

**Reference No. 44253/1**

Nthabiseng Mokete (012 358 3625)

MAYORAL COMMITTEE: DECEMBER 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 30 NOVEMBER 2022**

**1. PURPOSE**

This report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 30 November 2022, in compliance with Section 71 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

**2. STRATEGIC PRIORITIES**

Provide stringent financial management and oversight.

**3. BACKGROUND**

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 30 November 2022, the ten working days end on 14 December 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 30 November 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 30 November 2022:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 NOVEMBER 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	16,556,938	17,552,314	(995,377)	-6%
Total Expenditure	42,148,532	16,846,712	18,823,896	(1,977,184)	-11%
Surplus /Deficit	3,308	(289,775)	(1,271,582)		

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 NOVEMBER 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	16,049,588	16,186,210	(136,622)	-1%
Total Expenditure	39,139,554	14,401,781	15,797,313	(1,395,532)	-9%
Surplus /Deficit	20,733	1,647,807	388,897		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R995,4 million against the year-to-date (YTD) budget for the period ended 30 November 2022.

The operating expenditure is underspent by R2 billion, which is 11% less than the YTD budget.

Consolidated summary – Capital expenditure, 30 November 2022:

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 30 NOVEMBER 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	1,056,384	579,816	757,197	1,337,013	(476,568)	20.8%
TOTAL Capital Financing	2,793,105	1,056,384	579,816	757,197	1,337,013	(476,568)	20.8%

The total capital budget amounts to R2,8 billion. The expenditure for the period, including that of the municipal entities, amounts to R579,8 million, representing 20,8% of the total original capital budget.

The cash and short-term investments as at 30 November 2022 amounted to R1,4 billion. Unspent conditional grants are at R1,3 billion.

The low-cost coverage ratio of 0,04 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.

The report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 30 November 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 30 November 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 submit 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 R995,4 million against the YTD budget for the period ended 30 November 2022.

The following revenue sources contributed to the variance:

- Property Rates: (R127,2 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 (R710,1 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.
- Rental of Facilities and Equipment (R44,8 million unfavourable): Revenue was less than the budget, mainly on Rental Stands, cancellation of rental accounts and/or leases for properties that have been sold or donated, or where the lessee has passed away but the rental account continued to be billed over a long period of time and the amount is accounted for in the current period once the account is cancelled. The departments are in the process of compiling a journal to correct and spread the billed revenue to the correct billing periods.
- Fines (R24,6 million unfavourable): Revenue was less than projected, mainly on AARTO, due to the delays in the implementation of the speed camera system integration. The operation commenced from the end of October. However, operational and training challenges were experienced due to the unfamiliarity of the new equipment. It is expected that optimal operation will be during December 2022.
- Licences and Permits (R3,3 million unfavourable): Revenue was less than expected, mainly on driving licences. Due to a combined 50 hours of load shedding on a weekly basis and non-compliance of customers with their online bookings. Most of the items in this group are customer-dependent.
- Transfers and Subsidies (R292,6 million unfavourable): Mainly on Primary Healthcare, Public Transport Network Grant, Neighbourhood Development Partnership Grant (Public Employment Programme), Human Settlements Development Grant and Project Preparation Grant. Revenue will be recognised based on the performance of the grants.

- Other Revenue (R28,2 million unfavourable): Revenue was less than projected, mainly on Reminder Fees, Admin Handling Fees, Approval Fees, Capital Income Received, VAT Corrections, Township Development and Contribution Water and Electricity.
- Repairs and maintenance
  - Repairs and maintenance expenditure is at R406,3 million against a YTD budget of R622 million. The percentage spent against the total original budget is 29%.
- Cash flow
  - The cash and short-term investments as at 30 November 2022 amounted to R1,4 billion. Unspent conditional grants are at R1,3 billion.

The low-cost coverage ratio of 0,04 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.

Section 135 of the MFMA states the following:

- (1) The primary responsibility to avoid, identify and resolve financial problems in 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 a 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 repaid 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 30 November 2022 for the in-year report in terms of GG 32141 of 17 April 2009

## RECOMMENDED

That it be recommended to the Mayoral Committee:

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 30 November 2022 as contained in Annexure A be noted.
3. That this report be submitted to the National Treasury 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  
 30 NOVEMBER 2022**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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



# **IN-YEAR REPORT**

**BUDGET YEAR: 2022/23**

**REPORTING PERIOD: M05 NOVEMBER 2022**



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## **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 30 November 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 30 November 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 R995,4 million
- Underspending on expenditure by R2 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) - M05 November							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Revenue By Source</b>							
Property rates	8,574,855	9,102,662	731,768	3,633,183	3,760,344	(127,161)	-3%
Service charges - electricity revenue	13,345,122	15,697,113	1,070,665	6,187,356	6,897,455	(710,099)	-10%
Service charges - water revenue	4,958,680	5,554,721	443,943	2,140,217	2,126,899	13,318	1%
Service charges - sanitation revenue	1,448,161	1,502,943	131,642	688,713	632,339	56,374	9%
Service charges - refuse revenue	1,584,431	1,727,398	194,381	740,428	732,251	8,177	1%
Rental of facilities and equipment	144,348	185,329	11,751	32,460	77,220	(44,760)	-58%
Interest earned - external investments	158,925	52,870	3,837	27,926	21,910	6,016	27%
Interest earned - outstanding debtors	724,268	839,462	68,855	501,265	349,776	151,489	43%
Fines, penalties and forfeits	85,915	274,803	16,435	67,727	92,349	(24,622)	-27%
Licences and permits	41,245	54,534	3,885	14,938	18,260	(3,322)	-18%
Transfers and subsidies	5,388,973	4,496,044	65,222	1,596,225	1,888,860	(292,636)	-15%
Other revenue	1,145,385	2,663,961	90,972	926,500	954,651	(28,151)	-3%
Gains	27,446	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>37,627,754</b>	<b>42,151,840</b>	<b>2,833,357</b>	<b>16,556,938</b>	<b>17,552,314</b>	<b>(995,377)</b>	<b>-6%</b>
<b>Expenditure By Type</b>							
Employee related costs	11,578,646	12,633,285	969,554	4,920,910	5,202,805	(281,895)	-5%
Remuneration of councillors	129,577	163,863	11,032	55,365	68,276	(12,911)	-19%
Debt impairment	2,602,039	2,306,620	192,113	960,836	961,092	(256)	0%
Depreciation & asset impairment	2,891,262	2,642,244	231,638	1,155,023	1,100,935	54,088	5%
Finance charges	1,479,910	1,508,150	144,867	210,472	377,442	(166,970)	-44%
Bulk purchases - electricity	11,373,196	12,121,755	818,726	5,410,966	6,121,011	(710,045)	-12%
Inventory consumed	3,756,997	4,332,944	623,093	1,587,437	1,997,786	(410,349)	-21%
Contracted services	4,101,062	4,334,204	343,091	1,515,575	2,058,829	(543,254)	-26%
Transfers and subsidies	8,051	38,058	-	314	11,333	(11,019)	-97%
Other expenditure	1,682,668	2,067,362	129,548	1,029,676	924,367	105,310	11%
Losses	(89,837)	47	-	138	20	118	602%
<b>Total Expenditure</b>	<b>39,513,571</b>	<b>42,148,532</b>	<b>3,463,662</b>	<b>16,846,712</b>	<b>18,823,896</b>	<b>(1,977,184)</b>	<b>-11%</b>
<b>Surplus/(Deficit)</b>	<b>(1,885,817)</b>	<b>3,308</b>	<b>(630,305)</b>	<b>(289,775)</b>	<b>(1,271,582)</b>	<b>981,807</b>	<b>-77%</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,887,550	2,074,545	124,808	443,358	810,249	(366,891)	-45%
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)	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2,821</b>	<b>2,077,853</b>	<b>(505,497)</b>	<b>153,583</b>	<b>(461,333)</b>		
Taxation	1,622	515	-	-	215	(215)	-100%
<b>Surplus/(Deficit) after taxation</b>	<b>1,200</b>	<b>2,077,338</b>	<b>(505,497)</b>	<b>153,583</b>	<b>(461,548)</b>		
Attributable to minorities			-	-	-		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1,200</b>	<b>2,077,338</b>	<b>(505,497)</b>	<b>153,583</b>	<b>(461,548)</b>		
Share of surplus/ (deficit) of associate							
<b>Surplus/ (Deficit) for the year</b>	<b>1,200</b>	<b>2,077,338</b>	<b>(505,497)</b>	<b>153,583</b>	<b>(461,548)</b>		

The actual revenue amounts to R16,6 billion and reflects an unfavourable variance of R995,4 million against the YTD budget.

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

- Property Rates: (R127,2 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 R710,1 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 (R13,3 million favourable): Revenue was better than projected, mainly on water fees.
- Service Charges: Sanitation (R56,4 million favourable): Revenue was better than projected, mainly on Sanitation Fees and Cross-border Bulk Sewerage.
- Service Charges: Refuse (R8,2 million favourable): Revenue was more than projected, mainly on Solid Waste Removal Fees, Billing on Bulk Containers. 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 (R44,8 million unfavourable): Revenue was less than the budget, mainly on Rental Stands, cancellation of rental accounts or leases for properties that have been sold or donated, or where the lessee has passed away; however, the rental account continued to be billed over a long period of time and the amount is accounted for in the current period once the account is cancelled. The departments are in the process of compiling a journal to correct and spread the billed revenue to the correct billing periods.
- Interest Earned on External Investments (R6 million favourable): Revenue was more than projected, mainly on interest earned on investments.
- Interest Earned on Outstanding Debtors (R151,5 million favourable): Revenue was more than projected due to interest on arrears debtors.
- Fines (R24,6 million unfavourable): Revenue was less than projected, mainly on AARTO, due to the delays in the implementation of the speed camera system integration. The operation commenced from the end of October. However, operational and training challenges were experienced due to the unfamiliarity of the new equipment. It is expected that optimal operation will be during December 2022.
- Licences and Permits (R3,3 million unfavourable): Revenue was less than expected, mainly on driving licences. Due to a combined 50 hours of load shedding on a weekly basis and non-compliance of customers with their online bookings. Most of the items in this group are customer-dependent.
- Transfers and Subsidies (R292,6 million unfavourable): Mainly on Primary Healthcare, Public Transport Network Grant, Neighbourhood Development Partnership Grant (Public Employment Programme), Human Settlements Development Grant and Project Preparation Grant. Revenue will be recognised based on the performance of the grants.
- Other Revenue (R28,2 million unfavourable): Revenue was less than projected, mainly on Reminder Fees, Admin Handling Fees, Approval Fees, Capital Income Received, VAT Corrections, Township Development and Contribution Water and Electricity.

The actual expenditure amounts to R16,8 billion and indicates an underspending variance of R2 billion or 11% against the YTD budget of R18,8 billion.

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

- Employee-related Cost (R282 million under budget): Mainly on salaries, unfixed allowance and provision for leave payments. Due to unfilled vacant positions.
- Remuneration of Councillors (R12,9 million under budget): Councillor remuneration increases are still on hold.
- Depreciation and Asset Impairment (R54 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 (R167 million under budget): Mainly on Interest Payable: Expense. The interest payable will increase substantially by the end of December 2022. Most of the loans are payable half yearly.
- Bulk Purchases – Electricity (R710 million under budget): Mainly on Bulk Electricity, due to non-alignment of projections.
- Inventory Consumed (R410,3 million under budget): The underspending is mainly on Petrol and Diesel (R34,6 million), Rand Water (R292,2 million), Consumables (R6,3 million), Magalies Water (R5,7 million), Electronic Equipment (R5,6 million), Substations (R6,9 million) and Chemicals (R6,5 million). Invoices for November 2022 are still to be processed.
- Contracted Services (R543,3 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, Household Refuse Removal, Horticulture: Clearing, Buildings, Grounds, 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 (R11 million under budget): Mainly on Gratuities. The cost is determined by the number of employees who retire monthly and are eligible for a gratuity payment.
- Other Expenditure (R105,3 million over budget): Mainly on Software Licences, Leased Vehicles, and Insurance Premiums, due to an annual once-off payment of insurance premiums during Quarter 1 of the financial year.

The overall repairs and maintenance expenditure is R406,3 million against a YTD budget of R622 million. The percentage spent against the total original budget is 29%.

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 R579,8 million, representing 20,8% of the total budget. The expenditure, including commitments, is R1,3 billion.

Capital expenditure per funding source as at 30 November 2022:

Capital Expenditure for the CoT per Funding Source as at 30 November 2022						
Funding Source	Original Budget 2022/23	YTD Expenditure Projections 30 November 2022	YTD Actual Expenditure 30 November 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	58 672 790	21 883 263	( 36 789 527)	37.3%	8.1%
Neighbourhood Development Partnership Grant (NDPG)	10 215 000	612 900	343 809	( 269 091)	56.1%	3.4%
Urban Settlements Development Grant (USDG)	1 012 788 000	387 331 540	211 187 627	( 176 143 913)	54.5%	20.9%
Energy Efficiency Demand Side Management (EEDSM)	8 280 000	704 659	4 309 083	3 604 424	611.5%	52.0%
Community Library Services (CLS)	14 562 000	1 456 200	3 661 385	2 205 185	251.4%	25.1%
Informal Settlements Upgrading Partnership Grant	564 000 750	280 220 680	132 814 743	( 147 405 937)	47.4%	23.5%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	194 999 705	137 628 604	77 806 135	( 59 822 469)	56.5%	39.9%
<b>Total Grant Funding</b>	<b>2 074 545 455</b>	<b>866 627 371</b>	<b>452 006 044</b>	<b>( 414 621 327)</b>	<b>52.2%</b>	<b>21.8%</b>
<b>Borrowings</b>	<b>487 719 010</b>	<b>105 988 240</b>	<b>88 367 089</b>	<b>( 17 621 151)</b>	<b>83.4%</b>	<b>18.1%</b>
<b>Council Funding</b>	<b>180 840 687</b>	<b>64 593 566</b>	<b>37 547 785</b>	<b>( 27 045 781)</b>	<b>58.1%</b>	<b>20.8%</b>
<b>Total Internally generated funds</b>	<b>180 840 687</b>	<b>64 593 566</b>	<b>37 547 785</b>	<b>( 27 045 781)</b>	<b>58.1%</b>	<b>20.8%</b>
<b>Public Contributions &amp; Donations</b>	<b>50 000 000</b>	<b>19 175 062</b>	<b>1 895 342</b>	<b>( 17 279 720)</b>	<b>9.9%</b>	<b>3.8%</b>
<b>Total Contributions</b>	<b>50 000 000</b>	<b>19 175 062</b>	<b>1 895 342</b>	<b>( 17 279 720)</b>	<b>9.9%</b>	<b>3.8%</b>
<b>Total</b>	<b>2 793 105 151</b>	<b>1 056 384 239</b>	<b>579 816 260</b>	<b>( 476 567 979)</b>	<b>54.9%</b>	<b>20.8%</b>

An amount of R579,8 million or 20,8% 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)

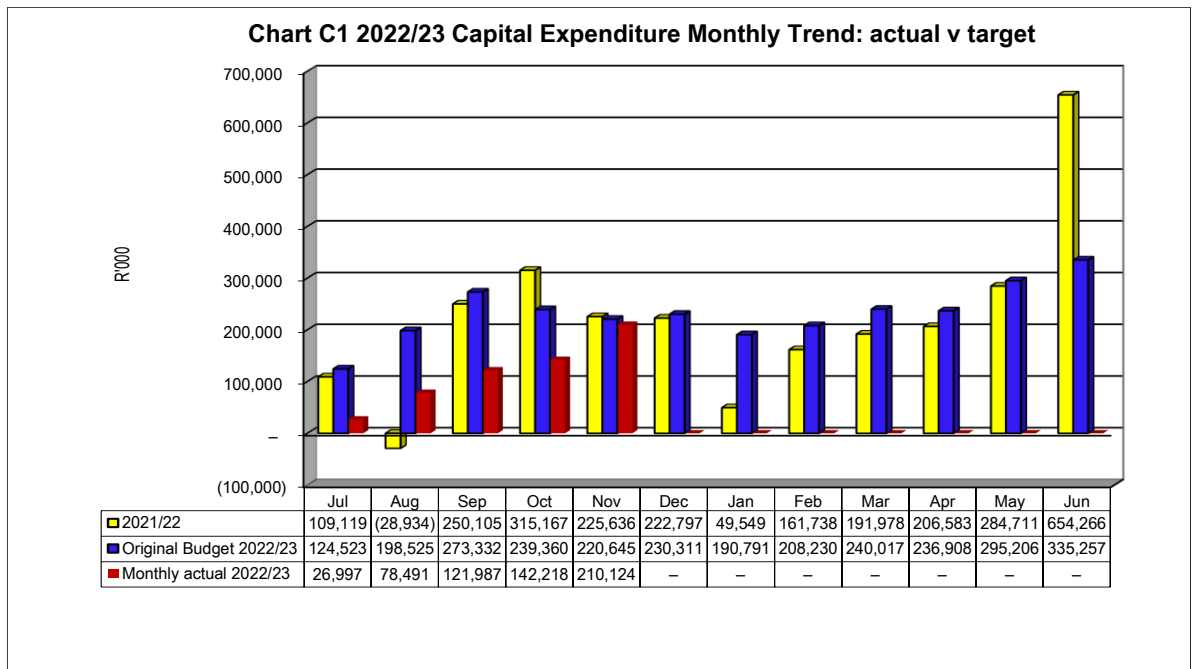
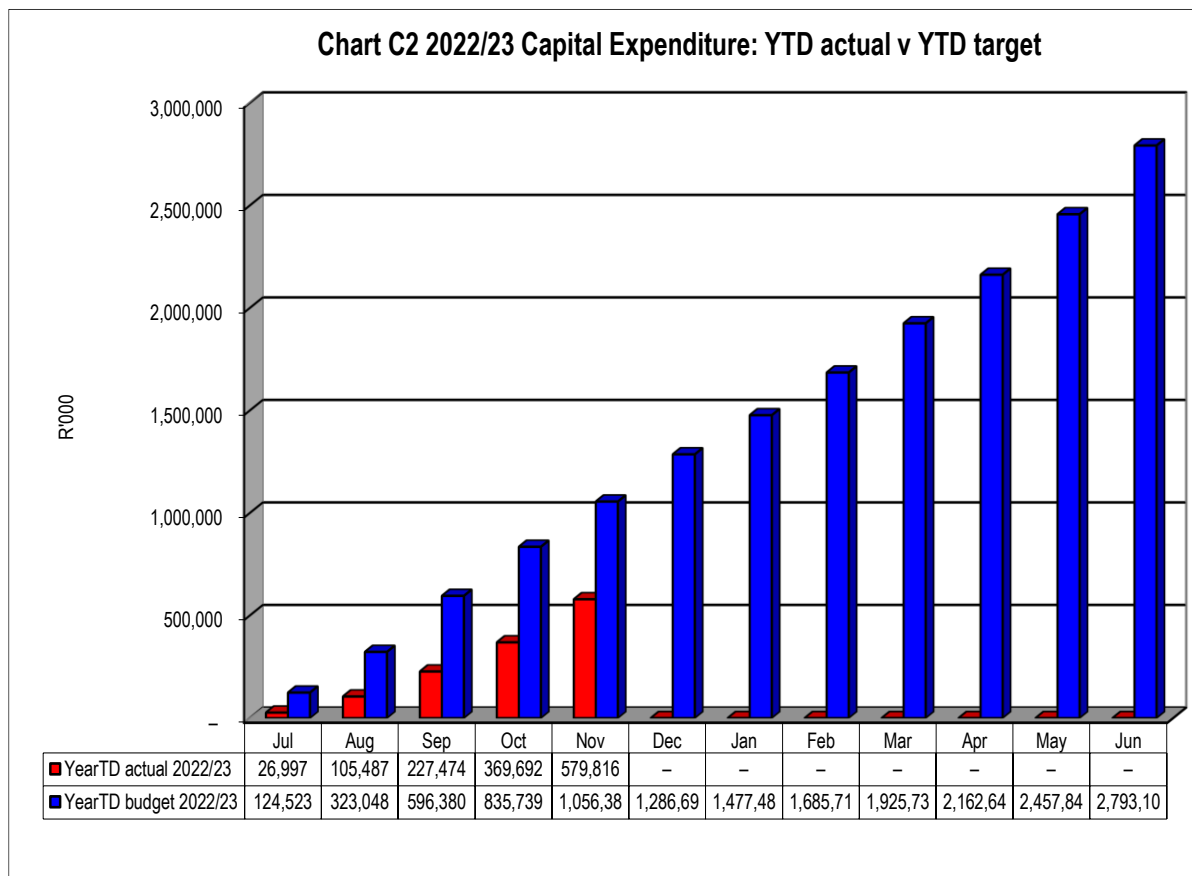


Chart C2: 2022/23 Capital expenditure (YTD actual versus YTD target)



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 30 November 2022 amounts to R36,7 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 30 November 2022 amount to R1,2 billion.
- The cash flow from operating activities reflects a positive R872,8 million.
- The cash flow from investing activities amounts to R500 million.
- The cash flow from financing activities amounts to R94 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 R11,6 billion is outstanding in this category, compared to R9,7 billion in the 2021/22 financial year. The total debtors are at R17,9 billion.



Chart C3: Aged consumer debtors' analysis

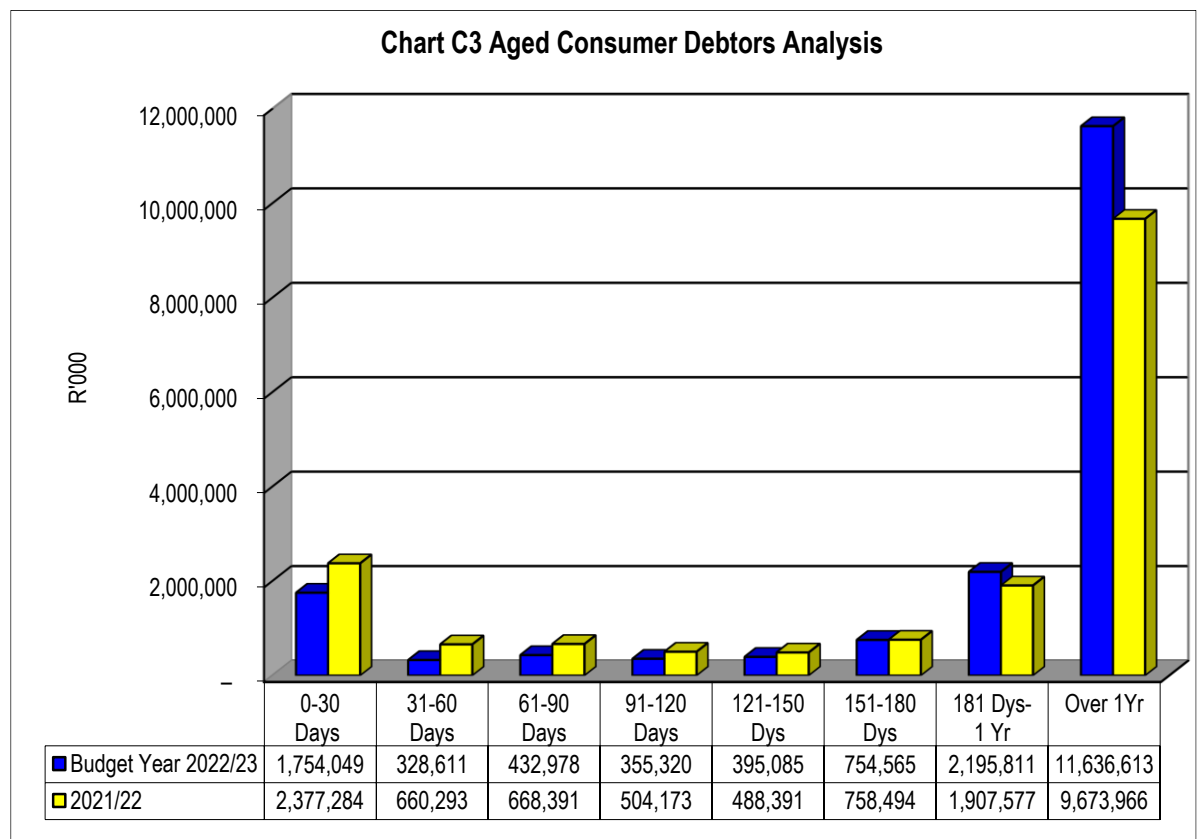
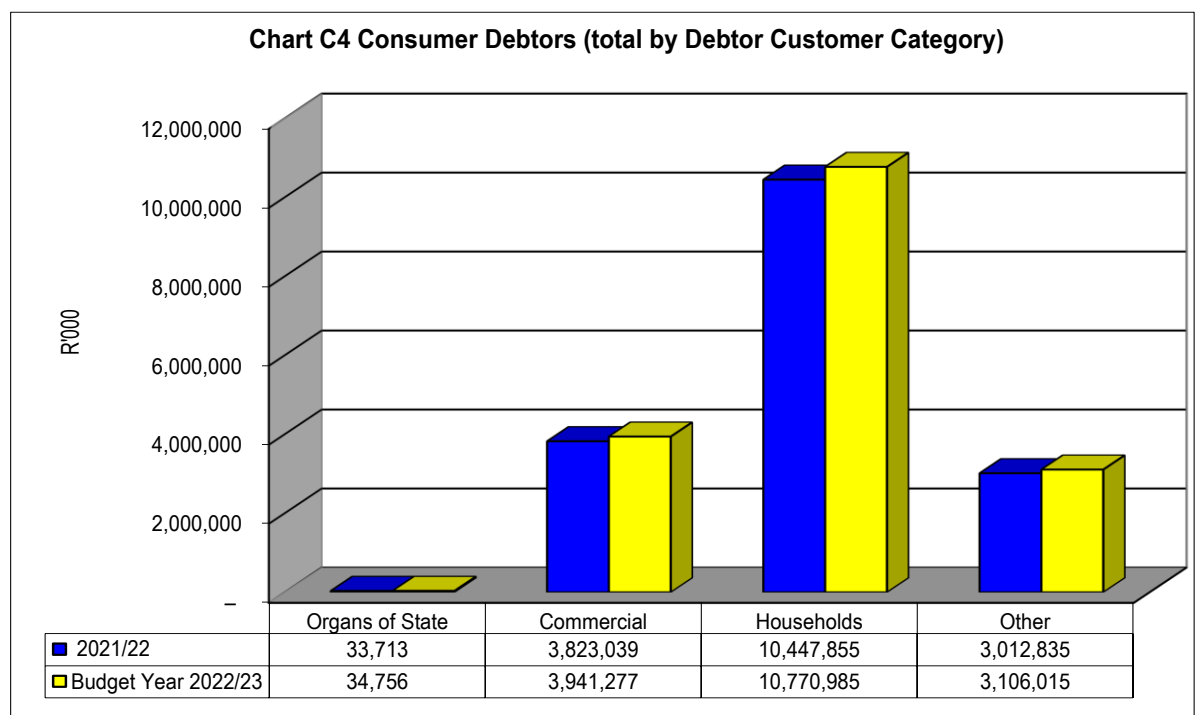


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R323 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

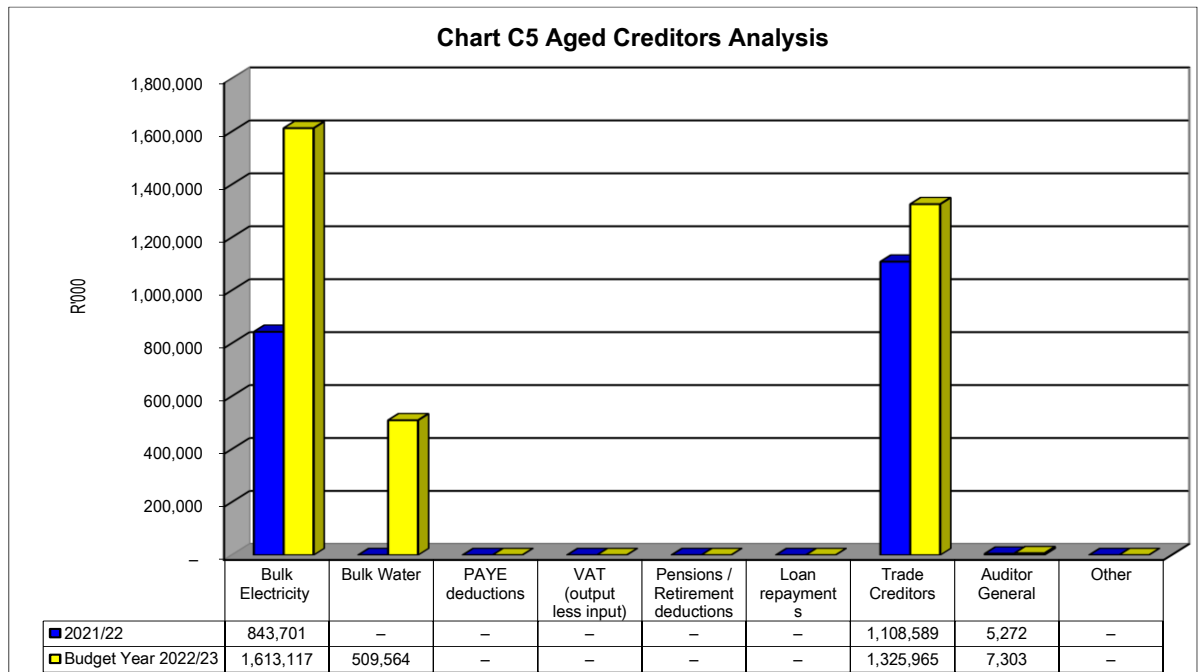


### Creditors' age analysis

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 R1,4 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 R2,6 billion was received for the period. A variance of R451 million is reflected, mainly due to outstanding transfers on the Public Network Grant, Informal Settlement Upgrading Partnership Grant RCG-SHRA, and Primary Healthcare, HIV and AIDS Subsidy.

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 R2,1 billion. A variance of R707 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 30 November 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 - M05 November							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Financial Performance</b>							
Property rates	8,574,855	9,102,662	731,768	3,633,183	3,760,344	(127,161)	-3%
Service charges	21,336,395	24,482,176	1,840,631	9,756,714	10,388,944	(632,230)	-6%
Investment revenue	158,925	52,870	3,837	27,926	21,910	6,016	27%
Transfers and subsidies	5,388,973	4,496,044	65,222	1,596,225	1,888,860	(292,636)	-15%
Other own revenue	2,168,606	4,018,088	191,899	1,542,890	1,492,256	50,634	3%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>37,627,754</b>	<b>42,151,840</b>	<b>2,833,357</b>	<b>16,556,938</b>	<b>17,552,314</b>	<b>(995,377)</b>	<b>-6%</b>
Employee costs	11,578,646	12,633,285	969,554	4,920,910	5,202,805	(281,895)	-5%
Remuneration of Councillors	129,577	163,863	11,032	55,365	68,276	(12,911)	-19%
Depreciation & asset impairment	2,891,262	2,642,244	231,638	1,155,023	1,100,935	54,088	5%
Finance charges	1,479,910	1,508,150	144,867	210,472	377,442	(166,970)	-44%
Inventory consumed and bulk purchases	15,130,193	16,454,699	1,441,818	6,998,403	8,118,797	(1,120,394)	-14%
Transfers and subsidies	8,051	38,058	-	314	11,333	(11,019)	-97%
Other expenditure	8,295,932	8,708,233	664,753	3,506,225	3,944,308	(438,082)	-11%
<b>Total Expenditure</b>	<b>39,513,571</b>	<b>42,148,532</b>	<b>3,463,662</b>	<b>16,846,712</b>	<b>18,823,896</b>	<b>(1,977,184)</b>	<b>-11%</b>
<b>Surplus/(Deficit)</b>	<b>(1,885,817)</b>	<b>3,308</b>	<b>(630,305)</b>	<b>(289,775)</b>	<b>(1,271,582)</b>	<b>981,807</b>	<b>-77%</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,887,550	2,074,545	124,808	443,358	810,249	(366,891)	-45%
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	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2,821</b>	<b>2,077,853</b>	<b>(505,497)</b>	<b>153,583</b>	<b>(461,333)</b>	<b>614,917</b>	<b>-133%</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>2,821</b>	<b>2,077,853</b>	<b>(505,497)</b>	<b>153,583</b>	<b>(461,333)</b>	<b>614,917</b>	<b>-133%</b>
<b>Capital expenditure &amp; funds sources</b>							
<b>Capital expenditure</b>	<b>2,642,715</b>	<b>2,793,105</b>	<b>210,124</b>	<b>579,816</b>	<b>1,056,384</b>	<b>(476,568)</b>	<b>-45%</b>
Capital transfers recognised	1,896,755	2,074,545	125,948	374,200	728,999	(354,799)	-49%
Borrowing	705	487,719	50,086	88,367	105,988	(17,621)	-47%
Internally generated funds	745,255	230,841	34,089	117,249	221,397	(104,148)	-47%
<b>Total sources of capital funds</b>	<b>2,642,715</b>	<b>2,793,105</b>	<b>210,124</b>	<b>579,816</b>	<b>1,056,384</b>	<b>(476,568)</b>	<b>-45%</b>
<b>Financial position</b>							
Total current assets	8,541,579	11,237,254		6,711,223			
Total non current assets	59,404,596	49,152,711		58,118,992			
Total current liabilities	15,205,569	15,445,107		12,255,783			
Total non current liabilities	16,154,887	13,134,703		15,923,543			
Community wealth/Equity	36,585,719	31,810,155		36,650,889			
<b>Cash flows</b>							
Net cash from (used) operating	2,851,834	4,514,622	174,082	872,812	1,469,383	596,571	41%
Net cash from (used) investing	(2,906,398)	(3,145,071)	(188,033)	(500,390)	(1,056,384)	(555,995)	53%
Net cash from (used) financing	(642,917)	(878,812)	-	(93,753)	(117,868)	(24,116)	20%
<b>Cash/cash equivalents at the month/year end</b>	<b>217,482</b>	<b>846,180</b>	<b>-</b>	<b>1,228,355</b>	<b>650,572</b>	<b>(577,783)</b>	<b>-89%</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>
<b>Debtors Age Analysis</b>							
Total By Income Source	1,754,049	328,611	355,320	395,085	754,565	2,195,811	11,636,613
<b>Creditors Age Analysis</b>							
Total Creditors	1,324,539	1,210,845	76,233	274,781	-	-	-

**(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) - M05 November							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Revenue - Functional</b>							
<i><b>Governance and administration</b></i>	<b>13,965,211</b>	<b>14,966,238</b>	<b>790,606</b>	<b>5,942,596</b>	<b>6,076,344</b>	<b>(133,747)</b>	<b>-2%</b>
Executive and council	15,722	66,094	3,661	3,661	14,339	(10,678)	-74%
Finance and administration	13,949,460	14,899,915	786,992	5,936,763	6,061,909	(125,146)	-2%
Internal audit	29	228	(48)	2,172	95	2,077	2182%
<i><b>Community and public safety</b></i>	<b>934,410</b>	<b>1,331,471</b>	<b>124,408</b>	<b>325,421</b>	<b>557,771</b>	<b>(232,350)</b>	<b>-42%</b>
Community and social services	60,441	43,780	3,939	12,861	18,242	(5,380)	-29%
Sport and recreation	20,731	53,101	2,210	8,431	34,392	(25,961)	-75%
Public safety	95,815	295,948	17,785	70,990	100,390	(29,399)	-29%
Housing	668,769	799,161	61,903	193,486	331,070	(137,584)	-42%
Health	88,655	139,481	38,571	39,652	73,677	(34,025)	-46%
<i><b>Economic and environmental services</b></i>	<b>1,576,350</b>	<b>1,475,298</b>	<b>76,237</b>	<b>384,394</b>	<b>526,416</b>	<b>(142,022)</b>	<b>-27%</b>
Planning and development	419,157	253,436	14,900	62,385	101,743	(39,358)	-39%
Road transport	1,161,505	1,213,769	59,959	319,402	421,301	(101,899)	-24%
Environmental protection	(4,313)	8,093	1,378	2,607	3,372	(765)	-23%
<i><b>Trading services</b></i>	<b>22,755,410</b>	<b>26,248,379</b>	<b>1,945,636</b>	<b>10,250,005</b>	<b>11,130,748</b>	<b>(880,743)</b>	<b>-8%</b>
Energy sources	13,915,838	16,503,622	1,125,470	6,355,406	7,104,894	(749,488)	-11%
Water management	5,352,039	6,153,273	477,903	2,359,318	2,474,129	(114,810)	-5%
Waste water management	1,895,908	1,857,974	147,785	794,322	817,762	(23,440)	-3%
Waste management	1,591,625	1,733,510	194,478	740,959	733,964	6,995	1%
<i><b>Other</b></i>	<b>285,012</b>	<b>205,000</b>	<b>21,680</b>	<b>99,166</b>	<b>85,416</b>	<b>13,750</b>	<b>16%</b>
<b>Total Revenue - Functional</b>	<b>39,516,393</b>	<b>44,226,386</b>	<b>2,958,567</b>	<b>17,001,583</b>	<b>18,376,695</b>	<b>(1,375,112)</b>	<b>-7%</b>
<b>Expenditure - Functional</b>							
<i><b>Governance and administration</b></i>	<b>8,319,643</b>	<b>8,872,687</b>	<b>694,562</b>	<b>3,252,706</b>	<b>3,563,763</b>	<b>(311,058)</b>	<b>-9%</b>
Executive and council	1,135,724	1,318,983	94,045	504,075	555,153	(51,078)	-9%
Finance and administration	7,097,821	7,429,488	594,813	2,715,879	2,956,855	(240,976)	-8%
Internal audit	86,098	124,215	5,704	32,752	51,756	(19,004)	-37%
<i><b>Community and public safety</b></i>	<b>5,784,850</b>	<b>6,977,609</b>	<b>533,170</b>	<b>2,676,502</b>	<b>2,940,461</b>	<b>(263,959)</b>	<b>-9%</b>
Community and social services	330,396	417,684	30,543	165,955	178,326	(12,371)	-7%
Sport and recreation	434,238	583,458	38,209	169,272	244,349	(75,077)	-31%
Public safety	3,436,104	4,060,562	324,835	1,603,160	1,700,792	(97,632)	-6%
Housing	839,447	886,111	65,402	348,027	369,504	(21,477)	-6%
Health	744,664	1,029,796	74,181	390,088	447,490	(57,402)	-13%
<i><b>Economic and environmental services</b></i>	<b>3,890,751</b>	<b>3,561,913</b>	<b>285,440</b>	<b>1,489,375</b>	<b>1,474,468</b>	<b>14,906</b>	<b>1%</b>
Planning and development	908,238	1,107,649	73,086	370,632	467,300	(96,668)	-21%
Road transport	2,730,179	2,238,995	194,645	1,039,567	911,103	128,464	14%
Environmental protection	252,334	215,269	17,709	79,175	96,066	(16,890)	-18%
<i><b>Trading services</b></i>	<b>21,314,024</b>	<b>22,530,675</b>	<b>1,934,742</b>	<b>9,351,031</b>	<b>10,776,842</b>	<b>(1,425,811)</b>	<b>-13%</b>
Energy sources	14,366,174	15,155,569	1,068,104	6,627,997	7,424,607	(796,610)	-11%
Water management	4,334,410	4,860,094	684,859	1,854,934	2,186,599	(331,665)	-15%
Waste water management	977,647	826,442	63,855	304,118	355,679	(51,561)	-14%
Waste management	1,635,793	1,688,570	117,924	563,982	809,956	(245,974)	-30%
<i><b>Other</b></i>	<b>205,925</b>	<b>205,649</b>	<b>16,149</b>	<b>78,387</b>	<b>82,709</b>	<b>(4,322)</b>	<b>-5%</b>
<b>Total Expenditure - Functional</b>	<b>39,515,193</b>	<b>42,148,532</b>	<b>3,464,064</b>	<b>16,847,999</b>	<b>18,838,243</b>	<b>(1,990,244)</b>	<b>-11%</b>
<b>Surplus/ (Deficit) for the year</b>	<b>1,200</b>	<b>2,077,853</b>	<b>(505,497)</b>	<b>153,583</b>	<b>(461,548)</b>	<b>615,131</b>	<b>-133%</b>

**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) - M05 November							
Vote Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Revenue by Vote</b>							
Vote 1 - Community & Social Development Services Department	(654)	70,904	6,561	11,516	37,199	(25,683)	-69.0%
Vote 2 - Economic Development & Spatial Planning Department	390,526	487,867	43,688	180,217	203,066	(22,849)	-11.3%
Vote 3 - Emergency Services Department	10,723	12,343	1,036	3,874	5,143	(1,269)	-24.7%
Vote 4 - Environment & Agriculture Management Department	1,597,021	1,753,864	197,444	747,425	742,445	4,980	0.7%
Vote 5 - Group Financial Services Department	13,830,221	14,760,008	770,576	5,907,677	6,005,783	(98,107)	-1.6%
Vote 6 - Group Property Management Department	65,624	62,464	6,185	6,226	26,027	(19,801)	
Vote 7 - Health Department	86,657	137,583	38,571	39,650	72,886	(33,236)	-45.6%
Vote 8 - Human Settlement Department	668,792	799,211	61,905	193,473	331,091	(137,619)	-41.6%
Vote 9 - Tshwane Metro Police Department	87,018	284,933	16,749	67,119	95,800	(28,681)	-29.9%
Vote 10 - Regional Operations & Coordination Department	44,802	42,448	2,110	10,731	18,698	(7,968)	-42.6%
Vote 11 - Roads & Transport Department	1,254,504	1,240,847	61,547	326,076	429,815	(103,739)	-24.1%
Vote 12 - Shared Services Department	18	-	1	4	-	4	
Vote 13 - Electricity Department	13,912,507	16,498,648	1,125,043	6,353,975	7,101,810	(747,835)	-10.5%
Vote 14 - Water and Sanitation Department	7,236,461	8,008,384	624,440	3,147,771	3,289,822	(142,052)	-4.3%
Vote 15 - Other Departments	332,172	66,881	2,711	5,851	17,110	(11,258)	-65.8%
<b>Total Revenue by Vote</b>	<b>39,516,393</b>	<b>44,226,386</b>	<b>2,958,567</b>	<b>17,001,583</b>	<b>18,376,695</b>	<b>(1,375,112)</b>	<b>-7.5%</b>
<b>Expenditure by Vote</b>							
Vote 1 - Community & Social Development Services Department	451,677	533,689	33,048	203,407	222,691	(19,283)	-8.7%
Vote 2 - Economic Development & Spatial Planning Department	618,799	812,491	56,775	267,834	344,781	(76,947)	-22.3%
Vote 3 - Emergency Services Department	698,563	976,839	74,237	368,485	414,060	(45,575)	-11.0%
Vote 4 - Environment & Agriculture Management Department	1,994,974	2,046,834	143,962	684,844	966,375	(281,532)	-29.1%
Vote 5 - Group Financial Services Department	4,186,920	4,141,794	361,907	1,420,358	1,560,206	(139,848)	-9.0%
Vote 6 - Group Property Management Department	949,202	913,003	61,434	329,205	395,428	(66,223)	-16.7%
Vote 7 - Health Department	503,774	578,264	38,673	209,108	259,839	(50,731)	-19.5%
Vote 8 - Human Settlement Department	869,980	921,490	67,919	360,389	384,246	(23,857)	-6.2%
Vote 9 - Tshwane Metro Police Department	2,181,490	2,827,079	208,329	1,085,163	1,181,896	(96,733)	-8.2%
Vote 10 - Regional Operations & Coordination Department	3,748,505	3,058,662	333,565	1,501,855	1,291,343	210,512	16.3%
Vote 11 - Roads & Transport Department	1,716,894	2,025,006	116,068	633,166	819,365	(186,199)	-22.7%
Vote 12 - Shared Services Department	1,092,221	1,431,789	97,966	672,300	593,671	78,629	13.2%
Vote 13 - Electricity Department	13,139,543	13,990,044	962,859	6,153,241	6,924,282	(771,041)	-11.1%
Vote 14 - Water and Sanitation Department	4,926,438	5,272,236	698,425	1,992,222	2,367,699	(375,476)	-15.9%
Vote 15 - Other Departments	2,436,214	2,619,313	208,899	966,422	1,112,361	(145,939)	-13.1%
<b>Total Expenditure by Vote</b>	<b>39,515,193</b>	<b>42,148,532</b>	<b>3,464,064</b>	<b>16,847,999</b>	<b>18,838,243</b>	<b>(1,990,244)</b>	<b>-10.6%</b>
<b>Surplus/ (Deficit) for the year</b>	<b>1,200</b>	<b>2,077,853</b>	<b>(505,497)</b>	<b>153,583</b>	<b>(461,548)</b>	<b>615,131</b>	<b>-133.3%</b>

**(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) - M05 November							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Revenue By Source</b>							
Property rates	8,574,855	9,102,662	731,768	3,633,183	3,760,344	(127,161)	-3%
Service charges - electricity revenue	13,345,122	15,697,113	1,070,665	6,187,356	6,897,455	(710,099)	-10%
Service charges - water revenue	4,958,680	5,554,721	443,943	2,140,217	2,126,899	13,318	1%
Service charges - sanitation revenue	1,448,161	1,502,943	131,642	688,713	632,339	56,374	9%
Service charges - refuse revenue	1,584,431	1,727,398	194,381	740,428	732,251	8,177	1%
Rental of facilities and equipment	144,348	185,329	11,751	32,460	77,220	(44,760)	-58%
Interest earned - external investments	158,925	52,870	3,837	27,926	21,910	6,016	27%
Interest earned - outstanding debtors	724,268	839,462	68,855	501,265	349,776	151,489	43%
Fines, penalties and forfeits	85,915	274,803	16,435	67,727	92,349	(24,622)	-27%
Licences and permits	41,245	54,534	3,885	14,938	18,260	(3,322)	-18%
Transfers and subsidies	5,388,973	4,496,044	65,222	1,596,225	1,888,860	(292,636)	-15%
Other revenue	1,145,385	2,663,961	90,972	926,500	954,651	(28,151)	-3%
Gains	27,446	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>37,627,754</b>	<b>42,151,840</b>	<b>2,833,357</b>	<b>16,556,938</b>	<b>17,552,314</b>	<b>(995,377)</b>	<b>-6%</b>
<b>Expenditure By Type</b>							
Employee related costs	11,578,646	12,633,285	969,554	4,920,910	5,202,805	(281,895)	-5%
Remuneration of councillors	129,577	163,863	11,032	55,365	68,276	(12,911)	-19%
Debt impairment	2,602,039	2,306,620	192,113	960,836	961,092	(256)	0%
Depreciation & asset impairment	2,891,262	2,642,244	231,638	1,155,023	1,100,935	54,088	5%
Finance charges	1,479,910	1,508,150	144,867	210,472	377,442	(166,970)	-44%
Bulk purchases - electricity	11,373,196	12,121,755	818,726	5,410,966	6,121,011	(710,045)	-12%
Inventory consumed	3,756,997	4,332,944	623,093	1,587,437	1,997,786	(410,349)	-21%
Contracted services	4,101,062	4,334,204	343,091	1,515,575	2,058,829	(543,254)	-26%
Transfers and subsidies	8,051	38,058	-	314	11,333	(11,019)	-97%
Other expenditure	1,682,668	2,067,362	129,548	1,029,676	924,367	105,310	11%
Losses	(89,837)	47	-	138	20	118	602%
<b>Total Expenditure</b>	<b>39,513,571</b>	<b>42,148,532</b>	<b>3,463,662</b>	<b>16,846,712</b>	<b>18,823,896</b>	<b>(1,977,184)</b>	<b>-11%</b>
<b>Surplus/(Deficit)</b>	<b>(1,885,817)</b>	<b>3,308</b>	<b>(630,305)</b>	<b>(289,775)</b>	<b>(1,271,582)</b>	<b>981,807</b>	<b>-77%</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,887,550	2,074,545	124,808	443,358	810,249	(366,891)	-45%
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)	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2,821</b>	<b>2,077,853</b>	<b>(505,497)</b>	<b>153,583</b>	<b>(461,333)</b>		
Taxation	1,622	515	-	-	215	(215)	-100%
<b>Surplus/(Deficit) after taxation</b>	<b>1,200</b>	<b>2,077,338</b>	<b>(505,497)</b>	<b>153,583</b>	<b>(461,548)</b>		
Attributable to minorities			-	-	-		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1,200</b>	<b>2,077,338</b>	<b>(505,497)</b>	<b>153,583</b>	<b>(461,548)</b>		
Share of surplus/ (deficit) of associate							
<b>Surplus/ (Deficit) for the year</b>	<b>1,200</b>	<b>2,077,338</b>	<b>(505,497)</b>	<b>153,583</b>	<b>(461,548)</b>		

**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 - M05 November							
Vote Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Multi-Year expenditure appropriation</b>							
Vote 1 - Community & Social Development Services Department	69,822	71,562	3,944	23,481	35,556	(12,075)	-34%
Vote 2 - Economic Development & Spatial Planning Department	232	17,000	—	2,300	10,000	(7,700)	-77%
Vote 3 - Emergency Services Department	—	—	—	—	—	—	—
Vote 4 - Environment & Agriculture Management Department	9,681	6,000	908	908	1,650	(742)	-45%
Vote 5 - Group Financial Services Department	10,342	35,000	1,980	11,336	7,750	3,586	46%
Vote 6 - Group Property Management Department	30,707	—	—	—	—	—	—
Vote 7 - Health Department	23,095	49,500	2,326	2,588	18,760	(16,172)	-86%
Vote 8 - Human Settlement Department	699,628	644,916	42,990	140,010	311,141	(171,131)	-55%
Vote 9 - Tshwane Metro Police Department	4,777	10,000	—	—	—	—	—
Vote 10 - Regional Operations & Coordination Department	200	—	—	—	3,200	(3,200)	—
Vote 11 - Roads & Transport Department	496,079	403,340	33,746	93,457	108,251	(14,794)	-14%
Vote 12 - Shared Services Department	167,318	241,000	45,757	53,911	57,800	(3,889)	-7%
Vote 13 - Electricity Department	399,252	596,739	39,592	93,342	163,701	(70,359)	-43%
Vote 14 - Water and Sanitation Department	585,366	551,000	32,008	140,764	289,270	(148,506)	-51%
Vote 15 - Other Departments	128,671	125,708	4,056	14,793	47,902	(33,108)	-69%
<b>Total Capital Multi-year expenditure</b>	<b>2,625,172</b>	<b>2,751,764</b>	<b>207,308</b>	<b>576,891</b>	<b>1,054,981</b>	<b>(478,090)</b>	<b>-45%</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Community & Social Development Services Department	—	—	—	—	—	—	—
Vote 2 - Economic Development & Spatial Planning Department	—	452	9	119	452	(333)	-74%
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	2,806	2,806	—	2,806	#DIV/0!
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	—	—	—	—	—	—	—
<b>Total Capital single-year expenditure</b>	<b>17,543</b>	<b>41,341</b>	<b>2,816</b>	<b>2,926</b>	<b>1,404</b>	<b>1,522</b>	<b>108%</b>
<b>Total Capital Expenditure</b>	<b>2,642,715</b>	<b>2,793,105</b>	<b>210,124</b>	<b>579,816</b>	<b>1,056,384</b>	<b>(476,568)</b>	<b>-45%</b>
<b>Capital Expenditure - Functional Classification</b>							
<b>Governance and administration</b>	<b>214,913</b>	<b>315,000</b>	<b>47,737</b>	<b>65,247</b>	<b>66,150</b>	<b>(903)</b>	<b>-1%</b>
Executive and council	—	5,000	—	—	—	—	—
Finance and administration	214,913	310,000	47,737	65,247	66,150	(903)	-1%
Internal audit	—	—	—	—	—	—	—
<b>Community and public safety</b>	<b>750,044</b>	<b>584,793</b>	<b>40,567</b>	<b>151,481</b>	<b>281,664</b>	<b>(130,184)</b>	<b>-46%</b>
Community and social services	13,394	25,562	2,870	4,570	1,856	2,714	146%
Sport and recreation	33,681	57,000	1,982	19,820	34,100	(14,280)	-42%
Public safety	28,782	1,000	—	—	—	—	—
Housing	641,657	441,731	33,389	124,503	223,948	(99,445)	-44%
Health	32,530	59,500	2,326	2,588	21,760	(19,172)	-88%
<b>Economic and environmental services</b>	<b>616,498</b>	<b>561,684</b>	<b>37,802</b>	<b>108,250</b>	<b>161,105</b>	<b>(52,855)</b>	<b>-33%</b>
Planning and development	99,261	120,493	3,712	14,449	47,289	(32,839)	-69%
Road transport	517,237	441,191	34,090	93,800	113,816	(20,016)	-18%
Environmental protection	—	—	—	—	—	—	—
<b>Trading services</b>	<b>1,055,416</b>	<b>1,321,629</b>	<b>84,018</b>	<b>252,539</b>	<b>537,465</b>	<b>(284,927)</b>	<b>-53%</b>
Energy sources	394,683	595,676	42,399	96,148	163,301	(67,153)	-41%
Water management	336,638	383,531	12,270	63,218	194,102	(130,884)	-67%
Waste water management	315,399	337,422	29,349	93,173	178,812	(85,640)	-48%
Waste management	8,695	5,000	—	—	1,250	(1,250)	-100%
<b>Other</b>	<b>5,844</b>	<b>10,000</b>	<b>—</b>	<b>2,300</b>	<b>10,000</b>	<b>(7,700)</b>	<b>—</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>2,642,715</b>	<b>2,793,105</b>	<b>210,124</b>	<b>579,816</b>	<b>1,056,384</b>	<b>(476,568)</b>	<b>-45%</b>
<b>Funded by:</b>							
National Government	1,779,004	1,864,984	123,986	370,539	727,543	(357,004)	-49%
Provincial Government	12,408	14,562	1,962	3,661	1,456	2,205	—
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	—	—	—	—	—
<b>Transfers recognised - capital</b>	<b>1,896,755</b>	<b>2,074,545</b>	<b>125,948</b>	<b>374,200</b>	<b>728,999</b>	<b>(354,799)</b>	<b>-49%</b>
<b>Borrowing</b>	<b>705</b>	<b>487,719</b>	<b>50,086</b>	<b>88,367</b>	<b>105,988</b>	<b>(17,621)</b>	<b>-17%</b>
<b>Internally generated funds</b>	<b>745,255</b>	<b>230,841</b>	<b>34,089</b>	<b>117,249</b>	<b>221,397</b>	<b>(104,148)</b>	<b>-47%</b>
<b>Total Capital Funding</b>	<b>2,642,715</b>	<b>2,793,105</b>	<b>210,124</b>	<b>579,816</b>	<b>1,056,384</b>	<b>(476,568)</b>	<b>-45%</b>



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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M05 November			
Description	2021/22	Budget Year 2022/23	
	Pre-audit outcome	Original Budget	YearTD actual
<b>R thousands</b>			
<b><u>ASSETS</u></b>			
<b>Current assets</b>			
Cash	217,482	253,409	67,979
Call investment deposits	870,166	1,002,663	1,351,216
Consumer debtors	5,189,707	7,303,694	2,705,518
Other debtors	930,588	1,694,535	1,093,649
Current portion of long-term receivables	319,764	114,755	359,276
Inventory	1,013,872	868,198	1,133,586
<b>Total current assets</b>	<b>8,541,579</b>	<b>11,237,254</b>	<b>6,711,223</b>
<b>Non current assets</b>			
Long-term receivables	20,021	35,462	15,730
Investments	320,114	1,028,280	156,939
Investment property	1,087,230	1,257,497	1,030,675
Investments in Associate	729,983		729,982
Property, plant and equipment	56,219,377	45,884,442	55,270,448
Biological	–		–
Intangible	1,027,871	947,030	915,218
Other non-current assets	–		–
<b>Total non current assets</b>	<b>59,404,596</b>	<b>49,152,711</b>	<b>58,118,992</b>
<b>TOTAL ASSETS</b>	<b>67,946,175</b>	<b>60,389,965</b>	<b>64,830,215</b>
<b><u>LIABILITIES</u></b>			
<b>Current liabilities</b>			
Bank overdraft	–		–
Borrowing	705,633	1,887,982	98,648
Consumer deposits	781,191	985,167	774,854
Trade and other payables	13,718,746	12,571,958	11,382,281
Provisions	–		–
<b>Total current liabilities</b>	<b>15,205,569</b>	<b>15,445,107</b>	<b>12,255,783</b>
<b>Non current liabilities</b>			
Borrowing	12,748,609	9,689,045	12,283,926
Provisions	3,406,279	3,445,658	3,639,617
<b>Total non current liabilities</b>	<b>16,154,887</b>	<b>13,134,703</b>	<b>15,923,543</b>
<b>TOTAL LIABILITIES</b>	<b>31,360,456</b>	<b>28,579,809</b>	<b>28,179,326</b>
<b>NET ASSETS</b>	<b>36,585,719</b>	<b>31,810,155</b>	<b>36,650,889</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>			
Accumulated Surplus/(Deficit)	36,585,719	31,507,594	36,348,327
Reserves	0	302,562	302,562
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>36,585,719</b>	<b>31,810,155</b>	<b>36,650,889</b>

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M05 November							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Property rates	8,574,855	8,510,989	731,768	3,633,183	3,722,758	(89,574)	-2%
Service charges	21,408,219	23,158,745	2,913,359	11,108,527	10,735,448	373,079	3%
Other revenue	214,379	2,973,621	157,351	1,498,488	1,017,634	480,854	47%
Transfers and Subsidies - Operational	5,557,633	4,496,044	66,510	1,701,451	1,888,860	(187,409)	-10%
Transfers and Subsidies - Capital	1,800,617	2,074,545	367,740	941,783	810,249	131,534	16%
Interest	–	837,766	9,293	93,700	22,029	71,671	325%
Dividends							
<b>Payments</b>							
Suppliers and employees	(31,410,536)	(35,990,882)	(3,893,755)	(17,844,706)	(16,339,224)	1,505,482	-9%
Finance charges	(3,267,450)	(1,508,150)	(144,853)	(210,399)	(377,037)	(166,638)	44%
Transfers and Grants	(25,882)	(38,058)	(33,330)	(49,215)	(11,333)	37,882	-334%
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>2,851,834</b>	<b>4,514,622</b>	<b>174,082</b>	<b>872,812</b>	<b>1,469,383</b>	<b>596,571</b>	<b>41%</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
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)	–	–	–	–	
<b>Payments</b>							
Capital assets	(2,791,994)	(2,793,105)	(188,033)	(500,390)	(1,056,384)	(555,995)	53%
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(2,906,398)</b>	<b>(3,145,071)</b>	<b>(188,033)</b>	<b>(500,390)</b>	<b>(1,056,384)</b>	<b>(555,995)</b>	<b>53%</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Short term loans	–	–	–	–	–	–	
Borrowing long term/refinancing	–	487,719	–	–	–	–	
Increase (decrease) in consumer deposits	–	19,317	–	–	–	–	
<b>Payments</b>							
Repayment of borrowing	(642,917)	(1,385,848)	–	(93,753)	(117,868)	(24,116)	20%
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(642,917)</b>	<b>(878,812)</b>	<b>–</b>	<b>(93,753)</b>	<b>(117,868)</b>	<b>(24,116)</b>	<b>20%</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>26,622</b>	<b>490,738</b>	<b>(13,951)</b>	<b>278,670</b>	<b>295,131</b>		
Cash/cash equivalents at beginning:	190,860	355,441	949,685	949,685	355,441		
Cash/cash equivalents at month/year end:	217,482	846,180	–	1,228,355	650,572		

**Note:** The cash and equivalents as at 30 November 2022 are at R1,2 billion, 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 - M05 November		
Description	Variance	Reasons for material deviations
<b>R thousands</b>		
<b>Revenue By Source</b>		
Property rates	(127,161)	The Valuation Appeals Board has reviewed some appeals and a few of those properties were upheld and adjustments were made.
Service charges - electricity revenue	(710,099)	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 in order to minimise estimated accounts.
Service charges - water revenue	13,318	Revenue was better than projected mainly on water fees.
Service charges - sanitation revenue	56,374	Revenue was better than projected, mainly on Sanitation Fees and Cross-border Bulk Sewerage.
Service charges - refuse revenue	8,177	Revenue was more than projected, mainly on Solid Waste Removal Fees, Billing on Bulk Containers. 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	(44,760)	Revenue was less than the budget, mainly on Rental Stands, cancellation of rental accounts/lease for properties that have been sold, donated or the lessee has passed away, however, the rental account continued to be billed over a long period of time and the amount is accounted for in the current period once the account is cancelled. The departments are in a process to compile a journal to correct and spread the billed revenue to the correct billing periods.
Interest earned - external investments	6,016	Revenue was more than projected, mainly on interest earned on investments.
Interest earned - outstanding debtors	151,489	Revenue was more than projected due to Interest on arrears debtors.
Fines, penalties and forfeits	(24,622)	Revenue was less than projected, mainly on AARTO, due to the delays in the implementation of the speed camera system integration. The operation commenced since the end of October, however there was operational and training challenges experienced due to the unfamiliarity of the new equipment. It is expected that optimal operation will be during December 2022.
Licences and permits	(3,322)	Revenue was less than expected mainly on drivers' licenses. Due to combined 50 hours of loadshedding on weekly basis and a non-compliance of customers on their online bookings. Most of items in this group are customer dependent.
Transfers and subsidies	(292,636)	Mainly on Primary Healthcare, Public Transport Network Grant, Neighbourhood Development Partnership Grant (Public Employment Programme), Human Settlements Development Grant and Project Preparation Grant. Revenue will be recognised based on the performance of the grants.
Other revenue	(28,151)	Revenue was less than projected, mainly on Reminder Fees, Admin Handling Fees, Approval Fees, Capital Income Received, VAT Corrections, Township development and contribution water and electricity.
Gains	-	
<b>Expenditure By Type</b>		
Employee related costs	(281,895)	Mainly on salaries, unfixed allowance and provision for leave payments. Due to unfilled vacant positions.
Remuneration of councillors	(12,911)	Councillor remuneration increases are still on hold.
Debt impairment	(256)	
Depreciation & asset impairment	54,088	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 charges	(166,970)	Mainly on Interest Payable: Expense. The Interest payable will increase substantially by the end of December. Most of the loans are payable half yearly.
Bulk purchases	(710,045)	Mainly on Bulk Electricity, due to non-alignment of projections.
Inventory Consumed	(410,349)	Mainly on Tshwane House Contract Cost, Collection Fees, Asset Register Administration, Project Management Services, Research and Advisory, Personnel and Labour, Consultant: Civil Engineering, Household Refuse Removal, Horticulture: Clearing, Buildings, Grounds, 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.
Contracted services	(543,254)	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	(11,019)	mainly on Gratuities, the cost is determined by the number of employees who retire monthly and are eligible for a gratuity payment.
Other expenditure	105,310	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.
Losses	118	

**Table SC1: Material variance explanations (continued)**

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M05 November			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>			
<b>Capital Expenditure</b>			
Vote 1 - Community & Social Development Services Department	(12,075)	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	(8,033)	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	(742)	Provision of waste containers - Delivery of order by contractor is still pending.	Delivery is scheduled for 7 December 2022. Invoice will be processed following receipt of goods.
Vote 5 - Group Financial Services Department	3,586	Insurance Replacements (CTMM Contribution) - 133 WBS numbers with a total value of R14,5 million have been created. The 133 WBS numbers created cover 165 claims. Approval letters typed and submitted to departments. 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	(16,172)	New Clinic Lusaka - The delays experienced is on the financial progress for the project by the contractor, due to cashflow challenges.	Professional Service Provider to monitor the Contractor's financial progress closely.
Vote 8 - Human Settlement Department	(172,083)	Booyens X4 (30ML Reservoir) - Progress derailed by the non-payment of the reservoir subcontractor.	The main contractor has made a commitment to pay the subcontractor.
Vote 9 - Tshwane Metro Police Department	-	None.	None.
Vote 10 - Regional Operations & Coordination Department	(394)	Electrical infrastructure testing and maintenance equipment - Funds have been committed in November on PO 4501213712. Awaiting delivery.	None.
Vote 11 - Roads & Transport Department	(14,794)	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	(3,889)	SAP 4 Hanna - The work is in progress and the deliverables are still to be tested. PO issued.	Testing is ongoing.
Vote 13 - Electricity Department	(70,359)	Electricity Distribution Loss - Procured material and replacement of conventional to prepaid meters progressing well.	No mitigation required.
Vote 14 - Water and Sanitation Department	(148,506)	Mamelodi Ext 11 water (Bulk and reticulation) and sanitation services - Milestone not achieved. After the meeting that was held on 17 October 2022, the contractor was to follow the recovery plan submitted on 21 October 2022 and approved on 24 October 2022, but the contractor failed to. Since the 24 October there has been no work on site. The notice to terminate has elapsed on 18 October 2022 and the termination report is being circulated internally for comments and approval, once approved it will be circulated to other Departments and then serve at BAC.	The process to appoint another service provider will commence once BAC has approved the termination.
Vote 15 - Other Departments	(33,108)	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 that Board Members who are government employees are not remunerated prior to invoices being processed.	Ensuring that all invoices are submitted on time and processed on time and including mobilising extra resources to attain the work to be done.
<b>Financial Position</b>			
Current assets	(4,526,031)	Due to decrease in consumer debtors.	
Non current assets	8,966,281	Due to increase in property, plant and equipment.	
Current liabilities	(3,189,324)	Due to decrease in trade and other payables.	
Non current liabilities	2,788,840	Mainly on borrowings.	
<b>Cash Flow</b>			
Cash flow from operating activities	596,571	Mainly on suppliers and employees.	
Cash flow from investing activities	(555,995)	Mainly on capital assets.	
Cash flow from financing activities	(24,116)		
<b>Measurable performance</b>			
<b>Municipal Entities</b>			
<b>Revenue By Municipal Entity</b>			
Housing Company Tshwane	(22,532)	Mainly on Rental and facilities and transfers and subsidies. Variance was due to group property which has not yet been invoiced by HCT as conveyancers has recently been appointed to facilitate property transfer process	
Tshwane Economic Development Agency	5,179	The Adhoc revenue generating activities not yet allocated by the City.	
<b>Expenditure By Municipal Entity</b>			
Housing Company Tshwane	(19,400)	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. 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. Variance on Depreciation is due Townlands building which has not yet brought into use.	
Tshwane Economic Development Agency	572	Spending is within the budget	
<b>Capital Expenditure By Municipal Entity</b>			
Housing Company Tshwane	(63,075)	Townlands Project - Construction of 1,200 social housing units - Invoices from the contractors were received and captured for the work completed.	Invoices from the contractors were received and captured for the work completed.
Tshwane Economic Development Agency	(333)	Furniture and Office Equipment - The capex is planned to be executed in the 3rd quarter.	To ensure that procurement of capex happened as planned.

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November				
Description of financial indicator	Basis of calculation	2021/22	Budget Year 2022/23	
		Pre-audit outcome	Original Budget	YearTD actual
<b><u>Borrowing Management</u></b>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	5.4%	6.9%	8.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	67.9%	0.0%
<b><u>Safety of Capital</u></b>				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	74.3%	75.9%	64.8%
<b><u>Liquidity</u></b>				
Current Ratio	Current assets/current liabilities	0.6	0.7	0.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.07	0.1	0.12
<b><u>Revenue Management</u></b>				
Payment Level %	Last 12 Mths Receipts/ Last 12 Mths Billing	100.2%	94.3%	106.1%
<b><u>Creditors Management</u></b>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	23.0%
<b><u>Other Indicators</u></b>				
Employee costs	Employee costs/Total Revenue - capital revenue	30.8%	30.0%	29.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.8%	3.3%	2.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.6%	9.8%	8.2%
<b><u>IDP regulation financial viability indicators</u></b>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	8.2	28.3	49.2
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	0.04

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November												
Description	NT Code	Budget Year 2022/23										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	Total over 90 days	
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	613,982	125,575	129,429	103,834	121,230	116,692	640,358	2,212,024	4,063,123	3,194,137	9,326
Trade and Other Receivables from Exchange Transactions - Electricity	1300	403,891	64,311	68,061	46,091	55,116	44,241	309,755	1,541,965	2,533,430	1,997,167	552
Receivables from Non-exchange Transactions - Property Rates	1400	644,595	57,787	78,667	78,292	69,174	63,085	347,466	2,309,211	3,648,277	2,867,228	881
Receivables from Exchange Transactions - Waste Water Management	1500	203,112	26,832	27,122	19,820	21,541	21,758	124,107	420,518	864,810	607,744	1,476
Receivables from Exchange Transactions - Waste Management	1600	150,208	26,767	27,974	21,436	25,004	21,864	120,414	806,242	1,199,909	994,960	1,129
Receivables from Exchange Transactions - Property Rental Debtors	1700	11,854	1,243	1,822	1,775	2,844	387,298	78,245	4,399	489,480	474,561	1,577
Interest on Arrear Debtor Accounts	1810	214,493	79,253	81,955	64,332	70,255	68,523	347,176	2,938,598	3,864,585	3,488,884	2,103
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(488,086)	(53,157)	17,948	19,741	29,922	31,103	228,290	1,403,657	1,189,418	1,712,713	251
Total By Income Source	2000	1,754,049	328,611	432,978	355,320	395,085	754,565	2,195,811	11,636,613	17,853,033	15,337,395	17,296
2021/22 - totals only		2,377,284	660,293	668,391	504,173	488,391	758,494	1,907,577	9,673,966	17,038,568	13,332,600	8,551
Debtors Age Analysis By Customer Group												
Organs of State	2200	(120,420)	(37,891)	433	3,400	2,564	2,872	10,455	173,343	34,756	192,634	-
Commercial	2300	263,436	67,403	111,173	99,104	85,544	82,922	507,231	2,724,465	3,941,277	3,499,266	1
Households	2400	1,215,815	289,490	303,473	238,553	278,925	260,405	1,403,389	6,780,934	10,770,985	8,962,207	15,351
Other	2500	395,219	9,609	17,900	14,263	28,053	408,365	274,736	1,957,870	3,106,015	2,683,288	1,944
Total By Customer Group	2600	1,754,049	328,611	432,978	355,320	395,085	754,565	2,195,811	11,636,613	17,853,033	15,337,395	17,296

Table SC3 indicates that the total debtors amount to R17,9 billion.

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November								
Description	NT Code	Budget Year 2022/23						Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	Total	
R thousands								
Creditors Age Analysis By Customer Type								
Bulk Electricity	0100	940,675	672,442	-	-	-	1,613,117	843,701
Bulk Water	0200	-	195,535	314,029	-	-	509,564	-
PAYE deductions	0300	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-
Trade Creditors	0700	376,573	342,868	255,522	76,233	274,769	1,325,965	1,108,589
Auditor General	0800	7,291	-	-	-	12	7,303	5,272
Other	0900	-	-	-	-	-	-	-
Total By Customer Type	1000	1,324,539	1,210,845	569,550	76,233	274,781	3,455,949	1,957,561

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November								
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							
<b>Municipality</b>								
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	3	299
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	106,849	284,823
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	99,997	289,232
Standard Bank	On Call	Sinking Fund	On call	-	0.0%	-	-	-
Nedbank	On Call	Short Term	On call	-	0.0%	290,953	100,000	390,953
ABSA	On Call	Short Term	On call	-	0.0%	-	-	-
Standard Bank	On Call	Short Term	On call	-	7.8%	93,238	-	93,238
<b>Municipality sub-total</b>				1,825	-	1,042,542	306,849	1,351,216
<b>Entities</b>								
2758148.91		Call account	As and when required	8	350.0%	721	8	738
<b>Entities sub-total</b>				8		721	8	738
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>1,834</b>		<b>1,043,263</b>	<b>306,857</b>	<b>1,351,954</b>

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>RECEIPTS:</b>							
<b>Operating Transfers and Grants</b>							
<b>National Government:</b>	<b>5,326,414</b>	<b>4,306,186</b>	<b>15,662</b>	<b>1,638,946</b>	<b>1,677,050</b>	<b>(38,104)</b>	<b>-2.3%</b>
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	31,323	31,323	–	
Expanded Public Works Programme Incentive (EPWP)	19,031	15,496		3,874	10,848	(6,974)	-64.3%
Public Transport Network Grant	423,380	483,981		121,000	137,288	(16,288)	-11.9%
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	29,684	(14,842)	
<b>Provincial Government:</b>	<b>146,630</b>	<b>189,858</b>	<b>50,848</b>	<b>58,718</b>	<b>88,460</b>	<b>(29,743)</b>	<b>-33.6%</b>
Primary Health Care	58,845	61,258	24,504	24,504	42,881	(18,377)	-42.9%
HIV and Aids Grant	24,392	25,612	15,367	15,367	25,612	(10,245)	-40.0%
Human Settlement Development Grant (HSDG)		34,800				–	
Libraries Plan	7,522	7,188	7,188	7,188	7,188	–	
Mamelodi Bus Operations Subsidy	55,871	61,000	3,789	11,658	12,780	(1,121)	-8.8%
Gautrans	–	–	–	–	–	–	
Research and Technology Development Services	–	–	–	–	–	–	
<b>District Municipality:</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<i>[insert description]</i>						–	
<b>Other grant providers:</b>	<b>2,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
DBSA	–	–	–	–	–	–	
BroadBand Wifi						–	
HCT Social Housing SHRA						–	
LG SETA Discretionary grant (93 appies over 3 years)	2,000	–	–	–	–	–	
<b>Total Operating Transfers and Grants</b>	<b>5,475,044</b>	<b>4,496,044</b>	<b>66,510</b>	<b>1,697,664</b>	<b>1,765,511</b>	<b>(67,847)</b>	<b>-3.8%</b>
<b>Capital Transfers and Grants</b>							
<b>National Government:</b>	<b>1,854,819</b>	<b>1,864,984</b>	<b>355,778</b>	<b>929,821</b>	<b>1,257,217</b>	<b>(327,396)</b>	<b>-26.0%</b>
Urban Settlement Development Grant	1,020,010	1,012,788	349,778	616,026	616,026	–	
Public Transport Network Grant	252,082	269,700		135,252	269,700	(134,448)	-49.9%
Integrated National Electrification Programme		–				–	
Neighbourhood Development Partnership Grant	17,926	10,215	5,000	10,000	10,000	–	
Energy Efficiency and Demand Side Management	4,500	8,280	1,000	5,280	5,280	–	
Integrated City Development Grant		–				–	
Informal Settlements Upgrading Partnership Grant	560,301	564,001		163,263	356,211	(192,948)	-54.2%
<b>Provincial Government:</b>	<b>12,727</b>	<b>14,562</b>	<b>11,962</b>	<b>11,962</b>	<b>11,962</b>	<b>–</b>	<b>–</b>
Recapitalisation of Community Libraries Grant	12,727	14,562	11,962	11,962	11,962	–	
Gautrans						–	
Social Infrastructure Grant						–	
HCT - SHRA						–	
<b>District Municipality:</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<i>[insert description]</i>						–	
<b>Other grant providers:</b>	<b>97,294</b>	<b>195,000</b>	<b>–</b>	<b>–</b>	<b>55,725</b>	<b>(55,725)</b>	<b>-100.0%</b>
LG SETA Discretionary grant (93 appies over 3 years)	1,089	–	–	–	–	–	0.0%
RCG-SHRA	96,205	195,000	–	–	55,725	(55,725)	
DBSA - Installation of Bulkwater (Water pilot study)	–	–	–	–	–	–	0.0%
<b>Total Capital Transfers and Grants</b>	<b>1,964,840</b>	<b>2,074,545</b>	<b>367,740</b>	<b>941,783</b>	<b>1,324,904</b>	<b>(383,121)</b>	<b>-28.9%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>7,439,885</b>	<b>6,570,590</b>	<b>434,249</b>	<b>2,639,447</b>	<b>3,090,414</b>	<b>(450,968)</b>	<b>-14.6%</b>

The total original budget is R6,6 billion and an amount of R2,6 billion was received for the period. A variance of R136 million is reflected, mainly due to outstanding transfers on the Public Network Grant, Informal Settlement Upgrading Partnership Grant RCG-SHRA, and Primary Healthcare, HIV and AIDS Subsidy.



## (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 - M05 November							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
<b>EXPENDITURE</b>							
<b>Operating expenditure of Transfers and Grants</b>							
<b>National Government:</b>	<b>5,217,785</b>	<b>4,306,186</b>	<b>9,769</b>	<b>1,543,988</b>	<b>1,798,158</b>	<b>(254,170)</b>	<b>-14.1%</b>
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	281	1,250	(969)	
Urban Settlement Development Grant	31,547	31,323	6,636	31,323	31,323	–	
Expanded Public Works Programme Incentive (EPWP)	19,031	15,496	–	3,874	6,457	(2,583)	-40.0%
Public Transport Network Grant	414,712	483,981	(5,595)	102,243	175,129	(72,886)	
Programme and Project Preparation Support Grant	49,967	51,532	3,307	5,367	21,472	(16,105)	
Energy Efficiency and Demand Side Management	176	720			300	(300)	
Neighbourhood Development Partnership Grant (PEP)	47,050	140,000	5,365	15,913	58,333	(42,421)	-72.7%
Informal Settlements Upgrading Partnership Grant		29,684			12,368	(12,368)	-100.0%
<b>Provincial Government:</b>	<b>169,370</b>	<b>189,858</b>	<b>32,618</b>	<b>62,449</b>	<b>101,009</b>	<b>(38,560)</b>	<b>-38.2%</b>
Primary Health Care	58,845	61,258	24,504	24,504	42,881	(18,377)	-42.9%
HIV and Aids Grant	24,392	25,612	2,608	13,004	15,000	(1,996)	-13.3%
Human Settlement Development Grant (HSDG)	19,370	34,800	1,081	2,801	14,500	(11,699)	-80.7%
Libraries Plan	8,133	7,188	636	2,842	3,228	(386)	-12.0%
Mamelodi Bus Operations Subsidy	58,631	61,000	3,789	19,298	25,400	(6,102)	-24.0%
<b>District Municipality:</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
[insert description]						–	
<b>Other grant providers:</b>	<b>2,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
DBSA	–	–				–	
LG SETA Discretionary grant (93 applies over 3 years)	2,000	–		–	–	–	
<b>Total operating expenditure of Transfers and Grants:</b>	<b>5,389,155</b>	<b>4,496,044</b>	<b>42,387</b>	<b>1,606,437</b>	<b>1,899,166</b>	<b>(292,729)</b>	<b>-15.4%</b>
<b>Capital expenditure of Transfers and Grants</b>							
<b>National Government:</b>	<b>1,779,004</b>	<b>1,864,984</b>	<b>123,986</b>	<b>370,539</b>	<b>727,543</b>	<b>(357,004)</b>	<b>-49.1%</b>
Urban Settlement Development Grant	1,017,758	1,012,788	79,913	211,188	387,332	(176,144)	-45.5%
Public Transport Network Grant	208,428	269,700	11,139	21,883	58,673	(36,790)	-62.7%
Integrated National Electrification Programme		–				–	
Neighbourhood Development Partnership Grant	17,926	10,215	344	344	613	(269)	-43.9%
Finance Management Grant		–				–	
Energy Efficiency and Demand Side Management	4,490	8,280	0	4,309	705	3,604	511.5%
Integrated City Development Grant		–				–	
Informal Settlements Upgrading Partnership Grant	530,402	564,001	32,590	132,815	280,221	(147,406)	-52.6%
<b>Provincial Government:</b>	<b>12,408</b>	<b>14,562</b>	<b>1,962</b>	<b>3,661</b>	<b>1,456</b>	<b>2,205</b>	<b>-54.0%</b>
Recapitalisation of Community Libraries Grant	12,408	14,562	1,962	3,661	1,456	2,205	151.4%
Social Infrastructure Grant					–	–	
HCT - SHRA					–	–	
<b>District Municipality:</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
[insert description]						–	
<b>Other grant providers:</b>	<b>105,411</b>	<b>195,000</b>	<b>22,081</b>	<b>77,806</b>	<b>137,629</b>	<b>(59,822)</b>	<b>-43.5%</b>
LG SETA Discretionary grant (93 applies over 3 years)	9,206	–				–	
RCG-SHRA	96,205	195,000	22,081	77,806	137,629	(59,822)	-43.5%
DBSA - Installation of Bulkwater (Water pilot study)					–	–	
<b>Total capital expenditure of Transfers and Grants</b>	<b>1,896,823</b>	<b>2,074,545</b>	<b>148,030</b>	<b>452,006</b>	<b>866,627</b>	<b>(414,621)</b>	<b>-47.8%</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>7,285,978</b>	<b>6,570,590</b>	<b>190,417</b>	<b>2,058,443</b>	<b>2,765,794</b>	<b>(707,351)</b>	<b>-25.6%</b>

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 R2,1 billion. A variance of R707 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 - M05 November					
Description	Budget Year 2022/23				
	Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>					
<b><u>EXPENDITURE</u></b>					
<b><u>Operating expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
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				-	
<b>Provincial Government:</b>	-	-	-	-	
Primary Health Care				-	
Human Settlement Development Grant (HSDG)	-	-	-	-	
Libraries Plan	-	-	-	-	
Mamelodi Bus Operations Subsidy				-	
<b>District Municipality:</b>	-	-	-	-	
				-	
<b>Other grant providers:</b>	-	-	-	-	
DBSA				-	
<b>Total operating expenditure of Approved Roll-overs</b>	-	-	-	-	
<b><u>Capital expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Urban Settlement Development Grant				-	
Integrated City Development Grant				-	
Informal Settlements Upgrading Partnership Grant				-	
Informal Settlements Upgrading Partnership Grant				-	
<b>Provincial Government:</b>	-	-	-	-	
Recapitalisation of Community Libraries Grant	-	-	-	-	
				-	
<b>District Municipality:</b>	-	-	-	-	
				-	
<b>Other grant providers:</b>	-	-	-	-	
				-	
<b>Total capital expenditure of Approved Roll-overs</b>	-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	-	-	-	-	

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 - M05 November							
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					C
<b>Councillors (Political Office Bearers plus Other)</b>							
Basic Salaries and Wages	129,577	115,175	11,032	55,365	47,989	7,376	15%
Pension and UIF Contributions	—	4,564	—	—	1,902	(1,902)	-100%
Medical Aid Contributions	—	4,509	—	—	1,879	(1,879)	-100%
Motor Vehicle Allowance	—	33,059	—	—	13,775	(13,775)	-100%
Cellphone Allowance	—	6,555	—	—	2,731	(2,731)	-100%
Housing Allowances	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—
<b>Sub Total - Councillors</b>	<b>129,577</b>	<b>163,863</b>	<b>11,032</b>	<b>55,365</b>	<b>68,276</b>	<b>(12,911)</b>	<b>-19%</b>
<b>% increase</b>		<b>26.5%</b>					
<b>Senior Managers of the Municipality</b>							
Basic Salaries and Wages	16,530	20,508	687	4,359	7,967	(3,608)	-45%
Pension and UIF Contributions	13	245	1	4	95	(92)	-96%
Medical Aid Contributions	—	62	—	—	24	(24)	-100%
Overtime	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—
Cellphone Allowance	153	240	6	37	94	(58)	-61%
Housing Allowances	—	—	—	—	—	—	—
Other benefits and allowances	446	2,726	7	202	1,072	(869)	-81%
Payments in lieu of leave	2,957	925	(118)	(567)	363	(931)	-256%
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>	<b>20,100</b>	<b>24,706</b>	<b>582</b>	<b>4,034</b>	<b>9,616</b>	<b>(5,582)</b>	<b>-58%</b>
<b>% increase</b>		<b>22.9%</b>					
<b>Other Municipal Staff</b>							
Basic Salaries and Wages	7,689,947	7,572,543	620,570	3,182,267	3,395,306	(213,039)	-6%
Pension and UIF Contributions	1,445,660	1,471,995	124,525	622,927	660,971	(38,044)	-6%
Medical Aid Contributions	675,158	640,190	56,830	283,988	300,162	(16,174)	-5%
Overtime	526,980	968,735	45,712	195,599	179,525	16,074	9%
Performance Bonus	539	574,404	1	173	12	161	1376%
Motor Vehicle Allowance	310,317	337,370	22,276	124,104	140,462	(16,358)	-12%
Cellphone Allowance	16,507	18,815	1,367	6,824	7,484	(660)	-9%
Housing Allowances	59,581	58,907	5,338	26,647	24,662	1,985	8%
Other benefits and allowances	558,964	251,056	73,884	365,476	300,266	65,210	22%
Payments in lieu of leave	192,469	342,382	7,337	71,198	142,585	(71,387)	-50%
Long service awards	2,455	3,160	176	874	1,316	(443)	-34%
Post-retirement benefit obligations	—	271,974	—	—	—	—	—
<b>Sub Total - Other Municipal Staff</b>	<b>11,478,577</b>	<b>12,511,530</b>	<b>958,017</b>	<b>4,880,077</b>	<b>5,152,752</b>	<b>(272,675)</b>	<b>-5%</b>
<b>% increase</b>		<b>9.0%</b>					
<b>Total Parent Municipality</b>	<b>11,628,254</b>	<b>12,700,099</b>	<b>969,631</b>	<b>4,939,476</b>	<b>5,230,644</b>	<b>(291,168)</b>	<b>-6%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>							
<b>Board Members of Entities</b>							
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	279	1,599	2,661	(1,062)	-40%
Payments in lieu of leave	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
<b>Sub Total - Board Members of Entities</b>	<b>5,164</b>	<b>6,386</b>	<b>279</b>	<b>1,599</b>	<b>2,661</b>	<b>(1,062)</b>	<b>-40%</b>
<b>Senior Managers of Entities</b>							
Basic Salaries and Wages	15,823	15,281	1,527	5,661	6,367	(706)	-11%
Pension and UIF Contributions	968	1,632	139	437	655	(218)	-33%
Medical Aid Contributions	127	334	14	59	139	(80)	-57%
Overtime	—	—	—	—	—	—	—
Performance Bonus	—	389	—	—	187	(187)	-100%
Motor Vehicle Allowance	717	838	63	405	443	(37)	-8%
Cellphone Allowance	235	438	85	62	89	(27)	-31%
Housing Allowances	20	—	2	34	99	(65)	-66%
Other benefits and allowances	—	238	14	—	—	—	—
Payments in lieu of leave	—	1,479	—	219	616	(397)	-64%
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Entities</b>	<b>17,890</b>	<b>20,630</b>	<b>1,844</b>	<b>6,879</b>	<b>8,596</b>	<b>(1,717)</b>	<b>-20%</b>
<b>% increase</b>		<b>15.3%</b>					
<b>Other Staff of Entities</b>							
Basic Salaries and Wages	50,139	56,734	7,987	24,379	23,639	740	3%
Pension and UIF Contributions	3,904	5,225	415	2,037	2,177	(140)	-6%
Medical Aid Contributions	1,889	2,423	165	821	1,009	(188)	-19%
Overtime	541	1,500	187	690	625	65	10%
Performance Bonus	—	1,815	—	—	756	(756)	-100%
Motor Vehicle Allowance	—	—	—	10	—	10	#DIV/0!
Cellphone Allowance	378	452	36	180	189	(9)	-5%
Housing Allowances	64	1,250	9	35	521	(485)	-93%
Other benefits and allowances	—	633	34	170	264	(94)	-36%
Payments in lieu of leave	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
<b>Sub Total - Other Staff of Entities</b>	<b>56,915</b>	<b>70,033</b>	<b>8,833</b>	<b>28,321</b>	<b>29,180</b>	<b>(859)</b>	<b>-3%</b>
<b>% increase</b>		<b>23.0%</b>					
<b>Total Municipal Entities</b>	<b>79,969</b>	<b>97,049</b>	<b>10,956</b>	<b>36,799</b>	<b>40,437</b>	<b>(3,638)</b>	<b>-9%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>11,708,223</b>	<b>12,797,148</b>	<b>980,586</b>	<b>4,976,275</b>	<b>5,271,081</b>	<b>(294,806)</b>	<b>-6%</b>
<b>% increase</b>		<b>9.3%</b>					
<b>TOTAL MANAGERS AND STAFF</b>	<b>11,578,646</b>	<b>12,633,285</b>	<b>969,554</b>	<b>4,920,910</b>	<b>5,202,805</b>	<b>(281,895)</b>	<b>-5%</b>

**(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) - M05 November							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
<b>Revenue By Source</b>							
Property rates	8,574,855	9,102,662	731,768	3,633,183	3,760,344	(127,161)	-3%
Service charges - electricity revenue	13,345,122	15,697,113	1,070,665	6,187,356	6,897,455	(710,099)	-10%
Service charges - water revenue	4,958,680	5,554,721	443,943	2,140,217	2,126,899	13,318	1%
Service charges - sanitation revenue	1,448,161	1,502,943	131,642	688,713	632,339	56,374	9%
Service charges - refuse revenue	1,584,431	1,727,398	194,381	740,428	732,251	8,177	1%
Rental of facilities and equipment	134,996	114,052	10,789	28,178	47,521	(19,344)	-41%
Interest earned - external investments	158,238	51,616	3,746	27,573	21,507	6,066	28%
Interest earned - outstanding debtors	724,104	839,210	68,844	501,209	349,671	151,538	43%
Dividends received	-	-	-	-	-	-	
Fines, penalties and forfeits	85,915	274,803	16,435	67,727	92,349	(24,622)	-27%
Licences and permits	41,245	54,534	3,885	14,938	18,260	(3,322)	-18%
Agency services	-	-	-	-	-	-	
Transfers and subsidies	5,387,168	4,496,044	65,222	1,596,225	1,888,860	(292,636)	-15%
Other revenue	1,220,552	2,663,285	90,947	926,300	954,462	(28,162)	-3%
Gains	27,446	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>37,690,913</b>	<b>42,078,382</b>	<b>2,832,268</b>	<b>16,552,045</b>	<b>17,521,918</b>	<b>(969,873)</b>	<b>-6%</b>
<b>Expenditure By Type</b>							
Employee related costs	11,513,865	12,536,236	958,877	4,885,710	5,165,029	(279,319)	-5%
Remuneration of councillors	129,577	163,863	11,032	55,365	68,276	(12,911)	-19%
Debt impairment	2,601,809	2,305,357	192,113	960,565	960,565	0	0%
Depreciation & asset impairment	2,909,024	2,623,015	231,541	1,154,227	1,092,923	61,304	6%
Finance charges	3,267,450	1,507,813	144,853	210,399	377,302	(166,903)	-44%
Bulk purchases - electricity	11,376,780	12,121,755	818,726	5,410,966	6,121,011	(710,045)	
Inventory consumed	3,755,440	4,326,552	623,083	1,587,406	1,995,122	(407,716)	-20%
Contracted services	4,114,721	4,307,123	340,206	1,509,029	2,047,546	(538,517)	-26%
Transfers and subsidies	102,761	135,860	33,330	49,215	60,234	(11,019)	-18%
Other expenditure	1,716,867	2,048,016	127,379	1,020,278	913,645	106,633	12%
Losses	232,873	-	-	138	-	138	
<b>Total Expenditure</b>	<b>41,721,166</b>	<b>42,075,589</b>	<b>3,481,141</b>	<b>16,843,298</b>	<b>18,801,653</b>	<b>(1,958,356)</b>	<b>-10%</b>
<b>Surplus/(Deficit)</b>	<b>(4,030,253)</b>	<b>2,793</b>	<b>(648,873)</b>	<b>(291,252)</b>	<b>(1,279,735)</b>	<b>988,482</b>	<b>-77%</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,791,411	1,879,546	102,727	365,552	728,999	(363,447)	-50%
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)	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(2,229,636)</b>	<b>1,882,339</b>	<b>(546,146)</b>	<b>74,300</b>	<b>(550,736)</b>	<b>625,036</b>	<b>-113%</b>
Taxation	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>(2,229,636)</b>	<b>1,882,339</b>	<b>(546,146)</b>	<b>74,300</b>	<b>(550,736)</b>	<b>625,036</b>	<b>-113%</b>

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M05 November							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b><u>Revenue By Municipal Entity</u></b>							
Housing Company Tshwane	44,806	107,707	9,887	22,346	44,878	(22,532)	-50%
Tshwane Economic Development Agency	60,618	63,553	15,653	31,447	26,269	5,179	20%
<b>Total Operating Revenue</b>	<b>105,424</b>	<b>171,260</b>	<b>25,540</b>	<b>53,793</b>	<b>71,146</b>	<b>(17,353)</b>	<b>-24%</b>
<b><u>Expenditure By Municipal Entity</u></b>							
Housing Company Tshwane	59,865	107,707	7,973	25,478	44,878	(19,400)	-43%
Tshwane Economic Development Agency	54,826	63,038	7,878	26,838	26,266	572	2%
<b>Total Operating Expenditure</b>	<b>114,691</b>	<b>170,745</b>	<b>15,851</b>	<b>52,316</b>	<b>71,144</b>	<b>(18,828)</b>	<b>-26%</b>
<b>Surplus/ (Deficit) for the yr/period</b>	<b>(8,540)</b>	<b>515</b>	<b>9,688</b>	<b>1,478</b>	<b>3</b>	<b>1,475</b>	<b>54394%</b>
<b><u>Capital Expenditure By Municipal Entity</u></b>							
Housing Company Tshwane	248,368	233,970	22,081	79,307	142,382	(63,075)	-247%
Tshwane Economic Development Agency	237	452	9	119	452	(333)	-74%
<b>Total Capital Expenditure</b>	<b>248,605</b>	<b>234,421</b>	<b>22,091</b>	<b>79,427</b>	<b>142,834</b>	<b>(63,407)</b>	<b>-44%</b>

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M05 November								
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
<b>R thousands</b>								
<b><u>Monthly expenditure performance trend</u></b>								
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	210,124	579,816	1,056,384	476,568	45.1%	21%
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	–	–	–
<b>Total Capital expenditure</b>	<b>2,642,715</b>	<b>2,793,105</b>	<b>579,816</b>					

**(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 - M05							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	<b>1,149,704</b>	<b>1,307,593</b>	<b>82,682</b>	<b>310,987</b>	<b>481,980</b>	<b>170,993</b>	<b>35.5%</b>
Roads Infrastructure	398,889	437,643	35,765	116,649	166,064	49,415	29.8%
Roads	332,189	339,428	26,789	99,620	135,751	36,131	26.6%
Road Structures	59,618	79,715	8,976	17,029	29,863	12,834	43.0%
Road Furniture	7,082	18,500	—	—	450	450	100.0%
Storm water Infrastructure	80,632	8,700	1,248	6,774	1,700	(5,074)	
Storm water Conveyance	80,632	8,700	1,248	6,774	1,700	(5,074)	
Electrical Infrastructure	242,286	303,279	14,761	63,506	88,819	25,314	28.5%
Power Plants	—	4,000	—	—	—	—	
HV Substations	14,470	61,000	5,150	5,150	10,600	5,450	51.4%
HV Transmission Conductors	—	10,000	—	—	—	—	
MV Substations	35,849	33,000	127	6,101	9,200	3,099	33.7%
MV Networks	98,287	100,200	6,562	23,484	35,620	12,136	34.1%
LV Networks	93,680	95,079	2,923	28,771	33,399	4,628	13.9%
Water Supply Infrastructure	233,223	311,724	8,189	46,613	128,428	81,815	63.7%
Reservoirs	50,028	68,497	661	1,334	27,400	26,067	95.1%
Pump Stations	—	1,500	—	—	—	—	
Water Treatment Works	—	1,000	—	—	—	—	
Bulk Mains	16,770	33,000	213	100	16,358	16,259	99.4%
Distribution	76,690	117,727	805	11,470	48,669	37,200	76.4%
Distribution Points	89,735	90,000	6,510	33,710	36,000	2,290	6.4%
Sanitation Infrastructure	184,020	229,546	22,719	77,445	95,719	18,273	19.1%
Pump Station	—	18,000	2,911	5,386	11,651	6,264	53.8%
Reticulation	178,662	192,351	19,808	72,059	81,837	9,778	11.9%
Waste Water Treatment Works	—	4,000	—	—	840	840	100.0%
Outfall Sewers	5,358	15,195	—	—	1,391	1,391	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	—	—	—	—	
<b>Community Assets</b>	<b>30,179</b>	<b>77,262</b>	<b>4,211</b>	<b>5,910</b>	<b>23,776</b>	<b>17,866</b>	<b>75.1%</b>
Community Facilities	30,179	77,262	4,211	5,910	23,776	17,866	75.1%
Clinics/Care Centres	14,596	49,000	2,249	2,249	18,620	16,371	87.9%
Fire/Ambulance Stations	3,176	—	—	—	—	—	
Libraries	12,408	14,562	1,962	3,661	1,456	(2,205)	-151.4%
Police	—	10,000	—	—	—	—	
Markets	—	3,700	—	—	3,700	3,700	100.0%
<b>Investment properties</b>	<b>30,435</b>	<b>25,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Revenue Generating	—	—	—	—	—	—	
Improved Property	—	—	—	—	—	—	
Unimproved Property	—	—	—	—	—	—	
Non-revenue Generating	30,435	25,000	—	—	—	—	
Improved Property	30,435	25,000	—	—	—	—	
Unimproved Property	—	—	—	—	—	—	
<b>Other assets</b>	<b>271,172</b>	<b>235,018</b>	<b>22,081</b>	<b>79,862</b>	<b>143,430</b>	<b>63,568</b>	<b>44.3%</b>
Operational Buildings	5,848	—	—	—	—	—	
Municipal Offices	5,848	—	—	—	—	—	
Housing	265,324	235,018	22,081	79,862	143,430	63,568	44.3%
Social Housing	265,324	235,018	22,081	79,862	143,430	63,568	44.3%
<b>Intangible Assets</b>	<b>8,951</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Licences and Rights	8,951	—	—	—	—	—	
Computer Software and Applications	8,951	—	—	—	—	—	
<b>Computer Equipment</b>	<b>9,758</b>	<b>20,200</b>	<b>—</b>	<b>—</b>	<b>11,000</b>	<b>11,000</b>	<b>100.0%</b>
Computer Equipment	9,758	20,200	—	—	11,000	11,000	100.0%
<b>Furniture and Office Equipment</b>	<b>880</b>	<b>1,604</b>	<b>9</b>	<b>119</b>	<b>1,404</b>	<b>1,284</b>	<b>91.5%</b>
Furniture and Office Equipment	880	1,604	9	119	1,404	1,284	91.5%
<b>Machinery and Equipment</b>	<b>45,379</b>	<b>23,317</b>	<b>2,885</b>	<b>7,455</b>	<b>1,595</b>	<b>(5,860)</b>	<b>-367.5%</b>
Machinery and Equipment	45,379	23,317	2,885	7,455	1,595	(5,860)	-367.5%
<b>Transport Assets</b>	<b>9,729</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Transport Assets	9,729	—	—	—	—	—	
<b>Land</b>	<b>—</b>	<b>5,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Land	—	5,000	—	—	—	—	
<b>Total Capital Expenditure on new assets</b>	<b>1,556,187</b>	<b>1,694,993</b>	<b>111,868</b>	<b>404,334</b>	<b>663,184</b>	<b>258,851</b>	<b>39.0%</b>

**(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 - M05 November							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b><u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u></b>							
<b><u>Infrastructure</u></b>	<b>488,768</b>	<b>339,894</b>	<b>30,541</b>	<b>58,694</b>	<b>141,648</b>	<b>82,954</b>	<b>58.6%</b>
Roads Infrastructure	255,850	44,592	1,509	7,658	12,157	4,499	37.0%
<i>Roads</i>	254,345	44,592	1,509	4,999	12,157	7,159	58.9%
<i>Road Structures</i>	1,504	-	-	2,660	-	(2,660)	#DIV/0!
Electrical Infrastructure	44,262	144,202	21,630	21,630	33,561	11,931	35.5%
<i>HV Substations</i>	-	75,000	-	-	5,400	5,400	100.0%
<i>MV Networks</i>	2,519	7,500	-	-	2,825	2,825	100.0%
<i>LV Networks</i>	41,743	59,202	21,630	21,630	22,961	1,331	5.8%
<i>Capital Spares</i>	-	2,500	-	-	2,375	2,375	100.0%
Water Supply Infrastructure	169,519	134,100	4,872	24,576	86,110	61,534	71.5%
<i>Reservoirs</i>	2,861	4,000	134	134	840	706	84.1%
<i>Water Treatment Works</i>	67,997	36,100	855	11,570	29,050	17,480	60.2%
<i>Bulk Mains</i>	-	13,000	704	6,698	7,420	722	9.7%
<i>Distribution</i>	98,662	77,000	3,179	6,174	48,800	42,626	87.3%
Sanitation Infrastructure	15,902	17,000	2,530	4,829	9,820	4,991	50.8%
<i>Reticulation</i>	12,927	13,000	1,105	3,404	8,320	4,916	59.1%
<i>Waste Water Treatment Works</i>	2,975	4,000	1,425	1,425	1,500	75	5.0%
Information and Communication Infrastructure	3,235	-	-	-	-	-	
<i>Data Centres</i>	3,235	-	-	-	-	-	
<i>Capital Spares</i>	-	7,000	-	-	-	-	
		7,000					
<b><u>Community Assets</u></b>	<b>1,957</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Community Facilities	1,957	-	-	-	-	-	
<i>Cemeteries/Crematoria</i>	611	-	-	-	-	-	
<i>Nature Reserves</i>	-	7,000	-	-	-	-	
<b><u>Other assets</u></b>	<b>14,835</b>	<b>15,300</b>	<b>-</b>	<b>652</b>	<b>8,498</b>	<b>7,847</b>	<b>92.3%</b>
Operational Buildings	14,835	15,300	-	652	8,498	7,847	92.3%
<i>Training Centres</i>	6,997	1,000	-	-	-	-	
<i>Depots</i>	7,838	14,300	-	652	8,498	7,847	92.3%
<b><u>Intangible Assets</u></b>	<b>125,034</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>4,500</b>	<b>100.0%</b>
Servitudes	-	-	-	-	-	-	
Licences and Rights	125,034	15,000	-	-	4,500	4,500	100.0%
<i>Computer Software and Applications</i>	125,034	15,000	-	-	4,500	4,500	100.0%
<b><u>Computer Equipment</u></b>	<b>20,375</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>3,600</b>	<b>3,600</b>	<b>100.0%</b>
Computer Equipment	20,375	8,000	-	-	3,600	3,600	100.0%
<b><u>Machinery and Equipment</u></b>	<b>2,300</b>	<b>15,000</b>	<b>1,189</b>	<b>1,695</b>	<b>5,250</b>	<b>3,555</b>	<b>67.7%</b>
Machinery and Equipment	2,300	15,000	1,189	1,695	5,250	3,555	67.7%
<b><u>Transport Assets</u></b>	<b>(15)</b>	<b>100,000</b>	<b>37,835</b>	<b>45,989</b>	<b>-</b>	<b>(45,989)</b>	
Transport Assets	(15)	100,000	37,835	45,989	-	(45,989)	
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>653,254</b>	<b>500,194</b>	<b>69,565</b>	<b>107,029</b>	<b>163,496</b>	<b>56,467</b>	<b>34.5%</b>

(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 - M05 November							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	<b>206,873</b>	<b>808,490</b>	<b>58,776</b>	<b>251,391</b>	<b>366,686</b>	<b>115,296</b>	<b>31.4%</b>
Roads Infrastructure	47,114	108,778	4,614	28,192	45,931	17,739	38.6%
Roads	36,208	82,917	3,802	24,375	32,550	8,175	25.1%
Road Structures	65	47	—	—	19	19	—
Road Furniture	10,841	25,815	812	3,817	13,361	9,544	71.4%
Storm water Infrastructure	1,998	18,398	366	1,004	7,568	6,564	86.7%
Drainage Collection	1,284	9,532	120	385	3,972	3,587	90.3%
Storm water Conveyance	714	8,866	247	619	3,596	2,977	82.8%
Electrical Infrastructure	117,507	348,779	26,490	121,332	166,344	45,013	27.1%
Power Plants	259	25,379	242	4,732	12,882	8,150	63.3%
HV Substations	1,795	12,140	224	3,835	6,270	2,434	—
HV Switching Station	931	4,637	217	2,079	3,049	970	31.8%
HV Transmission Conductors	(1)	452	14	273	283	10	—
MV Substations	9,124	52,924	4,634	21,423	43,605	22,181	50.9%
MV Switching Stations	1,767	11,942	883	5,144	5,576	432	7.7%
MV Networks	25,812	126,436	9,292	42,191	47,772	5,581	11.7%
LV Networks	77,820	114,868	10,983	41,654	46,909	5,255	11.2%
Water Supply Infrastructure	19,633	184,053	14,726	47,061	75,439	28,378	37.6%
Reservoirs	783	11,511	2,039	3,098	4,796	1,698	35.4%
Water Treatment Works	2,433	14,161	709	3,071	5,900	2,829	47.9%
Bulk Mains	4,792	9,740	108	3,564	4,058	494	12.2%
Distribution	11,624	148,641	11,870	37,327	60,684	23,357	38.5%
Sanitation Infrastructure	18,789	137,113	11,964	51,447	65,830	14,383	21.8%
Pump Station	3,475	12,819	2,504	2,879	5,341	2,462	46.1%
Reticulation	4,046	36,768	912	15,412	17,205	1,793	10.4%
Waste Water Treatment Works	10,547	78,007	8,136	31,615	37,817	6,202	16.4%
Outfall Sewers	722	9,520	411	1,541	5,467	3,926	71.8%
Solid Waste Infrastructure	1,241	9,354	616	2,356	5,196	2,840	54.7%
Landfill Sites	1,241	7,534	616	2,356	4,185	1,829	43.7%
Waste Transfer Stations	—	596	—	—	331	331	100.0%
Waste Drop-off Points	—	1,202	—	—	668	668	100.0%
Waste Separation Facilities	—	22	—	—	12	12	100.0%
Rail Infrastructure	591	2,000	—	—	372	372	100.0%
Rail Lines	591	2,000	—	—	372	372	100.0%
Information and Communication Infrastructure	—	17	—	—	7	7	100.0%
Distribution Layers	—	17	—	—	7	7	100.0%
<b>Community Assets</b>	<b>36,099</b>	<b>129,999</b>	<b>8,404</b>	<b>22,007</b>	<b>67,265</b>	<b>45,258</b>	<b>67.3%</b>
Community Facilities	30,558	99,199	7,217	19,238	54,432	35,194	64.7%
Halls	—	232	—	20	97	77	79.2%
Centres	—	469	8	19	196	176	90.0%
Clinics/Care Centres	4,322	9,941	290	561	9,941	9,380	94.4%
Fire/Ambulance Stations	352	4,178	978	1,986	4,178	2,192	52.5%
Museums	—	92	15	30	38	8	21.5%
Galleries	10	87	8	43	36	(6)	-17.4%
Libraries	3,491	4,196	17	68	1,955	1,888	96.5%
Cemeteries/Crematoria	2,966	7,293	97	707	3,356	2,649	78.9%
Police	1,213	3,008	500	752	301	(451)	-150.0%
Parks	9,103	41,241	1,793	6,519	18,931	12,412	65.6%
Public Open Space	4,907	17,780	2,327	6,006	9,842	3,836	39.0%
Nature Reserves	1,915	5,638	364	736	3,132	2,396	76.5%
Markets	2,280	5,044	820	1,792	2,430	638	26.2%
Sport and Recreation Facilities	5,541	30,799	1,187	2,769	12,833	10,064	78.4%
Indoor Facilities	5	191	—	—	79	79	100.0%
Outdoor Facilities	5,535	30,608	1,187	2,769	12,754	9,985	78.3%
Heritage assets	—	120	—	3	50	47	93.1%
Historic Buildings	—	120	—	3	50	47	93.1%
<b>Investment properties</b>	<b>8,624</b>	<b>17,395</b>	<b>2,569</b>	<b>5,443</b>	<b>12,037</b>	<b>6,593</b>	<b>54.8%</b>
Revenue Generating	8,620	17,395	2,372	5,240	7,009	1,769	25.2%
Improved Property	5	—	68	106	670	564	84.2%
Unimproved Property	8,615	17,395	2,304	5,134	6,339	1,205	19.0%
Non-revenue Generating	4	—	197	203	5,028	4,824	96.0%
Improved Property	—	—	—	—	—	—	—
Unimproved Property	4	—	197	203	5,028	4,824	96.0%
<b>Other assets</b>	<b>19,944</b>	<b>109,481</b>	<b>7,418</b>	<b>25,960</b>	<b>39,289</b>	<b>13,329</b>	<b>33.9%</b>
Operational Buildings	18,478	100,395	7,414	25,943	38,481	12,538	32.6%
Municipal Offices	11,847	73,646	5,688	19,838	27,812	7,975	28.7%
Pay/Enquiry Points	—	373	13	40	155	116	74.4%
Yards	512	254	—	—	141	141	100.0%
Training Centres	1	1	4	11	0	(11)	-2873.9%
Manufacturing Plant	104	5,326	72	797	2,219	1,423	64.1%
Depots	6,014	20,795	1,636	5,258	8,153	2,895	35.5%
Housing	1,466	9,086	4	16	808	792	98.0%
Social Housing	1,466	9,086	4	16	808	792	98.0%
<b>Intangible Assets</b>	<b>11,579</b>	<b>55,607</b>	<b>4,579</b>	<b>30,238</b>	<b>23,170</b>	<b>(7,069)</b>	<b>-30.5%</b>
Servitudes	—	—	—	—	—	—	—
Licences and Rights	11,579	55,607	4,579	30,238	23,170	(7,069)	-30.5%
Computer Software and Applications	11,579	55,607	4,579	30,238	23,170	(7,069)	-30.5%
<b>Computer Equipment</b>	<b>5,596</b>	<b>43,804</b>	<b>3,050</b>	<b>7,189</b>	<b>18,878</b>	<b>11,689</b>	<b>61.9%</b>
Computer Equipment	5,596	43,804	3,050	7,189	18,878	11,689	61.9%
<b>Furniture and Office Equipment</b>	<b>37</b>	<b>449</b>	<b>7</b>	<b>9</b>	<b>220</b>	<b>212</b>	<b>96.1%</b>
Furniture and Office Equipment	37	449	7	9	220	212	96.1%
<b>Machinery and Equipment</b>	<b>6,205</b>	<b>82,534</b>	<b>5,503</b>	<b>14,363</b>	<b>33,882</b>	<b>19,519</b>	<b>57.6%</b>
Machinery and Equipment	6,205	82,534	5,503	14,363	33,882	19,519	57.6%
<b>Transport Assets</b>	<b>9,047</b>	<b>137,985</b>	<b>14,800</b>	<b>49,665</b>	<b>60,653</b>	<b>10,988</b>	<b>18.1%</b>
Transport Assets	9,047	137,985	14,800	49,665	60,653	10,988	18.1%
<b>Total Repairs and Maintenance Expenditure</b>	<b>304,004</b>	<b>1,385,865</b>	<b>105,106</b>	<b>406,267</b>	<b>622,130</b>	<b>215,863</b>	<b>34.7%</b>



**(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 - M05 November							
Description	2021/22 Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Depreciation by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	<b>1,933,039</b>	<b>1,382,090</b>	<b>166,200</b>	<b>821,569</b>	<b>575,871</b>	<b>(245,699)</b>	<b>-42.7%</b>
Roads Infrastructure	889,872	461,897	77,703	382,173	192,457	(189,716)	-98.6%
Roads	783,898	369,572	67,122	331,286	153,988	(177,298)	-115.1%
Road Structures	19,184	8,974	1,451	7,398	3,739	(3,659)	-97.9%
Road Furniture	86,790	83,351	9,131	43,489	34,729	(8,760)	-25.0%
Storm water Infrastructure	287,766	97,423	26,225	123,275	40,593	(82,682)	-203.7%
Drainage Collection	284,549	94,533	25,918	121,840	39,389	(82,451)	-209.3%
Storm water Conveyance	3,196	2,890	305	1,426	1,204	(222)	-18.5%
Attenuation	20	—	2	9	—	(9)	—
Electrical Infrastructure	371,418	324,271	29,122	148,350	135,113	(13,237)	-9.8%
Power Plants	44,090	5,548	3,624	18,484	2,312	(16,173)	-699.6%
HV Substations	83,879	84,258	5,264	26,849	35,107	8,259	23.5%
HV Switching Station	68	—	—	—	—	—	—
HV Transmission Conductors	11,030	27,421	907	4,623	11,426	6,802	59.5%
MV Substations	26,606	15,963	2,239	11,447	6,651	(4,796)	-72.1%
MV Switching Stations	(0)	3,329	—	—	1,387	1,387	100.0%
MV Networks	79,128	49,286	6,608	33,701	20,536	(13,165)	-64.1%
LV Networks	126,618	138,486	10,474	53,218	57,694	4,476	7.8%
Water Supply Infrastructure	204,057	186,818	17,044	85,629	77,841	(7,788)	-10.0%
Dams and Weirs	4,772	528	392	2,000	220	(1,780)	-810.0%
Boreholes	2,532	1,471	209	1,060	613	(448)	-73.0%
Reservoirs	21,968	21,893	1,801	9,201	9,122	(79)	-0.9%
Pump Stations	4,491	8,810	369	1,882	3,671	1,789	48.7%
Water Treatment Works	41,384	24,925	3,400	17,339	10,385	(6,953)	-67.0%
Bulk Mains	31,287	28,127	2,569	13,104	11,720	(1,384)	-11.8%
Distribution	97,718	101,574	8,216	40,988	42,323	1,334	3.2%
Distribution Points	1,290	104	106	541	43	(497)	-1145.9%
PRV Stations	852	792	—	450	330	(120)	-36.4%
Sanitation Infrastructure	123,811	150,390	10,180	51,917	62,663	10,746	17.1%
Pump Station	2,532	1,471	209	1,060	613	(448)	-73.0%
Reticulation	42,168	97,081	3,466	17,676	40,451	22,774	56.3%
Waste Water Treatment Works	62,386	40,007	5,131	26,170	16,669	(9,501)	-57.0%
Outfall Sewers	16,724	11,810	1,375	7,011	4,921	(2,090)	-42.5%
Toilet Facilities	—	22	—	—	9	9	100.0%
Capital Spares	—	—	—	—	—	—	—
Solid Waste Infrastructure	3,396	47,886	278	1,417	19,952	18,536	92.9%
Landfill Sites	2,267	47,483	185	944	19,785	18,841	95.2%
Waste Transfer Stations	246	—	20	103	—	(103)	—
Waste Processing Facilities	147	—	12	62	—	(62)	—
Waste Drop-off Points	729	403	60	305	168	(138)	-82.1%
Electricity Generation Facilities	7	—	1	3	—	(3)	—
Rail Infrastructure	3,759	1	305	1,558	—	(1,557)	-565549.3%
Rail Lines	3,716	—	305	1,558	—	(1,558)	—
Rail Structures	—	1	—	—	0	0	100.0%
Information and Communication Infrastructure	48,960	113,404	5,343	27,251	47,252	20,001	42.3%
Data Centres	601	1,065	62	315	444	129	29.1%
Core Layers	30,007	112,338	3,712	18,934	46,808	27,873	59.5%
Distribution Layers	18,352	—	1,569	8,002	—	(8,002)	—
<b>Community Assets</b>	<b>339,731</b>	<b>381,750</b>	<b>30,238</b>	<b>155,445</b>	<b>159,063</b>	<b>3,618</b>	<b>2.3%</b>
Community Facilities	204,542	286,443	21,599	109,656	119,351	9,696	8.1%
Halls	5,349	1,835	438	2,237	765	(1,473)	-192.6%
Centres	10,482	148,311	904	4,618	61,796	57,178	92.5%
Crèches	1,782	—	125	158	—	(158)	-250.9%
Clinics/Care Centres	17,861	11,933	1,468	7,488	4,972	(2,516)	-50.6%
Fire/Ambulance Stations	12,052	4,222	627	3,199	1,759	(1,440)	-81.8%
Testing Stations	2,486	235	201	1,026	98	(928)	-945.4%
Museums	579	303	48	243	126	(117)	-92.4%
Theatres	149	—	12	62	—	(62)	—
Libraries	30,744	20,789	7,676	38,536	8,662	(29,874)	-344.9%
Cemeteries/Crematoria	9,808	8,543	813	4,153	3,559	(594)	-16.7%
Police	7,308	501	—	605	209	(2,896)	-1387.2%
Parks	25,392	—	2,068	10,565	—	(10,565)	—
Public Open Space	4,177	28,125	343	1,751	11,719	9,968	85.1%
Nature Reserves	7,815	5,521	641	3,272	2,300	(971)	-42.2%
Public Ablution Facilities	488	101	40	202	—	(160)	-380.0%
Markets	23,209	13,019	1,905	9,722	5,424	(4,298)	-79.2%
Stalls	3,853	2,424	317	1,615	1,010	(605)	-59.9%
Abattoirs	—	—	—	—	—	—	—
Airports	23,488	23,885	1,920	9,823	9,952	129	1.3%
Taxi Ranks/Bus Terminals	17,531	16,247	1,444	7,381	6,770	(611)	-9.0%
Capital Spares	—	—	—	—	—	—	—
Sport and Recreation Facilities	135,190	95,307	8,638	45,789	39,711	(6,078)	-15.3%
Indoor Facilities	1,824	1,022	150	765	426	(339)	-79.6%
Outdoor Facilities	133,366	94,285	8,488	45,024	39,286	(5,739)	-14.6%
Capital Spares	—	—	—	—	—	—	—
<b>Heritage assets</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Monuments	—	—	—	—	—	—	—
Historic Buildings	—	—	—	—	—	—	—
<b>Investment properties</b>	<b>3,930</b>	<b>6,855</b>	<b>323</b>	<b>1,648</b>	<b>2,856</b>	<b>1,208</b>	<b>42.3%</b>
Revenue Generating	67	—	6	28	—	(28)	—
Improved Property	—	—	—	—	—	—	—
Unimproved Property	—	—	—	—	—	—	—
Non-revenue Generating	3,863	6,855	317	1,619	2,856	1,237	43.3%
Improved Property	3,863	6,855	317	1,619	2,856	1,237	43.3%
Unimproved Property	0	—	0	0	—	(0)	—
<b>Other assets</b>	<b>172,220</b>	<b>179,324</b>	<b>14,140</b>	<b>72,331</b>	<b>81,786</b>	<b>9,455</b>	<b>11.6%</b>
Operational Buildings	102,455	123,008	8,503	43,512	51,455	7,943	15.4%
Municipal Offices	56,765	83,229	4,615	23,677	34,880	11,203	32.1%
Pay/Enquiry Points	130	237	11	54	99	44	44.9%
Workshops	3,973	423	325	1,661	176	(1,484)	-841.2%
Yards	1,296	—	107	543	—	(543)	—
Stores	812	1,077	67	340	449	108	24.2%
Laboratories	—	—	—	—	—	—	—
Training Centres	1,694	116	139	710	48	(662)	-1373.8%
Manufacturing Plant	10,022	—	962	4,905	—	(4,905)	—
Depots	27,764	37,927	2,278	11,621	15,803	4,181	26.5%
Capital Spares	—	—	—	—	—	—	—
Housing	69,764	56,317	5,637	28,819	30,331	1,512	5.0%
Staff Housing	11,146	10,445	916	4,670	4,352	(318)	-7.3%
Social Housing	58,618	45,871	4,722	24,149	25,979	1,830	7.0%
Capital Spares	—	—	—	—	—	—	—
<b>Biological or Cultivated Assets</b>	<b>11</b>	<b>69</b>	<b>1</b>	<b>5</b>	<b>29</b>	<b>24</b>	<b>83.0%</b>
Biological or Cultivated Assets	11	69	1	5	29	24	83.0%
<b>Intangible Assets</b>	<b>43,226</b>	<b>68,618</b>	<b>3,853</b>	<b>19,655</b>	<b>28,591</b>	<b>8,936</b>	<b>31.3%</b>
Servitudes	—	—	—	—	—	—	—
Licences and Rights	43,226	68,618	3,853	19,655	28,591	8,936	31.3%
Computer Software and Applications	43,226	68,618	3,853	19,655	28,591	8,936	31.3%
Load Settlement Software Applications	—	—	—	—	—	—	—
Unspecified	—	—	—	—	—	—	—
<b>Computer Equipment</b>	<b>30,961</b>	<b>191,271</b>	<b>2,711</b>	<b>13,862</b>	<b>72,826</b>	<b>58,965</b>	<b>81.0%</b>
Computer Equipment	30,961	191,271	2,711	13,862	72,826	58,965	81.0%
<b>Furniture and Office Equipment</b>	<b>12,592</b>	<b>157,996</b>	<b>1,070</b>	<b>5,460</b>	<b>65,632</b>	<b>60,172</b>	<b>91.7%</b>
Furniture and Office Equipment	12,592	157,996	1,070	5,460	65,632	60,172	91.7%
<b>Machinery and Equipment</b>	<b>44,501</b>	<b>148,805</b>	<b>3,552</b>	<b>18,161</b>	<b>62,002</b>	<b>43,841</b>	<b>70.7%</b>
Machinery and Equipment	44,501	148,805	3,552	18,161	62,002	43,841	70.7%
<b>Transport Assets</b>	<b>106,015</b>	<b>125,466</b>	<b>9,549</b>	<b>46,888</b>	<b>52,279</b>	<b>5,391</b>	<b>10.3%</b>
Transport Assets	106,015	125,466	9,549	46,888	52,279	5,391	10.3%
<b>Land</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Land	—	—	—	—	—	—	—
<b>Zoo's, Marine and Non-biological Animals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—
<b>Total Depreciation</b>	<b>2,686,227</b>	<b>2,642,244</b>	<b>231,638</b>	<b>1,155,023</b>	<b>1,100,935</b>	<b>(54,088)</b>	<b>-4.9%</b>

**(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 - M05 November							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	<b>377,695</b>	<b>433,619</b>	<b>25,800</b>	<b>49,859</b>	<b>159,535</b>	<b>114,400</b>	<b>68.8%</b>
Roads Infrastructure	99,735	112,740	8,609	14,869	8,707	(6,162)	-70.8%
Roads	99,735	110,740	8,609	14,869	8,707	(6,162)	-70.8%
Capital Spares	–	2,000	–	–	–	–	
Electrical Infrastructure	103,646	136,978	3,201	3,897	42,216	38,319	90.8%
HV Substations	49,705	69,000	–	–	14,750	14,750	100.0%
LV Networks	53,940	67,978	3,201	3,897	25,466	21,569	84.7%
Capital Spares	–	–	–	–	2,000	2,000	100.0%
Sanitation Infrastructure	149,772	142,900	6,069	23,171	95,330	72,159	75.7%
Waste Water Treatment Works	149,772	142,800	6,069	23,171	95,230	72,059	75.7%
Outfall Sewers	–	100	–	–	100	100	100.0%
Information and Communication Infrastructure	14,508	41,000	7,922	7,922	13,300	5,378	40.4%
Data Centres	14,508	30,000	7,922	7,922	10,000	2,078	20.8%
Core Layers	–	11,000	–	–	3,300	3,300	100.0%
<b>Community Assets</b>	<b>54,403</b>	<b>81,300</b>	<b>1,982</b>	<b>17,685</b>	<b>39,750</b>	<b>22,065</b>	<b>55.5%</b>
Community Facilities	20,722	24,300	–	(2,134)	5,650	7,784	137.8%
Markets	(4)	4,300	–	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	1,982	19,820	34,100	14,280	41.9%
Indoor Facilities	–	–	–	–	–	–	
Outdoor Facilities	33,681	57,000	1,982	19,820	34,100	14,280	41.9%
Capital Spares	–	–	–	–	–	–	
<b>Other assets</b>	<b>801</b>	<b>7,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
Operational Buildings	801	1,000	–	–	–	–	
Municipal Offices	273	–	–	–	–	–	
Depots	528	1,000	–	–	–	–	
Housing	–	6,000	–	–	–	–	
Social Housing	–	6,000	–	–	–	–	
<b>Intangible Assets</b>	<b>–</b>	<b>75,000</b>	<b>–</b>	<b>–</b>	<b>30,000</b>	<b>30,000</b>	<b>100.0%</b>
Licences and Rights	–	75,000	–	–	30,000	30,000	100.0%
Computer Software and Applications	–	75,000	–	–	30,000	30,000	100.0%
<b>Furniture and Office Equipment</b>	<b>375</b>	<b>1,000</b>	<b>908</b>	<b>908</b>	<b>400</b>	<b>(508)</b>	<b>-127.1%</b>
Furniture and Office Equipment	375	1,000	908	908	400	(508)	-127.1%
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>433,274</b>	<b>597,919</b>	<b>28,691</b>	<b>68,453</b>	<b>229,704</b>	<b>161,250</b>	<b>70.2%</b>

**(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 **November 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: \_\_\_\_\_