

Reference No. 82496/1
Umar Banda (012 358 8110)
MAYORAL COMMITTEE: NOVEMBER 2022

From: The City Manager
To: The Executive Mayor

GROUP FINANCIAL SERVICES: MUNICIPAL FINANCE MANAGEMENT ACT IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 31 OCTOBER 2022

1. PURPOSE

This report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 31 October 2022, in compliance with Section 71 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

2. STRATEGIC PILLARS

None

3. BACKGROUND

Section 71(1) of the MFMA stipulates: "The Accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant treasury a statement in the prescribed format on the state of the municipality's budget."

For the reporting period ended 31 October 2022, the ten working days end on 14 November 2022.

4. DISCUSSION

The 2022/23 Medium-term Revenue and Expenditure Framework was approved by Council on 26 May 2022.

The attached in-year report (Annexure A) provides a high-level analysis as of 31 October 2022 in the prescribed format. Material variances will be referred to briefly in this report. Comprehensive explanations will be included in the monthly financial management report.

The following table summarises the financial performance as 31 October 2022:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 OCTOBER 2022					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	42,151,840	13,723,581	14,501,435	(777,854)	-5%
Total Expenditure	42,148,532	13,383,051	15,520,035	(2,136,984)	-14%
Surplus /Deficit	3,308	340,530	(1,018,599)		

The following table shows expenditure for the previous financial year, 2021/22:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 OCTOBER 2021					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	39,160,287	13,448,554	13,387,115	61,439	0.5%
Total Expenditure	39,139,554	11,505,985	12,299,759	(793,774)	-6.5%
Surplus /Deficit	20,733	1,942,569	1,087,356		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R777,9 million against the year-to-date (YTD) budget for the period ended 31 October 2022.

The operating expenditure is underspent by R2,1 billion, which is 14% less than the YTD budget.

Consolidated summary – Capital expenditure, 31 October 2022:

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 OCTOBER 2022							
Description	Original Budget 2020/21	YTD Budget	YTD Actual	Commitments	YTD Actual + Committed	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	R'000	R'000	%
Expenditure	2,793,105	835,739	369,692	738,821	1,108,513	(466,047)	13.2%
TOTAL Capital Financing	2,793,105	835,739	369,692	738,821	1,108,513	(466,047)	13.2%

The total capital budget amounts to R2,8 billion. The expenditure for the period, including that of the municipal entities, amounts to R369,7 million, representing 13,2% of the total original capital budget.

The cash and short-term investments as at 31 October 2022 amounted to R915 million. Unspent conditional grants are at R1 billion.

The low-cost coverage ratio of negative 0,05 for the period signals that the City's cash resources would be insufficient to cover short-term obligations and fixed monthly operating expenditure if the City is unable to collect additional revenue in one month. According to the National Treasury norm, a financially healthy municipality would at any given point in time have sufficient cash and cash equivalents to settle liabilities and maintain fixed operational expenditure for a period of one to three months.

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

The Mayoral Committee will be provided with a monthly financial management report that contains comprehensive detail on the variance against the budget per cluster.

6. COMMENTS FROM DEPARTMENTS

6.1 GROUP HEAD: GROUP LEGAL AND SECRETARIAT SERVICES

(Unaltered)

6.2 CHIEF FINANCIAL OFFICER

(Unaltered)

Cognisance is taken of the contents of the report.

There are no financial implications emanating as a result of this report for the City of Tshwane as this report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 31 October 2022, in compliance with Section 71 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

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

7. IMPLICATIONS

7.1 HUMAN RESOURCES

There are no human resources implications for the purposes of this report.

7.2 FINANCIAL IMPLICATIONS

This report outlines the financial performance against the approved budget of the City for the 2022/23 financial year for the period ending 31 October 2022. The report is tabled in compliance with Section 71 of the MFMA and has no additional financial implications for the City.

7.3 CONSTITUTIONAL AND LEGAL FACTORS

This report must be approved in compliance with the legislative requirements of Section 71 of the MFMA and National Treasury Regulation GG 32141 of 17 April 2009.

7.4 COMMUNICATION

In compliance with the legislative requirements of Section 71 of the MFMA, this document is provided to all stakeholders by placing it on the City of Tshwane public website.

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

There are no previous Mayoral Committee resolutions relevant to this report.

8. COMPLIANCE WITH THE MUNICIPAL STANDARD CHART OF ACCOUNTS

The primary objective of the Municipal Standard Chart of Accounts (mSCOA) regulation is to achieve uniformity across all local governments (municipalities and municipal entities).

The City does not have an mSCOA compliant system for transacting. However, the City manually translates the current data to mSCOA segments and submits monthly data strings to the National Treasury in order to comply.

9. CONCLUSION

The operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R777,9 million against the YTD budget for the period ended 31 October 2022.

The following revenue sources contributed to the variance:

- Property Rates: (R115,3 million unfavourable): The Valuation Appeals Board has reviewed some appeals and a few of those properties were upheld and adjustments were made.
- Service Charges: Electricity (R498,7 million unfavourable): Revenue was less than projected, mainly on Sale of Electricity and Reconnection Fees. There is a need to ensure the continuous audit of meters in order to address low buys and no buys, and to ensure the replacement and programming of faulty meters and the timely reading of meters in order to minimise estimated accounts.
- Service Charges: Water (R45,3 million favourable): Revenue was better than projected, mainly on Water Fees.
- Service Charges: Sanitation (R58,9 million favourable): Revenue was better than projected, mainly on Sanitation Fees and Cross-border Bulk Sewerage.
- Service Charges: Refuse (R40,8 million unfavourable): Revenue was less than projected, mainly on billing for Bulk Containers and Landfill Sites. The deduction of landfill site fees from the invoices of contractors who use landfill sites for dumping has begun, and revenue is expected to increase.
- Rental of Facilities and Equipment (R41,1 million unfavourable): Revenue was less than the budget, mainly on Rental Stands, due to delays in allocating billed revenue on the SAP system, as well as lease cancellation for properties that have been sold or donated, or where the lessee has passed away.
- Interest Earned on External Investments (R6,5 million favourable): Revenue was more than projected, mainly on interest earned on investments.
- Interest Earned on Outstanding Debtors (R152,6 million favourable): Revenue was more than projected due to arrears debtors.
- Fines (R18,2 million unfavourable): Revenue was less than projected, mainly on AARTO, due to the delays in the implementation of the speed camera system integration.
- Transfers and Subsidies (R288,5 million unfavourable): Mainly on Primary Healthcare, HIV and AID's Subsidy, Public Transport Network Grant, Neighbourhood Development Partnership Grant (Public Employment Programme), Human Settlements Development Grant and Project Preparation

Grant. The health grants tranches are outstanding due to the delay in transferring the funds by the Gauteng Provincial Government. Revenue will be recognised based on the performance on the other grants.

- Other Revenue (R36 million unfavourable): Revenue was less than projected, mainly on Reminder Fees, Admin Handling Fees, Approval Fees, Capital Income Received and VAT Corrections.
- Repairs and maintenance
 - Repairs and maintenance expenditure is at R301,2 million against a YTD budget of R513 million. The percentage spent against the total original budget is 22%.
- Cash flow
 - The cash and short-term investments as at 31 October 2022 amounted to R915 million. Unspent conditional grants are at R1 billion.

The low-cost coverage ratio of negative 0,05 for the period signal that the City's cash resources would be insufficient to cover short-term obligations and fixed monthly operating expenditure if the City is unable to collect additional revenue in one month. According to the National Treasury norm, a financially healthy municipality would at any given point in time have sufficient cash and cash equivalents to settle liabilities and maintain fixed operational expenditure for a period of one to three months.

Section 135 of the MFMA states the following:

- (1) The primary responsibility to avoid, identify and resolve financial problems in a municipality rests with the municipality itself.
- (2) A municipality must meet its financial commitments.
- (3) If a municipality encounters a serious financial problem or anticipates problems in meeting its financial commitments, it must immediately –
 - (a) seek solutions for the problem;
 - (b) notify the MEC for local government and the MEC for finance in the province; and
 - (c) notify organised local government.

In terms of Section 54(2) of the MFMA, which states that if the municipality faces any serious financial problems, the mayor must –

- (a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include –
 - (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
 - (ii) the tabling of an adjustment budget; or
 - (iii) steps in terms of Chapter 13; and
- (b) alert the council and MEC for local government in the province to those problems.

In compliance with Section 54(2)(a), the following initiatives to improve the City's financial challenges are being implemented:

- Council-approved financial recovery plan to address the City's financial and liquidity challenges.
- Implementing revenue recovery strategies to increase the collection rate
- Installing prepaid meters on indebted consumers and implementing debit orders or stop orders when negotiating payment arrangement plans
- Migrating large power users to the prepaid platform
- Intensifying outreach programmes
- Outsourcing debt collection
- Carrying out the Tshwane ya Tima campaign
- Reviewing the City's office accommodations with the view to reduce rental cost

ANNEXURE

Annexure A: Dated 31 October 2022 for the in-year report in terms of GG 32141 of 17 April 2009

RECOMMENDED

That it be recommended:

1. That the report be noted, in compliance with Section 71 of the MFMA, as well as the municipal budget and reporting regulations.
2. That the financial performance for the period ended 31 October 2022 as contained in Annexure A be noted.
3. That this report be submitted to the National and Provincial Treasury.

REPORT – FLOW COMPLIANCE CHECK
 FILE: F1/5/2
 INITIATOR: Umar Banda (012 358 8110)

**GROUP FINANCIAL SERVICES
 MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT FOR THE PERIOD ENDING
 31 OCTOBER 2022**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

	Comments, if any, on the report
Divisional Head: Budget Office NM Mokete I certify that the schedule SC6 and SC7(1), as consolidated in monthly budget statement for October 2022 is correct. SIGNATURE: DATE:	
Divisional Head: Financial Reporting and Assets KE Mokgokong I certify that the schedule C6, C7 and SC13(d), as consolidated in monthly budget statement for October 2022 is correct. SIGNATURE: DATE:	
Divisional Head: Treasury Office KC Thiye I certify that the schedule C7, SC4, SC5 and SC8, as consolidated in monthly budget statement for October 2022 is correct. SIGNATURE: DATE:	
Divisional Head: Revenue Management R Shilenge I certify that the schedule SC3, as consolidated in monthly budget statement for October 2022 is correct. SIGNATURE: DATE:	
Chief Financial Officer U Banda SIGNATURE: DATE:	



IN-YEAR REPORT

BUDGET YEAR: 2022/23

REPORTING PERIOD: M04 OCTOBER 2022

Table of contents

PART 1: IN-YEAR REPORT	10
1.1 City Manager's report.....	10
1.2 Recommended.....	10
1.3 Executive summary	10
1.4 In-year budget statement tables.....	19
(a) Table C1: Consolidated monthly budget statement – Summary	20
(b) Table C2: Consolidated monthly budget statement – Financial performance (standard classification)	21
(c) Table C3: Consolidated monthly budget statement – Financial performance (revenue and expenditure by municipal vote).....	22
(d) Table C4: Consolidated monthly budget statement – Financial performance (revenue and expenditure)	23
(e) Table C5: Consolidated monthly budget statement – Capital expenditure by vote, standard classification and funding	24
(f) Table C6: Consolidated monthly budget statement – Financial position	25
(g) Table C7: Consolidated monthly budget statement – Cash flow	26
PART 2: SUPPORTING DOCUMENTATION	27
(a) Table SC1: Material variance explanations.....	27
(b) Table SC2: Monthly budget statement – Performance indicators	29
(c) Table SC3: Monthly budget statement – Aged debtors	30
(d) Table SC4: Monthly budget statement – Aged creditors	30
(e) Table SC5: Monthly budget statement – Investment portfolio.....	31
(f) Table SC6: Monthly budget statement – Transfers and grant receipts	32
(g) Table SC7(1): Monthly budget statement – Transfers and grant expenditures	33
(h) Table SC7 (2): Monthly budget statement – Expenditure against approved rollovers 34	
(i) Table SC8: Monthly budget statement – Councillor and staff benefits	35
(j) Table SC10: Monthly budget statement – Parent municipality's financial performance (revenue and expenditure)	36
(k) Table SC11: Monthly budget statement – Summary of municipal entities	37
(l) Table SC12: Consolidated monthly budget statement – Capital expenditure trend ..	37
(m) Table SC13a: Consolidated monthly budget statement – Capital expenditure on new assets by asset class.....	38
(n) Table SC13b: Consolidated monthly budget statement – Capital expenditure on the renewal of existing assets by asset class.....	39
(o) Table SC13c: Consolidated monthly budget statement – Repairs and maintenance by asset class.....	40
(q) Table SC13d: Consolidated monthly budget statement – Depreciation by asset class.....	41
(r) Table SC13e: Monthly budget statement – Capital expenditure on the upgrading of existing assets by asset class	42
(s) Municipal Manager's quality certification.....	43

PART 1: IN-YEAR REPORT

1.1 City Manager's report

The 2022/23 Medium-term Revenue and Expenditure Framework was approved by Council on 26 May 2022. This gives effect to the financial plan of the City of Tshwane, including its two municipal entities.

The City of Tshwane aims to act in accordance with the principles of good governance, transparency and stewardship of public resources.

1.2 Recommended

That it be recommended:

1. That the financial performance for the period ended 31 October 2022 as contained in Annexure A be noted.
2. That the report be noted, in compliance with Section 71 of the MFMA, as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and Provincial Treasury.

1.3 Executive summary

The financial results for the City of Tshwane for the period ended 31 October 2022 are summarised as follows:

Consolidated monthly budget statement – summary

The summary of the consolidated monthly budget statement as reflected in Table C4 provides the following information:

- Underrecovery on revenue by R777,9 million
- Underspending on expenditure by R2,1 billion

The total revenue excludes capital transfers and contributions. The reasons for variances for all votes are captured in Table SC1 of this report.

Table C5 highlights the summary of capital expenditure.

Table C7 highlights the cash and cash equivalents.

Table C4: Consolidated monthly budget statement – financial performance (revenue and expenditure)

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue By Source							
Property rates	8,574,855	9,102,662	737,990	2,901,416	3,016,722	(115,306)	-4%
Service charges - electricity revenue	13,345,122	15,697,113	1,048,017	5,116,691	5,615,365	(498,674)	-9%
Service charges - water revenue	4,958,680	5,554,721	463,764	1,696,274	1,650,949	45,325	3%
Service charges - sanitation revenue	1,448,161	1,502,943	191,123	557,072	498,165	58,906	12%
Service charges - refuse revenue	1,584,431	1,727,398	24,173	546,046	586,836	(40,790)	-7%
Rental of facilities and equipment	144,348	185,329	8,702	20,709	61,776	(41,068)	-66%
Interest earned - external investments	158,925	52,870	4,810	24,089	17,564	6,525	37%
Interest earned - outstanding debtors	724,268	839,462	80,882	432,410	279,821	152,589	55%
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	85,915	274,803	12,587	51,291	69,449	(18,158)	-26%
Licences and permits	41,245	54,534	3,967	11,052	13,715	(2,663)	-19%
Agency services	-	-	-	-	-	-	-
Transfers and subsidies	5,388,973	4,496,044	113,455	1,531,002	1,819,530	(288,528)	-16%
Other revenue	1,145,385	2,663,961	97,416	835,528	871,543	(36,015)	-4%
Gains	27,446	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	37,627,754	42,151,840	2,786,884	13,723,581	14,501,435	(777,854)	-5%
Expenditure By Type							
Employee related costs	11,578,646	12,633,285	994,581	3,951,356	4,154,963	(203,607)	-5%
Remuneration of councillors	129,577	163,863	11,111	44,333	54,621	(10,288)	-19%
Debt impairment	2,602,039	2,306,620	10,802	768,723	768,873	(150)	0%
Depreciation & asset impairment	2,891,262	2,642,244	234,172	923,386	880,748	42,638	5%
Finance charges	1,479,910	1,508,150	361	65,605	377,414	(311,809)	-83%
Bulk purchases - electricity	11,373,196	12,121,755	1,536,249	4,592,240	5,228,861	(636,621)	-12%
Inventory consumed	3,756,997	4,332,944	350,792	964,344	1,594,064	(629,719)	-40%
Contracted services	4,101,062	4,334,204	467,795	1,172,484	1,687,157	(514,673)	-31%
Transfers and subsidies	8,051	38,058	39	314	11,233	(10,919)	-97%
Other expenditure	1,682,668	2,067,362	297,975	900,128	762,085	138,043	18%
Losses	(89,837)	47	138	138	16	122	777%
Total Expenditure	39,513,571	42,148,532	3,904,016	13,383,051	15,520,035	(2,136,984)	-14%
Surplus/(Deficit)	(1,885,817)	3,308	(1,117,132)	340,530	(1,018,599)	1,359,130	-133%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,887,550	2,074,545	119,641	318,550	619,499	(300,949)	-49%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	1,089	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2,821	2,077,853	(997,491)	659,081	(399,100)		
Taxation	1,622	515	-	-	172	(172)	-100%
Surplus/(Deficit) after taxation	1,200	2,077,338	(997,491)	659,081	(399,272)		
Attributable to minorities			-	-	-		
Surplus/(Deficit) attributable to municipality	1,200	2,077,338	(997,491)	659,081	(399,272)		
Share of surplus/ (deficit) of associate							
Surplus/ (Deficit) for the year	1,200	2,077,338	(997,491)	659,081	(399,272)		

The actual revenue amounts to R13,7 billion and reflects an unfavourable variance of R777,9 million against the YTD budget.

The YTD variance on revenue is mainly due to the following items:

- Property Rates: (R115,3 million unfavourable): The Valuation Appeals Board has reviewed some appeals and a few of those properties were upheld and adjustments were made.
- Service Charges: Electricity (R498,7 million unfavourable): Revenue was less than projected, mainly on Sale of Electricity and Reconnection Fees. There is a need to ensure the continuous audit of meters in order to address low buys and no buys, and to ensure the replacement and programming of faulty meters and the timely reading of meters in order to minimise estimated accounts.
- Service Charges: Water (R45,3 million favourable): Revenue was better than projected, mainly on Water Fees.
- Service Charges: Sanitation (R58,9 million favourable): Revenue was better than projected, mainly on Sanitation Fees and Cross-border Bulk Sewerage.
- Service Charges: Refuse (R40,8 million unfavourable): Revenue was less than projected, mainly on billing for Bulk Containers and Landfill Sites. The deduction of landfill site fees from the invoices of contractors who use landfill sites for dumping has begun, and revenue is expected to increase.
- Rental of Facilities and Equipment (R41,1 million unfavourable): Revenue was less than the budget, mainly on Rental Stands, due to delays in allocating billed revenue on the SAP system, as well as lease cancellation for properties that have been sold or donated, or where the lessee has passed away.
- Interest Earned on External Investments (R6,5 million favourable): Revenue was more than projected, mainly on interest earned on investments.
- Interest Earned on Outstanding Debtors (R152,6 million favourable): Revenue was more than projected due to arrears debtors.
- Fines (R18,2 million unfavourable): Revenue was less than projected, mainly on AARTO, due to the delays in the implementation of the speed camera system integration.
- Transfers and Subsidies (R288,5 million unfavourable): Mainly on Primary Healthcare, HIV and AID's Subsidy, Public Transport Network Grant, Neighbourhood Development Partnership Grant (Public Employment Programme), Human Settlements Development Grant and Project Preparation Grant. The health grants tranches are outstanding due to the delay in transferring the funds by the Gauteng Provincial Government. Revenue will be recognised based on the performance on the other grants.
- Other Revenue (R36 million unfavourable): Revenue was less than projected, mainly on Reminder Fees, Admin Handling Fees, Approval Fees: Advertising, Capital Income Received, and VAT Corrections.

The actual expenditure amounts to R13,4 billion and indicates an underspending variance of R2,1 billion or 14% against the YTD budget of R15,5 billion.

The variance on the expenditure against the YTD budget is mainly on the following items:

- Employee-related Cost (R203,6 million under budget): Mainly on salaries, unfixed allowance and provision for leave payments. Due to unfilled vacant positions.

- Depreciation and Asset Impairment (R42,6 million over budget): Due to the newly identified assets recently loaded in the 2021/22 financial year that did not form part of the budget for the 2022/23 financial year.
- Finance Cost (R311,8 million under budget): Mainly on Interest Payable, due to failure to secure a loan for the current financial year.
- Bulk Purchases – Electricity (R636,6 million under budget): Mainly on Bulk Electricity, due to non-alignment of projections.
- Inventory Consumed (R629,7 million under budget): The underspending is mainly on Petrol and Diesel (R25,9 million), Rand Water (R522 million), Consumables (R5,2 million), Magalies Water (R8,7 million), Electronic Equipment (R6,1 million), Substations (R8,1 million) and Chemicals (R5,2 million). Due to the delay in submission of invoices from the service providers.
- Contracted Services (R514,7 million under budget): Mainly on Tshwane House Contract Cost, Collection Fees, Asset Register Administration, Project Management Services, Research and Advisory, Personnel and Labour, Consultant: Civil Engineering, SAP Support and Maintenance, Household Refuse Removal, Horticulture: Clearing, Buildings, Water Reticulation Network, Lights, Substations and Vehicles. Due to the delay in submission of invoices from the suppliers and payment of invoices. Funds are committed and expenditure is expected to increase in the following months.
- Transfers and Subsidies (R10,9 million under budget). Mainly on Municipal Entities. The operational grants are invoiced on a quarterly basis.
- Other Expenditure (R138 million over budget): Mainly on Software Licences, Leased Vehicles, and Insurance Premium, due to an annual once-off payment of insurance premiums during the first quarter of the financial year.

The overall repairs and maintenance expenditure is R301,2 million against a YTD budget of R513 million. The percentage spent against the total original budget is 22%.

The reasons for the variances for all sources or groups are captured in Table SC1 of this report.

Summary of capital expenditure

The capital expenditure report, shown in Table C5 of this report, has been prepared based on the format required to be lodged electronically with the National Treasury. It is categorised by municipal vote, capital expenditure by standard classification, and the funding sources required to fund the capital budget.

The following table shows the total original budget of R2,8 billion. The actual expenditure for the period amounts to R369,7 million, representing 13.2% of the total budget. The expenditure, including commitments, is R1,1 billion.

Capital expenditure per funding source as at 31 October 2022:

Capital Expenditure for the CoT per Funding Source as at 31 October 2022						
Funding Source	Original Budget 2022/23	YTD Expenditure Projections 31 October 2022	YTD Actual Expenditure 31 October 2022	Variance (Actual vs Projections)	Actual as % of Expenditure Projection	Actual as % of Original Budget
	(R)	(R)	(R)	(R)	%	%
Public Transport Infrastructure and Systems Grant (PTIS)	269 700 000	42 609 350	10 744 271	(31 865 079)	25.2%	4.0%
Neighbourhood Development Partnership Grant (NDPG)	10 215 000	408 600	0	(408 600)	0.0%	0.0%
Urban Settlements Development Grant (USDG)	1 012 788 000	292 751 308	131 274 791	(161 476 517)	44.8%	13.0%
Energy Efficiency Demand Side Management (EEDSM)	8 280 000	276 000	4 308 715	4 032 715	1561.1%	52.0%
Community Library Services (CLS)	14 562 000	728 100	1 699 350	971 250	233.4%	11.7%
Informal Settlements Upgrading Partnership Grant	564 000 750	217 725 961	100 224 326	(117 501 635)	46.0%	17.8%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	194 999 705	128 854 200	55 724 915	(73 129 285)	43.2%	28.6%
Total Grant Funding	2 074 545 455	683 353 519	303 976 368	(379 377 151)	44.5%	14.7%
Borrowings	487 719 010	81 430 504	38 280 912	(43 149 593)	47.0%	7.8%
Council Funding	180 840 687	53 243 566	25 543 427	(27 700 139)	48.0%	14.1%
Total Internally generated funds	180 840 687	53 243 566	25 543 427	(27 700 139)	48.0%	14.1%
Public Contributions & Donations	50 000 000	17 711 780	1 891 493	(15 820 288)	10.7%	3.8%
Total Contributions	50 000 000	17 711 780	1 891 493	(15 820 288)	10.7%	3.8%
Total	2 793 105 151	835 739 370	369 692 199	(466 047 170)	44.2%	13.2%

An amount of R369,7 million or 13,2% of the budget has been spent.

The reasons for variances per department (vote) are captured in Table SC1 of this report. Table SC12 provides an analysis of the actual capital expenditure compared to the budget targets on a monthly and YTD basis.

Charts C1 and C2 illustrate the trend in capital expenditure against the budget per month and the YTD actual expenditure against the YTD target.

Chart C1: 2022/23 Capital expenditure (monthly trend: actual versus target)

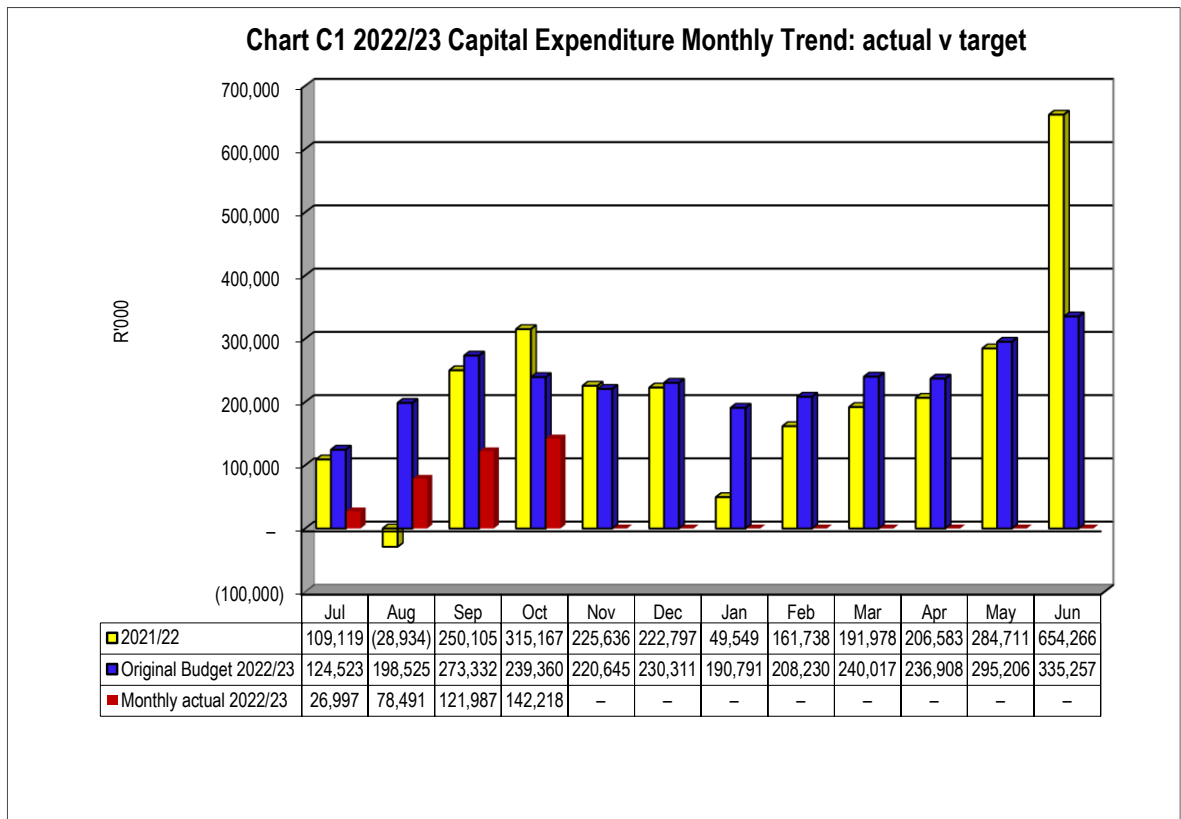
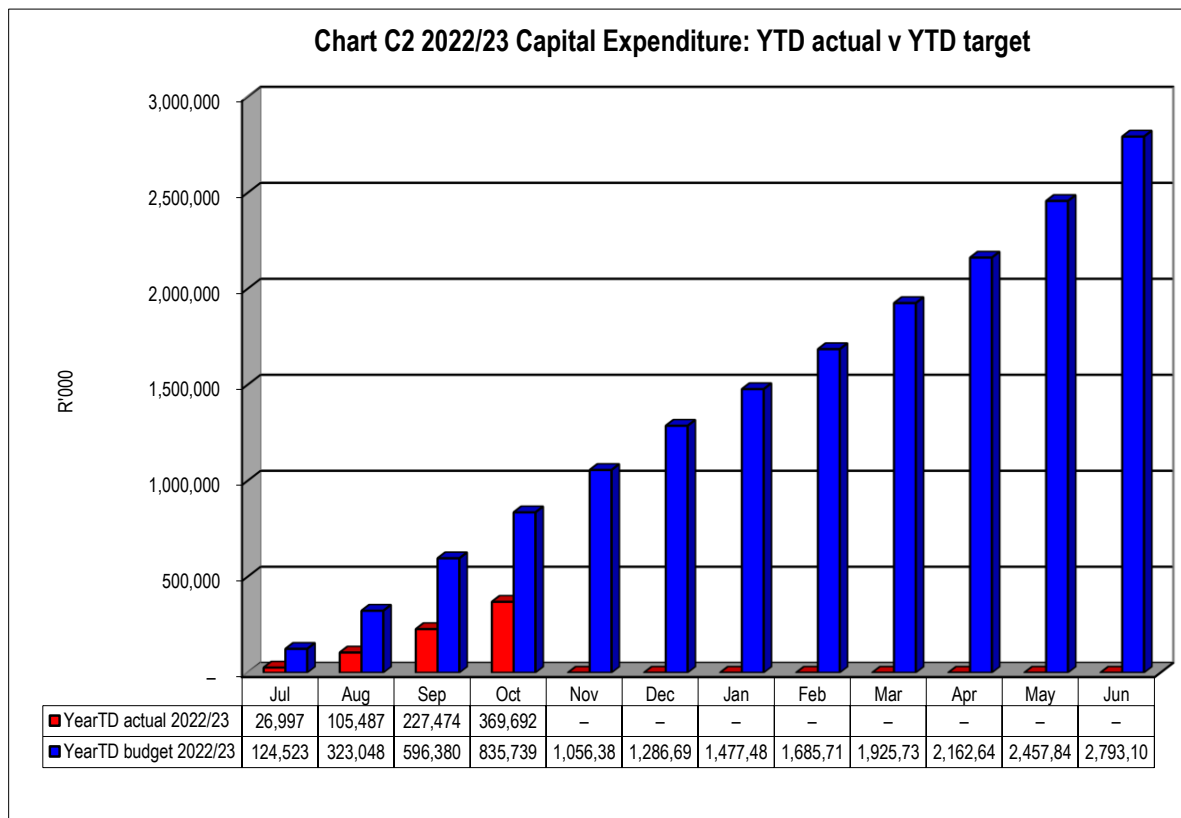


Chart C2: 2022/23 Capital expenditure (YTD actual versus YTD target)



Capital expenditure by asset class, on new assets and on the renewal and upgrading of existing assets is contained in Tables SC13a, SC13b and SC13e.

The expenditure on repairs and maintenance by asset class and the depreciation by asset class are detailed in Tables SC13c and SC13d.

Financial position

The financial position, as indicated in Table C1, shows that the community wealth or equity of the City of Tshwane as at 31 October 2022 amounts to R37 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6 in a format that is consistent with international standards and aligned with GRAP 1.

Cash flow

The cash flow of the City of Tshwane, as depicted in Tables C1 and C7 indicates the following:

- Cash and cash equivalents as at the end of 31 October 2022 amounts to R949,7 million.
- The cash flow from operating activities reflects a positive R699 million.
- The cash flow from investing activities amounts to R312 million.
- The cash flow from financing activities amounts to 94 million.

Debtors' age analysis

The debtors' report, as reflected in Tables C1 and SC3, has been prepared based on the format required to be lodged electronically with the National Treasury. This format provides an extended age analysis, as well as an age analysis by debtor type.

It also compares this month's results with those of the same period of the previous financial year.

Chart C3 illustrates the aged consumer debtors and reflects a problem with collection pertaining to debtors in the over-one-year category.

An amount of R11,4 billion is outstanding in this category, compared to R9,6 billion in the 2021/22 financial year. The total debtors are at R17,6 billion.

Chart C3: Aged consumer debtors' analysis

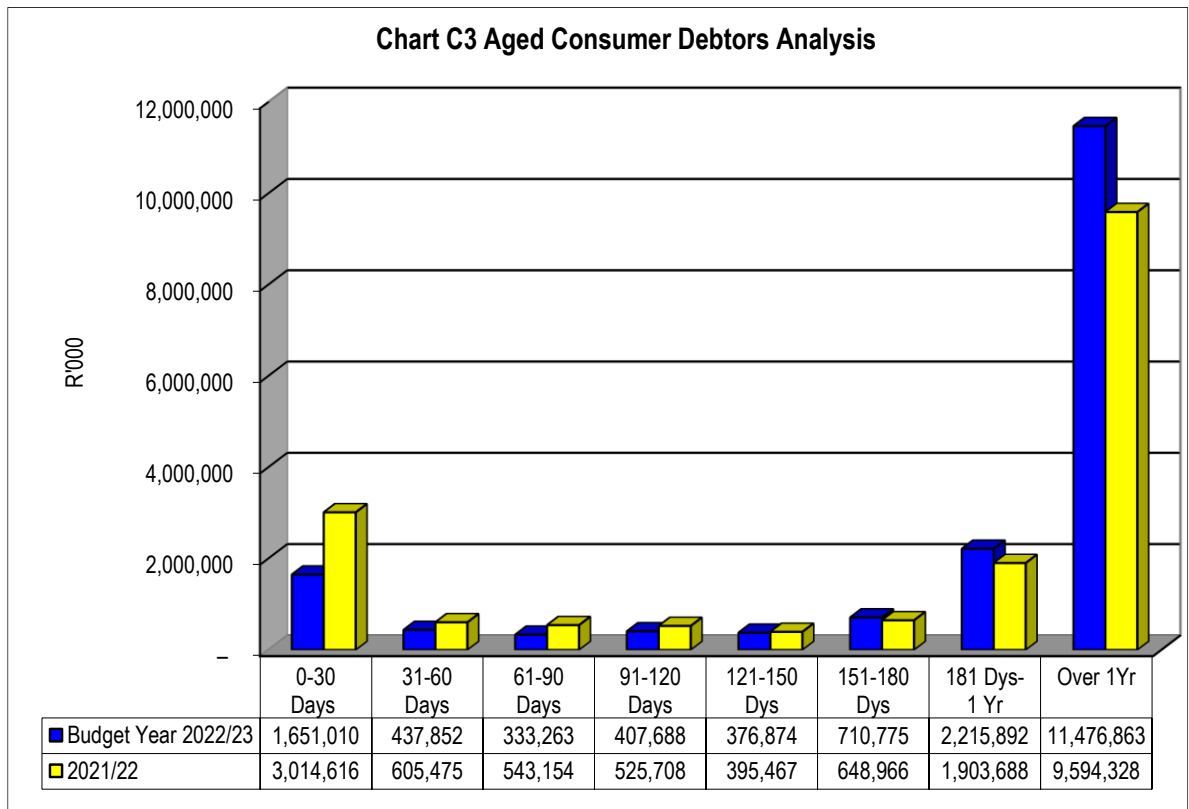
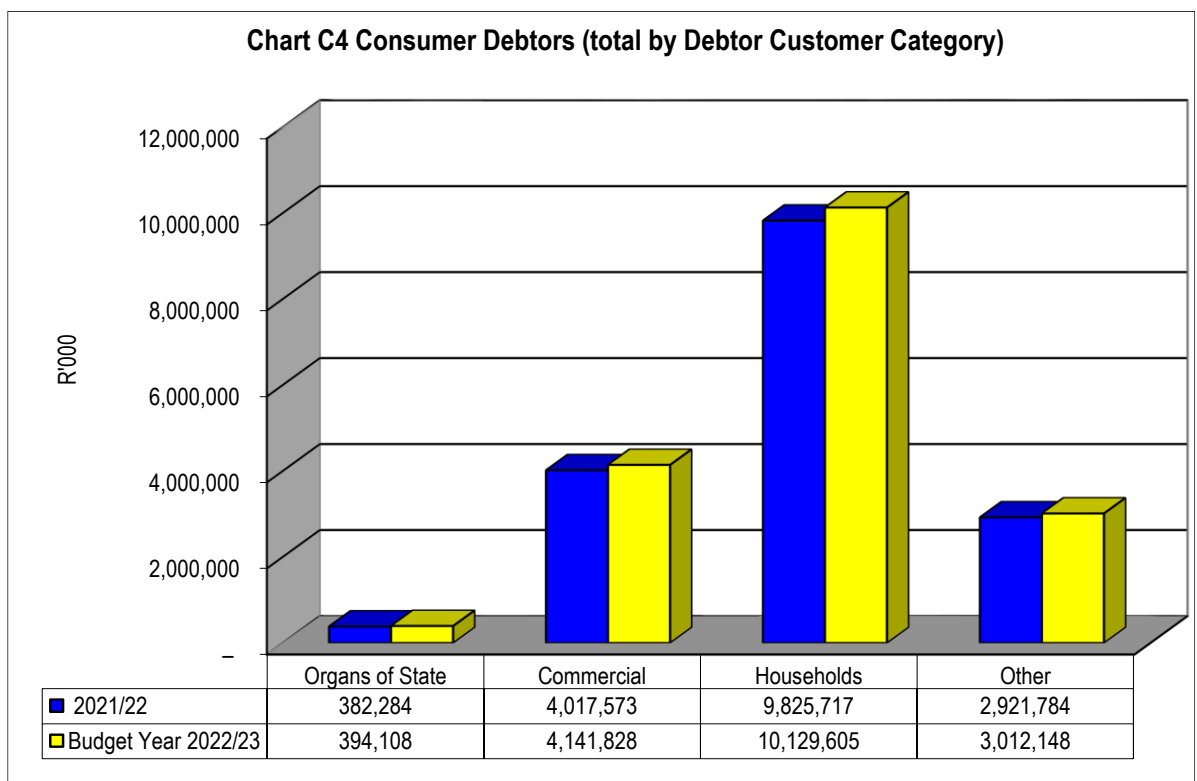


Chart C4 shows that the increase in the customer category is attributable to households, which reflects an increase of R304 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

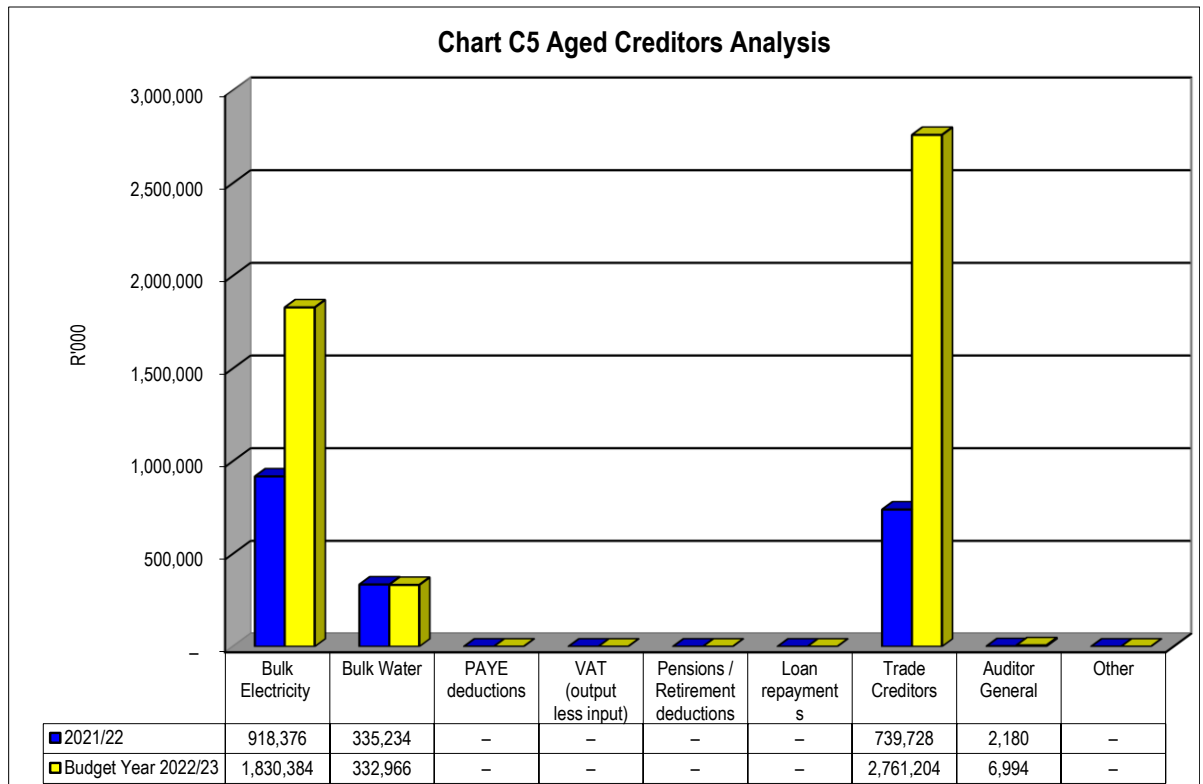


Creditors' age analysis

Tables C1 and SC4 provide an extended age analysis by creditor type.

The chart compares this month's results with that of the previous financial year in the same month, which shows the aged creditors per category.

Chart C5: Aged creditors' analysis



Investment portfolio analysis (Table SC5)

The investment portfolio analysis shown in Table SC5 reflects the institution where funds are invested, the period of investment, the type of investment and the accrued interest for the month. The market value at the end of the month amounts to R1 billion.

Allocation of grant receipts and expenditure (Tables SC6 and SC7)

The disclosure on transfers and grant receipts, for operating and capital expenditure, is reflected in Table SC6. The receipts from national, provincial and other grant providers are also indicated.

The total original budget is R6,6 billion and an amount of R2,2 billion was received for the period. A variance of R136 million is reflected, mainly due to outstanding transfers from the Gauteng Department of Health.

Table SC7(1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the actual expenditure incurred, amounting to R1,9 billion. A variance of R640,5 million is reflected.

Expenditure on councillor and staff benefits (Table SC8)

Disclosure of the benefits of councillors, board members and employees are captured in Table SC8. The table provides a comparison of actual and budgeted expenditure.

Parent municipality's financial performance (Table SC10)

This disclosure is required by the National Treasury. Municipalities that have municipal entities should provide the monthly statement of financial performance for the parent municipality only.

Summary of municipal entities (Table SC11)

The City of Tshwane has two municipal entities, as indicated in Table SC11:

- Housing Company Tshwane (HCT)
- Tshwane Economic Development Agency (TEDA)

This table summarises the revenue, operating expenditure and capital expenditure of these entities. The reasons for the variance are captured in Table SC1.

Performance indicators (Table SC2)

This table reflects various ratios, such as –

- borrowing management;
- liquidity;
- revenue management; and
- creditor management.

1.4 In-year budget statement tables

The financial results for the period ended 31 October 2022 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.

(a) Table C1: Consolidated monthly budget statement – Summary

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M04 October							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Financial Performance							
Property rates	8,574,855	9,102,662	737,990	2,901,416	3,016,722	(115,306)	-4%
Service charges	21,336,395	24,482,176	1,727,076	7,916,083	8,351,316	(435,232)	-5%
Investment revenue	158,925	52,870	4,810	24,089	17,564	6,525	37%
Transfers and subsidies	5,388,973	4,496,044	113,455	1,531,002	1,819,530	(288,528)	-16%
Other own revenue	2,168,606	4,018,088	203,553	1,350,990	1,296,304	54,686	4%
Total Revenue (excluding capital transfers and contributions)	37,627,754	42,151,840	2,786,884	13,723,581	14,501,435	(777,854)	-5%
Employee costs	11,578,646	12,633,285	994,581	3,951,356	4,154,963	(203,607)	-5%
Remuneration of Councillors	129,577	163,863	11,111	44,333	54,621	(10,288)	-19%
Depreciation & asset impairment	2,891,262	2,642,244	234,172	923,386	880,748	42,638	5%
Finance charges	1,479,910	1,508,150	361	65,605	377,414	(311,809)	-83%
Inventory consumed and bulk purchases	15,130,193	16,454,699	1,887,041	5,556,585	6,822,925	(1,266,340)	-19%
Transfers and subsidies	8,051	38,058	39	314	11,233	(10,919)	-97%
Other expenditure	8,295,932	8,708,233	776,711	2,841,473	3,218,130	(376,658)	-12%
Total Expenditure	39,513,571	42,148,532	3,904,016	13,383,051	15,520,035	(2,136,984)	-14%
Surplus/(Deficit)	(1,885,817)	3,308	(1,117,132)	340,530	(1,018,599)	1,359,130	-133%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,887,550	2,074,545	119,641	318,550	619,499	(300,949)	-49%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	1,089	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	2,821	2,077,853	(997,491)	659,081	(399,100)	1,058,181	-265%
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	2,821	2,077,853	(997,491)	659,081	(399,100)	1,058,181	-265%
Capital expenditure & funds sources							
Capital expenditure	2,642,715	2,793,105	142,218	369,692	835,739	(466,047)	-56%
Capital transfers recognised	1,896,755	2,074,545	105,077	248,251	554,499	(306,248)	-55%
Borrowing	705	487,719	31,350	38,281	81,431	(43,150)	
Internally generated funds	745,255	230,841	5,791	83,160	199,810	(116,650)	-58%
Total sources of capital funds	2,642,715	2,793,105	142,218	369,692	835,739	(466,047)	-56%
Financial position							
Total current assets	8,541,579	11,237,254		6,259,777			
Total non current assets	59,404,596	49,152,711		58,015,189			
Total current liabilities	15,205,569	15,445,107		11,374,850			
Total non current liabilities	16,154,887	13,134,703		15,897,561			
Community wealth/Equity	36,585,719	31,810,155		37,002,556			
Cash flows							
Net cash from (used) operating	2,851,834	4,514,622	276,653	698,730	1,214,263	515,534	42%
Net cash from (used) investing	(2,906,398)	(3,145,071)	186,581	(312,356)	(835,739)	(523,383)	63%
Net cash from (used) financing	(642,917)	(878,812)	-	(93,753)	(117,868)	(24,116)	20%
Cash/cash equivalents at the month/year end	217,482	846,180	-	949,685	616,097	(333,588)	-54%
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Debtors Age Analysis							
Total By Income Source	1,651,010	437,852	407,688	376,874	710,775	2,215,892	11,476,863
Creditors Age Analysis							
Total Creditors	3,050,722	1,237,329	67,128	310,554	-	-	-

(b) Table C2: Consolidated monthly budget statement – Financial performance (standard classification)

TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M04 October							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
<u>Revenue - Functional</u>							
<i>Governance and administration</i>	13,965,211	14,966,238	797,150	5,151,990	5,280,823	(128,833)	-2%
Executive and council	15,722	66,094	–	–	13,611	(13,611)	-100%
Finance and administration	13,949,460	14,899,915	797,142	5,149,771	5,267,136	(117,365)	-2%
Internal audit	29	228	8	2,219	76	2,143	2815%
<i>Community and public safety</i>	934,410	1,331,471	51,441	201,012	453,743	(252,731)	-56%
Community and social services	60,441	43,780	1,181	8,922	14,593	(5,671)	-39%
Sport and recreation	20,731	53,101	2,785	6,222	27,514	(21,292)	-77%
Public safety	95,815	295,948	13,566	53,206	75,727	(22,521)	-30%
Housing	668,769	799,161	33,602	131,583	268,587	(137,004)	-51%
Health	88,655	139,481	307	1,080	67,322	(66,241)	-98%
<i>Economic and environmental services</i>	1,576,350	1,475,298	169,807	308,157	409,114	(100,957)	-25%
Planning and development	419,157	253,436	12,980	47,485	81,376	(33,892)	-42%
Road transport	1,161,505	1,213,769	156,013	259,443	325,040	(65,597)	-20%
Environmental protection	(4,313)	8,093	813	1,229	2,698	(1,468)	-54%
<i>Trading services</i>	22,755,410	26,248,379	1,867,982	8,304,369	8,920,227	(615,858)	-7%
Energy sources	13,915,838	16,503,622	1,102,774	5,229,936	5,766,208	(536,272)	-9%
Water management	5,352,039	6,153,273	523,922	1,881,415	1,924,637	(43,221)	-2%
Waste water management	1,895,908	1,857,974	217,040	646,537	640,926	5,611	1%
Waste management	1,591,625	1,733,510	24,246	546,480	588,457	(41,976)	-7%
<i>Other</i>	285,012	205,000	20,520	77,487	68,333	9,154	13%
Total Revenue - Functional	39,516,393	44,226,386	2,906,900	14,043,015	15,132,240	(1,089,225)	-7%
<u>Expenditure - Functional</u>							
<i>Governance and administration</i>	8,319,643	8,872,687	635,171	2,558,143	2,959,450	(401,307)	-14%
Executive and council	1,135,724	1,318,983	93,025	410,029	446,928	(36,898)	-8%
Finance and administration	7,097,821	7,429,488	534,567	2,121,065	2,471,117	(350,051)	-14%
Internal audit	86,098	124,215	7,579	27,048	41,405	(14,357)	-35%
<i>Community and public safety</i>	5,784,850	6,977,609	552,241	2,143,331	2,364,659	(221,328)	-9%
Community and social services	330,396	417,684	33,436	135,412	145,607	(10,195)	-7%
Sport and recreation	434,238	583,458	34,633	131,063	195,615	(64,552)	-33%
Public safety	3,436,104	4,060,562	335,397	1,278,325	1,364,548	(86,224)	-6%
Housing	839,447	886,111	75,349	282,625	295,704	(13,078)	-4%
Health	744,664	1,029,796	73,427	315,907	363,185	(47,278)	-13%
<i>Economic and environmental services</i>	3,890,751	3,561,913	415,463	1,203,934	1,170,640	33,295	3%
Planning and development	908,238	1,107,649	80,396	297,546	373,722	(76,176)	-20%
Road transport	2,730,179	2,238,995	317,968	844,922	719,371	125,551	17%
Environmental protection	252,334	215,269	17,099	61,466	77,547	(16,081)	-21%
<i>Trading services</i>	21,314,024	22,530,675	2,285,043	7,416,288	8,969,709	(1,553,421)	-17%
Energy sources	14,366,174	15,155,569	1,734,223	5,559,893	6,290,692	(730,799)	-12%
Water management	4,334,410	4,860,094	357,635	1,170,075	1,740,572	(570,497)	-33%
Waste water management	977,647	826,442	66,624	240,262	286,715	(46,452)	-16%
Waste management	1,635,793	1,688,570	126,561	446,058	651,731	(205,673)	-32%
<i>Other</i>	205,925	205,649	16,471	62,238	66,882	(4,645)	-7%
Total Expenditure - Functional	39,515,193	42,148,532	3,904,390	13,383,935	15,531,340	(2,147,406)	-14%
Surplus/ (Deficit) for the year	1,200	2,077,853	(997,491)	659,081	(399,100)	1,058,181	-265%

Note: The variance in total revenue in Table C1 differs from that in Table C2, because the item “Capital transfers” is excluded in Table C1, whereas in Table C2 it has been included. The tables also exclude internal charges.

(c) Table C3: Consolidated monthly budget statement – Financial performance (revenue and expenditure by municipal vote)

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October							
Vote Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue by Vote							
Vote 1 - Community & Social Development Services Department	(654)	70,904	11	4,955	29,322	(24,367)	-83.1%
Vote 2 - Economic Development & Spatial Planning Department	390,526	487,867	35,998	136,528	162,516	(25,988)	-16.0%
Vote 3 - Emergency Services Department	10,723	12,343	704	2,838	4,114	(1,276)	-31.0%
Vote 4 - Environment & Agriculture Management Department	1,597,021	1,753,864	26,983	549,981	595,242	(45,261)	-7.6%
Vote 5 - Group Financial Services Department	13,830,221	14,760,008	792,745	5,137,101	5,221,585	(84,483)	-1.6%
Vote 6 - Group Property Management Department	65,624	62,464	1,870	40	20,821	(20,781)	
Vote 7 - Health Department	86,657	137,583	307	1,078	66,689	(65,610)	-98.4%
Vote 8 - Human Settlement Department	668,792	799,211	33,603	131,568	268,604	(137,036)	-51.0%
Vote 9 - Tshwane Metro Police Department	87,018	284,933	12,863	50,370	72,056	(21,686)	-30.1%
Vote 10 - Regional Operations & Coordination Department	44,802	42,448	(1,886)	8,620	14,753	(6,132)	-41.6%
Vote 11 - Roads & Transport Department	1,254,504	1,240,847	160,200	264,529	332,069	(67,540)	-20.3%
Vote 12 - Shared Services Department	18	-	1	3	-	3	
Vote 13 - Electricity Department	13,912,507	16,498,648	1,102,522	5,228,932	5,763,946	(535,014)	-9.3%
Vote 14 - Water and Sanitation Department	7,236,461	8,008,384	740,962	2,523,331	2,563,608	(40,277)	-1.6%
Vote 15 - Other Departments	332,172	66,881	18	3,140	16,915	(13,775)	-81.4%
Total Revenue by Vote	39,516,393	44,226,386	2,906,900	14,043,015	15,132,240	(1,089,225)	-7.2%
Expenditure by Vote							
Vote 1 - Community & Social Development Services Department	451,677	533,689	49,657	170,359	177,810	(7,451)	-4.2%
Vote 2 - Economic Development & Spatial Planning Department	618,799	812,491	50,200	211,059	275,752	(64,694)	-23.5%
Vote 3 - Emergency Services Department	698,563	976,839	73,286	294,248	332,576	(38,328)	-11.5%
Vote 4 - Environment & Agriculture Management Department	1,994,974	2,046,834	151,944	540,882	777,346	(236,464)	-30.4%
Vote 5 - Group Financial Services Department	4,186,920	4,141,794	161,920	1,058,450	1,366,839	(308,389)	-22.6%
Vote 6 - Group Property Management Department	949,202	913,003	157,187	267,771	310,776	(43,005)	-13.8%
Vote 7 - Health Department	503,774	578,264	38,359	170,436	213,084	(42,648)	-20.0%
Vote 8 - Human Settlement Department	869,980	921,490	77,840	292,470	307,497	(15,026)	-4.9%
Vote 9 - Tshwane Metro Police Department	2,181,490	2,827,079	223,155	876,835	947,062	(70,227)	-7.4%
Vote 10 - Regional Operations & Coordination Department	3,748,505	3,058,662	311,490	1,168,291	1,040,770	127,521	12.3%
Vote 11 - Roads & Transport Department	1,716,894	2,025,006	237,150	517,098	646,327	(129,229)	-20.0%
Vote 12 - Shared Services Department	1,092,221	1,431,789	138,965	574,334	479,362	94,972	19.8%
Vote 13 - Electricity Department	13,139,543	13,990,044	1,629,542	5,190,382	5,883,909	(693,527)	-11.8%
Vote 14 - Water and Sanitation Department	4,926,438	5,272,236	394,993	1,293,797	1,886,978	(593,180)	-31.4%
Vote 15 - Other Departments	2,436,214	2,619,313	208,704	757,523	885,254	(127,731)	-14.4%
Total Expenditure by Vote	39,515,193	42,148,532	3,904,390	13,383,935	15,531,340	(2,147,406)	-13.8%
Surplus/ (Deficit) for the year	1,200	2,077,853	(997,491)	659,081	(399,100)	1,058,181	-265.1%

(d) Table C4: Consolidated monthly budget statement – Financial performance (revenue and expenditure)

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue By Source							
Property rates	8,574,855	9,102,662	737,990	2,901,416	3,016,722	(115,306)	-4%
Service charges - electricity revenue	13,345,122	15,697,113	1,048,017	5,116,691	5,615,365	(498,674)	-9%
Service charges - water revenue	4,958,680	5,554,721	463,764	1,696,274	1,650,949	45,325	3%
Service charges - sanitation revenue	1,448,161	1,502,943	191,123	557,072	498,165	58,906	12%
Service charges - refuse revenue	1,584,431	1,727,398	24,173	546,046	586,836	(40,790)	-7%
Rental of facilities and equipment	144,348	185,329	8,702	20,709	61,776	(41,068)	-66%
Interest earned - external investments	158,925	52,870	4,810	24,089	17,564	6,525	37%
Interest earned - outstanding debtors	724,268	839,462	80,882	432,410	279,821	152,589	55%
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	85,915	274,803	12,587	51,291	69,449	(18,158)	-26%
Licences and permits	41,245	54,534	3,967	11,052	13,715	(2,663)	-19%
Agency services	-	-	-	-	-	-	-
Transfers and subsidies	5,388,973	4,496,044	113,455	1,531,002	1,819,530	(288,528)	-16%
Other revenue	1,145,385	2,663,961	97,416	835,528	871,543	(36,015)	-4%
Gains	27,446	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	37,627,754	42,151,840	2,786,884	13,723,581	14,501,435	(777,854)	-5%
Expenditure By Type							
Employee related costs	11,578,646	12,633,285	994,581	3,951,356	4,154,963	(203,607)	-5%
Remuneration of councillors	129,577	163,863	11,111	44,333	54,621	(10,288)	-19%
Debt impairment	2,602,039	2,306,620	10,802	768,723	768,873	(150)	0%
Depreciation & asset impairment	2,891,262	2,642,244	234,172	923,386	880,748	42,638	5%
Finance charges	1,479,910	1,508,150	361	65,605	377,414	(311,809)	-83%
Bulk purchases - electricity	11,373,196	12,121,755	1,536,249	4,592,240	5,228,861	(636,621)	-12%
Inventory consumed	3,756,997	4,332,944	350,792	964,344	1,594,064	(629,719)	-40%
Contracted services	4,101,062	4,334,204	467,795	1,172,484	1,687,157	(514,673)	-31%
Transfers and subsidies	8,051	38,058	39	314	11,233	(10,919)	-97%
Other expenditure	1,682,668	2,067,362	297,975	900,128	762,085	138,043	18%
Losses	(89,837)	47	138	138	16	122	777%
Total Expenditure	39,513,571	42,148,532	3,904,016	13,383,051	15,520,035	(2,136,984)	-14%
Surplus/(Deficit)	(1,885,817)	3,308	(1,117,132)	340,530	(1,018,599)	1,359,130	-133%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,887,550	2,074,545	119,641	318,550	619,499	(300,949)	-49%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	1,089	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2,821	2,077,853	(997,491)	659,081	(399,100)		
Taxation	1,622	515	-	-	172	(172)	-100%
Surplus/(Deficit) after taxation	1,200	2,077,338	(997,491)	659,081	(399,272)		
Attributable to minorities			-	-	-		
Surplus/(Deficit) attributable to municipality	1,200	2,077,338	(997,491)	659,081	(399,272)		
Share of surplus/ (deficit) of associate							
Surplus/ (Deficit) for the year	1,200	2,077,338	(997,491)	659,081	(399,272)		

Note: Total revenue excludes capital transfers and contributions. These are indicated separately in this table as "Transfers recognised – capital."

(e) Table C5: Consolidated monthly budget statement – Capital expenditure by vote, standard classification and funding

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M04 October)							
Vote Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Community & Social Development Services Department	69,822	71,562	7,733	19,537	27,708	(8,171)	-29%
Vote 2 - Economic Development & Spatial Planning Department	232	17,000	2,300	2,300	10,000	(7,700)	-77%
Vote 3 - Emergency Services Department	—	—	—	—	—	—	—
Vote 4 - Environment & Agriculture Management Department	9,681	6,000	—	—	1,250	(1,250)	-100%
Vote 5 - Group Financial Services Department	10,342	35,000	4,615	9,357	6,400	2,957	46%
Vote 6 - Group Property Management Department	30,707	—	—	—	—	—	—
Vote 7 - Health Department	23,095	49,500	—	262	14,840	(14,578)	-98%
Vote 8 - Human Settlement Department	699,628	644,916	22,480	97,020	272,156	(175,136)	-64%
Vote 9 - Tshwane Metro Police Department	4,777	10,000	—	—	—	—	—
Vote 10 - Regional Operations & Coordination Department	200	—	—	—	2,375	(2,375)	—
Vote 11 - Roads & Transport Department	496,079	403,340	6,192	59,710	81,391	(21,681)	-27%
Vote 12 - Shared Services Department	167,318	241,000	8,153	8,153	47,800	(39,647)	-83%
Vote 13 - Electricity Department	399,252	596,739	42,224	53,749	106,294	(52,545)	-49%
Vote 14 - Water and Sanitation Department	585,366	551,000	37,782	108,755	225,882	(117,127)	-52%
Vote 15 - Other Departments	128,671	125,708	10,738	10,738	38,240	(27,502)	-72%
Total Capital Multi-year expenditure	2,625,172	2,751,764	142,218	369,582	834,336	(464,753)	-56%
Single Year expenditure appropriation							
Vote 1 - Community & Social Development Services Department	—	—	—	—	—	—	—
Vote 2 - Economic Development & Spatial Planning Department	—	452	—	110	452	(342)	-76%
Vote 3 - Emergency Services Department	—	—	—	—	—	—	—
Vote 4 - Environment & Agriculture Management Department	—	—	—	—	—	—	—
Vote 5 - Group Financial Services Department	—	—	—	—	—	—	—
Vote 6 - Group Property Management Department	—	25,000	—	—	—	—	—
Vote 7 - Health Department	—	—	—	—	—	—	—
Vote 8 - Human Settlement Department	17,015	952	—	—	952	(952)	-100%
Vote 9 - Tshwane Metro Police Department	—	—	—	—	—	—	—
Vote 10 - Regional Operations & Coordination Department	—	2,937	—	—	—	—	—
Vote 11 - Roads & Transport Department	528	1,000	—	—	—	—	—
Vote 12 - Shared Services Department	—	10,000	—	—	—	—	—
Vote 13 - Electricity Department	—	—	—	—	—	—	—
Vote 14 - Water and Sanitation Department	—	1,000	—	—	—	—	—
Vote 15 - Other Departments	—	—	—	—	—	—	—
Total Capital single-year expenditure	17,543	41,341	—	110	1,404	(1,294)	-92%
Total Capital Expenditure	2,642,715	2,793,105	142,218	369,692	835,739	(466,047)	-56%
Capital Expenditure - Functional Classification							
Governance and administration	214,913	315,000	12,769	17,510	53,600	(36,090)	-67%
Executive and council	—	5,000	—	—	—	—	—
Finance and administration	214,913	310,000	12,769	17,510	53,600	(36,090)	-67%
Internal audit	—	—	—	—	—	—	—
Community and public safety	750,044	584,793	27,603	110,914	246,017	(135,103)	-55%
Community and social services	13,394	25,562	1,699	1,699	728	971	133%
Sport and recreation	33,681	57,000	6,034	17,838	26,980	(9,142)	-34%
Public safety	28,782	1,000	—	—	—	—	—
Housing	641,657	441,731	19,870	91,114	200,469	(109,354)	-55%
Health	32,530	59,500	—	262	17,840	(17,578)	-99%
Economic and environmental services	616,498	561,684	16,930	70,448	123,953	(53,505)	-43%
Planning and development	99,261	120,493	10,738	10,738	37,831	(27,093)	-72%
Road transport	517,237	441,191	6,192	59,710	86,122	(26,412)	-31%
Environmental protection	—	—	—	—	—	—	—
Trading services	1,055,416	1,321,629	82,616	168,520	402,169	(233,649)	-58%
Energy sources	394,683	595,676	42,224	53,749	106,269	(52,520)	-49%
Water management	336,638	383,531	21,412	50,947	152,313	(101,366)	-67%
Waste water management	315,399	337,422	18,981	63,823	142,337	(78,513)	-55%
Waste management	8,695	5,000	—	—	1,250	(1,250)	-100%
Other	5,844	10,000	2,300	2,300	10,000	(7,700)	-77%
Total Capital Expenditure - Functional Classification	2,642,715	2,793,105	142,218	369,692	835,739	(466,047)	-56%
Funded by:							
National Government	1,779,004	1,864,984	103,378	246,552	553,771	(307,219)	-55%
Provincial Government	12,408	14,562	1,699	1,699	728	971	133%
District Municipality	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	105,344	195,000	—	—	—	—	—
Transfers recognised - capital	1,896,755	2,074,545	105,077	248,251	554,499	(306,248)	-55%
Borrowing	705	487,719	31,350	38,281	81,431	(43,150)	-53%
Internally generated funds	745,255	230,841	5,791	83,160	199,810	(116,650)	-58%
Total Capital Funding	2,642,715	2,793,105	142,218	369,692	835,739	(466,047)	-56%

(f) Table C6: Consolidated monthly budget statement – Financial position

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M04 October			
Description	2021/22	Budget Year 2022/23	
	Pre-audit outcome	Original Budget	YearTD actual
R thousands			
<u>ASSETS</u>			
Current assets			
Cash	217,482	253,409	96,121
Call investment deposits	870,166	1,002,663	819,354
Consumer debtors	5,189,707	7,303,694	3,130,241
Other debtors	930,588	1,694,535	1,092,473
Current portion of long-term receivables	319,764	114,755	1,501
Inventory	1,013,872	868,198	1,120,088
Total current assets	8,541,579	11,237,254	6,259,777
Non current assets			
Long-term receivables	20,021	35,462	10,177
Investments	320,114	1,028,280	563,702
Investment property	1,087,230	1,257,497	1,030,998
Investments in Associate	729,983		–
Property, plant and equipment	56,219,377	45,884,442	55,487,285
Biological	–		–
Intangible	1,027,871	947,030	923,028
Other non-current assets	–		–
Total non current assets	59,404,596	49,152,711	58,015,189
TOTAL ASSETS	67,946,175	60,389,965	64,274,967
<u>LIABILITIES</u>			
Current liabilities			
Bank overdraft	–		–
Borrowing	705,633	1,887,982	98,648
Consumer deposits	781,191	985,167	776,256
Trade and other payables	13,718,746	12,571,958	10,499,946
Provisions	–		–
Total current liabilities	15,205,569	15,445,107	11,374,850
Non current liabilities			
Borrowing	12,748,609	9,689,045	12,283,926
Provisions	3,406,279	3,445,658	3,613,635
Total non current liabilities	16,154,887	13,134,703	15,897,561
TOTAL LIABILITIES	31,360,456	28,579,809	27,272,411
NET ASSETS	36,585,719	31,810,155	37,002,556
<u>COMMUNITY WEALTH/EQUITY</u>			
Accumulated Surplus/(Deficit)	36,585,719	31,507,594	36,699,994
Reserves	0	302,562	302,562
TOTAL COMMUNITY WEALTH/EQUITY	36,585,719	31,810,155	37,002,556

(g) Table C7: Consolidated monthly budget statement – Cash flow

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M04 October							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	8,574,855	8,510,989	878,643	2,901,416	2,986,569	(85,153)	-3%
Service charges	21,408,219	23,158,745	1,979,944	8,195,167	8,629,877	(434,710)	-5%
Other revenue	214,379	2,973,621	242,907	1,341,136	977,775	363,361	37%
Transfers and Subsidies - Operational	5,557,633	4,496,044	3,911	1,634,942	1,819,530	(184,588)	-10%
Transfers and Subsidies - Capital	1,800,617	2,074,545	-	574,043	619,499	(45,456)	-7%
Interest	-	837,766	65,322	84,407	17,623	66,784	379%
Dividends		-					
Payments							
Suppliers and employees	(31,410,536)	(35,990,882)	(2,893,687)	(13,950,952)	(13,448,339)	502,613	-4%
Finance charges	(3,267,450)	(1,508,150)	(347)	(65,546)	(377,037)	(311,492)	83%
Transfers and Grants	(25,882)	(38,058)	(39)	(15,885)	(11,233)	4,651	-41%
NET CASH FROM/(USED) OPERATING ACTIVITIES	2,851,834	4,514,622	276,653	698,730	1,214,263	515,534	42%
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	158,238	-	-	-	-	-	
Decrease (increase) in non-current receivables	(1,438)	(1,966)	-	-	-	-	
Decrease (increase) in non-current investments	(271,203)	(350,000)	-	-	-	-	
Payments							
Capital assets	(2,791,994)	(2,793,105)	186,581	(312,356)	(835,739)	(523,383)	63%
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2,906,398)	(3,145,071)	186,581	(312,356)	(835,739)	(523,383)	63%
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-	-	
Borrowing long term/refinancing	-	487,719	-	-	-	-	
Increase (decrease) in consumer deposits	-	19,317	-	-	-	-	
Payments							
Repayment of borrowing	(642,917)	(1,385,848)	-	(93,753)	(117,868)	(24,116)	20%
NET CASH FROM/(USED) FINANCING ACTIVITIES	(642,917)	(878,812)	-	(93,753)	(117,868)	(24,116)	20%
NET INCREASE/ (DECREASE) IN CASH HELD	26,622	490,738	463,234	292,621	260,656		
Cash/cash equivalents at beginning:	190,860	355,441	657,064	657,064	355,441		
Cash/cash equivalents at month/year end:	217,482	846,180	-	949,685	616,097		

Note: The cash and equivalents as at 31 October 2022 are at R949,7 million, which only includes highly liquid investments.

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M04 October			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	(115,306)	The Valuation Appeals Board have reviewed some appeals and a few of those properties were upheld and adjustments were made.	
Service charges - electricity revenue	(498,674)	Revenue was less than projected mainly on Sale of Electricity and Reconnection Fees. There is a need to ensure the continuous audit of meters to address low buys and no buys, and to ensure the replacement and programming of faulty meters and the timely reading of meters to minimise estimated accounts.	
Service charges - water revenue	45,325	Revenue was better than projected, mainly on Water Fees.	
Service charges - sanitation revenue	58,906	Revenue was better than projected, mainly on Sanitation Fees and Cross-border Bulk Sewerage.	
Service charges - refuse revenue	(40,790)	Revenue was less than projected, mainly on billing for Bulk Containers and Landfill Sites. The deduction of landfill site fees from the invoices of contractors who use landfill sites for dumping has begun, and revenue is expected to increase.	
Rental of facilities and equipment	(41,068)	Revenue was less than the budget, mainly on Rental Stands due to delays in allocating billed revenue on the SAP system, as well as lease cancellation for properties that have been sold, donated, or the lessee passed away.	
Interest earned - external investments	6,525	Revenue was more than projected, mainly on interest earned on investments.	
Interest earned - outstanding debtors	152,589	Revenue was more than projected due to arrear debtors.	
Dividends received	—		
Fines, penalties and forfeits	(18,158)	Revenue was less than projected, mainly on AARTO due to the delays in the implementation of the speed camera's system integration.	
Licences and permits	(2,663)		
Agency services	—		
Transfers and subsidies	(288,528)	Mainly on Primary Health Care, HIV & AID's Subsidy, Public Transport Network Grant, Neighbourhood Development Partnership Grant (Public Employment Programme), Human Settlements Development Grant and Project Preparation Grant. The health grants tranches are outstanding due to delay in transferring the funds by the Province. Revenue will be recognised based on performance on the other grants.	
Other revenue	(36,015)	Revenue was less than projected, mainly on Reminder Fees, Admin Handling Fees, Approval Fees: Advertising, Capital Income Received, and VAT Corrections.	
Gains	—		
Expenditure By Type			
Employee related costs	(203,607)	Mainly on salaries, unfixed allowance and provision for leave payments. Due to unfilled vacant position.	
Remuneration of councillors	(10,288)		
Debt impairment	(150)		
Depreciation & asset impairment	42,638	Due to the newly identified assets recently loaded in 2021/2022 financial year that did not form part of the budget for the 2022/2023 financial year.	
Finance charges	(311,809)	Mainly on Interest Payable. Due to failure to secure a loan for the current financial year.	
Bulk purchases	(636,621)	Mainly on Bulk Electricity. Due to non-alignment of projections.	
Inventory Consumed	(629,719)	The underspending is mainly on Petrol and Diesel (R25,9 million), Rand Water (R522 million), Consumable (R5,2 million), Magalies Water (R8,7 million), Electronic Equipment (R6,1 million), Substations (R8,1 million) and Chemicals (R5,2 million). Due to the delay in submission of invoices from the service providers.	
Contracted services	(514,673)	Mainly on Tshwane House Contract Cost, Collection Fees, Assets Register Administration, Project Management Services, Research and Advisory, Personnel and Labour, Consultant: Civil Engineering, SAP Support and Maintenance, Household Refuse Removal, Horticulture: Clearing, Buildings, Water Reticulation Network, Lights, Substations and Vehicles. Due to delay in submission of invoices from the suppliers and payment of invoices. Funds are committed and expenditure is expected to increase in the following months.	
Transfers and subsidies	(10,919)	Mainly on Municipal Entities. The operational grants are invoiced on a quarterly basis.	
Other expenditure	138,043	Mainly on Software Licenses, Leased Vehicles, and Insurance Premium, due to an annual once - off payments of insurance premiums during the first quarter of the financial year.	
Losses	122		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M04 October			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Capital Expenditure			
Vote 1 - Community & Social Development Services Department	(8,171)	Upgrade Refilwe Stadium - Delayed progress by contractor due to capacity issues and cash flow challenges.	Service provider put on terms. Submission of catch-up plans and revised construction schedules. Close monitoring of progress by consulting team.
Vote 2 - Economic Development & Spatial Planning Department	(8,042)	Supply and installation of Public lights Tshwane Market - Fresh Produce Market Division advised to utilise Electricity Department tender which is at BEC stage .	Follow up with Electricity Department.
Vote 3 - Emergency Services Department	-	None.	None.
Vote 4 - Environment & Agriculture Management Department	(1,250)	Provision of waste containers - Delivery of order by contractor is still pending.	Contractor advised to expedite the delivery .
Vote 5 - Group Financial Services Department	2,957	Insurance Replacements (CTMM Contribution) - 139 WBS numbers with a total value of R14,5 million have been created. The 139 WBS numbers created cover 171 claims. Approval letters submitted to departments. Commitments to the value of R456 851 reflect on 35 claims. Procurement is the responsibility of the Department where the loss occurred.	Approval letters submitted to departments.
Vote 6 - Group Property Management Department	-	None.	None.
Vote 7 - Health Department	(14,578)	New Clinic Lusaka - Contractor's financial progress is unsatisfactory due to cashflow challenges.	Professional service provider is monitoring the Contractor's financial progress closely and issue default notices to the Contractor in line with the contract.
Vote 8 - Human Settlement Department	(176,088)	Booyens X4 (30ML Reservoir) - Progress derailed by the Contractors poor progress.	The Contractor has been put on terms. A letter of notice for intention to terminate will be sent to the contractor
Vote 9 - Tshwane Metro Police Department	-	None.	None.
Vote 10 - Regional Operations & Coordination Department	(2,375)	Electrical infrastructure testing and maintenance equipment - Equipment for R1,8 million received and invoice being validated for correctness. Still awaiting delivery of second batch for R950 000.	None.
Vote 11 - Roads & Transport Department	(21,681)	Wonderboom Intermodal Facility (Building Works) - There were delays on creation of purchase order due service number being flagged and the change of system from e-procurement.	Purchase order related issues have been resolved and invoices are currently being captured.
Vote 12 - Shared Services Department	(39,647)	SAP 4 Hanna - The work is in progress and the deliverables are still to be tested. PO issued.	Testing is scheduled to begin mid-November 2022.
Vote 13 - Electricity Department	(52,545)	Prepaid Electricity Meters - Replacement - Project start up delayed due to incomplete TECO of previous FY AUCs (WIPHUB).	Fast tracking the TECO of 2021/22 AUCs. WBS creation deferred to the following month.
Vote 14 - Water and Sanitation Department	(117,127)	Klipgat WWTW: Upgrading of existing infrastructure to 40ML/d - Electrical works is at 75% completion Waiting for Eskom to complete the bulk supply The overall progress to date is at 80% . An approval for extension of time will be sought to allow for the completion of outstanding works. Security is at 95% completion Outstanding is the installation of the control room into the proposed Guardhouse Civil works is at 80% completion The remaining work is on the Anaerobic Digester roof, scheduled for completion by November 2022 Mechanical works is at 80% completion Anaerobic Digester equipment in production. Pumps were held back from ordering as the specification of pumps is affected by the proposed pipework for reinstatement The MCCs linked to the reinstatement of the pump stations have been completed Building works is at 10% completion The original scope was for the refurbishment of buildings which were subsequently vandalized. Demolitions have been carried out.	Close monitoring of physical progress will be done.
Vote 15 - Other Departments	(27,502)	Tshwane Automotive SEZ Phase 1 Bulk Infrastructure Roll out - Delayed procurement and onboarding of contractors for the provision of bulk infrastructure. TASEZ had to clarify some of the invoices prior to processing.	Ensuring that all invoices are processed on time and including mobilising extra resources to attain the work to be done.
Financial Position			
Current assets	(4,977,476)	Due to decrease in consumer debtors and other debtors.	
Non current assets	8,862,479	Due to increase in property , plant and equipment.	
Current liabilities	(4,070,256)	Due to decrease in trade and other payables.	
Non current liabilities	2,762,858	Mainly on borrowings.	
Cash Flow			
Cash flow from operating activities	515,534	Mainly on service charges, suppliers and employees.	
Cash flow from investing activities	(523,383)	Mainly on capital assets.	
Cash flow from financing activities	(24,116)		
Measurable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	(23,443)	Mainly on Rental and facilities. Variance was due to group property which has not yet been invoiced by HCT as conveyancing process is still underway .	
Tshwane Economic Development Agency	(94)	The Adhoc revenue generating activities not yet allocated by the City .	
Expenditure By Municipal Entity			
Housing Company Tshwane	(18,398)	Mainly on Employee related costs and contracted services. Delay in filling vacant positions awaiting for the financial sustainability of new posts to be approved by the REMCO and Board and Procurement processes are currently underway to appoint service providers to conduct repairs and maintenance services and Human resource services such as trainings as per HCT's procurement plan.	
Tshwane Economic Development Agency	(2,053)	Variance is due to vacancies not yet filled.	
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	(76,382)	Townlands Project - Construction of 1,200 social housing units - The contractor submitted invoices for work done, however the entity is awaiting receipt of grant from SHRA.	The contractor submitted invoices for work done, however the entity is awaiting receipt of grant from SHRA.
Tshwane Economic Development Agency	(342)	Furniture and Office Equipment - The assets will be procured in the 3rd quarter plus the committed assets will be delivered.	To ensure procurement is carried out within time frames.

(b) Table SC2: Monthly budget statement – Performance indicators

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October				
Description of financial indicator	Basis of calculation	2021/22	Budget Year 2022/23	
		Pre-audit outcome	Original Budget	YearTD actual
<u>Borrowing Management</u>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	5.4%	6.9%	7.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	67.9%	0.0%
<u>Safety of Capital</u>				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	74.3%	75.9%	61.8%
<u>Liquidity</u>				
Current Ratio	Current assets/current liabilities	0.6	0.7	0.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.07	0.1	0.08
<u>Revenue Management</u>				
Payment Level %	Last 12 Mths Receipts/ Last 12 Mths Billing	100.2%	94.3%	98.6%
<u>Creditors Management</u>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	45.0%
<u>Other Indicators</u>				
Employee costs	Employee costs/Total Revenue - capital revenue	30.8%	30.0%	28.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.8%	3.3%	2.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.6%	9.8%	7.2%
<u>IDP regulation financial viability indicators</u>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	8.2	28.3	76.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	20.1%	27.0%	11.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.4	0.3	(0.05)

(c) Table SC3: Monthly budget statement – Aged debtors

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October													
Description	NT Code	Budget Year 2022/23										Total over 90 days	Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	603,727	151,047	92,347	125,959	118,762	84,483	681,123	2,116,118	3,973,567	3,126,445	9,326	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	475,742	74,697	50,822	57,428	45,412	60,077	315,273	1,513,248	2,592,699	1,991,438	552	
Receivables from Non-exchange Transactions - Property Rates	1400	611,018	88,089	82,854	75,371	65,772	59,313	356,955	2,293,143	3,632,515	2,850,554	881	
Receivables from Exchange Transactions - Waste Water Management	1500	204,962	33,508	16,004	22,798	22,289	17,572	127,228	406,371	850,731	596,257	1,476	
Receivables from Exchange Transactions - Waste Management	1600	150,946	29,773	22,311	26,004	22,525	18,522	121,772	797,344	1,189,196	986,166	1,129	
Receivables from Exchange Transactions - Property Rental Debtors	1700	11,202	1,576	1,965	1,694	3,092	388,014	212	84,704	492,459	477,716	1,577	
Interest on Arrear Debtor Accounts	1810	218,480	82,909	64,692	70,976	68,868	56,541	341,212	2,905,948	3,809,627	3,443,545	2,103	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(625,066)	(23,747)	2,267	27,459	30,153	26,253	272,116	1,359,987	1,069,422	1,715,969	251	
Total By Income Source	2000	1,651,010	437,852	333,263	407,688	376,874	710,775	2,215,892	11,476,863	17,610,216	15,188,092	17,296	
2021/22 - totals only		3,014,616	605,475	543,154	525,708	395,467	648,966	1,903,688	9,594,328	17,231,402	13,068,156	9,654	
Debtors Age Analysis By Customer Group													
Organs of State	2200	(14,948,595)	4,666	4,915	2,162	3,062	970	10,794	72,470	(14,849,557)	89,458	-	
Commercial	2300	313,210	83,476	106,561	97,891	90,433	238,813	534,438	2,750,674	4,215,496	3,712,249	1	
Households	2400	1,281,478	308,443	242,560	282,409	263,386	196,877	1,458,630	6,617,573	10,651,357	8,818,876	15,351	
Other	2500	15,004,917	41,267	(20,774)	25,227	19,993	274,115	212,030	2,036,145	17,592,920	2,567,509	1,944	
Total By Customer Group	2600	1,651,010	437,852	333,263	407,688	376,874	710,775	2,215,892	11,476,863	17,610,216	15,188,092	17,296	

Table SC3 indicates that the total debtors amount to R17,6 billion.

(d) Table SC4: Monthly budget statement – Aged creditors

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October											
Description	NT Code	Budget Year 2022/23									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1,780,647	49,681	37	3	15				1,830,384	918,376
Bulk Water	0200		323,238	7,311	2,417	-				332,966	335,234
PAYE deductions	0300	-	-	-	-	-				-	-
VAT (output less input)	0400	-	-	-	-	-				-	-
Pensions / Retirement deductions	0500	-	-	-	-	-				-	-
Loan repayments	0600	-	-	-	-	-				-	-
Trade Creditors	0700	1,270,074	857,428	258,467	64,708	310,528				2,761,204	739,728
Auditor General	0800	-	6,982	-	-	12				6,994	2,180
Other	0900	-	-	-	-	-				-	-
Total By Customer Type	1000	3,050,722	1,237,329	265,815	67,128	310,554	-	-	-	4,931,548	1,995,518

(e) Table SC5: Monthly budget statement – Investment portfolio

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October								
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Closing Balance
R thousands	Yrs/Months							
<u>Municipality</u>								
Call Investment deposits < 90 days								
Knysna Stocks	15y	Stock	31.12.2018	0		-	-	0
Sanlam	14y	Insurance policy	07.12.2015	-	3.0%	-	-	-
Sanlam	14y	Insurance policy	01.01.2016	-	3.0%	-	-	-
Capital Alliance	8y	Insurance policy	On selling date	1	2.0%	788	-	789
Capital Alliance	9y	Insurance policy	On selling date	6	3.0%	2,470	-	2,476
ABSA	On Call	Money Market	On call	249	7.3%	40,472	-	40,721
ABSA	On Call	Money Market	On call	87	7.3%	14,183	-	14,270
ABSA	On Call	Money Market	On call	65	7.3%	10,623	-	10,688
ABSA	On Call	Money Market	On call	1	7.3%	234	-	235
Investec Bank	On Call	Money Market	On call	220	7.3%	35,795	-	36,015
Investec Bank	On Call	Money Market	On call	70	7.3%	11,441	-	11,511
Investec Bank	On Call	Money Market	On call	10	7.3%	1,563	-	1,572
Standard Bank	On Call	Money Market	On call	856	7.8%	129,156	-	130,011
Standard Bank	On Call	Money Market	On call	27	7.8%	4,023	-	4,050
Investec Bank	On Call	Money Market	On call	232	6.8%	40,099	-	40,331
RMB	On Call	Money Market	31.10.2011	-	0.0%	-	-	-
STANLIB	On Call	Money Market	On call	-	0.4%	296	0	296
ABSA	On Call	Short Term	On call	-	6.7%	-	-	-
Nedbank	On Call	Short Term	On call	-	6.7%	-	-	-
Standard Bank	On Call	Short Term	On call	-	6.6%	177,974	-	177,974
First National Bank	On Call	Short Term	On call	-	0.0%	-	-	-
Nedbank	On Call	Short Term	On call	-	0.0%	-	-	-
ABSA	On Call	Short Term	On call	-	0.0%	189,235	-	189,235
Standard Bank	On Call	Sinking Fund	On call	-	0.0%	-	-	-
Nedbank	On Call	Short Term	On call	-	0.0%	483,077	(192,124)	290,953
ABSA	On Call	Short Term	On call	-	0.0%	-	-	-
Standard Bank	On Call	Short Term	On call	-	7.8%	93,238	-	93,238
Municipality sub-total				1,825	-	1,234,666	(192,124)	1,044,367
<u>Entities</u>								
2749233.56	123	Call account	As and when required	13	3.5%	708	13	735
Entities sub-total				13		708	13	735
TOTAL INVESTMENTS AND INTEREST				1,839		1,235,374	(192,111)	1,045,102

(f) Table SC6: Monthly budget statement – Transfers and grant receipts

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
RECEIPTS:							
Operating Transfers and Grants							
National Government:	5,326,414	4,306,186	–	1,623,285	1,623,285	–	
Local Government Equitable Share	3,088,576	3,551,250		1,384,987	1,384,987	–	
Fuel Levy	1,564,720	–				–	
Local Government Finance Management Grant	2,100	2,200		2,200	2,200	–	
Urban Settlement Development Grant	31,547	31,323		15,662	15,662	–	
Expanded Public Works Programme Incentive (EPWP)	19,031	15,496		3,874	3,874	–	
Public Transport Network Grant	423,380	483,981		121,000	121,000	–	
Programme and Project Preparation Support Grant	55,375	51,532				–	
Municipal Disaster Recovery Grant						–	
Energy Efficiency and Demand Side Management	500	720		720	720	–	
Neighbourhood Development Partnership Grant (PEP)	141,185	140,000		80,000	80,000	–	
Informal Settlements Upgrading Partnership Grant		29,684		14,842	14,842	–	
Provincial Government:	146,630	189,858	3,911	7,869	81,858	(73,989)	-90.4%
Primary Health Care	58,845	61,258			42,881	(42,881)	-100.0%
HIV and Aids Grant	24,392	25,612			25,612	(25,612)	-100.0%
Human Settlement Development Grant (HSDG)		34,800				–	
Libraries Plan	7,522	7,188			4,375	(4,375)	-100.0%
Mamelodi Bus Operations Subsidy	55,871	61,000	3,911	7,869	8,991	(1,121)	-12.5%
Gautrans	–		–	–	–	–	
Research and Technology Development Services	–					–	
District Municipality:	–	–	–	–	–	–	
<i>[insert description]</i>						–	
Other grant providers:	2,000	–	–	–	–	–	
DBSA	–	–	–	–	–	–	
BroadBand Wifi						–	
HCT Social Housing SHRA						–	
LG SETA Discretionary grant (93 appies over 3 years)	2,000	–		–	–	–	
Total Operating Transfers and Grants	5,475,044	4,496,044	3,911	1,631,154	1,705,143	(73,989)	-4.3%
Capital Transfers and Grants							
National Government:	1,854,819	1,864,984	–	574,043	574,043	–	
Urban Settlement Development Grant	1,020,010	1,012,788		266,249	266,249	–	
Public Transport Network Grant	252,082	269,700		135,252	135,252	–	
Integrated National Electrification Programme		–				–	
Neighbourhood Development Partnership Grant	17,926	10,215		5,000	5,000	–	
Energy Efficiency and Demand Side Management	4,500	8,280		4,280	4,280	–	
Integrated City Development Grant		–				–	
Informal Settlements Upgrading Partnership Grant	560,301	564,001		163,263	163,263	–	
Provincial Government:	12,727	14,562	–	–	6,500	(6,500)	-100.0%
Recapitalisation of Community Libraries Grant	12,727	14,562			6,500	(6,500)	-100.0%
Gautrans						–	
Social Infrastructure Grant						–	
HCT - SHRA						–	
District Municipality:	–	–	–	–	–	–	
<i>[insert description]</i>						–	
Other grant providers:	97,294	195,000	–	–	55,725	(55,725)	-100.0%
LG SETA Discretionary grant (93 appies over 3 years)	1,089	–		–	–	–	0.0%
RCG-SHRA	96,205	195,000			55,725	–	
DBSA - Installation of Bulkwater (Water pilot study)	–	–	–	–	–	–	0.0%
Total Capital Transfers and Grants	1,964,840	2,074,545	–	574,043	636,268	(62,225)	-9.8%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	7,439,885	6,570,590	3,911	2,205,197	2,341,411	(136,214)	-5.8%

The total original budget is R6,6 billion and an amount of R2,2 billion was received for the period. A variance of R136 million is reflected, mainly due to outstanding transfers from the Gauteng Department of Health.

(g) Table SC7(1): Monthly budget statement – Transfers and grant expenditures

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
EXPENDITURE							
Operating expenditure of Transfers and Grants							
National Government:	5,217,785	4,306,186	111,604	1,534,219	1,736,114	(201,895)	-11.6%
Local Government Equitable Share	3,088,576	3,551,250		1,384,987	1,491,525	(106,538)	-7.1%
Fuel Levy	1,564,720	–				–	
Local Government Finance Management Grant	2,006	2,200	56	225	900	(675)	
Urban Settlement Development Grant	31,547	31,323	–	24,687	31,323	(6,636)	-21.2%
Expanded Public Works Programme Incentive (EPWP)	19,031	15,496	–	3,874	5,165	(1,291)	-25.0%
Public Transport Network Grant	414,712	483,981	107,838	107,838	133,222	(25,384)	
Programme and Project Preparation Support Grant	49,967	51,532	2,060	2,060	17,177	(15,117)	
Energy Efficiency and Demand Side Management	176	720			240	(240)	
Neighbourhood Development Partnership Grant (PEP)	47,050	140,000	1,649	10,547	46,667	(36,119)	-77.4%
Informal Settlements Upgrading Partnership Grant		29,684			9,895	(9,895)	-100.0%
Provincial Government:	169,370	189,858	13,656	29,831	89,063	(59,232)	-66.5%
Primary Health Care	58,845	61,258			42,881	(42,881)	-100.0%
HIV and Aids Grant	24,392	25,612	2,575	10,396	12,000	(1,604)	-13.4%
Human Settlement Development Grant (HSDG)	19,370	34,800	1,720	1,720	11,600	(9,880)	-85.2%
Libraries Plan	8,133	7,188	1,492	2,207	2,263	(56)	-2.5%
Mamelodi Bus Operations Subsidy	58,631	61,000	7,869	15,509	20,320	(4,811)	-23.7%
District Municipality:	–	–	–	–	–	–	
[insert description]						–	
Other grant providers:	2,000	–	–	–	–	–	
DBSA	–	–				–	
LG SETA Discretionary grant (93 applies over 3 years)	2,000	–		–	–	–	
Total operating expenditure of Transfers and Grants:	5,389,155	4,496,044	125,261	1,564,050	1,825,177	(261,128)	-14.3%
Capital expenditure of Transfers and Grants							
National Government:	1,779,004	1,864,984	103,378	246,552	553,771	(307,219)	-55.5%
Urban Settlement Development Grant	1,017,758	1,012,788	46,603	131,275	292,751	(161,477)	-55.2%
Public Transport Network Grant	208,428	269,700	4,254	10,744	42,609	(31,865)	-74.8%
Integrated National Electrification Programme		–				–	
Neighbourhood Development Partnership Grant	17,926	10,215			409	(409)	-100.0%
Finance Management Grant		–				–	
Energy Efficiency and Demand Side Management	4,490	8,280	1,437	4,309	276	4,033	1461.1%
Integrated City Development Grant		–				–	
Informal Settlements Upgrading Partnership Grant	530,402	564,001	51,084	100,224	217,726	(117,502)	-54.0%
Provincial Government:	12,408	14,562	1,699	1,699	728	971	-54.0%
Recapitalisation of Community Libraries Grant	12,408	14,562	1,699	1,699	728	971	133.4%
Social Infrastructure Grant					–	–	
HCT - SHRA					–	–	
District Municipality:	–	–	–	–	–	–	
[insert description]						–	
Other grant providers:	105,411	195,000	5,301	55,725	128,854	(73,129)	-56.8%
LG SETA Discretionary grant (93 applies over 3 years)	9,206	–				–	
RCG-SHRA	96,205	195,000	5,301	55,725	128,854	(73,129)	-56.8%
DBSA - Installation of Bulkwater (Water pilot study)					–	–	
Total capital expenditure of Transfers and Grants	1,896,823	2,074,545	110,378	303,976	683,354	(379,377)	-55.5%
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	7,285,978	6,570,590	235,638	1,868,026	2,508,531	(640,505)	-25.5%

Table SC7(1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the actual expenditure incurred, amounting to R1,9 billion. A variance of R640,5 million is reflected.

(h) Table SC7 (2): Monthly budget statement – Expenditure against approved rollovers

TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October					
Description	Budget Year 2022/23				
	Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Fuel Levy				-	
Local Government Finance Management Grant				-	
Urban Settlement Development Grant				-	
Expanded Public Works Programme Incentive (EPWP)				-	
Public Transport Network Grant				-	
Provincial Government:	-	-	-	-	
Primary Health Care				-	
Human Settlement Development Grant (HSDG)	-	-	-	-	
Libraries Plan	-	-	-	-	
Mamelodi Bus Operations Subsidy				-	
District Municipality:	-	-	-	-	
				-	
Other grant providers:	-	-	-	-	
DBSA				-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Urban Settlement Development Grant				-	
Integrated City Development Grant				-	
Informal Settlements Upgrading Partnership Grant				-	
Informal Settlements Upgrading Partnership Grant				-	
Provincial Government:	-	-	-	-	
Recapitalisation of Community Libraries Grant	-	-	-	-	
				-	
District Municipality:	-	-	-	-	
				-	
Other grant providers:	-	-	-	-	
				-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

Expenditure against the approved roll-over will reflect after the adjustment budget approval.

(i) Table SC8: Monthly budget statement – Councillor and staff benefits

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October							
Summary of Employee and Councillor remuneration	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	A	B					%
Councillors (Political Office Bearers plus Other)							
Basic Salaries and Wages	129,577	115,175	11,111	44,333	38,392	5,941	15%
Pension and UIF Contributions	—	4,564	—	—	1,521	(1,521)	-100%
Medical Aid Contributions	—	4,509	—	—	1,503	(1,503)	-100%
Motor Vehicle Allowance	—	33,059	—	—	11,020	(11,020)	-100%
Cellphone Allowance	—	6,555	—	—	2,185	(2,185)	-100%
Housing Allowances	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—
Sub Total - Councillors	129,577	163,863	11,111	44,333	54,621	(10,288)	-19%
% increase		26.5%					
Senior Managers of the Municipality							
Basic Salaries and Wages	16,530	20,508	1,015	3,672	6,373	(2,701)	-42%
Pension and UIF Contributions	13	245	1	3	76	(73)	-96%
Medical Aid Contributions	—	62	—	—	19	(19)	-100%
Overtime	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—
Cellphone Allowance	153	240	9	31	75	(44)	-59%
Housing Allowances	—	—	—	—	—	—	—
Other benefits and allowances	446	2,726	90	195	857	(662)	-77%
Payments in lieu of leave	2,957	925	(399)	(449)	291	(740)	-254%
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	20,100	24,706	716	3,453	7,693	(4,240)	-55%
% increase		22.9%					
Other Municipal Staff							
Basic Salaries and Wages	7,689,947	7,572,543	643,698	2,561,698	2,704,009	(142,311)	-5%
Pension and UIF Contributions	1,445,660	1,471,995	124,327	498,402	528,646	(30,244)	-6%
Medical Aid Contributions	675,158	640,190	56,597	227,158	240,130	(12,972)	-5%
Overtime	526,980	968,735	51,061	149,887	148,967	920	1%
Performance Bonus	539	574,404	1	172	9	162	1730%
Motor Vehicle Allowance	310,317	337,370	25,441	101,827	112,457	(10,629)	-9%
Cellphone Allowance	16,507	18,815	1,367	5,457	5,987	(530)	-9%
Housing Allowances	59,581	58,907	5,321	21,309	19,636	1,673	9%
Other benefits and allowances	558,964	251,056	75,297	291,592	239,959	51,633	22%
Payments in lieu of leave	192,469	342,382	4,025	63,862	114,068	(50,206)	-44%
Long service awards	2,455	3,160	170	697	1,053	(356)	-34%
Post-retirement benefit obligations	—	271,974	—	—	—	—	—
Sub Total - Other Municipal Staff	11,478,577	12,511,530	987,305	3,922,060	4,114,920	(192,860)	-5%
% increase		9.0%					
Total Parent Municipality	11,628,254	12,700,099	999,133	3,969,845	4,177,234	(207,389)	-5%
Unpaid salary, allowances & benefits in arrears:							
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	5,164	6,386	335	1,320	2,129	(808)	-38%
Payments in lieu of leave	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	5,164	6,386	335	1,320	2,129	(808)	-38%
Senior Managers of Entities							
Basic Salaries and Wages	15,823	15,281	1,034	4,134	5,094	(960)	-19%
Pension and UIF Contributions	968	1,632	75	299	524	(225)	-43%
Medical Aid Contributions	127	334	14	45	111	(66)	-59%
Overtime	—	—	—	—	—	—	—
Performance Bonus	—	389	—	—	149	(149)	-100%
Motor Vehicle Allowance	717	838	63	270	354	(85)	-24%
Cellphone Allowance	235	438	17	50	71	(22)	-31%
Housing Allowances	20	—	2	18	79	(62)	-78%
Other benefits and allowances	—	238	3	—	—	—	—
Payments in lieu of leave	—	1,479	—	219	493	(274)	-56%
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	17,890	20,630	1,207	5,034	6,877	(1,842)	-27%
% increase		15.3%					
Other Staff of Entities							
Basic Salaries and Wages	50,139	56,734	4,224	16,392	18,911	(2,520)	-13%
Pension and UIF Contributions	3,904	5,225	407	1,622	1,742	(120)	-7%
Medical Aid Contributions	1,889	2,423	164	656	808	(152)	-19%
Overtime	541	1,500	143	503	500	3	—
Performance Bonus	—	1,815	—	—	605	(605)	—
Motor Vehicle Allowance	—	—	—	10	—	10	#DIV/0!
Cellphone Allowance	378	452	36	144	151	(7)	-5%
Housing Allowances	64	1,250	9	26	417	(390)	-94%
Other benefits and allowances	—	633	34	136	211	(75)	-36%
Payments in lieu of leave	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	56,915	70,033	5,017	19,489	23,344	(3,856)	-17%
% increase		23.0%					
Total Municipal Entities	79,969	97,049	6,559	25,843	32,350	(6,506)	-20%
TOTAL SALARY, ALLOWANCES & BENEFITS	11,708,223	12,797,148	1,005,692	3,995,689	4,209,584	(213,895)	-5%
% increase		9.3%					
TOTAL MANAGERS AND STAFF	11,578,646	12,633,285	994,581	3,951,356	4,154,963	(203,607)	-5%

(j) Table SC10: Monthly budget statement – Parent municipality’s financial performance (revenue and expenditure)

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M04 October							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	8,574,855	9,102,662	737,990	2,901,416	3,016,722	(115,306)	-4%
Service charges - electricity revenue	13,345,122	15,697,113	1,048,017	5,116,691	5,615,365	(498,674)	-9%
Service charges - water revenue	4,958,680	5,554,721	463,764	1,696,274	1,650,949	45,325	3%
Service charges - sanitation revenue	1,448,161	1,502,943	191,123	557,072	498,165	58,906	12%
Service charges - refuse revenue	1,584,431	1,727,398	24,173	546,046	586,836	(40,790)	-7%
Rental of facilities and equipment	134,996	114,052	7,841	17,389	38,017	(20,629)	-54%
Interest earned - external investments	158,238	51,616	4,741	23,826	17,205	6,621	38%
Interest earned - outstanding debtors	724,104	839,210	80,872	432,365	279,737	152,628	55%
Dividends received	-	-	-	-	-	-	
Fines, penalties and forfeits	85,915	274,803	12,587	51,291	69,449	(18,158)	-26%
Licences and permits	41,245	54,534	3,967	11,052	13,715	(2,663)	-19%
Agency services	-	-	-	-	-	-	
Transfers and subsidies	5,387,168	4,496,044	113,455	1,531,002	1,819,530	(288,528)	-16%
Other revenue	1,220,552	2,663,285	97,370	835,353	871,364	(36,011)	-4%
Gains	27,446	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	37,690,913	42,078,382	2,785,899	13,719,778	14,477,055	(757,277)	-5%
Expenditure By Type							
Employee related costs	11,513,865	12,536,236	988,356	3,926,833	4,124,742	(197,909)	-5%
Remuneration of councillors	129,577	163,863	11,111	44,333	54,621	(10,288)	-19%
Debt impairment	2,601,809	2,305,357	10,802	768,452	768,452	0	0%
Depreciation & asset impairment	2,909,024	2,623,015	234,074	922,686	874,338	48,348	6%
Finance charges	3,267,450	1,507,813	347	65,546	377,302	(311,756)	-83%
Bulk purchases - electricity	11,376,780	12,121,755	1,536,249	4,592,240	5,228,861	(636,621)	-39%
Inventory consumed	3,755,440	4,326,552	350,787	964,322	1,591,933	(627,611)	-39%
Contracted services	4,114,721	4,307,123	465,765	1,168,823	1,678,130	(509,307)	-30%
Transfers and subsidies	102,761	135,860	39	15,885	60,134	(44,250)	-74%
Other expenditure	1,716,867	2,048,016	296,141	892,899	753,507	139,392	18%
Losses	232,873	-	138	138	-	138	
Total Expenditure	41,721,166	42,075,589	3,893,809	13,362,157	15,512,021	(2,149,864)	-14%
Surplus/(Deficit)	(4,030,253)	2,793	(1,107,910)	357,621	(1,034,965)	1,392,586	-135%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,791,411	1,879,546	114,340	262,825	554,499	(291,674)	-53%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	9,206	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	(2,229,636)	1,882,339	(993,569)	620,446	(480,466)	1,100,912	-229%
Taxation	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(2,229,636)	1,882,339	(993,569)	620,446	(480,466)	1,100,912	-229%

(k) Table SC11: Monthly budget statement – Summary of municipal entities

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M04 October							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
<u>Revenue By Municipal Entity</u>							
Housing Company Tshwane	44,806	107,707	929	12,459	35,902	(23,443)	-65%
Tshwane Economic Development Agency	60,618	63,553	56	15,794	15,888	(94)	-1%
Total Operating Revenue	105,424	171,260	985	28,254	51,791	(23,537)	-45%
<u>Expenditure By Municipal Entity</u>							
Housing Company Tshwane	59,865	107,707	4,943	17,504	35,902	(18,398)	-51%
Tshwane Economic Development Agency	54,826	63,038	5,264	18,960	21,013	(2,053)	-10%
Total Operating Expenditure	114,691	170,745	10,207	36,464	56,915	(20,451)	-36%
Surplus/ (Deficit) for the yr/period	(8,540)	515	(9,222)	(8,211)	(5,124)	(3,086)	60%
<u>Capital Expenditure By Municipal Entity</u>							
Housing Company Tshwane	248,368	233,970	5,301	57,226	133,608	(76,382)	-57%
Tshwane Economic Development Agency	237	452	–	110	452	(342)	-76%
Total Capital Expenditure	248,605	234,421	5,301	57,336	134,060	(76,723)	-57%

(l) Table SC12: Consolidated monthly budget statement – Capital expenditure trend

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M04 October								
Month	2021/22	Budget Year 2022/23						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
<u>Monthly expenditure performance trend</u>								
July	109,119	124,523	26,997	26,997	124,523	97,526	78.3%	1%
August	(28,934)	198,525	78,491	105,487	323,048	217,561	67.3%	4%
September	250,105	273,332	121,987	227,474	596,380	368,906	61.9%	8%
October	315,167	239,360	142,218	369,692	835,739	466,047	55.8%	13%
November	225,636	220,645	–		1,056,384	–		
December	222,797	230,311	–		1,286,696	–		
January	49,549	190,791	–		1,477,487	–		
February	161,738	208,230	–		1,685,717	–		
March	191,978	240,017	–		1,925,734	–		
April	206,583	236,908	–		2,162,642	–		
May	284,711	295,206	–		2,457,848	–		
June	654,266	335,257	–		2,793,105	–		
Total Capital expenditure	2,642,715	2,793,105	369,692					

(m) Table SC13a: Consolidated monthly budget statement – Capital expenditure on new assets by asset class

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Capital expenditure on new assets by Asset Class/Sub-class							
Infrastructure	1,149,704	1,307,593	95,556	228,305	366,266	137,962	37.7%
Roads Infrastructure	398,889	437,643	31,634	80,884	130,110	49,226	37.8%
Roads	332,189	339,428	25,029	72,831	107,064	34,233	32.0%
Road Structures	59,618	79,715	6,605	8,053	22,596	14,543	64.4%
Road Furniture	7,082	18,500	—	—	450	450	100.0%
Storm water Infrastructure	80,632	8,700	100	5,526	1,700	(3,826)	
Storm water Conveyance	80,632	8,700	100	5,526	1,700	(3,826)	
Electrical Infrastructure	242,286	303,279	40,633	48,744	55,129	6,385	11.6%
Power Plants	—	4,000	—	—	—	—	
HV Substations	14,470	61,000	—	—	—	—	
HV Transmission Conductors	—	10,000	—	—	—	—	
MV Substations	35,849	33,000	5,973	5,973	5,900	(73)	-1.2%
MV Networks	98,287	100,200	14,793	16,922	25,760	8,838	34.3%
LV Networks	93,680	95,079	19,866	25,849	23,469	(2,379)	-10.1%
Water Supply Infrastructure	233,223	311,724	12,366	38,424	100,858	62,434	61.9%
Reservoirs	50,028	68,497	673	673	21,034	20,361	96.8%
Pump Stations	—	1,500	—	—	—	—	
Water Treatment Works	—	1,000	—	—	—	—	
Bulk Mains	16,770	33,000	—	(114)	13,927	14,041	100.8%
Distribution	76,690	117,727	4,580	10,665	38,897	28,232	72.6%
Distribution Points	89,735	90,000	7,113	27,200	27,000	(200)	-0.7%
Sanitation Infrastructure	184,020	229,546	10,824	54,726	77,219	22,493	29.1%
Pump Station	—	18,000	1,937	2,475	9,229	6,754	73.2%
Reticulation	178,662	192,351	8,886	52,251	65,939	13,688	20.8%
Waste Water Treatment Works	—	4,000	—	—	840	840	100.0%
Outfall Sewers	5,358	15,195	—	—	1,211	1,211	100.0%
Solid Waste Infrastructure	8,695	5,000	—	—	1,250	1,250	100.0%
Capital Spares	8,695	5,000	—	—	1,250	1,250	100.0%
Information and Communication Infrastructure	1,960	11,700	—	—	—	—	
Data Centres	—	10,000	—	—	—	—	
Distribution Layers	1,960	1,700	—	—	—	—	
Community Assets	30,179	77,262	1,699	1,699	19,128	17,429	91.1%
Community Facilities	30,179	77,262	1,699	1,699	19,128	17,429	91.1%
Clinics/Care Centres	14,596	49,000	—	—	14,700	14,700	100.0%
Fire/Ambulance Stations	3,176	—	—	—	—	—	
Libraries	12,408	14,562	1,699	1,699	728	(971)	-133.4%
Police	—	10,000	—	—	—	—	
Markets	—	3,700	—	—	3,700	3,700	100.0%
Investment properties	30,435	25,000	—	—	—	—	—
Revenue Generating	—	—	—	—	—	—	—
Improved Property	—	—	—	—	—	—	—
Unimproved Property	—	—	—	—	—	—	—
Non-revenue Generating	30,435	25,000	—	—	—	—	—
Improved Property	30,435	25,000	—	—	—	—	—
Unimproved Property	—	—	—	—	—	—	—
Other assets	271,172	235,018	5,856	57,781	134,506	76,725	57.0%
Operational Buildings	5,848	—	—	—	—	—	—
Municipal Offices	5,848	—	—	—	—	—	—
Housing	265,324	235,018	5,856	57,781	134,506	76,725	57.0%
Social Housing	265,324	235,018	5,856	57,781	134,506	76,725	57.0%
Intangible Assets	8,951	—	—	—	—	—	—
Licences and Rights	8,951	—	—	—	—	—	—
Computer Software and Applications	8,951	—	—	—	—	—	—
Computer Equipment	9,758	20,200	—	—	11,000	11,000	100.0%
Computer Equipment	9,758	20,200	—	—	11,000	11,000	100.0%
Furniture and Office Equipment	880	1,604	—	110	1,404	1,294	92.2%
Furniture and Office Equipment	880	1,604	—	110	1,404	1,294	92.2%
Machinery and Equipment	45,379	23,317	1,437	4,571	1,166	(3,405)	-292.0%
Machinery and Equipment	45,379	23,317	1,437	4,571	1,166	(3,405)	-292.0%
Transport Assets	9,729	—	—	—	—	—	—
Transport Assets	9,729	—	—	—	—	—	—
Land	—	5,000	—	—	—	—	—
Land	—	5,000	—	—	—	—	—
Total Capital Expenditure on new assets	1,556,187	1,694,993	104,548	292,466	533,470	241,004	45.2%

(n) Table SC13b: Consolidated monthly budget statement – Capital expenditure on the renewal of existing assets by asset class

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Infrastructure	488,768	339,894	14,496	28,152	112,688	84,536	75.0%
Roads Infrastructure	255,850	44,592	1,339	6,150	10,733	4,583	42.7%
Roads	254,345	44,592	1,339	3,490	10,733	7,243	67.5%
Road Structures	1,504	-	-	2,660	-	(2,660)	#DIV/0!
Electrical Infrastructure	44,262	144,202	-	-	26,195	26,195	100.0%
HV Substations	-	75,000	-	-	5,100	5,100	100.0%
MV Networks	2,519	7,500	-	-	1,500	1,500	100.0%
LV Networks	41,743	59,202	-	-	17,220	17,220	100.0%
Capital Spares	-	2,500	-	-	2,375	2,375	100.0%
Water Supply Infrastructure	169,519	134,100	11,670	19,704	68,390	48,686	71.2%
Reservoirs	2,861	4,000	-	-	-	-	
Water Treatment Works	67,997	36,100	8,646	10,715	22,050	11,335	51.4%
Bulk Mains	-	13,000	1,514	5,995	6,700	705	10.5%
Distribution	98,662	77,000	1,511	2,994	39,640	36,646	92.4%
Sanitation Infrastructure	15,902	17,000	1,487	2,299	7,370	5,071	68.8%
Reticulation	12,927	13,000	1,487	2,299	6,370	4,071	63.9%
Waste Water Treatment Works	2,975	4,000	-	-	1,000	1,000	100.0%
Information and Communication Infrastructure	3,235	-	-	-	-	-	
Data Centres	3,235	-	-	-	-	-	
Capital Spares	-	7,000	-	-	-	-	
		7,000					
Community Assets	1,957	-	-	-	-	-	
Community Facilities	1,957	-	-	-	-	-	
Cemeteries/Crematoria	611	-	-	-	-	-	
Nature Reserves	-	7,000	-	-	-	-	
Other assets	14,835	15,300	-	652	6,499	5,847	90.0%
Operational Buildings	14,835	15,300	-	652	6,499	5,847	90.0%
Training Centres	6,997	1,000	-	-	-	-	
Depots	7,838	14,300	-	652	6,499	5,847	90.0%
Intangible Assets	125,034	15,000	-	-	4,500	4,500	100.0%
Servitudes	-	-	-	-	-	-	
Licences and Rights	125,034	15,000	-	-	4,500	4,500	100.0%
Computer Software and Applications	125,034	15,000	-	-	4,500	4,500	100.0%
Computer Equipment	20,375	8,000	-	-	2,400	2,400	100.0%
Computer Equipment	20,375	8,000	-	-	2,400	2,400	100.0%
Machinery and Equipment	2,300	15,000	490	506	3,900	3,394	87.0%
Machinery and Equipment	2,300	15,000	490	506	3,900	3,394	87.0%
Transport Assets	(15)	100,000	8,153	8,153	-	(8,153)	
Transport Assets	(15)	100,000	8,153	8,153	-	(8,153)	
Total Capital Expenditure on renewal of existing assets	653,254	500,194	23,140	37,464	129,988	92,524	71.2%

(o) Table SC13c: Consolidated monthly budget statement – Repairs and maintenance by asset class

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Repairs and maintenance expenditure by Asset Class/Sub-class							
Infrastructure	206,873	808,490	65,770	192,615	309,120	116,506	37.7%
Roads Infrastructure	47,114	108,778	6,186	23,578	36,943	13,365	36.2%
Roads	36,208	82,917	5,227	20,573	26,080	5,507	21.1%
Road Structures	65	47	—	—	16	16	—
Road Furniture	10,841	25,815	959	3,005	10,848	7,843	72.3%
Storm water Infrastructure	1,998	18,398	194	638	6,054	5,416	89.5%
Drainage Collection	1,284	9,532	78	265	3,177	2,912	91.7%
Storm water Conveyance	714	8,866	116	373	2,877	2,504	87.0%
Electrical Infrastructure	117,507	348,779	27,793	94,842	147,777	52,935	35.8%
Power Plants	259	25,379	21	4,490	15,180	10,690	70.4%
HV Substations	1,795	12,140	187	3,611	5,513	1,901	—
HV Switching Station	931	4,637	173	1,862	2,904	1,042	35.9%
HV Transmission Conductors	(1)	452	27	258	259	0	—
MV Substations	9,124	52,924	4,741	16,789	40,011	23,222	58.0%
MV Switching Stations	1,767	11,942	1,057	4,261	4,909	649	13.2%
MV Networks	25,812	126,436	10,965	32,899	38,903	6,004	15.4%
LV Networks	77,820	114,868	10,620	30,671	40,098	9,427	23.5%
Water Supply Infrastructure	19,633	184,053	12,009	32,334	60,351	28,017	46.4%
Reservoirs	783	11,511	191	1,059	3,837	2,778	72.4%
Water Treatment Works	2,433	14,161	1,238	2,362	4,720	2,358	50.0%
Bulk Mains	4,792	9,740	2,726	3,456	3,247	(210)	-6.5%
Distribution	11,624	148,641	7,854	25,457	48,547	23,090	47.6%
Sanitation Infrastructure	18,789	137,113	19,016	39,483	53,708	14,225	26.5%
Pump Station	3,475	12,819	109	375	4,273	3,898	91.2%
Reticulation	4,046	36,768	833	14,499	14,064	(436)	-3.1%
Waste Water Treatment Works	10,547	78,007	17,565	23,479	30,698	7,220	23.5%
Outfall Sewers	722	9,520	508	1,130	4,673	3,543	75.8%
Solid Waste Infrastructure	1,241	9,354	571	1,740	4,157	2,417	58.1%
Landfill Sites	1,241	7,534	571	1,740	3,348	1,608	48.0%
Waste Transfer Stations	—	596	—	—	265	265	100.0%
Waste Drop-off Points	—	1,202	—	—	534	534	100.0%
Waste Separation Facilities	—	22	—	—	10	10	100.0%
Rail Infrastructure	591	2,000	—	—	124	124	100.0%
Rail Lines	591	2,000	—	—	124	124	100.0%
Information and Communication Infrastructure	—	17	—	—	6	6	100.0%
Distribution Layers	—	17	—	—	6	6	100.0%
Community Assets	36,099	129,999	5,666	13,603	53,684	40,082	74.7%
Community Facilities	30,558	99,199	5,048	12,021	43,418	31,397	72.3%
Halls	—	232	1	20	77	57	73.9%
Centres	—	469	10	11	156	145	92.9%
Clinics/Care Centres	4,322	9,941	66	271	6,919	6,648	96.1%
Fire/Ambulance Stations	352	4,178	542	1,008	4,178	3,170	75.9%
Museums	—	92	15	15	31	16	51.0%
Galleries	10	87	33	35	29	(5)	-18.9%
Libraries	3,491	4,196	14	51	1,606	1,555	96.8%
Cemeteries/Crematoria	2,966	7,293	129	610	2,745	2,135	77.8%
Police	1,213	3,008	72	252	301	49	16.2%
Parks	9,103	41,241	2,131	4,725	15,145	10,419	68.8%
Public Open Space	4,907	17,780	1,616	3,679	7,873	4,194	53.3%
Nature Reserves	1,915	5,638	158	372	2,506	2,134	85.2%
Markets	2,280	5,044	259	972	1,853	881	47.5%
Sport and Recreation Facilities	5,541	30,799	619	1,582	10,267	8,685	84.6%
Indoor Facilities	5	191	—	—	64	64	100.0%
Outdoor Facilities	5,535	30,608	619	1,582	10,203	8,621	84.5%
Heritage assets	—	120	—	3	40	37	91.4%
Historic Buildings	—	120	—	3	40	37	91.4%
Investment properties	8,624	17,395	802	2,874	9,318	6,444	69.2%
Revenue Generating	8,620	17,395	801	2,868	5,296	2,427	45.8%
Improved Property	5	—	22	38	536	498	92.9%
Unimproved Property	8,615	17,395	778	2,830	4,760	1,930	40.5%
Non-revenue Generating	4	—	2	6	4,022	4,016	99.9%
Improved Property	—	—	—	—	—	—	—
Unimproved Property	4	—	2	6	4,022	4,016	99.9%
Other assets	19,944	109,481	6,680	18,542	32,228	13,686	42.5%
Operational Buildings	18,478	100,395	6,676	18,530	31,581	13,052	41.3%
Municipal Offices	11,847	73,646	5,570	14,150	22,766	8,616	37.8%
Pay/Enquiry Points	—	373	—	27	124	97	78.3%
Yards	512	254	—	—	113	113	100.0%
Training Centres	1	1	3	7	0	(7)	-2488.3%
Manufacturing Plant	104	5,326	301	724	1,775	1,051	59.2%
Depots	6,014	20,795	802	3,622	6,803	3,181	46.8%
Housing	1,466	9,086	3	12	646	634	98.2%
Social Housing	1,466	9,086	3	12	646	634	98.2%
Intangible Assets	11,579	55,607	7,537	25,659	18,536	(7,124)	-38.4%
Servitudes	—	—	—	—	—	—	—
Licences and Rights	11,579	55,607	7,537	25,659	18,536	(7,124)	-38.4%
Computer Software and Applications	11,579	55,607	7,537	25,659	18,536	(7,124)	-38.4%
Computer Equipment	5,596	43,804	3,210	4,139	15,342	11,203	73.0%
Computer Equipment	5,596	43,804	3,210	4,139	15,342	11,203	73.0%
Furniture and Office Equipment	37	449	1	2	200	198	99.2%
Furniture and Office Equipment	37	449	1	2	200	198	99.2%
Machinery and Equipment	6,205	82,534	5,477	8,860	26,898	18,038	67.1%
Machinery and Equipment	6,205	82,534	5,477	8,860	26,898	18,038	67.1%
Transport Assets	9,047	137,985	10,472	34,865	47,748	12,883	27.0%
Transport Assets	9,047	137,985	10,472	34,865	47,748	12,883	27.0%
Total Repairs and Maintenance Expenditure	304,004	1,385,865	105,615	301,162	513,114	211,952	41.3%

(q) Table SC13d: Consolidated monthly budget statement – Depreciation by asset class

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M04 October							
Description	2021/22 Pre-audit outcome	Original Budget	Monthly actual	Budget Year 2022/23 YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Depreciation by Asset Class/Sub-class							
Infrastructure	1,933,039	1,382,090	165,448	655,369	460,697	(194,673)	-42.3%
Roads Infrastructure	889,872	461,897	76,736	304,470	153,966	(150,505)	-97.8%
Roads	783,898	369,572	66,578	264,164	123,191	(140,974)	-114.4%
Road Structures	19,184	8,974	1,499	5,948	2,991	(2,957)	-98.8%
Road Furniture	86,790	83,351	8,659	34,358	27,784	(6,575)	-23.7%
Storm water Infrastructure	287,766	97,423	24,460	97,050	32,474	(64,576)	-198.9%
Drainage Collection	284,549	94,533	24,175	95,922	31,511	(64,411)	-204.4%
Storm water Conveyance	3,196	2,890	283	1,122	963	(158)	-16.4%
Attenuation	20	—	2	7	—	(7)	—
Electrical Infrastructure	371,418	324,271	30,143	119,228	108,090	(11,138)	-10.3%
Power Plants	44,090	5,548	3,745	14,860	1,849	(13,011)	-703.6%
HV Substations	83,879	84,258	5,440	21,684	28,086	6,502	23.1%
HV Switching Station	68	—	6	22	—	(22)	—
HV Transmission Conductors	11,030	27,421	937	3,717	9,140	5,424	59.3%
MV Substations	26,608	15,963	2,317	9,207	5,321	(3,887)	-73.0%
MV Switching Stations	(0)	3,329	—	—	1,110	1,110	100.0%
MV Networks	79,128	49,286	6,894	27,093	16,429	(10,665)	-64.9%
LV Networks	126,616	138,466	10,804	42,744	46,155	3,411	7.4%
Water Supply Infrastructure	204,057	186,818	17,256	68,585	62,273	(6,312)	-10.1%
Dams and Weirs	4,772	528	405	1,608	176	(1,432)	-814.5%
Boreholes	100	297	22	100	22	(78)	-353.4%
Reservoirs	21,968	21,893	1,864	7,397	7,298	(99)	-1.4%
Pump Stations	4,491	8,810	381	1,513	2,937	1,424	48.5%
Water Treatment Works	41,384	24,925	3,513	13,939	8,308	(5,631)	-67.8%
Bulk Mains	31,287	28,127	2,655	10,534	9,376	(1,159)	-12.4%
Reticulation	97,718	101,574	8,232	32,772	33,858	1,086	3.2%
Distribution Points	1,290	104	10	435	35	(400)	-1152.1%
PRV Stations	852	792	72	287	264	(23)	-8.7%
Sanitation Infrastructure	123,811	150,390	10,528	41,737	50,130	8,393	16.7%
Pump Station	2,532	1,471	215	853	490	(362)	-73.9%
Reticulation	42,168	97,081	3,581	14,210	32,360	18,150	56.1%
Waste Water Treatment Works	62,366	40,007	5,311	21,038	13,336	(7,703)	-57.8%
Outfall Sewers	16,724	11,810	1,420	5,636	3,937	(1,699)	-43.2%
Toilet Facilities	—	22	—	—	7	7	100.0%
Capital Spares	—	—	—	—	—	—	—
Solid Waste Infrastructure	3,396	47,886	287	1,139	15,952	14,823	92.9%
Landfill Sites	2,267	47,483	191	759	15,828	15,069	95.2%
Waste Transfer Stations	246	—	21	83	—	(83)	—
Waste Processing Facilities	147	—	13	50	—	(50)	—
Waste Drop-off Points	729	403	62	246	134	(111)	-83.0%
Electricity Generation Facilities	—	7	—	2	—	(2)	—
Rail Infrastructure	3,759	1	316	1,252	0	(1,252)	-568322.1%
Rail Lines	3,716	—	316	1,252	—	(1,252)	—
Rail Structures	—	1	—	—	0	0	100.0%
Information and Communication Infrastructure	48,960	113,404	5,723	21,908	37,801	15,893	42.0%
Data Centres	601	1,065	64	253	355	102	28.8%
Core Layers	30,007	112,338	4,037	15,222	37,446	22,224	59.3%
Distribution Layers	18,352	—	1,621	6,433	—	(6,433)	—
Community Assets	339,731	381,750	31,046	125,207	127,250	2,043	1.6%
Community Facilities	204,542	286,443	22,119	88,056	95,481	7,425	7.8%
Halls	5,349	1,835	453	1,799	612	(1,187)	-194.1%
Centres	10,482	148,311	935	3,714	49,437	45,723	92.5%
Crèches	1,782	450	129	534	150	(384)	-255.5%
Clinics/Care Centres	17,861	11,933	1,517	6,020	3,978	(2,042)	-51.3%
Fire/Ambulance Stations	12,052	4,222	648	2,572	1,407	(1,164)	-82.7%
Testing Stations	2,486	235	208	825	78	(746)	-950.8%
Museums	579	303	49	195	101	(84)	-93.4%
Theatres	149	—	13	50	—	(50)	—
Libraries	30,744	20,789	7,732	30,860	6,930	(23,930)	-345.3%
Cemeteries/Crematoria	9,808	8,543	840	3,340	2,848	(493)	-17.3%
Police	7,305	501	629	2,496	167	(2,329)	-1394.4%
Parks	25,392	—	2,137	8,497	—	(8,497)	—
Public Open Space	4,177	28,125	355	1,407	9,375	7,968	85.0%
Nature Reserves	7,815	5,521	663	2,630	1,840	(790)	-42.9%
Public Ablution Facilities	488	101	41	162	34	(129)	-382.3%
Markets	23,200	13,019	1,968	7,817	4,340	(3,477)	-80.1%
Stalls	3,853	2,424	327	1,298	808	(490)	-60.7%
Abattoirs	—	—	—	—	—	—	—
Airports	23,488	23,885	1,984	7,903	7,962	58	0.7%
Taxi Ranks/Bus Terminals	17,531	16,247	1,492	5,937	5,416	(521)	-9.6%
Capital Spares	—	—	—	—	—	—	—
Sport and Recreation Facilities	135,190	95,307	8,926	37,151	31,769	(5,382)	-16.9%
Indoor Facilities	1,824	1,022	155	615	341	(274)	-80.5%
Outdoor Facilities	133,366	94,285	8,771	36,536	31,428	(5,107)	-16.3%
Capital Spares	—	—	—	—	—	—	—
Heritage assets	—	—	—	—	—	—	—
Monuments	—	—	—	—	—	—	—
Historic Buildings	—	—	—	—	—	—	—
Investment properties	3,930	6,855	334	1,324	2,285	960	42.0%
Revenue Generating	67	—	6	23	—	(23)	—
Improved Property	67	—	6	23	—	(23)	—
Unimproved Property	—	—	—	—	—	—	—
Non-revenue Generating	3,863	6,855	328	1,302	2,285	983	43.0%
Improved Property	3,863	6,855	328	1,302	2,285	983	43.0%
Unimproved Property	0	—	0	0	—	(0)	—
Other assets	172,220	179,324	14,612	58,191	65,429	7,238	11.1%
Operational Buildings	102,455	123,008	8,786	35,009	41,164	6,155	15.0%
Municipal Offices	56,765	83,229	4,768	19,063	27,904	8,841	31.7%
Pay/Enquiry Points	130	237	11	44	79	35	44.6%
Workshops	3,973	423	336	1,335	141	(1,194)	-846.0%
Yards	1,296	—	110	437	—	(437)	—
Stores	812	1,077	69	273	359	85	23.8%
Laboratories	—	—	—	—	—	—	—
Training Centres	1,694	116	144	571	39	(532)	-1381.1%
Manufacturing Plant	10,022	—	994	3,943	—	(3,943)	—
Depots	27,764	37,927	2,354	9,343	12,642	3,299	26.1%
Capital Spares	—	—	—	—	—	—	—
Housing	69,764	56,317	5,825	23,181	24,265	1,084	4.5%
Staff Housing	11,146	10,445	946	3,754	3,482	(273)	-7.8%
Social Housing	58,618	45,871	4,879	19,427	20,783	1,356	6.5%
Capital Spares	—	—	—	—	—	—	—
Biological or Cultivated Assets	11	69	1	4	23	19	83.0%
Biological or Cultivated Assets	11	69	1	4	23	19	83.0%
Intangible Assets	43,226	68,618	5,054	15,802	22,873	7,071	30.9%
Servitudes	—	—	—	—	—	—	—
Licences and Rights	43,226	68,618	5,054	15,802	22,873	7,071	30.9%
Computer Software and Applications	43,226	68,618	5,054	15,802	22,873	7,071	30.9%
Load Settlement Software Applications	—	—	—	—	—	—	—
Unspecified	—	—	—	—	—	—	—
Computer Equipment	30,961	191,271	2,807	11,151	58,261	47,110	80.9%
Computer Equipment	30,961	191,271	2,807	11,151	58,261	47,110	80.9%
Furniture and Office Equipment	12,592	157,996	1,096	4,390	52,506	48,116	91.6%
Furniture and Office Equipment	12,592	157,996	1,096	4,390	52,506	48,116	91.6%
Machinery and Equipment	44,501	148,805	3,946	14,608	49,602	34,993	70.5%
Machinery and Equipment	44,501	148,805	3,946	14,608	49,602	34,993	70.5%
Transport Assets	106,015	125,466	9,829	37,339	41,823	4,484	10.7%
Transport Assets	106,015	125,466	9,829	37,339	41,823	4,484	10.7%
Land	—	—	—	—	—	—	—
Land	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—
Total Depreciation	2,686,227	2,642,244	234,172	923,386	880,748	(42,638)	-4.8%

(r) Table SC13e: Monthly budget statement – Capital expenditure on the upgrading of existing assets by asset class

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class							
Infrastructure	377,695	433,619	6,196	24,059	109651451.4	85,592	78.1%
Roads Infrastructure	99,735	112,740	(4,753)	6,260	4,139	(2,121)	-51.2%
Roads	99,735	110,740	(4,753)	6,260	4,139	(2,121)	-51.2%
Capital Spares	-	2,000	-	-	-	-	
Electrical Infrastructure	103,646	136,978	154	696	26,668	25,972	97.4%
HV Substations	49,705	69,000	-	-	7,500	7,500	100.0%
LV Networks	53,940	67,978	154	696	17,168	16,472	95.9%
Capital Spares	-	-	-	-	2,000	2,000	100.0%
Sanitation Infrastructure	149,772	142,900	10,794	17,103	75,544	58,441	77.4%
Waste Water Treatment Works	149,772	142,800	10,794	17,103	75,544	58,441	77.4%
Outfall Sewers	-	100	-	-	-	-	
Information and Communication Infrastructure	14,508	41,000	-	-	3,300	3,300	100.0%
Data Centres	14,508	30,000	-	-	-	-	
Core Layers	-	11,000	-	-	3,300	3,300	100.0%
Community Assets	54,403	81,300	8,334	15,704	32,630	16,926	51.9%
Community Facilities	20,722	24,300	2,300	(2,134)	5,650	7,784	137.8%
Markets	(4)	4,300	2,300	2,300	4,300	2,000	
Taxi Ranks/Bus Terminals	20,727	20,000	-	(4,434)	1,350	5,784	428.5%
Capital Spares	-	-	-	-	-	-	
Sport and Recreation Facilities	33,681	57,000	6,034	17,838	26,980	9,142	33.9%
Indoor Facilities	-	-	-	-	-	-	
Outdoor Facilities	33,681	57,000	6,034	17,838	26,980	9,142	33.9%
Capital Spares	-	-	-	-	-	-	
Other assets	801	7,000	-	-	-	-	
Operational Buildings	801	1,000	-	-	-	-	
Municipal Offices	273	-	-	-	-	-	
Depots	528	1,000	-	-	-	-	
Housing	-	6,000	-	-	-	-	
Social Housing	-	6,000	-	-	-	-	
Intangible Assets	-	75,000	-	-	30,000	30,000	100.0%
Licences and Rights	-	75,000	-	-	30,000	30,000	100.0%
Computer Software and Applications	-	75,000	-	-	30,000	30,000	100.0%
Furniture and Office Equipment	375	1,000	-	-	-	-	
Furniture and Office Equipment	375	1,000	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	433,274	597,919	14,530	39,763	172,281	132,519	76.9%

(s) Municipal Manager's quality certification

QUALITY CERTIFICATE

I, Johann Mettler, the City Manager of the City of Tshwane, hereby certify that the monthly budget statement for **October 2022** has been prepared in accordance with the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and regulations made under this act.

J Mettler
CITY MANAGER
CITY OF TSHWANE

Signature: _____

Date: _____