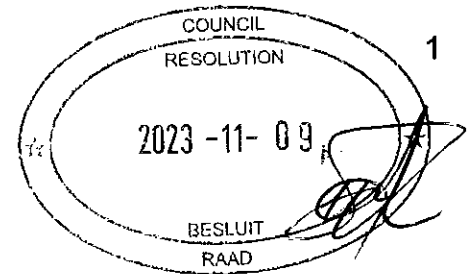


Reference no. 46739/1
Nthabiseng Mokete (4915)
COUNCIL: 9 November 2023



19. **GROUP FINANCIAL SERVICES DEPARTMENT
LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 (ACT 56 OF 2003) IN-YEAR FINANCIAL REPORT (MONTHLY AND FIRST QUARTER BUDGET STATEMENT) FOR THE PERIOD ENDED 30 SEPTEMBER 2023
(From the Mayoral Committee: 18 October 2023 and the Special Mayoral Committees: 20 October 2023 and 22 October 2023)**

1. **PURPOSE**

The report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 30 September 2023, in compliance with Section 71 and 52(d) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

2. **STRATEGIC PRIORITY**

- Provide stringent financial management and oversight.

3. **BACKGROUND**

Section 52(d) and 71 of the MFMA, as well as the Municipal Budget and Reporting Regulations, require that specific financial particulars on the implementation of the budget be reported in the format prescribed in order to meet legislative compliance.

Section 52(d) of the MFMA provides 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 states that: "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".

The ten working days for the reporting period ended 30 September 2023 end on 13 October 2023.

The City upgraded its core financial system, SAP ECC6 to SAP S/4Hana Light Digital Core. The planned go-live with the SAP S/4Hana Light Digital Core system was 17 July 2023. The SAP S/4Hana Light Digital Core system went live on 21 July 2023. This was, however, a soft go-live meaning the system was only available for the team of ICT consultants to run further tests and finetuning. With the challenges experienced, the system only became available for departments to process transactions from 3 August 2023.

The City is currently experiencing transitional challenges that are typical to a new system implementation. A change management process involving training and hands-on user support is ongoing. Challenges remain though, ranging from the capturing of transactions to producing financial reports.

There are gaps in the transactional data that was extracted from the system for the MFMA Section 71 and 52(d) Report for the end of September 2023. Some of the gaps relates to the unbundling of the City's chart of accounts in line with the mSCOA segments; errors emanating from the data migration process and system configuration. These are being attended to, but unfortunately left considerable gaps especially in the recording of transactions on main line items such as expenditure on bulk purchases, debt impairment, depreciation, contracted services, and operational costs.

The report is based on a workaround that involves manually extracting data from the legacy system for revenue and HRM, as well as manual input, to ensure that the report accurately reflects the majority of the transactions for the first quarter. The City is also working towards ensuring that the data string submission to National Treasury is corrected for the October reporting.

4. DISCUSSION

On May 23, 2023, Council approved the Medium-Term Revenue and Expenditure Framework for the 2023/24 financial year.

The attached in-year report (Annexure A) provides a high-level analysis as of 30 September 2023 in the prescribed format. This report will make a brief mention of material deviations. The monthly financial management report will include detailed explanations.

The following table summarises the financial performance as at 30 September 2023:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 SEPTEMBER 2023					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	44 704 931	11 276 244	13 030 097	(1 753 853)	-13%
Total Expenditure	44 817 378	9 578 760	12 399 299	(2 820 539)	-23%
Surplus /Deficit	87 553	1 697 484	630 797		

The following table shows expenditure for the previous financial year, 2022/23:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 SEPTEMBER 2022					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	42,151,840	10,936,697	11,397,576	(460,879)	-4%
Total Expenditure	42,148,532	9,479,035	12,292,974	(2,813,939)	-23%
Surplus /Deficit	3,308	1,457,662	(895,398)		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R1,8 billion against the year-to-date (YTD) budget for the period ended 30 September 2023.

The operating expenditure is underspent by R2,8 billion, which is 23% less than the YTD budget.

Consolidated summary – Capital expenditure, 30 September 2023:

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 30 SEPTEMBER 2023							
Description	Original Budget 2023/24	YTD Budget	YTD Actual	Commitments	YTD Actual + Committed	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	R'000	R'000	%
Expenditure	2,347,687	305,919	64,372	12,839	77,211	(241,548)	2.7%
TOTAL Capital Financing	2,347,687	305,919	64,372	12,839	77,211	(241,548)	2.7%

The total capital expenditure for the period is R64,4 million.

The cash and short-term investments as at 30 September 2023 amounted to R1,4 billion, including unspent conditional grants.

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 OF THE STAKEHOLDER DEPARTMENTS

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

(Unaltered)

The purpose of this report is to presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 30 September 2023, in compliance with Section 71 and 52(d) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

Section 11 (3) (a) (k) & (n) of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) (hereafter referred to as the "MSA") provides that, a municipality exercises its legislative or executive authority by developing and adopting policies, plans, strategies, and programs, including setting targets for delivery, establishing and implementing performance management systems and also by doing anything else within its legislative and executive competence.

In terms of section 52 (d) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (hereafter referred to as "MFMA"), the mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and financial situation of the municipality.

Section 70 (1) of the MFMA provides that the accounting officer of a municipality must report in writing to the municipal council - (a) any impending – (i) shortfalls in budgeted revenue; and (ii) overspending of the municipality's budget; and (b) any steps to prevent or rectify such shortfalls or overspending.

In terms of Sections 71(2) (d), 72 and 75(1) (k) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) and Section 41 of the Municipal Systems Act, 2000 (Act

32 of 2000), municipalities are required to report quarterly, biannually, and annually on their Integrated Development Plan (IDP), Service Delivery Budget Implementation Plan (SDBIP) and Medium-term Revenue Expenditure Framework (MTREF). This requires reporting on the city scorecard (as contained in IDP), the corporate scorecard (as contained in the SDBIP), and financial indicators (as contained in the MTREF). All quarterly reports are required to be submitted to stakeholders as stipulated in Sections 71(2)(d), 72 and 75(1)(k) of the Municipal Finance Management Act, 2003 (Act 56 of 2003).

This report is in compliance with the provisions of Regulation 13 of the Local Government: Municipal Planning and Performance Management Regulations, 2001 published in terms of the "MSA,2000" and the Performance Management Policy and Procedure developed by the City of Tshwane (dated 28 August 2008), whereby the purpose of reporting or giving feedback is to assist in monitoring, which aims to provide managers, decision makers and other stakeholders alike, with a regular feedback on the progress made with implementation so that corrective measures may be put in place, where necessary.

Having taken regard to the aforesaid and with specific reference to the contents of the report, the Group Legal and Secretariat Services Department take note and support the recommendations thereof.

6.2 COMMENTS OF THE CHIEF FINANCIAL OFFICER

(Unaltered)

Cognisance is taken of the contents of the report.

The report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 30 September 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 FINANCES

This report outlines the financial performance against the approved budget of the City for the 2023/24 financial year for the period ended 30 September 2023. The report is tabled in compliance with Section 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 Section 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 Section 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 is currently migrating from the old system to an mSCOA-compliant system for transacting. The migration from the old SAP ECC6 system to the new SAP S4 Hana system is in process and there are gaps in the transactional data because the automated reporting process is not yet fully functional.

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 of the MFMA.

The operating revenue realised, excluding capital transfers and contributions, reflects a unfavourable variance of R1,8 billion against the YTD budget for the period ended 30 September 2023.

Cash flow

The cash and short-term investments as at 30 September 2023 amounted to R1,4 billion, including unspent conditional grants.

Section 135 of the MFMA states the following:

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

Tshwane ya Tima campaign

Financial Recovery Plan

The City has a Financial Recovery Plan that was approved by the Council on 27 May 2021 and has been implemented since. Progress has been slow, and so far, had no great impact in ensuring that the City's financial position is driven to a positive liquidity status. This plan is currently being reviewed with emphasis on initiatives to enhance revenue collection and contain expenditure over the medium term and beyond.

Funding Plan

In addition, the City also have a budget Funding Plan whose purpose is to provide a response/remedy to the City's unfunded budget position. This plan considers the 2023/24 budget year and the two outer years of the Medium-Term Revenue and Expenditure Framework (MTREF). The budget Funding Plan complement the Financial Recovery Plan and provide fiscal management tools to among other things rebase the budget and improve the City's cash position.

Revenue Management strategy

The revenue management strategy recognizes that effective revenue management and the collection of outstanding debt requires a collective effort between various directorates in the City. The strategy focuses on improving coordination across the various departments within the revenue value chain. This includes the institutionalisation of the revenue war room which will monitor specific performance indicators that seeks to ensure completeness and improved collection of revenue.

IT WAS RECOMMENDED (TO THE MAYORAL COMMITTEE: 18 OCTOBER 2023):

That it be recommended to Council:

1. That the report be noted, in compliance with Section 71 and 52(d) of the Municipal Finance Management Act, as well as the municipal budget and reporting regulations;
2. That the financial performance for the period ended 30 September 2023, as contained in Annexure A, be noted; and
3. That the report be submitted to the National Treasury and Gauteng Provincial Treasury.

During the consideration of the report, it was agreed:

That the report be referred back to the department to provide accurate information.

It was further agreed:

That the report be deferred to the Special Mayoral Committee meeting scheduled for Friday, 20 October 2023.

In view of the above:

IT WAS RESOLVED (BY THE MAYORAL COMMITTEE: 18 OCTOBER 2023):

1. That the report be referred back to the department to provide accurate information; and
2. That the report be deferred to the Special Mayoral Committee meeting scheduled for Friday, 20 October 2023.

IT WAS RECOMMENDED (TO THE SPECIAL MAYORAL COMMITTEE: 20 OCTOBER 2023):

That it be recommended to Council:

1. That the report be noted, in compliance with Section 71 and 52(d) of the Municipal Finance Management Act, as well as the municipal budget and reporting regulations;
2. That the financial performance for the period ended 30 September 2023, as contained in Annexure A, be noted; and
3. That the report be submitted to the National Treasury and Gauteng Provincial Treasury.

During the consideration of the report, it was agreed:

That the report be deferred to the Special Mayoral Committee meeting scheduled for Sunday, 22 October 2023.

In view of the above:

IT WAS RESOLVED (BY THE SPECIAL MAYORAL COMMITTEE: 20 OCTOBER 2023):

That the report be deferred to the Special Mayoral Committee meeting scheduled for Sunday, 22 October 2023.

The Special Mayoral Committee on 22 October 2023 resolved to recommend to Council as set out below:

During consideration of this item by Council on 9 November 2023, Cllr AWF Middelberg addressed Council on the contents of this report. He further seconded by Cllr D Williams-Moses proposed the following amendments to the report:

(Unaltered)

- “1. That the report be referred back for the Municipal Manager to review and amend in order to present an accurate First Quarter In-year Budget report to Council, and
2. That the Municipal Manager shall present the updated report at the next meeting of Council accompanied by a duly signed unconditional Quality Certificate.”

Hereafter MMC P Sutton and Ald AM Maluleka addressed Council on the above proposed amendments by Cllr Middelberg.

Since there was opposition to the proposed amendments by Cllr Middelberg, the Speaker put the said amendments to the vote and declared the results as follows:

For the proposed amendments by Cllr Middelberg:	22
Against the proposed amendments by Cllr Middelberg:	104
Abstained:	9

In view of the above voting results, the proposed amendments were not carried by Council.

It was thereafter resolved as set out below:

ANNEXURE:

- A In-year report dated 30 September 2023 in terms of Government Gazette 32141 of 17 April 2009

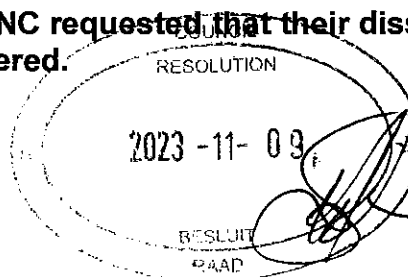
RESOLVED:

1. That the report be noted, in compliance with Section 71 and 52(d) of the Municipal Finance Management Act, as well as the municipal budget and reporting regulations.
2. That the financial performance for the period ended 30 September 2023, as contained in Annexure A, be noted.
3. That the report be submitted to the National Treasury and Gauteng Provincial Treasury.

(Remarks:

At the Council meeting of 9 November 2023-

1. Ald AM Maluleka on behalf of the ANC requested that their dissenting vote on the approval of this report be registered.



2. The following Councillors on behalf of their respective political parties requested that their vote against the approval of this report be registered:

AWF Middelberg (RCT)
SMM Mabotsa (GOOD)
D Williams Moses (PA)
RM Manhique (AIC)).





IN-YEAR REPORT

BUDGET YEAR: 2023/24

REPORTING PERIOD: M03 SEPTEMBER 2023

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PART 1: IN-YEAR REPORT

1.1 City Manager's report

On May 23, 2023, Council approved the Medium-Term Revenue and Expenditure Framework for the 2023/24 financial year. 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 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 30 September 2023, as shown 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 30 September 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:

- Under recovery on revenue of R1,8 billion
- Underspending on expenditure of R2,8 billion

The total revenue excludes capital transfers and contributions.

Table C6 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) - M03 September						
Description	Budget Year 2023/24					
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands						
Revenue						
Exchange Revenue						
Service charges - Electricity	16 642 839	3 817 632	5 147 991	(1 330 360)	-26%	16 642 839
Service charges - Water	5 698 207	1 381 836	1 445 447	(63 611)	-4%	5 698 207
Service charges - Waste Water Management	1 714 501	440 321	428 659	11 662	3%	1 714 501
Service charges - Waste management	1 810 370	437 069	463 801	(26 732)	-6%	1 810 370
Sale of Goods and Rendering of Services	450 542	27 007	110 933	(83 926)	-76%	450 542
Agency services	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Interest earned from Receivables	558 059	513 575	136 301	377 274	277%	558 059
Interest from Current and Non Current Assets	55 048	3 575	11 793	(8 219)	-70%	55 048
Dividends	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-
Rental from Fixed Assets	203 700	182 454	38 131	(38 131)	-100%	203 700
Licence and permits	43 619	-	7 164	(7 164)	-100%	43 619
Operational Revenue	510 097	62 768	91 140	(28 372)	-31%	510 097
Non-Exchange Revenue						
Property rates	9 627 156	2 385 499	2 274 729	110 770	5%	9 627 156
Surcharges and Taxes	-	-	-	-	-	-
Fines, penalties and forfeits	291 997	-	47 065	(47 065)	-100%	291 997
Licence and permits	-	13	-	13	-	-
Transfers and subsidies - Operational	5 112 620	1 663 988	2 060 407	(396 419)	-19%	5 112 620
Interest	357 835	-	223 756	(223 756)	-100%	357 835
Fuel Levy	1 628 341	542 780	542 780	-	-	1 628 341
Operational Revenue	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	44 704 931	11 276 244	13 030 097	(1 753 853)	-13%	44 704 931
Expenditure By Type						
Employee related costs	12 640 899	2 828 458	3 003 596	(175 138)	-6%	12 640 899
Remuneration of councillors	153 863	33 299	38 466	(5 167)	-13%	153 863
Bulk purchases - electricity	14 377 613	4 661 746	4 682 325	(20 580)	0%	14 377 613
Inventory consumed	4 428 174	1 075 489	1 145 864	(70 375)	-6%	4 428 174
Debt impairment	3 073 621	-	782 966	(782 966)	-100%	3 073 621
Depreciation and amortisation	2 911 921	-	727 980	(727 980)	-100%	2 911 921
Interest	1 498 589	9	208 653	(208 644)	-100%	1 498 589
Contracted services	3 776 939	504 079	1 104 740	(600 661)	-54%	3 776 939
Transfers and subsidies	9 683	10 522	1 770	8 752	494%	9 683
Irrecoverable debts written off	1 563	-	391	(391)	-100%	1 563
Operational costs	1 744 464	465 159	702 536	(237 377)	-34%	1 744 464
Losses on Disposal of Assets	48	-	12	(12)	-100%	48
Other Losses	-	-	-	-	-	-
Total Expenditure	44 617 378	9 578 760	12 399 299	(2 820 539)	-23%	44 617 378
Surplus/(Deficit)	87 553	1 697 484	630 797	1 066 686	0	87 553
Transfers and subsidies - capital (monetary allocations)	2 010 940	-	166 044	(166 044)	(0)	2 010 940
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 098 493	1 697 484	796 841			2 098 493
Income Tax	529	-	132	-	-	529
Surplus/(Deficit) after income tax	2 097 964	1 697 484	796 709			2 097 964
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 097 964	1 697 484	796 709			2 097 964
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 097 964	1 697 484	796 709			2 097 964

The actual revenue amounts to R11,3 billion and reflects an unfavourable variance of R1,8 billion against the YTD budget.

The actual expenditure amounts to R9,6 billion and indicates an underspending variance of R2,8 billion or 23% against the YTD budget of R12,4 billion.

The City is currently experiencing transitional challenges that are typical to a new system implementation. A change management process involving training and hands-on user support is ongoing. Challenges remain though, ranging from the capturing of transactions to producing financial reports.

There are gaps in the transactional data that was extracted from the system for the MFMA Section 71 and 52(d) Report for the end of September 2023. Some of the gaps relates to the unbundling of the City's chart of accounts in line with the mSCOA segments; errors emanating from the data migration process and system configuration. These are being attended to, but unfortunately left considerable gaps especially in the recording of transactions on main line items such as expenditure on bulk purchases, debt impairment, depreciation, contracted services, and operational costs.

The report is based on a workaround that involves manually extracting data from the legacy system for revenue and HRM, as well as manual input, to ensure that the report accurately reflects the majority of the transactions for the first quarter. The City is also working towards ensuring that the data string submission to National Treasury is corrected for the October reporting.

Summary of capital expenditure

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 30 SEPTEMBER 2023							
Description	Original Budget 2023/24	YTD Budget	YTD Actual	Com m itm ents	YTD Actual + Com m itted	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	R'000	R'000	%
Expenditure	2,347,687	305,919	64,372	12,839	77,211	(241,548)	2.7%
TOTAL Capital Financing	2,347,687	305,919	64,372	12,839	77,211	(241,548)	2.7%

The total capital expenditure for the period is R64,4 million.

Chart C1: 2023/24 Capital expenditure (monthly trend: actual versus target)

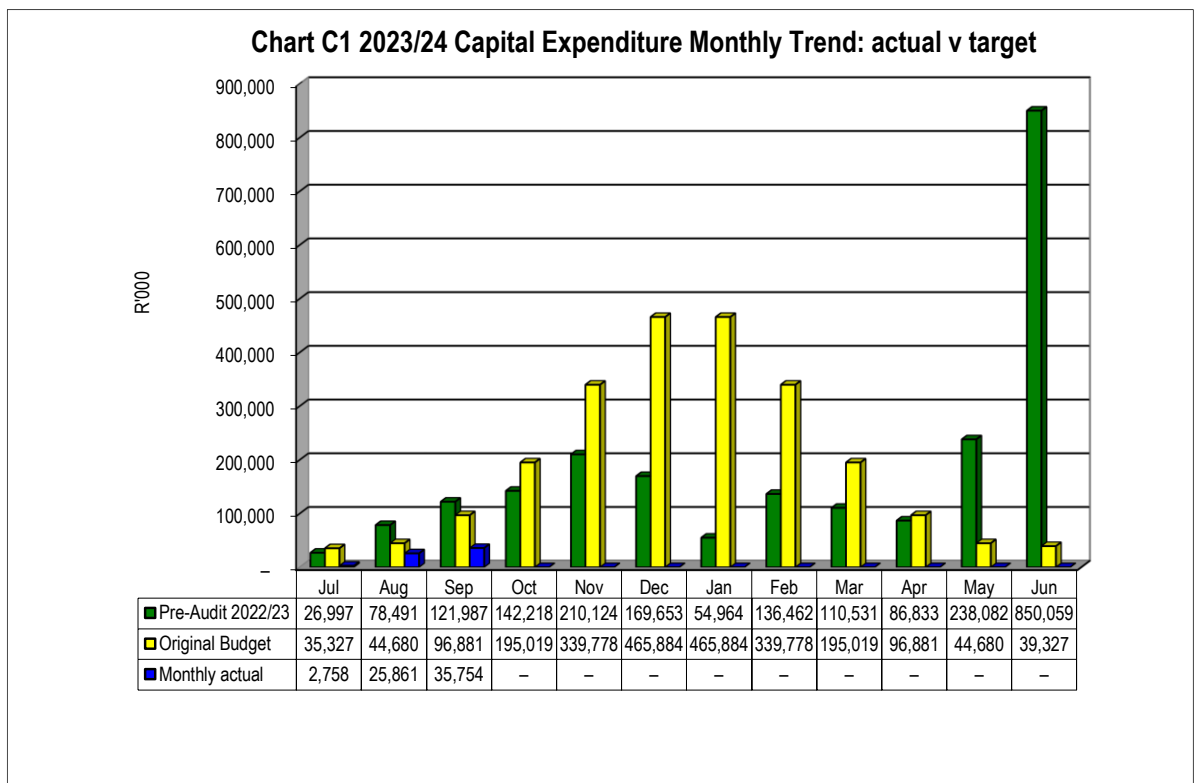
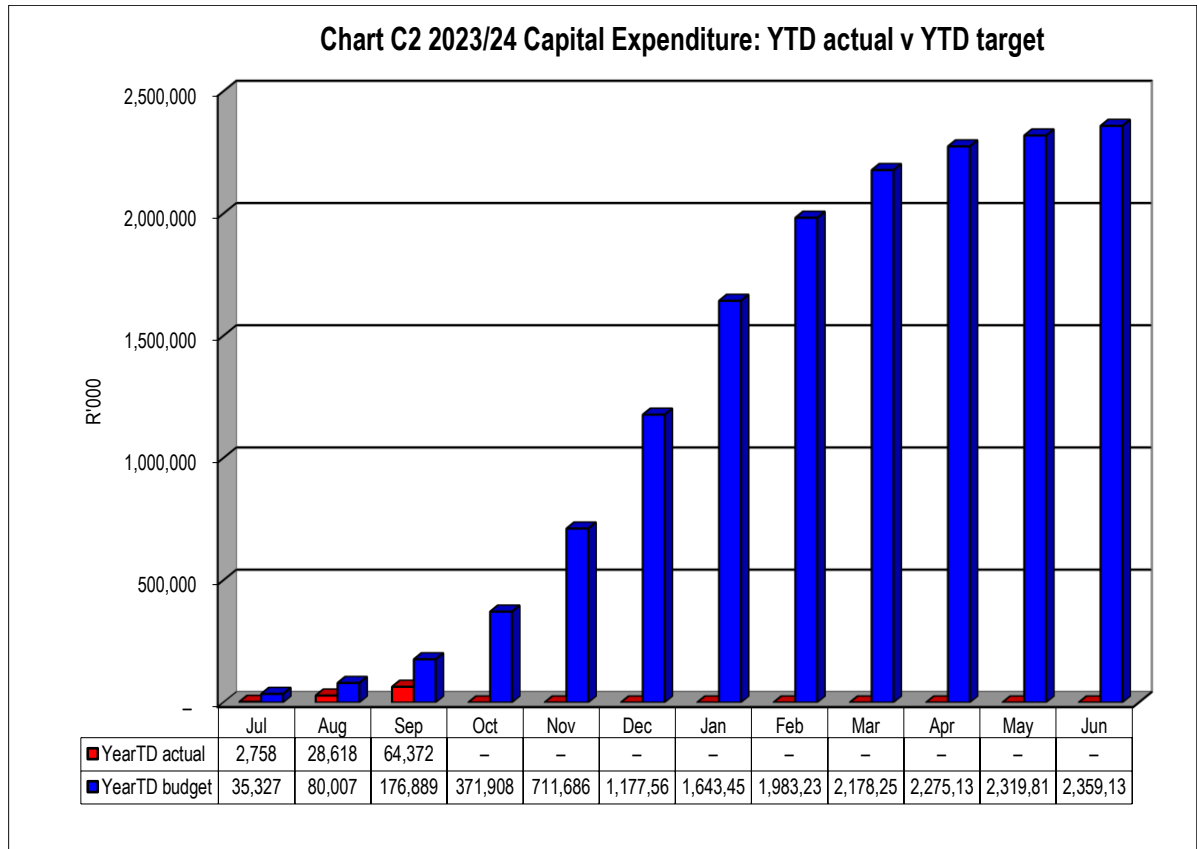


Chart C2: 2023/24 Capital expenditure (YTD actual versus YTD target)



Financial position

Table C1 shows that the City of Tshwane's community wealth or equity as of 30 September 2023 is R47,6 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 R1,3 billion as of 30 September 2023.
- The cash flow from operating activities is R78 million negative.

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 R14,3 billion is outstanding in this category, compared to R11,2 billion in the 2022/23 financial year. The total debtors are at R22,5 billion.

Chart C3: Aged consumer debtors' analysis

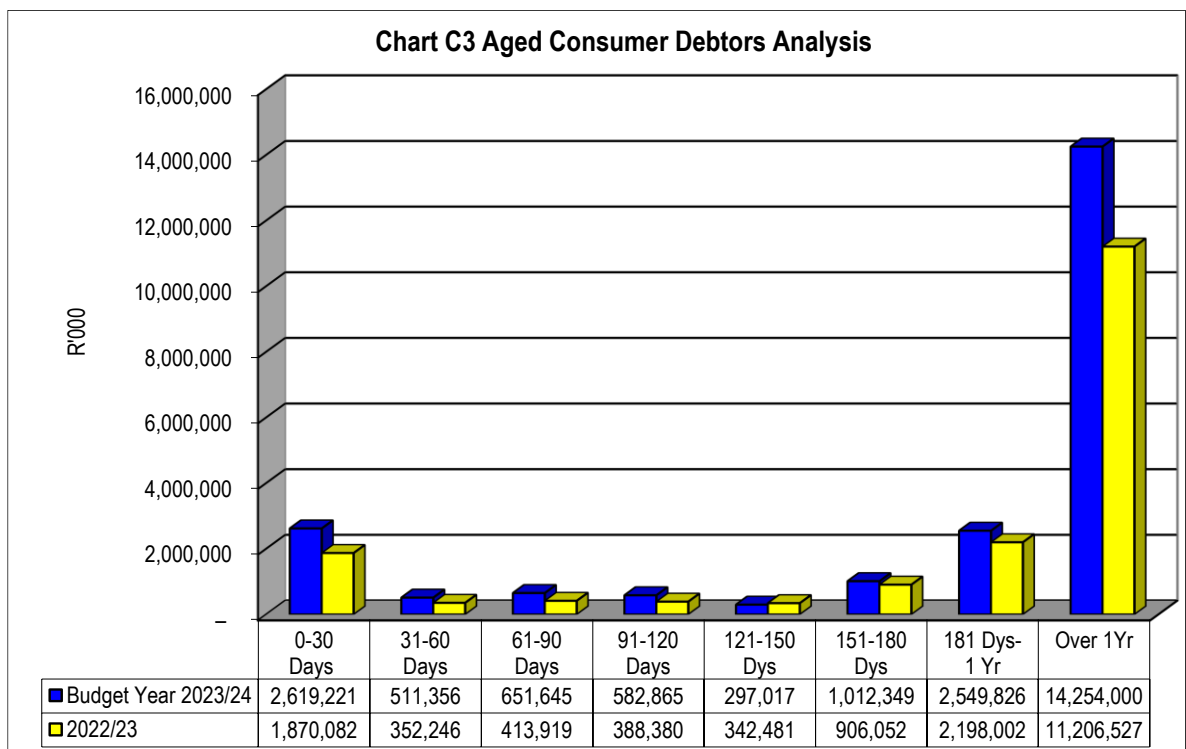
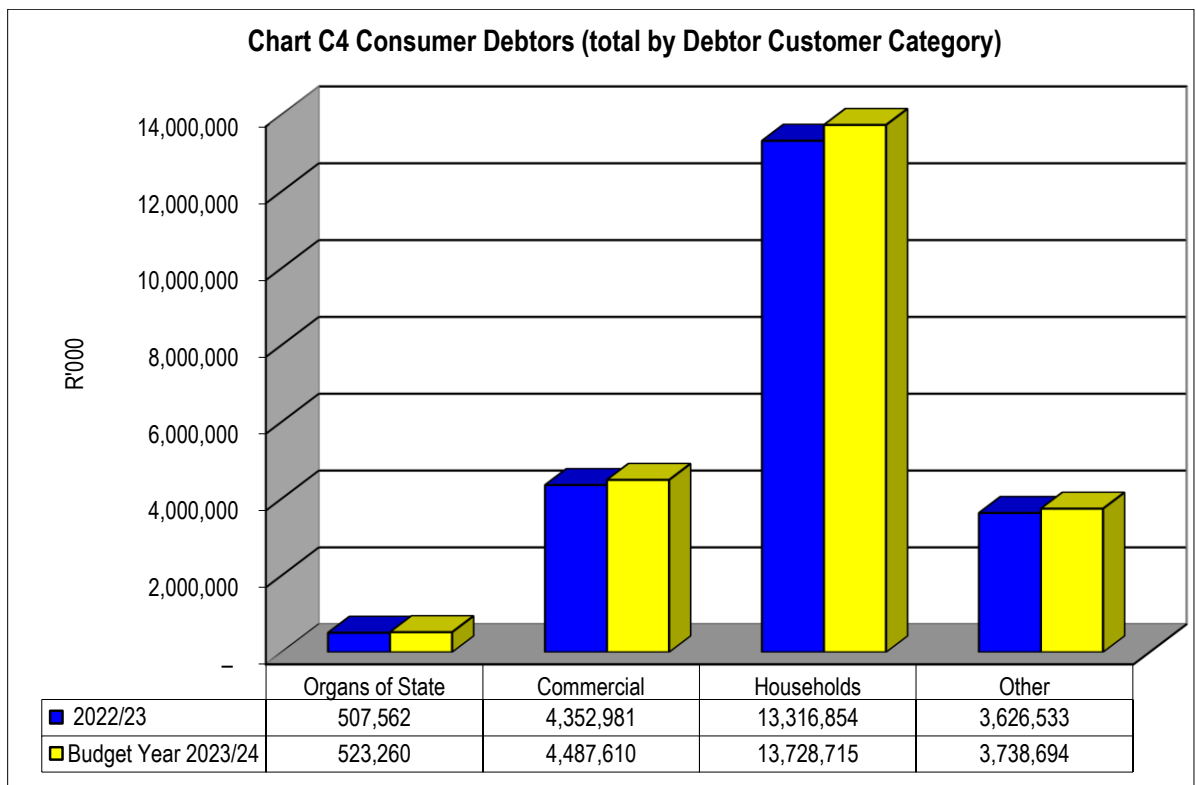


Chart C4 shows that the increase in the customer category is attributable to households, which reflects an increase of R411,9 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

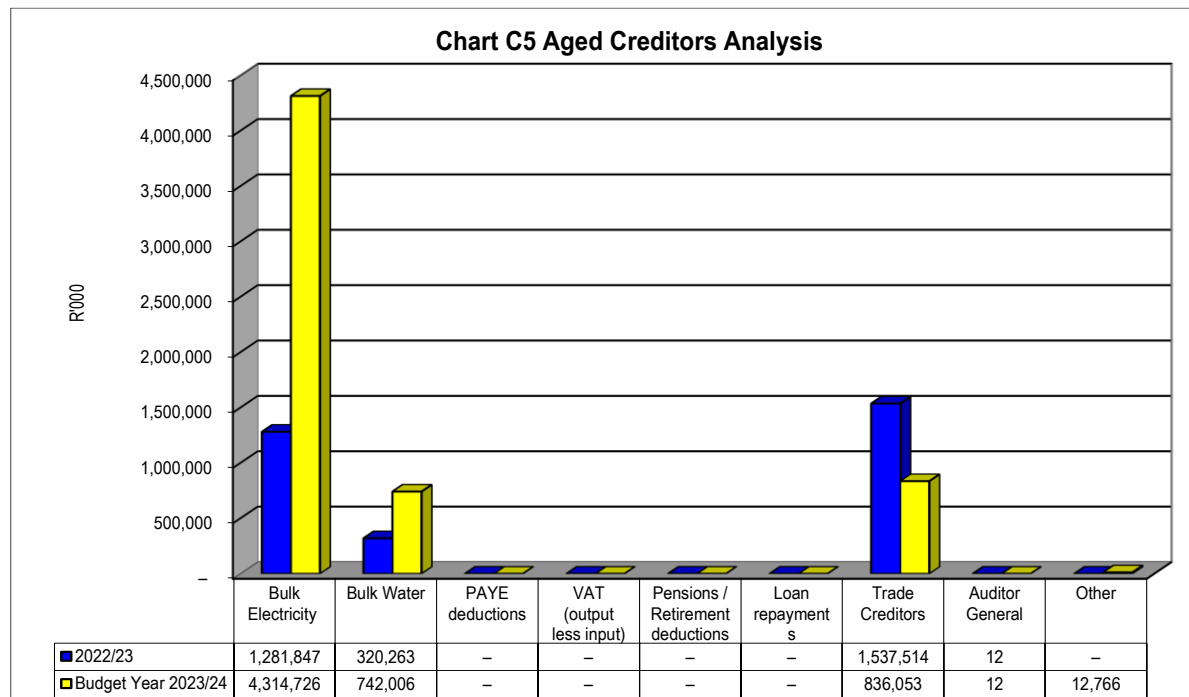


Creditors' age analysis

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 R1,3 billion.

Allocation of grant receipts and expenditure (Tables SC6)

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 R7,1 billion, with R2,4 billion received during the period. A variance of R19,8 million is reflected, mainly due to outstanding transfers on the Community Libraries Grants.

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.

1.4 In-year budget statement tables

Tables below show the financial results for the period ended 30 September 2023.

(a) **Table C1: Consolidated monthly budget statement – Summary****TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M03 September**

Description	Budget Year 2023/24					
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands						
<u>Financial Performance</u>						
Property rates	9 627 156	2 385 499	2 274 729	110 770	5%	9 627 156
Service charges	25 865 917	6 076 858	7 485 898	(1 409 041)	-19%	25 865 917
Investment revenue	55 048	3 575	11 793	(8 219)	-70%	55 048
Transfers and subsidies - Operational	4 760 313	1 663 988	2 060 407	(396 419)	-19%	4 760 313
Other own revenue	4 396 497	1 146 325	1 197 269	(50 944)	-4%	4 396 497
Total Revenue (excluding capital transfers and contributions)	44 704 931	11 276 244	13 030 097	(1 753 853)	-13%	44 704 931
Employee costs	12 640 899	2 828 458	3 003 596	(175 138)	-6%	12 640 899
Remuneration of Councillors	153 863	33 299	38 466	(5 167)	-13%	153 863
Depreciation and amortisation	2 911 921	–	727 980	(727 980)	-100%	2 911 921
Interest	1 498 589	9	208 653	(208 644)	-100%	1 498 589
Inventory consumed and bulk purchases	18 805 787	5 737 235	5 828 189	(90 954)	-2%	18 805 787
Transfers and subsidies	9 683	10 522	1 770	8 752	494%	9 683
Other expenditure	8 596 636	969 238	2 590 645	(1 621 407)	-63%	8 596 636
Total Expenditure	44 617 378	9 578 760	12 399 299	(2 820 539)	-23%	44 617 378
Surplus/(Deficit)	87 553	1 697 484	630 797	1 066 686	169%	87 553
Transfers and subsidies - capital (monetary allocations)	2 010 940	–	166 044	(166 044)	-100%	2 010 940
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	2 098 493	1 697 484	796 841	900 643	113%	2 098 493
Share of surplus/ (deficit) of associate	–	–	–	–	–	–
Surplus/ (Deficit) for the year	2 098 493	1 697 484	796 841	900 643	113%	2 098 493
<u>Capital expenditure & funds sources</u>						
Capital expenditure	2 347 687	64 372	305 919	(241 548)	-79%	2 347 687
Capital transfers recognised	2 010 940	63 349	295 073	(231 724)	-79%	2 010 940
Borrowing	–	–	–	–	–	–
Internally generated funds	336 746	1 023	10 847	(9 824)	-91%	336 746
Total sources of capital funds	2 347 687	64 372	305 919	(241 548)	-79%	2 347 687
<u>Financial position</u>						
Total current assets	10 624 622	12 746 558				10 624 622
Total non current assets	57 778 710	58 775 804				57 778 710
Total current liabilities	14 244 890	9 224 766				14 244 890
Total non current liabilities	14 341 413	14 738 036				14 341 413
Community wealth/Equity	39 817 029	47 560 606				39 817 029
<u>Cash flows</u>						
Net cash from (used) operating	3 179 623	(77 978)	1 393 956	1 471 934	106%	3 179 623
Net cash from (used) investing	(2 712 607)	–	(170 969)	(170 969)	100%	(2 712 607)
Net cash from (used) financing	(382 913)	–	–	–	–	(382 913)
Cash/cash equivalents at the month/year end	695 581	1 250 516	1 834 466	583 950	32%	621 157
Debtors & creditors analysis	31-60 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>						
Total By Income Source	511 356	297 017	1 012 349	2 549 826	14 254 000	22 478 279
<u>Creditors Age Analysis</u>						
Total Creditors	1 985 242	215 278	–	–	–	5 905 563

(b) **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) - M03 September						
Description	Budget Year 2023/24					
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands						
Revenue						
Exchange Revenue						
Service charges - Electricity	16 642 839	3 817 632	5 147 991	(1 330 360)	-26%	16 642 839
Service charges - Water	5 698 207	1 381 836	1 445 447	(63 611)	-4%	5 698 207
Service charges - Waste Water Management	1 714 501	440 321	428 659	11 662	3%	1 714 501
Service charges - Waste management	1 810 370	437 069	463 801	(26 732)	-6%	1 810 370
Sale of Goods and Rendering of Services	450 542	27 007	110 933	(83 926)	-76%	450 542
Agency services	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Interest earned from Receivables	558 059	513 575	136 301	377 274	277%	558 059
Interest from Current and Non Current Assets	55 048	3 575	11 793	(8 219)	-70%	55 048
Dividends	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-
Rental from Fixed Assets	203 700	182 454	38 131	(38 131)	-100%	203 700
Licence and permits	43 619	-	7 164	(7 164)	-100%	43 619
Operational Revenue	510 097	62 768	91 140	(28 372)	-31%	510 097
Non-Exchange Revenue						
Property rates	9 627 156	2 385 499	2 274 729	110 770	5%	9 627 156
Surcharges and Taxes	-	-	-	-	-	-
Fines, penalties and forfeits	291 997	-	47 065	(47 065)	-100%	291 997
Licence and permits	-	13	-	13	-	-
Transfers and subsidies - Operational	5 112 620	1 663 988	2 060 407	(396 419)	-19%	5 112 620
Interest	357 835	-	223 756	(223 756)	-100%	357 835
Fuel Levy	1 628 341	542 780	542 780	-	-	1 628 341
Operational Revenue	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	44 704 931	11 276 244	13 030 097	(1 753 853)	-13%	44 704 931
Expenditure By Type						
Employee related costs	12 640 899	2 828 458	3 003 596	(175 138)	-6%	12 640 899
Remuneration of councillors	153 863	33 299	38 466	(5 167)	-13%	153 863
Bulk purchases - electricity	14 377 613	4 661 746	4 682 325	(20 580)	0%	14 377 613
Inventory consumed	4 428 174	1 075 489	1 145 864	(70 375)	-6%	4 428 174
Debt impairment	3 073 621	-	782 966	(782 966)	-100%	3 073 621
Depreciation and amortisation	2 911 921	-	727 980	(727 980)	-100%	2 911 921
Interest	1 498 589	9	208 653	(208 644)	-100%	1 498 589
Contracted services	3 776 939	504 079	1 104 740	(600 661)	-54%	3 776 939
Transfers and subsidies	9 683	10 522	1 770	8 752	494%	9 683
Irrecoverable debts written off	1 563	-	391	(391)	-100%	1 563
Operational costs	1 744 464	465 159	702 536	(237 377)	-34%	1 744 464
Losses on Disposal of Assets	48	-	12	(12)	-100%	48
Other Losses	-	-	-	-	-	-
Total Expenditure	44 617 378	9 578 760	12 399 299	(2 820 539)	-23%	44 617 378
Surplus/(Deficit)	87 553	1 697 484	630 797	1 066 686	0	87 553
Transfers and subsidies - capital (monetary allocations)	2 010 940	-	166 044	(166 044)	(0)	2 010 940
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 098 493	1 697 484	796 841			2 098 493
Income Tax	529	-	132	-	-	529
Surplus/(Deficit) after income tax	2 097 964	1 697 484	796 709			2 097 964
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 097 964	1 697 484	796 709			2 097 964
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 097 964	1 697 484	796 709			2 097 964

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

(c) **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 - M03 September)							
Vote Description	Budget Year 2023/24						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Community & Social Development Services Department	14 294	825	825	1 500	(675)	-45%	14 294
Vote 2 - Economic Development & Spatial Planning Department	—	—	—	—	—	—	—
Vote 3 - Emergency Services Department	—	—	—	—	—	—	—
Vote 4 - Environment & Agriculture Management Department	17 500	—	—	2 625	(2 625)	-100%	17 500
Vote 5 - Group Financial Services Department	48 274	—	—	2 731	(2 731)	-100%	48 274
Vote 6 - Group Property Management Department	—	—	—	—	—	—	—
Vote 7 - Health Department	7 500	—	—	2 250	(2 250)	-100%	7 500
Vote 8 - Human Settlement Department	422 448	13 997	33 427	78 673	(45 245)	-58%	422 448
Vote 9 - Tshwane Metro Police Department	—	—	—	—	—	—	2 000
Vote 10 - Regional Operations & Coordination Department	—	—	—	—	—	—	—
Vote 11 - Roads & Transport Department	433 875	20 932	20 932	52 543	(31 612)	-60%	433 875
Vote 12 - Shared Services Department	197 000	—	—	—	—	—	197 000
Vote 13 - Electricity Department	629 761	—	—	51 023	(51 023)	-100%	629 761
Vote 14 - Water and Sanitation Department	522 097	—	8 990	106 951	(97 961)	-92%	522 097
Vote 15 - Other Departments	11 465	—	—	757	(757)	-100%	9 465
Total Capital Multi-year expenditure	2 304 214	35 754	64 174	299 054	(234 880)	-79%	2 304 214
Single Year expenditure appropriation							
Vote 1 - Community & Social Development Services Department	—	—	—	—	—	—	—
Vote 2 - Economic Development & Spatial Planning Department	6 452	—	—	1 500	(1 500)	-100%	6 452
Vote 3 - Emergency Services Department	—	—	—	—	—	—	—
Vote 4 - Environment & Agriculture Management Department	—	—	—	—	—	—	—
Vote 5 - Group Financial Services Department	3 185	—	—	—	—	—	3 185
Vote 6 - Group Property Management Department	25 100	—	—	—	—	—	25 100
Vote 7 - Health Department	—	—	—	—	—	—	—
Vote 8 - Human Settlement Department	3 370	—	198	—	198	—	3 370
Vote 9 - Tshwane Metro Police Department	—	—	—	—	—	—	—
Vote 10 - Regional Operations & Coordination Department	5 366	—	—	5 366	(5 366)	-100%	5 366
Vote 11 - Roads & Transport Department	—	—	—	—	—	—	—
Vote 12 - Shared Services Department	—	—	—	—	—	—	—
Vote 13 - Electricity Department	—	—	—	—	—	—	—
Vote 14 - Water and Sanitation Department	—	—	—	—	—	—	—
Vote 15 - Other Departments	—	—	—	—	—	—	—
Total Capital single-year expenditure	43 473	—	198	6 866	(6 668)	-97%	43 473
Total Capital Expenditure	2 347 687	35 754	64 372	305 919	(241 548)	-79%	2 347 687
Capital Expenditure - Functional Classification							
Governance and administration	316 211	—	—	4 231	(4 231)	-100%	316 211
Executive and council	26 200	—	—	—	—	—	26 200
Finance and administration	290 011	—	—	4 231	(4 231)	-100%	290 011
Internal audit	—	—	—	—	—	—	—
Community and public safety	319 746	4 519	24 148	62 893	(38 745)	-62%	319 746
Community and social services	12 294	—	—	—	—	—	12 294
Sport and recreation	2 000	825	825	1 500	(675)	-45%	2 000
Public safety	2 000	—	—	—	—	—	2 000
Housing	295 952	3 694	23 323	59 143	(35 820)	-61%	295 952
Health	7 500	—	—	2 250	(2 250)	-100%	7 500
Economic and environmental services	448 920	20 932	20 932	53 676	(32 744)	-61%	448 920
Planning and development	—	—	—	—	—	—	—
Road transport	448 920	20 932	20 932	53 676	(32 744)	-61%	448 920
Environmental protection	—	—	—	—	—	—	—
Trading services	1 262 810	10 303	19 292	185 120	(165 828)	-90%	1 262 810
Energy sources	628 127	—	—	56 389	(56 389)	-100%	628 127
Water management	297 423	10 303	19 149	77 383	(58 234)	-75%	297 423
Waste water management	319 760	—	144	48 723	(48 579)	-100%	319 760
Waste management	17 500	—	—	2 625	(2 625)	-100%	17 500
Other	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	2 347 687	35 754	64 372	305 919	(241 548)	-79%	2 347 687
Funded by:							
National Government	1 919 824	36 804	45 794	287 305	(241 511)	-84%	1 919 824
Provincial Government	12 294	—	—	—	—	—	12 294
District Municipality	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm	—	—	—	—	—	—	—
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	78 823	(1 876)	17 555	7 767	9 788	126%	78 823
Transfers recognised - capital	2 010 940	34 929	63 349	295 073	(231 724)	-79%	2 010 940
Borrowing	—	—	—	—	—	—	—
Internally generated funds	336 746	825	1 023	10 847	(9 824)	-91%	336 746
Total Capital Funding	2 347 687	35 754	64 372	305 919	(241 548)	-79%	2 347 687

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M03 September			
Description	Budget Year 2023/24		
	Original Budget	YearTD actual	Full Year Forecast
R thousands			
ASSETS			
Current assets			
Cash and cash equivalents	654 687	1 443 611	654 687
Trade and other receivables from exchange transactions	4 751 556	7 518 264	4 751 556
Receivables from non-exchange transactions	3 793 753	1 566 450	3 793 753
Current portion of non-current receivables	117 208	177 873	117 208
Inventory	1 307 419	995 119	1 307 419
Other current assets		1 045 239	–
Total current assets	10 624 622	12 746 558	10 624 622
Non current assets			
Investments	877 838	1 073 017	877 838
Investment property	1 196 449	1 037 138	1 196 449
Property, plant and equipment	51 219 091	51 769 873	51 219 091
Biological assets		302	–
Heritage assets	3 079 965	3 371 582	3 079 965
Intangible assets	1 066 172	1 131 017	1 066 172
Trade and other receivables from exchange transactions	47 678	–	47 678
Non-current receivables from non-exchange transactions		184 981	–
Other non-current assets	291 516	207 895	291 516
Total non current assets	57 778 710	58 775 804	57 778 710
TOTAL ASSETS	68 407 027	71 522 362	68 407 027
LIABILITIES			
Current liabilities			
Bank overdraft		–	–
Financial liabilities	782 153	39 611	782 153
Consumer deposits	813 829	768 850	813 829
Trade and other payables from exchange transactions	12 648 908	8 416 305	12 648 908
Trade and other payables from non-exchange transactions			–
Total current liabilities	14 244 890	9 224 766	14 244 890
Non current liabilities			
Financial liabilities	10 747 106	9 405 922	10 747 106
Provision	3 594 306	3 074 038	3 594 306
Long term portion of trade payables			–
Other non-current liabilities		2 258 077	–
Total non current liabilities	14 341 413	14 738 036	14 341 413
TOTAL LIABILITIES	28 586 303	23 962 802	28 586 303
NET ASSETS	39 820 724	47 559 560	39 820 724
COMMUNITY WEALTH/EQUITY			
Accumulated surplus/(deficit)	39 514 467	47 560 606	39 514 467
Reserves and funds	302 562	–	302 562
Other			–
TOTAL COMMUNITY WEALTH/EQUITY	39 817 029	47 560 606	39 817 029

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M03 September						
Description	Budget Year 2023/24					
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands						
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts						
Property rates	9 145 798	2 385 499	2 160 993	224 506	10%	9 145 798
Service charges	24 572 269	3 423 032	6 926 871	(3 503 839)	-51%	24 572 269
Other revenue	3 128 665	439 930	281 513	158 417		3 128 665
Transfers and Subsidies - Operational	5 081 769	1 921 531	1 601 851	319 680	20%	5 081 769
Transfers and Subsidies - Capital	2 022 392	435 154	151 897	283 256	186%	2 022 392
Interest	970 943	31 304	148 417	(117 113)	-79%	970 943
Dividends	-			-		-
Payments						
Suppliers and employees	(40 234 931)	(8 698 501)	(9 810 575)	(1 112 073)	11%	(40 234 931)
Interest	(1 476 589)	(11 251)	(65 241)	(53 990)	83%	(1 476 589)
Transfers and Subsidies	(30 695)	(4 675)	(1 770)	2 905	-164%	(30 695)
NET CASH FROM/(USED) OPERATING ACTIVITIES	3 179 623	(77 978)	1 393 956	1 471 934	106%	3 179 623
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
Proceeds on disposal of PPE	-			-		-
Decrease (increase) in non-current receivables	(3 468)			-		(3 468)
Decrease (increase) in non-current investments	(350 000)			-		(350 000)
Payments						
Capital assets	(2 359 139)		(170 969)	(170 969)	100%	(2 359 139)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2 712 607)	-	(170 969)	(170 969)	100%	(2 712 607)
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
Short term loans	-			-		-
Borrowing long term/refinancing	-			-		-
Increase (decrease) in consumer deposits	-			-		-
Payments						
Repayment of borrowing	(382 913)			-		(382 913)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(382 913)	-	-	-		(382 913)
NET INCREASE/ (DECREASE) IN CASH HELD	84 103	(77 978)	1 222 987			84 103
Cash/cash equivalents at beginning:	611 479	1 328 494	611 479			611 479
Cash/cash equivalents at month/year end:	695 581	1 250 516	1 834 466			621 157

Note: The cash and equivalents as at 30 September 2023 are at R1,3 billion, which only include highly liquid investments.

PART 2: SUPPORTING DOCUMENTATION

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September												
Description	NT Code	Budget Year 2023/24										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	706,366	135,269	177,230	194,555	78,273	160,307	728,032	3,123,187	5,303,219	4,284,354	3,571
Trade and Other Receivables from Exchange Transactions - Electricity	1300	579,257	54,456	68,248	68,710	48,013	53,898	199,551	1,787,210	2,859,343	2,157,382	791
Receivables from Non-exchange Transactions - Property Rates	1400	871,092	115,260	141,991	78,124	69,901	68,462	393,941	2,644,056	4,382,827	3,254,484	802
Receivables from Exchange Transactions - Waste Water Management	1500	191,567	28,183	31,564	37,839	14,805	30,442	143,013	598,827	1,076,240	824,926	939
Receivables from Exchange Transactions - Waste Management	1600	179,772	30,672	33,749	35,964	17,425	33,298	136,739	957,539	1,425,158	1,180,965	1,296
Receivables from Exchange Transactions - Property Rental Debtors	1700	13,537	2,229	2,537	7,621	3,189	412,215	98,838	4,698	544,863	526,561	3,595
Interest on Arrear Debtor Accounts	1810	405,757	119,528	130,144	152,135	70,659	130,711	486,773	3,436,683	4,932,391	4,276,962	2,182
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(328,126)	25,759	66,183	7,917	(5,249)	123,015	362,939	1,701,799	1,954,238	2,190,422	238
Total By Income Source	2000	2,619,221	511,356	651,645	582,865	297,017	1,012,349	2,549,826	14,254,000	22,478,279	18,696,057	13,414
2022/23 - totals only		1,870,082	352,246	413,919	388,380	342,481	906,052	2,198,002	11,206,527	17,677,689	15,041,442	72,340
Debtors Age Analysis By Customer Group												
Organs of State	2200	164,773	7,555	42,466	5,516	18,749	5,620	22,803	255,779	523,260	308,466	-
Commercial	2300	442,807	77,506	104,423	109,892	57,518	120,881	479,411	3,095,172	4,487,610	3,862,874	-
Households	2400	1,588,861	345,339	422,610	455,126	200,822	387,491	1,657,135	8,671,331	13,728,715	11,371,906	8,381
Other	2500	422,781	80,957	82,146	12,331	19,927	498,358	390,477	2,231,717	3,738,694	3,152,810	5,034
Total By Customer Group	2600	2,619,221	511,356	651,645	582,865	297,017	1,012,349	2,549,826	14,254,000	22,478,279	18,696,057	13,414

Table SC3 indicates that the total debtors amount to R22,5 billion.

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September											
Description	NT Code	Budget Year 2023/24								Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		Total
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	974 691	1 593 045	1 746 979	-	11	-	-	-	4 314 726	1 281 847
Bulk Water	0200	354 461	387 545	-	-	-	-	-	-	742 006	320 263
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	368 703	4 652	3 707	243 737	215 255	-	-	-	836 053	1 537 514
Auditor General	0800	-	-	-	-	12	-	-	-	12	12
Other	0900	12 766	-	-	-	-	-	-	-	12 766	-
Total By Customer Type	1000	1 710 621	1 985 242	1 750 685	243 737	215 278	-	-	-	5 905 563	3 139 636

(h) Table SC5: Monthly budget statement – Investment portfolio**TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September**

Investments by maturity Name of institution & investment ID	Ref	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	Market value at end of the month August 2023
R thousands		Yrs/Months							
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0		-	-	0
Sanlam	26	14y	Insurance policy	07.12.2015	-	3.0%	-	-	-
Sanlam	27	14y	Insurance policy	01.01.2016	-	3.0%	-	-	-
Capital Alliance	28	8y	Insurance policy	On selling date	1	2.0%	788	-	789
Capital Alliance	29	9y	Insurance policy	On selling date	6	3.0%	2,470	-	2,476
ABSA	32	On Call	Money Market	On call	249	7.3%	40,472	-	40,721
ABSA	33	On Call	Money Market	On call	87	7.3%	14,183	-	14,270
ABSA	34	On Call	Money Market	On call	65	7.3%	10,623	-	10,688
ABSA	35	On Call	Money Market	On call	1	7.3%	234	-	235
Investec Bank	37	On Call	Money Market	On call	220	7.3%	35,795	-	36,015
Investec Bank	38	On Call	Money Market	On call	70	7.3%	11,441	-	11,511
Investec Bank	39	On Call	Money Market	On call	10	7.3%	1,563	-	1,572
Standard Bank	40	On Call	Money Market	On call	856	7.8%	129,156	-	130,011
Standard Bank	41	On Call	Money Market	On call	27	7.8%	4,023	-	4,050
Investec Bank	108	On Call	Money Market	On call	232	6.8%	40,099	-	40,331
RMB	237	On Call	Money Market	31.10.2011	-	0.0%	-	-	-
STANLIB	106	On Call	Money Market	On call	-	0.4%	-	-	-
ABSA	338	On Call	Short Term	On call	-	6.7%	-	-	-
Nedbank	341	On Call	Short Term	On call	-	6.7%	-	-	-
Standard Bank	340	On Call	Short Term	On call	-	6.6%	307,837	-	307,837
First National Bank	243	On Call	Short Term	On call	-	0.0%	-	-	-
Nedbank	244	On Call	Short Term	On call	-	0.0%	-	-	-
ABSA	245	On Call	Short Term	On call	-	0.0%	208,638	-	208,638
Standard Bank		On Call	Sinking Fund	On call	-	0.0%	18,675	-	18,675
Nedbank	247	On Call	Short Term	On call	-	0.0%	217,272	-	217,272
ABSA	248	On Call	Short Term	On call	-	0.0%	213,655	(24,528)	189,127
Standard Bank	260	On Call	Short Term	On call	1,024	7.8%	94,262		95,286
Municipality sub-total					2,849		1,351,185	(24,528)	1,329,506
Entities									
3503597.46		Call account		Call account	13	8.1%	3,491	-	3,504
Entities sub-total					13		3,491	-	3,504
TOTAL INVESTMENTS AND INTEREST	2	-			2,862		1,354,676	(24,528)	1,333,010

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Budget Year 2023/24						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
RECEIPTS:							
Operating Transfers and Grants							
National Government:	4 858 212	500	1 879 866	1 879 866	(0)	0,0%	4 858 212
Local Government Equitable Share	3 993 570		1 663 988	1 663 988	–		3 993 570
Local Government Finance Management Grant	2 200		2 200	2 200	–		2 200
Urban Settlement Development Grant	32 704		15 044	15 044	(0)	0,0%	32 704
Expanded Public Works Programme Incentive Grant	16 502		4 125	4 125	–		16 502
Public Transport Network Grant	579 744		133 271	133 271	–		579 744
Programme and Project Preparation Support Grant	62 000		8 450	8 450	–		62 000
Energy Efficiency and Demand Side Management	500	500	500	500	–		500
Neighbourhood Development Partnership Grant (PEP)	140 000		38 032	38 032	–		140 000
Informal Settlements Upgrading Partnership Grant	30 993		14 257	14 257	–		30 993
Provincial Government:	254 407	41 665	41 665	51 165	(9 500)	-18,6%	254 407
Primary Health Care	64 015	25 606	25 606	25 606	–		64 015
HIV and Aids Grant	26 765	16 059	16 059	16 059	–		26 765
Human Settlement Development Grant	12 045	–	–	–	–		12 045
Libraries Plan	10 152	–	–	9 500	(9 500)	-100,0%	10 152
Mamelodi Bus Operations Subsidy	57 450		–	–	–		57 450
Informal Settlements Upgrading Partnership Grant (Province)	83 980	–	–	–	–		83 980
Total Operating Transfers and Grants	5 112 620	42 165	1 921 531	1 931 031	(9 500)	-0,5%	5 112 620
Capital Transfers and Grants							
National Government:	1 919 824	1 500	435 154	435 154	–		1 919 824
Urban Settlement Development Grant	1 057 425		215 085	215 085	–		1 057 425
Public Transport Network Grant	250 575		50 000	50 000	–		250 575
Neighbourhood Development Partnership Grant	15 465		15 465	15 465	–		15 465
Energy Efficiency and Demand Side Management	7 500	1 500	1 500	1 500	–		7 500
Informal Settlements Upgrading Partnership Grant	588 858		153 103	153 103	–		588 858
Provincial Government:	12 294	–	–	10 258	(10 258)	-100,0%	12 294
Recapitalisation of Community Libraries Grant	12 294			10 258	(10 258)	-100,0%	12 294
Other grant providers:	78 823	–	–	–	–		78 823
RCG - SHRA	78 823				–		78 823
Total Capital Transfers and Grants	2 010 940	1 500	435 154	445 412	(10 258)	-2,3%	2 010 940
TOTAL RECEIPTS OF TRANSFERS & GRANTS	7 123 560	43 665	2 356 685	2 376 443	(19 758)	-0,8%	7 123 560

The total original budget is R7,1 billion, with R2,4 billion received during the period. A variance of R19,8 million is reflected, mainly due to outstanding transfers on the Community Libraries Grants.

(j) Table SC7: Monthly budget statement – Transfers and grant expenditure

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Budget Year 2023/24						Full Year Forecast
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands							
EXPENDITURE							
Operating expenditure of Transfers and Grants							
National Government:	4 858 212	12 218	1 688 206	1 780 904	(92 698)	-5,2%	4 858 212
Local Government Equitable Share	3 993 570		1 663 988	1 663 988	–		3 993 570
Local Government Finance Management Grant	2 200			167	(167)	-100,0%	2 200
Urban Settlement Development Grant	32 704	1 676	10 676	15 044	(4 368)	-29,0%	32 704
Expanded Public Works Programme Incentive Grant	16 502			4 126	(4 126)	-100,0%	16 502
Public Transport Network Grant	579 744	7 080	7 080	57 345	(50 265)	-87,7%	579 744
Programme and Project Preparation Support Grant	62 000			8 000	(8 000)		62 000
Energy Efficiency and Demand Side Management	500			83	(83)	-100,0%	500
Neighbourhood Development Partnership Grant (PEP)	140 000			25 152	(25 152)	-100,0%	140 000
Informal Settlements Upgrading Partnership Grant	30 993	3 462	6 462	7 000	(538)	-7,7%	30 993
Provincial Government:	254 407	27 121	27 406	40 773	(13 367)	-33%	254 407
Primary Health Care	64 015	25 606	25 606	25 606	–		64 015
HIV and Aids Grant	26 765			4 930	(4 930)	-100,0%	26 765
Human Settlement Development Grant	12 045			–	–		12 045
Libraries Plan	10 152	1 515	1 800	2 702	(902)	-33,4%	10 152
Mamelodi Bus Operations Subsidy	57 450			7 534	(7 534)	-100,0%	57 450
Informal Settlements Upgrading Partnership Grant (Province)	83 980			–	–		83 980
Total operating expenditure of Transfers and Grants:	5 112 620	39 339	1 715 612	1 821 677	(106 065)	-5,8%	5 112 620
Capital expenditure of Transfers and Grants							
National Government:	1 919 824	45 794	45 794	287 306	(241 512)	-84,1%	1 919 824
Urban Settlement Development Grant	1 057 425	22 789	22 789	156 142	(133 354)	-85,4%	1 057 425
Public Transport Network Grant	250 575	5 932	5 932	43 333	(37 401)	-86,3%	250 575
Neighbourhood Development Partnership Grant	15 465			2 258	(2 258)	-100,0%	15 465
Energy Efficiency and Demand Side Management	7 500			500	(500)	-100,0%	7 500
Informal Settlements Upgrading Partnership Grant	588 858	17 073	17 073	85 072	(67 999)	-79,9%	588 858
Provincial Government:	12 294	–	–	–	–		12 294
Recapitalisation of Community Libraries Grant	12 294			–	–		12 294
RCG - SHRA	–			–	–		–
District Municipality:	–			–	–		–
Other grant providers:	78 823	17 555	17 555	7 767	9 788	126,0%	78 823
RCG - SHRA	78 823	17 555	17 555	7 767	9 788	126,0%	78 823
Total capital expenditure of Transfers and Grants	2 010 940	63 349	63 349	295 073	(231 724)	-78,5%	2 010 940
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	7 123 560	102 688	1 778 961	2 116 750	(337 789)	-16,0%	7 123 560

Grant spending for the period amounts to R1,8 billion against a budget of R2,1 billion.

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M03 September							
Description	Budget Year 2023/24						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Revenue By Municipal Entity</u>							
<i>Housing Company Tshwane</i>	121 926	2 687	16 794	30 482	(13 687)	-45%	121 926
<i>Tshwane Economic Development Agency</i>	63 731	10 511	10 650	15 933	(5 282)	-33%	63 731
Total Operating Revenue	185 658	13 197	27 445	46 414	(18 970)	-41%	185 658
<u>Expenditure By Municipal Entity</u>							
<i>Housing Company Tshwane</i>	121 926	10 453	23 051	30 482	(7 431)	-24%	121 926
<i>Tshwane Economic Development Agency</i>	63 202	4 695	14 364	15 788	(1 425)	-9%	63 202
Total Operating Expenditure	185 128	15 147	37 414	46 270	(8 856)	-19%	185 128
Surplus/ (Deficit) for the yr/period	529	(1 950)	(9 969)	144	(27 825)	-19261%	529
<u>Capital Expenditure By Municipal Entity</u>							
<i>Housing Company Tshwane</i>	82 193	(1 876)	17 753	20 548	(2 796)	-14%	82 193
<i>Tshwane Economic Development Agency</i>	452				–		452
Total Capital Expenditure	82 645	(1 876)	17 753	20 548	(2 796)	-14%	82 645

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M03 September							
Month	Budget Year 2023/24						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
<u>Monthly expenditure performance trend</u>							
July	35 327	2 758	2 758	35 327	32 570	92,2%	0%
August	44 680	25 861	28 618	80 007	51 389	64,2%	1%
September	96 881	35 754	64 372	176 889	112 517	63,6%	3%
October	195 019			371 908	–		
November	339 778			711 686	–		
December	465 884			1 177 569	–		
January	465 884			1 643 453	–		
February	339 778			1 983 231	–		
March	195 019			2 178 250	–		
April	96 881			2 275 131	–		
May	44 680			2 319 812	–		
June	39 327			2 359 139	–		
Total Capital expenditure	2 359 139	64 372					

**(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 - M03 September

Description	Budget Year 2023/24						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital expenditure on new assets by Asset Class/Sub-class							
Infrastructure	1 095 266	16 235	16 379	168 334	151 955	90,3%	1 095 266
Roads Infrastructure	370 570	5 932	5 932	68 368	62 436	91,3%	370 570
Roads	344 330	5 932	5 932	62 472	56 540	90,5%	344 330
Road Structures	17 740	—	—	1 996	1 996	100,0%	17 740
Road Furniture	8 500	—	—	3 900	3 900	100,0%	8 500
Capital Spares	—	—	—	—	—	—	—
Storm water Infrastructure	14 000	—	—	960	960	100,0%	14 000
Drainage Collection	—	—	—	—	—	—	—
Storm water Conveyance	14 000	—	—	960	960	100,0%	14 000
Attenuation	—	—	—	—	—	—	—
Electrical Infrastructure	330 366	—	—	26 579	26 579	100,0%	330 366
Power Plants	3 000	—	—	—	—	—	3 000
HV Substations	70 000	—	—	2 000	2 000	100,0%	70 000
HV Switching Station	—	—	—	—	—	—	—
HV Transmission Conductors	20 000	—	—	1 000	1 000	100,0%	20 000
MV Substations	44 000	—	—	3 690	3 690	100,0%	44 000
MV Switching Stations	—	—	—	—	—	—	—
MV Networks	101 866	—	—	10 332	10 332	100,0%	101 866
LV Networks	91 500	—	—	9 558	9 558	100,0%	91 500
Capital Spares	—	—	—	—	—	—	—
Water Supply Infrastructure	266 384	10 303	10 303	49 905	39 602	79,4%	266 384
Dams and Weirs	—	—	—	—	—	—	—
Boreholes	—	—	—	—	—	—	—
Reservoirs	76 128	1 876	1 876	15 388	13 512	87,8%	76 128
Pump Stations	300	—	—	210	210	100,0%	300
Water Treatment Works	—	—	—	—	—	—	—
Bulk Mains	39 274	—	—	5 851	5 851	100,0%	39 274
Distribution	70 682	8 426	8 426	12 456	4 029	32,3%	70 682
Distribution Points	80 000	—	—	16 000	16 000	100,0%	80 000
PRV Stations	—	—	—	—	—	—	—
Capital Spares	—	—	—	—	—	—	—
Sanitation Infrastructure	93 545	—	144	19 897	19 753	99,3%	93 545
Pump Station	3 000	—	—	210	210	100,0%	3 000
Reticulation	87 314	—	144	19 687	19 543	99,3%	87 314
Waste Water Treatment Works	1 031	—	—	—	—	—	1 031
Outfall Sewers	2 200	—	—	—	—	—	2 200
Toilet Facilities	—	—	—	—	—	—	—
Capital Spares	—	—	—	—	—	—	—
Solid Waste Infrastructure	17 500	—	—	2 625	2 625	100,0%	17 500
Landfill Sites	—	—	—	—	—	—	—
Capital Spares	17 500	—	—	2 625	2 625	100,0%	17 500
Rail Infrastructure	—	—	—	—	—	—	—
Information and Communication Infrastructure	2 900	—	—	—	—	—	2 900
Data Centres	—	—	—	—	—	—	—
Core Layers	—	—	—	—	—	—	—
Distribution Layers	2 900	—	—	—	—	—	2 900
Capital Spares	—	—	—	—	—	—	—
Community Assets	43 794	—	—	7 750	7 750	100,0%	43 794
Community Facilities	43 794	—	—	7 750	7 750	100,0%	43 794
Halls	—	—	—	—	—	—	—
Centres	—	—	—	—	—	—	—
Crèches	—	—	—	—	—	—	—
Clinics/Care Centres	7 500	—	—	2 250	2 250	100,0%	7 500
Libraries	12 294	—	—	—	—	—	12 294
Cemeteries/Crematoria	—	—	—	—	—	—	—
Police	—	—	—	—	—	—	—
Public Ablution Facilities	—	—	—	—	—	—	—
Markets	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals	24 000	—	—	5 500	5 500	100,0%	24 000
Heritage assets	—	—	—	—	—	—	—
Monuments	—	—	—	—	—	—	—
Investment properties	25 100	—	—	—	—	—	25 100
Revenue Generating	—	—	—	—	—	—	—
Improved Property	—	—	—	—	—	—	—
Unimproved Property	—	—	—	—	—	—	—
Non-revenue Generating	25 100	—	—	—	—	—	25 100
Improved Property	25 100	—	—	—	—	—	25 100
Unimproved Property	—	—	—	—	—	—	—
Other assets	79 983	(1 876)	17 555	8 567	(8 988)	-104,9%	79 983
Capital Spares	—	—	—	—	—	—	—
Housing	79 983	(1 876)	17 555	8 567	(8 988)	-104,9%	79 983
Staff Housing	—	—	—	—	—	—	—
Social Housing	79 983	(1 876)	17 555	8 567	(8 988)	-104,9%	79 983
Capital Spares	—	—	—	—	—	—	—
Biological or Cultivated Assets	—	—	—	—	—	—	—
Biological or Cultivated Assets	—	—	—	—	—	—	—
Intangible Assets	—	—	—	—	—	—	—
Servitudes	—	—	—	—	—	—	—
Computer Equipment	10 000	—	—	—	—	—	10 000
Computer Equipment	10 000	—	—	—	—	—	10 000
Furniture and Office Equipment	13 007	—	198	1 500	1 302	86,8%	13 007
Furniture and Office Equipment	13 007	—	198	1 500	1 302	86,8%	13 007
Machinery and Equipment	14 866	—	—	5 866	5 866	100,0%	14 866
Machinery and Equipment	14 866	—	—	5 866	5 866	100,0%	14 866
Transport Assets	50 000	—	—	—	—	—	50 000
Transport Assets	50 000	—	—	—	—	—	50 000
Land	26 200	5 570	5 570	—	(5 570)	—	26 200
Land	26 200	5 570	5 570	—	(5 570)	—	26 200
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—
Zoological plants and animals	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1 358 215	19 929	39 702	192 017	152 316	79,3%	1 358 215

(n) Table SC13b Consolidated Monthly Budget Statement - capital expenditure on 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 - M03 September

Description	Budget Year 2023/24						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Infrastructure	305 195	-	8 846	63 781	54 935	86,1%	305 195
Roads Infrastructure	67 300	-	-	-	-	-	67 300
Roads	67 300	-	-	-	-	-	67 300
Electrical Infrastructure	118 395	-	-	19 069	19 069	100,0%	118 395
Power Plants	-	-	-	-	-	-	-
HV Substations	58 000	-	-	13 000	13 000	100,0%	58 000
MV Networks	5 000	-	-	1 000	1 000	100,0%	5 000
LV Networks	49 695	-	-	1 250	1 250	100,0%	49 695
Capital Spares	5 700	-	-	3 819	3 819	100,0%	5 700
Water Supply Infrastructure	98 500	-	8 846	37 962	29 116	76,7%	98 500
Dams and Weirs	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-
Reservoirs	19 000	-	-	2 340	2 340	100,0%	19 000
Pump Stations	-	-	-	-	-	-	-
Water Treatment Works	500	-	-	500	500	100,0%	500
Bulk Mains	-	-	-	-	-	-	-
Distribution	79 000	-	8 846	35 122	26 276	74,8%	79 000
Distribution Points	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-
Sanitation Infrastructure	21 000	-	-	6 750	6 750	100,0%	21 000
Pump Station	-	-	-	-	-	-	-
Reticulation	15 000	-	-	6 750	6 750	100,0%	15 000
Waste Water Treatment Works	6 000	-	-	-	-	-	6 000
Community Assets	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-
Other assets	33 500	-	-	-	-	-	33 500
Operational Buildings	33 500	-	-	-	-	-	33 500
Municipal Offices	-	-	-	-	-	-	-
Depots	33 500	-	-	-	-	-	33 500
Capital Spares	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-
Intangible Assets	7 000	-	-	-	-	-	7 000
Servitudes	-	-	-	-	-	-	-
Licences and Rights	7 000	-	-	-	-	-	7 000
Water Rights	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-
Computer Software and Applications	7 000	-	-	-	-	-	7 000
Load Settlement Software Applications	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-
Machinery and Equipment	25 000	-	-	1 800	1 800	100,0%	25 000
Machinery and Equipment	25 000	-	-	1 800	1 800	100,0%	25 000
Transport Assets	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	370 695	-	8 846	65 581	56 735	86,5%	370 695

(o) Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

Description	Budget Year 2023/24						Full Year Forecast
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands							
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class							
Infrastructure	516 777	14 999	14 999	46 821	31 822	68,0%	516 777
Roads Infrastructure	42 000	14 999	14 999	7 250	(7 749)	-106,9%	42 000
Roads	40 000	14 999	14 999	7 250	(7 749)	-106,9%	40 000
Road Structures	2 000	-	-	-	-	-	2 000
Road Furniture	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-
Storm water Infrastructure	7 000	-	-	-	-	-	7 000
Drainage Collection	5 000	-	-	-	-	-	5 000
Storm water Conveyance	2 000	-	-	-	-	-	2 000
Attenuation	-	-	-	-	-	-	-
Electrical Infrastructure	166 500	-	-	4 875	4 875	100,0%	166 500
Power Plants	-	-	-	-	-	-	-
HV Substations	83 000	-	-	3 500	3 500	100,0%	83 000
HV Switching Station	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-
MV Switching Stations	-	-	-	-	-	-	-
MV Networks	-	-	-	-	-	-	-
LV Networks	83 500	-	-	1 375	1 375	100,0%	83 500
Sanitation Infrastructure	251 277	-	-	34 696	34 696	100,0%	251 277
Pump Station	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-
Waste Water Treatment Works	251 277	-	-	34 696	34 696	100,0%	251 277
Information and Communication Infrastructure	50 000	-	-	-	-	-	50 000
Data Centres	30 000	-	-	-	-	-	30 000
Core Layers	20 000	-	-	-	-	-	20 000
Distribution Layers	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-
Community Assets	2 000	825	825	1 500	675	45,0%	2 000
Community Facilities	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-
Sport and Recreation Facilities	2 000	825	825	1 500	675	45,0%	2 000
Indoor Facilities	-	-	-	-	-	-	-
Outdoor Facilities	2 000	825	825	1 500	675	45,0%	2 000
Capital Spares	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-
Intangible Assets	100 000	-	-	-	-	-	100 000
Servitudes	-	-	-	-	-	-	-
Licences and Rights	100 000	-	-	-	-	-	100 000
Water Rights	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-
Computer Software and Applications	100 000	-	-	-	-	-	100 000
Load Settlement Software Applications	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	618 777	15 824	15 824	48 321	32 497	67,3%	618 777

(p) 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 **September 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.

Please note that the City migrated from SAP ECC6 system to the new SAP S4 Hana system and the process resulted in gaps in the data because the automated reporting process is not yet fully functional.

J Mettler
CITY MANAGER
CITY OF TSHWANE

Signature: _____

Date: _____