Collection	286 002	–	4 312	4 312	290 314
Storm water Conveyance	3 937	–	(186)	(186)	3 752
Attenuation	16	–	17	17	33
Electrical Infrastructure	394 172	–	(72 837)	(72 837)	321 335
Power Plants	33 813	–	(3 351)	(3 351)	30 462
HV Substations	87 752	–	(20 716)	(20 716)	67 036
HV Switching Station	126	–	(48)	(48)	77
HV Transmission Conductors	25 168	–	(14 663)	(14 663)	10 505
MV Substations	20 397	–	2 395	2 395	22 791
MV Switching Stations	636	–	177	177	812
MV Networks	84 486	–	(1 615)	(1 615)	82 870
LV Networks	141 795	–	(35 014)	(35 014)	106 781
Capital Spares	–	–	–	–	–
Water Supply Infrastructure	204 585	–	(39 016)	(39 016)	165 569
Dams and Weirs	2 914	–	1 771	1 771	4 685
Boreholes	65	–	161	161	226
Reservoirs	24 596	–	599	599	25 195
Pump Stations	9 147	–	(5 116)	(5 116)	4 031
Water Treatment Works	26 823	–	14 656	14 656	41 479
Bulk Mains	34 352	–	(3 377)	(3 377)	30 975
Distribution	104 622	–	(47 916)	(47 916)	56 705
Distribution Points	1 118	–	178	178	1 296
PRV Stations	948	–	28	28	977
Capital Spares	–	–	–	–	–
Sanitation Infrastructure	99 116	–	21 615	21 615	120 732
Pump Station	2 778	–	(374)	(374)	2 404
Reticulation	36 683	–	8 438	8 438	45 121
Waste Water Treatment Works	47 313	–	9 041	9 041	56 355
Outfall Sewers	12 342	–	4 510	4 510	16 852
Toilet Facilities	–	–	–	–	–
Capital Spares	–	–	–	–	–
Solid Waste Infrastructure	2 143	–	1 246	1 246	3 389
Landfill Sites	1 755	–	329	329	2 084
Waste Transfer Stations	185	–	34	34	219
Waste Processing Facilities	114	–	28	28	142
Waste Drop-off Points	83	–	853	853	936
Waste Separation Facilities	–	–	–	–	–
Electricity Generation Facilities	5	–	2	2	7
Capital Spares	–	–	–	–	–
Rail Infrastructure	2 100	–	305	305	2 405
Rail Lines	2 100	–	305	305	2 405
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	128 866	–	(86 007)	(86 007)	42 859
Data Centres	746	–	(95)	(95)	650
Core Layers	118 216	–	(90 458)	(90 458)	27 758
Distribution Layers	9 905	–	4 546	4 546	14 451
Capital Spares	–	–	–	–	–

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

Description	Budget Year 2024/25				
R thousands	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Community Assets	**296 301**	**–**	**(84 765)**	(84 765)	211 537
Community Facilities	220 488	–	(81 135)	(81 135)	139 354
Halls	4 791	–	(589)	(589)	4 202
Centres	49 852	–	(43 372)	(43 372)	6 481
Crèches	972	–	69	69	1 040
Clinics/Care Centres	11 029	–	2 816	2 816	13 845
Fire/Ambulance Stations	4 522	–	3 829	3 829	8 351
Testing Stations	1 383	–	294	294	1 677
Museums	262	–	138	138	400
Galleries	–	–	–	–	–
Theatres	117	–	13	13	130
Libraries	15 172	–	(246)	(246)	14 926
Cemeteries/Crematoria	11 188	–	(3 540)	(3 540)	7 648
Police	5 277	–	917	917	6 194
Purls	15 506	–	634	634	16 140
Public Open Space	23 332	–	(20 052)	(20 052)	3 281
Nature Reserves	6 896	–	(2 040)	(2 040)	4 856
Public Ablution Facilities	73	–	302	302	375
Markets	27 285	–	(13 976)	(13 976)	13 309
Stalls	2 559	–	(327)	(327)	2 232
Abattoirs	–	–	–	–	–
Airports	23 958	–	(3 430)	(3 430)	20 528
Taxi Ranks/Bus Terminals	16 313	–	(2 575)	(2 575)	13 737
Capital Spares	–	–	–	–	–
Sport and Recreation Facilities	**75 813**	**–**	**(3 630)**	**(3 630)**	**72 183**
Indoor Facilities	1 274	–	168	168	1 442
Outdoor Facilities	74 539	–	(3 798)	(3 798)	70 741
Capital Spares	–	–	–	–	–
Heritage assets	**–**	**–**	**–**	**–**	**–**
Monuments	–	–	–	–	–
Historic Buildings	–	–	–	–	–
Works of Art	–	–	–	–	–
Conservation Areas	–	–	–	–	–
Other Heritage	–	–	–	–	–
Investment properties	**7 586**	**–**	**(7 036)**	**(7 036)**	**550**
Revenue Generating	**53**	**–**	**15**	**15**	**68**
Improved Property	53	–	15	15	68
Unimproved Property	–	–	–	–	–
Non-revenue Generating	**7 533**	**–**	**(7 050)**	**(7 050)**	**482**
Improved Property	7 533	–	(7 051)	(7 051)	482
Unimproved Property	–	–	0	0	0
Other assets	**182 436**	**–**	**(6 585)**	**(6 585)**	**175 850**
Operational Buildings	**105 874**	**–**	**(15 629)**	**(15 629)**	**90 245**
Municipal Offices	66 703	–	(13 741)	(13 741)	52 961
Pay/Enquiry Points	10	–	(2)	(2)	8
Building Plan Offices	–	–	–	–	–
Workshops	2 634	–	(298)	(298)	2 336
Yards	1 007	–	38	38	1 044
Stores	1 169	–	(438)	(438)	731
Laboratories	–	–	–	–	–
Training Centres	1 252	–	125	125	1 377
Manufacturing Plant	8 998	–	1 761	1 761	10 758
Depots	24 103	–	(3 074)	(3 074)	21 029
Capital Spares	–	–	–	–	–
Housing	**76 562**	**–**	**9 044**	**9 044**	**85 605**
Staff Housing	10 808	–	(2 768)	(2 768)	8 040
Social Housing	65 754	–	11 812	11 812	77 565
Capital Spares	–	–	–	–	–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets	–	–	–	–	–
Intangible Assets	**66 078**	**–**	**(1 559)**	**(1 559)**	**64 519**
Servitudes	–	–	–	–	–
Licences and Rights	**66 078**	**–**	**(1 559)**	**(1 559)**	**64 519**
Water Rights	–	–	–	–	–
Effluent Licenses	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–
Computer Software and Applications	66 078	–	(1 559)	(1 559)	64 519
Load Settlement Software Applications	–	–	–	–	–
Unspecified	–	–	–	–	–
Computer Equipment	**211 847**	**(0)**	**(187 825)**	**(187 825)**	**24 022**
Computer Equipment	211 847	(0)	(187 825)	(187 825)	24 022
Furniture and Office Equipment	**201 081**	**11**	**(192 534)**	**(192 523)**	**8 559**
Furniture and Office Equipment	201 081	11	(192 534)	(192 523)	8 559
Machinery and Equipment	**163 508**	**–**	**(124 735)**	**(124 735)**	**38 773**
Machinery and Equipment	163 508	–	(124 735)	(124 735)	38 773
Transport Assets	**134 574**	**–**	**(31 730)**	**(31 730)**	**102 844**
Transport Assets	134 574	–	(31 730)	(31 730)	102 844
Land	**–**	**–**	**–**	**–**	**–**
Land	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	–	–	–	–	–
	–	–	–	–	–
Living resources	**5**	**–**	**(0)**	**(0)**	**5**
Mature	5	–	(0)	(0)	5
Policing and Protection	5	–	(0)	(0)	5
Zoological plants and animals	–	–	–	–	–
Immature	–	–	–	–	–
Policing and Protection	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–
Total Depreciation to be adjusted	**3 138 342**	**11**	**(834 224)**	**(834 213)**	**2 304 130**

Table 36: MBRR SB18e – Consolidated adjustments budget: Capital expenditure on upgrading of existing assets by asset class

Description R thousands	Budget Year 2024/25				
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class					
Infrastructure	**498 281**	**(33 500)**	**8 000**	**(25 500)**	**472 781**
Roads Infrastructure	38 000	(6 500)	–	(6 500)	31 500
Roads	38 000	(6 500)	–	(6 500)	31 500
Road Structures	–	–	–	–	–
Road Furniture	–	–	–	–	–
Capital Spares	–	–	–	–	–
Storm water Infrastructure	13 300	4 000	–	4 000	17 300
Drainage Collection	3 300	10 000	–	10 000	13 300
Storm water Conveyance	10 000	(6 000)	–	(6 000)	4 000
Attenuation	–	–	–	–	–
Electrical Infrastructure	137 500	(1 000)	–	(1 000)	136 500
Power Plants	–	–	–	–	–
HV Substations	95 000	3 000	–	3 000	98 000
HV Switching Station	–	–	–	–	–
HV Transmission Conductors	–	–	–	–	–
MV Substations	–	–	–	–	–
MV Switching Stations	–	–	–	–	–
MV Networks	–	–	–	–	–
LV Networks	42 500	(4 000)	–	(4 000)	38 500
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	253 481	(30 000)	–	(30 000)	223 481
Pump Station	14 000	5 000	–	5 000	19 000
Reticulation	–	–	–	–	–
Waste Water Treatment Works	239 481	(35 000)	–	(35 000)	204 481
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	56 000	–	8 000	8 000	64 000
Data Centres	26 000	–	8 000	8 000	34 000
Core Layers	30 000	–	–	–	30 000
Distribution Layers	–	–	–	–	–
Capital Spares	–	–	–	–	–

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

Description	Budget Year 2024/25				
R thousands	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Community Assets	**15 000**	**–**	**–**	–	15 000
Community Facilities	5 000	–	–	–	5 000
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	5 000	–	–	–	5 000
Stalls	–	–	–	–	–
Abattoirs	–	–	–	–	–
Airports	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–
Capital Spares	–	–	–	–	–
Sport and Recreation Facilities	**10 000**	**–**	**–**	**–**	**10 000**
Indoor Facilities	–	–	–	–	–
Outdoor Facilities	10 000	–	–	–	10 000
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	**535**	**(535)**	**–**	**(535)**	**–**
Operational Buildings	**–**	**–**	**–**	**–**	**–**
Municipal Offices	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–
Building Plan Offices	–	–	–	–	–
Workshops	–	–	–	–	–
Yards	–	–	–	–	–
Stores	–	–	–	–	–
Laboratories	–	–	–	–	–
Training Centres	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–
Depots	–	–	–	–	–
Capital Spares	–	–	–	–	–
Housing	**535**	**(535)**	**–**	**(535)**	**–**
Staff Housing	–	–	–	–	–
Social Housing	535	(535)	–	(535)	–
Capital Spares	–	–	–	–	–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets	–	–	–	–	–
Intangible Assets	**70 000**	**–**	**–**	**–**	**70 000**
Servitudes	–	–	–	–	–
Licences and Rights	**70 000**	**–**	**–**	**–**	**70 000**
Water Rights	–	–	–	–	–
Effluent Licenses	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–
Computer Software and Applications	70 000	–	–	–	70 000
Load 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	**14 200**	**(6 000)**	**–**	**(6 000)**	**8 200**
Land	14 200	(6 000)	–	(6 000)	8 200
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 upgrading of existing assets *to be adjusted*	**598 016**	**(40 035)**	**8 000**	**(32 035)**	**565 981**

Table 37: MBRR SB20 - Adjusted budget municipal entity performance summary

Description R thousands	Budget Year 2024/25								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Revenue By Municipal Entity									
Housing Company Tshwane (HCT)	105 589						26 830	26 830	132 419
Tshwane Development Agency (TEDA)	76 511						7 068	7 068	83 579
Total Operating Revenue	**182 100**	**–**	**–**	**–**	**–**	**–**	**33 898**	**33 898**	**215 998**
Expenditure By Municipal Entity									
Housing Company Tshwane (HCT)	105 589						26 830	26 830	132 419
Tshwane Development Agency (TEDA)	76 511						7 068	7 068	83 579
Total Operating Expenditure	**182 100**	**–**	**–**	**–**	**–**	**–**	**33 898**	**33 898**	**215 998**
Capital Expenditure By Municipal Entity									
Housing Company Tshwane (HCT)	125 785						(82 833)	(82 833)	42 952
Tshwane Development Agency (TEDA)	862						(60)	(60)	802
Total Capital Expenditure	**126 647**	**–**	**–**	**–**	**–**	**–**	**(82 893)**	**(82 893)**	**43 754**

4.3 Adjustment budget financial performance: Municipal entities

Table 38: Housing Company Tshwane – Budget summary

Housing Company Tshwane - Adjustments Budget Summary										
Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational	37 260	–	–	–	–	30 000	30 000	67 260	38 974	40 728
Other own revenue	68 329	–	–	–	–	(3 170)	(3 170)	65 159	81 109	86 786
Total Revenue (excluding capital transfers and contributions)	**105 589**	**–**	**–**	**–**	**–**	**26 830**	**26 830**	**132 419**	**120 083**	**127 514**
Employee costs	53 005	–	–	–	–	(9 048)	(9 048)	43 958	56 716	60 686
Remuneration of Board Members	3 131	–	–	–	–	(902)	(902)	2 229	3 778	4 042
Depreciation and debt impairment	11 996	–	–	–	–	30 018	30 018	42 014	19 256	19 630
Finance charges										
Inventory consumed and bulk purchases	2 309	–	–	–	–	(1 830)	(1 830)	480	2 471	2 644
Transfers and subsidies										
Other expenditure	35 147	–	–	–	–	8 592	8 592	43 739	37 862	40 512
Total Expenditure	**105 589**	**–**	**–**	**–**	**–**	**26 830**	**26 830**	**132 419**	**120 083**	**127 514**
Surplus/(Deficit)	**0**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**(0)**	**0**	**–**
Transfers and subsidies - capital (monetary allocations)	**124 015**	**–**	**–**	**–**	**–**	**(83 715)**	**(83 715)**	**40 300**	**115 377**	**110 119**
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions	**124 015**	**–**	**–**	**–**	**–**	**(83 715)**	**(83 715)**	**40 300**	**115 377**	**110 119**
Income Tax										
Surplus/ (Deficit) for the year	**124 015**	**–**	**–**	**–**	**–**	**(83 715)**	**(83 715)**	**40 300**	**115 377**	**110 119**
Capital expenditure & funds sources										
Capital expenditure	125 785	–	–	–	–	(82 833)	(82 833)	42 952	115 847	110 569
Transfers recognised - capital	124 015	–	–	–	–	(83 715)	(83 715)	40 300	115 377	110 119
Borrowing										
Internally generated funds	1 770	–	–	–	–	882	882	2 652	470	450
Total sources of capital funds	**125 785**	**–**	**–**	**–**	**–**	**(82 833)**	**(82 833)**	**42 952**	**115 847**	**110 569**
Financial position										
Total current assets	39 963	–	–	–	–	(32 590)	(32 590)	7 373	34 963	44 545
Total non current assets	1 097 122	–	–	–	–	(115 317)	(115 317)	981 805	1 185 093	1 276 911
Total current liabilities	41 978	–	–	–	–	(18 115)	(18 115)	23 863	44 299	46 908
Total non current liabilities										
Community wealth/Equity	1 095 106	–	–	–	–	(129 792)	(129 792)	965 314	1 175 757	1 274 548
Cash flows										
Net cash from (used) operating	106 967	–	–	–	–	(76 914)	(76 914)	30 054	122 022	116 255
Net cash from (used) investing	(117 814)	–	–	–	–	74 862	74 862	(42 952)	(109 608)	(107 593)
Net cash from (used) financing										
Cash/cash equivalents at the year end	**7 423**	**–**	**16 155**	**–**	**–**	**(20 321)**	**(4 166)**	**3 257**	**21 812**	**30 474**

Table 39: Housing Company Tshwane – Budgeted financial performance (revenue and expenditure)

Housing Company Tshwane - Adjustments Budget - Financial Performance (revenue and expenditure)										
Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
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	164					137	137	301	175	187
Interest earned from Receivables	73					2	2	76	78	84
Interest earned from Current and Non Current Assets										
Dividends										
Rent on Land										
Rental from Fixed Assets	66 453					(21 038)	(21 038)	45 415	79 102	84 639
Licence and permits										
Operational Revenue	1 639					17 729	17 729	19 368	1 754	1 877
Non-Exchange Revenue										
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits										
Licences or permits										
Transfer and subsidies - Operational	37 260					30 000	30 000	67 260	38 974	40 728
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)	**105 589**	**-**	**-**	**-**	**-**	**26 830**	26 830	132 419	**120 083**	**127 514**
Expenditure By Type										
Employee related costs	53 005					(9 048)	(9 048)	43 958	56 716	60 686
Remuneration of Directors	3 131					(902)	(902)	2 229	3 778	4 042
Bulk purchases - electricity										
Inventory consumed	2 309					(1 830)	(1 830)	480	2 471	2 644
Debt impairment	3 201					6 435	6 435	9 636	9 845	9 560
Depreciation & asset impairment	8 795					23 582	23 582	32 378	9 411	10 070
Finance charges										
Contracted services	23 600					5 932	5 932	29 532	24 777	26 511
Transfers and subsidies										
Irrecoverable debts written off										
Operational costs	11 547					2 660	2 660	14 206	13 085	14 001
Losses on disposal of Assets										
Other Losses										
Total Expenditure	**105 589**	**–**	**–**	**–**	**–**	**26 830**	26 830	132 419	**120 083**	**127 514**
Surplus/(Deficit)	0	–	–	–	–	(0)	(0)	(0)	0	–
Transfers and subsidies - capital (monetary allocations)	124 015					(83 715)	(83 715)	40 300	115 377	110 119
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers and contributions	**124 015**	**–**	**–**	**–**	**–**	**(83 715)**	**(83 715)**	**40 300**	**115 377**	**110 119**
Income Tax										
Surplus/(Deficit) after income tax	**124 015**	**–**	**–**	**–**	**–**	**(83 715)**	**(83 715)**	**40 300**	**115 377**	**110 119**
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality	**124 015**	**–**	**–**	**–**	**–**	**(83 715)**	**(83 715)**	**40 300**	**115 377**	**110 119**
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year	**124 015**	**–**	**–**	**–**	**–**	**(83 715)**	**(83 715)**	**40 300**	**115 377**	**110 119**

Table 40: Housing Company Tshwane – Budgeted financial position

Housing Company Tshwane - Adjustments Budget - Financial position										
Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
ASSETS										
Current assets										
Cash and cash equivalents	26 144					(22 887)	(22 887)	3 257	21 812	30 474
Trade and other receivables from exchange transactions	11 575					(9 425)	(9 425)	2 150	10 749	11 502
Receivables from non-exchange transactions	278					(278)	(278)	–	298	319
Current portion of non-current receivables										
Inventory										
VAT										
Other current assets	1 966						–	1 966	2 104	2 251
Total current assets	**39 963**	**–**	**–**	**–**	**–**	**(32 590)**	**(32 590)**	**7 373**	**34 963**	**44 545**
Non current assets										
Investments										
Investment property										
Property, plant and equipment	1 096 533					(115 302)	(115 302)	981 231	1 184 463	1 276 302
Biological assets										
Living and non-living resources										
Heritage assets										
Intangible assets	588					(15)	(15)	574	630	609
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	**1 097 122**	**–**	**–**	**–**	**–**	**(115 317)**	**(115 317)**	**981 805**	**1 185 093**	**1 276 911**
TOTAL ASSETS	**1 137 085**	**–**	**–**	**–**	**–**	**(147 907)**	**(147 907)**	**989 177**	**1 220 056**	**1 321 456**
LIABILITIES										
Current liabilities										
Bank overdraft										
Financial liabilities										
Consumer deposits	3 418					1 253	1 253	4 670	3 657	3 913
Trade and other payables from exchange transactions	29 969					(21 284)	(21 284)	8 685	32 050	34 403
Trade and other payables from non-exchange transactions										
Provision	8 592					1 916	1 916	10 508	8 592	8 592
VAT										
Other current liabilities										
Total current liabilities	**41 978**	**–**	**–**	**–**	**–**	**(18 115)**	**(18 115)**	**23 863**	**44 299**	**46 908**
Non current liabilities										
Financial liabilities										
Provision										
Long term portion of trade payables										
Other non-current liabilities										
Total non current liabilities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES	**41 978**	**–**	**–**	**–**	**–**	**(18 115)**	**(18 115)**	**23 863**	**44 299**	**46 908**
NET ASSETS	**1 095 106**	**–**	**–**	**–**	**–**	**(129 792)**	**(129 792)**	**965 314**	**1 175 757**	**1 274 548**
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	1 081 935					(149 067)	(149 067)	932 868	1 143 310	1 242 102
Reserves and funds	13 171					19 276	19 276	32 447	32 447	32 447
Other										
TOTAL COMMUNITY WEALTH/EQUITY	**1 095 106**	**–**	**–**	**–**	**–**	**(129 792)**	**(129 792)**	**965 314**	**1 175 757**	**1 274 548**

Table 41: Housing Company Tshwane – Budgeted cash flow

Housing Company Tshwane - Adjustments Budget - Cash flow							
Description	Budget Year 2024/25					Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Downward adjusts	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates							
Service charges							
Other revenue	53 163		2 537	2 537	55 700	63 281	67 711
Transfers and Subsidies - Operational	37 260		30 000	30 000	67 260	38 974	40 728
Transfers and Subsidies - Capital	124 015		(83 715)	(83 715)	40 300	115 377	110 119
Interest	164		137	137	301	175	187
Dividends							
Payments							
Suppliers and employees	(107 634)		(25 872)	(25 872)	(133 507)	(95 785)	(102 490)
Finance charges							
Dividends paid							
Transfers and Subsidies							
NET CASH FROM/(USED) OPERATING ACTIVITIES	**106 967**	**–**	**(76 914)**	**(76 914)**	**30 054**	**122 022**	**116 255**
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE							
VAT control (Receipts)							
Decrease (increase) in non-current receivables							
Decrease (increase) in non-current investments							
Payments							
Capital assets	(117 814)		74 862	74 862	(42 952)	(109 608)	(107 593)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(117 814)**	**–**	**74 862**	**74 862**	**(42 952)**	**(109 608)**	**(107 593)**
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	**(10 847)**	**–**	**(2 051)**	**(2 051)**	**(12 898)**	**12 414**	**8 661**
Cash/cash equivalents at the year begin:	18 270	16 155	(18 270)	(2 115)	16 155	9 399	21 812
Cash/cash equivalents at the year end:	7 423	16 155	(20 321)	(4 166)	3 257	21 812	30 474

Table 42: Housing Company Tshwane – Board members' allowances and staff benefits

Housing Company Tshwane - Adjustments Budget - Board members' allowances and staff benefits

Summary of Employee and Board Member remuneration	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	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										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowance										
Housing allowance										
Other benefits and allowances										
In-kind benefits										
Board Fees	3 131					(902)	(902)	2 229	3 778	4 042
Sub Total - Board Members of Entities	**3 131**	**–**	**–**	**–**	**–**	**(902)**	**(902)**	**2 229**	**3 778**	**4 042**
% increase								-28,8%	69,5%	7,0%
Senior Managers of Entities										
Basic Salaries	11 799					(2 479)	(2 479)	9 320	12 625	13 508
Pension Contributions	1 243					(331)	(331)	913	1 330	1 423
Medical Aid Contributions	331					(139)	(139)	192	354	379
Motor vehicle allowance	898					(239)	(239)	659	961	1 028
Cell phone allowance	353					(83)	(83)	270	378	404
Housing allowance	95					(68)	(68)	27	101	108
Other benefits or allowances										
Performance Bonus										
In-kind benefits	470					(200)	(200)	270	503	538
Sub Total - Senior Managers of Entities	**15 188**	**–**	**–**	**–**	**–**	**(3 538)**	**(3 538)**	**11 650**	**16 251**	**17 389**
% increase								-23,3%	39,5%	7,0%
Other Staff of Entities										
Basic Salaries	23 994					(3 624)	(3 624)	20 371	25 674	27 471
Pension Contributions	3 967					(379)	(379)	3 587	4 244	4 541
Medical Aid Contributions	2 765					(78)	(78)	2 687	2 959	3 166
Motor vehicle allowance										
Cell phone allowance	371					(6)	(6)	365	397	425
Housing allowance	193					(36)	(36)	157	206	221
Overtime	1 534					292	292	1 826	1 642	1 757
Performance Bonus										
Other benefits or allowances	1 672					2	2	1 674	1 789	1 914
In-kind benefits	3 322					(1 681)	(1 681)	1 641	3 555	3 803
Sub Total - Other Staff of Entities	**37 817**	**–**	**–**	**–**	**–**	**(5 509)**	**(5 509)**	**32 308**	**40 465**	**43 297**
% increase								-14,6%	25,2%	7,0%
Total Municipal Entities remuneration	**56 136**	**–**	**–**	**–**	**–**	**(9 950)**	**(9 950)**	**46 187**	**60 494**	**64 728**

Table 43: Housing Company Tshwane - Budgeted monthly cash flow, revenue and expenditure

Housing Company Tshwane - Adjustments Budget - Monthly cash flow, revenue and expenditure

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
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	46	28	26	26	24	21	21	21	21	21	21	21	301	175	187
Interest earned from Receivables	6	4	7	6	6	6	7	7	7	7	7	7	76	78	84
Interest earned from Current and Non Current Assets															
Dividends															
Rent on Land															
Rental from Fixed Assets	3 645	3 498	3 620	3 660	3 743	3 877	3 895	3 895	3 895	3 895	3 895	3 895	45 415	79 102	84 639
Licence and permits															
Operational Revenue	22 389	(9)	(16 095)	6 107	6 113	150	119	119	119	119	119	119	19 368	1 754	1 877
Non-Exchange revenue															
Property rates															
Surcharges and Taxes															
Fines, penalties and forfeits															
Licences or permits															
Transfer and subsidies - Operational	10 000	(4 000)	31 260					6 000	6 000	6 000	6 000	6 000	67 260	38 974	40 728
Interest															
Fuel Levy															
Operational Revenue															
Gains on disposal of Assets															
Other Gains															
Discontinued Operations															
Total Revenue (excluding capital transfers and contributions)	**36 085**	**(479)**	**18 818**	**9 800**	**9 886**	**4 055**	**4 042**	**10 042**	**10 042**	**10 042**	**10 042**	**10 042**	**132 419**	**120 083**	**127 514**
Operating Expenditure By Type															
Employee related costs	2 894	2 893	3 123	3 560	5 117	3 287	3 601	3 556	3 757	4 056	4 056	4 056	43 958	56 716	60 686
Remuneration of councillors	85	215	551	67	212	79	–	–	318	–	–	703	2 229	3 778	4 042
Bulk purchases - electricity															
Inventory consumed	3	5	8	7	2	32	2	6	4	3	402	6	480	2 471	2 644
Debt impairment			2 539			2 018	–	–	2 539	–	–	2 539	9 636	9 845	9 560
Depreciation and asset impairment			8 067			8 403			7 954			7 954	32 378	9 411	10 070
Finance charges															
Contracted services	1 771	4 455	2 981	8 455	2 459	3 064	1 359	302	1 112	2 713	754	106	29 532	24 777	26 511
Transfers and subsidies															
Irrecoverable debts written off															
Operational costs	888	1 531	663	756	934	1 079	887	959	2 208	1 529	1 388	1 384	14 206	13 085	14 001
Losses on disposal of Assets															
Other Losses															
Total Expenditure	**5 642**	**9 099**	**17 933**	**12 844**	**8 724**	**17 963**	**5 849**	**4 823**	**17 891**	**8 302**	**6 601**	**16 748**	**132 419**	**120 083**	**127 514**

Table 44: TEDA – Budget summary

Tshwane Economic Development Agency - Adjustments Budget summary										
Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	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	70 334	–	–	–	–	10 000	10 000	80 334	68 339	71 414
Other own revenue	6 177	–	–	–	–	(2 932)	(2 932)	3 245	8 174	10 656
Total Revenue (excluding capital transfers and contributions)	**76 511**	**–**	**–**	**–**	**–**	**7 068**	**7 068**	**83 579**	**76 514**	**82 071**
Employee costs	50 345	–	–	–	–	(2 446)	(2 446)	47 899	52 358	54 453
Remuneration of Board Members	3 125	–	–	–	–	–	–	3 125	3 250	3 380
Depreciation and debt impairment	980	–	–	–	–	200	200	1 180	1 227	943
Finance charges	183	–	–	–	–	–	–	183	188	193
Inventory consumed and bulk purchases	36	–	–	–	–	–	–	36	38	39
Transfers and subsidies										
Other expenditure	21 842	–	–	–	–	9 314	9 314	31 156	19 452	23 064
Total Expenditure	**76 511**	**–**	**–**	**–**	**–**	**7 068**	**7 068**	**83 579**	**76 514**	**82 071**
Surplus/(Deficit)	**(0)**	**–**	**–**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**(0)**
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions	**(0)**	**–**	**–**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**(0)**
Income Tax	**544**	**–**	**–**	**–**	**–**	**–**	**–**	**544**	**560**	**575**
Surplus/ (Deficit) for the year	**(544)**	**–**	**–**	**–**	**–**	**–**	**–**	**(544)**	**(560)**	**(575)**
Capital expenditure & funds sources										
Capital expenditure	862	–	–	–	–	(60)	(60)	802	7 417	756
Transfers recognised - capital										
Borrowing										
Internally generated funds	862	–	–	–	–	(60)	(60)	802	7 417	756
Total sources of capital funds	**862**	**–**	**–**	**–**	**–**	**(60)**	**(60)**	**802**	**7 417**	**756**
Financial position										
Total current assets	5 448	–	–	–	–	–	–	5 448	5 402	5 888
Total non current assets	5 624	–	–	–	–	–	–	5 624	5 906	6 437
Total current liabilities	4 193	–	–	–	–	–	–	4 193	3 792	4 134
Total non current liabilities	1 138	–	–	–	–	–	–	1 138	1 024	1 116
Community wealth/Equity	5 741	–	–	–	–	–	–	5 741	6 491	7 075
Cash flows										
Net cash from (used) operating	(261)	–	–	–	–	–	–	(261)	(2 611)	(8 291)
Net cash from (used) investing	(452)	–	–	–	–	(350)	(350)	(802)	(7 417)	(756)
Net cash from (used) financing										
Cash/cash equivalents at the year end	**4 015**	**–**	**–**	**–**	**–**	**996**	**996**	**5 011**	**(6 013)**	**(8 005)**

Table 45: TEDA – Budgeted financial performance (revenue and expenditure)

Tshwane Economic Development Agency - Adjustments Budget - Financial Performance (revenue and expenditure)										
Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	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	895					350	350	1 245	1 308	1 386
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	5 282					(3 282)	(3 282)	2 000	6 867	9 270
Non-Exchange Revenue										
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits										
Licences or permits										
Transfer and subsidies - Operational	70 334					10 000	10 000	80 334	68 339	71 414
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)	**76 511**	-	-	-	-	**7 068**	7 068	83 579	**76 514**	**82 071**
Expenditure By Type										
Employee related costs	50 345					(2 446)	(2 446)	47 899	52 358	54 453
Remuneration of Directors	3 125						–	3 125	3 250	3 380
Bulk purchases - electricity										
Inventory consumed	36						–	36	38	39
Debt impairment										
Depreciation & asset impairment	980					200	200	1 180	1 227	943
Finance charges	183						–	183	188	193
Contracted services	12 702					9 314	9 314	22 016	10 769	14 379
Transfers and subsidies										
Irrecoverable debts written off										
Operational costs	9 090						–	9 090	8 632	8 632
Losses on disposal of Assets	50						–	50	51	53
Other Losses										
Total Expenditure	**76 511**	–	–	–	–	**7 068**	7 068	83 579	**76 514**	**82 071**
Surplus/(Deficit)	(0)	–	–	–	–	–	–	(0)	(0)	(0)
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions	**(0)**	–	–	–	–	–	–	**(0)**	**(0)**	**(0)**
Income Tax	544						–	544	560	575
Surplus/(Deficit) after income tax	**(544)**	–	–	–	–	–	–	**(544)**	**(560)**	**(575)**
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality	**(544)**	–	–	–	–	–	–	**(544)**	**(560)**	**(575)**
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year	**(544)**	–	–	–	–	–	–	**(544)**	**(560)**	**(575)**

Table 46: TEDA – Budgeted financial position

Tshwane Economic Development Agency - Adjustments Budget - Financial position										
Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
ASSETS										
Current assets										
Cash and cash equivalents	5 011						–	5 011	5 016	5 467
Trade and other receivables from exchange transactions										
Receivables from non-exchange transactions										
Current portion of non-current receivables										
Inventory										
VAT	213						–	213	199	216
Other current assets	224						–	224	187	204
Total current assets	**5 448**	**–**	**–**	**–**	**–**	**–**	**–**	**5 448**	**5 402**	**5 888**
Non current assets										
Investments										
Investment property										
Property, plant and equipment	5 291						–	5 291	5 673	6 183
Biological assets										
Living and non-living resources										
Heritage assets										
Intangible assets	6						–	6	5	5
Trade and other receivables from exchange transactions										
Non-current receivables from non-exchange transactions										
Other non-current assets	327						–	327	228	248
Other non-current assets										
Total non current assets	**5 624**	**–**	**–**	**–**	**–**	**–**	**–**	**5 624**	**5 906**	**6 437**
TOTAL ASSETS	**11 072**	**–**	**–**	**–**	**–**	**–**	**–**	**11 072**	**11 307**	**12 325**
LIABILITIES										
Current liabilities										
Bank overdraft										
Financial liabilities										
Consumer deposits										
Trade and other payables from exchange transactions	1 824						–	1 824	1 644	1 792
Trade and other payables from non-exchange transactions										
Provision	2 370						–	2 370	2 148	2 342
VAT										
Other current liabilities										
Total current liabilities	**4 193**	**–**	**–**	**–**	**–**	**–**	**–**	**4 193**	**3 792**	**4 134**
Non current liabilities										
Financial liabilities										
Provision										
Long term portion of trade payables										
Other non-current liabilities	1 138						–	1 138	1 024	1 116
Total non current liabilities	**1 138**	**–**	**–**	**–**	**–**	**–**	**–**	**1 138**	**1 024**	**1 116**
TOTAL LIABILITIES	**5 331**	**–**	**–**	**–**	**–**	**–**	**–**	**5 331**	**4 816**	**5 250**
NET ASSETS	**5 741**	**–**	**–**	**–**	**–**	**–**	**–**	**5 741**	**6 491**	**7 075**
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	5 740						–	5 740	6 490	7 074
Reserves and funds	1								1	1
Other										
TOTAL COMMUNITY WEALTH/EQUITY	**5 741**	**–**	**–**	**–**	**–**	**–**	**–**	**5 741**	**6 491**	**7 075**

Table 47: TEDA – Budgeted cash flow

Tshwane Economic Development Agency - Adjustments Budget - Cash flow										
Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	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						–	687	787	858
Transfers and Subsidies - Operational	70 334					10 000	10 000	80 334	68 339	71 414
Transfers and Subsidies - Capital										
Interest	762						–	762	862	940
Dividends										
Payments										
Suppliers and employees	(71 854)					(10 000)	(10 000)	(81 854)	(72 402)	(81 289)
Finance charges	(190)						–	(190)	(196)	(214)
Dividends paid										
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(261)**	**–**	**–**	**–**	**–**	**–**	**–**	**(261)**	**(2 611)**	**(8 291)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
VAT control (Receipts)										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets	(452)					(350)	(350)	(802)	(7 417)	(756)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(452)**	**–**	**–**	**–**	**–**	**(350)**	**(350)**	**(802)**	**(7 417)**	**(756)**
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	**(712)**	**–**	**–**	**–**	**–**	**(350)**	**(350)**	**(1 062)**	**(10 028)**	**(9 047)**
Cash/cash equivalents at the year begin:	4 727					1 346	1 346	6 073	4 015	1 043
Cash/cash equivalents at the year end:	4 015	–	–	–	–	996	996	5 011	(6 013)	(8 005)

Table 48: TEDA – Board members' allowances and staff benefits

Tshwane Economic Development Agency - Supporting Table SE4 Adjustments Budget - Board members' allowances and staff benefits

Summary of Employee and Board Member remuneration	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	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										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowance										
Housing allowance										
Other benefits and allowances										
In-kind benefits										
Board Fees	3 125						–	3 125	3 250	3 380
Sub Total - Board Members of Entities	**3 125**	**–**	**–**	**–**	**–**	**–**	**–**	**3 125**	**3 250**	**3 380**
% increase								0,0%	4,0%	4,0%
Senior Managers of Entities										
Basic Salaries	6 347						–	6 347	6 689	7 050
Pension Contributions	44						–	44	47	49
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowance										
Housing allowance										
Other benefits or allowances	95						–	95	100	105
Performance Bonus										
In-kind benefits										
Sub Total - Senior Managers of Entities	**6 486**	**–**	**–**	**–**	**–**	**–**	**–**	**6 486**	**6 836**	**7 205**
% increase								0,0%	5,4%	5,4%
Other Staff of Entities										
Basic Salaries	41 279					(2 446)	(2 446)	38 833	42 803	44 382
Pension Contributions	2 176						–	2 176	2 294	2 418
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowance	404						–	404	426	449
Housing allowance										
Overtime										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Other Staff of Entities	**43 859**	**–**	**–**	**–**	**–**	**(2 446)**	**(2 446)**	**41 413**	**45 522**	**47 248**
% increase								-5,6%	9,9%	3,8%
Total Municipal Entities remuneration	**53 470**	**–**	**–**	**–**	**–**	**(2 446)**	**(2 446)**	**51 024**	**55 608**	**57 833**

Table 49: TEDA – Budgeted monthly cash flow, revenue and expenditure

Tshwane Economic Development Agency - Adjustments Budget - Monthly cash flow, revenue and expenditure															
Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
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	118	118	52	103	109	132	102	102	102	102	102	102	1 245	1 308	1 386
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	11		24	29		(22)	326	326	326	326	326	326	2 000	6 867	9 270
Non-Exchange revenue															
Property rates															
Surcharges and Taxes															
Fines, penalties and forfeits															
Licences or permits															
Transfer and subsidies - Operational		17 583			17 583	–	17 583			27 583			80 334	68 339	71 414
Interest															
Fuel Levy															
Operational Revenue															
Gains on disposal of Assets															
Other Gains															
Discontinued Operations															
Total Revenue (excluding capital transfers and contributions)	**129**	**17 702**	**76**	**131**	**17 692**	**110**	**18 012**	**429**	**429**	**28 012**	**429**	**429**	**83 579**	**76 514**	**82 071**
Operating Expenditure By Type															
Employee related costs	2 887	3 104	3 494	3 957	5 668	4 099	4 115	4 115	4 115	4 115	4 115	4 115	47 899	52 358	54 453
Remuneration of councillors	286	315	97	369	259	260	256	256	256	256	256	256	3 125	3 250	3 380
Bulk purchases - electricity							–	–	–	–	–	–	–		
Inventory consumed					2		6	6	6	6	6	6	36	38	39
Debt impairment							–	–	–	–	–	–	–		
Depreciation and asset impairment	83	83	83	83	83	83	114	114	114	114	114	114	1 180	1 227	943
Finance charges	5	5	3	4	4		27	27	27	27	27	27	183	188	193
Contracted services		192		148	679	86	3 485	3 485	3 485	3 485	3 485	3 485	22 016	10 769	14 379
Transfers and subsidies							–	–	–	–	–	–	–		
Irrecoverable debts written off							–	–	–	–	–	–	–		
Operational costs	527	540	919	991	654	741	786	786	786	786	786	786	9 090	8 632	8 632
Losses on disposal of Assets												50	50	51	53
Other Losses															
Total Expenditure	**3 788**	**4 239**	**4 597**	**5 554**	**7 349**	**5 269**	**8 789**	**8 789**	**8 789**	**8 789**	**8 789**	**8 839**	**83 579**	**76 514**	**82 071**

4.4 ADJUSTMENTS BUDGET FINANCIAL PERFORMANCE PER MUNICIPAL DEPARTMENT

Table 50: Parent Financial Performance excluding internal charges

Description	Budget 2024/25	Movement	Adjusted Budget 2024/25
Revenue			
Exchange Revenue			
Service charges - Electricity	18 432 905 551		18 432 905 551
Service charges - Water	5 928 831 596	160 544 370	6 089 375 966
Service charges - Waste Water Management	1 921 556 302	(96 104 266)	1 825 452 036
Service charges - Waste Management	2 005 971 249	(74 800)	2 005 896 449
Sale of Goods and Rendering of Services	534 246 341	48 700	534 295 041
Agency Services			
Interest			
Interest earned from Receivables	874 719 381	437 200 000	1 311 919 381
Interest earned from Current and Non Current Assets	60 269 502	92 812 565	153 082 068
Rental from Fixed Assets	140 437 572	4 275 000	144 712 572
Licences and permits	43 618 849	(3 200 000)	40 418 849
Operational Revenue	611 892 968	(8 553 695)	603 339 273
Non-Exchange Revenue			
Property rates	10 108 591 621	64 972 827	10 173 564 448
Surcharges and Taxes			
Fines, penalities and forfeits	292 024 099	(71 016 723)	221 007 375
Licences or permits			
Transfers and subsidies - Operational	5 240 674 544	102 743 746	5 343 418 290
Interest	568 991 882	100 000 000	668 991 882
Fuel Levy	1 635 021 000		1 635 021 000
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Transfers and Contributions)	**48 399 752 457**	**783 647 725**	**49 183 400 182**
Expenditure			
Employee related costs	13 283 143 246	(334 129 446)	12 949 013 800
Remuneration of councillors	161 437 708		161 437 708
Bulk purchases - Electricity	15 538 834 236		15 538 834 236
Inventory Consumed	4 561 709 590	116 930 145	4 678 639 735
Materials - Parent	*632 746 816*	*52 530 145*	*685 276 961*
Materials - Entity			
Bulk Water	*3 928 962 774*	*64 400 000*	*3 993 362 774*
Debt impairment	3 187 528 035	1 438 243 668	4 625 771 703
Depreciation amortisation	3 128 566 828	(857 995 463)	2 270 571 365
Interest	1 830 735 599	(162 689 225)	1 668 046 374
Contracted services	4 486 293 768	587 782 238	5 074 076 006
Tranfers and subsidies	117 486 956	39 843 000	157 329 956
Irrecoverable debts written off			
Operational Costs	1 948 502 382	(117 831 069)	1 830 671 313
Loss on Dispossal of PPE	-		
Other Losses			
Total Expenditure	**48 244 238 348**	**710 153 848**	**48 954 392 196**
Surplus/(Deficit)	**155 514 109**	**73 493 877**	**229 007 986**
Capital Grants Total	**1 977 766 456**	**(63 470 689)**	**1 914 295 767**
Transfers recognised - Capital	1 977 766 456	(63 470 689)	1 914 295 767
Contributions Recognised - Capital			
Grand Total	**2 133 280 565**	**10 023 188**	**2 143 303 753**
Taxation			
(Surplus)/Deficit for the year	**2 133 280 565**	**10 023 188**	**2 143 303 753**

Table 51: Parent Financial Performance including internal charges

Description	Budget 2024/25	Movement	Adjusted Budget 2024/25
Revenue			
Exchange Revenue			
Service charges - Electricity	18 814 124 566		18 814 124 566
Service charges - Water	6 251 369 388	160 544 370	6 411 913 758
Service charges - Waste Water Management	1 955 928 233	(96 104 266)	1 859 823 967
Service charges - Waste Management	2 080 453 832	(74 800)	2 080 379 032
Sale of Goods and Rendering of Services	534 246 341	48 700	534 295 041
Agency Services			
Interest			
Interest earned from Receivables	874 719 381	437 200 000	1 311 919 381
Interest earned from Current and Non Current Assets	60 269 502	92 812 565	153 082 068
Rental from Fixed Assets	140 437 572	4 275 000	144 712 572
Licences and permits	43 618 849	(3 200 000)	40 418 849
Operational Revenue	611 892 968	(8 553 695)	603 339 273
Non-Exchange Revenue			
Property rates	10 190 291 771	64 972 827	10 255 264 598
Surcharges and Taxes			
Fines, penalities and forfeits	292 024 099	(71 016 723)	221 007 375
Licences or permits			
Transfers and subsidies - Operational	5 240 674 544	102 743 746	5 343 418 290
Interest	568 991 882	100 000 000	668 991 882
Fuel Levy	1 635 021 000		1 635 021 000
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Transfers and Contributions)	**49 294 063 927**	**783 647 725**	**50 077 711 652**
Expenditure			
Employee related costs	13 283 143 246	(334 129 445,95)	12 949 013 800
Remuneration of councillors	161 437 708		161 437 708
Bulk purchases - Electricity	15 538 834 236		15 538 834 236
Inventory Consumed	4 561 709 590	116 930 145	4 678 639 735
Materials - Parent	*632 746 816*	*52 530 145*	*685 276 961*
Materials - Entity			-
Bulk Water	*3 928 962 774*	*64 400 000*	*3 993 362 774*
Debt impairment	3 187 528 035	1 438 243 668	4 625 771 703
Depreciation amortisation	3 128 566 828	(857 995 463)	2 270 571 365
Interest	1 830 735 599	(162 689 225)	1 668 046 374
Contracted services	4 486 293 768	587 782 238	5 074 076 006
Tranfers and subsidies	117 486 956	39 843 000	157 329 956
Operational Costs	2 842 813 852	(117 831 069)	2 724 982 783
Loss on Disposal of PPE	-		
Total Expenditure	**49 138 549 818**	**710 153 848**	**49 848 703 666**
Surplus/(Deficit)	**155 514 109**	**73 493 877**	**229 007 986**
Capital Grants Total	**1 977 766 456**	**(63 470 689)**	**1 914 295 767**
Transfers recognised - Capital	1 977 766 456	(63 470 689)	1 914 295 767
Contributions Recognised - Capital	-	-	-
Grand Total	**2 133 280 565**	**10 023 188**	**2 143 303 753**
Taxation			
(Surplus)/Deficit for the year	**2 133 280 565**	**10 023 188**	**2 143 303 753**

Table 52: City Strategy and Organisational Performance Department – Budgeted financial performance

City Strategy and Organisational Performance	Original Budget 2024/25	Adjustment Budget 2024/25	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	64 910 989	64 604 478	(306 511)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	78 474	78 474	-
Debt impairment			
Depreciation amortisation	817 431	32 158	(785 273)
Interest			
Contracted services	2 915 645	2 915 645	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	2 400 476	2 400 476	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**71 123 015**	**70 031 231**	**(1 091 784)**
Surplus/(Deficit) before Transfers recognised - Capital	**(71 123 015)**	**(70 031 231)**	**1 091 784**

Table 53: Communication, Marketing and Events – Budgeted financial performance

Communication, Marketing and Events	Original Budget 2024/25	Adjustment Budget 2024/25	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	80 267 317	79 257 875	(1 009 443)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	71 371	71 371	-
Debt impairment			
Depreciation amortisation	913 422	40 640	(872 782)
Interest			
Contracted services	1 502 587	1 502 587	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	12 934 357	12 934 357	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**95 689 055**	**93 806 830**	**(1 882 225)**
Surplus/(Deficit) before Transfers recognised - Capital	**(95 689 055)**	**(93 806 830)**	**1 882 225**

Table 54: Community and Social Development Services Department – Budgeted financial performance

Community and Social Development Services	Original Budget 2024/25	Adjustment Budget 2024/25	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	941 777	941 777	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	1 489 392	1 489 392	-
Licences and Permits			
Operational Revenue	10 010	10 010	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	32 970 453,00	33 110 143,00	139 690
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**35 411 632**	**35 551 322**	**139 690**
Expenditure			
Employee related costs	274 588 309	328 643 804	54 055 496
Remuneration of councillors	1 174 908	1 174 908	-
Bulk purchases - Electricity			
Inventory Consumed	7 809 163	8 093 493	284 330
Debt impairment			
Depreciation amortisation	153 256 565	92 719 416	(60 537 149)
Interest			
Contracted services	74 928 770	74 151 463	(777 307)
Transfers and subsidies	301 652	289 652	(12 000)
Irrecoverable debts written off			
Operational Costs	38 736 248	40 411 434	1 675 186
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**550 795 615**	**545 484 171**	**(5 311 444)**
Surplus/(Deficit) before Transfers recognised - Capital	**(515 383 983)**	**(509 932 849)**	**5 451 134**

Table 55: Customer Relations Management Department – Budgeted financial performance

Customer Relations Management	Original Budget 2024/25	Adjustment Budget 2024/25	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	4,970	4,970	-
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	26,606	26,606	-
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)	**31,576**	**31,576**	**-**
Expenditure			
Employee related costs	300,670,485	276,761,937	(23,908,548)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	538,853	538,853	-
Debt impairment			
Depreciation amortisation	4,489,644	1,066,139	(3,423,505)
Interest			
Contracted services	298,919	298,919	-
Transfers and subsidies			-
Irrecoverable debts written off			
Operational Costs	2,921,791	2,921,791	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**308,919,692**	**281,587,639**	**(27,332,054)**
Surplus/(Deficit) before Transfers recognised - Capital	**(308,888,117)**	**(281,556,063)**	**27,332,054**

Table 56: Economic Development and Spatial Planning Department – Budgeted financial performance

Economic Development and Spatial Planning	Original Budget 2024/25	Adjustment Budget 2024/25	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	18,112,461	18,112,461	-
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management	278,160	203,360	(74,800)
Sale of Goods and Rendering of Services	382,718,171	382,766,871	48,700
Agency Services			
Interest			
Interest earned from Receivables	90,729	90,729	-
Interest earned from Current and Non Current Assets	5,740,739	5,906,739	166,000
Dividends			
Rent on Land			
Rental from Fixed Assets	23,811,490	24,086,490	275,000
Licences and Permits	1,019,201	1,819,201	800,000
Operational Revenue	43,333,587	43,064,364	(269,223)
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	244,975	293,375	48,400
Licences and Permits			
Transfers Recognised - Operational	100,000,000	100,000,000	-
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**575,349,513**	**576,343,590**	**994,077**
Expenditure			
Employee related costs	505,466,453	461,578,134	(43,888,320)
Remuneration of councillors	1,288,011	1,288,011	-
Bulk purchases - Electricity			
Inventory Consumed	10,391,301	6,390,901	(4,000,400)
Debt impairment	375,249	375,249	-
Depreciation amortisation	75,550,870	40,115,588	(35,435,282)
Interest			
Contracted services	144,575,279	160,340,416	15,765,137
Transfers and subsidies	70,333,817	80,333,817	10,000,000
Irrecoverable debts written off			
Operational Costs	65,828,355	61,057,695	(4,770,660)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**873,809,336**	**811,479,811**	**(62,329,525)**
Surplus/(Deficit) before Transfers recognised - Capital	**(298,459,823)**	**(235,136,221)**	**63,323,602**

Table 57: Emergency Services Department – Budgeted financial performance

Emergency Services	Original Budget 2024/25	Adjustment Budget 2024/25	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	6,404,713	6,404,713	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	11,015	11,015	-
Licences and Permits			
Operational Revenue	3,238,765	3,238,765	-
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)	**9,654,492**	**9,654,492**	**-**
Expenditure			
Employee related costs	976,989,840	888,539,366	(88,450,474)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	4,661,625	4,380,625	(281,000)
Debt impairment	8,744,585	10,056,272	1,311,688
Depreciation amortisation	28,337,550	13,430,151	(14,907,399)
Interest			
Contracted services	7,440,705	6,080,705	(1,360,000)
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	23,426,640	33,067,640	9,641,000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**1,049,600,945**	**955,554,760**	**(94,046,185)**
Surplus/(Deficit) before Transfers recognised - Capital	**(1,039,946,453)**	**(945,900,268)**	**94,046,185**

Table 58: Energy and Electricity Department – Budget financial performance

Energy and Electricity	Original Budget 2024/25	Adjustment Budget 2024/25	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	18,775,368,025	18,775,368,025	-
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	8,086	8,086	-
Agency Services			
Interest			
Interest earned from Receivables	247,368,856	327,368,856	80,000,000
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	167,212,526	167,212,526	-
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)	**19,189,957,493**	**19,269,957,493**	**80,000,000**
Expenditure			
Employee related costs	639,626,486	656,025,325	16,398,840
Remuneration of councillors	1,269,784	1,269,784	-
Bulk purchases - Electricity	15,538,834,238	15,538,834,238	-
Inventory Consumed	30,566,722	30,566,722	-
Debt impairment	1,473,392,051	970,364,871	(503,027,180)
Depreciation amortisation	328,105,926	199,837,265	(128,268,661)
Interest	400,000,000	307,310,775	(92,689,225)
Contracted services	39,581,668	59,581,668	20,000,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	94,158,129	94,158,129	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**18,545,535,003**	**17,857,948,777**	**(687,586,226)**
Surplus/(Deficit) before Transfers recognised - Capital	**644,422,490**	**1,412,008,716**	**767,586,226**

Table 59: Environment and Agriculture Management Department – Budgeted financial performance

Environment and Agriculture Management	Original Budget 2024/25	Adjustment Budget 2024/25	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management	2,080,175,672	2,080,175,672	-
Sale of Goods and Rendering of Services	22,699,177	22,699,177	-
Agency Services			
Interest			
Interest earned from Receivables	1,291	1,291	-
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	67,510	67,510	-
Licences and Permits			
Operational Revenue	1,120,149	1,120,149	-
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	30,000	30,000	-
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)	**2,104,093,799**	**2,104,093,799**	**-**
Expenditure			
Employee related costs	776,225,718	760,139,689	(16,086,029)
Remuneration of councillors	1,288,011	1,288,011	-
Bulk purchases - Electricity			
Inventory Consumed	5,163,205	7,163,205	2,000,000
Debt impairment	166,436,307	331,289,142	164,852,836
Depreciation amortisation	102,852,471	54,849,485	(48,002,987)
Interest	82,697,826	82,697,826	-
Contracted services	718,621,481	720,240,511	1,619,030
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	224,295,210	225,295,210	1,000,000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**2,077,580,230**	**2,182,963,080**	**105,382,850**
Surplus/(Deficit) before Transfers recognised - Capital	**26,513,569**	**(78,869,281)**	**(105,382,850)**

Table 60: Group Audit and Risk – Budgeted financial performance

Group Audit and Risk	Original Budget 2024/25	Adjustment Budget 2024/25	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	111,691,518	109,518,331	(2,173,187)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	223,943	223,943	-
Debt impairment			
Depreciation amortisation	553,373	54,831	(498,542)
Interest			
Contracted services	38,661,073	53,661,073	15,000,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	4,021,103	4,021,103	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**155,151,010**	**167,479,281**	**12,328,271**
Surplus/(Deficit) before Transfers recognised - Capital	**(154,913,000)**	**(167,241,271)**	**(12,328,271)**

Table 61: Group Financial Services – Budgeted financial performance

Group Financial Services	Original Budget 2024/25	Adjustment Budget 2024/25	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	16,731,629	16,731,629	-
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	8,366,489	8,366,489	-
Agency Services			
Interest			
Interest earned from Receivables	265,019	265,019	-
Interest earned from Current and Non Current Assets	54,528,764	147,175,329	92,646,565
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	53,652,922	53,652,922	-
Non-Exchange Revenue			
Property Rates	10,190,291,771	10,255,264,598	64,972,827
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	4,292,119,999	4,289,119,999	(3,000,000)
Interest	568,991,882	668,991,882	100,000,000
Fuel Levy	1,635,021,000	1,635,021,000	-
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**16,819,969,474**	**17,074,588,867**	**254,619,393**
Expenditure			
Employee related costs	1,297,145,794	1,166,615,227	(130,530,567)
Remuneration of councillors	1,288,011	1,288,011	-
Bulk purchases - Electricity			
Inventory Consumed	1,466,839	1,966,839	500,000
Debt impairment	823,609,575	1,542,947,781	719,338,206
Depreciation amortisation	128,290,735	5,224,226	(123,066,510)
Interest	1,333,959,284	1,263,959,284	(70,000,000)
Contracted services	557,155,034	355,155,034	(202,000,000)
Transfers and subsidies	5,648,656	5,648,656	-
Irrecoverable debts written off			
Operational Costs	371,280,063	385,316,292	14,036,229
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**4,519,843,992**	**4,728,121,350**	**208,277,358**
Surplus/(Deficit) before Transfers recognised - Capital	**12,300,125,483**	**12,346,467,517**	**46,342,035**

Table 62: Group Human Capital Management – Budgeted financial performance

Group Human Capital	Original Budget 2024/25	Adjustment Budget 2024/25	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	930,046	930,046	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	125,633	125,633	-
Licences and Permits			
Operational Revenue	14,342,109	26,067,065	11,724,956
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)	**15,397,788**	**27,122,744**	**11,724,956**
Expenditure			
Employee related costs	403,219,128	357,291,935	(45,927,193)
Remuneration of councillors	1,288,011	1,288,011	-
Bulk purchases - Electricity			
Inventory Consumed	2,386,358	2,786,358	400,000
Debt impairment			
Depreciation amortisation	9,611,830	2,398,048	(7,213,782)
Interest			
Contracted services	42,231,381	62,041,381	19,810,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	151,524,613	148,881,569	(2,643,044)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**610,261,321**	**574,687,302**	**(35,574,018)**
Surplus/(Deficit) before Transfers recognised - Capital	**(594,863,533)**	**(547,564,559)**	**47,298,975**

Table 63: Group Legal and Secretariat Services – Budgeted financial performance

Group Legal and Secretariat Services	Original Budget 2024/25	Adjustment Budget 2024/25	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	49 702	49 702	-
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)	**49 702**	**49 702**	**-**
Expenditure			
Employee related costs	126 561 021	126 542 398	(18 623)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	80 268	80 268	-
Debt impairment			
Depreciation amortisation	919 732	89 247	(830 485)
Interest			
Contracted services	106 991 774	106 991 774	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	1 340 626	1 340 626	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**235 893 421**	**235 044 313**	**(849 108)**
Surplus/(Deficit) before Transfers recognised - Capital	**(235 843 719)**	**(234 994 611)**	**849 108**

Table 64: Group Property - Budgeted financial performance

Group Property	Original Budget 2024/25	Adjustment Budget 2024/25	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	6,685,709	6,685,709	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	74,124,259	74,124,259	-
Licences and Permits			
Operational Revenue	52,902,700	25,000,000	(27,902,700)
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)	**133,712,668**	**105,809,968**	**(27,902,700)**
Expenditure			
Employee related costs	140,033,385	139,484,083	(549,302)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	10,869,394	11,069,394	200,000
Debt impairment			
Depreciation amortisation	154,991,577	89,794,647	(65,196,930)
Interest			
Contracted services	394,180,462	413,980,462	19,800,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	359,245,389	359,616,589	371,200
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**1,059,320,207**	**1,013,945,175**	**(45,375,032)**
Surplus/(Deficit) before Transfers recognised - Capital	**(925,607,539)**	**(908,135,207)**	**17,472,332**

Table 65: Health Department – Budgeted financial performance

Health	Original Budget 2024/25	Adjustment Budget 2024/25	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	2 856 427	6 000 000	3 143 573
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	222 055	800 000	577 945
Licences and Permits			
Transfers Recognised - Operational	95 138 000	95 138 000	-
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**98 216 482**	**101 938 000**	**3 721 518**
Expenditure			
Employee related costs	460 253 539	471 434 567	11 181 028
Remuneration of councillors	1 288 011	1 288 011	-
Bulk purchases - Electricity			
Inventory Consumed	10 372 140	12 493 057	2 120 918
Debt impairment			
Depreciation amortisation	26 337 538	17 742 696	(8 594 842)
Interest			
Contracted services	66 175 447	68 725 447	2 550 000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	27 592 026	28 332 026	740 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**592 018 701**	**600 015 804**	**7 997 103**
Surplus/(Deficit) before Transfers recognised - Capital	**(493 802 219)**	**(498 077 804)**	**(4 275 586)**

Table 66: Human Settlements Department – Budgeted financial performance

Human Settlements	Original Budget 2024/25	Adjustment Budget 2024/25	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	297,549	297,549	-
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	23,143,256	23,143,256	-
Licences and Permits			
Operational Revenue			
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	88,390,600	126,241,758	37,851,158
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**111,831,405**	**149,682,563**	**37,851,158**
Expenditure			
Employee related costs	151,723,052	152,934,814	1,211,762
Remuneration of councillors	1,288,011	1,288,011	-
Bulk purchases - Electricity			
Inventory Consumed	783,712	783,712	-
Debt impairment	3,446,456	-	(3,446,456)
Depreciation amortisation	189,164,344	120,707,476	(68,456,869)
Interest			
Contracted services	484,303,286	502,154,444	17,851,158
Transfers and subsidies	37,260,032	67,260,032	30,000,000
Irrecoverable debts written off			
Operational Costs	173,136,194	173,136,194	-
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**1,041,105,088**	**1,018,264,683**	**(22,840,405)**
Surplus/(Deficit) before Transfers recognised - Capital	**(929,273,684)**	**(868,582,121)**	**60,691,563**

Table 67: Office of the Chief Whip – Budgeted financial performance

Office of the Chief Whip	Original Budget 2024/25	Adjustment Budget 2024/25	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	47 621 883	46 614 464	(1 007 419)
Remuneration of councillors	145 600 382	145 600 382	-
Bulk purchases - Electricity			
Inventory Consumed	507 536	507 536	-
Debt impairment			
Depreciation amortisation	554 482	26 488	(527 994)
Interest			
Contracted services	200 862	200 862	-
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	1 237 581	2 937 581	1 700 000
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**195 722 726**	**195 887 313**	**164 587**
Surplus/(Deficit) before Transfers recognised - Capital	**(195 722 726)**	**(195 887 313)**	**(164 587)**

Table 68: Office of the City Manager – Budgeted financial performance

Office of the City Manager	Original Budget 2024/25	Adjustment Budget 2024/25	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	84 480 000	86 488 007	2 008 007
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**84 480 000**	**86 488 007**	**2 008 007**
Expenditure			
Employee related costs	128 563 920	125 805 344	(2 758 577)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	329 008	402 008	73 000
Debt impairment			
Depreciation amortisation	1 091 690	911 195	(180 495)
Interest			
Contracted services	109 747 470	117 889 422	8 141 952
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	51 033 057	11 150 057	(39 883 000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**290 765 144**	**256 158 025**	**(34 607 119)**
Surplus/(Deficit) before Transfers recognised - Capital	**(206 285 144)**	**(169 670 018)**	**36 615 126**

Table 69: Office of the Executive Mayor – Budgeted financial performance

Office of the Executive Mayor	Original Budget 2024/25	Adjustment Budget 2024/25	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	100,743,052	99,739,838	(1,003,214)
Remuneration of councillors	1,716,797	1,716,797	-
Bulk purchases - Electricity			
Inventory Consumed	522,668	522,668	-
Debt impairment			
Depreciation amortisation	1,359,631	73,588	(1,286,043)
Interest			
Contracted services	1,404,870	1,404,870	-
Transfers and subsidies	3,942,799	3,797,799	(145,000)
Irrecoverable debts written off			
Operational Costs	3,050,178	2,810,178	(240,000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**112,739,994**	**110,065,737**	**(2,674,257)**
Surplus/(Deficit) before Transfers recognised - Capital	**(112,739,994)**	**(110,065,737)**	**2,674,257**

Table 70: Office of the Speaker – Budgeted financial performance

Office of the Speaker	Original Budget 2024/25	Adjustment Budget 2024/25	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	187 017 660	184 988 135	(2 029 525)
Remuneration of councillors	1 371 749	1 371 749	-
Bulk purchases - Electricity			
Inventory Consumed	1 948 201	1 519 283	(428 918)
Debt impairment			
Depreciation amortisation	1 014 492	122 551	(891 941)
Interest			
Contracted services	8 400 353	9 144 271	743 918
Transfers and subsidies			-
Irrecoverable debts written off			
Operational Costs	8 302 228	7 987 228	(315 000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**208 054 682**	**205 133 216**	**(2 921 466)**
Surplus/(Deficit) before Transfers recognised - Capital	**(208 054 682)**	**(205 133 216)**	**2 921 466**

Table 71: Regional Operations and Coordination Department – Budgeted financial performance

Regional Operations and Coordination	Original Budget 2024/25	Adjustment Budget 2024/25	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity	3,912,452	3,912,452	-
Service Charges - Water			
Service charges - Waste Water Management			
Service charges - Waste Management			
Sale of Goods and Rendering of Services	19,486,093	19,486,093	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	3,788,035	3,788,035	-
Licences and Permits			
Operational Revenue	8,758,833	8,758,833	-
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)	**36,177,456**	**36,177,456**	**-**
Expenditure			
Employee related costs	2,027,588,147	2,028,168,398	580,251
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	250,000,602	284,779,603	34,779,001
Debt impairment			
Depreciation amortisation	691,734,320	778,196,193	86,461,873
Interest	4,489,687	4,489,687	-
Contracted services	268,037,165	235,258,164	(32,779,001)
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	210,912,139	208,912,139	(2,000,000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**3,452,762,060**	**3,539,804,184**	**87,042,124**
Surplus/(Deficit) before Transfers recognised - Capital	**(3,416,584,604)**	**(3,503,626,728)**	**(87,042,124)**

Table 72: Roads and Transport Department – Budgeted financial performance

Roads and Transport	Original Budget 2024/25	Adjustment Budget 2024/25	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	75,788,485	75,788,485	-
Agency Services			
Interest			
Interest earned from Receivables			
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets	13,876,982	17,876,982	4,000,000
Licences and Permits	42,599,648	38,599,648	(4,000,000)
Operational Revenue	227,323,020	235,423,020	8,100,000
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits			
Licences and Permits			
Transfers Recognised - Operational	547,575,491	613,320,382	65,744,891
Interest			
Fuel Levy			
Operational Revenue			
Gains on disposal of Assets			
Other gains			
Discontinued Operations			
Total Revenue (excluding Capital Grants)	**907,163,627**	**981,008,518**	**73,844,891**
Expenditure			
Employee related costs	678,327,581	647,555,077	(30,772,504)
Remuneration of councillors	1,288,011	1,288,011	-
Bulk purchases - Electricity			
Inventory Consumed	92,548,013	80,869,976	(11,678,037)
Debt impairment	194,262	194,262	-
Depreciation amortisation	583,242,817	402,351,574	(180,891,243)
Interest			
Contracted services	544,696,772	611,814,326	67,117,554
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	153,598,272	165,070,434	11,472,162
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**2,053,895,728**	**1,909,143,659**	**(144,752,069)**
Surplus/(Deficit) before Transfers recognised - Capital	**(1,146,732,102)**	**(928,135,141)**	**218,596,960**

Table 73: Shared Services Department – Budgeted financial performance

Shared Services	Original Budget 2024/25	Adjustment Budget 2024/25	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	210,078,815	208,906,382	(1,172,433)
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	124,947,183	153,508,435	28,561,252
Debt impairment			-
Depreciation amortisation	256,878,864	165,130,110	(91,748,754)
Interest			
Contracted services	182,535,321	264,035,321	81,500,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	589,730,043	511,168,791	(78,561,252)
Loss on Disposal of PPE			-
Other Losses			
Total Expenditure	**1,364,170,226**	**1,302,749,039**	**(61,421,187)**
Surplus/(Deficit) before Transfers recognised - Capital	**(1,364,170,226)**	**(1,302,749,039)**	**61,421,187**

Table 74: Tshwane Metro Police Department – Budgeted financial performance

Tshwane Metro Police	Original Budget 2024/25	Adjustment Budget 2024/25	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	8 077 300	8 077 300	-
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	11 467 931	8 117 630	(3 350 301)
Non-Exchange Revenue			
Property Rates			
Surcharges and Taxes			
Fines, penalties and forfeits	291 057 016	219 413 948	(71 643 068)
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)	**310 602 247**	**235 608 878**	**(74 993 369)**
Expenditure			
Employee related costs	3 178 949 118	3 141 900 458	(37 048 660)
Remuneration of councillors	1 288 011	1 288 011	-
Bulk purchases - Electricity			
Inventory Consumed	8 355 008	8 355 008	-
Debt impairment	55 231 164	55 231 164	-
Depreciation amortisation	56 328 643	23 829 663	(32 498 980)
Interest			
Contracted services	371 456 885	684 256 679	312 799 795
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	72 078 957	72 025 073	(53 884)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**3 743 687 786**	**3 986 886 057**	**243 198 271**
Surplus/(Deficit) before Transfers recognised - Capital	**(3 433 085 538)**	**(3 751 277 178)**	**(318 191 640)**

Table 75: Water and Sanitation Department – Budgeted financial performance

Water and Sanitation	Original Budget 2024/25	Adjustment Budget 2024/25	Adjustment
Revenue			
Exchange Revenue			
Service Charges - Electricity			-
Service Charges - Water	6,251,369,388	6,411,913,758	160,544,370
Service charges - Waste Water Management	1,955,928,233	1,859,823,967	(96,104,266)
Service charges - Waste Management			
Sale of Goods and Rendering of Services	2,085,623	2,085,623	-
Agency Services			
Interest			
Interest earned from Receivables	626,695,936	983,895,936	357,200,000
Interest earned from Current and Non Current Assets			
Dividends			
Rent on Land			
Rental from Fixed Assets			
Licences and Permits			
Operational Revenue	25,647,382	25,647,382	-
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)	**8,861,726,563**	**9,283,366,667**	**421,640,104**
Expenditure			
Employee related costs	414,880,037	425,963,741	11,083,704
Remuneration of councillors			
Bulk purchases - Electricity			
Inventory Consumed	3,997,088,000	4,061,488,000	64,400,000
Debt impairment	656,098,387	1,715,312,963	1,059,214,575
Depreciation amortisation	332,168,878	261,827,989	(70,340,889)
Interest	9,588,801	9,588,801	-
Contracted services	320,250,560	562,250,560	242,000,000
Transfers and subsidies			
Irrecoverable debts written off			
Operational Costs	200,030,173	170,030,173	(30,000,000)
Loss on Disposal of PPE			
Other Losses			
Total Expenditure	**5,930,104,837**	**7,206,462,227**	**1,276,357,390**
Surplus/(Deficit) before Transfers recognised - Capital	**2,931,621,726**	**2,076,904,439**	**(854,717,286)**

5. City Manager’s quality certification

I, Johann Mettler, City Manager of the City of Tshwane Metropolitan Municipality, hereby certify that the 2024/25 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: 20/02/2025 ....

Department	Project Description	WBS Level 5 (New Coding Mask)	Funding Code	Budget 2024/25	Fund Transfer	Current Budget	Adjustment	Adjusted Budget 2024/25
Office of the City Manager	Capital movables	9.801001.1.I.CM.01.A	01	-			385,000	385,000
Total				**-**			**385,000**	**385,000**
Office of the COO	Tsosoloso Programme	9.803900.1.W	03	7,742,000		7,742,000	-6,000,000	1,742,000
	Temba and Hammanskraal - Upgrading of Existing Gravel Road	9.803900.1.W.WA.03.2		7,742,000		7,742,000	-6,000,000	1,742,000
Office of the COO	Tshwane Automotive SEZ Phase 1 Bulk Infrastructure Roll out	9.803901.1.T.TA.01.6	01			-	56,000,000	56,000,000
Total				**7,742,000**	**-**	**7,742,000**	**50,000,000**	**57,742,000**
Community and Social Development Services	Capital movables	9.801101.1.M.FE.13.A	13	8,851,547		8,851,547		8,851,547
Community and Social Development Services	Upgrade Refilwe Stadium	9.801102.1.C.ST.05.5	05	10,000,000		10,000,000		10,000,000
Total				**18,851,547**	**-**	**18,851,547**	**-**	**18,851,547**
Tshwane Metro Police	Policing Equipment	9.803700.1.M.	01	3,000,000	-	3,000,000	3,000,000	6,000,000
	Traffic Equipment	9.803700.1.M.PE.01.W		3,000,000		3,000,000	3,000,000	6,000,000
Total				**3,000,000**	**-**	**3,000,000**	**3,000,000**	**6,000,000**
Emergency Management Services	Renovation & Upgrading Of Facilities	9.801400.1.E.RE.01.W	01	1,000,000		1,000,000		1,000,000
Emergency Management Services	Emergency Services Tools and Equipment	9.801401.1.E.TE.01.W		1,000,000		1,000,000		1,000,000
Total				**2,000,000**	**-**	**2,000,000**	**-**	**2,000,000**
Economic Development and Spatial Planning	Upgrading And Extension Of Market Facilities	9.802001.1.M.EM.01.3	01	5,000,000		5,000,000		5,000,000
Economic Development and Spatial Planning	Capital movables	9.802000.1.M.FE.03.3	03	5,000,000		5,000,000	-5,000,000	-
Tshwane Economic Development Agency	Furniture and Office Equipment	9.805100.1.M.CM.01.A	01	451,783		451,783	350,000	801,783
Total				**10,451,783**	**-**	**10,451,783**	**-4,650,000**	**5,801,783**
Environment and Agricultural Management	Provision of waste containers	9.802100.1.P.WC.05.W	05	7,000,000		7,000,000		7,000,000
Total				**7,000,000**	**-**	**7,000,000**	**-**	**7,000,000**
Group Financial Services	Capital movables	9.802603.1.C.CM.01.W	01			-	500,000	500,000
Group Financial Services	Insurance replacements (CTMM Contribution)	9.802600.1.I.EQ.01.W	01	10,000,000		10,000,000		10,000,000
Group Financial Services	Insurance replacements	9.802601.1.I.VE.01.W	01	10,000,000		10,000,000		10,000,000
Group Financial Services	Turnaround of Municipal Water Service - Reduction of Water losses	9.802602.1.W.SE.10.W	10	20,000,000		20,000,000	-20,000,000	-
Group Financial Services	Turnaround of Municipal Water Service - Reduction of Water losses	9.802602.1.W.SE.10.W	05				17,000,000	17,000,000
Group Financial Services	Turnaround of Municipal Water Service - Reduction of Water losses	9.802602.1.W.SE.01.W	01	-		-	33,000,000	33,000,000
Total				**40,000,000**	**-**	**40,000,000**	**30,500,000**	**70,500,000**
Group Human Capital Management	TLMA: Learner Management System	9.802702.1.C.LM.01.3	01			-	8,000,000	8,000,000
Group Human Capital Management	Capital Movables	9.802700.1.C.CM.01.3	01	-		-	1,158,000	1,158,000
Total				**-**	**-**	**-**	**9,158,000**	**9,158,000**
Group Property Management	Acquisition of Building	9.802604.1.B	01	13,081,241		13,081,241	5,000,000	18,081,241
	Acquisition and Refurbishment of Midtown Building	9.802604.1.B.BU.01.3		13,081,241		13,081,241	5,000,000	18,081,241
Total				**13,081,241**	**-**	**13,081,241**	**5,000,000**	**18,081,241**
Health Services	Capital movables	9.803100.1.C.CM.01.W	01			-	750,000	750,000
Health Services	New Clinic Lusaka	9.803100.1.C.CL.05.6	05	17,500,000		17,500,000	-17,000,000	500,000
Total				**17,500,000**	**-**	**17,500,000**	**-16,250,000**	**1,250,000**
Human Settlements	Bulk water pipeline	9.803302.1.W	05	12,416,047		12,416,047	-	12,416,047
	Water Reticulation - Winterveldt	9.803302.1.W.WR.05.1		10,956,793		10,956,793		10,956,793
	Water provision - Pretorius Park	9.803357.1.W.PR.05.6		884,569		884,569		884,569
	Water reticulation - Mamelodi X6 erf 34041 (Phomolong) Phase 2	9.803352.1.W.PH.05.6		574,685		574,685		574,685
Human Settlements	Bulk water pipeline	9.803302.1.W	22	95,824,579		95,824,579	3,550,000	99,374,579
	Olievenhoutbosch ext 60 bulk water line	9.803320.1.W.OL.22.4		6,000,000		6,000,000	-2,000,000	4,000,000
	Water provision- Mabopane X12	9.803329.1.W.MA.22.1		1,000,000		1,000,000		1,000,000
	Water provision - Refilwe X7	9.803342.1.W.X7.22.5		1,093,240		1,093,240		1,093,240
	Water reticulation - Booysens X4	9.803326.1.W.WR.22.3		1,000,000		1,000,000		1,000,000
	Bulk water pipeline - Booysens X4	9.803326.1.W.WP.22.3		1,500,000		1,500,000		1,500,000
	Booysens X4 (30ML Reservoir)	9.803326.1.W.RE.22.3		1,500,000		1,500,000		1,500,000
	Water reticulation - Andeon X37	9.803330.1.W.AN.22.3		18,373,650		18,373,650		18,373,650
	Water provision - Garankuwa X10	9.803343.1.W.WP.22.1		666,107		666,107		666,107
	(710863) Zithobeni X8&9 - Bulk water main line	9.803322.1.W.BW.22.7		29,737,576		29,737,576		29,737,576
	(710863) Water Provision - Winterveldt Bulk water line	9.803302.1.W.BU.22.1		15,200,000		15,200,000		15,200,000
	Water provision - Winterveldt 20ML Reservoir	9.803302.1.W.RE.22.1		19,420,952		19,420,952	5,250,000	24,670,952
	Water reticulation -Gatsebe	9.803346.1.W.GA.22.5		333,054		333,054	300,000	633,054
Human Settlements	Bulk Sewer	9.803328.1.S	05	24,278,342		24,278,342	-1,964,698	22,313,644
	(710864) Sewer reticulation - Winterveldt	9.803328.1.S.SR.05.1		8,477,148		8,477,148	-1,964,698	6,512,450
	Bulk sewer upgrading Mamelodi X6 erf 34041 (Phomolong)	9.803352.1.S.BS.22.6		15,225,396		15,225,396		15,225,396
	(710864) Sewer reticulation - Mamelodi X6 erf 34041 (Phomolong) Phase 2	9.803352.1.S.SR.22.6		575,798		575,798		575,798

Department	Project Description	WBS Level 5 (New Coding Mask)	Funding Code	Budget 2024/25	Fund Transfer	Current Budget	Adjustment	Adjusted Budget 2024/25
Human Settlements	Bulk Sewer	9.803328.1.S	22	81,303,577		81,303,577	-1,697,656	79,605,921
	Sewer provision - Rama City	9.803324.1.S.RA.22.1		37,900,000		37,900,000	-25,486,892	12,413,108
	Sewer reticulation - Andeon X37	9.803334.1.S.X1.22.3		23,567,796		23,567,796		23,567,796
	Sewer reticulation - Refilwe ext 7	9.803327.1.S.X7.22.5		1,093,240		1,093,240		1,093,240
	Mabopane Ext 12 Sewer reticulation	9.803336.1.S.12.22.1		1,000,000		1,000,000	2,000,000	3,000,000
	Sewer reticulation - Booysens X4	9.803333.1.S.X4.22.3		2,012,424		2,012,424		2,012,424
	Garankuwa X10 sewer reticulation	9.803356.1.S.X0.22.1		999,161		999,161		999,161
	(710864) Bulk Sewer Line - Winterveldt	9.803328.1.S.BS.22.1		13,400,000		13,400,000	7,134,139	20,534,139
	Pretorious Park: sewer provision	9.803335.1.S.PR.22.6		664,849		664,849	14,355,098	15,019,947
	Sewer reticulation -Gatsebe	9.803337.1.S.GA.22.1		666,107		666,107	300,000	966,107
Human Settlements	Construction of roads & stormwater	9.803349.1.R	05	1,145,705		1,145,705		1,145,705
	Construction of roads & stormwater - Garankuwa	9.803349.1.R.GA.05.1		1,145,705		1,145,705		1,145,705
Human Settlements	Construction of roads & stormwater	9.803349.1.R	22	18,799,618		18,799,618	11,160,564	29,960,181
	Construction of roads & stormwater - Winterveldt	9.803304.1.R.WI.22.1		1,453,734		1,453,734	-1,453,734	-
	Construction of roads & stormwater - Mabopane ext 1	9.803301.1.R.X1.22.1		2,000,000		2,000,000		2,000,000
	Construction of roads & stormwater - Soshanguve South X13	9.803312.1.R.13.22.1		1,640,864		1,640,864		1,640,864
	Construction of roads & stormwater - Soshanguve South X12	9.803312.1.R.12.22.1		1,691,464		1,691,464		1,691,464
	Construction of roads & stormwater - Zithobeni Heights (4 Road intersections)	9.803309.1.R.ZH.22.7		2,043,360		2,043,360		2,043,360
	Construction of roads & stormwater - Soshanguve South X19	9.803312.1.R.19.22.1		333,085		333,085		333,085
	Construction of roads & stormwater - Thorntree View	9.803306.1.R.TH.22.1		1,000,000		1,000,000	17,614,298	18,614,298
	Construction of roads & stormwater - Zithobeni X8&9	9.803309.1.R.ZX.22.7		2,309,964		2,309,964		2,309,964
	Construction of roads & stormwater - Olievenhoutbosch X60			6,327,147		6,327,147	-5,000,000	1,327,147
Human Settlements	Development of Saulsville hostels	9.803300.1.H.SH.05.3	05	285,302		285,302	-285,302	-
Human Settlements	Development of Mamelodi hostels	9.803323.1.H.MH.05.6	05	250,000		250,000	-250,000	-
Human Settlements	Acquisition of Land	9.803355.1.L.AL.22.3	22	14,200,000		14,200,000	-6,000,000	8,200,000
Housing Company Tshwane	Furniture and Office Equipment	9.805200.1.M.CM.01.A	01	1,770,000		1,770,000	882,000	2,652,000
Housing Company Tshwane	Housing Company Tshwane	9.805201.1.S	CG	98,483,096		98,483,096	-80,483,096	18,000,000
	Townlands Project - Construction of 1,200 social housing units					-	18,000,000	18,000,000
	Chantelle detail design and bulk infrastructure upgrade	9.805201.1.S.SH.CG.1		98,483,096		98,483,096	-98,483,096	-
Housing Company Tshwane	Housing Company Tshwane	9.805202.1.S.SH.05.3	05	22,300,000	-	22,300,000	-	22,300,000
	Chantelle detail design and bulk infrastructure upgrade	9.805201.1.S.SH.05.1		22,300,000		22,300,000		22,300,000
Total				**371,056,265**	**-**	**371,056,265**	**-75,088,188**	**295,968,077**
Regional Operations and Coordination	Capital movables	9.804401.1.M.CM.03.A	03			-	11,000,000	11,000,000
Total				**-**	**-**	**-**	**11,000,000**	**11,000,000**
Roads and Transport	Contributions: Services For Township Development	9.804000.1.C.RO.10	18	-	-	-	11,961,294	11,961,294
	Contributions Roads - Garsfontein Road	9.804000.1.C.GA.10.W					11,961,294	11,961,294
Roads and Transport	Contributions: Services For Township Development	9.804000.1.C.RO.16	16	40,000,000		40,000,000		40,000,000
	Contributions Roads - Heatherview X42	9.804000.1.C.RO.16.W		767,928		767,928		767,928
	Contributions Roads - Sinoville X42	9.804000.1.C.SI.16.W		2,480,215		2,480,215		2,480,215
	Contributions Roads - Montana Tuine X66	9.804000.1.C.MT.16.W		958,091		958,091		958,091
	Contributions Roads - Annlin X141	9.804000.1.C.AN.16.W		496,401		496,401		496,401
	Contributions Roads - Menlo Park Erf 430	9.804000.1.C.ME.16.W		221,520		221,520		221,520
	Contributions Roads - Heatherview X48	9.804000.1.C.HT.16.W		1,263,579		1,263,579		1,263,579
	Contributions Roads - Wolmer X01	9.804000.1.C.WO.16.W		801,773		801,773		801,773
	Contributions Roads - Willow Park Manor X86	9.804000.1.C.WI.16.W		3,222,881		3,222,881		3,222,881
	Contributions Roads - Amandasig X57	9.804000.1.C.AM.16.W		7,478,014		7,478,014		7,478,014
	Contributions Roads - Montana X200	9.804000.1.C.M0.16.W		668,345		668,345		668,345
	Contributions Roads - Montana X201	9.804000.1.C.M1.16.W		953,857		953,857		953,857
	Contributions Roads - Lotusgardens X32	9.804000.1.C.L3.16.W		9,754,122		9,754,122		9,754,122
	Contributions Roads - Lotusgardens X29	9.804000.1.C.L2.16.W		391,884		391,884		391,884
	Contributions Roads - Montana X140	9.804000.1.C.M4.16.W		733,870		733,870		733,870
	Contributions Roads - Heuweloord X18	9.804000.1.C.HE.16.W		325,767		325,767		325,767
	Contributions Roads - Garsfontein Road	9.804000.1.C.GA.16.W		9,481,753		9,481,753		9,481,753
Roads and Transport	Essential/Unforeseen Stormwater Drainage Problems	9.804001.1.S.DR.22.W	22	3,300,000	10,000,000	13,300,000		13,300,000
Roads and Transport	Concrete Canal: Sam Malema Road, Winterveldt	9.804002.1.C.CA.22.1	22	10,000,000	-6,000,000	4,000,000		4,000,000
Roads and Transport	Major Stormwater Systems Klip kruisfontein	9.804043.1.S.SY.22.1	22	4,000,000		4,000,000		4,000,000
Roads and Transport	Traffic Calming And Pedestrian Safety For Tshwane	9.804005.1.T.TC.05.W	05	10,000,000	4,500,000	14,500,000		14,500,000
Roads and Transport	Rehabilitation Of Roads	9.804008.1.R.RO.22.1	22	30,000,000	16,000,000	46,000,000		46,000,000

Department	Project Description	WBS Level 5 (New Coding Mask)	Funding Code	Budget 2024/25	Fund Transfer	Current Budget	Adjustment	Adjusted Budget 2024/25
Roads and Transport	Rehabilitation Of Roads	9.804008.1.R.RO.05.1	05		69,124,000	69,124,000		69,124,000
Roads and Transport	Stormwater Drainage Mahube Valley	9.804009.1.S.DR.05.6	05	5,000,000	-2,000,000	3,000,000		3,000,000
Roads and Transport	Internal Roads: Northern Areas	9.804033.1.R	05	4,000,000		4,000,000		4,000,000
	(711863) Internal Roads Ga-Rankuwa Zone 4	9.804033.1.R.GA.05.1		4,000,000		4,000,000		4,000,000
Roads and Transport	Internal Roads: Northern Areas	9.804033.1.R	22	14,000,000	-5,000,000	9,000,000	-	9,000,000
	Internal Roads Ga-Rankuwa Zone 5	9.804033.1.R.G5.22.1		4,000,000		4,000,000		4,000,000
	Internal Roads Mabopane Block R (Phase 2)	9.804033.1.R.M2.22.1		10,000,000	-5,000,000	5,000,000		5,000,000
Roads and Transport	Flooding Backlogs: Stinkwater & New Eersterust Area	9.804004.1.F.FB.05.2	05	15,000,000	-12,000,000	3,000,000		3,000,000
Roads and Transport	Flooding Backlogs: Soshanguve & Winterveldt Area	9.804029.1.R	05	28,500,000	-20,000,000	8,500,000	-	8,500,000
	Soshanguve Block FF East Area 4	9.804029.1.R.FF.05.1		13,500,000	-10,000,000	3,500,000		3,500,000
	Soshanguve Block L Area 3	9.804029.1.R.L3.05.1		15,000,000	-10,000,000	5,000,000		5,000,000
Roads and Transport	Flooding Backlogs: Mabopane Area	9.804044.1.R	05	10,000,000	-5,000,000	5,000,000		5,000,000
	Upgrading of Mabopane Ux 1	9.804044.1.R.SY.05.1		10,000,000	-5,000,000	5,000,000		5,000,000
Roads and Transport	Flooding backlog: Soshanguve South & Akasia	9.804025.1.R	22	20,000,000	-15,000,000	5,000,000	-	5,000,000
	Soshanguve Block WW	9.804025.1.R.WW.22.1		20,000,000	-15,000,000	5,000,000		5,000,000
Roads and Transport	Flooding backlog: Drainage canals along Hans Strydom Dr, Mamelodi x 4 and 5	9.804010.1.F.DR.05.6	05	15,000,000	-10,000,000	5,000,000		5,000,000
Roads and Transport	Flooding backlog: Ramotse (Network 1A, 1C & 1F)	9.804011.1.F.NE.05.2	05	10,000,000	-4,500,000	5,500,000		5,500,000
Roads and Transport	Flooding backlog: Network 3A, Kudube Unit 9	9.804012.1.F.NE.05.2	05	10,624,710	-6,624,000	4,000,710		4,000,710
Roads and Transport	Upgrading of Buitekant Street	9.804013.1.R.ST.22.1	22	4,000,000		4,000,000		4,000,000
Roads and Transport	BRT Project- CBD and Surrounding Areas	9.804016.1.B	02	256,751,509	-	256,751,509	-65,744,891	191,006,618
	Line 2B: Lynnwood Rd (btw University Rd to Atterbury)	9.804016.1.B.UN.02.3		35,500,000		35,500,000	-3,533,985	31,966,015
	Line 2B: Atterbury Rd (btw Lynnwood Rd to Lois Avenue)	9.804016.1.B.AT.02.3		38,551,509		38,551,509	-1,054,581	37,496,928
	BRT Line 2C-Lynnwood Rd (btw January Masilela & Simon Vermooten)	9.804016.1.B.SI.02.6		68,200,000		68,200,000	-3,473,790	64,726,210
	The Design, Supply, Installation, Operation and Maintenance of an automated fare	9.804016.1.B.MA.02.A		28,000,000		28,000,000	-26,900,000	1,100,000
	Belle Ombre - Phase 2 (Overflow car park, Electric Fencing etc)	9.804016.1.B.BE.02.3		2,000,000		2,000,000		2,000,000
	Denneboom Depot	9.804016.1.B.DE.02.6		16,500,000		16,500,000	-14,000,000	2,500,000
	Line 3: CBD to Atteridgeville - Section 1 (Pretoria West - Atteridgeville)	9.804016.1.B.W1.02.6		20,000,000		20,000,000	-45,970	19,954,030
	Line 3: CBD to Atteridgeville - Section 2 (Pretoria West - Atteridgeville)	9.804016.1.B.WE.02.3		5,000,000		5,000,000	-68,682	4,931,318
	Denneboom Intermodal facility	9.804016.1.B.IN.02.6		20,000,000		20,000,000	-10,000,000	10,000,000
	Wonderboom Intermodal Facility (Building Works)	9.804016.1.B.WO.02.3		10,000,000		10,000,000		10,000,000
	APTMS: Future Lines Implementation of Advanced Public Transport Management system	9.804016.1.B.AP.02.W		5,500,000		5,500,000		5,500,000
	Mahube Valley Interchange	9.804016.1.B.RA.02.6		7,500,000		7,500,000	-6,667,883	832,117
Roads and Transport	Upgrading of Mabopane Roads	9.804038.1.U	05	8,000,000	-1,500,000	6,500,000	-	6,500,000
	Upgrading of Mabopane Block A	9.804038.1.U.BA.05.1		4,000,000		4,000,000		4,000,000
	Upgrading of Mabopane Block B	9.804038.1.U.BB.05.1		4,000,000	-1,500,000	2,500,000		2,500,000
Roads and Transport	Upgrading of Road from gravel to tar in Ekangala (Ward 103 and 104)	9.804030.1.R.RO.22.7	22	5,000,000		5,000,000		5,000,000
Roads and Transport	Upgrading of Road from gravel to tar in Ekangala Ward 105	9.804031.1.R.RO.05.7	05	5,000,000		5,000,000		5,000,000
Roads and Transport	Upgrading of roads and stormwater systems in Refilwe	9.804026.1.R.RO.22.5	22	6,000,000		6,000,000		6,000,000
Roads and Transport	Upgrading of roads and stormwater systems in Rayton	9.8040058.1.R.RA.05.5	05	13,000,000	-12,000,000	1,000,000		1,000,000
Roads and Transport	Pegasus Canal	9.804059.1.P.PS.01.4	01	6,000,000		6,000,000		6,000,000
Total				**533,176,219**	**-**	**533,176,219**	**-53,783,597**	**479,392,622**
Shared Services	Purchase of Vehicles (City Wide)	9.804500.1.V.VE.01.W	01	40,000,000		40,000,000		40,000,000
Shared Services	Upgrade of IT Networks	9.804501.1.I.NE.01.W	01	8,000,000		8,000,000		8,000,000
Shared Services	BPC (Budget Planning and Consolidation) Implementation	9.804509.1.B.BP.01	01	9,000,000		9,000,000	1,000,000	10,000,000
Shared Services	Biometric System	9.804510.1.B.BS.01	01	1,000,000		1,000,000	-1,000,000	-
Shared Services	Implementation Of Storage Area Network	9.804507.1.C.SA.01	01	8,000,000		8,000,000		8,000,000
Shared Services	Integrated E- Health Management System	9.804508.1.C.EH.01	01	10,000,000		10,000,000		10,000,000
Shared Services	ERP Enhancements and Implementation	9.804503.1.C.SE.01	01	4,000,000		4,000,000		4,000,000
	Cyber Security	9.804503.1.C.SE.01.A		4,000,000		4,000,000		4,000,000
Shared Services	Computer Equipment Deployment - End user computer hardware equipment	9.804502.1.C.DE.01.W	01	20,000,000		20,000,000		20,000,000
Shared Services	SAP4 hanna and SCOA	9.804504.1.S	01	70,000,000		70,000,000		70,000,000
	SAP 4 Hanna	9.804504.1.S.HA.01.A		70,000,000		70,000,000		70,000,000
Total				**170,000,000**	**-**	**170,000,000**	**-**	**170,000,000**
Energy and Electricity	Upgrading/Strengthening of Existing Network Schemes - City Wide	9.801600.1.N.SC.05.W	05	5,000,000	-1,000,000	4,000,000		4,000,000
Energy and Electricity	Township Reticulated Towns	9.801603.1.C.RE.05.W	05	5,000,000	-2,000,000	3,000,000	-3,000,000	-
Energy and Electricity	Refurbishment of Sub Transmission Electrical Infrastructure	9.801642.1.S	05	75,000,000	-	75,000,000	20,000,000	95,000,000
	Refurbishment of Mooikloof Substation	9.801642.1.S.MO.05.6		15,000,000		15,000,000		15,000,000
	Refurbishment of Sub Transmission Electrical Infrastructure	9.801642.1.S.EI.05.W		15,000,000		15,000,000	15,000,000	30,000,000
	Refurbishment of Pyramid Sub Station	9.801642.1.S.PY.05.2		25,000,000		25,000,000		25,000,000

ANNEXURE B

Department	Project Description	WBS Level 5 (New Coding Mask)	Funding Code	Budget 2024/25	Fund Transfer	Current Budget	Adjustment	Adjusted Budget 2024/25
	Refurbishment of Rosslyn Sub Station	9.801642.1.S.RO.05.1		15,000,000		15,000,000	10,000,000	25,000,000
	Refurbishment Of Kwagga Infeed Substation	9.801642.1.S.KW.05.1		5,000,000		5,000,000	-5,000,000	-
Energy and Electricity	Dangerous and obsolete switchgear	9.801641.1.E.DO.05.3	05	5,000,000		5,000,000		5,000,000
Energy and Electricity	Low Voltage Network Within Towns (Renewal)	9.801612.1.V.TO.05.W	05	9,000,000	-2,000,000	7,000,000		7,000,000
Energy and Electricity	Electricity for All	9.801614.1.E	05	49,501,769	-	49,501,769	-	49,501,769
	Electricity for All - Region 1	9.801614.1.E.EA.05.1			9,501,769	9,501,769		9,501,769
	Electricity for All - Region 3	9.801614.1.E.EA.05.3		20,000,000		20,000,000		20,000,000
	Electricity for All - Region 5	9.801614.1.E.EA.05.5			16,000,000	16,000,000		16,000,000
	Electricity for All - Region 6	9.801614.1.E.EA.05.6		20,000,000	-16,000,000	4,000,000		4,000,000
	Electricity for All - Region 4	9.801614.1.E.EA.05.4		9,501,769	-9,501,769	-		-
Energy and Electricity	Electricity for All	9.801614.1.E	22	71,498,231	-	71,498,231	-	71,498,231
	Electricity for All - Region 4	9.801614.1.E.EA.22.4		11,498,231	-6,498,231	5,000,000		5,000,000
	Electricity for All - Region 5	9.801614.1.E.EA.22.5		20,000,000		20,000,000		20,000,000
	Electricity for All - Region 7	9.801614.1.E.EA.22.7		20,000,000		20,000,000		20,000,000
	Electricity for All - Region 1	9.801614.1.E.EA.22.1		20,000,000	6,498,231	26,498,231		26,498,231
Energy and Electricity	Communication Upgrade: Optical Fibre network	9.801633.1.C.NE.05.W	05	10,000,000		10,000,000		10,000,000
Energy and Electricity	(710164) 11kV Panel Extension In Substations	9.801604.1.S.SU.05.5	05	10,000,000	-2,000,000	8,000,000	-5,000,000	3,000,000
Energy and Electricity	Strengthening 11kV Cable network	9.801605.1.S.NE.05.W	05	15,000,000		15,000,000		15,000,000
Energy and Electricity	Strengthening 11kV Overhead Network	9.801606.1.S.NE.05.W	05	8,000,000	-2,000,000	6,000,000		6,000,000
Energy and Electricity	Secondary Substations	9.801607.1.S.SS.05.3	05	9,000,000	-3,000,000	6,000,000		6,000,000
Energy and Electricity	Tshwane Public Lighting Program	9.801623.1.P	05	22,267,928	-	22,267,928	-	22,267,928
	Region 1 (Public Lighting)	9.801623.1.P.PL.05.1		4,500,000		4,500,000		4,500,000
	Region 3 (Public Lighting)	9.801623.1.P.PL.05.3		4,000,000		4,000,000		4,000,000
	Region 7 (Public Lighting)	9.801623.1.P.PL.05.7		3,000,000	-3,000,000	-		-
	Region 5 (Public Lighting)	9.801623.1.P.PL.05.5		3,767,928	-3,767,928	-		-
	Region 6 (Public Lighting)	9.801623.1.P.PL.05.6		4,000,000	4,000,000	8,000,000		8,000,000
	Region 4 (Public Lighting)	9.801623.1.P.PL.05.4		3,000,000	2,767,928	5,767,928		5,767,928
Energy and Electricity	Tshwane Public Lighting Program	9.801623.1.P	22	3,000,000		3,000,000		3,000,000
	Region 2 (Public Lighting)	9.801623.1.P.PL.22.2		3,000,000		3,000,000		3,000,000
Energy and Electricity	Prepaid Electricity Meters	9.801634.1.P	05	75,000,000	-4,000,000	71,000,000	-	71,000,000
	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		55,000,000	-4,000,000	51,000,000		51,000,000
	Prepaid Electricity Meters - Conventional	9.801634.1.P.CO.05.W		7,500,000		7,500,000		7,500,000
Energy and Electricity	Replacement of Obsolete And Non-functional Equipment	9.801608.1.O.EQ.05.W	05	5,000,000		5,000,000		5,000,000
Energy and Electricity	New Bulk Electricity Infrastructure	9.801613.1.S	22	30,000,000		30,000,000		30,000,000
	(712279) Wapadrand 132/11kV Substation	9.801613.1.S.WA.22.6		30,000,000		30,000,000		30,000,000
Energy and Electricity	New Bulk Electricity Infrastructure	9.801613.1.S	05	145,232,072		145,232,072	-10,000,000	135,232,072
	Monavoni 132/11KV Substation	9.801613.1.S.MO.05.4		31,000,000		31,000,000		31,000,000
	Soshanguve - JJ 132KV Power Line	9.801613.1.S.SO.05.1		60,000,000		60,000,000		60,000,000
	Wildebees 400/132kV, 315MVA Infeed station	9.801613.1.S.WI.05.6		6,232,072		6,232,072		6,232,072
	Ifafi 88/11kV Substation	9.801613.1.S.IF.05.3		10,000,000		10,000,000	-10,000,000	-
	Kentron 132/11kV Substation	9.801613.1.S.KE.05.4		38,000,000		38,000,000		38,000,000
Energy and Electricity	New Connections	9.801609.1.C.NE.05.W	05	22,000,000	-2,000,000	20,000,000	3,000,000	23,000,000
Energy and Electricity	Energy Efficiency and Demand Side Management	9.801610.1.E.DS.05.W	05	2,500,000		2,500,000		2,500,000
Energy and Electricity	Network Control Centre Reconfiguration	9.801601.1.N.CR.05.3	05	1,000,000	21,000,000	22,000,000		22,000,000
Energy and Electricity	Electricity vending infrastructure	9.801602.1.V.IN.05.W	05	10,000,000	-3,000,000	7,000,000		7,000,000
Energy and Electricity	Digital Trunked Radio Communication (New)	9.801643.1.S.EV.05.W	05	5,000,000		5,000,000		5,000,000
Energy and Electricity	Infrastructure Fault Reporting and Dispatch (New)	9.801644.1.S.IF.05.W	05	5,000,000		5,000,000	-5,000,000	-
Energy and Electricity	Replacement of obsolete of meter test bench (Electricity Distribution Loss)	9.801645.1.S.DL.05.W	05	20,000,000		20,000,000		20,000,000
Total				**618,000,000**	**-**	**618,000,000**	**-**	**618,000,000**
Water and Sanitation	Township Water and Sanitation Services Development: Tshwane Contributions (City Wide)	9.804710.1.C.DE.16	16	10,000,000		10,000,000	-	10,000,000
	Contributions Water - Kameelfontein X1	9.804710.1.C.KA.16.5		5,000,000	3,000,000	8,000,000		8,000,000
	Contributions Water- Louwlardia Ext 57 (Pretoriusrand Reservoir)	9.804710.1.C.LO.16.5		2,000,000		2,000,000		2,000,000
	Contributions Water - The Hills Ext 11	9.804710.1.C.HI.16.6		3,000,000	-3,000,000	-	-	-
Water and Sanitation	Replacement Of Worn-Out Water Network Pipes	9.804700.1.W	05	66,138,548	-6,500,000	59,638,548	-1,500,000	58,138,548
	(710026A) Replacement Of Critical Worn-Out Water Network Pipes (Area A - Region 1-2)	9.804700.1.W.AA.05.5		26,500,000	-23,000,000	3,500,000	-1,500,000	2,000,000
	(710026B) Replacement Of Critical Worn-Out Water Network Pipes (Area B- Region 3)	9.804700.1.W.AB.05.W		15,638,548	6,500,000	22,138,548	-	22,138,548
	(710026C) Replacement Of Critical Worn-Out Water Network Pipes (Area C- Region	9.804700.1.W.AC.05.W		24,000,000	10,000,000	34,000,000	-	34,000,000
Water and Sanitation	Replacement, Upgrade,Construct Wwtw Facilities	9.804713.1.W	05	45,305,386	-30,000,000	15,305,386	-2,500,000	12,805,386

Department	Project Description	WBS Level 5 (New Coding Mask)	Funding Code	Budget 2024/25	Fund Transfer	Current Budget	Adjustment	Adjusted Budget 2024/25
	Waste Water Treatment facilities upgrades Minor Capital Projects (City wide)	9.804713.1.W.CA.05.W		4,050,000		4,050,000		4,050,000
	Temba and Babelegi WWTW upgrade of existing infrastucture	9.804713.1.W.TB.05.2		4,090,376		4,090,376	-3,500,000	590,376
	Ekangala WWTW: Upgrade of existing infrastructure	9.804713.1.W.EK.05.7				-	1,000,000	1,000,000
	Sunderland Ridge WWTW Phase1: Upgrade of existing infrastructure	9.804713.1.W.S1.05.4		37,165,010	-30,000,000	7,165,010		7,165,010
Water and Sanitation	Replacement, Upgrade,Construct Wwtw Facilities	9.804713.1.W	22	48,225,395	-	48,225,395	-2,500,000	45,725,395
	Ekangala WWTW: Upgrade of existing infrastructure	9.804713.1.W.EK.22.7		4,000,000		4,000,000	-2,500,000	1,500,000
	Sunderland Ridge WWTW Phase1: Upgrade of existing infrastructure	9.804713.1.W.S1.22.4		44,225,395		44,225,395		44,225,395
Water and Sanitation	Replacement, Upgrade,Construct Wwtw Facilities	9.804713.1.W	22	150,000,000		150,000,000		150,000,000
	Rooiwal WWTW Phase 1: Upgrading of Existing Infrastruture	9.804713.1.W.R1.22.2		150,000,000		150,000,000		150,000,000
Water and Sanitation	Refurbishing of Water Networks and Backlog	9.804721.1.S	05	32,379,635		32,379,635		32,379,635
	Ekangala Block A - F sewer reticulation and toilets	9.804721.1.S.SE.05.7		32,379,635		32,379,635		32,379,635
Water and Sanitation	Replacement & Upgrading: Redundant Bulk	9.804737.1.R	05	5,000,000		5,000,000	3,372,815	8,372,815
	Iscor Heights Feeder	9.804737.1.R.IH.05.4		-		-	3,540,531	3,540,531
	Cathodic protection of Steel pipe- Area D	9.804737.1.P.AD.05.3		400,000		400,000		400,000
	Cathodic protection of Steel pipe- Area E	9.804737.1.P.AE.05.7		400,000		400,000		400,000
	Refurbishment Of Laudium Bulk Pipeline	9.804737.1.R.LA.05.4		4,200,000		4,200,000	-167,716	4,032,284
Water and Sanitation	Replacement Of deficient Sewers	9.804722.1.S.PR.05	05	22,661,811	15,000,000	37,661,811	12,300,000	49,961,811
	(804722A) Replacement of deficient sewers (Area-A)	9.804722.1.S.AA.05.W		7,545,499	15,000,000	22,545,499		22,545,499
	(804722B) Replacement of deficient sewers (Area-B)	9.804722.1.S.AB.05.W		7,500,000		7,500,000	5,000,000	12,500,000
	(804722C) Replacement of deficient sewers (Area-C)	9.804722.1.S.AC.05.W		7,616,312		7,616,312	7,300,000	14,916,312
Water and Sanitation	Purification Plant Upgrades	9.804729.1.W	05	5,000,000	1,000,000	6,000,000	-	6,000,000
	Bronkhorstspruit Water Purification Plant Refurbishment	9.804729.1.W.RE.05.7		5,000,000	1,000,000	6,000,000		6,000,000
Water and Sanitation	Upgrading of Pump Stations	9.804735.1.P	05	14,000,000	8,000,000	22,000,000	-3,000,000	19,000,000
	Upgrade of sewerage pump stations (City Wide)	9.804735.1.P.SP.05.W		4,000,000		4,000,000	-3,000,000	1,000,000
	Upgrade water pump station (City Wide)	9.804735.1.P.WP.05.W		10,000,000	8,000,000	18,000,000		18,000,000
Water and Sanitation	Reservoir Extensions	9.804723.1.R	05	65,482,746	12,500,000	77,982,746	-972,815	77,009,931
	Replace reservoir fencing (City Wide)	9.804723.1.R.FE.05.W		5,000,000	3,199,816	8,199,816		8,199,816
	Installation of telemetry, bulk meters and control equipment at reservoirs (City Wide)	9.804723.1.R.EQ.05.W		10,000,000	19,422,182	29,422,182		29,422,182
	Relining and upgrading of Magalies reservoir	9.804723.1.R.MA.05.1		1,784,454		1,784,454		1,784,454
	Relining and upgrading of Babelegi reservoir	9.804723.1.R.BA.05.2		11,000,000	-4,000,000	7,000,000		7,000,000
	New Parkmore LL Reservoir and HL Reservoir	9.804723.1.R.NP.05.6		35,698,292	-6,121,998	29,576,294		29,576,294
	Completion of New Hospital Klippgat 10Ml reservoir	9.804723.1.R.NH.05.1		2,000,000		2,000,000	-972,815	1,027,185
Water and Sanitation	Water Conservation and Demand Management	9.804730.1.C.MA.05.W	05	60,000,000		60,000,000		60,000,000
Water and Sanitation	Water and Sanitation provision: Mamelodi	9.804728.1.R	05	2,500,000		2,500,000	600,000	3,100,000
	Mamelodi Ext 11 water (Bulk and reticulation) and sanitation services	9.804728.1.R.SE.05.6		2,500,000		2,500,000	600,000	3,100,000
Water and Sanitation	Laboratory Equipment	9.804738.1.L.LR.05.W	05	9,000,000		9,000,000		9,000,000
Total				**535,693,521**	**-**	**535,693,521**	**5,800,000**	**541,493,521**
Total Capex Budget				**2,347,552,576**	**-**	**2,347,552,576**	**-34,928,785**	**2,312,623,791**

ANNEXURE C

INITIATIVES TO MITIGATE THE FUNDING PLAN SHORTFALL AND ACCELERATE REVENUE

During the review of the 2024/25 mid-year performance and adjustments budget proposals, the Technical and Mayoral Budget Steering Committees chaired by the City Manager adopted the following key principles:

- City is still under liquidity challenges
- Maintain the surplus in the adjustment budget and going forward.
- Reduce the level of unfunded position.
- Departments must focus on reducing expenditure.
- Ensure continued service delivery – in particular frontline services.
- Senior managers should consider request for funding within the context of the overall challenges within the City.

The following resolutions were taken as part of managing expenditure and must be implemented for the remainder of the financial year;

- Delay the filling of vacancies and appointments be deferred to 1 July 2025
- Senior managers must closely monitor overtime, reduce to critical areas only including stopping overtime over Sundays except for emergency
- Cut overtime to 40 hours only for all services.
- Senior managers to manage acting allowance for the remainder of the financial year.

The budget steering committee sessions chaired by the Executive took pace whose purpose was to assess the City's mid-year performance and consider budget adjustments proposals.

Outcomes emanating from BSC:

- Funding plan target has been missed by R339,8 million as at the end of January 2025
- The proposed adjustment budget does not conclusively demonstrate reduction in the budget deficit in preparation of the next budget cycle.
- Departments must submit revenue acceleration plans which should be implemented between now and the end of the financial year to bridge the funding plan shortfall
- Requests for expenditure without a demonstration of a funding source is a problem. Departments were requested to put measures in place to reduce expenditure.
- The adjustments budget must enable the achievement of service delivery targets on the IDP/SDBIP.
- There must be concerted effort to address water and electricity losses

In response to the above principles Group Heads were requested to submit initiatives to mitigate the funding plan shortfall and accelerate revenue.

1. ACCELERATED REVENUE RECOVERY PLAN

Revenue collection performance against the Funding Plan as at 31 January 2025, reflects a shortfall of R339,855,098 which represents 1% behind the funding plan.

Months	2024/25 Funding Plan targets	Actual Cash Received	Variance	% Variance	% Actual Cash Received
July	3,633,947,807	3,711,235,170	77,287,363	2%	102%
August	3,452,607,625	3,590,077,232	137,469,607	4%	104%
September	3,360,954,569	3,462,282,445	101,327,876	3%	103%
October	3,842,181,682	3,688,695,924	-153,485,758	-4%	96%
November	3,469,545,340	3,270,238,824	-199,306,516	-6%	94%
December	3,312,366,511	3,155,547,989	-156,818,522	-5%	95%
January	3,297,335,681	3,151,006,532	-146,329,149	-4%	96%
Total	**24,368,939,214**	**24,029,084,116**	**-339,855,098**	**-1%**	**99%**

The accelerated revenue recovery plan encompasses the following areas:

- Intensification of credit control and debt collection activities
- Targeted high value customers
- Debt relief and incentive scheme
- Revenue maximisation
- Appointment of collection experts
- Revenue enhancement and innovation
- Credit control and disconnection
- NCR partnership on municipal revenue collection (awaiting singing of MOU)

The accelerated revenue recovery plan encompasses the following areas (01 March 2025 – 30 June 2025):

1.1. INTENSIFICATION OF CREDIT CONTROL AND DEBT COLLECTION ACTIVITIES

The implementation of credit control and debt collection activities is being monitored and evaluated daily. Corrective action is designed based on performance against the Funding Plan and revisions implemented accordingly.

The debt collection activity includes the following actions:

- Issuance of final demands
- Section 129 letters
- Reminder SMSs and emails

- Robo-dialer calls

The average debt collection activities for the period Sep 2024 to Dec 2024 is 277,688 actions that yielded R405.7million. The intensification of debt collection activities has increased by 30% and is projected to yield an additional cash collection of R15 million.

Credit control includes the following actions:

- Disconnection of electricity
- Restriction of water
- Electricity Inspection
- Water Inspection

The average credit control activities for the period Sep 2024 to Dec 2024 is 37,886 actions that yielded R317.9million. The intensification of credit control activities is projected to increase by 5% and projected to yield additional cash collection of R35.1 million.

1.2. TARGETED HIGH VALUE CUSTOMERS

Engagements with high value customers are currently underway with a view to secure payments. Meetings with the following high value customers are either on-going or in the pipeline:

- Madibeng Local Municipality owes the city R181 340 900,78 - an engagement with the CFO of Madibeng was held and the outcomes of the discussion are still under consideration by the MM of Madibeng. The proposal involves making a down payment towards the outstanding debt. The municipality also requests a varying of the settlement terms by extending by 15 days to 45-days.
- MEGA owes the city R311 267 597,67 – a meeting request with the CFO of MEGA has been dispatched. This intervention follows a disconnection failure where legal measures were invoked thereby necessitating the city to restore the electricity connection.
- TASEZ currently owes the city R 344million – engagements with TASEZ are at an advanced stage and the city is anticipating collecting over R288 million.

It is anticipated that by realising collections from high-value debtors the current shortfall against the Funding Plan will be recovered.

1.3. DEBT RELIEF AND INCENTIVE SCHEME

An Incentive and Debt-relief scheme has been considered by EXCO and recommended for consideration by the MAYCO. The objective of the intervention, amongst others, is to encourage customers to pay long outstanding debts in exchange for that write-off of a portion of the debt.

The total potential amount to be collected should the incentive and debt-relief scheme be taken-up by customers is R10.5 billion split as follows:

- R6.3 billion immediate payment, and
- R4.2 billion deferred payment or instalment payment.

The total amount to be written-off per the proposed incentive and debt-relief scheme is R16.8 billion. The amount to be written-off relating to inactive accounts is 1.7 billion.

Summary of financial implication

Category	Amount	Immediate collection	Deferred collections
R million			
Residential accounts - debt ageing for over 1-year	R9 848,0	R1 765,2	R4 220,5
Business accounts - debt ageing for over 3-years	R3 976,2	R2 652,4	N/A
Business accounts - debt ageing for less than 3-years	R2 381,5	R1 916,9	N/A
Deceased estates	R636,6	N/A	N/A
Inactive accounts	R1 739.3	N/A	N/A
Total	**R18 581,6**	**R6 334,5**	**R4 220,5**

1.4. APPOINTMENT OF REVENUE MAXIMISATION (Large Power Users)

Revenue maximisation intervention is currently at BAC stage. The project entails an off-balance sheet and turnkey service wherein the service provider invests their own capital upfront to perform the specified work for increasing revenue from electricity. The city shall conclude a revenue improvement sharing agreement (RISA) based on the revenue that the service provider shall deliver. The revenue sharing model will be based on a percentage of the additional revenue that is generated from the effort and initiative of the appointed service provider. The city shall remunerate the successful bidder based on the successful recovery of revenue.

1.5. APPOINTMENT OF COLLECTION EXPERTS

Scope: A panel of legal experts will be appointed to focus on: Following up on Section 129 notices (final demand notices). Issuing summonses and other legal collection remedies.

- Current Status: Risk-based appointment process underway.
- Expected Impact: Increased revenue recovery through legal enforcement and a reduction in the debtor's book.

1.6. REVENUE ENHANCEMENT AND INNOVATION

Terms of reference for a revenue enhancement tender has been finalised. The key objectives are as follows:

(a) Recover Revenue Losses and Maximize Existing Revenue Streams
- Develop and implement strategies to identify, recover, and prevent revenue leakages.
- Enhance debt collection processes through innovative techniques, improved systems, and data-driven strategies.
- Design customer-centric incentive programs to encourage timely payments and reduce arrears.

- Optimize current billing systems to ensure accuracy and efficiency.

(b) Identify and Implement New Revenue-Generating Initiatives
- Introduce innovative digital transformation solutions to create diversified income streams.
- Explore alternative collection methods to improve ease of payment for customers.
- Integrate technology-driven solutions to expand the Municipality's revenue base, including partnerships with private-sector entities where appropriate.

(c) Streamline Customer Onboarding and Enhance Data Management Practices
- Introduce efficient and secure customer onboarding solutions, ensuring seamless identity verification and risk assessment.
- Improve the quality and reliability of customer data through robust data management frameworks.
- Incorporate fraud detection and risk mitigation tools to safeguard municipal finances.

(d) Improve Reporting, Audit Trails, and Fraud Prevention Measures
- Establish advanced reporting systems that provide detailed insights into revenue performance and collection efficiency.
- Ensure compliance with legislative and regulatory frameworks through comprehensive audit trails.
- Deploy fraud prevention mechanisms to safeguard against financial misconduct and abuse.

1.7. CREDIT CONTROL DISCONNECTION

Scope: (i) Review and renew the tender for credit control disconnections, as the current contract ends in June 2025. (ii) Ensure the new contract improves revenue collection and establishes a performance-based payment model (contractors to be paid based on successful disconnections and payments reflecting on customer accounts).

- Current Status: Reviewing tender requirements for improvements.
- Expected Impact: Strengthened credit control enforcement, reducing non-payment rates and increasing cash flow

1.8. NCR PARTNERSHIP ON MUNICIPAL REVENUE COLLECTION (AWAITING SINGING OF MOU)

Objective: To collaborate with the National Credit Regulator (NCR) to enhance municipal revenue collection by leveraging credit control mechanisms, debt management frameworks, and consumer credit compliance.

Key Areas of Collaboration:

(a) Integration with Credit Bureaus & Blacklisting of Defaulters

- Report defaulting municipal accounts to credit bureaus via the NCR framework.
- Restrict access to credit for persistent defaulters until their municipal debts are settled.
- Ensure compliance with the National Credit Act (NCA) to avoid legal challenges.

(b) Debt Collection & Legal Enforcement Support

- Work with NCR-approved debt collectors and legal experts to enforce Section 129 notices.
- Utilize NCR-compliant debt collection practices to recover arrears ethically and legally.
- Implement strict repayment plans aligned with NCA affordability guidelines.

(c) Consumer Education & Responsible Debt Management

- Jointly educate consumers on the importance of municipal payments and credit score impacts.
- Conduct financial literacy campaigns to promote responsible municipal debt repayment.
- Use NCR communication platforms to reach a broader audience.

(d) Debt Rehabilitation & Relief Programs

- Align municipal debt relief programs with NCR guidelines for responsible credit rehabilitation.
- Offer debt counseling and structured repayment plans for struggling households.
- Work with registered debt counselors to manage high-risk accounts.

(e) Policy Alignment & Regulatory Compliance

- Ensure municipal credit control policies comply with the National Credit Act.
- Seek NCR guidance on legal frameworks for enforcing municipal debts.
- Advocate for policy amendments to strengthen municipal debt recovery mechanisms.

2. REVENUE FROM CITY PROPERTIES

The following measures have been implemented to improve revenue generation:

2.1 BILLING AND CONTRACT ENFORCEMENT

- Over 160 contravention notices have been issued to date across the business lease portfolio with a total value of R17,2 million.Additional enforcement measures to be implemented to ensure payment of outstanding accounts
- An additional 160 contravention notices will be issued for tenants with an outstanding rental amount with an estimate value of R15 million by 30 June 2025.
- Engagement with Finance to ensure timely allocation of Rental Revenue

2.2 REVENUE FROM OTHER SOURCES

- R 10, 4 millionwill be received from the Altivex contract for the management of Cellmasts and Highsites in February 2025.
- An additional R3 million will be received from Altivex for Cellmasts and High Sites by June 2025.
- R3 million will be received from the historic sale of property.

2.3 UNLOCKING REVENUE FROM RATES AND TAXES

- The department is in the process of transferring over 50 properties, mostly schools to the Gauteng Provincial Government, these are in different stages of approval and will culminate in the generation of income from rates and taxes to the estimated at over R100 million once the process in concluded.

2.4 NUMBER OF INTER-DEPARTMENTAL ACCOUNTS VERIFIED MONTHLY

- To date 150 interdepartmental billing accounts have been verified and resulted in the cancellation of 44 accounts which were incorrectly billed and paid by the department to the value of R877 456.68 in realised savings.
- Additional 150 accounts will be verified with the intention to realise estimated savings of approximately R1 million by June 2025.

2.5 INSTALLATION OF PREPAID METERS AND OPENING OF WATER ACCOUNTS FOR THE FOLLOWING PROPERTIES:

Name of property	Number of prepaid meters required	Rand Value in Saving annum
Erasmuskloof	27	R402 319
Baralak Building	20	R311,610
Hippohof	1	R10 000
Phillip Nel	10	R150 000
Pretorius Park	7	R60 000
Total	**65**	**933,929**

3. REVENUE ENHANCEMENT INITIATIVES – WATER AND SANITATION

3.1 SHORT-TERM INITIATIVES

The following short-term initiatives were identified in the funding plan:

- Water audits to residential areas where low or no buys are identified on the system
- Industrial and commercial water audits
- Metering of un-metered properties
- Removal of illegal and unauthorised water connections
- Replacement of aged water meters for accurate water measurement
- Data cleansing for accurate billing (done with finance)
- Maintenance and regular reading and billing of cross-boundary bulk water meters
- Optimisation of existing own water treatment works, fountains, springs and boreholes to reduce supply from Rand Water
- Pressure management

Setting targets and tracking progress

Short-term Initiatives	Action Target	Required / available Resources	Anticipated Revenue Collection
Water audits to residential areas where low or no buys are identified on the system	➢ 1500 properties to be audited by 30 June 2025	➢ Limited Internal resource (Audit Officers)	➢ Anticipated revenue collection after normalisation = R1,080,000 per month (1500 x 24kl x R 31.10) ➢ Additional R800,000 for sanitation charges per month
Industrial and commercial water audits	➢ Top 300 consumers to be audited by 30 June 2025.	➢ Limited Internal resource (Audit Officers)	➢ Accurate billing and elimination of estimations.

Metering of un-metered properties	➢ 1500 properties to be metered by 30 June 2025	➢ External Service providers are appointed and budget is available	➢ Anticipated revenue collection after normalisation = R1,080,000 per month (1500 x 24kl x R 31.10) ➢ Additional R800,000 for sanitation charges per month
Replacement of aged water meters for accurate water measurement	➢ 75 000 meters are over the age of 15 year need to be replaced.	➢ R 120 million required.	➢ 6% increase in our revenue collection (+/-R480 million per annum)
Removal of illegal and unauthorised water connections	➢ 75 properties to be audited by 30 June 2025	➢ Limited Internal resource (Audit Officers)	➢ R1,670,025 on penalty fees. ➢ Anticipated revenue collection after normalisation = R60,000 per month (75 x 24kl x R 31.10) ➢ Additional R48,000 for sanitation charges per month
Data cleansing for accurate billing (done with finance)	➢ Attend to all meter reading notes by 30 June 2025	➢ Limited Internal resource (Admin Officers) ➢ External service providers	➢ Accurate billing and elimination of estimations. (incorrect billing often result in reluctance to pay for services)
Maintenance and regular reading and billing of cross-boundary bulk water meters	➢ All cross-boundary bulk water meters must be read monthly for accurate billing	➢ R3,5 Mil for Madibeng meters	➢ Anticipated revenue collection R3 million additional per month.
Optimisation of existing water treatment plants, fountains, springs and boreholes to reduce supply from Rand Water	➢ All own sources to be operating optimally.	➢ R 100 million	➢ 18% reduction on bulk purchases.
Pressure management	➢ Installation of 4 PRVs by July 2025	➢ Additional R20 million	➢ Pressure management devices have a turnaround of less that 3 years.

3.2 OTHER REVENUE ENHANCEMENT OPPORTUNITIES

- Fast-tracking of developments for revenue generation
- Correct zoning of businesses operating in residential properties (potential rates and taxes revenue from residential to business)
- Review of the Pretoria and Military Water Supply Ordinance that allows for special water tariffs for the Department of Defence at Thaba Tshwane (Water supplied from the Groenkloof fountains)

4. WASTE

- Household waste billing – Reconciliation of billing gaps for solid waste charges
  - 10 000 waste accounts – projected revenue of R 3.7million/month
  - R 22mil over 6 months
- Landfill billing – Deduction of landfill charges from contractors
  - Potential to be generated from collection of historic debt – from July 2024 to Dec 2024 = R 48mil
  - Potential revenue for next 6 months = R 8,7mil/month = R52mil
- Bulk waste billing – Reconciliation of billing gaps for solid waste charges
  - Monthly average billing = R 4,8mil
  - Projected revenue for next 6 months = R 29mil
- The projected income – R1. 9bill, which is R164 mill short of budgeted target.
- Projected additional income – R73mil, which still gives a shortfall of R87mil

5. ENERGY AND ELECTRICITY

Electricity distribution losses interventions

Action	Annual Target 2024/25	Monthly Target	Quarter 3 Target	Expected Revenue next 6 months (March - August 2025)
Auditing and Normalisation of low purchases and purchasing prepaid meters	15 000	1 200	2 500	R45 000 000,00
Installation of Indigents Prepaid Meters	3 000	750	1 500	R18 000 000,00
Installation of prepaid meters on arrears account	10 000	1 000	1 500	R45 000 000,00
Installation of prepaid meters on Tshwane owned properties	2 500	208	625	R104 000,00
Installation of Prepaid Meters within gated residential complexes	7 500	750	1 500	R67 500 000,00
Installation of Bulk Metering Units/ Repair of Voltage Transformers within BMUs	100	25	25	R60 000 000,00
Repairs of the substation Voltage Transformers and CTs to enable large power metering	50	20	20	R15 000 000,00
Installation of capacitor banks at the Infeed stations to reduce reactive power losses	20	2	5	R20 000 000,00
Auditing and Installation of large power meters to non-metered connections or faulty meters	3 000	250	750	R150 000 000,00
Securing the Medium Voltage meter boxes against Vandalism and tampering	10 000	833	2 500	R4 165 000,00
Tampering Fees	5 000	1 000	2 500	R147 500 000,00
Total				**R572 269 000,00**

6. ECONOMIC DEVELOPMENT AND SPATIAL PLANNING

Key revenue initiatives

- Licence and permits:
    - The department is following up on all new spaza shops registrations especially those who registered on the platform and do not have permits.
    - Will conduct informal traders blitz targeting unregistered and unlicensed traders.
- Building plans – with the transition to online submissions, the department is expecting to process applications faster and improve revenue.
- Outdoor advertising – In the process of appointing PEP specific resources who are going to focus on this area and the Committee will sit more often to process applications.

7. METRO POLICE

7.1 REVENUE ENHANCEMENT ACTIVITIES

- Towing of vehicles (part dependency on purchasing of Dollies)
- Impounding of noncompliant vehicles
- Public awareness at shopping malls (outstanding fines)
- Focused By Laws operations
- Mobile operations / interactions on outstanding fines
- Weighbridges (x2) (dependency on R 1 mill for repairs)
- Training 400 Gauteng Traffic Wardens (dependency on Gauteng budget cycle, starting April 2024)

7.2 MANAGEMENT OF SECURITY SERVICES

The following high-level KPA's have been developed to dependency on watchman services (short to medium-term)

reduce for the management of watchman services:

1. Security assessments / analysis to redress reliance on security services providers
2. Establish in-house security capacity
3. Initiate Minimum Security Requirements (MSR) for City Infrastructure
4. Introducing security technology at City infrastructure

High level implementation plan:

High level K Pa's	KPI's	Timeline	Interdependencies	Comments
1. Security assessments / analysis to redress reliance on security services providers	Reassessments of ALL sites (starting with Priority Sites) Determine MSR for each site Tabletop analysis to determine security application (including MSR, warm bodies & technology)	2025/6 FY	GHCM – Approval of NEW proposed Structure Bolstering APSS by staffing key positions CFO – Funding for the appointment of staff	The notion is to have a professional and scientific approach to the reduction of external security providers
2. Establish in-house security capacity	Continuation on finalising Phase 1 (in-sourced) Inhouse Security OfficersPlan for / Approval for Phase 2 (others) current Target is 4000 In-house Security Officers	Phase 1 must be resolved and finalised during the 2025/6 FY Phase 2 & beyond should be concluded over a medium term time-frame	GHCM & Group Finance (CFO) Structure development and budget planning	Inclusive in this plan, is the establishment of a minimum of 4 x Reaction Units to cover the CoT
3. Initiate Minimum Security Requirements (MSR) for City Infrastructure	technology requirements / needs will be determined through the assessment process to Determine MSR ALL security Reassessments of City Sites must identify applicable / suitable technology requirements for the specific site	2025/6 (for assessments) Medium Term Plan for implementation	Group Finance (CFO) – The City should go out on a Tender for the provision of Security Technology (as & when required) This must form part of the Budget Planning Process and funds must be made available during the 2025/6 FY in order for the City to introduce this tender	Urgent NOTE: The Tender USDEE 17 – 2018/19 (Early Warning Security Technology Tender) did not proceed and was not implemented – it was not officially cancelled either and therefore a similar tender cannot be initiated! This matter should be resolved ASAP