

Reference 21985/1  
Nthabiseng Mokete (012 358 3625)  
MAYORAL COMMITTEE: APRIL 2023

From: The City Manager  
To: The Executive Mayor

GROUP FINANCIAL SERVICES  
LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003  
(ACT 56 OF 2003) IN-YEAR FINANCIAL REPORT (MONTHLY AND QUARTERLY  
BUDGET STATEMENT) FOR THE PERIOD ENDED 31 MARCH 2023

1. PURPOSE

This report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 31 March 2023, in compliance with Sections 71 and 52(d) 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 52(d) of the MFMA stipulates that “the mayor of a municipality – must, within 30 days of the end of each quarter, submit a report to Council on the implementation of the budget and the financial state of the municipality.”

Section 71(1) of the MFMA stipulates as follows: “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 provincial treasury a statement in the prescribed format on the state of the municipality’s budget”.

For the reporting period ended 31 March 2023, the ten working days end on 18 April 2023.

4. DISCUSSION

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

The attached in-year report (Annexure A) provides a high-level analysis as of 31 March 2023 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 at 31 March 2023:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 MARCH 2023					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	42,151,840	31,059,579	32,227,098	(1,167,519)	-4%
Total Expenditure	42,148,532	26,937,049	32,293,401	(5,356,352)	-17%
Surplus /Deficit	3,308	4,122,530	(66,303)		

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 MARCH 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)	39,160,287	29,485,112	30,274,087	(788,975)	-3%
Total Expenditure	39,139,554	27,163,982	27,525,762	(361,780)	-1%
Surplus /Deficit	20,733	2,321,130	2,748,325		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R1,2 billion against the year-to-date (YTD) budget for the period ended 31 March 2023.

The operating expenditure is underspent by R5,4 billion, which is 17% less than the YTD budget.

Consolidated summary – Capital expenditure, 31 March 2023:

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 MARCH 2023							
Description	Original Budget 2022/23	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	1,925,734	1,051,426	479,265	1,530,691	(874,307)	37.6%
TOTAL Capital Financing	2,793,105	1,925,734	1,051,426	479,265	1,530,691	(874,307)	37.6%

The total capital budget amounts to R2,8 billion. The expenditure for the period, including that of the municipal entities, amounts to R1,1 billion, representing 37,6% of the total original capital budget.

The cash and short-term investments as at 31 March 2023 amounted to R1,6 billion, including unspent conditional grants.

The low cost-coverage ratio of 0,1 months for the period signals that the City's cash resources will 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 31 March 2023, in compliance with Section 71 and 52(d) 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 ended 31 March 2023. The report is tabled in compliance with Sections 71 and 52(d) 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 Sections 71 and 52(d) of the MFMA and National Treasury Regulation GG 32141 of 17 April 2009.

### 7.4 COMMUNICATION

In compliance with the legislative requirements of Sections 71 and 52(d) of the MFMA, this document is provided to all stakeholders by placing it on the City of Tshwane public website.

### 7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

## 8. COMPLIANCE WITH THE MUNICIPAL STANDARD CHART OF ACCOUNTS

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

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

## 9. CONCLUSION

This report meets the MFMA requirement for the Executive Mayor to receive a Section 71 “monthly budget statement” within ten working days after the end of the month and in compliance with Section 71 and 52(d) of the MFMA.

The operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R1,2 billion against the YTD budget for the period ended 31 March 2023.

The following revenue sources contributed to the variance:

- Property Rates (R24,1 million unfavourable): Revenue was less than projected. The Appeal Board has reduced property market values by 14,7%, which has resulted in a decrease in property rates revenue.
- Service Charges: Electricity (R1,5 billion unfavourable): Revenue was less than projected, mainly on Sale of Electricity and Reconnection Fees.

The underbilling of revenue was impacted by various factors, such as the following:

- Decline in electricity consumption due to slow production as a result of poor economic performance.
- The impact of COVID-19 on closure of many businesses and scaling down of production activities, mainly in the business sector.
- Business customers downgrading their electricity demand.
- Dysfunctional smart prepaid meters not repaired on time and thus blocking readings and affecting billing.
- Theft of electricity in the townships near informal settlement areas.
- Loss of electricity due to straight connections, and therefore no meter on site to measure consumption.
- Bridging of meters, which influences an increase in no buy and low buy.
- Constant load shedding.
- A total average of 35 000 meters are recorded as gate locked, and it is recommended that these meters be converted to prepaid, since it is difficult to read them.
- Only 65% of the conventional electricity meters are billed on actual readings, and 35% is estimated in line with the previous consumption, seasonal factor and period as per the estimation model within the SAP system.
- Service Charges: Water (R189 million unfavourable): Revenue was less than projected, mainly on Cross-border Bulk Water and Water Fees, due to the following.
  - The City stopped supplying water to Moretele Local Municipality in July 2022. This is due to Magalies Water now supplying the area following commissioning of the newly constructed pipeline to Moretele.

- There is also a great reduction in water supply to Thembisile Hani Local Municipality. This is due to Bronkhorstspuit Water Treatment Plant's ongoing maintenance-related breakdowns.
- Rental of Facilities and Equipment (R57 million unfavourable): Revenue was less than the budget, mainly on Rental Stands, due to the following:
  - The cancellation of rental accounts or leased properties that have been sold or donated, or the lessee has passed away (data clean-up).
  - Expired lease agreements, delays in the conclusion of new agreements and incorrect and inconsistent data across the portfolio.

The process to enter into new lease agreements for expired leases has commenced and is currently undergoing various approval stages. A journal to correct and spread the billed revenue to the correct billing periods is being processed.

- Fines (R63,5 million unfavourable): Revenue was less than projected, mainly on AARTO.
  - Technical and administrative processes are hampering the effective utilisation of newly acquired speed cameras and the processes are partially addressed. A maximum of nine cameras are operational.
  - Non-availability of vehicles to deploy all cameras.
- Licences and Permits (R6,5 million unfavourable): Revenue was less than expected, mainly on driving licences, due to the inability to operate at two centres, namely Akasia and Rayton, a combined 50 hours of load shedding on a weekly basis, and non-compliance by customers with their online bookings. Most items in this group are customer-dependent.
- Transfers and Subsidies (R245 million unfavourable): Mainly on the 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.
- Repairs and maintenance
  - Repairs and maintenance expenditure is at R755,6 million against a YTD budget of R1,1 billion. The percentage spent against the total original budget is 55%.
- Cash flow
  - The cash and short-term investments as at 31 March 2023 amounted to R1,6 billion, including unspent conditional grants.

The low cost-coverage ratio of 0,1 months for the period signals that the City's cash resources will 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.

Departments are required to put measures in place to improve revenue and ensure that spending on the operational budget is in line with the City's policy on cost-containment measures.

Section 135 of the MFMA states the following:

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

Section 54(2) of the MFMA states the following:

- (2) If the municipality faces any serious financial problems, the mayor must–*
  - (a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include–*
    - (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;*
    - (ii) the tabling of an adjustments 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:

- A Council-approved financial recovery plan to address the City's financial and liquidity challenges
- Revenue recovery strategies to increase the collection rate
- Installing prepaid meters for indebted consumers and implementing debit orders or stop orders when negotiating payment arrangement plans
- Migrating large power users to the prepayment platform
- Intensifying outreach programmes
- Outsourcing debt collection
- Tshwane ya Tima campaign
- Cost-containment initiatives
- Distribution loss programmes

## ANNEXURE

Annexure A: In-year report dated 31 March 2023 in terms of *Government Gazette 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 and 52(d) of the MFMA, as well as the municipal budget and reporting regulations.
2. That the financial performance for the period ended 31 March 2023, as contained in Annexure A, be noted.
3. That this report be submitted to the National Treasury and Gauteng Provincial Treasury.



REPORT – FLOW COMPLIANCE CHECK  
 FILE: F1/5/2  
 INITIATOR: Nthabiseng Mokete (012 358 3625)

**GROUP FINANCIAL SERVICES**  
**MFMA IN-YEAR FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2023**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

	Comments, if any, on the report
<p>Acting Divisional Head: <b>Budget Office</b>  <b>N Qomoyi</b></p> <p>I certify that Schedule SC6 and SC7(1), as consolidated in the monthly budget statement for March 2023, are correct.</p> <p>SIGNATURE: .....</p> <p>DATE: .....</p>	
<p>Divisional Head: <b>Financial Reporting and Assets</b>  <b>KE Mokgokong</b></p> <p>I certify that Schedule C6, C7 and SC13(d), as consolidated in the monthly budget statement for March 2023, are correct.</p> <p>SIGNATURE: .....</p> <p>DATE: .....</p>	
<p>Divisional Head: <b>Treasury Office</b>  <b>KC Thipe</b></p> <p>I certify that Schedule C7, SC4, SC5 and SC8, as consolidated in the monthly budget statement for March 2023, are correct.</p> <p>SIGNATURE: .....</p> <p>DATE: .....</p>	
<p>Divisional Head: <b>Revenue Management</b>  <b>R Shilenge</b></p> <p>I certify that Schedule SC3, as consolidated in the monthly budget statement for March 2023, is correct.</p> <p>SIGNATURE: .....</p> <p>DATE: .....</p>	
<p><b>Acting Chief Financial Officer</b>  <b>N Mokete</b></p> <p>SIGNATURE: .....</p> <p>DATE: .....</p>	



# **IN-YEAR REPORT**

**BUDGET YEAR: 2022/23**

**REPORTING PERIOD: M09 MARCH 2023**

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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 report be noted, in compliance with Sections 71 and 52(d) of the MFMA, as well as the municipal budget and reporting regulations.
2. That the financial performance for the period ended 31 March 2023, as contained in Annexure A, be noted.
3. That this report be submitted to the National Treasury and Gauteng Provincial Treasury.

### 1.3 Executive summary

The financial results for the City of Tshwane for the period ended 31 March 2023 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 of R1,2 billion
- Underspending on expenditure of R5,4 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) - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
<b>Revenue By Source</b>							
Property rates	8,572,924	9,102,662	934,303	6,756,782	6,780,890	(24,108)	0%
Service charges - electricity revenue	13,344,146	15,697,113	1,026,652	10,282,780	11,805,070	(1,522,290)	-13%
Service charges - water revenue	4,958,680	5,554,721	400,855	3,875,074	4,063,945	(188,871)	-5%
Service charges - sanitation revenue	1,448,161	1,502,943	112,788	1,182,660	1,135,527	47,133	4%
Service charges - refuse revenue	1,584,431	1,727,398	143,536	1,297,939	1,295,882	2,057	0%
Rental of facilities and equipment	144,144	185,329	10,028	82,046	138,996	(56,951)	-41%
Interest earned - external investments	158,892	52,870	7,744	72,487	39,652	32,835	83%
Interest earned - outstanding debtors	724,268	839,462	107,901	899,279	629,596	269,683	43%
Fines, penalties and forfeits	85,915	274,803	31,509	120,411	183,950	(63,540)	-35%
Licences and permits	41,245	54,534	4,162	29,982	36,438	(6,456)	-18%
Transfers and subsidies	5,387,168	4,496,044	1,027,488	4,025,049	4,270,050	(245,001)	-6%
Other revenue	1,221,267	2,663,961	742,174	2,430,035	1,847,100	582,936	32%
Gains	27,446	-	4,576	5,054	-	5,054	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>37,698,687</b>	<b>42,151,840</b>	<b>4,553,717</b>	<b>31,059,579</b>	<b>32,227,098</b>	<b>(1,167,519)</b>	<b>-4%</b>
<b>Expenditure By Type</b>							
Employee related costs	11,587,842	12,633,285	1,047,997	8,539,660	9,334,768	(795,108)	-9%
Remuneration of councillors	129,577	163,863	10,188	98,818	122,897	(24,079)	-20%
Debt impairment	2,603,238	2,306,620	192,387	1,729,847	1,729,965	(118)	0%
Depreciation & asset impairment	2,910,880	2,642,244	214,058	1,996,011	1,981,683	14,327	1%
Finance charges	3,270,841	1,508,150	(1,806,771)	(1,090,232)	1,103,961	(2,194,192)	-199%
Bulk purchases - electricity	11,376,780	12,121,755	876,323	8,501,428	9,427,732	(926,304)	-10%
Inventory consumed	3,755,739	4,332,944	405,002	2,841,747	3,402,093	(560,347)	-16%
Contracted services	4,124,872	4,334,204	330,157	2,754,588	3,548,698	(794,110)	-22%
Transfers and subsidies	8,051	38,058	-	1,646	31,163	(29,517)	-95%
Other expenditure	1,736,733	2,067,362	112,535	1,413,590	1,610,405	(196,816)	-12%
Losses	233,093	47	149,494	149,947	35	149,912	424447%
<b>Total Expenditure</b>	<b>41,737,645</b>	<b>42,148,532</b>	<b>1,531,371</b>	<b>26,937,049</b>	<b>32,293,401</b>	<b>(5,356,352)</b>	<b>-17%</b>
<b>Surplus/(Deficit)</b>	<b>(4,038,958)</b>	<b>3,308</b>	<b>3,022,346</b>	<b>4,122,530</b>	<b>(66,303)</b>	<b>4,188,833</b>	<b>-6318%</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,887,617	2,074,545	76,561	802,887	1,478,256	(675,370)	-46%
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>(2,142,136)</b>	<b>2,077,853</b>	<b>3,098,907</b>	<b>4,925,417</b>	<b>1,411,953</b>		
Taxation	1,589	515	-	-	386	(386)	-100%
<b>Surplus/(Deficit) after taxation</b>	<b>(2,143,724)</b>	<b>2,077,338</b>	<b>3,098,907</b>	<b>4,925,417</b>	<b>1,411,567</b>		
Attributable to minorities			-	-	-		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(2,143,724)</b>	<b>2,077,338</b>	<b>3,098,907</b>	<b>4,925,417</b>	<b>1,411,567</b>		
Share of surplus/ (deficit) of associate							
<b>Surplus/ (Deficit) for the year</b>	<b>(2,143,724)</b>	<b>2,077,338</b>	<b>3,098,907</b>	<b>4,925,417</b>	<b>1,411,567</b>		

The actual revenue amounts to R31,1 billion and reflects an unfavourable variance of R1,2 billion against the YTD budget.

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

- Property Rates (R24,1 million unfavourable): Revenue was less than projected. The Appeal Board has reduced property market values by 14,7%, which has resulted in a decrease in property rates revenue.

- Service Charges: Electricity (R1,5 billion unfavourable): Revenue was less than projected, mainly on Sale of Electricity and Reconnection Fees.

The underbilling of revenue was impacted by various factors, such as the following:

- Decline in electricity consumption due to slow production as a result of poor economic performance.
  - The impact of COVID-19 on closure of many businesses and scaling down of production activities mainly in the business sector.
  - Business customers downgrading their electricity demand.
  - Dysfunctional smart prepaid meters not repaired on time and thus blocking readings and affecting billing.
  - Theft of electricity within the townships near informal settlement areas.
  - Loss of electricity due to straight connections and therefore no meter on site to measure consumption.
  - Bridging of meters, which influence an increase in no buy low buy.
  - Constant load shedding.
  - A total average of 35 000 meters are recorded as gate locked, and it is recommended that these meters be converted to prepaid, since it is difficult to read them.
  - Only 65% of the conventional electricity meters are billed on actual readings, and 35% is estimated in line with the previous consumption, seasonal factor and period as per the estimation model within the SAP system.
- Service Charges: Water (R189 million unfavourable): Revenue was less than projected, mainly on Cross-border Bulk Water and Water Fees due to the following.
    - The City stopped supplying water to Moretele Local Municipality in July 2022. This is due to Magalies Water now supplying the area following commissioning of the newly constructed pipeline to Moretele.
    - There is also a great reduction in water supply to Thembisile Hani Local Municipality. This is due to the Bronkhorstspuit Water Treatment Plant's ongoing maintenance-related breakdowns.
  - Service Charges: Sanitation (R47,1 million favourable): Revenue was better than projected, mainly on Cross-border Bulk Sewerage and Sanitation Fees.
  - Rental of Facilities and Equipment (R57 million unfavourable): Revenue was less than the budget, mainly on Rental Stands, due to the following:
    - The cancellation of rental accounts or leased properties that have been sold or donated, or the lessee has passed away (data clean-up). However, the rental accounts continued to be billed over a long period and the amounts were accounted for in the current period once the accounts were cancelled.
    - Expired lease agreements, delays in the conclusion of new agreements and incorrect and inconsistent data across the portfolio.

The process to enter into new lease agreements for expired leases has commenced and is currently undergoing various approval stages. A journal to correct and spread the billed revenue to the correct billing periods is being processed.

- Interest Earned on External Investments (R32,8 million favourable): Revenue was more than projected, mainly on Interest Earned on Investments.
- Interest Earned on Outstanding Debtors (R269,7 million favourable): Revenue was more than projected due to Interest on Arrears Debtors.
- Fines (R63,5 million unfavourable): Revenue was less than projected, mainly on AARTO.
  - Technical and administrative processes are hampering the effective utilisation of newly acquired speed cameras, and the processes are partially addressed. A maximum of nine cameras are operational.
  - Non-availability of vehicles to deploy all cameras.
- Licences and Permits (R6,5 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 by customers with their online bookings. Most items in this group are customer-dependent.
- Transfers and Subsidies (R245 million unfavourable): Mainly on the 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 (R582,9 million favourable): Revenue was better than projected, mainly on Market Fees, Bad Debts Recovered, Refund: Motor Vehicles, Transport Fees and the Fuel Levy. The last tranche of the Fuel Levy share was received; projections have been corrected during budget adjustment.

The actual expenditure amounts to R26,9 billion and indicates an underspending variance of R5,4 billion or 17% against the YTD budget of R32,3 billion.

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

- Employee-related Costs (R795 million under budget): Mainly on salaries and provision for leave payments. The deviation on leave provision is due to the reversal of the previous month's leave accrual against the expense account, which results in negative postings on the system. The investigation of negative postings is still in progress.

- Remuneration of Councillors (R24 million under budget): Councillor remuneration increases are still to be determined.
- Depreciation and Asset Impairment (R14,3 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 Costs (R2,2 billion under budget): The variance is mainly due to the processing of the journal related to penalties, administration costs and interest payments on SARS VAT assessment. The intention of processing the journal was to ensure that the amount of R1,8 billion reflected in the 2021/22 financial year is restated to the previous financial year to address audit findings. However, this journal was not correctly captured. The corrections will be reflected in April 2023.
- Bulk Purchases – Electricity (R926,3 million under budget): Due to incorrect projections, which have been corrected during the budget adjustment process to align with projected expenditure.
- Inventory Consumed (R560,3 million under budget): The underspending is mainly on Petrol and Diesel, Rand Water, Magalies Water, Electronic Equipment, Equipment and Chemicals. There was a delay in submission of invoices by the service providers.
- Contracted Services (R794,1 million under budget): Mainly on Stream Cleaning and Ditching, Tshwane House Contract Cost, Project-linked Housing, Project Management Services, Research and Advisory, Researcher, Personnel and Labour, Consultant: Civil Engineering, Household Refuse Removal, Cleaning Services, Forensic Audit, Reticulation Electricity, Horticulture: Clearing, Buildings, Grounds, Equipment, Water Reticulation Network, Lights and Substations due to delays in the submission of invoices by suppliers. Funds have been committed and spending is expected to increase in the following months.
- Transfers and Subsidies (R29,5 million under budget): Mainly on Gratuities.
- Other Expenditure (R196,8 million under budget): Due to a delay in the processing of invoices, mainly on SAP Enterprise Support Fee, Building Rentals, Postage, Training Board Fees, Automated Fare Collection System, Uniform – General Expense, Rental of Tracking System, Fibre and UTP Repairs. Funds have been committed.

The overall repairs and maintenance expenditure is R755,6 million against a YTD budget of R1,1 billion. The percentage spent against the total original budget is 55%.

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



## Cost Containment

Cost Containment Measures	2021/22 Current Budget	2022/23 Current Budget	(Decrease) / Increase	YTD Budget - Mar 2022	Actuals -Mar 2022	Variance	Possible (Savings) / No-Saving
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Consultants	215,014	251,425	36,412	197,411	118,397	(79,014)	–
Project Management Cost	503,716	527,538	23,823	386,964	282,703	(104,261)	–
Travel and Subsistence : National/ International	50	50	–	50	6	(44)	(44)
Domestic Accomodation	50	150	100	50	6	(44)	(44)
Sponsorships and Events	4,446	4,546	100	2,984	578	(2,406)	(2,406)
Catering	1,100	850	(250)	675	322	(353)	(353)
Communications	20	20	–	20	–	(20)	–
Overtime	335,349	359,535	24,186	268,431	347,393	78,962	–
Internet	35,085	36,489	1,403	27,366	24,723	(2,643)	–
Ward Committee:Stipent	15	12,015	12,000	9,011	24	(8,987)	–
Uniform	72,378	80,471	8,093	67,736	40,515	(27,221)	–
Advertising and Marketing	7,477	6,836	(641)	6,923	1,201	(5,722)	–
Stationery	17,505	18,604	1,099	15,620	8,756	(6,864)	(6,864)
<b>Total</b>	<b>1,192,204</b>	<b>1,298,529</b>	<b>106,325</b>	<b>983,241</b>	<b>824,624</b>	<b>(158,617)</b>	<b>(9,711)</b>

A cost-cutting saving of R9,7 million has been identified for Quarter 3.

## Summary of capital expenditure

The capital expenditure, as shown in Table C5 of this report, has been prepared in accordance with the format required for electronic submission to the National Treasury. It is classified according to municipal vote, capital expenditure according to standard classification, and 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 is R1,1 billion, or 37,6%, of the total budget. The total spending, including commitments, is R1,5 billion.

Capital expenditure per funding source as at 31 March 2023:

Capital Expenditure for the CoT per Funding Source as at 31 March 2023						
Funding Source	Original Budget 2022/23	YTD Expenditure Projections 31 March 2023	YTD Actual Expenditure 31 March 2023	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	136 676 260	70 036 398	( 66 639 862)	51.2%	26.0%
Neighbourhood Development Partnership Grant (NDPG)	10 215 000	5 107 500	1 704 112	( 3 403 388)	33.4%	16.7%
Urban Settlements Development Grant (USDG)	1 012 788 000	742 617 547	399 078 230	( 343 539 317)	53.7%	39.4%
Energy Efficiency Demand Side Management (EEDSM)	8 280 000	1 610 000	5 492 341	3 882 341	341.1%	66.3%
Community Library Services (CLS)	14 562 000	6 552 900	10 199 547	3 646 647	155.6%	70.0%
Informal Settlements Upgrading Partnership Grant	564 000 750	439 442 407	224 703 230	( 214 739 177)	51.1%	39.8%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	194 999 705	174 751 081	91 672 642	( 83 078 438)	52.5%	47.0%
<b>Total Grant Funding</b>	<b>2 074 545 455</b>	<b>1 506 757 695</b>	<b>802 886 500</b>	<b>( 703 871 195)</b>	<b>53.3%</b>	<b>38.7%</b>
<b>Borrowings</b>	<b>487 719 010</b>	<b>251 861 712</b>	<b>140 429 761</b>	<b>( 111 431 951)</b>	<b>55.8%</b>	<b>28.8%</b>
Council Funding	180 840 687	133 410 688	101 917 050	( 31 493 638)	76.4%	56.4%
<b>Total Internally generated funds</b>	<b>180 840 687</b>	<b>133 410 688</b>	<b>101 917 050</b>	<b>( 31 493 638)</b>	<b>76.4%</b>	<b>56.4%</b>
Public Contributions & Donations	50 000 000	33 703 527	6 193 030	( 27 510 497)	18.4%	12.4%
<b>Total Contributions</b>	<b>50 000 000</b>	<b>33 703 527</b>	<b>6 193 030</b>	<b>( 27 510 497)</b>	<b>18.4%</b>	<b>12.4%</b>
<b>Total</b>	<b>2 793 105 151</b>	<b>1 925 733 623</b>	<b>1 051 426 342</b>	<b>( 874 307 281)</b>	<b>54.6%</b>	<b>37.6%</b>

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

Charts C1 and C2 show the monthly trend in capital expenditure versus budget, as well as the YTD actual expenditure versus the YTD target.

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

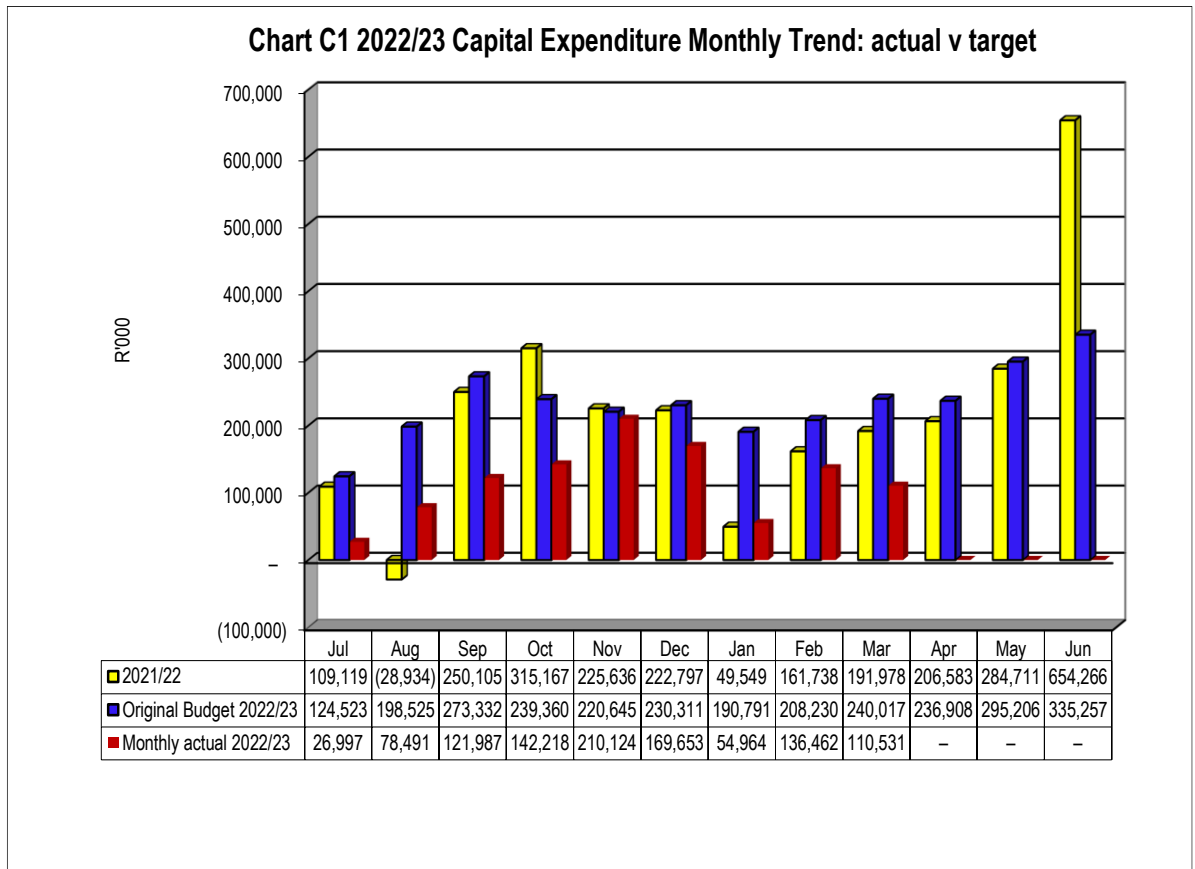
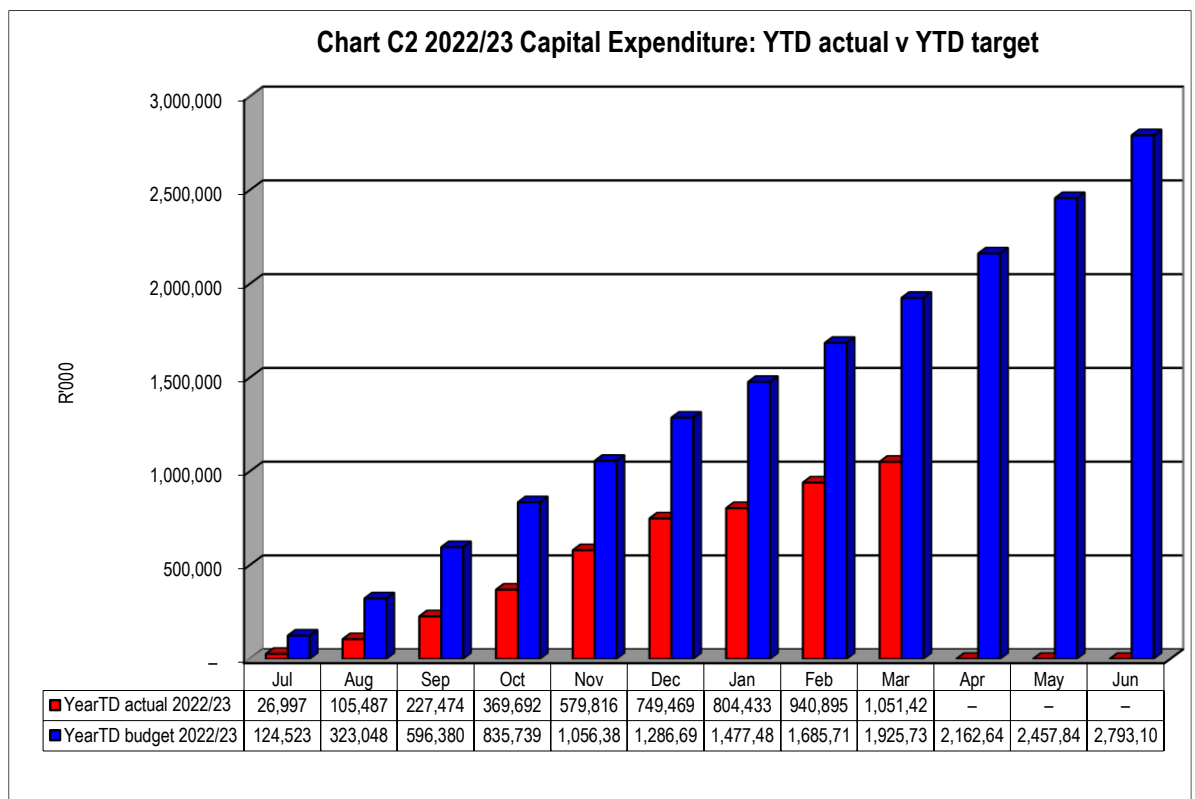


Chart C2: 2022/23 Capital expenditure (YTD actual versus YTD target)



Tables SC13a, SC13b and SC13e show capital expenditure by asset class on new assets and on renewal and upgrading of existing assets.

Tables SC13c and SC13d detail the expenditure on repairs and maintenance by asset class, as well as the depreciation by asset class.

### Financial position

Table C1 shows that the City of Tshwane's community wealth or equity as of 31 March 2023 is R40,3 billion. Table C6 contains information on the City of Tshwane's assets and liabilities in a format that is consistent with international standards and aligned with GRAP 1.

### Cash flow

Tables C1 and C7 show the cash flow of the City of Tshwane, which shows the following:

- Cash and cash equivalents total R1,5 billion as of 31 March 2023.
- The cash flow from operating activities is R2 billion positive.
- The cash flow generated by investing activities is R957 million.
- The cash flow generated by financing activities is R249,7 million.

### Debtors' age analysis

The debtors' report, as shown in Tables C1 and SC3, was prepared in accordance with the format required for electronic filing with the National Treasury. This format includes both an extended age analysis and an age analysis by debtor type.

It also compares the results of this month to the same period in the previous financial year.

Chart C3 depicts the aged consumer debtors and reflects a collection problem pertaining to debtors older than one year.

An amount of R12,8 billion is outstanding in this category, compared to R10,5 billion in the 2021/22 financial year. The total debtors are at R19,5 billion.

Chart C3: Aged consumer debtors' analysis

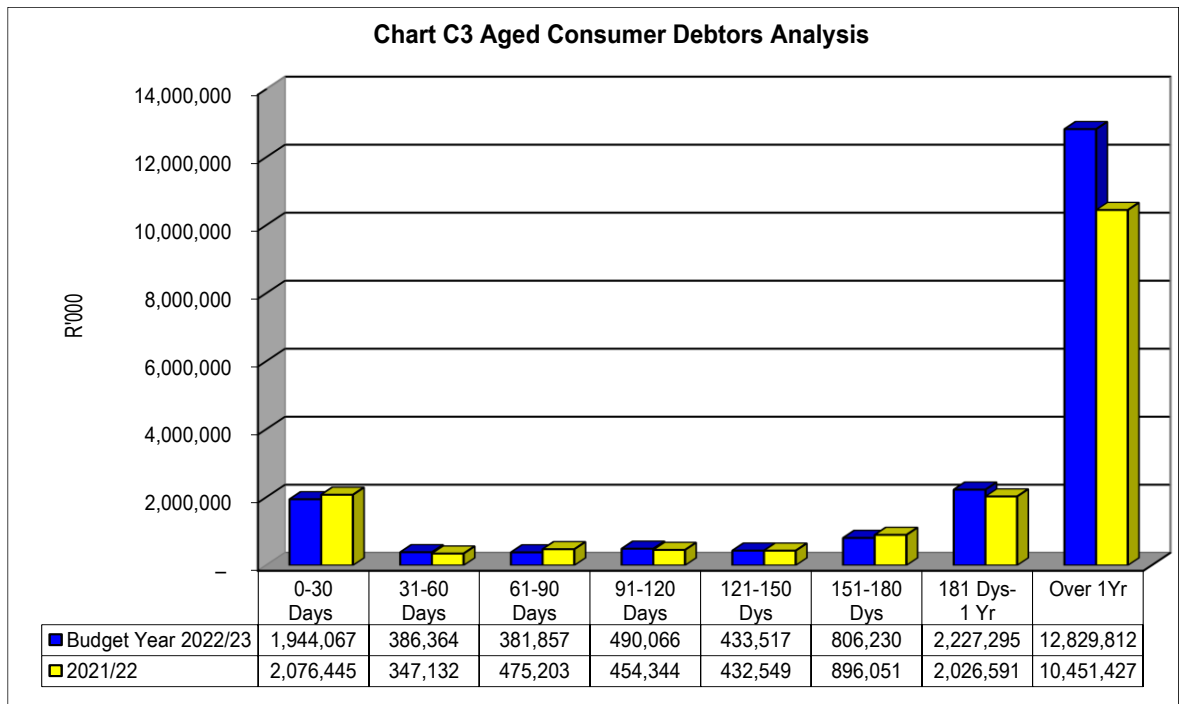
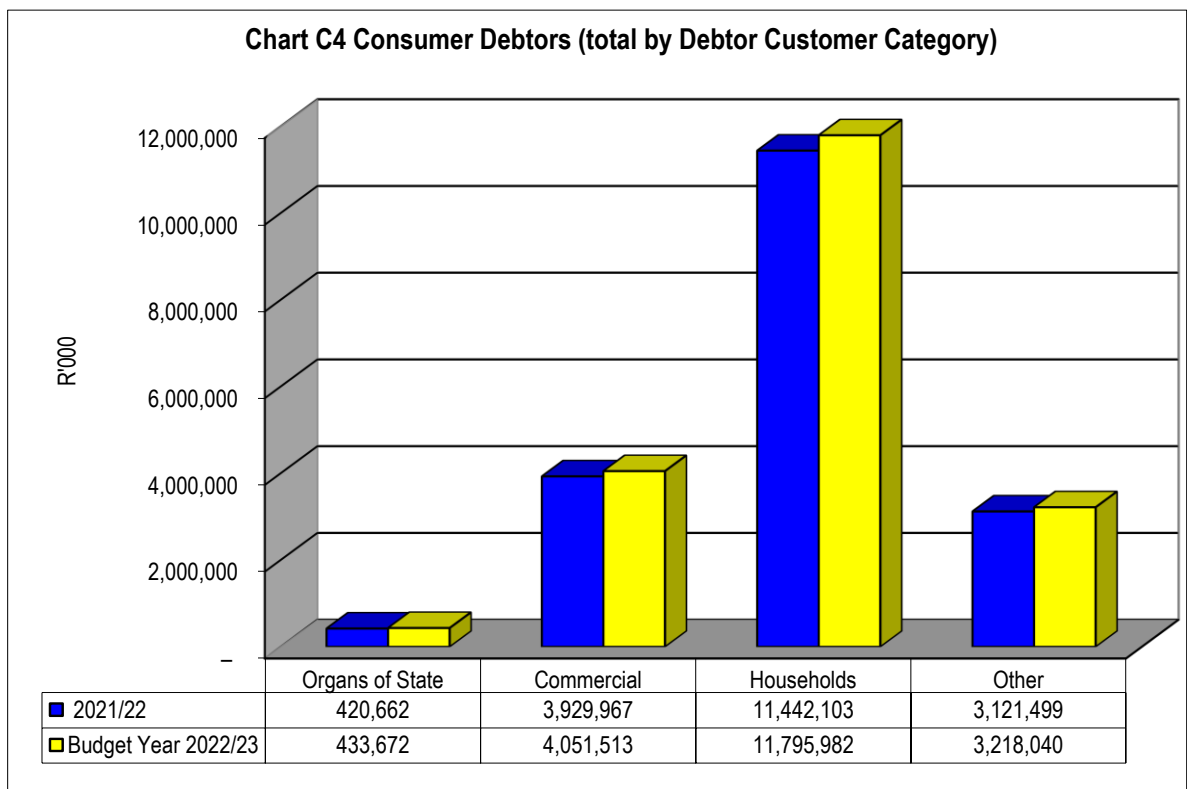


Chart C4 shows that the increase in the customer category is attributable to households, which reflects an increase of R354 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

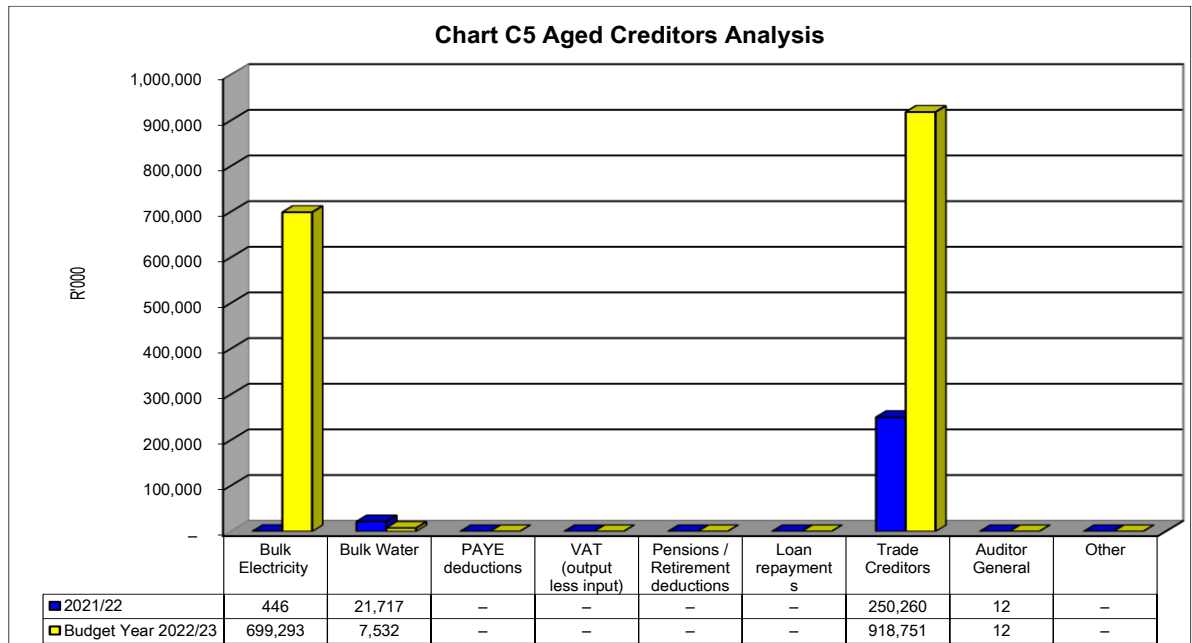


### Creditors' age analysis

Tables C1 and SC4 provide a more detailed age breakdown by creditor type.

The chart compares this month's results to the same month the previous financial year, and it shows the aged creditors by category.

Chart C5: Aged creditors' analysis



### Investment portfolio analysis (Table SC5)

Table SC5 displays an investment portfolio analysis that includes the institution where funds are invested, the period of investment, the type of investment, and the accrued interest for the month. At the end of the month, the market value was R1,6 billion.

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

Table SC6 contains information on transfers and grant receipts for operating and capital expenditure. Receipts from national, provincial and other grant providers are also shown.

The total original budget is R6,6 billion, with R6,3 billion received during the period. A variance of R90 million is reflected, mainly due to outstanding transfers on the Restructuring Capital Grant (RCG) from the Social Housing Regulatory Authority (SHRA).

Table SC7(1) shows the expenditure incurred for each allocation during the reporting period. The actual expenditure incurred was R4,8 billion, and a variance of R960,7 million is reflected.

### Expenditure on councillor and staff benefits (Table SC8)

Table SC8 contains information on the benefits received by councillors, board members and employees. The table compares actual expenditure to budgeted expenditure.

### Parent municipality's financial performance (Table SC10)

Municipalities with municipal entities are required by the National Treasury to provide a monthly financial performance statement for the parent municipality separately.

### 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**

Tables C1 to C7 show the financial results for the period ended 31 March 2023, and these are followed by the supporting documents in Tables SC1 to SC13e.

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Financial Performance</b>							
Property rates	8,572,924	9,102,662	934,303	6,756,782	6,780,890	(24,108)	-0%
Service charges	21,335,419	24,482,176	1,683,831	16,638,453	18,300,425	(1,661,972)	-9%
Investment revenue	158,892	52,870	7,744	72,487	39,652	32,835	83%
Transfers and subsidies	5,387,168	4,496,044	1,027,488	4,025,049	4,270,050	(245,001)	-6%
Other own revenue	2,244,284	4,018,088	900,350	3,566,807	2,836,080	730,727	26%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>37,698,687</b>	<b>42,151,840</b>	<b>4,553,717</b>	<b>31,059,579</b>	<b>32,227,098</b>	<b>(1,167,519)</b>	<b>-4%</b>
Employee costs	11,587,842	12,633,285	1,047,997	8,539,660	9,334,768	(795,108)	-9%
Remuneration of Councillors	129,577	163,863	10,188	98,818	122,897	(24,079)	-20%
Depreciation & asset impairment	2,910,880	2,642,244	214,058	1,996,011	1,981,683	14,327	1%
Finance charges	3,270,841	1,508,150	(1,806,771)	(1,090,232)	1,103,961	(2,194,192)	-199%
Inventory consumed and bulk purchases	15,132,519	16,454,699	1,281,325	11,343,174	12,829,825	(1,486,651)	-12%
Transfers and subsidies	8,051	38,058	-	1,646	31,163	(29,517)	-95%
Other expenditure	8,697,935	8,708,233	784,573	6,047,972	6,889,104	(841,132)	-12%
<b>Total Expenditure</b>	<b>41,737,645</b>	<b>42,148,532</b>	<b>1,531,371</b>	<b>26,937,049</b>	<b>32,293,401</b>	<b>(5,356,352)</b>	<b>-17%</b>
<b>Surplus/(Deficit)</b>	<b>(4,038,958)</b>	<b>3,308</b>	<b>3,022,346</b>	<b>4,122,530</b>	<b>(66,303)</b>	<b>4,188,833</b>	<b>-6318%</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,887,617	2,074,545	76,561	802,887	1,478,256	(675,370)	-46%
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)	9,206	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(2,142,136)</b>	<b>2,077,853</b>	<b>3,098,907</b>	<b>4,925,417</b>	<b>1,411,953</b>	<b>3,513,463</b>	<b>249%</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>	<b>(2,142,136)</b>	<b>2,077,853</b>	<b>3,098,907</b>	<b>4,925,417</b>	<b>1,411,953</b>	<b>3,513,463</b>	<b>249%</b>
<b>Capital expenditure &amp; funds sources</b>							
<b>Capital expenditure</b>	<b>2,642,715</b>	<b>2,793,105</b>	<b>110,531</b>	<b>1,051,426</b>	<b>1,925,734</b>	<b>(874,307)</b>	<b>-45%</b>
Capital transfers recognised	1,896,755	2,074,545	72,970	711,214	1,332,007	(620,793)	-47%
Borrowing	705	487,719	696	140,430	251,862	(111,432)	
Internally generated funds	745,255	230,841	36,865	199,783	341,865	(142,083)	-42%
<b>Total sources of capital funds</b>	<b>2,642,715</b>	<b>2,793,105</b>	<b>110,531</b>	<b>1,051,426</b>	<b>1,925,734</b>	<b>(874,307)</b>	<b>-45%</b>
<b>Financial position</b>							
Total current assets	8,541,579	11,237,254		14,605,817			
Total non current assets	59,404,596	49,152,711		57,954,400			
Total current liabilities	15,205,569	15,445,107		16,479,384			
Total non current liabilities	16,154,887	13,134,703		15,758,120			
Community wealth/Equity	36,585,719	31,810,155		40,322,713			
<b>Cash flows</b>							
Net cash from (used) operating	2,851,834	4,514,622	1,006,462	1,967,388	4,872,596	2,905,208	60%
Net cash from (used) investing	(2,906,398)	(3,145,071)	(260,037)	(956,905)	(1,925,734)	(968,829)	50%
Net cash from (used) financing	(642,917)	(878,812)	-	(249,741)	(353,604)	(103,863)	29%
<b>Cash/cash equivalents at the month/year end</b>	<b>217,482</b>	<b>846,180</b>	<b>-</b>	<b>1,513,213</b>	<b>2,948,700</b>	<b>1,435,487</b>	<b>49%</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	1,944,067	386,364	490,066	433,517	806,230	2,227,295	12,829,812
<b>Creditors Age Analysis</b>							
Total Creditors	197,315	1,064,253	35,450	264,304	-	-	-

**(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) - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Revenue - Functional</b>							
<b>Governance and administration</b>	<b>13,973,328</b>	<b>14,966,238</b>	<b>2,625,686</b>	<b>12,682,400</b>	<b>11,949,695</b>	<b>732,704</b>	<b>6%</b>
Executive and council	15,722	66,094	1,621	23,401	45,202	(21,801)	-48%
Finance and administration	13,957,577	14,899,915	2,624,042	12,656,785	11,904,322	752,463	6%
Internal audit	29	228	24	2,214	171	2,042	1192%
<b>Community and public safety</b>	<b>931,712</b>	<b>1,331,471</b>	<b>85,393</b>	<b>560,892</b>	<b>984,657</b>	<b>(423,765)</b>	<b>-43%</b>
Community and social services	60,582	43,780	6,760	31,029	32,835	(1,806)	-6%
Sport and recreation	20,731	53,101	8,305	27,153	47,826	(20,673)	-43%
Public safety	95,815	295,948	34,477	129,602	199,039	(69,437)	-35%
Housing	665,929	799,161	13,341	280,492	587,482	(306,990)	-52%
Health	88,655	139,481	22,510	92,616	117,475	(24,859)	-21%
<b>Economic and environmental services</b>	<b>1,614,350</b>	<b>1,475,298</b>	<b>76,963</b>	<b>769,733</b>	<b>1,012,742</b>	<b>(243,009)</b>	<b>-24%</b>
Planning and development	459,443	253,436	24,440	127,828	187,523	(59,696)	-32%
Road transport	1,159,220	1,213,769	51,860	637,331	819,149	(181,818)	-22%
Environmental protection	(4,313)	8,093	663	4,574	6,070	(1,495)	-25%
<b>Trading services</b>	<b>22,791,141</b>	<b>26,248,379</b>	<b>1,819,397</b>	<b>17,644,674</b>	<b>19,629,947</b>	<b>(1,985,273)</b>	<b>-10%</b>
Energy sources	13,915,838	16,503,622	1,090,045	10,700,311	12,374,341	(1,674,030)	-14%
Water management	5,352,039	6,153,273	448,568	4,276,294	4,540,523	(264,229)	-6%
Waste water management	1,895,908	1,857,974	136,653	1,364,831	1,414,617	(49,786)	-4%
Waste management	1,627,356	1,733,510	144,131	1,303,239	1,300,466	2,773	0%
<b>Other</b>	<b>285,012</b>	<b>205,000</b>	<b>23,279</b>	<b>207,762</b>	<b>153,750</b>	<b>54,013</b>	<b>35%</b>
<b>Total Revenue - Functional</b>	<b>39,595,543</b>	<b>44,226,386</b>	<b>4,630,718</b>	<b>31,865,461</b>	<b>33,730,792</b>	<b>(1,865,330)</b>	<b>-6%</b>
<b>Expenditure - Functional</b>							
<b>Governance and administration</b>	<b>10,243,427</b>	<b>8,872,687</b>	<b>(1,116,791)</b>	<b>4,017,659</b>	<b>6,650,718</b>	<b>(2,633,059)</b>	<b>-40%</b>
Executive and council	1,199,514	1,318,983	87,805	834,904	998,843	(163,939)	-16%
Finance and administration	8,957,815	7,429,488	(1,210,307)	3,128,895	5,558,714	(2,429,819)	-44%
Internal audit	86,098	124,215	5,711	53,860	93,161	(39,301)	-42%
<b>Community and public safety</b>	<b>5,888,495</b>	<b>6,977,609</b>	<b>552,775</b>	<b>4,644,039</b>	<b>5,249,064</b>	<b>(605,025)</b>	<b>-12%</b>
Community and social services	332,301	417,684	31,477	249,186	313,279	(64,093)	-20%
Sport and recreation	459,474	583,458	35,945	302,401	439,233	(136,831)	-31%
Public safety	3,437,046	4,060,562	351,274	2,801,095	3,047,182	(246,086)	-8%
Housing	913,477	886,111	59,108	618,168	664,708	(46,540)	-7%
Health	746,196	1,029,796	74,971	673,187	784,663	(111,475)	-14%
<b>Economic and environmental services</b>	<b>3,970,098</b>	<b>3,561,913</b>	<b>301,117</b>	<b>2,686,683</b>	<b>2,678,311</b>	<b>8,372</b>	<b>0%</b>
Planning and development	940,482	1,107,649	90,259	693,148	834,164	(141,017)	-17%
Road transport	2,767,200	2,238,995	194,597	1,853,063	1,670,738	182,324	11%
Environmental protection	262,416	215,269	16,260	140,472	173,408	(32,936)	-19%
<b>Trading services</b>	<b>21,428,629</b>	<b>22,530,675</b>	<b>1,780,653</b>	<b>15,460,597</b>	<b>17,588,653</b>	<b>(2,128,056)</b>	<b>-12%</b>
Energy sources	14,487,616	15,155,569	1,123,960	10,628,306	11,715,910	(1,087,604)	-9%
Water management	4,340,581	4,860,094	470,241	3,334,733	3,765,987	(431,254)	-11%
Waste water management	977,824	826,442	58,929	470,536	627,476	(156,940)	-25%
Waste management	1,622,608	1,688,570	127,523	1,027,022	1,479,280	(452,258)	-31%
<b>Other</b>	<b>208,617</b>	<b>205,649</b>	<b>14,057</b>	<b>131,067</b>	<b>152,480</b>	<b>(21,413)</b>	<b>-14%</b>
<b>Total Expenditure - Functional</b>	<b>41,739,267</b>	<b>42,148,532</b>	<b>1,531,811</b>	<b>26,940,045</b>	<b>32,319,225</b>	<b>(5,379,180)</b>	<b>-17%</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(2,143,724)</b>	<b>2,077,853</b>	<b>3,098,907</b>	<b>4,925,417</b>	<b>1,411,567</b>	<b>3,513,850</b>	<b>249%</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) - M09 March							
Vote Description	2021/22	Budget Year 2022/23					
	Audited 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	(512)	70,904	11,624	43,935	56,810	(12,875)	-22.7%
Vote 2 - Economic Development & Spatial Planning Department	390,526	487,867	49,190	343,306	365,900	(22,594)	-6.2%
Vote 3 - Emergency Services Department	10,723	12,343	862	6,757	9,257	(2,500)	-27.0%
Vote 4 - Environment & Agriculture Management Department	1,632,752	1,753,864	147,016	1,315,687	1,315,732	(44)	0.0%
Vote 5 - Group Financial Services Department	13,830,220	14,760,008	2,608,165	12,577,990	11,799,391	778,599	6.6%
Vote 6 - Group Property Management Department	65,624	62,464	6,054	26,117	46,848	(20,732)	
Vote 7 - Health Department	86,658	137,583	22,435	92,540	116,052	(23,512)	-20.3%
Vote 8 - Human Settlement Department	665,953	799,211	13,342	280,447	587,520	(307,073)	-52.3%
Vote 9 - Tshwane Metro Police Department	87,018	284,933	33,614	122,850	190,778	(67,928)	-35.6%
Vote 10 - Regional Operations & Coordination Department	44,464	42,448	2,523	19,293	32,652	(13,359)	-40.9%
Vote 11 - Roads & Transport Department	1,252,558	1,240,847	53,728	668,371	837,279	(168,909)	-20.2%
Vote 12 - Shared Services Department	18	–	12	17	–	17	
Vote 13 - Electricity Department	13,912,507	16,498,648	1,089,749	10,697,790	12,369,795	(1,672,005)	-13.5%
Vote 14 - Water and Sanitation Department	7,236,461	8,008,384	585,221	5,634,978	5,952,617	(317,639)	-5.3%
Vote 15 - Other Departments	380,574	66,881	7,182	35,383	50,161	(14,778)	-29.5%
<b>Total Revenue by Vote</b>	<b>39,595,543</b>	<b>44,226,386</b>	<b>4,630,718</b>	<b>31,865,461</b>	<b>33,730,792</b>	<b>(1,865,330)</b>	<b>-5.5%</b>
<b>Expenditure by Vote</b>							
Vote 1 - Community & Social Development Services Department	467,645	533,689	61,465	397,232	400,518	(3,286)	-0.8%
Vote 2 - Economic Development & Spatial Planning Department	653,236	812,491	46,560	466,491	613,267	(146,776)	-23.9%
Vote 3 - Emergency Services Department	698,594	976,839	69,106	651,364	735,404	(84,040)	-11.4%
Vote 4 - Environment & Agriculture Management Department	2,003,521	2,046,834	151,378	1,241,837	1,761,911	(520,074)	-29.5%
Vote 5 - Group Financial Services Department	6,068,029	4,141,794	(1,417,347)	1,044,856	3,050,885	(2,006,029)	-65.8%
Vote 6 - Group Property Management Department	943,814	913,003	57,137	509,806	718,618	(208,812)	-29.1%
Vote 7 - Health Department	504,008	578,264	40,528	358,805	446,793	(87,988)	-19.7%
Vote 8 - Human Settlement Department	972,866	921,490	61,221	639,256	691,243	(51,987)	-7.5%
Vote 9 - Tshwane Metro Police Department	2,183,707	2,827,079	218,802	1,861,925	2,121,594	(259,669)	-12.2%
Vote 10 - Regional Operations & Coordination Department	3,751,862	3,058,662	323,329	2,612,291	2,302,136	310,155	13.5%
Vote 11 - Roads & Transport Department	1,995,107	2,025,006	115,202	1,142,912	1,510,560	(367,648)	-24.3%
Vote 12 - Shared Services Department	1,062,412	1,431,789	77,373	995,025	1,076,042	(81,016)	-7.5%
Vote 13 - Electricity Department	13,075,602	13,990,044	1,012,078	9,775,763	10,830,434	(1,054,671)	-9.7%
Vote 14 - Water and Sanitation Department	4,932,785	5,272,236	491,068	3,517,104	4,084,111	(567,007)	-13.9%
Vote 15 - Other Departments	2,426,078	2,619,313	223,910	1,725,376	1,975,708	(250,332)	-12.7%
<b>Total Expenditure by Vote</b>	<b>41,739,267</b>	<b>42,148,532</b>	<b>1,531,811</b>	<b>26,940,045</b>	<b>32,319,225</b>	<b>(5,379,180)</b>	<b>-16.6%</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(2,143,724)</b>	<b>2,077,853</b>	<b>3,098,907</b>	<b>4,925,417</b>	<b>1,411,567</b>	<b>3,513,850</b>	<b>248.9%</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) - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>							%
<b>Revenue By Source</b>							
Property rates	8,572,924	9,102,662	934,303	6,756,782	6,780,890	(24,108)	0%
Service charges - electricity revenue	13,344,146	15,697,113	1,026,652	10,282,780	11,805,070	(1,522,290)	-13%
Service charges - water revenue	4,958,680	5,554,721	400,855	3,875,074	4,063,945	(188,871)	-5%
Service charges - sanitation revenue	1,448,161	1,502,943	112,788	1,182,660	1,135,527	47,133	4%
Service charges - refuse revenue	1,584,431	1,727,398	143,536	1,297,939	1,295,882	2,057	0%
Rental of facilities and equipment	144,144	185,329	10,028	82,046	138,996	(56,951)	-41%
Interest earned - external investments	158,892	52,870	7,744	72,487	39,652	32,835	83%
Interest earned - outstanding debtors	724,268	839,462	107,901	899,279	629,596	269,683	43%
Fines, penalties and forfeits	85,915	274,803	31,509	120,411	183,950	(63,540)	-35%
Licences and permits	41,245	54,534	4,162	29,982	36,438	(6,456)	-18%
Transfers and subsidies	5,387,168	4,496,044	1,027,488	4,025,049	4,270,050	(245,001)	-6%
Other revenue	1,221,267	2,663,961	742,174	2,430,035	1,847,100	582,936	32%
Gains	27,446	-	4,576	5,054	-	5,054	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>37,698,687</b>	<b>42,151,840</b>	<b>4,553,717</b>	<b>31,059,579</b>	<b>32,227,098</b>	<b>(1,167,519)</b>	<b>-4%</b>
<b>Expenditure By Type</b>							
Employee related costs	11,587,842	12,633,285	1,047,997	8,539,660	9,334,768	(795,108)	-9%
Remuneration of councillors	129,577	163,863	10,188	98,818	122,897	(24,079)	-20%
Debt impairment	2,603,238	2,306,620	192,387	1,729,847	1,729,965	(118)	0%
Depreciation & asset impairment	2,910,880	2,642,244	214,058	1,996,011	1,981,683	14,327	1%
Finance charges	3,270,841	1,508,150	(1,806,771)	(1,090,232)	1,103,961	(2,194,192)	-199%
Bulk purchases - electricity	11,376,780	12,121,755	876,323	8,501,428	9,427,732	(926,304)	-10%
Inventory consumed	3,755,739	4,332,944	405,002	2,841,747	3,402,093	(560,347)	-16%
Contracted services	4,124,872	4,334,204	330,157	2,754,588	3,548,698	(794,110)	-22%
Transfers and subsidies	8,051	38,058	-	1,646	31,163	(29,517)	-95%
Other expenditure	1,736,733	2,067,362	112,535	1,413,590	1,610,405	(196,816)	-12%
Losses	233,093	47	149,494	149,947	35	149,912	424447%
<b>Total Expenditure</b>	<b>41,737,645</b>	<b>42,148,532</b>	<b>1,531,371</b>	<b>26,937,049</b>	<b>32,293,401</b>	<b>(5,356,352)</b>	<b>-17%</b>
<b>Surplus/(Deficit)</b>	<b>(4,038,958)</b>	<b>3,308</b>	<b>3,022,346</b>	<b>4,122,530</b>	<b>(66,303)</b>	<b>4,188,833</b>	<b>-6318%</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,887,617	2,074,545	76,561	802,887	1,478,256	(675,370)	-46%
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>(2,142,136)</b>	<b>2,077,853</b>	<b>3,098,907</b>	<b>4,925,417</b>	<b>1,411,953</b>		
Taxation	1,589	515	-	-	386	(386)	-100%
<b>Surplus/(Deficit) after taxation</b>	<b>(2,143,724)</b>	<b>2,077,338</b>	<b>3,098,907</b>	<b>4,925,417</b>	<b>1,411,567</b>		
Attributable to minorities			-	-	-		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(2,143,724)</b>	<b>2,077,338</b>	<b>3,098,907</b>	<b>4,925,417</b>	<b>1,411,567</b>		
Share of surplus/ (deficit) of associate							
<b>Surplus/ (Deficit) for the year</b>	<b>(2,143,724)</b>	<b>2,077,338</b>	<b>3,098,907</b>	<b>4,925,417</b>	<b>1,411,567</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 - M09 March)							
Vote Description	2021/22	Budget Year 2022/23					
	Audited 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	6,042	44,023	56,053	(12,030)	-21%
Vote 2 - Economic Development & Spatial Planning Department	232	17,000	4,712	7,012	11,400	(4,388)	-38%
Vote 3 - Emergency Services Department	—	—	—	—	—	—	—
Vote 4 - Environment & Agriculture Management Department	9,681	6,000	440	4,908	4,750	158	3%
Vote 5 - Group Financial Services Department	10,342	35,000	15	11,356	17,650	(6,294)	-36%
Vote 6 - Group Property Management Department	30,707	—	—	—	—	—	—
Vote 7 - Health Department	23,095	49,500	1,200	5,710	34,620	(28,910)	-84%
Vote 8 - Human Settlement Department	699,628	644,916	7,056	193,884	495,140	(301,257)	-61%
Vote 9 - Tshwane Metro Police Department	4,777	10,000	885	3,697	350	3,347	956%
Vote 10 - Regional Operations & Coordination Department	200	—	—	200	4,625	(4,425)	—
Vote 11 - Roads & Transport Department	496,079	403,340	15,199	151,516	234,665	(83,149)	-35%
Vote 12 - Shared Services Department	167,318	241,000	25,138	129,170	114,900	14,270	12%
Vote 13 - Electricity Department	399,252	596,739	26,590	216,715	373,477	(156,761)	-42%
Vote 14 - Water and Sanitation Department	585,366	551,000	22,324	251,488	450,086	(198,598)	-44%
Vote 15 - Other Departments	128,671	125,708	585	26,727	90,677	(63,950)	-71%
<b>Total Capital Multi-year expenditure</b>	<b>2,625,172</b>	<b>2,751,764</b>	<b>110,187</b>	<b>1,046,406</b>	<b>1,888,393</b>	<b>(841,987)</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	—	271	452	(181)	-40%
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	—	—	25,000	(25,000)	-100%
Vote 7 - Health Department	—	—	—	—	—	—	—
Vote 8 - Human Settlement Department	17,015	952	99	1,265	952	313	33%
Vote 9 - Tshwane Metro Police Department	—	—	—	—	—	—	—
Vote 10 - Regional Operations & Coordination Department	—	2,937	—	2,806	2,937	(131)	-4%
Vote 11 - Roads & Transport Department	528	1,000	245	678	1,000	(322)	-32%
Vote 12 - Shared Services Department	—	10,000	—	—	7,000	(7,000)	—
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>344</b>	<b>5,021</b>	<b>37,341</b>	<b>(32,320)</b>	<b>-87%</b>
<b>Total Capital Expenditure</b>	<b>2,642,715</b>	<b>2,793,105</b>	<b>110,531</b>	<b>1,051,426</b>	<b>1,925,734</b>	<b>(874,307)</b>	<b>-45%</b>
<b>Capital Expenditure - Functional Classification</b>							
<b>Governance and administration</b>	<b>214,913</b>	<b>315,000</b>	<b>25,153</b>	<b>143,054</b>	<b>163,200</b>	<b>(20,146)</b>	<b>-12%</b>
Executive and council	—	5,000	—	—	—	—	—
Finance and administration	214,913	310,000	25,153	143,054	163,200	(20,146)	-12%
Internal audit	—	—	—	—	—	—	—
<b>Community and public safety</b>	<b>750,044</b>	<b>584,793</b>	<b>11,949</b>	<b>218,213</b>	<b>458,015</b>	<b>(239,802)</b>	<b>-52%</b>
Community and social services	13,394	25,562	886	11,108	7,553	3,555	47%
Sport and recreation	33,681	57,000	5,156	33,824	49,500	(15,676)	-32%
Public safety	28,782	1,000	885	3,697	350	3,347	956%
Housing	641,657	441,731	3,822	163,874	358,992	(195,118)	-54%
Health	32,530	59,500	1,200	5,710	41,620	(35,910)	-86%
<b>Economic and environmental services</b>	<b>616,498</b>	<b>561,684</b>	<b>20,740</b>	<b>183,809</b>	<b>334,897</b>	<b>(151,088)</b>	<b>-45%</b>
Planning and development	99,261	120,493	4,712	29,735	86,520	(56,785)	-66%
Road transport	517,237	441,191	16,029	154,074	248,377	(94,303)	-38%
Environmental protection	—	—	—	—	—	—	—
<b>Trading services</b>	<b>1,055,416</b>	<b>1,321,629</b>	<b>52,688</b>	<b>504,050</b>	<b>959,622</b>	<b>(455,572)</b>	<b>-47%</b>
Energy sources	394,683	595,676	26,590	217,192	379,578	(162,385)	-43%
Water management	336,638	383,531	9,849	135,380	313,624	(178,244)	-57%
Waste water management	315,399	337,422	15,809	147,478	262,670	(115,192)	-44%
Waste management	8,695	5,000	440	4,000	3,750	250	7%
<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>110,531</b>	<b>1,051,426</b>	<b>1,925,734</b>	<b>(874,307)</b>	<b>-45%</b>
<b>Funded by:</b>							
National Government	1,779,004	1,864,984	72,084	701,014	1,325,454	(624,439)	-47%
Provincial Government	12,408	14,562	886	10,200	6,553	3,647	—
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>72,970</b>	<b>711,214</b>	<b>1,332,007</b>	<b>(620,793)</b>	<b>-47%</b>
<b>Borrowing</b>	<b>705</b>	<b>487,719</b>	<b>696</b>	<b>140,430</b>	<b>251,862</b>	<b>(111,432)</b>	<b>-44%</b>
<b>Internally generated funds</b>	<b>745,255</b>	<b>230,841</b>	<b>36,865</b>	<b>199,783</b>	<b>341,865</b>	<b>(142,083)</b>	<b>-42%</b>
<b>Total Capital Funding</b>	<b>2,642,715</b>	<b>2,793,105</b>	<b>110,531</b>	<b>1,051,426</b>	<b>1,925,734</b>	<b>(874,307)</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 - M09 March			
Description	2021/22	Budget Year 2022/23	
	Audited Outcome	Original Budget	YearTD actual
<b>R thousands</b>			
<b><u>ASSETS</u></b>			
<b>Current assets</b>			
Cash	217,482	253,409	1,513,213
Call investment deposits	870,166	1,002,663	102,356
Consumer debtors	5,189,707	7,303,694	3,660,625
Other debtors	930,588	1,694,535	7,906,623
Current portion of long-term receivables	319,764	114,755	317,310
Inventory	1,013,872	868,198	1,105,690
<b>Total current assets</b>	<b>8,541,579</b>	<b>11,237,254</b>	<b>14,605,817</b>
<b>Non current assets</b>			
Long-term receivables	20,021	35,462	169,971
Investments	320,114	1,028,280	165,382
Investment property	1,087,230	1,257,497	1,029,372
Investments in Associate	729,983		729,982
Property, plant and equipment	56,219,377	45,884,442	54,945,670
Biological	–		–
Intangible	1,027,871	947,030	914,022
Other non-current assets	–		–
<b>Total non current assets</b>	<b>59,404,596</b>	<b>49,152,711</b>	<b>57,954,400</b>
<b>TOTAL ASSETS</b>	<b>67,946,175</b>	<b>60,389,965</b>	<b>72,560,217</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	772,807
Trade and other payables	13,718,746	12,571,958	15,607,928
Provisions	–		–
<b>Total current liabilities</b>	<b>15,205,569</b>	<b>15,445,107</b>	<b>16,479,384</b>
<b>Non current liabilities</b>			
Borrowing	12,748,609	9,689,045	12,134,844
Provisions	3,406,279	3,445,658	3,623,276
<b>Total non current liabilities</b>	<b>16,154,887</b>	<b>13,134,703</b>	<b>15,758,120</b>
<b>TOTAL LIABILITIES</b>	<b>31,360,456</b>	<b>28,579,809</b>	<b>32,237,504</b>
<b>NET ASSETS</b>	<b>36,585,719</b>	<b>31,810,155</b>	<b>40,322,713</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>			
Accumulated Surplus/(Deficit)	36,585,719	31,507,594	40,020,151
Reserves	0	302,562	302,562
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>36,585,719</b>	<b>31,810,155</b>	<b>40,322,713</b>

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited 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	934,303	6,756,782	6,713,112	43,671	1%
Service charges	21,408,219	23,158,745	874,539	18,224,244	18,330,755	(106,511)	-1%
Other revenue	214,379	2,973,621	1,005,845	4,019,514	2,026,808	1,992,706	98%
Transfers and Subsidies - Operational	5,557,633	4,496,044	1,246,348	4,268,977	4,270,050	(1,074)	0%
Transfers and Subsidies - Capital	1,800,617	2,074,545	476,421	1,879,331	1,478,256	401,074	27%
Interest	-	837,766	7,469	201,560	628,325	(426,765)	-68%
Dividends							
<b>Payments</b>							
Suppliers and employees	(31,410,536)	(35,990,882)	(3,538,115)	(32,591,245)	(27,412,435)	5,178,810	-19%
Finance charges	(3,267,450)	(1,508,150)	(349)	(716,777)	(1,131,112)	(414,335)	37%
Transfers and Grants	(25,882)	(38,058)	-	(74,997)	(31,163)	43,835	-141%
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>2,851,834</b>	<b>4,514,622</b>	<b>1,006,462</b>	<b>1,967,388</b>	<b>4,872,596</b>	<b>2,905,208</b>	<b>60%</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)	(153,007)	-	-	-	
Decrease (increase) in non-current investments	(271,203)	(350,000)	-	-	-	-	
<b>Payments</b>							
Capital assets	(2,791,994)	(2,793,105)	(107,030)	(956,905)	(1,925,734)	(968,829)	50%
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(2,906,398)</b>	<b>(3,145,071)</b>	<b>(260,037)</b>	<b>(956,905)</b>	<b>(1,925,734)</b>	<b>(968,829)</b>	<b>50%</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)	-	(249,741)	(353,604)	(103,863)	29%
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(642,917)</b>	<b>(878,812)</b>	<b>-</b>	<b>(249,741)</b>	<b>(353,604)</b>	<b>(103,863)</b>	<b>29%</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>26,622</b>	<b>490,738</b>	<b>746,425</b>	<b>760,742</b>	<b>2,593,258</b>		
Cash/cash equivalents at beginning:	190,860	355,441	752,471	752,471	355,441		
Cash/cash equivalents at month/year end:	217,482	846,180	-	1,513,213	2,948,700		

Note: The cash and equivalents as at 31 March 2023 are at R1,5 billion, which only include highly liquid investments.

## PART 2: SUPPORTING DOCUMENTATION

### (a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M09 March			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>			
<b>Revenue By Source</b>			
Property rates	(24 108)	Revenue was less than projected. The Appeal Board has reduced property market values by 14.7%, which has resulted in a decrease in property rates revenue.	
Service charges - electricity revenue	(1 522 290)	Revenue was less than projected, mainly on Sale of Electricity and Reconnection Fees. The underbilling of revenue was impacted by various factors, such as the following: - Low meter reading rate (account estimations) - Customer payment disputes - Migration of some customers from conventional metering to prepaid metering - Technical losses due to electricity transportation from one point to end users  Management of the Electricity Losses Programme continues to be implemented to ensure that the commercial losses are within the National Treasury Benchmark of 7% to 10%.	
Service charges - water revenue	(188 871)	Revenue was less than projected, mainly on Cross-Border Bulk Water and Water Fees due to the following: - The City stopped supplying water to Moretele Local Municipality in July 2022. This is due to Magalies Water now supplying the area following the commissioning of the newly constructed pipeline to Moretele. - There is also a great reduction in water supply to T hembisile Hani Local Municipality. This is due to the Bronkhorstspuit Water Treatment Plant's ongoing maintenance-related breakdowns.	
Service charges - sanitation revenue	47 133	Revenue was better than projected, mainly on Cross-border Bulk Sewerage and Sanitation Fees.	
Service charges - refuse revenue	2 057		
Rental of facilities and equipment	(56 951)	Revenue was less than the budget, mainly on Rental Stands.  - The cancellation of rental accounts or leased properties that have been sold or donated, or the lessee has passed away (data clean-up). However, the rental accounts continued to be billed over a long period and the amounts were accounted for in the current period once the accounts were cancelled. - Expired lease agreements, delays in the conclusion of new agreements and incorrect and inconsistent data across the portfolio.  The process to enter into new lease agreements for expired leases has commenced and is currently undergoing various approval stages. A journal to correct and spread the billed revenue to the correct billing periods is being processed.	
Interest earned - external investments	32 835	Revenue was more than projected, mainly on Interest Earned on Investments.	
Interest earned - outstanding debtors	269 683	Revenue was more than projected due to Interest on Arrears Debtors.	
Dividends received	—		
Fines, penalties and forfeits	(63 540)	Revenue was less than projected, mainly on AART O. - Technical and administrative processes are hampering the effective utilisation of newly acquired speed cameras and the processes are partially addressed, a maximum of nine cameras are operational. - Non availability of vehicles to deploy all cameras.	
Licences and permits	(6 456)	Revenue was less than expected, 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 items in this group are customer dependent.	
Agency services	—		
Transfers and subsidies	(245 001)	Mainly on the 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	582 936	Revenue was better than projected, mainly on Market Fees, Bad Debts Recovered, Refund: Motor Vehicles, Transport Fees and the Fuel Levy. The last tranche of the Fuel Levy share was received, projections have been corrected during budget adjustment.	
Gains	5 054		
<b>Expenditure By Type</b>			
Employee related costs	(795 108)	Mainly on salaries and provision for leave payments. The deviation on leave provision is due to the reversal of the previous months leave accrual against the expense account which results in negative postings on the system. The investigation for negative postings is still in progress.	
Remuneration of councillors	(24 079)	Councillor remuneration increases are still to be determined.	
Debt impairment	(118)		
Depreciation & asset impairment	14 327	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	(2 194 192)	The variance is mainly due to the processing of the Journal related to penalties, administration costs and interest payments on SARS VAT assessment. The intention of processing the Journal was to ensure that, the R1.8 billion amount reflected in the 2021/22 financial year is restated to previous financial year to address audit finding. However this Journal was not correctly captured, the corrections will be reflected in April 2023.	
Bulk purchases	(926 304)	Mainly on Bulk Electricity, due to incorrect projections, which have been corrected during the budget adjustment process to align with projected expenditure.	
Inventory Consumed	(560 347)	The underspending is mainly on Petrol and Diesel, Rand Water, Magalies Water, Electronic Equipment, Equipment and Chemicals. Delay in submission of invoices by the service providers.	
Contracted services	(794 110)	Mainly on Stream Cleaning and Ditching, Tshwane House Contract Cost, Project Linked Housing, Project Management Services, Research and Advisory, Researcher, Personnel and Labour, Consultant: Civil Engineering, Household Refuse Removal, Cleaning Services, Forensic Audit, Refabrication Electricity, Horticulture: Clearing, Buildings, Grounds, Equipment, Water Reticulation Network, Lights and Substations due to delays in the submission of invoices by suppliers and payment of invoices. Funds have been committed and spending is expected to increase in the following months.	
Transfers and subsidies	(29 517)	Mainly on Gratuities.	
Other expenditure	(196 816)	Due to a delay in processing and paying invoices, mainly on SAP Enterprise Support Fee, Building Rentals, Postage, Training Board Fees, Automated Fare Collection System, Uniform- General Expense, Rental of Tracking System, Fibre and UTP Repairs. Funds have been committed.	
Losses	149 912		

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M09 March			
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	(12 030)	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	(4 569)	Supply and installation of public lights Tshwane Market - Appointment letter received by Electricity department. Waiting for finalisation of SLA with legal department.	Follow-up with Electricity department.
Vote 3 - Emergency Services Department	-	None.	None.
Vote 4 - Environment & Agriculture Management Department	158	Furniture and Equipment for offices, overnight accommodation and facilities within resorts citywide - Last orders have been placed.	Not applicable.
Vote 5 - Group Financial Services Department	(6 294)	Insurance Replacements (CTMM Contribution) - 132 WBS numbers with a total value of R14,7 million have been created. The 132 WBS numbers created cover 164 claims. Approval letters typed and submitted to departments. Commitments to the value of R2,9 million reflects on 61 claims. Procurement is the responsibility of the Department where the loss occurred.	Approval letters submitted to the departments who are responsible for procurement.
Vote 6 - Group Property Management Department	(25 000)	Acquisition of Midtown Building - The process to appoint a service provider could not be finalised, due to the new Preferential Procurement Policy Framework Act (PPPFA) regulations.	Tender deferred to the 2023/24 financial year; funds were declared as a saving during the 2022/23 adjustments budget process.
Vote 7 - Health Department	(28 910)	New Clinic Lusaka - Financial milestones behind relative to projected cash flows for Contractor in Lusaka Clinic.	Professional Service Providers to monitor the projects financial progress and enforce the contract.
Vote 8 - Human Settlement Department	(300 943)	Booyens X4 (30ML Reservoir) - No activities due to poor performance by the contractor.	Contractor has been put on terms with intention to terminate.
Vote 9 - Tshwane Metro Police Department	3 347	Cable Theft Technology - Spending occurred as per the adjustment budget submission.	None.
Vote 10 - Regional Operations & Coordination Department	(4 556)	Electrical infrastructure testing and maintenance equipment - Delivery for R104 400 received. Validation of correctness of delivery in process.	None.
Vote 11 - Roads & Transport Department	(83 470)	Wonderboom Intermodal Facility (Building Works) - Slow progress by the contractor and site was closed to injury of a labourer	An extension of time has been granted due to the delays to revise completion date. A revised programme is submitted and cashflows were revised.
Vote 12 - Shared Services Department	7 270	SAP 4 Hanna - Deliverables were incomplete and signing off was not practical. Deliverables were then received late January 2023.	The verification of the deliverables was concluded in March 2023
Vote 13 - Electricity Department	(156 761)	Wapadrand 132/11kV Substation - The Project had suffered manufacturing delays due to unavailability of microchips and defects on protection relays.	Continuous engagements and monitoring of the manufacturing process.
Vote 14 - Water and Sanitation Department	(198 598)	Mamelodi Ext 11 water (Bulk and reticulation) and sanitation services - Milestone not achieved. The contract was terminated. The consultant is busy final account of the contractor. The specification for the appointment of the new contractor is 95% complete. The material on site must be moved to a safe place as they are being damaged on site.	Finding a safe area for the pipes will be fast tracked.
Vote 15 - Other Departments	(63 950)	Tshwane Automotive SEZ Phase 1 Bulk Infrastructure Roll out - Invoices are received as and when work is completed by the service providers onsite.	The City is engaging with TASEZ to assist with the completion of all outstanding work, this will ensure that the invoices for the completed work are processed.
<b>Financial Position</b>			
Current assets	3 368 563	Due to increase in other debtors.	
Non current assets	8 801 689	Due to increase in property, plant and equipment.	
Current liabilities	1 034 277	Due to increase in trade and other payables.	
Non current liabilities	2 623 417	Mainly on borrowings.	
<b>Cash Flow</b>			
Cash flow from operating activities	2 905 208	Mainly on other revenue, suppliers and employees.	
Cash flow from investing activities	(968 829)	Mainly on capital assets.	
Cash flow from financing activities	(103 863)		
<b>Measurable performance</b>			
<b>Municipal Entities</b>			
<b>Revenue By Municipal Entity</b>			
Housing Company Tshwane	(44 156)	Mainly on Rental and facilities. 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.	The conveyancing process will be completed by the 31 March 2023 as the appointed conveyancer managed to receive the POA (Power of Attorney) from the Office of the City Manager. The Group Property 214 Units will be registered under HCT by end of March 2023. Effective by 1st July 2023 the contract management, billing and revenue functions will be executed by HCT.
Tshwane Economic Development Agency	(212)	The Adhoc revenue generating not yet fully allocated	National Association of Automotive Component and Allied Manufacturers (NAACAM) will ensure the revenue increases
<b>Expenditure By Municipal Entity</b>			
Housing Company Tshwane	(31 263)	Mainly on Employee related costs, Depreciation, Other Material 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. Variance on Depreciation is due to Townlands building which has not yet brought into use.	
Tshwane Economic Development Agency	(3 753)	Mainly on Employee related costs due to vacant positions.	
<b>Capital Expenditure By Municipal Entity</b>			
Housing Company Tshwane	(104 807)	Chantelle detail design and bulk infrastructure upgrade - The entity does not have enough funding to honor commitments on the project as SHRA grant funding has not been received.	The budget from Timberlands has been diverted to Chantelle project during the adjustment budget process.
Tshwane Economic Development Agency	(181)	Furniture and Office Equipment - The spending is within budget.	To continue with prudent spending.

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March				
Description of financial indicator	Basis of calculation	2021/22	Budget Year 2022/23	
		Audited Outcome	Original Budget	YearTD actual
<b><u>Borrowing Management</u></b>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	9.4%	6.9%	3.4%
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%	69.0%
<b><u>Liquidity</u></b>				
Current Ratio	Current assets/current liabilities	0.6	0.7	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.07	0.1	0.10
<b><u>Revenue Management</u></b>				
Payment Level %	Last 12 Mths Receipts/ Last 12 Mths Billing	100.2%	94.3%	102.8%
<b><u>Creditors Management</u></b>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	24.0%
<b><u>Other Indicators</u></b>				
Employee costs	Employee costs/Total Revenue - capital revenue	30.7%	30.0%	27.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.4%	3.3%	2.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	16.4%	9.8%	2.9%
<b><u>IDP regulation financial viability indicators</u></b>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	8.3	28.3	28.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	20.1%	27.0%	33.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.4	0.3	0.1



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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March													
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	620,507	159,955	107,596	180,333	93,193	113,140	670,608	2,623,530	4,568,863	3,680,805	4,139
Trade and Other Receivables from Exchange Transactions - Electricity		1300	461,911	46,952	44,274	55,902	14,984	53,698	294,183	1,641,874	2,613,779	2,060,643	930
Receivables from Non-exchange Transactions - Property Rates		1400	672,493	92,696	79,884	88,634	62,954	68,287	369,187	2,432,376	3,866,510	3,021,438	819
Receivables from Exchange Transactions - Waste Water Management		1500	137,424	28,239	22,627	36,241	18,832	23,417	127,562	533,016	927,359	739,069	895
Receivables from Exchange Transactions - Waste Management		1600	162,943	26,913	25,489	30,531	19,879	23,385	129,674	866,298	1,285,112	1,069,768	1,051
Receivables from Exchange Transactions - Property Rental Debtors		1700	11,795	1,133	2,974	1,382	4,014	403,923	214	84,643	510,077	494,176	(2,135)
Interest on Arrear Debtor Accounts		1810	287,263	88,951	74,471	99,998	65,361	77,406	405,144	3,104,467	4,203,061	3,752,375	1,535
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-	-
Other		1900	(410,269)	(58,475)	24,541	(2,956)	154,300	42,972	230,724	1,543,608	1,524,445	1,968,647	433
Total By Income Source		2000	1,944,067	386,364	381,857	490,066	433,517	806,230	2,227,295	12,829,812	19,499,207	16,786,920	7,667
2021/22 - totals only			2,076,445	347,132	475,203	454,344	432,549	896,051	2,026,591	10,451,427	17,159,742	14,260,963	16,740
Debtors Age Analysis By Customer Group													
Organs of State		2200	129,713	(29,645)	(1,154)	(28)	(18,004)	3,325	31,057	318,407	433,672	334,758	-
Commercial		2300	251,372	62,096	81,499	119,343	72,772	105,437	492,960	2,866,034	4,051,513	3,656,546	-
Households		2400	1,288,792	331,125	252,543	389,025	219,040	271,477	1,513,964	7,530,016	11,795,982	9,923,522	9,490
Other		2500	274,190	22,788	48,968	(18,275)	159,710	425,990	189,313	2,115,355	3,218,040	2,872,094	(1,823)
Total By Customer Group		2600	1,944,067	386,364	381,857	490,066	433,517	806,230	2,227,295	12,829,812	19,499,207	16,786,920	7,667

Table SC3 indicates that the total debtors amount to R19,5 billion.

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March								
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	347	698,946	-	-	-	699,293	446
Bulk Water	0200	-	7,532	-	-	-	7,532	21,717
PAYE deductions	0300	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-
Trade Creditors	0700	196,968	357,774	64,266	35,450	264,293	918,751	250,260
Auditor General	0800	-	-	-	-	12	12	12
Other	0900	-	-	-	-	-	-	-
Total By Customer Type	1000	197,315	1,064,253	64,266	35,450	264,304	1,625,588	272,435

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March								
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><u>Municipality</u></b>								
Call Investment deposits < 90 days								
Knyana 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%	301	2	303
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%	348,839	-	348,839
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%	346,408	-	346,408
Standard Bank	On Call	Sinking Fund	On call	-	0.0%	-	-	-
Nedbank	On Call	Short Term	On call	-	0.0%	441,145	-	441,145
ABSA	On Call	Short Term	On call	-	0.0%	-	93,655	93,655
Standard Bank	On Call	Short Term	On call	-	7.8%	93,238	-	93,238
<b>Municipality sub-total</b>				1,825	-	1,520,777	93,657	1,616,260
<b><u>Entities</u></b>								
3405514.8		Call account	As and when required	10	710.0%	3,391	10	3,411
<b>Entities sub-total</b>				10		3,391	10	3,411
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>1,835</b>		<b>1,524,167</b>	<b>93,667</b>	<b>1,619,670</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 - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited 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>1,196,836</b>	<b>4,306,401</b>	<b>4,306,186</b>	<b>215</b>	<b>0.0%</b>
Local Government Equitable Share	3,088,576	3,551,250	982,514	3,551,250	3,551,250	—	
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		31,323	31,323	—	
Expanded Public Works Programme Incentive (EPWP)	19,031	15,496	4,648	15,496	15,496	—	
Public Transport Network Grant	423,380	483,981	183,908	483,981	483,981	—	
Programme and Project Preparation Support Grant	55,375	51,532	25,766	51,532	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		140,215	140,000	215	
Informal Settlements Upgrading Partnership Grant		29,684		29,684	29,684	—	
<b>Provincial Government:</b>	<b>146,630</b>	<b>189,858</b>	<b>44,512</b>	<b>145,071</b>	<b>147,112</b>	<b>(2,040)</b>	<b>-1.4%</b>
Primary Health Care	58,845	61,258	18,377	61,258	61,258	—	
HIV and Aids Grant	24,392	25,612		25,612	25,612	—	
Human Settlement Development Grant (HSDG)		34,800	22,574	22,574	22,574	—	
Libraries Plan	7,522	7,188		7,188	7,188	—	
Mamelodi Bus Operations Subsidy	55,871	61,000	3,561	28,440	30,480	(2,040)	-6.7%
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>1,241,348</b>	<b>4,451,473</b>	<b>4,453,298</b>	<b>(1,825)</b>	<b>0.0%</b>
<b>Capital Transfers and Grants</b>							
<b>National Government:</b>	<b>1,854,819</b>	<b>1,864,984</b>	<b>481,421</b>	<b>1,864,769</b>	<b>1,864,984</b>	<b>(215)</b>	<b>0.0%</b>
Urban Settlement Development Grant	1,020,010	1,012,788	396,762	1,012,788	1,012,788	—	
Public Transport Network Grant	252,082	269,700	34,659	269,700	269,700	—	
Integrated National Electrification Programme		—				—	
Neighbourhood Development Partnership Grant	17,926	10,215		10,000	10,215	(215)	-2.1%
Energy Efficiency and Demand Side Management	4,500	8,280		8,280	8,280	—	
Integrated City Development Grant		—				—	
Informal Settlements Upgrading Partnership Grant	560,301	564,001	50,000	564,001	564,001	—	
<b>Provincial Government:</b>	<b>12,727</b>	<b>14,562</b>	<b>—</b>	<b>14,562</b>	<b>14,562</b>	<b>—</b>	<b>—</b>
Recapitalisation of Community Libraries Grant	12,727	14,562		14,562	14,562	—	
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>88,082</b>	<b>(88,082)</b>	<b>-100.0%</b>
LG SETA Discretionary grant (93 appies over 3 years)	1,089	—		—	—	—	0.0%
RCG-SHRA	96,205	195,000		—	88,082	(88,082)	
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>481,421</b>	<b>1,879,331</b>	<b>1,967,627</b>	<b>(88,297)</b>	<b>-4.5%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>7,439,885</b>	<b>6,570,590</b>	<b>1,722,769</b>	<b>6,330,803</b>	<b>6,420,925</b>	<b>(90,122)</b>	<b>-1.4%</b>

The total original budget is R6,6 billion, with R6,3 billion received during the period. A variance of R90 million is reflected, mainly due to outstanding transfers on the Restructuring Capital Grant (RCG) from the Social Housing Regulatory Authority (SHRA).

## (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 - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>R thousands</b>							%
<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>995,280</b>	<b>3,902,547</b>	<b>4,120,806</b>	<b>(218,259)</b>	<b>-5.3%</b>
Local Government Equitable Share	3,088,576	3,551,250	982,514	3,551,250	3,551,250	–	
Fuel Levy	1,564,720	–				–	
Local Government Finance Management Grant	2,006	2,200	90	1,082	1,900	(818)	
Urban Settlement Development Grant	31,547	31,323		31,323	31,323	–	
Expanded Public Works Programme Incentive (EPWP)	19,031	15,496	4,648	15,496	11,622	3,874	33.3%
Public Transport Network Grant	414,712	483,981	3,460	230,793	358,259	(127,465)	
Programme and Project Preparation Support Grant	49,967	51,532	735	13,202	38,649	(25,447)	
Energy Efficiency and Demand Side Management	176	720		78	540	(462)	
Neighbourhood Development Partnership Grant (PEP)	47,050	140,000	1,364	43,545	105,000	(61,455)	-58.5%
Informal Settlements Upgrading Partnership Grant		29,684	2,469	15,779	22,263	(6,485)	-29.1%
<b>Provincial Government:</b>	<b>169,370</b>	<b>189,858</b>	<b>21,668</b>	<b>122,792</b>	<b>161,343</b>	<b>(38,550)</b>	<b>-23.9%</b>
Primary Health Care	58,845	61,258	18,377	61,258	61,258	–	
HIV and Aids Grant	24,392	25,612	2,493	23,183	25,612	(2,429)	-9.5%
Human Settlement Development Grant (HSDG)	19,370	34,800		2,801	26,100	(23,299)	-89.3%
Libraries Plan	8,133	7,188	798	4,873	5,491	(618)	-11.3%
Mamelodi Bus Operations Subsidy	58,631	61,000		30,677	42,882	(12,205)	-28.5%
<b>District Municipality:</b>	<b>–</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>	<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>1,016,947</b>	<b>4,025,340</b>	<b>4,282,149</b>	<b>(256,809)</b>	<b>-6.0%</b>
<b>Capital expenditure of Transfers and Grants</b>							
<b>National Government:</b>	<b>1,779,004</b>	<b>1,864,984</b>	<b>72,084</b>	<b>701,014</b>	<b>1,325,454</b>	<b>(624,439)</b>	<b>-47.1%</b>
Urban Settlement Development Grant	1,017,758	1,012,788	33,468	399,078	742,618	(343,539)	-46.3%
Public Transport Network Grant	208,428	269,700	14,314	70,036	136,676	(66,640)	-48.8%
Integrated National Electrification Programme		–				–	
Neighbourhood Development Partnership Grant	17,926	10,215	585	1,704	5,108	(3,403)	-66.6%
Finance Management Grant		–				–	
Energy Efficiency and Demand Side Management	4,490	8,280	801	5,492	1,610	3,882	241.1%
Integrated City Development Grant		–				–	
Informal Settlements Upgrading Partnership Grant	530,402	564,001	22,916	224,703	439,442	(214,739)	-48.9%
<b>Provincial Government:</b>	<b>12,408</b>	<b>14,562</b>	<b>886</b>	<b>10,200</b>	<b>6,553</b>	<b>3,647</b>	<b>-54.0%</b>
Recapitalisation of Community Libraries Grant	12,408	14,562	886	10,200	6,553	3,647	55.6%
Social Infrastructure Grant						–	
HCT - SHRA						–	
<b>District Municipality:</b>	<b>–</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>3,591</b>	<b>91,673</b>	<b>174,751</b>	<b>(83,078)</b>	<b>-47.5%</b>
LG SETA Discretionary grant (93 applies over 3 years)	9,206	–				–	
RCG-SHRA	96,205	195,000	3,591	91,673	174,751	(83,078)	-47.5%
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>76,561</b>	<b>802,886</b>	<b>1,506,758</b>	<b>(703,871)</b>	<b>-46.7%</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>7,285,978</b>	<b>6,570,590</b>	<b>1,093,509</b>	<b>4,828,226</b>	<b>5,788,906</b>	<b>(960,680)</b>	<b>-16.6%</b>

Table SC7(1) shows the expenditure incurred for each allocation during the reporting period. The actual expenditure incurred was R4,8 billion, and a variance of R960,7 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 - M09 March					
Description	Budget Year 2022/23				
	Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
<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 approved rollovers will be reflected following the approval of the adjustment budget.

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March							
Summary of Employee and Councillor remuneration	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	A	B					%
<b>Councillors (Political Office Bearers plus Other)</b>							
Basic Salaries and Wages	129,577	115,175	10,188	98,818	86,381	12,437	14%
Pension and UIF Contributions	—	4,564	—	—	3,423	(3,423)	-100%
Medical Aid Contributions	—	4,509	—	—	3,382	(3,382)	-100%
Motor Vehicle Allowance	—	33,059	—	—	24,795	(24,795)	-100%
Cellphone Allowance	—	6,555	—	—	4,916	(4,916)	-100%
Housing Allowances	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—
<b>Sub Total - Councillors</b>	<b>129,577</b>	<b>163,863</b>	<b>10,188</b>	<b>98,818</b>	<b>122,897</b>	<b>(24,079)</b>	<b>-20%</b>
<b>% increase</b>		<b>26.5%</b>					
<b>Senior Managers of the Municipality</b>							
Basic Salaries and Wages	16,530	20,508	271	6,137	14,340	(8,203)	-57%
Pension and UIF Contributions	13	245	0	5	172	(167)	-97%
Medical Aid Contributions	—	62	—	—	44	(44)	-100%
Overtime	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—
Cellphone Allowance	153	240	2	49	170	(121)	-71%
Housing Allowances	—	—	—	—	—	—	—
Other benefits and allowances	446	2,726	3	222	1,929	(1,707)	-88%
Payments in lieu of leave	2,957	925	26	(458)	654	(1,112)	-170%
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>	<b>20,100</b>	<b>24,706</b>	<b>302</b>	<b>5,955</b>	<b>17,309</b>	<b>(11,354)</b>	<b>-66%</b>
<b>% increase</b>		<b>22.9%</b>					
<b>Other Municipal Staff</b>							
Basic Salaries and Wages	7,699,144	7,572,543	654,850	5,449,036	6,099,039	(650,003)	-11%
Pension and UIF Contributions	1,445,660	1,471,995	123,565	1,118,057	1,189,651	(71,594)	-6%
Medical Aid Contributions	675,158	640,190	58,051	515,054	540,292	(25,239)	-5%
Overtime	526,980	968,735	52,345	407,534	311,997	95,537	31%
Performance Bonus	539	574,404	1	329	21	308	1457%
Motor Vehicle Allowance	310,317	337,370	25,593	228,917	252,694	(23,777)	-9%
Cellphone Allowance	16,507	18,815	1,385	12,293	13,472	(1,179)	-9%
Housing Allowances	59,581	58,907	5,341	47,892	44,380	3,511	8%
Other benefits and allowances	558,964	251,056	77,115	691,488	534,104	157,384	29%
Payments in lieu of leave	192,469	342,382	45,043	458	256,653	(256,195)	-100%
Long service awards	2,455	3,160	152	1,507	2,370	(862)	-36%
Post-retirement benefit obligations	—	271,974	—	—	—	—	—
<b>Sub Total - Other Municipal Staff</b>	<b>11,487,773</b>	<b>12,511,530</b>	<b>1,043,441</b>	<b>8,472,565</b>	<b>9,244,673</b>	<b>(772,108)</b>	<b>-8%</b>
<b>% increase</b>		<b>8.9%</b>					
<b>Total Parent Municipality</b>	<b>11,637,450</b>	<b>12,700,099</b>	<b>1,053,931</b>	<b>8,577,338</b>	<b>9,384,879</b>	<b>(807,540)</b>	<b>-9%</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	400	3,099	4,790	(1,690)	-35%
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>400</b>	<b>3,099</b>	<b>4,790</b>	<b>(1,690)</b>	<b>-35%</b>
<b>Senior Managers of Entities</b>							
Basic Salaries and Wages	15,823	15,281	790	9,889	11,461	(1,572)	-14%
Pension and UIF Contributions	968	1,632	77	965	1,179	(215)	-18%
Medical Aid Contributions	127	334	17	127	251	(124)	-50%
Overtime	—	—	—	—	—	—	—
Performance Bonus	—	389	—	—	336	(336)	-100%
Motor Vehicle Allowance	717	838	63	875	797	78	10%
Cellphone Allowance	235	438	23	128	160	(32)	-20%
Housing Allowances	20	—	2	85	179	(93)	-52%
Other benefits and allowances	—	238	—	—	—	—	—
Payments in lieu of leave	—	1,479	—	219	1,109	(890)	-80%
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Entities</b>	<b>17,890</b>	<b>20,630</b>	<b>972</b>	<b>12,287</b>	<b>15,473</b>	<b>(3,185)</b>	<b>-21%</b>
<b>% increase</b>		<b>15.3%</b>					
<b>Other Staff of Entities</b>							
Basic Salaries and Wages	50,139	56,734	2,147	38,231	42,551	(4,319)	-10%
Pension and UIF Contributions	3,904	5,225	291	3,602	3,919	(317)	-8%
Medical Aid Contributions	1,889	2,423	179	1,528	1,817	(289)	-16%
Overtime	541	1,500	241	1,735	1,125	610	54%
Performance Bonus	—	1,815	—	—	1,361	(1,361)	—
Motor Vehicle Allowance	—	—	—	10	—	10	—
Cellphone Allowance	378	452	16	303	339	(37)	-11%
Housing Allowances	64	1,250	9	72	938	(866)	-92%
Other benefits and allowances	—	633	—	272	475	(203)	-43%
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>2,883</b>	<b>45,753</b>	<b>52,524</b>	<b>(6,771)</b>	<b>-13%</b>
<b>% increase</b>		<b>23.0%</b>					
<b>Total Municipal Entities</b>	<b>79,969</b>	<b>97,049</b>	<b>4,254</b>	<b>61,140</b>	<b>72,787</b>	<b>(11,647)</b>	<b>-16%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>11,717,419</b>	<b>12,797,148</b>	<b>1,058,185</b>	<b>8,638,478</b>	<b>9,457,665</b>	<b>(819,187)</b>	<b>-9%</b>
<b>% increase</b>		<b>9.2%</b>					
<b>TOTAL MANAGERS AND STAFF</b>	<b>11,587,842</b>	<b>12,633,285</b>	<b>1,047,997</b>	<b>8,539,660</b>	<b>9,334,768</b>	<b>(795,108)</b>	<b>-9%</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) - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited 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	934,303	6,756,782	6,780,890	(24,108)	0%
Service charges - electricity revenue	13,345,122	15,697,113	1,026,652	10,282,780	11,805,070	(1,522,290)	-13%
Service charges - water revenue	4,958,680	5,554,721	400,855	3,875,074	4,063,945	(188,871)	-5%
Service charges - sanitation revenue	1,448,161	1,502,943	112,788	1,182,660	1,135,527	47,133	4%
Service charges - refuse revenue	1,584,431	1,727,398	143,536	1,297,939	1,295,882	2,057	0%
Rental of facilities and equipment	134,996	114,052	8,875	72,980	85,539	(12,559)	-15%
Interest earned - external investments	158,238	51,616	7,629	71,741	38,712	33,029	85%
Interest earned - outstanding debtors	724,104	839,210	107,889	899,177	629,407	269,770	43%
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	85,915	274,803	31,509	120,411	183,950	(63,540)	-35%
Licences and permits	41,245	54,534	4,162	29,982	36,438	(6,456)	-18%
Agency services	-	-	-	-	-	-	-
Transfers and subsidies	5,387,168	4,496,044	1,027,488	4,025,049	4,270,050	(245,001)	-6%
Other revenue	1,220,552	2,663,285	742,111	2,429,224	1,846,593	582,631	32%
Gains	27,446	-	4,576	5,054	-	5,054	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>37,690,913</b>	<b>42,078,382</b>	<b>4,552,374</b>	<b>31,048,854</b>	<b>32,172,004</b>	<b>(1,123,150)</b>	<b>-3%</b>
<b>Expenditure By Type</b>							
Employee related costs	11,513,865	12,536,236	1,044,143	8,481,619	9,266,771	(785,152)	-8%
Remuneration of councillors	129,577	163,863	10,188	98,818	122,897	(24,079)	-20%
Debt impairment	2,601,809	2,305,357	192,113	1,729,018	1,729,018	0	0%
Depreciation & asset impairment	2,909,024	2,623,015	213,716	1,994,226	1,967,261	26,965	1%
Finance charges	3,267,450	1,507,813	(1,806,782)	(1,090,354)	1,103,708	(2,194,062)	-199%
Bulk purchases - electricity	11,376,780	12,121,755	876,323	8,501,428	9,427,732	(926,304)	-16%
Inventory consumed	3,755,440	4,326,552	404,992	2,841,701	3,397,299	(555,598)	-16%
Contracted services	4,114,721	4,307,123	328,517	2,738,938	3,528,387	(789,449)	-22%
Transfers and subsidies	102,761	135,860	-	74,997	104,514	(29,517)	-28%
Other expenditure	1,716,867	2,048,016	110,385	1,397,053	1,591,106	(194,054)	-12%
Losses	232,873	-	149,461	149,914	-	149,914	-
<b>Total Expenditure</b>	<b>41,721,166</b>	<b>42,075,589</b>	<b>1,523,055</b>	<b>26,917,358</b>	<b>32,238,693</b>	<b>(5,321,336)</b>	<b>-17%</b>
<b>Surplus/(Deficit)</b>	<b>(4,030,253)</b>	<b>2,793</b>	<b>3,029,318</b>	<b>4,131,496</b>	<b>(66,689)</b>	<b>4,198,185</b>	<b>-6295%</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,791,411	1,879,546	72,970	711,214	1,332,007	(620,793)	-47%
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>3,102,289</b>	<b>4,842,710</b>	<b>1,265,317</b>	<b>3,577,393</b>	<b>283%</b>
Taxation	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(2,229,636)</b>	<b>1,882,339</b>	<b>3,102,289</b>	<b>4,842,710</b>	<b>1,265,317</b>	<b>3,577,393</b>	<b>283%</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 - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited 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	1,238	36,624	80,780	(44,156)	-55%
Tshwane Economic Development Agency	60,618	63,553	15,675	47,453	47,665	(212)	0%
<b>Total Operating Revenue</b>	<b>105,424</b>	<b>171,260</b>	<b>16,913</b>	<b>84,076</b>	<b>128,445</b>	<b>(44,368)</b>	<b>-35%</b>
<b><u>Expenditure By Municipal Entity</u></b>							
Housing Company Tshwane	59,865	107,707	5,429	49,517	80,780	(31,263)	-39%
Tshwane Economic Development Agency	54,826	63,038	2,886	43,526	47,279	(3,753)	-8%
<b>Total Operating Expenditure</b>	<b>114,691</b>	<b>170,745</b>	<b>8,315</b>	<b>93,042</b>	<b>128,059</b>	<b>(35,016)</b>	<b>-27%</b>
<b>Surplus/ (Deficit) for the yr/period</b>	<b>(8,540)</b>	<b>515</b>	<b>8,598</b>	<b>(8,966)</b>	<b>386</b>	<b>(9,352)</b>	<b>-2421%</b>
<b><u>Capital Expenditure By Municipal Entity</u></b>							
Housing Company Tshwane	248,368	233,970	3,501	94,250	199,057	(104,807)	-157%
Tshwane Economic Development Agency	237	452	–	271	452	(181)	-40%
<b>Total Capital Expenditure</b>	<b>248,605</b>	<b>234,421</b>	<b>3,501</b>	<b>94,521</b>	<b>199,509</b>	<b>(104,987)</b>	<b>-53%</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 - M09 March								
Month	2021/22	Budget Year 2022/23						
	Audited 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	169,653	749,469	1,286,696	537,226	41.8%	27%
January	49,549	190,791	54,964	804,433	1,477,487	673,054	45.6%	29%
February	161,738	208,230	136,462	940,895	1,685,717	744,821	44.2%	34%
March	191,978	240,017	110,531	1,051,426	1,925,734	874,307	45.4%	38%
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>1,051,426</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 - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited 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>30,199</b>	<b>497,862</b>	<b>933,913</b>	<b>436,051</b>	<b>46.7%</b>
Roads Infrastructure	398,889	437,643	4,556	163,575	293,586	130,011	44.3%
Roads	332,189	339,428	3,384	135,673	236,229	100,556	42.6%
Road Structures	59,618	79,715	1,172	27,902	54,608	26,706	48.9%
Road Furniture	7,082	18,500	—	—	2,750	2,750	100.0%
Storm water Infrastructure	80,632	8,700	—	6,774	4,500	(2,274)	
Storm water Conveyance	80,632	8,700	—	6,774	4,500	(2,274)	
Electrical Infrastructure	242,286	303,279	15,895	133,930	213,027	79,096	37.1%
Power Plants	—	4,000	—	—	3,739	3,739	100.0%
HV Substations	14,470	61,000	—	6,954	28,450	21,496	75.6%
HV Transmission Conductors	—	10,000	—	—	7,500	7,500	100.0%
MV Substations	35,849	33,000	5,814	14,488	24,540	10,052	41.0%
MV Networks	98,287	100,200	8,127	59,299	70,620	11,321	16.0%
LV Networks	93,680	95,079	1,954	53,189	78,178	24,988	32.0%
Water Supply Infrastructure	233,223	311,724	7,618	93,480	242,009	148,529	61.4%
Reservoirs	50,028	68,497	—	6,686	53,494	46,807	87.5%
Pump Stations	—	1,500	—	—	—	—	
Water Treatment Works	—	1,000	—	—	—	—	
Bulk Mains	16,770	33,000	1,188	2,342	24,392	22,050	90.4%
Distribution	76,690	117,727	1,000	17,112	92,123	75,012	81.4%
Distribution Points	89,735	90,000	5,430	67,340	72,000	4,660	6.5%
Sanitation Infrastructure	184,020	229,546	1,690	96,103	170,041	73,938	43.5%
Pump Station	—	18,000	—	13,202	17,840	4,638	26.0%
Reticulation	178,662	192,351	1,690	82,901	146,142	63,241	43.3%
Waste Water Treatment Works	—	4,000	—	—	3,440	3,440	100.0%
Outfall Sewers	5,358	15,195	—	—	2,619	2,619	100.0%
Solid Waste Infrastructure	8,695	5,000	440	4,000	3,750	(250)	-6.7%
Capital Spares	8,695	5,000	440	4,000	3,750	(250)	-6.7%
Information and Communication Infrastructure	1,960	11,700	—	—	7,000	7,000	100.0%
Data Centres	—	10,000	—	—	7,000	7,000	100.0%
Distribution Layers	1,960	1,700	—	—	—	—	
<b>Community Assets</b>	<b>30,179</b>	<b>77,262</b>	<b>2,971</b>	<b>19,267</b>	<b>44,553</b>	<b>25,286</b>	<b>56.8%</b>
Community Facilities	30,179	77,262	2,971	19,267	44,553	25,286	56.8%
Clinics/Care Centres	14,596	49,000	1,200	5,371	34,300	28,929	84.3%
Fire/Ambulance Stations	3,176	—	—	—	—	—	
Libraries	12,408	14,562	886	10,200	6,553	(3,647)	-55.6%
Police	—	10,000	885	3,697	—	(3,697)	#DIV/0!
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>25,000</b>	<b>25,000</b>	<b>100.0%</b>
Revenue Generating	—	—	—	—	—	—	
Improved Property	—	—	—	—	—	—	
Unimproved Property	—	—	—	—	—	—	
Non-revenue Generating	30,435	25,000	—	—	25,000	25,000	100.0%
Improved Property	30,435	25,000	—	—	25,000	25,000	100.0%
Unimproved Property	—	—	—	—	—	—	
<b>Other assets</b>	<b>271,172</b>	<b>235,018</b>	<b>3,402</b>	<b>93,540</b>	<b>200,105</b>	<b>106,565</b>	<b>53.3%</b>
Operational Buildings	5,848	—	—	—	—	—	
Municipal Offices	5,848	—	—	—	—	—	
Housing	265,324	235,018	3,402	93,540	200,105	106,565	53.3%
Social Housing	265,324	235,018	3,402	93,540	200,105	106,565	53.3%
<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>5,000</b>	<b>14,700</b>	<b>9,700</b>	<b>66.0%</b>
Computer Equipment	9,758	20,200	—	5,000	14,700	9,700	66.0%
<b>Furniture and Office Equipment</b>	<b>880</b>	<b>1,604</b>	<b>99</b>	<b>1,536</b>	<b>1,404</b>	<b>(133)</b>	<b>-9.4%</b>
Furniture and Office Equipment	880	1,604	99	1,536	1,404	(133)	-9.4%
<b>Machinery and Equipment</b>	<b>45,379</b>	<b>23,317</b>	<b>801</b>	<b>8,638</b>	<b>5,767</b>	<b>(2,871)</b>	<b>-49.8%</b>
Machinery and Equipment	45,379	23,317	801	8,638	5,767	(2,871)	-49.8%
<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>5,000</b>	<b>5,000</b>	<b>100.0%</b>
Land	—	5,000	—	—	5,000	5,000	100.0%
<b>Total Capital Expenditure on new assets</b>	<b>1,556,187</b>	<b>1,694,993</b>	<b>37,473</b>	<b>625,844</b>	<b>1,230,442</b>	<b>604,598</b>	<b>49.1%</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 - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	<b>488,768</b>	<b>339,894</b>	<b>10,627</b>	<b>128,379</b>	<b>235,169</b>	<b>106,790</b>	<b>45.4%</b>
Roads Infrastructure	255,850	44,592	321	10,281	27,123	16,842	62.1%
Roads	254,345	44,592	321	7,621	27,123	19,501	71.9%
Road Structures	1,504	-	-	2,660	-	(2,660)	#DIV/0!
Electrical Infrastructure	44,262	144,202	7,614	51,518	76,446	24,928	32.6%
HV Substations	-	75,000	1,124	8,539	21,900	13,361	61.0%
MV Networks	2,519	7,500	143	2,077	6,125	4,048	66.1%
LV Networks	41,743	59,202	6,347	40,703	45,921	5,218	11.4%
Capital Spares	-	2,500	-	200	2,500	2,300	92.0%
Water Supply Infrastructure	169,519	134,100	2,231	55,709	115,600	59,891	51.8%
Reservoirs	2,861	4,000	556	690	4,000	3,310	82.8%
Water Treatment Works	67,997	36,100	-	19,522	36,000	16,478	45.8%
Bulk Mains	-	13,000	-	8,998	10,660	1,662	15.6%
Distribution	98,662	77,000	1,675	26,499	62,940	36,441	57.9%
Sanitation Infrastructure	15,902	17,000	461	10,871	16,000	5,129	32.1%
Reticulation	12,927	13,000	251	8,843	13,000	4,157	32.0%
Waste Water Treatment Works	2,975	4,000	210	2,028	3,000	972	32.4%
Information and Communication Infrastructure	3,235	-	-	-	-	-	
Data Centres	3,235	-	-	-	-	-	
Capital Spares	-	7,000	-	-	-	-	
		7,000					
<b>Community Assets</b>	<b>1,957</b>	<b>-</b>	<b>4,712</b>	<b>4,712</b>	<b>1,400</b>	<b>(3,312)</b>	<b>-236.5%</b>
Community Facilities	1,957	-	4,712	4,712	1,400	(3,312)	-236.5%
Cemeteries/Crematoria	611	-	-	-	-	-	
Nature Reserves	-	7,000	-	-	-	-	
<b>Other assets</b>	<b>14,835</b>	<b>15,300</b>	<b>1,161</b>	<b>3,352</b>	<b>9,948</b>	<b>6,596</b>	<b>66.3%</b>
Operational Buildings	14,835	15,300	1,161	3,352	9,948	6,596	66.3%
Training Centres	6,997	1,000	-	-	450	450	100.0%
Depots	7,838	14,300	1,161	3,352	9,498	6,146	64.7%
<b>Intangible Assets</b>	<b>125,034</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>	<b>100.0%</b>
Servitudes	-	-	-	-	-	-	
Licences and Rights	125,034	15,000	-	-	12,000	12,000	100.0%
Computer Software and Applications	125,034	15,000	-	-	12,000	12,000	100.0%
<b>Computer Equipment</b>	<b>20,375</b>	<b>8,000</b>	<b>-</b>	<b>2,529</b>	<b>5,200</b>	<b>2,671</b>	<b>51.4%</b>
Computer Equipment	20,375	8,000	-	2,529	5,200	2,671	51.4%
<b>Machinery and Equipment</b>	<b>2,300</b>	<b>15,000</b>	<b>15</b>	<b>1,714</b>	<b>10,650</b>	<b>8,936</b>	<b>83.9%</b>
Machinery and Equipment	2,300	15,000	15	1,714	10,650	8,936	83.9%
<b>Transport Assets</b>	<b>(15)</b>	<b>100,000</b>	<b>-</b>	<b>63,704</b>	<b>-</b>	<b>(63,704)</b>	
Transport Assets	(15)	100,000	-	63,704	-	(63,704)	
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>653,254</b>	<b>500,194</b>	<b>16,514</b>	<b>204,391</b>	<b>274,367</b>	<b>69,976</b>	<b>25.5%</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 - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited 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>815,684</b>	<b>808,490</b>	<b>54,637</b>	<b>456,851</b>	<b>624,891</b>	168,040	<b>26.9%</b>
Roads Infrastructure	119,635	108,778	6,257	54,453	80,202	25,749	32.1%
Roads	84,258	82,917	4,439	46,287	57,534	11,246	19.5%
Road Structures	4,569	47	—	10	32	22	
Road Furniture	30,808	25,815	1,818	8,156	22,637	14,481	64.0%
Storm water Infrastructure	17,918	18,398	731	3,175	12,943	9,768	75.5%
Drainage Collection	9,445	9,532	520	1,590	6,783	5,193	76.6%
Storm water Conveyance	8,473	8,866	211	1,585	6,159	4,575	74.3%
Electrical Infrastructure	421,563	348,779	20,189	215,756	276,031	60,275	21.8%
Power Plants	24,022	25,379	422	11,439	17,019	5,580	32.8%
HV Substations	5,843	12,140	1,928	8,314	9,508	1,194	
HV Switching Station	4,075	4,637	403	3,347	3,840	493	12.8%
HV Transmission Conductors	313	452	55	413	379	(33)	
MV Substations	80,342	52,924	4,990	42,429	61,460	19,031	31.0%
MV Switching Stations	13,513	11,942	660	8,472	8,453	(19)	-0.2%
MV Networks	117,783	126,436	6,553	78,656	94,184	15,528	16.5%
LV Networks	175,672	114,868	5,179	62,685	81,188	18,502	22.8%
Water Supply Infrastructure	137,869	184,053	15,645	87,849	135,790	47,941	35.3%
Reservoirs	10,477	11,511	672	5,069	8,634	3,565	41.3%
Water Treatment Works	13,175	14,161	1,103	5,584	10,620	5,036	47.4%
Bulk Mains	8,869	9,740	2,686	6,516	7,305	789	10.8%
Distribution	105,348	148,641	11,185	70,679	109,231	38,552	35.3%
Sanitation Infrastructure	112,470	137,113	11,317	91,143	109,238	18,095	16.6%
Pump Station	6,378	12,819	381	4,515	9,614	5,099	53.0%
Reticulation	28,965	36,768	792	22,487	27,714	5,227	18.9%
Waste Water Treatment Works	70,348	78,007	9,869	59,379	63,990	4,611	7.2%
Outfall Sewers	6,780	9,520	274	4,762	7,920	3,158	39.9%
Solid Waste Infrastructure	4,018	9,354	498	4,477	9,354	4,877	52.1%
Landfill Sites	4,018	7,534	498	4,477	7,534	3,057	40.6%
Waste Transfer Stations	—	596	—	—	596	596	100.0%
Waste Drop-off Points	—	1,202	—	—	1,202	1,202	100.0%
Waste Separation Facilities	—	22	—	—	22	22	100.0%
Rail Infrastructure	765	2,000	—	—	1,321	1,321	100.0%
Rail Lines	765	2,000	—	—	1,321	1,321	100.0%
Information and Communication Infrastructure	1,446	17	—	—	12	12	100.0%
Distribution Layers	1,446	17	—	—	12	12	100.0%
<b>Community Assets</b>	<b>99,334</b>	<b>129,999</b>	<b>10,404</b>	<b>54,948</b>	<b>110,077</b>	<b>55,129</b>	<b>50.1%</b>
Community Facilities	86,804	99,199	9,567	46,337	86,977	40,640	46.7%
Halls	—	232	—	20	174	154	88.4%
Centres	22	469	—	24	352	328	93.2%
Clinics/Care Centres	8,812	9,941	1,874	2,704	9,941	7,237	72.8%
Fire/Ambulance Stations	2,971	4,178	364	2,760	4,178	1,417	33.9%
Museums	12	92	15	60	69	9	12.8%
Galleries	24	87	6	50	65	15	23.1%
Libraries	5,022	4,196	27	1,458	3,354	1,896	56.5%
Cemeteries/Crematoria	9,135	7,293	779	2,555	5,800	3,246	56.0%
Police	2,987	3,008	417	1,438	1,805	367	20.3%
Parks	30,412	41,241	3,555	19,068	34,013	14,945	43.9%
Public Open Space	19,138	17,780	1,455	11,301	17,715	6,415	36.2%
Nature Reserves	3,678	5,638	290	1,832	5,638	3,805	67.5%
Markets	4,589	5,044	786	3,066	3,873	807	20.8%
Sport and Recreation Facilities	12,530	30,799	837	8,611	23,100	14,489	62.7%
Indoor Facilities	1,227	191	—	—	143	143	100.0%
Outdoor Facilities	11,303	30,608	837	8,611	22,957	14,346	62.5%
<b>Heritage assets</b>	<b>46</b>	<b>120</b>	<b>—</b>	<b>10</b>	<b>90</b>	<b>81</b>	<b>89.4%</b>
Historic Buildings	46	120	—	10	90	81	89.4%
<b>Investment properties</b>	<b>20,196</b>	<b>17,395</b>	<b>755</b>	<b>7,769</b>	<b>22,912</b>	<b>15,143</b>	<b>66.1%</b>
Revenue Generating	15,852	17,395	751	7,226	13,862	6,637	47.9%
Improved Property	744	—	431	574	1,206	632	52.4%
Unimproved Property	15,107	17,395	320	6,652	12,657	6,005	47.4%
Non-revenue Generating	4,344	—	4	544	9,050	8,506	94.0%
Improved Property	—	—	—	—	—	—	
Unimproved Property	4,344	—	4	544	9,050	8,506	94.0%
<b>Other assets</b>	<b>74,943</b>	<b>109,481</b>	<b>6,513</b>	<b>48,546</b>	<b>71,931</b>	<b>23,384</b>	<b>32.5%</b>
Operational Buildings	73,030	100,395	6,500	48,512	70,476	21,964	31.2%
Municipal Offices	52,604	73,646	4,459	36,601	50,878	14,277	28.1%
Pay/Enquiry Points	5	373	50	89	280	190	68.0%
Yards	611	254	13	19	254	234	92.3%
Training Centres	25	1	29	42	1	(41)	-5320.8%
Manufacturing Plant	297	5,326	830	2,923	3,995	1,072	26.8%
Depots	19,489	20,795	1,118	8,837	15,069	6,232	41.4%
Housing	1,912	9,086	13	34	1,455	1,421	97.7%
Social Housing	1,912	9,086	13	34	1,455	1,421	97.7%
<b>Intangible Assets</b>	<b>65,991</b>	<b>55,607</b>	<b>2,891</b>	<b>49,501</b>	<b>41,706</b>	<b>(7,795)</b>	<b>-18.7%</b>
Servitudes	—	—	—	—	—	—	
Licences and Rights	65,991	55,607	2,891	49,501	41,706	(7,795)	-18.7%
Computer Software and Applications	65,991	55,607	2,891	49,501	41,706	(7,795)	-18.7%
<b>Computer Equipment</b>	<b>43,224</b>	<b>43,804</b>	<b>769</b>	<b>14,417</b>	<b>33,158</b>	<b>18,741</b>	<b>56.5%</b>
Computer Equipment	43,224	43,804	769	14,417	33,158	18,741	56.5%
<b>Furniture and Office Equipment</b>	<b>137</b>	<b>449</b>	<b>—</b>	<b>26</b>	<b>445</b>	<b>419</b>	<b>94.1%</b>
Furniture and Office Equipment	137	449	—	26	445	419	94.1%
<b>Machinery and Equipment</b>	<b>41,772</b>	<b>82,534</b>	<b>4,839</b>	<b>26,242</b>	<b>63,667</b>	<b>37,425</b>	<b>58.8%</b>
Machinery and Equipment	41,772	82,534	4,839	26,242	63,667	37,425	58.8%
<b>Transport Assets</b>	<b>106,433</b>	<b>137,985</b>	<b>12,026</b>	<b>97,243</b>	<b>108,264</b>	<b>11,021</b>	<b>10.2%</b>
Transport Assets	106,433	137,985	12,026	97,243	108,264	11,021	10.2%
<b>Total Repairs and Maintenance Expenditure</b>	<b>1,267,760</b>	<b>1,385,865</b>	<b>92,832</b>	<b>755,553</b>	<b>1,077,140</b>	<b>321,587</b>	<b>29.9%</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 - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited 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>157,707</b>	<b>1,453,553</b>	<b>1,036,567</b>	<b>(416,986)</b>	<b>-40.2%</b>
Roads Infrastructure	889,872	461,897	73,800	673,832	346,423	(327,410)	-94.5%
Roads	783,898	369,572	63,553	582,787	277,179	(305,608)	-110.3%
Road Structures	19,184	8,974	1,504	13,254	6,730	(6,524)	-96.9%
Road Furniture	86,790	83,351	8,743	77,791	62,513	(15,278)	-24.4%
Storm water Infrastructure	287,766	97,423	24,648	217,401	73,067	(144,334)	-197.5%
Drainage Collection	284,549	94,533	24,357	214,826	70,900	(143,926)	-203.0%
Storm water Conveyance	3,196	2,890	290	2,660	2,168	(393)	-18.1%
Attenuation	20	—	—	—	—	(15)	—
Electrical Infrastructure	371,418	324,271	26,098	261,863	243,203	(18,660)	-7.7%
Power Plants	44,090	5,548	3,600	32,958	4,161	(28,797)	-692.1%
HV Substations	83,879	84,258	2,449	84,926	63,193	18,268	28.9%
HV Switching Station	68	—	6	50	—	(50)	—
HV Transmission Conductors	11,030	27,421	—	8,246	20,566	12,320	59.9%
MV Substations	26,606	15,963	1,897	20,061	11,972	(8,089)	-67.6%
MV Switching Stations	(0)	3,329	—	—	2,497	2,497	100.0%
MV Networks	79,128	49,286	6,492	60,194	36,964	(23,230)	-62.8%
LV Networks	126,616	138,466	10,751	95,429	103,850	8,421	8.1%
Water Supply Infrastructure	204,057	186,818	17,297	153,512	140,114	(13,399)	-9.6%
Dams and Weirs	4,772	528	405	3,582	396	(3,186)	-805.4%
Boreholes	297	66	24	220	50	(171)	-343.7%
Reservoirs	21,868	21,868	1,864	16,478	16,419	(58)	-0.4%
Pump Stations	4,491	8,810	381	3,370	6,607	3,237	49.0%
Water Treatment Works	41,384	24,925	3,514	31,063	18,694	(12,369)	-66.2%
Bulk Mains	31,287	2,653	2,653	23,463	21,095	(2,368)	-11.2%
Distribution	97,718	101,574	8,256	73,565	76,181	2,616	3.4%
Distribution Points	1,290	104	110	1,068	78	(890)	-1139.6%
PRV Stations	862	792	90	803	594	(209)	-35.2%
Sanitation Infrastructure	123,811	150,390	10,521	92,988	112,793	19,805	17.6%
Pump Station	2,532	1,471	215	1,899	1,103	(796)	-72.1%
Reticulation	42,168	97,081	3,581	31,855	72,811	41,156	56.5%
Waste Water Treatment Works	62,386	40,007	5,304	46,879	30,005	(16,874)	-56.2%
Outfall Sewers	16,724	11,810	1,420	12,555	8,857	(3,697)	-41.7%
Toilet Facilities	—	22	—	—	16	16	100.0%
Capital Spares	—	—	—	—	—	—	—
Solid Waste Infrastructure	3,396	47,886	244	2,494	35,914	33,421	93.1%
Landfill Sites	2,267	47,483	185	1,683	35,612	33,929	95.3%
Waste Transfer Stations	246	—	21	184	—	(184)	—
Waste Processing Facilities	147	—	13	111	—	(111)	—
Waste Drop-off Points	729	403	25	510	302	(208)	-69.0%
Electricity Generation Facilities	7	—	1	5	—	(5)	—
Rail Infrastructure	3,759	1	316	2,789	0	(2,789)	-562673.8%
Rail Lines	3,716	—	316	2,789	—	(2,789)	—
Rail Structures	—	—	—	0	—	—	—
Information and Communication Infrastructure	48,960	113,404	4,783	48,674	85,053	36,379	42.8%
Data Centres	601	1,065	61	560	799	239	29.9%
Core Layers	30,007	112,338	3,052	33,079	84,254	51,175	60.7%
Distribution Layers	18,352	—	1,670	15,034	—	(15,034)	—
<b>Community Assets</b>	<b>339,731</b>	<b>381,750</b>	<b>20,807</b>	<b>223,687</b>	<b>286,313</b>	<b>62,626</b>	<b>21.9%</b>
Community Facilities	204,542	286,443	13,641	146,060	214,832	68,772	32.0%
Halls	5,349	1,835	135	3,652	1,376	(2,275)	-165.4%
Centres	10,482	148,311	46	7,167	111,233	104,067	93.6%
Crèches	1,782	450	117	1,129	338	(791)	-234.3%
Clinics/Care Centres	17,861	11,933	1,510	13,401	8,950	(4,451)	-49.7%
Fire/Ambulance Stations	12,052	4,222	2,084	7,036	3,167	(3,870)	-122.2%
Testing Stations	2,486	235	184	1,772	177	(1,595)	-903.4%
Museums	579	303	(68)	323	227	(96)	-42.1%
Theatres	149	—	13	112	—	(112)	—
Libraries	30,744	20,789	2,598	23,234	15,642	(7,642)	-49.0%
Cemeteries/Crematoria	9,808	8,543	338	6,920	6,407	(513)	-8.0%
Police	7,305	501	574	5,470	376	(5,094)	-1355.7%
Parks	25,392	—	1,454	17,783	—	(17,783)	—
Public Open Space	4,177	28,125	250	3,021	21,093	18,073	85.7%
Nature Reserves	7,815	5,521	619	5,810	4,140	(1,670)	-40.3%
Public Ablution Facilities	488	101	33	354	76	(278)	-366.9%
Markets	23,200	13,019	1,790	17,057	9,764	(7,293)	-74.7%
Stalls	3,853	2,424	236	2,801	1,818	(983)	-54.1%
Abattoirs	—	—	—	—	—	—	—
Airports	23,488	23,885	1,891	17,473	17,914	441	2.5%
Taxi Ranks/Bus Terminals	17,531	16,247	(164)	11,547	12,185	638	5.2%
Capital Spares	—	—	—	—	—	—	—
Sport and Recreation Facilities	135,190	95,367	7,186	77,627	71,480	(6,146)	-8.6%
Indoor Facilities	1,824	1,022	155	1,369	766	(603)	-78.7%
Outdoor Facilities	133,366	94,285	7,011	76,257	70,714	(5,543)	-7.8%
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>334</b>	<b>2,950</b>	<b>5,141</b>	<b>2,191</b>	<b>42.6%</b>
Revenue Generating	67	—	6	51	—	(51)	—
Improved Property	67	—	—	51	—	(51)	—
Unimproved Property	—	—	—	—	—	—	—
Non-revenue Generating	3,863	6,855	328	2,900	5,141	2,241	43.6%
Improved Property	3,863	6,855	328	2,900	5,141	2,241	43.6%
Unimproved Property	0	—	0	0	—	(0)	—
<b>Other assets</b>	<b>172,220</b>	<b>179,324</b>	<b>13,910</b>	<b>128,422</b>	<b>147,215</b>	<b>18,793</b>	<b>12.8%</b>
Operational Buildings	102,456	123,068	7,287	92,612	15,332	(77,284)	-16.6%
Municipal Offices	56,765	83,229	4,472	42,185	62,785	20,600	32.8%
Pay/Enquiry Points	130	237	(79)	7	177	171	96.1%
Workshops	3,973	423	335	2,969	318	(2,652)	-835.0%
Yards	1,298	110	619	1,110	—	(973)	—
Stores	812	1,077	69	609	807	198	24.6%
Laboratories	—	—	—	—	—	—	—
Training Centres	1,694	116	144	1,272	87	(1,185)	-1366.2%
Manufacturing Plant	10,022	—	978	8,738	—	(8,738)	—
Depots	27,764	37,927	2,243	20,533	28,445	7,912	27.8%
Capital Spares	—	—	—	—	—	—	—
Housing	69,764	56,317	5,639	51,135	54,596	3,461	6.3%
Staff Housing	11,146	10,445	890	8,268	7,834	(434)	-5.5%
Social Housing	58,618	45,871	4,749	42,867	46,762	3,895	8.3%
Capital Spares	—	—	—	—	—	—	—
<b>Biological or Cultivated Assets</b>	<b>11</b>	<b>69</b>	<b>1</b>	<b>9</b>	<b>52</b>	<b>43</b>	<b>83.1%</b>
Biological or Cultivated Assets	11	69	1	9	52	43	83.1%
<b>Intangible Assets</b>	<b>43,226</b>	<b>68,618</b>	<b>3,985</b>	<b>35,205</b>	<b>51,465</b>	<b>16,259</b>	<b>31.6%</b>
Servitudes	—	—	—	—	—	—	—
Licences and Rights	43,226	68,618	3,985	35,205	51,465	16,259	31.6%
Computer Software and Applications	43,226	68,618	3,985	35,205	51,465	16,259	31.6%
Load Settlement Software Applications	—	—	—	—	—	—	—
Unspecified	—	—	—	—	—	—	—
<b>Computer Equipment</b>	<b>30,961</b>	<b>191,271</b>	<b>2,801</b>	<b>24,821</b>	<b>131,087</b>	<b>106,266</b>	<b>81.1%</b>
Computer Equipment	30,961	191,271	2,801	24,821	131,087	106,266	81.1%
<b>Furniture and Office Equipment</b>	<b>12,592</b>	<b>157,996</b>	<b>1,125</b>	<b>9,798</b>	<b>118,138</b>	<b>108,339</b>	<b>91.7%</b>
Furniture and Office Equipment	12,592	157,996	1,125	9,798	118,138	108,339	91.7%
<b>Machinery and Equipment</b>	<b>44,501</b>	<b>148,805</b>	<b>3,780</b>	<b>32,923</b>	<b>111,604</b>	<b>78,681</b>	<b>70.5%</b>
Machinery and Equipment	44,501	148,805	3,780	32,923	111,604	78,681	70.5%
<b>Transport Assets</b>	<b>106,015</b>	<b>125,466</b>	<b>9,608</b>	<b>84,641</b>	<b>94,102</b>	<b>9,461</b>	<b>10.1%</b>
Transport Assets	106,015	125,466	9,608	84,641	94,102	9,461	10.1%
<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>214,058</b>	<b>1,996,011</b>	<b>1,981,683</b>	<b>(14,327)</b>	<b>-0.7%</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 - M09 March							
Description	2021/22	Budget Year 2022/23					
	Audited 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>28,644</b>	<b>146,305</b>	<b>300,975</b>	<b>154,670</b>	<b>51.4%</b>
Roads Infrastructure	99,735	112,740	10,067	44,548	60,357	15,809	26.2%
Roads	99,735	110,740	10,067	44,548	60,357	15,809	26.2%
Capital Spares	-	2,000	-	-	-	-	
Electrical Infrastructure	103,646	136,978	2,280	23,445	87,558	64,112	73.2%
HV Substations	49,705	69,000	-	2,838	32,950	30,112	91.4%
LV Networks	53,940	67,978	2,280	20,608	52,608	32,000	60.8%
Capital Spares	-	-	-	-	2,000	2,000	100.0%
Sanitation Infrastructure	149,772	142,900	13,658	53,497	120,160	66,663	55.5%
Waste Water Treatment Works	149,772	142,800	13,658	53,497	120,060	66,563	55.4%
Outfall Sewers	-	100	-	-	100	100	100.0%
Information and Communication Infrastructure	14,508	41,000	2,639	24,815	32,900	8,085	24.6%
Data Centres	14,508	30,000	2,077	19,999	23,000	3,001	13.0%
Core Layers	-	11,000	562	4,816	9,900	5,084	51.4%
<b>Community Assets</b>	<b>54,403</b>	<b>81,300</b>	<b>5,156</b>	<b>37,650</b>	<b>56,150</b>	<b>18,500</b>	<b>32.9%</b>
Community Facilities	20,722	24,300	-	3,826	6,650	2,824	42.5%
Markets	(4)	4,300	-	2,300	4,300	2,000	
Taxi Ranks/Bus Terminals	20,727	20,000	-	1,526	2,350	824	35.1%
Capital Spares	-	-	-	-	-	-	
Sport and Recreation Facilities	33,681	57,000	5,156	33,824	49,500	15,676	31.7%
Indoor Facilities	-	-	-	-	-	-	
Outdoor Facilities	33,681	57,000	5,156	33,824	49,500	15,676	31.7%
Capital Spares	-	-	-	-	-	-	
<b>Other assets</b>	<b>801</b>	<b>7,000</b>	<b>245</b>	<b>678</b>	<b>2,800</b>	<b>2,122</b>	<b>75.8%</b>
Operational Buildings	801	1,000	245	678	1,000	322	
Municipal Offices	273	-	-	-	-	-	
Depots	528	1,000	245	678	1,000	322	32.2%
Housing	-	6,000	-	-	1,800	1,800	100.0%
Social Housing	-	6,000	-	-	1,800	1,800	100.0%
<b>Intangible Assets</b>	<b>-</b>	<b>75,000</b>	<b>22,499</b>	<b>35,651</b>	<b>60,000</b>	<b>24,349</b>	<b>40.6%</b>
Licences and Rights	-	75,000	22,499	35,651	60,000	24,349	40.6%
Computer Software and Applications	-	75,000	22,499	35,651	60,000	24,349	40.6%
<b>Furniture and Office Equipment</b>	<b>375</b>	<b>1,000</b>	<b>-</b>	<b>908</b>	<b>1,000</b>	<b>92</b>	<b>9.2%</b>
Furniture and Office Equipment	375	1,000	-	908	1,000	92	9.2%
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>433,274</b>	<b>597,919</b>	<b>56,544</b>	<b>221,192</b>	<b>420,925</b>	<b>199,733</b>	<b>47.5%</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 **March 2023** 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: \_\_\_\_\_