

Reference No. 55230/1  
Umar Banda (012 358 8110)  
MAYORAL COMMITTEE: AUGUST 2021

From: The Acting City Manager  
To: The Executive Mayor

**GROUP FINANCIAL SERVICES: MUNICIPAL FINANCE MANAGEMENT ACT IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 31 JULY 2021**

**1. PURPOSE**

This report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 31 July 2021, in compliance with Section 71 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

**2. STRATEGIC PILLARS**

- A City that facilitates economic growth and job creation
- A City that cares for its residents and promotes inclusivity
- A City that delivers excellent services and protects the environment
- A City that keeps residents safe
- A City that is open, honest and responsive

**3. BACKGROUND**

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

For the reporting period ended 31 July 2021, the ten working days end on 16 August 2021.

**4. DISCUSSION**

The 2021/21 Medium-term Revenue and Expenditure Framework was approved on 27 May 2021.

The attached in-year report (Annexure A) provides a high-level analysis as of 31 July 2021 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 captured on SAP as of 31 July 2021:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 JULY 2020					
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	4,067,746	4,107,014	(39,268)	-1%
Total Expenditure	39,139,554	3,054,209	1,490,363	1,563,845	105%
Surplus /Deficit	20,733	1,013,538	2,616,651		

The overexpenditure is as a result of the expenditure accrual amounting to R1,4 billion relating to the June 2021 invoice for bulk purchases of electricity and water. The invoices for bulk purchases are received in the second week of every month and were received in July 2021. The accrual will be reversed to the correct period (30 June 2021) once the accrual process is finalised.

The following table summarises the financial performance, excluding the 30 June 2021 accruals as explained above:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE EXCLUDING ACCRUALS: 31 JULY 2020					
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	4 067 746	4 107 014	(39 268)	-1%
Total Expenditure	39 139 554	1 626 888	1 490 363	136 525	9%
Surplus /Deficit	20 733	2 440 858	2 616 651		

The following table shows expenditure for the previous financial year, 2019/20:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 JULY 2020					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	37,028,485	3,641,024	3,898,570	(257,546)	-7%
Total Expenditure	37,020,681	1,272,385	2,784,775	(1,512,390)	-54%
Surplus /Deficit	7,804	2,368,639	1,113,794		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R39,3 million against the year-to-date (YTD) budget for the period ended 31 July 2021.

The operating expenditure (excluding accruals) is overspent by R136 million, which is 9% more than the YTD budget. The YTD surplus is R2,4 billion.

The total original capital budget amounts to R4 billion. The expenditure for the period, including that of the municipal entities, amounts to R109 million, representing 2,8% of the total original capital budget.

Cash and short-term investments as at 31 July 2021 amounted to R111 million.

The following table shows the revenue and expenditure per category, excluding accruals as at 31 July 2021:

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) Excluding Accruals								
Description	2019/20	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue By Source</b>								
Property rates	8 464 806	8 587 212	710 693	710 693	707 689	3 005	0%	8 587 212
Service charges - electricity revenue	12 402 875	15 015 588	1 273 077	1 273 077	1 332 218	(59 141)	-4%	15 015 588
Service charges - water revenue	4 280 102	4 887 501	403 356	403 356	313 345	90 012	29%	4 887 501
Service charges - sanitation revenue	1 281 588	1 381 594	112 442	112 442	103 700	8 742	8%	1 381 594
Service charges - refuse revenue	1 492 686	1 598 946	128 602	128 602	135 006	(6 404)	-5%	1 598 946
Rental of facilities and equipment	146 460	169 968	6 718	6 718	7 127	(409)	-6%	169 968
Interest earned - external investments	201 858	159 184	1 941	1 941	3 242	(1 301)	-40%	159 184
Interest earned - outstanding debtors	375 857	823 164	51 936	51 936	20 182	31 753	157%	823 164
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	59 786	250 902	8 691	8 691	427	8 263	1934%	250 902
Licences and permits	40 150	52 447	15	15	15	0	1%	52 447
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	5 270 677	5 252 770	1 286 907	1 286 907	1 453 034	(166 127)	-11%	5 252 770
Other revenue	953 546	981 012	83 368	83 368	31 030	52 339	169%	981 012
Gains	3 316	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>34 973 707</b>	<b>39 160 287</b>	<b>4 067 746</b>	<b>4 067 746</b>	<b>4 107 014</b>	<b>(39 268)</b>	<b>-1%</b>	<b>39 160 287</b>
<b>Expenditure By Type</b>								
Employee related costs	12 768 940	12 155 085	954 198	954 198	929 872	24 325	3%	12 155 085
Remuneration of councillors	131 886	154 588	10 882	10 882	12 882	(2 000)	-16%	154 588
Debt impairment	2 105 348	2 124 802	-	-	-	-	-	2 124 802
Depreciation & asset impairment	2 120 788	2 499 321	371 873	371 873	201 904	169 969	84%	2 499 321
Finance charges	852 849	1 515 089	3 059	3 059	0	3 059	17951398%	1 515 089
Bulk purchases - electricity	11 423 005	11 160 809	-	-	-	-	-	11 160 809
Inventory consumed	632 669	3 791 131	4 004	4 004	32 008	(28 004)	-87%	3 791 131
Contracted services	3 864 012	3 684 727	109 864	109 864	213 431	(103 567)	-49%	3 684 727
Transfers and subsidies	21 956	43 164	30	30	1 426	(1 396)	-98%	43 164
Other expenditure	1 986 600	2 010 793	172 979	172 979	98 836	74 143	75%	2 010 793
Losses	238	46	-	-	4	(4)	-100%	46
<b>Total Expenditure</b>	<b>35 908 290</b>	<b>39 139 554</b>	<b>1 626 888</b>	<b>1 626 888</b>	<b>1 490 363</b>	<b>136 525</b>	<b>9%</b>	<b>39 139 554</b>
<b>Surplus/(Deficit)</b>	<b>(934 583)</b>	<b>20 733</b>	<b>2 440 858</b>	<b>2 440 858</b>	<b>2 616 651</b>	<b>(175 792)</b>	<b>-7%</b>	<b>20 733</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 567 991	2 002 838	-	-	48 893	(48 893)	-100%	2 002 838
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	284 733	-	-	26 399	(26 399)	-100%	284 733
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>633 408</b>	<b>2 308 304</b>	<b>2 440 858</b>	<b>2 440 858</b>	<b>2 691 942</b>			<b>2 308 304</b>
Taxation	436	498	-	-	41	(41)	-100%	498
<b>Surplus/(Deficit) after taxation</b>	<b>632 972</b>	<b>2 307 807</b>	<b>2 440 858</b>	<b>2 440 858</b>	<b>2 691 901</b>			<b>2 307 807</b>
Attributable to minorities	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>632 972</b>	<b>2 307 807</b>	<b>2 440 858</b>	<b>2 440 858</b>	<b>2 691 901</b>			<b>2 307 807</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	<b>632 972</b>	<b>2 307 807</b>	<b>2 440 858</b>	<b>2 440 858</b>	<b>2 691 901</b>			<b>2 307 807</b>

NB: The table above was amended manually to exclude the previous year's accrual amounting to R1,4 billion for bulk purchases.

## 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 purpose of this report is to provide progress on the financial performance of the City of Tshwane against the budget for the period ended 31 July 2021, in compliance with section 71 of the Municipal Finance Management Act (MFMA).

## 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 2021/22 financial year for the period ending 31 July 2021. The report is tabled in compliance with Section 71 of the MFMA and has no additional financial implications for the City.

### 7.3 CONSTITUTIONAL AND LEGAL FACTORS

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

### 7.4 COMMUNICATION

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

### 7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

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

The primary objective of the Municipal Standard Chart of Accounts (mSCOA) regulation is to achieve uniformity across all local governments (municipalities and municipal entities). All municipalities were expected to transact in line with the seven mSCOA segments from 1 July 2017.

The City does not have an mSCOA system for transacting. However, the City is still required to submit financial information to the National Treasury in terms of the seven mSCOA segments.

## 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 an unfavourable variance of R39,3 million against the YTD budget for the period ended 31 July 2021.

The following revenue sources contributed to the underrecovery:

- Property Rates (R3 million favourable): Revenue was better than projected.
- Service Charges: Electricity (R59 million unfavourable): Mainly on sales of electricity. The revenue is based on the demand and there was an increase in illegal connections, which negatively impacts on the revenue. The Energy and Electricity Department is busy removing illegal connections as one of the initiatives to curb electricity losses. Electricity distribution loss is at 24,2% as of 31 July 2021.
- Service Charges: Water (R90 million favourable): Mainly on Water Fees and Cross-border Bulk Water due to high consumption from neighbouring municipalities.
- Service Charges: Refuse (R6,4 million unfavourable): Revenue was less than projected, mainly on Solid Waste Removal and Landfill Sites.
- Interest Earned on External Investments (R1,3 million unfavourable): Revenue was less than projected.
- Interest Earned on Outstanding Debtors (R31,8 million favourable): Revenue was better than projected.
- Fines and Penalties (R8,3 million favourable): Revenue was better than projected.
- Transfers and Subsidies (R166,1 million unfavourable): Mainly on the Public Transport Network Operations Grant and the Urban Settlements Development Grant. Revenue recognition is dependent on performance.
- Other Revenue (R52,3 million favourable): Revenue was better than projected, mainly on reminder fees, administrative handling fees, township development contribution electricity and roads.
- Repairs and maintenance
  - Repairs and maintenance expenditure is R24,3 million against a YTD budget of R81,5 million. The percentage spent against the projections is 30%.
- Cash flow
  - Cash and short-term investments as of 31 July 2021 amount to R111 million.
  - The cost coverage ratio is at 0,04 for the period.

Departments must put measures in place to improve revenue.

Departments must ensure that spending on the operational budget is in line with the City's policy on cost-containment measures.

## ANNEXURE

Annexure A: In-year report in terms of GG 32141 of 17 April 2009

## RECOMMENDED

That it be recommended:

1. That the financial performance for the period ended 31 July 2021 as contained in Annexure A be noted.
2. That the report be noted, in compliance with Section 71 of the MFMA, as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and Provincial Treasury.

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

**GROUP FINANCIAL SERVICES**  
**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT FOR THE PERIOD ENDING**  
**31 JULY 2021**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

	Comments, if any, on the report
Divisional Head: <b>Budget Office</b> <b>NM Mokete</b>  SIGNATURE: ..... DATE: .....	
Divisional Head: <b>Financial Reporting and Assets</b> <b>KE Mokgokong</b>  SIGNATURE: ..... DATE: .....	
Divisional Head: <b>Treasury Office</b> <b>KC Thipe</b>  SIGNATURE: ..... DATE: .....	
Divisional Head: <b>Revenue Management</b> <b>R Shilenge</b>  SIGNATURE: ..... DATE: .....	
Chief Financial Officer <b>U Banda</b>  SIGNATURE: ..... DATE: .....	



## ANNEXURE A



# **IN-YEAR REPORT**

**BUDGET YEAR: 2021/22**

**REPORTING PERIOD: M01 JULY 2021**

## Table of contents

PART 1: IN-YEAR REPORT.....	11
1.1 City Manager's report.....	11
1.2 Recommended.....	11
1.3 Executive summary.....	11
1.4 In-year budget statement tables.....	20
(a) Table C1: Consolidated monthly budget statement – Summary .....	21
(b) Table C2: Consolidated monthly budget statement – Financial performance (standard classification) .....	22
(c) Table C3: Consolidated monthly budget statement – Financial performance (revenue and expenditure by municipal vote) .....	23
(d) Table C4: Consolidated monthly budget statement – Financial performance (revenue and expenditure) .....	24
(e) Table C5: Consolidated monthly budget statement – Capital expenditure by vote, standard classification and funding .....	25
(f) Table C6: Consolidated monthly budget statement – Financial position .....	26
(g) Table C7: Consolidated monthly budget statement – Cash flow .....	27
PART 2: SUPPORTING DOCUMENTATION.....	28
(a) Table SC1: Material variance explanations.....	28
(b) Table SC2: Monthly budget statement – Performance indicators .....	30
(c) Table SC3: Monthly budget statement – Aged debtors.....	31
(d) Table SC4: Monthly budget statement – Aged creditors .....	31
(e) Table SC5: Monthly budget statement – Investment portfolio.....	32
(f) Table SC6: Monthly budget statement – Transfers and grant receipts .....	33
(g) Table SC7(1): Monthly budget statement – Transfers and grant expenditures .....	34
(h) Table SC7 (2): Monthly budget statement – Expenditure against approved rollovers .....	35
(i) Table SC8: Monthly budget statement – Councillor and staff benefits .....	36
(j) Table SC9: Monthly budget statement – Actual and revised targets for cash receipts .....	37
(k) Table SC10: Monthly budget statement – Parent municipality's financial performance (revenue and expenditure) .....	38
(l) Table SC11: Monthly budget statement – Summary of municipal entities .....	39
(m) Table SC12: Consolidated monthly budget statement – Capital expenditure trend.....	39
(n) Table SC13a: Consolidated monthly budget statement – Capital expenditure on new assets by asset class.....	40
(o) Table SC13b: Consolidated monthly budget statement – Capital expenditure on the renewal of existing assets by asset class.....	41
(p) Table SC13c: Consolidated monthly budget statement – Repairs and maintenance by asset class .....	42
(q) Table SC13d: Consolidated monthly budget statement – Depreciation by asset class.....	43
(r) Table SC13e: Monthly budget statement – Capital expenditure on the upgrading of existing assets by asset class .....	44
(s) Municipal Manager's quality certification.....	45

## PART 1: IN-YEAR REPORT

### 1.1 City Manager's report

The 2021/22 Medium-term Revenue and Expenditure Framework was approved on 27 May 2021. This gives effect to the financial plan of the City of Tshwane, including its two municipal entities.

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

### 1.2 Recommended

That it be recommended:

1. That the financial performance for the period ended 31 July 2021 as contained in Annexure A be noted.
2. 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.
3. That this report be submitted to the National and Provincial Treasury.

### 1.3 Executive summary

The financial results for the City of Tshwane for the period ended 31 July 2021 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:

- Revenue by source
- Expenditure by type
- Transfers recognised

The table provides information related to the pre-audited outcome, original budget and performance for the period under review, year-to-date (YTD) variance and YTD variance percentage.

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July							
Description	2020/21	Budget Year 2021/22					
	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	8,464,806	8,587,212	710,693	710,693	707,689	3,005	0%
Service charges - electricity revenue	12,402,875	15,015,588	1,273,077	1,273,077	1,332,218	(59,141)	-4%
Service charges - water revenue	4,280,102	4,887,501	403,356	403,356	313,345	90,012	29%
Service charges - sanitation revenue	1,281,588	1,381,594	112,442	112,442	103,700	8,742	8%
Service charges - refuse revenue	1,492,686	1,598,946	128,602	128,602	135,006	(6,404)	-5%
Rental of facilities and equipment	146,460	169,968	6,718	6,718	7,127	(409)	-6%
Interest earned - external investments	201,858	159,184	1,941	1,941	3,242	(1,301)	-40%
Interest earned - outstanding debtors	375,857	823,164	51,936	51,936	20,182	31,753	157%
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	59,786	250,902	8,691	8,691	427	8,263	1934%
Licences and permits	40,150	52,447	15	15	15	0	1%
Agency services	-	-	-	-	-	-	-
Transfers and subsidies	5,270,677	5,252,770	1,286,907	1,286,907	1,453,034	(166,127)	-11%
Other revenue	953,546	981,012	83,368	83,368	31,030	52,339	169%
Gains	3,316	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>34,973,707</b>	<b>39,160,287</b>	<b>4,067,746</b>	<b>4,067,746</b>	<b>4,107,014</b>	<b>(39,268)</b>	<b>-1%</b>
<b>Expenditure By Type</b>							
Employee related costs	12,768,940	12,155,085	954,198	954,198	929,872	24,325	3%
Remuneration of councillors	131,886	154,588	10,882	10,882	12,882	(2,000)	-16%
Debt impairment	2,105,348	2,124,802	-	-	-	-	-
Depreciation & asset impairment	2,120,788	2,499,321	371,873	371,873	201,904	169,969	84%
Finance charges	852,849	1,515,089	3,059	3,059	0	3,059	17951398%
Bulk purchases - electricity	11,423,005	11,160,809	1,203,820	1,203,820	-	1,203,820	-
Inventory consumed	632,669	3,791,131	227,504	227,504	32,008	195,496	611%
Contracted services	3,864,012	3,684,727	109,864	109,864	213,431	(103,567)	-49%
Transfers and subsidies	21,956	43,164	30	30	1,426	(1,396)	-98%
Other expenditure	1,986,600	2,010,793	172,979	172,979	98,836	74,143	75%
Losses	238	46	-	-	4	(4)	-100%
<b>Total Expenditure</b>	<b>35,908,290</b>	<b>39,139,554</b>	<b>3,054,209</b>	<b>3,054,209</b>	<b>1,490,363</b>	<b>1,563,845</b>	<b>105%</b>
<b>Surplus/(Deficit)</b>	<b>(934,583)</b>	<b>20,733</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,616,651</b>	<b>(1,603,113)</b>	<b>-61%</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,567,991	2,002,838	-	-	48,893	(48,893)	-100%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	284,733	-	-	26,399	(26,399)	-100%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>633,408</b>	<b>2,308,304</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,691,942</b>		
Taxation	436	498	-	-	41	(41)	-100%
<b>Surplus/(Deficit) after taxation</b>	<b>632,972</b>	<b>2,307,807</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,691,901</b>		
Attributable to minorities	-	-	-	-	-		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>632,972</b>	<b>2,307,807</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,691,901</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-		
<b>Surplus/ (Deficit) for the year</b>	<b>632,972</b>	<b>2,307,807</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,691,901</b>		

NB: The table above includes the previous year's accrual amounting to R1,4 billion for bulk purchases (as per the financial system). This will be reversed in the following month to reflect in the correct reporting period ending 30 June 2021 .

The actual revenue amounts to R4 billion and reflects an unfavourable variance of R39,3 million against the YTD budget.

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

- Property Rates (R3 million favourable): Revenue was better than projected.
- Service Charges: Electricity (R59 million unfavourable): Mainly on sales of electricity. The revenue is based on the demand and there was an increase in illegal connections, which negatively impacts on the revenue. The Energy and Electricity Department is busy removing illegal connections as one of the initiatives to curb electricity losses. Electricity distribution loss is at 24,2% as of 31 July 2021.
- Service Charges: Water (R90 million favourable): Mainly on Water Fees and Cross-border Bulk Water due to high consumption from neighbouring municipalities.
- Service Charges: Refuse (R6,4 million unfavourable): Revenue was less than projected, mainly on Solid Waste Removal and Landfill Sites.
- Interest Earned on External Investments (R1,3 million unfavourable): Revenue was less than projected.
- Interest Earned on Outstanding Debtors (R31,8 million favourable): Revenue was better than projected.
- Fines and Penalties (R8,3 million favourable): Revenue was better than projected.
- Transfers and Subsidies (R166,1 million unfavourable): Mainly on the Public Transport Network Operations Grant and the Urban Settlements Development Grant. Revenue recognition is dependent on performance.
- Other Revenue (R52,3 million favourable): Revenue was better than projected, mainly on reminder fees, administrative handling fees, township development contribution electricity and roads.

The actual expenditure amounts to R3,1 billion and indicates an overspending variance of R1,6 billion or 105% against the YTD budget of R1,5 billion.

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

- Employee-related Cost (R24,3 million over budget): Mainly on provision for leave payments.
- Depreciation and Asset Impairment (R170 million over budget): Mainly on Depreciation due to non-alignment of projections.
- Finance Costs (R3 million over budget): Mainly on interest paid on external loans.
- Bulk Purchases (R1,2 billion over budget): Mainly on Bulk Purchases, due to the payment of June 2021 accrual invoices. Expenditure will be reversed once the accrual process is finalised.
- Inventory Consumed (R195,5 million over budget): Mainly Rand Water, due to the payment of June 2021 accrual invoices. Expenditure will be reversed once the accrual process is finalised.
- Contracted Services (R103,6 million under budget): Mainly on Household Refuse Removal, Researcher, Project-linked Housing, SAP Support Management, Buildings, Sewerage and Vehicles due to the delay in opening the SAP system for procuring.
- Other Expenditure (R74,1 million over budget): Mainly on Insurance Premiums due to annual once-off payments of premiums during the first quarter of the financial year.

The overall repairs and maintenance expenditure is R24,3 million against a YTD budget of R81,5 million. The percentage spent against the projections is 30%.

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

### Summary of capital expenditure

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

The following table shows the total original budget of R4 billion. The actual expenditure for the period amounts to R109,1 million, representing 2,8% of the total budget. The expenditure, including commitments, is R109,5 million.

### Consolidated summary – Capital expenditure, 31 July 2021:

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 JULY 2021							
Description	Original Budget 2020/21	YTD Budget	YTD Actual	Commitments	YTD Actual + Committed	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	R'000	R'000	%
Expenditure	3,956,871	157,121	109,119	331	109,450	(48,002)	2.8%
TOTAL Capital Financing	3,956,871	157,121	109,119	331	109,450	(48,002)	2.8%

### Capital expenditure per funding source as at 31 July 2021:

Capital Expenditure for the CoT per Funding Source as at 31 July 2021							
Funding Source	Original Budget 2021/22	YTD Expenditure Projections 31 July 2021	YTD Actual Expenditure 31 July 2021	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)	379 800 000	11 100 000	25 596 341	14 496 341	230.6%	6.7%	
Neighbourhood Development Partnership Grant (NDPG)	20 000 000	1 333 333	0	( 1 333 333)	0.0%	0.0%	
Urban Settlements Development Grant (USDG)	1 020 010 290	48 091 465	12 723 966	( 35 367 499)	26.5%	1.2%	
Energy Efficiency Demand Side Management (EEDSM)	10 000 000	0	0	0	0.0%	0.0%	
Community Library Services (CLS)	12 727 000	0	0	0	0.0%	0.0%	
LG SETA Discretionary Allocation	10 000 000	1 333 333	0	( 1 333 333)	0.0%	0.0%	
Informal Settlements Upgrading Partnership Grant	560 301 000	40 369 470	0	( 40 369 470)	0.0%	0.0%	
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	274 733 203	18 886 184	0	( 18 886 184)	0.0%	0.0%	
<b>Total Grant Funding</b>	<b>2 287 571 493</b>	<b>121 113 785</b>	<b>38 320 306</b>	<b>( 82 793 479)</b>	<b>31.6%</b>	<b>1.7%</b>	
<b>Borrowings</b>	<b>1 500 000 000</b>	<b>30 851 656</b>	<b>44 441 419</b>	<b>13 589 763</b>	<b>144.0%</b>	<b>3.0%</b>	
Council Funding	14 300 000	440 000	26 356 953	25 916 953	5990.2%	184.3%	
Capital Replacement Reserve	5 000 000	41 667	0	( 41 667)	0.0%	0.0%	
<b>Total Internally generated funds</b>	<b>19 300 000</b>	<b>481 667</b>	<b>26 356 953</b>	<b>25 875 286</b>	<b>5472.0%</b>	<b>136.6%</b>	
Public Contributions & Donations	150 000 000	4 673 860	0	( 4 673 860)	0.0%	0.0%	
<b>Total Contributions</b>	<b>150 000 000</b>	<b>4 673 860</b>	<b>0</b>	<b>( 4 673 860)</b>	<b>0.0%</b>	<b>0.0%</b>	
<b>Total</b>	<b>3 956 871 493</b>	<b>157 120 968</b>	<b>109 118 678</b>	<b>( 48 002 290)</b>	<b>69.4%</b>	<b>2.8%</b>	

An amount of R109 million or 2,8% of the budget has been spent. The percentage spent in the previous year on the budget was at 1,8%.

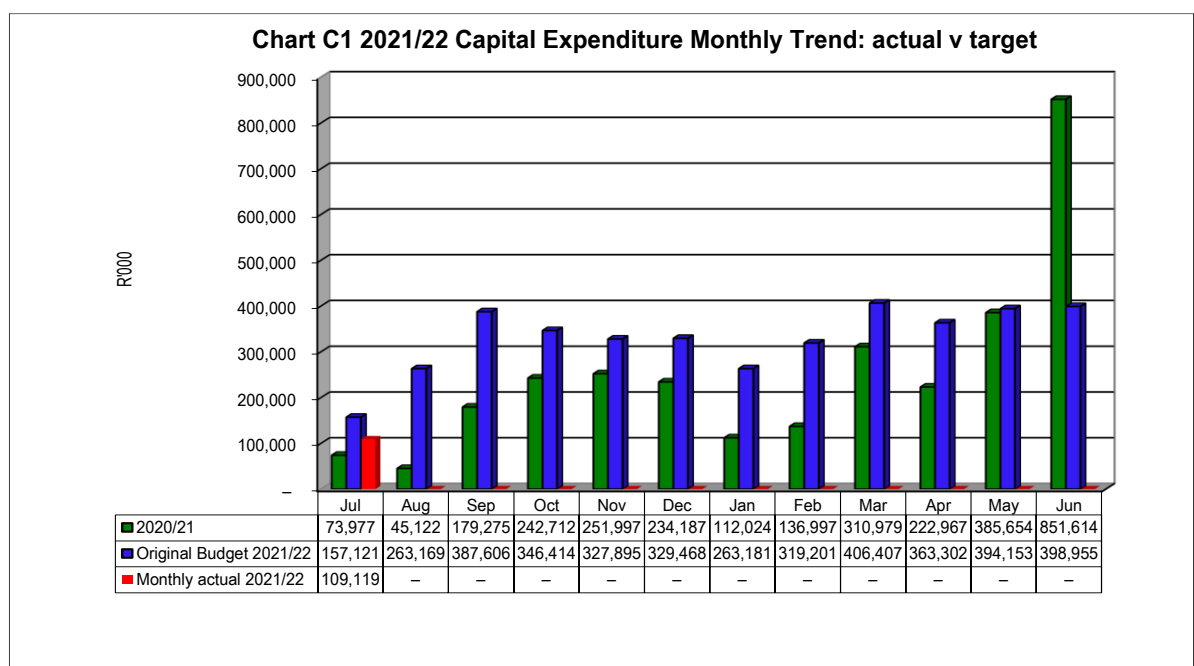
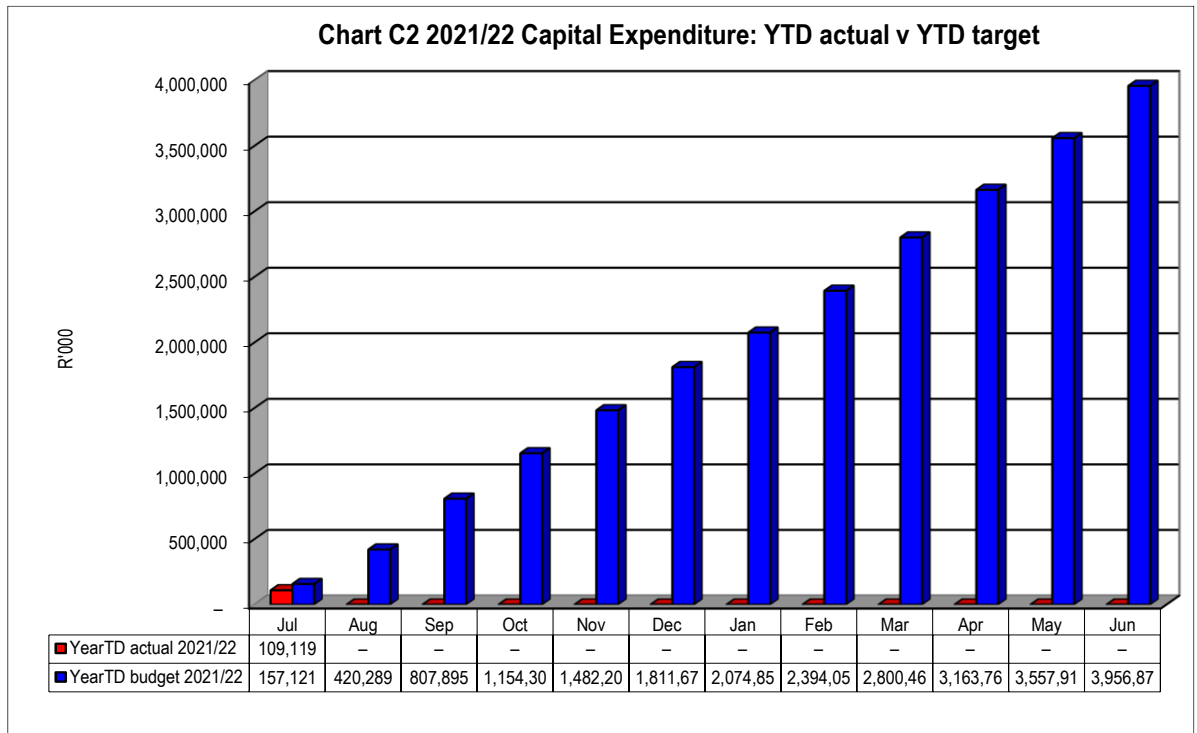


Chart C2: 2021/22 Capital expenditure (YTD actual versus YTD target)



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

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

### Financial position

The financial position, as indicated in Table C1, shows that the community wealth or equity of the City of Tshwane as at 31 July 2021 amounts to R30,3 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6 in a format that is consistent with international standards and aligned with GRAP 1.

### Cash flow

The cash flow of the City of Tshwane, as depicted in Tables C1 and C7 and detailed in Table SC9, indicates the following:

- Cash and cash equivalents as at the end of 31 July 2021 amount to negative R158 million.
- The cash flow from operating activities reflects a negative R78,6 million.
- The cash flow from investing activities amounts to R874 million.

### Debtors' age analysis

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



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

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

An amount of R9,3 billion is outstanding in this category, compared to R8,6 billion in the 2020/21 financial year. The total debtors are at R16 billion.

Chart C3: Aged consumer debtors' analysis

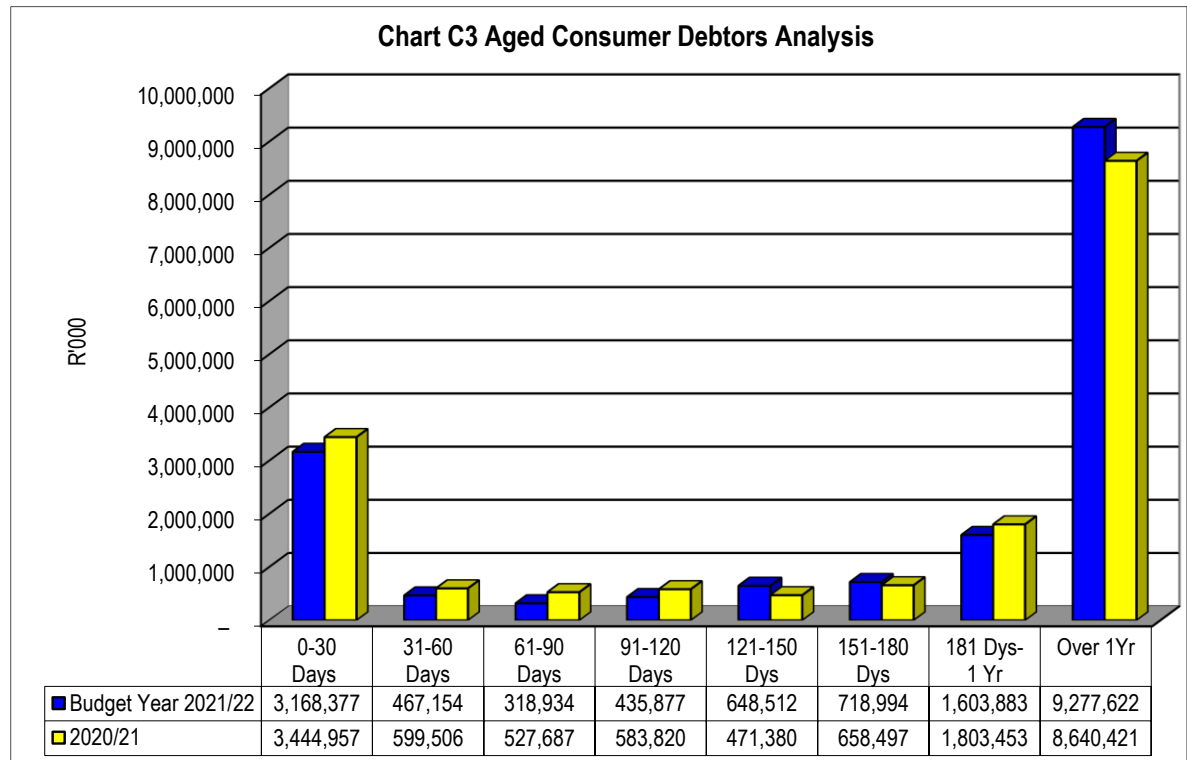
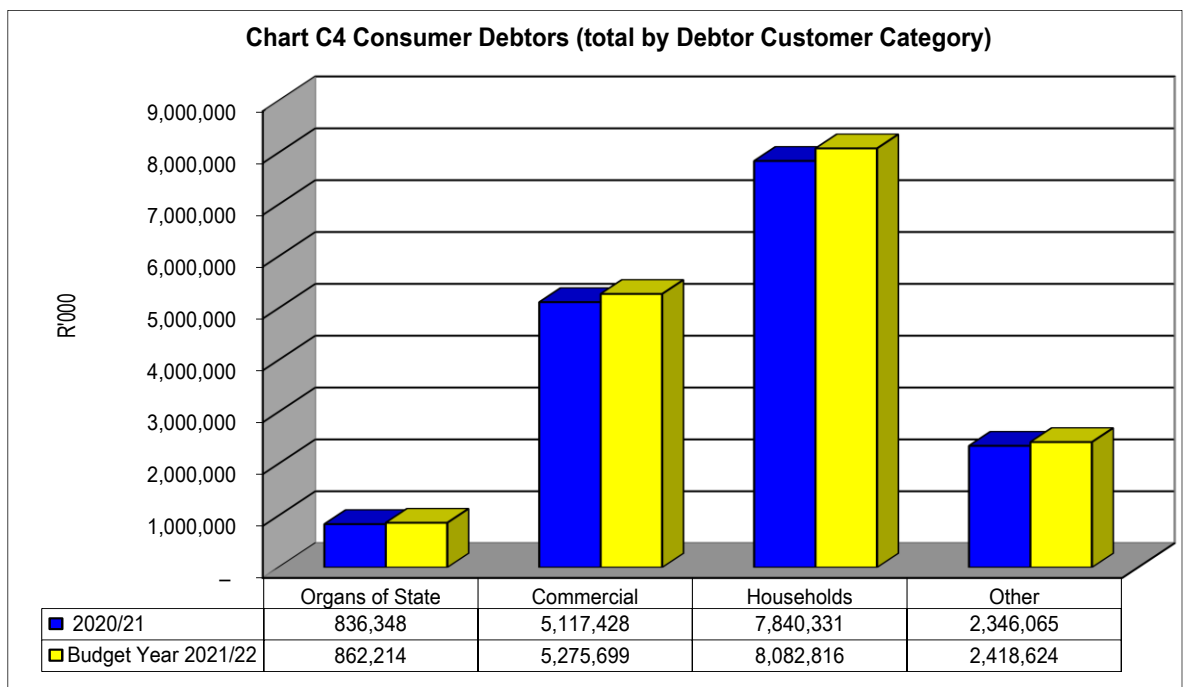


Chart C4 shows that the increase in the customer category is attributable to households, which reflects an increase of R242 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

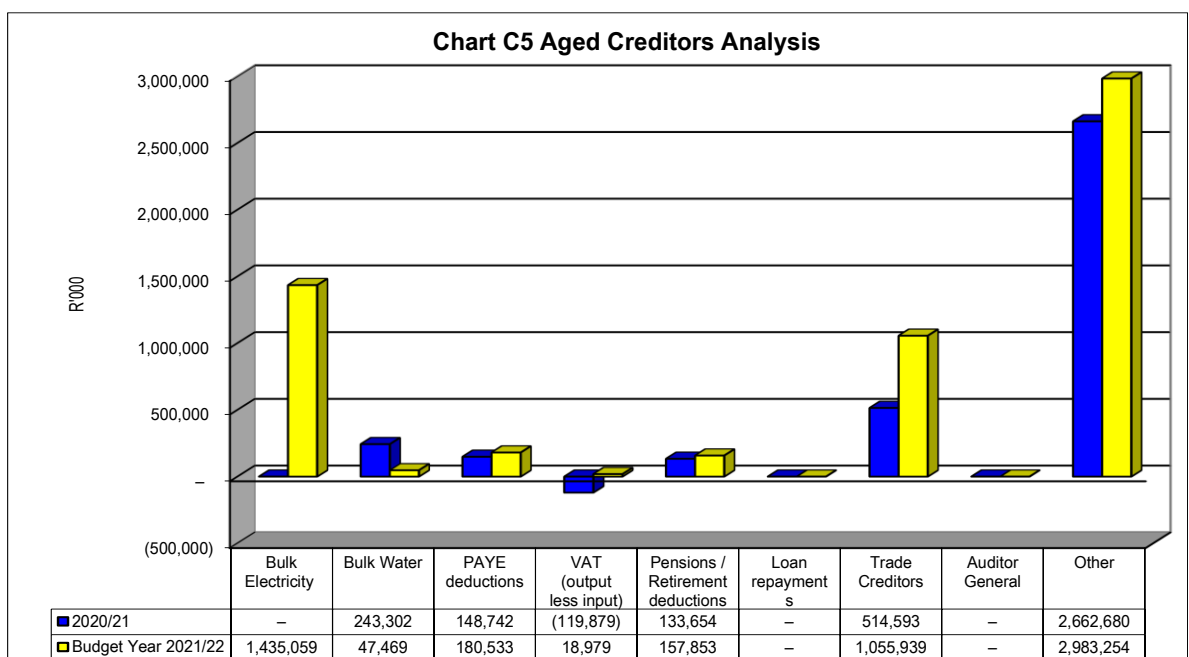


### Creditors' age analysis

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

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

Chart C5: Aged creditors' analysis



### Investment portfolio analysis (Table SC5)

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

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

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

The total original budget is R7,5 billion and an amount of R2 billion was received for the period. A variance of R79 million is reflected due to outstanding health grants. The variance on the equitable share is due to non-alignment of projections as the payment schedule was received late.

Table SC7(1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the actual expenditure incurred, amounting to R1,4 billion, against the YTD budget of R1,5 billion. A variance of R87,3 million is reflected due to underspending on the infrastructure grants. The balance is R6,1 billion for the period.

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

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

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

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

### Summary of municipal entities (Table SC11)

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

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

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

### Performance indicators (Table SC2)

This table reflects various ratios, such as –

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

#### **1.4 In-year budget statement tables**

The financial results for the period ended 31 July 2021 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M01 July							
Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Financial Performance</b>							
Property rates	8,464,806	8,587,212	710,693	710,693	707,689	3,005	0%
Service charges	19,457,251	22,883,629	1,917,478	1,917,478	1,884,269	33,209	2%
Investment revenue	201,858	159,184	1,941	1,941	3,242	(1,301)	-40%
Transfers and subsidies	5,270,677	5,252,770	1,286,907	1,286,907	1,453,034	(166,127)	-11%
Other own revenue	1,579,115	2,277,491	150,727	150,727	58,780	91,946	156%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>34,973,707</b>	<b>39,160,287</b>	<b>4,067,746</b>	<b>4,067,746</b>	<b>4,107,014</b>	<b>(39,268)</b>	<b>-1%</b>
Employee costs	12,768,940	12,155,085	954,198	954,198	929,872	24,325	3%
Remuneration of Councillors	131,886	154,588	10,882	10,882	12,882	(2,000)	-16%
Depreciation & asset impairment	2,120,788	2,499,321	371,873	371,873	201,904	169,969	84%
Finance charges	852,849	1,515,089	3,059	3,059	0	3,059	17951398%
Inventory consumed and bulk purchases	12,055,673	14,951,940	1,431,324	1,431,324	32,008	1,399,316	4372%
Transfers and subsidies	21,956	43,164	30	30	1,426	(1,396)	-98%
Other expenditure	7,956,198	7,820,368	282,843	282,843	312,270	(29,427)	-9%
<b>Total Expenditure</b>	<b>35,908,290</b>	<b>39,139,554</b>	<b>3,054,209</b>	<b>3,054,209</b>	<b>1,490,363</b>	<b>1,563,845</b>	<b>105%</b>
<b>Surplus/(Deficit)</b>	<b>(934,583)</b>	<b>20,733</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,616,651</b>	<b>(1,603,113)</b>	<b>-61%</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,567,991	2,002,838	-	-	48,893	(48,893)	-100%
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)	-	284,733	-	-	26,399	(26,399)	-100%
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>633,408</b>	<b>2,308,304</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,691,942</b>	<b>(1,678,404)</b>	<b>-62%</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>633,408</b>	<b>2,308,304</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,691,942</b>	<b>(1,678,404)</b>	<b>-62%</b>
<b>Capital expenditure &amp; funds sources</b>							
<b>Capital expenditure</b>	<b>3,047,507</b>	<b>3,956,871</b>	<b>109,119</b>	<b>109,119</b>	<b>157,121</b>	<b>(48,002)</b>	<b>-31%</b>
Capital transfers recognised	1,631,457	2,287,571	38,320	38,320	121,114	(82,793)	-68%
Borrowing	1,032,993	1,500,000	69,366	69,366	30,852	38,515	125%
Internally generated funds	<b>383,057</b>	<b>169,300</b>	<b>1,432</b>	<b>1,432</b>	<b>5,156</b>	<b>(3,723)</b>	<b>-72%</b>
<b>Total sources of capital funds</b>	<b>3,047,507</b>	<b>3,956,871</b>	<b>109,119</b>	<b>109,119</b>	<b>157,121</b>	<b>(48,002)</b>	<b>-31%</b>
<b>Financial position</b>							
Total current assets	10,353,518	13,523,871		8,184,444			
Total non current assets	50,747,589	47,208,883		49,970,130			
Total current liabilities	13,741,320	13,309,703		10,786,138			
Total non current liabilities	17,128,033	17,594,469		17,081,979			
Community wealth/Equity	<b>30,231,754</b>	<b>29,828,582</b>		<b>30,286,457</b>			
<b>Cash flows</b>							
Net cash from (used) operating	2,065,216	4,010,666	(78,602)	(78,602)	2,653,214	2,731,817	103%
Net cash from (used) investing	(1,619,485)	(4,119,525)	(873,890)	(873,890)	(157,121)	716,769	-456%
Net cash from (used) financing	(685,796)	673,354	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>794,551</b>	<b>1,368,523</b>	<b>-</b>	<b>(157,941)</b>	<b>3,300,121</b>	<b>3,458,062</b>	<b>105%</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	3,168,377	467,154	435,877	648,512	718,994	1,603,883	9,277,622
<b>Creditors Age Analysis</b>							
Total Creditors	5,879,086	-	-	-	-	-	-

**(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) -							
Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Revenue - Functional</b>							
<i><b>Governance and administration</b></i>	<b>13,886,191</b>	<b>13,950,497</b>	<b>2,054,062</b>	<b>2,054,062</b>	<b>2,059,835</b>	<b>(5,773)</b>	<b>0%</b>
Executive and council	68,039	68,102	–	–	191	(191)	-100%
Finance and administration	13,818,115	13,882,175	2,054,062	2,054,062	2,059,644	(5,582)	0%
Internal audit	38	220	0	0	0	0	111%
<i><b>Community and public safety</b></i>	<b>844,952</b>	<b>1,473,194</b>	<b>16,373</b>	<b>16,373</b>	<b>94,944</b>	<b>(78,571)</b>	<b>-83%</b>
Community and social services	40,426	45,797	2,616	2,616	938	1,678	179%
Sport and recreation	14,872	22,890	643	643	284	360	127%
Public safety	73,255	271,274	9,590	9,590	754	8,836	1172%
Housing	627,012	1,043,560	3,184	3,184	54,607	(51,423)	-94%
Health	89,388	89,672	339	339	38,361	(38,022)	-99%
<i><b>Economic and environmental services</b></i>	<b>923,745</b>	<b>1,266,157</b>	<b>12,492</b>	<b>12,492</b>	<b>91,616</b>	<b>(79,124)</b>	<b>-86%</b>
Planning and development	106,500	116,085	7,867	7,867	6,854	1,013	15%
Road transport	811,264	1,140,035	4,582	4,582	84,597	(80,015)	-95%
Environmental protection	5,981	10,037	44	44	164	(121)	-73%
<i><b>Trading services</b></i>	<b>20,659,660</b>	<b>24,498,078</b>	<b>1,965,033</b>	<b>1,965,033</b>	<b>1,916,878</b>	<b>48,155</b>	<b>3%</b>
Energy sources	12,950,885	15,606,385	1,304,116	1,304,116	1,346,341	(42,225)	-3%
Water management	4,676,481	5,445,846	415,897	415,897	318,067	97,830	31%
Waste water management	1,537,621	1,845,723	116,390	116,390	117,397	(1,007)	-1%
Waste management	1,494,672	1,600,123	128,631	128,631	135,073	(6,442)	-5%
<i><b>Other</b></i>	<b>227,150</b>	<b>259,933</b>	<b>19,786</b>	<b>19,786</b>	<b>19,032</b>	<b>753</b>	<b>4%</b>
<b>Total Revenue - Functional</b>	<b>36,541,698</b>	<b>41,447,858</b>	<b>4,067,746</b>	<b>4,067,746</b>	<b>4,182,305</b>	<b>(114,559)</b>	<b>-3%</b>
<b>Expenditure - Functional</b>							
<i><b>Governance and administration</b></i>	<b>7,768,799</b>	<b>8,562,136</b>	<b>565,083</b>	<b>565,083</b>	<b>399,153</b>	<b>165,930</b>	<b>42%</b>
Executive and council	1,254,133	1,107,021	145,785	145,785	70,907	74,878	106%
Finance and administration	6,411,574	7,334,496	411,155	411,155	319,828	91,327	29%
Internal audit	103,092	120,619	8,143	8,143	8,419	(276)	-3%
<i><b>Community and public safety</b></i>	<b>6,715,498</b>	<b>6,515,673</b>	<b>452,203</b>	<b>452,203</b>	<b>521,101</b>	<b>(68,898)</b>	<b>-13%</b>
Community and social services	368,046	418,094	22,906	22,906	26,099	(3,193)	-12%
Sport and recreation	503,939	561,064	32,138	32,138	42,272	(10,134)	-24%
Public safety	4,004,314	3,739,258	287,161	287,161	284,908	2,252	1%
Housing	807,621	807,586	36,540	36,540	40,038	(3,498)	-9%
Health	1,031,578	989,671	73,458	73,458	127,783	(54,325)	-43%
<i><b>Economic and environmental services</b></i>	<b>3,232,167</b>	<b>3,116,970</b>	<b>241,901</b>	<b>241,901</b>	<b>200,249</b>	<b>41,652</b>	<b>21%</b>
Planning and development	1,012,886	936,355	67,394	67,394	75,091	(7,696)	-10%
Road transport	1,976,201	1,975,492	145,215	145,215	110,996	34,219	31%
Environmental protection	243,080	205,123	29,292	29,292	14,163	15,129	107%
<i><b>Trading services</b></i>	<b>18,017,622</b>	<b>20,755,509</b>	<b>1,784,948</b>	<b>1,784,948</b>	<b>355,944</b>	<b>1,429,004</b>	<b>401%</b>
Energy sources	11,689,441	14,054,669	1,433,784	1,433,784	156,014	1,277,770	819%
Water management	4,051,665	4,273,872	272,465	272,465	48,268	224,197	464%
Waste water management	811,569	813,253	40,603	40,603	53,280	(12,676)	-24%
Waste management	1,464,947	1,613,715	38,096	38,096	98,383	(60,286)	-61%
<i><b>Other</b></i>	<b>174,640</b>	<b>189,765</b>	<b>10,073</b>	<b>10,073</b>	<b>13,957</b>	<b>(3,884)</b>	<b>-28%</b>
<b>Total Expenditure - Functional</b>	<b>35,908,726</b>	<b>39,140,052</b>	<b>3,054,209</b>	<b>3,054,209</b>	<b>1,490,405</b>	<b>1,563,804</b>	<b>105%</b>
<b>Surplus/ (Deficit) for the year</b>	<b>632,972</b>	<b>2,307,807</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,691,901</b>	<b>(1,678,363)</b>	<b>-62%</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							
Vote Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b><u>Revenue by Vote</u></b>							
Vote 1 - Community & Social Development Services Department	44,008	41,577	3	3	195	(192)	-98.7%
Vote 2 - Economic Development & Spatial Planning Department	431,675	392,667	27,963	27,963	25,832	2,132	8.3%
Vote 3 - Emergency Services Department	12,414	11,618	1,004	1,004	339	665	195.8%
Vote 4 - Environment & Agriculture Management Department	1,504,274	1,623,351	128,720	128,720	135,240	(6,520)	-4.8%
Vote 5 - Group Financial Services Department	13,520,519	13,726,320	2,026,577	2,026,577	2,057,434	(30,856)	-1.5%
Vote 6 - Group Property Management Department	90,044	75,000	368	368	1,043	(674)	-64.7%
Vote 7 - Health Department	86,957	87,497	172	172	38,284	(38,112)	-99.5%
Vote 8 - Human Settlement Department	627,027	1,043,605	3,186	3,186	54,607	(51,422)	-94.2%
Vote 9 - Tshwane Metro Police Department	63,274	260,683	8,752	8,752	491	8,262	1682.9%
Vote 10 - Regional Operations & Coordination Department	32,267	32,795	3,062	3,062	1,356	1,706	125.9%
Vote 11 - Roads & Transport Department	837,429	1,191,138	7,523	7,523	85,119	(77,596)	-91.2%
Vote 12 - Shared Services Department	7	-	19,599	19,599	-	19,599	#DIV/0!
Vote 13 - Utility Services: Electricity Department	12,948,083	15,604,120	1,304,291	1,304,291	1,346,201	(41,909)	-3.1%
Vote 14 - Utility Services: Water and Sanitation Department	6,213,273	7,280,959	532,283	532,283	435,314	96,969	22.3%
Vote 15 - Other Departments	130,448	76,528	4,243	4,243	851	3,392	398.6%
<b>Total Revenue by Vote</b>	<b>36,541,698</b>	<b>41,447,858</b>	<b>4,067,746</b>	<b>4,067,746</b>	<b>4,182,305</b>	<b>(114,559)</b>	<b>-2.7%</b>
<b><u>Expenditure by Vote</u></b>							
Vote 1 - Community & Social Development Services Department	560,938	431,515	99,830	99,830	32,547	67,283	206.7%
Vote 2 - Economic Development & Spatial Planning Department	683,474	628,471	44,316	44,316	47,500	(3,183)	-6.7%
Vote 3 - Emergency Services Department	986,737	941,891	74,790	74,790	77,292	(2,502)	-3.2%
Vote 4 - Environment & Agriculture Management Department	1,806,430	1,946,371	74,237	74,237	121,001	(46,763)	-38.6%
Vote 5 - Group Financial Services Department	3,146,568	4,146,484	270,952	270,952	124,072	146,880	118.4%
Vote 6 - Group Property Management Department	827,866	910,077	32,182	32,182	22,125	10,057	45.5%
Vote 7 - Health Department	566,169	553,146	41,640	41,640	93,311	(51,671)	-55.4%
Vote 8 - Human Settlement Department	838,226	839,922	39,213	39,213	42,607	(3,394)	-8.0%
Vote 9 - Tshwane Metro Police Department	3,414,566	2,678,386	212,546	212,546	197,558	14,988	7.6%
Vote 10 - Regional Operations & Coordination Department	3,250,114	2,948,048	233,199	233,199	207,506	25,693	12.4%
Vote 11 - Roads & Transport Department	1,748,501	1,760,431	134,148	134,148	100,506	33,642	33.5%
Vote 12 - Shared Services Department	1,504,670	1,390,647	32,887	32,887	106,917	(74,030)	-69.2%
Vote 13 - Utility Services: Electricity Department	10,353,906	12,954,403	1,308,605	1,308,605	71,549	1,237,055	1729.0%
Vote 14 - Utility Services: Water and Sanitation Department	4,437,089	4,687,474	291,851	291,851	69,307	222,544	321.1%
Vote 15 - Other Departments	1,783,457	2,322,787	163,812	163,812	176,606	(12,795)	-7.2%
<b>Total Expenditure by Vote</b>	<b>35,908,712</b>	<b>39,140,052</b>	<b>3,054,209</b>	<b>3,054,209</b>	<b>1,490,405</b>	<b>1,563,804</b>	<b>104.9%</b>
<b>Surplus/ (Deficit) for the year</b>	<b>632,986</b>	<b>2,307,807</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,691,901</b>	<b>(1,678,363)</b>	<b>-62.3%</b>

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) -							
Description	2020/21	Budget Year 2021/22					
	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	8,464,806	8,587,212	710,693	710,693	707,689	3,005	0%
Service charges - electricity revenue	12,402,875	15,015,588	1,273,077	1,273,077	1,332,218	(59,141)	-4%
Service charges - water revenue	4,280,102	4,887,501	403,356	403,356	313,345	90,012	29%
Service charges - sanitation revenue	1,281,588	1,381,594	112,442	112,442	103,700	8,742	8%
Service charges - refuse revenue	1,492,686	1,598,946	128,602	128,602	135,006	(6,404)	-5%
Rental of facilities and equipment	146,460	169,968	6,718	6,718	7,127	(409)	-6%
Interest earned - external investments	201,858	159,184	1,941	1,941	3,242	(1,301)	-40%
Interest earned - outstanding debtors	375,857	823,164	51,936	51,936	20,182	31,753	157%
Dividends received	–	–	–	–	–	–	–
Fines, penalties and forfeits	59,786	250,902	8,691	8,691	427	8,263	1934%
Licences and permits	40,150	52,447	15	15	15	0	1%
Agency services	–	–	–	–	–	–	–
Transfers and subsidies	5,270,677	5,252,770	1,286,907	1,286,907	1,453,034	(166,127)	-11%
Other revenue	953,546	981,012	83,368	83,368	31,030	52,339	169%
Gains	3,316	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>34,973,707</b>	<b>39,160,287</b>	<b>4,067,746</b>	<b>4,067,746</b>	<b>4,107,014</b>	<b>(39,268)</b>	<b>-1%</b>
<b>Expenditure By Type</b>							
Employee related costs	12,768,940	12,155,085	954,198	954,198	929,872	24,325	3%
Remuneration of councillors	131,886	154,588	10,882	10,882	12,882	(2,000)	-16%
Debt impairment	2,105,348	2,124,802	–	–	–	–	–
Depreciation & asset impairment	2,120,788	2,499,321	371,873	371,873	201,904	169,969	84%
Finance charges	852,849	1,515,089	3,059	3,059	0	3,059	17951398%
Bulk purchases - electricity	11,423,005	11,160,809	1,203,820	1,203,820	–	1,203,820	#DIV/0!
Inventory consumed	632,669	3,791,131	227,504	227,504	32,008	195,496	611%
Contracted services	3,864,012	3,684,727	109,864	109,864	213,431	(103,567)	-49%
Transfers and subsidies	21,956	43,164	30	30	1,426	(1,396)	-98%
Other expenditure	1,986,600	2,010,793	172,979	172,979	98,836	74,143	75%
Losses	238	46	–	–	4	(4)	-100%
<b>Total Expenditure</b>	<b>35,908,290</b>	<b>39,139,554</b>	<b>3,054,209</b>	<b>3,054,209</b>	<b>1,490,363</b>	<b>1,563,845</b>	<b>105%</b>
<b>Surplus/(Deficit)</b>	<b>(934,583)</b>	<b>20,733</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,616,651</b>	<b>(1,603,113)</b>	<b>-61%</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,567,991	2,002,838	–	–	48,893	(48,893)	-100%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	284,733	–	–	26,399	(26,399)	-100%
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>633,408</b>	<b>2,308,304</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,691,942</b>		
Taxation	436	498	–	–	41	(41)	-100%
<b>Surplus/(Deficit) after taxation</b>	<b>632,972</b>	<b>2,307,807</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,691,901</b>		
Attributable to minorities	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>	<b>632,972</b>	<b>2,307,807</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,691,901</b>		
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>632,972</b>	<b>2,307,807</b>	<b>1,013,538</b>	<b>1,013,538</b>	<b>2,691,901</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 - M01 July)							
Vote Description	2020/21	Budget Year 2021/22					
	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	47,754	75,427	–	–	5,016	(5,016)	-100%
Vote 2 - Economic Development & Spatial Planning Department	97,559	22,203	–	–	–	–	
Vote 3 - Emergency Services Department	38,893	19,800	93	93	500	(408)	-82%
Vote 4 - Environment & Agriculture Management Department	26,997	37,000	–	–	446	(446)	-100%
Vote 5 - Group Financial Services Department	60,336	40,400	(56)	(56)	1,292	(1,348)	-104%
Vote 6 - Group Property Management Department	16,782	20,100	1,959	1,959	–	1,959	
Vote 7 - Health Department	28,385	62,447	–	–	1,290	(1,290)	-100%
Vote 8 - Human Settlement Department	600,465	1,075,791	24,925	24,925	82,543	(57,618)	-70%
Vote 9 - Tshwane Metro Police Department	14,382	21,500	–	–	–	–	
Vote 10 - Regional Operations & Coordination Department	19,460	19,500	–	–	217	(217)	-100%
Vote 11 - Roads & Transport Department	621,778	774,101	69,452	69,452	13,150	56,302	428%
Vote 12 - Shared Services Department	256,928	297,018	–	–	–	–	
Vote 13 - Utility Services: Electricity Department	649,060	453,086	–	–	1,102	(1,102)	-100%
Vote 14 - Utility Services: Water and Sanitation Department	534,517	708,150	12,747	12,747	44,268	(31,521)	-71%
Vote 15 - Other Departments	11,077	277,850	–	–	3,417	(3,417)	-100%
<b>Total Capital Multi-year expenditure</b>	<b>3,024,373</b>	<b>3,904,373</b>	<b>109,119</b>	<b>109,119</b>	<b>153,239</b>	<b>(44,120)</b>	<b>-29%</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Community & Social Development Services Department	–	–	–	–	–	–	
Vote 2 - Economic Development & Spatial Planning Department	172	2,649	–	–	–	–	
Vote 3 - Emergency Services Department	–	–	–	–	–	–	
Vote 4 - Environment & Agriculture Management Department	–	–	–	–	–	–	
Vote 5 - Group Financial Services Department	–	–	–	–	–	–	
Vote 6 - Group Property Management Department	102	42,000	–	–	–	–	
Vote 7 - Health Department	–	–	–	–	1,444	(1,444)	-100%
Vote 8 - Human Settlement Department	21,954	–	–	–	2,438	(2,438)	-100%
Vote 9 - Tshwane Metro Police Department	–	–	–	–	–	–	
Vote 10 - Regional Operations & Coordination Department	632	–	–	–	–	–	
Vote 11 - Roads & Transport Department	–	1,500	–	–	–	–	
Vote 12 - Shared Services Department	–	–	–	–	–	–	
Vote 13 - Utility Services: Electricity Department	–	–	–	–	–	–	
Vote 14 - Utility Services: Water and Sanitation Department	–	5,750	–	–	–	–	
Vote 15 - Other Departments	274	600	–	–	–	–	
<b>Total Capital single-year expenditure</b>	<b>23,134</b>	<b>52,499</b>	<b>–</b>	<b>–</b>	<b>3,882</b>	<b>(3,882)</b>	<b>-100%</b>
<b>Total Capital Expenditure</b>	<b>3,047,507</b>	<b>3,956,871</b>	<b>109,119</b>	<b>109,119</b>	<b>157,121</b>	<b>(48,002)</b>	<b>-31%</b>
<b>Capital Expenditure - Functional Classification</b>							
<b>Governance and administration</b>	<b>360,312</b>	<b>396,571</b>	<b>(56)</b>	<b>(56)</b>	<b>3,042</b>	<b>(3,098)</b>	<b>-102%</b>
Executive and council	–	–	–	–	–	–	
Finance and administration	360,312	396,421	(56)	(56)	3,042	(3,098)	-102%
Internal audit	–	150	–	–	–	–	
<b>Community and public safety</b>	<b>622,605</b>	<b>1,193,365</b>	<b>25,714</b>	<b>25,714</b>	<b>84,965</b>	<b>(59,251)</b>	<b>-70%</b>
Community and social services	30,503	41,227	–	–	29	(29)	-100%
Sport and recreation	28,120	67,700	–	–	5,016	(5,016)	-100%
Public safety	53,275	68,000	789	789	500	289	58%
Housing	482,322	943,991	24,925	24,925	76,686	(51,761)	-67%
Health	28,385	72,447	–	–	2,734	(2,734)	-100%
<b>Economic and environmental services</b>	<b>706,641</b>	<b>1,042,350</b>	<b>61,657</b>	<b>61,657</b>	<b>16,983</b>	<b>44,674</b>	<b>263%</b>
Planning and development	86,918	228,749	–	–	750	(750)	-100%
Road transport	613,694	808,101	61,657	61,657	16,233	45,424	280%
Environmental protection	6,029	5,500	–	–	–	–	
<b>Trading services</b>	<b>1,330,089</b>	<b>1,305,886</b>	<b>13,986</b>	<b>13,986</b>	<b>52,131</b>	<b>(38,145)</b>	<b>-73%</b>
Energy sources	645,076	467,286	1,262	1,262	702	560	80%
Water management	397,279	378,800	10,359	10,359	25,651	(15,291)	-60%
Waste water management	277,534	444,800	2,365	2,365	25,362	(22,997)	-91%
Waste management	10,200	15,000	–	–	417	(417)	-100%
<b>Other</b>	<b>27,861</b>	<b>18,700</b>	<b>7,818</b>	<b>7,818</b>	<b>–</b>	<b>7,818</b>	
<b>Total Capital Expenditure - Functional Classification</b>	<b>3,047,507</b>	<b>3,956,871</b>	<b>109,119</b>	<b>109,119</b>	<b>157,121</b>	<b>(48,002)</b>	<b>-31%</b>
<b>Funded by:</b>							
National Government	1,561,429	1,990,111	38,320	38,320	100,894	(62,574)	-62%
Provincial Government	70,027	12,727	–	–	–	–	
District Municipality	–	–	–	–	–	–	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	284,733	–	–	20,220	(20,220)	-100%
<b>Transfers recognised - capital</b>	<b>1,631,457</b>	<b>2,287,571</b>	<b>38,320</b>	<b>38,320</b>	<b>121,114</b>	<b>(82,793)</b>	<b>-68%</b>
<b>Borrowing</b>	<b>1,032,993</b>	<b>1,500,000</b>	<b>69,366</b>	<b>69,366</b>	<b>30,852</b>	<b>38,515</b>	<b>125%</b>
<b>Internally generated funds</b>	<b>383,057</b>	<b>169,300</b>	<b>1,432</b>	<b>1,432</b>	<b>5,156</b>	<b>(3,723)</b>	<b>-72%</b>
<b>Total Capital Funding</b>	<b>3,047,507</b>	<b>3,956,871</b>	<b>109,119</b>	<b>109,119</b>	<b>157,121</b>	<b>(48,002)</b>	<b>-31%</b>

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M01 July			
Description	2020/21	Budget Year 2021/22	
	Audited Outcome	Original Budget	YearTD actual
<b>R thousands</b>			
<b><u>ASSETS</u></b>			
<b>Current assets</b>			
Cash	–	336,217	–
Call investment deposits	1,327,966	1,032,306	110,952
Consumer debtors	6,880,723	9,793,406	5,679,719
Other debtors	1,278,694	1,380,936	1,618,368
Current portion of long-term receivables	105,990	129,536	1,501
Inventory	760,147	851,470	773,903
<b>Total current assets</b>	<b>10,353,518</b>	<b>13,523,871</b>	<b>8,184,444</b>
<b>Non current assets</b>			
Long-term receivables	23,125	13,277	9,768
Investments	851,316	766,851	812,364
Investment property	993,835	1,176,031	992,664
Investments in Associate	–	–	–
Property, plant and equipment	48,069,224	44,442,486	47,331,536
Biological	–	–	–
Intangible	810,089	810,238	823,799
Other non-current assets	–	–	–
<b>Total non current assets</b>	<b>50,747,589</b>	<b>47,208,883</b>	<b>49,970,130</b>
<b>TOTAL ASSETS</b>	<b>61,101,107</b>	<b>60,732,754</b>	<b>58,154,575</b>
<b><u>LIABILITIES</u></b>			
<b>Current liabilities</b>			
Bank overdraft	–	–	–
Borrowing	390,851	1,483,066	–
Consumer deposits	946,210	700,581	950,808
Trade and other payables	12,404,258	11,126,055	9,835,330
Provisions	–	–	–
<b>Total current liabilities</b>	<b>13,741,320</b>	<b>13,309,703</b>	<b>10,786,138</b>
<b>Non current liabilities</b>			
Borrowing	14,178,256	14,444,892	14,239,362
Provisions	2,949,777	3,149,577	2,842,617
<b>Total non current liabilities</b>	<b>17,128,033</b>	<b>17,594,469</b>	<b>17,081,979</b>
<b>TOTAL LIABILITIES</b>	<b>30,869,353</b>	<b>30,904,172</b>	<b>27,868,117</b>
<b>NET ASSETS</b>	<b>30,231,754</b>	<b>29,828,582</b>	<b>30,286,457</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>			
Accumulated Surplus/(Deficit)	29,929,193	29,520,128	29,983,896
Reserves	302,562	308,454	302,562
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>30,231,754</b>	<b>29,828,582</b>	<b>30,286,457</b>

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M01 July							
Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Property rates	8,464,806	7,900,235	710,693	710,693	651,074	59,620	9%
Service charges	19,990,635	20,714,698	1,029,249	1,029,249	1,157,855	(128,607)	-11%
Other revenue	841,535	1,454,328	121,968	121,968	38,427	83,540	217%
Transfers and Subsidies - Operational	5,305,895	5,252,770	1,373,680	1,373,680	1,453,034	(79,354)	-5%
Transfers and Subsidies - Capital	1,964,275	2,287,571	637,988	637,988	637,988	-	
Interest	200,964	916,495	1,907	1,907	3,242	(1,335)	-41%
Dividends							
<b>Payments</b>							
Suppliers and employees	(33,724,959)	(32,957,178)	(3,951,028)	(3,951,028)	(1,286,979)	2,664,048	-207%
Finance charges	(852,654)	(1,515,089)	(3,059)	(3,059)	(0)	3,059	-17951398%
Transfers and Grants	(125,281)	(43,164)	-	-	(1,426)	(1,426)	100%
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>2,065,216</b>	<b>4,010,666</b>	<b>(78,602)</b>	<b>(78,602)</b>	<b>2,653,214</b>	<b>2,731,817</b>	<b>103%</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
Proceeds on disposal of PPE	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(1,318)	(12,654)	(13,357)	(13,357)	-	(13,357)	
Decrease (increase) in non-current investments	-	(150,000)	(377,349)	(377,349)	-	(377,349)	
<b>Payments</b>							
Capital assets	(1,618,167)	(3,956,871)	(483,184)	(483,184)	(157,121)	326,063	-208%
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(1,619,485)</b>	<b>(4,119,525)</b>	<b>(873,890)</b>	<b>(873,890)</b>	<b>(157,121)</b>	<b>716,769</b>	<b>-456%</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Short term loans	-	-	-	-	-	-	
Borrowing long term/refinancing	-	1,500,000	-	-	-	-	
Increase (decrease) in consumer deposits	-	13,737	-	-	-	-	
<b>Payments</b>							
Repayment of borrowing	(685,796)	(840,382)	-	-	-	-	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(685,796)</b>	<b>673,354</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(240,065)</b>	<b>564,496</b>	<b>(952,492)</b>	<b>(952,492)</b>	<b>2,496,093</b>		
Cash/cash equivalents at beginning:	1,034,616	804,027	794,551	794,551	804,027		
Cash/cash equivalents at month/year end:	794,551	1,368,523		(157,941)	3,300,121		

**Note:** The cash and equivalents as at 31 July 2021 are at negative R158 million, which only includes highly liquid investments. The total cash and short-term investments amount to R111 million for the period.

## PART 2: SUPPORTING DOCUMENTATION

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M01 July			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>			
<b>Revenue By Source</b>			
Property rates	3 005	Revenue was better than projected.	The Department is busy with removing illegal connections as one of the initiatives to curb electricity losses.
Service charges - electricity revenue	(59 141)	Mainly on sales of electricity. The revenue is based on the demand and there was an increase in illegal connections which is negatively impacting on the revenue.	
Service charges - water revenue	90 012	Mainly on Water fees and Cross-Border Bulk Water due to high consumption from neighbouring municipalities.	
Service charges - sanitation revenue	8 742		
Service charges - refuse revenue	(6 404)	Revenue was less than projected, mainly on Solid Waste Removal and Landfill Sites.	
Rental of facilities and equipment	(409)		
Interest earned - external investments	(1 301)	Revenue was less than projected mainly on interest received on the long-term loan.	
Interest earned - outstanding debtors	31 753	Revenue was better than projected.	
Dividends received	-		
Fines, penalties and forfeits	8 263	Revenue was better than projected.	
Licences and permits	0		
Agency services	-		
Transfers and subsidies	(166 127)	Mainly on PTNOG Grant and USDG, revenue recognition is dependent on performance.	
Other revenue	52 339	Revenue was better than projected, mainly on reminder fees, administrative handling fees, township development contribution electricity and roads.	
Gains	-		
<b>Expenditure By Type</b>			
Employee related costs	24 325	Revenue was better than projected, mainly on reminder fees, administrative handling fees, township development contribution electricity and roads.	
Remuneration of councillors	(2 000)		
Debt impairment	-		
Depreciation & asset impairment	169 969	Mainly on Depreciation due to non-alignment of projections.	
Finance charges	3 059	Mainly on interest paid on external loans.	
Bulk purchases	1 203 820	Mainly on Bulk Purchases, due to the payment of June 2021 accrual invoices. Expenditure will be reversed once accrual process is finalised.	
Inventory Consumed	195 496	Mainly Rand Water, due to the payment of June 2021 accrual invoices. Expenditure will be reversed once accrual process is finalised.	
Contracted services	(103 567)	Mainly on Household Refuse Removal, Researcher, Project-linked Housing, SAP Support Management, Buildings, Sewerage and Vehicles. Due to the delay in the opening of the SAP system for procuring.	
Transfers and subsidies	(1 396)		
Other expenditure	74 143	Mainly on Insurance Premium, due to an annual once-off payments of Premiums during the first quarter of the financial year.	
Losses	(4)		

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M01 July			
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	(5 016)	Upgrading of Caledonian Stadium (Inner City Park) - Stripping of existing structures in process, erection of temporary fencing, clearing of site underway.	Expenditure postponement directive.
Vote 2 - Economic Development & Spatial Planning Department	-	None	None.
Vote 3 - Emergency Services Department	(408)	Construction of Emergency Services Station Mamelodi 1 - The planned expenditure for July was R500 000, due to theft and vandalism at Mamelodi ES Station no payment certificate was submitted. Security at the site was attacked and had to be hospitalized. The vandals destroyed windows, doors, ceilings and stripped electric cables & copper pipes. This caused a setback on the project which contributed to the project not reaching practical completion. The contractor must redo all the work to bring it back to its original state.	A case was opened with regards to the theft and vandalism. The Emergency Services assisted the contractor with armed security on site to reduce the risk of future incidents of this nature.
Vote 4 - Environment & Agriculture Management Department	(446)	Provision of waste containers - Commencement date for Capex projects was delayed to January 2022 due to budget rebasing.	Project planning will commence end of October 2021 to be ready to start work in January 2022.
Vote 5 - Group Financial Services Department	(1 348)	Insurance Replacements (CTMM Contribution) - WBS numbers in process of being created.	As soon as WBS numbers are created the approval letters will be sent out.
Vote 6 - Group Property Management Department	1 959	Replacement/ Modernisation of elevators and escalators (City Wide) - The actual expenditure reflecting on the report relates to 2020/21 invoices processed during the accrual process.	The Creditors Section in Group Financial Services will process a mass journal to correct the expenditure.
Vote 7 - Health Department	(2 734)	Guard House and NHI compliance - The department proposed the delay of spending with six months on this capital project to assist with the cashflow situation of the City of Tshwane. Cashflow milestones to be reviewed in this regard.	None.
Vote 8 - Human Settlement Department	(60 056)	Construction of roads & stormwater - Soshanguve South X13 - Invoices cannot be processed due to finalisation of accrual process.	None.
Vote 9 - Tshwane Metro Police Department	-	None.	None.
Vote 10 - Regional Operations & Coordination Department	(217)	RIMM: Belle Ombre: Concrete Plant - Procurement blocked for July. Essentials only.	None.
Vote 11 - Roads & Transport Department	56 302	Overspending due to accrual invoices	Overspending will be corrected once accrual process is finalised.
Vote 12 - Shared Services Department	-	None.	None.
Vote 13 - Utility Services: Electricity Department	(1 102)	Communication Upgrade: Optical Fibre Network - Tender still being processed at Bid Specification Committee.	Alternative Tender has been identified and considered in the interim.
Vote 14 - Utility Services: Water and Sanitation Department	(31 521)	Water Conservation and Demand Management - The department is possession of invoices for work done in July 2021 however; processing is delayed due to the new process for the creation of purchase requisitions and purchase orders.	A memo of motivation has been submitted for approval.
Vote 15 - Other Departments	(3 417)	Construction of Plumbing Workshop - Awaiting contractor's invoices and progress report.	Follow-ups with contractor.
<b>Financial Position</b>			
Current assets	(5 339 427)	Due to decrease in consumer debtors.	
Non current assets	2 761 248	Due to increase in property, plant and equipment.	
Current liabilities	(2 523 564)	Due to decrease in borrowings, trade and other payables.	
Non current liabilities	(512 490)	Due to decrease in provisions.	
<b>Cash Flow</b>			
Cash flow from operating activities	3 521 513	Mainly on payment of suppliers and employees.	
Cash flow from investing activities	(72 927)	Mainly on capital assets	
Cash flow from financing activities	-		
<b>Measureable performance</b>			
<b>Municipal Entities</b>			
<b>Revenue By Municipal Entity</b>			
Housing Company Tshwane	2 510	Operational grants are invoiced on quarterly basis.	
Tshwane Economic Development Agency	(5 348)	The City has not raised the PO for invoicing and it creates the variance.	The City should expedite the transfer of grant
<b>Expenditure By Municipal Entity</b>			
Housing Company Tshwane	(3 243)	Late filling of posts that are on the organisational structure and budgeted for. The entity has not appointed contracts as per the circular from the City of Tshwane.	Filling of posts is currently underway.
Tshwane Economic Development Agency	(1 455)	The executives posts are vacant and Board will decide once appointed.	The City to assist in appointing the board promptly.
<b>Capital Expenditure By Municipal Entity</b>			
Housing Company Tshwane	(7 354)	Townlands Project - Construction of 1,200 social housing units - The Capex Budget claim for quarter 1 has been sent to SHRA and HCT has not received the funds to spend on the capex project.	None.
Tshwane Economic Development Agency	(10)	None.	None.

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July					
Description of financial indicator	Basis of calculation	2020/21	Budget Year 2021/22		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	4,3%	6,0%	12,3%	6,0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	33,9%	89,9%	63,6%	89,9%
<b><u>Safety of Capital</u></b>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	89,2%	90,7%	79,5%	90,7%
<b><u>Liquidity</u></b>					
Current Ratio	Current assets/current liabilities	0,8	1,0	0,8	1,0
Liquidity Ratio	Monetary Assets/Current Liabilities	0,1	0,1	0,0	0,1
<b><u>Revenue Management</u></b>					
Payment Level %	Last 12 Mths Receipts/ Last 12 Mths Billing	101,9%	90,9%	64,4%	90,9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	23,7%	28,9%	179,7%	28,9%
<b><u>Creditors Management</u></b>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%
<b><u>Other Indicators</u></b>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	21,7%	18,0%	24,2%	18,0%
Employee costs	Employee costs/Total Revenue - capital revenue	36,5%	31,0%	23,5%	31,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3,9%	3,6%	0,6%	3,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8,5%	10,3%	9,2%	10,3%
<b><u>IDP regulation financial viability indicators</u></b>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	19,3	19,3	909,1	19,3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	28,1%	35,7%	21,9%	35,7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,5	0,5	0,04	0,5

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July													
Description	NT Code	Budget Year 2021/22										Total over 90 days	Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	688,214	95,201	59,191	81,901	68,160	43,282	363,394	1,380,722	2,780,064	1,937,459	2,836	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	952,893	123,439	71,554	115,356	98,535	57,733	449,923	1,326,462	3,195,894	2,048,008	722	
Receivables from Non-exchange Transactions - Property Rates	1400	740,363	104,001	76,017	92,387	86,127	88,543	415,427	2,060,662	3,663,527	2,743,146	885	
Receivables from Exchange Transactions - Waste Water Management	1500	150,831	21,777	8,488	19,803	14,218	10,041	66,932	270,021	562,111	381,015	673	
Receivables from Exchange Transactions - Waste Management	1600	150,428	25,294	19,827	30,424	30,697	15,910	114,908	652,185	1,039,673	844,124	865	
Receivables from Exchange Transactions - Property Rental Debtors	1700	12,010	1,665	2,548	1,553	1,877	359,719	208	78,410	457,990	441,768	1,235	
Interest on Arrear Debtor Accounts	1810	173,190	66,242	56,173	64,336	312,149	115,232	15,390	2,352,738	3,155,451	2,859,846	1,083	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	300,449	29,535	25,137	30,116	36,750	28,532	177,700	1,156,423	1,784,642	1,429,522	547	
Total By Income Source	2000	3,168,377	467,154	318,934	435,877	648,512	718,994	1,603,883	9,277,622	16,639,353	12,684,888	8,846	
2020/21 - totals only		3,444,957	599,506	527,687	583,820	471,380	658,497	1,803,453	8,640,421	16,729,721	12,157,571	1,302	
Debtors Age Analysis By Customer Group													
Organs of State	2200	275,223	27,203	40,213	30,167	37,116	43,005	191,567	217,721	862,214	519,575	-	
Commercial	2300	1,182,387	160,359	112,540	151,899	238,393	265,657	538,171	2,626,293	5,275,699	3,820,414	577	
Households	2400	1,360,323	228,299	118,418	221,449	335,158	164,519	688,639	4,966,011	8,082,816	6,375,775	6,417	
Other	2500	350,444	51,293	47,764	32,362	37,846	245,812	185,506	1,467,598	2,418,624	1,969,124	1,852	
Total By Customer Group	2600	3,168,377	467,154	318,934	435,877	648,512	718,994	1,603,883	9,277,622	16,639,353	12,684,888	8,846	

Table SC3 indicates that the total debtors amount to R16,6 billion.

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
Description	NT Code	Budget Year 2021/22									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	1 435 059								1 435 059	-
Bulk Water	0200	47 469								47 469	243 302
PAYE deductions	0300	180 533								180 533	148 742
VAT (output less input)	0400	18 979								18 979	(119 879)
Pensions / Retirement deductions	0500	157 853								157 853	133 654
Loan repayments	0600	-								-	-
Trade Creditors	0700	1 055 939								1 055 939	514 593
Auditor General	0800	-								-	-
Other	0900	2 983 254								2 983 254	2 662 680
Total By Customer Type	1000	5 879 086	-	-	-	-	-	-	-	5 879 086	3 583 092





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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	5 160 995	5 057 011	1 373 680	1 373 680	1 414 861	(41 181)	-2,9%	5 057 011
Local Government Equitable Share	3 330 863	3 088 576	1 286 907	1 286 907	1 328 088	(41 181)	-3,1%	3 088 576
Fuel Levy	1 492 460	1 564 720	-	-	-	-	-	1 564 720
Finance Management Grant	2 000	2 100	-	-	-	-	-	2 100
Urban Settlement Development Grant	43 378	31 547	15 773	15 773	15 773	-	-	31 547
Expanded Public Works Programme Incentive (EPWP)	12 271	19 031	-	-	-	-	-	19 031
Public Transport Network Operations Grant	270 912	295 662	71 000	71 000	71 000	-	-	295 662
Programme and Project Preparation Support Grant	9 111	55 375	-	-	-	-	-	55 375
<b>Provincial Government:</b>	144 900	193 759	-	-	38 173	(38 173)	-100,0%	193 759
Primary Health Care	55 118	58 845	-	-	23 538	(23 538)	-100,0%	58 845
HIV and Aids Grant	24 027	24 392	-	-	14 635	(14 635)	-100,0%	24 392
Human Settlement Development Grant (HSDG)	19 583	58 000	-	-	-	-	-	58 000
Sports and Recreation : Community Libraries	5 500	7 522	-	-	-	-	-	7 522
TRT Bus Operations Subsidy	40 672	45 000	-	-	-	-	-	45 000
<b>District Municipality:</b>	-	-	-	-	-	-	-	-
<i>[insert description]</i>	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	2 000	-	-	-	-	-	2 000
DBSA	-	-	-	-	-	-	-	-
LG SETA Discretionary grant (93 applies over 3 years)	-	2 000	-	-	-	-	-	2 000
<b>Total Operating Transfers and Grants</b>	5 305 895	5 252 770	1 373 680	1 373 680	1 453 034	(79 354)	-5,5%	5 252 770
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	1 919 017	1 990 111	637 988	637 988	637 988	-	-	1 990 111
Urban Settlement Development Grant	1 182 138	1 020 010	299 694	299 694	299 694	-	-	1 020 010
Public Transport Infrastructure & Systems Grant	360 659	379 800	157 307	157 307	157 307	-	-	379 800
Neighbourhood Development Partnership Grant	5 000	20 000	12 896	12 896	12 896	-	-	20 000
Energy Efficiency and Demand Side Management	9 000	10 000	-	-	-	-	-	10 000
Integrated City Development Grant	41 788	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	320 432	560 301	168 091	168 091	168 091	-	-	560 301
<b>Provincial Government:</b>	45 259	12 727	-	-	-	-	-	12 727
Sport and Recreation: Community Libraries	12 000	12 727	-	-	-	-	-	12 727
HCT - SHRA	33 259	-	-	-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-	-	-	-
<i>[insert description]</i>	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	284 733	-	-	-	-	-	284 733
LG SETA Discretionary grant (93 applies over 3 years)	-	10 000	-	-	-	-	-	10 000
RCG-SHRA	-	274 733	-	-	-	-	-	274 733
<b>Total Capital Transfers and Grants</b>	1 964 275	2 287 571	637 988	637 988	637 988	-	-	2 287 571
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	7 270 170	7 540 341	2 011 668	2 011 668	2 091 022	(79 354)	-3,8%	7 540 341

The total original budget is R7,5 billion and an amount of R2 billion was received for the period. A variance of R79 million is reflected, due to outstanding Health grants. The variance on the Equitable Share is due to non-alignment of projections, payment schedule was received late.

## (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 - M01 July								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
<b>National Government:</b>	5,140,073	5,057,011	1,364,230	1,364,230	1,336,506	27,724	2.1%	5,057,011
Local Government Equitable Share	3,330,862	3,088,576	1,328,088	1,328,088	1,328,088	–		3,088,576
Fuel Levy	1,492,460	1,564,720	–	–	–	–		1,564,720
Finance Management Grant	708	2,100	755	755	–	755		2,100
Urban Settlement Development Grant	43,378	31,547	1,913	1,913	2,218	(306)	-13.8%	31,547
Expanded Public Works Programme Incentive (EPWP)	12,271	19,031			1,586	(1,586)	-100.0%	19,031
Public Transport Network Operations Grant	252,886	295,662	33,475	33,475		33,475		295,662
Programme and Project Preparation Support Grant	7,507	55,375			4,615	(4,615)	-100.0%	55,375
<b>Provincial Government:</b>	131,056	193,759	2,773	2,773	35,280	(32,507)	-92.1%	193,759
Primary Health Care	55,118	58,845			23,538	(23,538)	-100.0%	58,845
HIV and Aids Grant	24,027	24,392	2,767	2,767	3,092	(325)	-10.5%	24,392
Human Settlement Development Grant (HSDG)	6,386	58,000			4,833	(4,833)	-100.0%	58,000
Sports and Recreation : Community Libraries	7,540	7,522	6	6	67	(61)	-91.3%	7,522
TRT Bus Operations Subsidy	37,985	45,000			3,750	(3,750)	-100.0%	45,000
<b>District Municipality:</b>	–	–	–	–	–	–		–
[insert description]						–		
<b>Other grant providers:</b>	2,748	2,000	310	310	–	310		2,000
DBSA	942	–				–		–
LG SETA Discretionary grant (93 applies over 3 years)	1,806	2,000	310	310		310		2,000
<b>Total operating expenditure of Transfers and Grants:</b>	<b>5,273,876</b>	<b>5,252,770</b>	<b>1,367,313</b>	<b>1,367,313</b>	<b>1,371,786</b>	<b>(4,473)</b>	<b>-0.3%</b>	<b>5,252,770</b>
<b>Capital expenditure of Transfers and Grants</b>								
<b>National Government:</b>	1,644,539	1,990,111	38,320	38,320	100,894	(62,574)	-62.0%	1,990,111
Urban Settlement Development Grant	1,045,726	1,020,010	12,724	12,724	48,091	(35,367)	-73.5%	1,020,010
Public Transport Infrastructure & Systems Grant	282,941	379,800	25,596	25,596	11,100	14,496	130.6%	379,800
Integrated National Electrification Programme		–			–	–		–
Neighbourhood Development Partnership Grant	1,838	20,000			1,333	(1,333)	-100.0%	20,000
Finance Management Grant		–			–	–		–
Energy Efficiency and Demand Side Management	8,240	10,000			–	–		10,000
Integrated City Development Grant	37,645	–			–	–		–
Informal Settlements Upgrading Partnership Grant	268,149	560,301			40,369	(40,369)	-100.0%	560,301
<b>Provincial Government:</b>	54,983	12,727	–	–	–	–		12,727
Sport and Recreation: Community Libraries	21,289	12,727			–	–		12,727
Social Infrastructure Grant	436				–	–		–
HCT - SHRA	33,259				–	–		–
<b>District Municipality:</b>	–	–	–	–	–	–		–
[insert description]						–		
<b>Other grant providers:</b>	15,044	284,733	–	–	20,220	(20,220)	-100.0%	284,733
LG SETA Discretionary grant (93 applies over 3 years)	11,077	10,000			1,333	(1,333)	-100.0%	10,000
RCG-SHRA		274,733			18,886	(18,886)	-100.0%	274,733
DBSA - Installation of Bulkwater (Water pilot study)	3,967	–			–	–		–
<b>Total capital expenditure of Transfers and Grants</b>	<b>1,714,566</b>	<b>2,287,571</b>	<b>38,320</b>	<b>38,320</b>	<b>121,114</b>	<b>(82,793)</b>	<b>-68.4%</b>	<b>2,287,571</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>6,988,443</b>	<b>7,540,341</b>	<b>1,405,633</b>	<b>1,405,633</b>	<b>1,492,900</b>	<b>(87,266)</b>	<b>-5.8%</b>	<b>7,540,341</b>

The table reflects the actual expenditure incurred, amounting to R1,4 billion, against the YTD budget of R1,5 billion. A variance of R87,3 million is reflected due to underspending on the infrastructure grants. The balance is R6,1 billion for the period.

**(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 - M01 July

Description	Budget Year 2021/22				
	Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>					
<b><u>EXPENDITURE</u></b>					
<b><u>Operating expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Local Government Equitable Share				-	
Fuel Levy				-	
Finance Management Grant				-	
Urban Settlement Development Grant				-	
Expanded Public Works Programme Incentive (EPWP)				-	
Public Transport Network Operations Grant				-	
<b>Provincial Government:</b>	-	-	-	-	
Primary Health Care				-	
Human Settlement Development Grant (HSDG)				-	
Sports and Recreation : Community Libraries				-	
TRT Bus Operations Subsidy				-	
<b>District Municipality:</b>	-	-	-	-	
[insert description]				-	
<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>	-	-	-	-	
<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>	-	-	-	-	

The expenditure on approved rollovers will be reflected once approval has been received.

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July							
Summary of Employee and Councillor remuneration	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	A	B					C
<b>Councillors (Political Office Bearers plus Other)</b>							
Basic Salaries and Wages	131,886	108,655	10,882	10,882	9,055	1,827	20%
Pension and UIF Contributions	—	4,306	—	—	359	(359)	-100%
Medical Aid Contributions	—	4,254	—	—	354	(354)	-100%
Motor Vehicle Allowance	—	31,188	—	—	2,599	(2,599)	-100%
Cellphone Allowance	—	6,184	—	—	515	(515)	-100%
Housing Allowances	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—
<b>Sub Total - Councillors</b>	<b>131,886</b>	<b>154,588</b>	<b>10,882</b>	<b>10,882</b>	<b>12,882</b>	<b>(2,000)</b>	<b>-16%</b>
<b>% increase</b>		<b>17.2%</b>					
<b>Senior Managers of the Municipality</b>							
Basic Salaries and Wages	18,957	19,120	1,725	1,725	1,593	132	8%
Pension and UIF Contributions	15	229	2	2	19	(17)	-92%
Medical Aid Contributions	—	58	—	—	5	(5)	-100%
Overtime	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—
Cellphone Allowance	178	226	16	16	19	(3)	-14%
Housing Allowances	—	—	—	—	—	—	—
Other benefits and allowances	149	2,572	97	97	214	(117)	-55%
Payments in lieu of leave	2,908	872	(749)	(749)	73	(821)	-1130%
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>	<b>22,207</b>	<b>23,078</b>	<b>1,092</b>	<b>1,092</b>	<b>1,923</b>	<b>(832)</b>	<b>-43%</b>
<b>% increase</b>		<b>3.9%</b>					
<b>Other Municipal Staff</b>							
Basic Salaries and Wages	7,557,818	7,352,913	642,001	642,001	610,505	31,496	5%
Pension and UIF Contributions	1,441,751	1,364,931	123,724	123,724	123,232	491	0%
Medical Aid Contributions	665,439	599,194	55,957	55,957	56,154	(197)	0%
Overtime	483,530	957,021	6,332	6,332	15,508	(9,176)	-59%
Performance Bonus	544	543,532	86	86	2	83	3770%
Motor Vehicle Allowance	311,181	314,887	25,915	25,915	26,241	(326)	-1%
Cellphone Allowance	17,510	17,564	1,374	1,374	1,390	(16)	-1%
Housing Allowances	56,347	53,936	4,943	4,943	4,495	448	10%
Other benefits and allowances	542,907	240,176	45,252	45,252	54,951	(9,700)	-18%
Payments in lieu of leave	1,581,958	314,483	41,158	41,158	26,188	14,970	57%
Long service awards	3,191	2,981	228	228	248	(20)	-8%
Post-retirement benefit obligations	—	261,964	—	—	—	—	—
<b>Sub Total - Other Municipal Staff</b>	<b>12,662,175</b>	<b>12,023,581</b>	<b>946,969</b>	<b>946,969</b>	<b>918,914</b>	<b>28,055</b>	<b>3%</b>
<b>% increase</b>		<b>-5.0%</b>					
<b>Total Parent Municipality</b>	<b>12,816,268</b>	<b>12,201,247</b>	<b>958,943</b>	<b>958,943</b>	<b>933,719</b>	<b>25,223</b>	<b>3%</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	4,174	5,822	—	—	485	(485)	-100%
Payments in lieu of leave	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
<b>Sub Total - Board Members of Entities</b>	<b>4,174</b>	<b>5,822</b>	<b>—</b>	<b>—</b>	<b>485</b>	<b>(485)</b>	<b>-100%</b>
<b>Senior Managers of Entities</b>							
Basic Salaries and Wages	27,452	21,107	1,599	1,599	1,759	(160)	-9%
Pension and UIF Contributions	913	1,197	76	76	115	(38)	-34%
Medical Aid Contributions	247	180	26	26	15	11	75%
Overtime	—	—	—	—	—	—	—
Performance Bonus	—	312	—	—	32	(32)	-100%
Motor Vehicle Allowance	1,126	878	101	101	73	28	39%
Cellphone Allowance	363	362	31	31	30	1	3%
Housing Allowances	—	70	2	2	6	(4)	-67%
Other benefits and allowances	197	229	16	16	30	(15)	-48%
Payments in lieu of leave	—	379	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Entities</b>	<b>30,297</b>	<b>24,714</b>	<b>1,852</b>	<b>1,852</b>	<b>2,060</b>	<b>(208)</b>	<b>-10%</b>
<b>% increase</b>		<b>-18.4%</b>					
<b>Other Staff of Entities</b>							
Basic Salaries and Wages	42,509	62,870	3,568	3,568	5,239	(1,671)	-32%
Pension and UIF Contributions	3,535	6,231	313	313	570	(257)	-45%
Medical Aid Contributions	1,766	2,895	251	251	241	10	4%
Overtime	1,117	—	56	56	—	56	#DIV/0!
Performance Bonus	—	2,313	5	5	5	5	#DIV/0!
Motor Vehicle Allowance	11	19	—	—	2	(2)	-100%
Cellphone Allowance	440	450	36	36	37	(1)	-3%
Housing Allowances	6	1,410	—	—	118	(118)	-100%
Other benefits and allowances	702	609	55	55	284	(228)	-80%
Payments in lieu of leave	—	1,091	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
<b>Sub Total - Other Staff of Entities</b>	<b>50,086</b>	<b>77,890</b>	<b>4,285</b>	<b>4,285</b>	<b>6,491</b>	<b>(2,205)</b>	<b>-34%</b>
<b>% increase</b>		<b>55.5%</b>					
<b>Total Municipal Entities</b>	<b>84,557</b>	<b>108,425</b>	<b>6,137</b>	<b>6,137</b>	<b>9,035</b>	<b>(2,898)</b>	<b>-32%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>12,900,826</b>	<b>12,309,673</b>	<b>965,080</b>	<b>965,080</b>	<b>942,755</b>	<b>22,325</b>	<b>2%</b>
<b>% increase</b>		<b>-4.6%</b>					
<b>TOTAL MANAGERS AND STAFF</b>	<b>12,768,940</b>	<b>12,155,085</b>	<b>954,198</b>	<b>954,198</b>	<b>929,872</b>	<b>24,325</b>	<b>3%</b>

**(j) Table SC9: Monthly budget statement – Actual and revised targets for cash receipts**

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July						
Description	Budget Year 2021/22			2021/22 Medium Term Revenue & Expenditure Framework		
	July Budget	July Outcome	July Variance	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousands</b>						
<b>Cash Receipts By Source</b>						
Property rates	651,074	710,693	59,620	7,900,235	8,588,630	9,130,156
Service charges - electricity revenue	1,225,641	681,602	(544,039)	13,476,100	14,742,539	14,513,523
Service charges - water revenue	288,277	218,508	(69,769)	4,496,501	4,796,398	5,060,200
Service charges - sanitation revenue	95,404	60,098	(35,306)	1,271,067	1,331,307	1,404,529
Service charges - refuse	119,060	69,042	(50,019)	1,471,030	1,563,130	1,649,102
Rental of facilities and equipment	7,127	5,944	(1,182)	169,968	213,290	225,021
Interest earned - external investments	3,242	1,907	(1,335)	159,184	166,607	175,770
Interest earned - outstanding debtors	18,568	51,926	33,358	757,311	779,168	822,022
Dividends received		-	-			
Fines, penalties and forfeits	256	8,691	8,434	250,902	284,744	299,222
Licences and permits	15	15	0	52,447	54,859	57,383
Agency services		-	-			
Transfers and Subsidies - Operational	1,453,034	1,373,680	(79,354)	5,252,770	5,586,036	5,755,622
Other revenue	31,030	55,392	24,363	981,012	1,017,088	1,073,521
<b>Cash Receipts by Source</b>	<b>3,892,727</b>	<b>3,237,497</b>	<b>(655,230)</b>	<b>36,238,526</b>	<b>39,123,796</b>	<b>40,166,072</b>
<b>Other Cash Flows by Source</b>						
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	48,893	637,988	589,095	2,287,571	2,283,237	2,211,003
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			-			
Proceeds on Disposal of Fixed and Intangible Assets			-			
Short term loans			-			
Borrowing long term/refinancing			-	1,500,000	1,500,000	1,500,000
Increase (decrease) in consumer deposits			-	13,737	14,012	14,292
Decrease (increase) in non-current receivables		13,357	13,357	(12,654)	1,461	1,501
Decrease (increase) in non-current investments		377,349	377,349	(150,000)	(150,000)	(150,000)
<b>Total Cash Receipts by Source</b>	<b>3,941,620</b>	<b>4,266,190</b>	<b>324,570</b>	<b>39,877,181</b>	<b>42,772,505</b>	<b>43,742,868</b>
<b>Cash Payments by Type</b>						
Employee related costs	929,872	948,061	18,188	12,155,085	12,856,103	13,408,784
Remuneration of councillors	12,882	10,882	(2,000)	154,588	161,390	168,652
Interest paid	0	3,059	3,059	1,515,089	1,581,753	1,645,023
Bulk purchases - Electricity	-	1,203,820	1,203,820	11,160,809	11,776,242	12,706,655
Acquisitions - water & other inventory	32,008	-	(32,008)	3,791,131	4,219,827	4,409,575
Contracted services	213,431	71,405	(142,025)	3,684,727	3,737,594	3,934,137
Grants and subsidies paid - other municipalities		-	-			
Grants and subsidies paid - other	1,426	-	(1,426)	43,164	45,730	47,774
General expenses	98,786	2,389,152	2,290,366	2,010,838	2,088,758	2,189,597
<b>Cash Payments by Type</b>	<b>1,288,405</b>	<b>4,626,379</b>	<b>3,337,974</b>	<b>34,515,431</b>	<b>36,467,395</b>	<b>38,510,197</b>
<b>Other Cash Flows/Payments by Type</b>						
Capital assets	157,121	109,119	(48,002)	3,956,871	3,966,754	3,885,935
Repayment of borrowing			-	840,382	1,788,076	982,913
Other Cash Flow s/Payments		483,184	483,184			
<b>Total Cash Payments by Type</b>	<b>1,445,526</b>	<b>5,218,682</b>	<b>3,773,156</b>	<b>39,312,685</b>	<b>42,222,225</b>	<b>43,379,045</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>2,496,093</b>	<b>(952,492)</b>	<b>(3,448,586)</b>	<b>564,496</b>	<b>550,280</b>	<b>363,822</b>
Cash/cash equivalents at the month/year beginning:	804,027	794,551	(9,477)	794,551	1,359,046	1,909,327
Cash/cash equivalents at the month/year end:	3,300,121	(157,941)	(3,458,062)	1,359,046	1,909,327	2,273,149

**(k) 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) - M01 July							
Description	2020/21	Budget Year 2021/22					
	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	8,464,806	8,587,212	710,693	710,693	707,689	3,005	0%
Service charges - electricity revenue	12,402,875	15,015,588	1,273,077	1,273,077	1,332,218	(59,141)	-4%
Service charges - water revenue	4,280,102	4,887,501	403,356	403,356	313,345	90,012	29%
Service charges - sanitation revenue	1,281,588	1,381,594	112,442	112,442	103,700	8,742	8%
Service charges - refuse revenue	1,492,686	1,598,946	128,602	128,602	135,006	(6,404)	-5%
Rental of facilities and equipment	146,460	121,554	5,944	5,944	3,092	2,852	92%
Interest earned - external investments	201,858	158,081	1,907	1,907	3,150	(1,243)	-39%
Interest earned - outstanding debtors	375,857	822,755	51,926	51,926	20,148	31,777	158%
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	59,786	250,902	8,691	8,691	427	8,263	1934%
Licences and permits	40,150	52,447	15	15	15	0	1%
Agency services	-	-	-	-	-	-	-
Transfers and subsidies	5,270,677	5,252,770	1,286,907	1,286,907	1,453,034	(166,127)	-11%
Other revenue	953,546	980,020	83,344	83,344	30,947	52,397	169%
Gains	3,316	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>34,973,707</b>	<b>39,109,369</b>	<b>4,066,904</b>	<b>4,066,904</b>	<b>4,102,771</b>	<b>(35,866)</b>	<b>-1%</b>
<b>Expenditure By Type</b>							
Employee related costs	12,768,940	12,046,659	948,061	948,061	920,837	27,224	3%
Remuneration of councillors	131,886	154,588	10,882	10,882	12,882	(2,000)	-16%
Debt impairment	2,105,348	2,124,802	-	-	-	-	-
Depreciation & asset impairment	2,120,788	2,496,669	371,873	371,873	201,683	170,190	84%
Finance charges	852,849	1,515,089	3,059	3,059	0	3,059	17951398%
Bulk purchases - electricity	11,423,005	11,160,809	1,203,820	1,203,820	-	1,203,820	-
Inventory consumed	632,669	3,789,764	227,503	227,503	31,894	195,609	613%
Contracted services	3,864,012	3,667,546	109,007	109,007	211,999	(102,992)	-49%
Transfers and subsidies	21,956	140,874	30	30	25,854	(25,824)	-100%
Other expenditure	1,986,600	1,992,334	172,328	172,328	97,297	75,031	77%
Losses	238	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>35,908,290</b>	<b>39,089,134</b>	<b>3,046,563</b>	<b>3,046,563</b>	<b>1,502,446</b>	<b>1,544,116</b>	<b>103%</b>
<b>Surplus/(Deficit)</b>	<b>(934,583)</b>	<b>20,235</b>	<b>1,020,342</b>	<b>1,020,342</b>	<b>2,600,324</b>	<b>(1,579,983)</b>	<b>-61%</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,567,991	2,002,838	-	-	48,893	(48,893)	-100%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	10,000	-	-	833	(833)	-100%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>633,408</b>	<b>2,033,074</b>	<b>1,020,342</b>	<b>1,020,342</b>	<b>2,650,050</b>	<b>(1,629,709)</b>	<b>-61%</b>
Taxation	436	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>632,972</b>	<b>2,033,074</b>	<b>1,020,342</b>	<b>1,020,342</b>	<b>2,650,050</b>	<b>(1,629,709)</b>	<b>-61%</b>

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M01 July							
Description	2020/21	Budget Year 2021/22					
	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	43,590	84,261	9,532	9,532	7,022	2,510	36%
Tshwane Economic Development Agency	70,597	64,366	15	15	5,364	(5,348)	-100%
<b>Total Operating Revenue</b>	<b>114,187</b>	<b>148,627</b>	<b>9,548</b>	<b>9,548</b>	<b>12,386</b>	<b>(2,838)</b>	<b>-23%</b>
<b><u>Expenditure By Municipal Entity</u></b>							
Housing Company Tshwane	64,741	84,261	3,778	3,778	7,022	(3,243)	-46%
Tshwane Economic Development Agency	70,278	63,869	3,867	3,867	5,322	(1,455)	-27%
<b>Total Operating Expenditure</b>	<b>135,019</b>	<b>148,130</b>	<b>7,646</b>	<b>7,646</b>	<b>12,344</b>	<b>(4,698)</b>	<b>-38%</b>
<b>Surplus/ (Deficit) for the yr/period</b>	<b>(20,832)</b>	<b>498</b>	<b>1,902</b>	<b>1,902</b>	<b>41</b>	<b>(7,536)</b>	<b>-18174%</b>
<b><u>Capital Expenditure By Municipal Entity</u></b>							
Housing Company Tshwane	173,174	466,611	24,925	24,925	32,279	(7,354)	-23%
Tshwane Economic Development Agency	303	442	–	–	10	(10)	-100%
<b>Total Capital Expenditure</b>	<b>173,477</b>	<b>467,053</b>	<b>24,925</b>	<b>24,925</b>	<b>32,289</b>	<b>(7,364)</b>	<b>-23%</b>

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July								
Month	2020/21	Budget Year 2021/22						
	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	73,977	157,121	109,119	109,119	157,121	48,002	30.6%	3%
August	45,122	263,169			420,289	–		
September	179,275	387,606			807,895	–		
October	242,712	346,414			1,154,309	–		
November	251,997	327,895			1,482,203	–		
December	234,187	329,468			1,811,671	–		
January	112,024	263,181			2,074,853	–		
February	136,997	319,201			2,394,054	–		
March	310,979	406,407			2,800,461	–		
April	222,967	363,302			3,163,763	–		
May	385,654	394,153			3,557,916	–		
June	851,614	398,955			3,956,871	–		
<b>Total Capital expenditure</b>	<b>3,047,507</b>	<b>3,956,871</b>	<b>109,119</b>					

**(n) 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 - M01 July							
Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	<b>1,317,243</b>	<b>1,668,537</b>	<b>66,475</b>	<b>66,475</b>	<b>64,820</b>	<b>(1,655)</b>	<b>-2.6%</b>
Roads Infrastructure	456,065	674,360	55,728	55,728	21,318	(34,410)	-161.4%
Roads	321,426	524,000	45,039	45,039	21,150	(23,889)	-113.0%
Road Structures	81,554	124,360	10,689	10,689	168	(10,521)	-6261.7%
Road Furniture	53,086	26,000	–	–	–	–	–
Storm water Infrastructure	54,348	86,000	137	137	–	(137)	–
Drainage Collection	880	–	–	–	–	–	–
Storm water Conveyance	53,468	86,000	137	137	–	(137)	–
Electrical Infrastructure	386,795	277,045	–	–	410	410	100.0%
HV Substations	15,873	5,000	–	–	–	–	–
HV Transmission Conductors	–	1,000	–	–	–	–	–
MV Substations	60,874	42,800	–	–	250	250	100.0%
MV Networks	142,880	96,975	–	–	160	160	100.0%
LV Networks	167,168	109,300	–	–	–	–	–
Capital Spares	–	21,970	–	–	–	–	–
Water Supply Infrastructure	249,759	329,908	10,359	10,359	21,850	11,491	52.6%
Reservoirs	46,957	58,800	–	–	3,175	3,175	100.0%
Water Treatment Works	–	5,750	–	–	–	–	–
Bulk Mains	29,693	24,000	–	–	1,900	1,900	100.0%
Distribution	97,418	156,358	10,359	10,359	9,695	(665)	-6.9%
Distribution Points	75,692	85,000	–	–	7,081	7,081	100.0%
Sanitation Infrastructure	161,275	282,223	251	251	20,826	20,575	98.8%
Reticulation	150,281	263,145	251	251	19,402	19,151	98.7%
Waste Water Treatment Works	–	4,000	–	–	120	120	100.0%
Outfall Sewers	10,993	15,078	–	–	1,304	1,304	100.0%
Solid Waste Infrastructure	9,000	15,000	–	–	417	417	100.0%
Capital Spares	9,000	15,000	–	–	417	417	100.0%
Information and Communication Infrastructure	–	4,000	–	–	–	–	–
Distribution Layers	–	4,000	–	–	–	–	–
<b>Community Assets</b>	<b>152,395</b>	<b>88,927</b>	<b>93</b>	<b>93</b>	<b>3,263</b>	<b>3,171</b>	<b>97.2%</b>
Community Facilities	145,538	88,927	93	93	3,263	3,171	97.2%
Halls	–	100	–	–	–	–	–
Centres	–	2,000	–	–	–	–	–
Clinics/Care Centres	16,602	50,600	–	–	2,734	2,734	100.0%
Fire/Ambulance Stations	30,401	8,000	93	93	500	408	81.5%
Theatres	1,513	5,000	–	–	–	–	–
Libraries	–	12,727	–	–	–	–	–
Cemeteries/Crematoria	760	10,500	–	–	29	29	100.0%
Public Open Space	14,214	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	82,050	–	–	–	–	–	–
Sport and Recreation Facilities	6,856	–	–	–	–	–	–
Outdoor Facilities	6,856	–	–	–	–	–	–
<b>Heritage assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Investment properties</b>	<b>39,314</b>	<b>42,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Revenue Generating	39,314	–	–	–	–	–	–
Improved Property	39,314	–	–	–	–	–	–
Non-revenue Generating	–	42,000	–	–	–	–	–
Improved Property	–	42,000	–	–	–	–	–
<b>Other assets</b>	<b>134,131</b>	<b>506,111</b>	<b>29,746</b>	<b>29,746</b>	<b>34,277</b>	<b>4,531</b>	<b>13.2%</b>
Operational Buildings	–	3,000	1,488	1,488	–	(1,488)	–
Yards	–	3,000	–	–	–	–	–
Training Centres	–	–	1,488	1,488	–	(1,488)	–
Housing	134,131	503,111	28,257	28,257	34,277	6,019	17.6%
Staff Housing	–	–	3,333	3,333	–	(3,333)	–
Social Housing	134,131	503,111	24,925	24,925	34,277	9,352	27.3%
<b>Biological or Cultivated Assets</b>	<b>–</b>	<b>3,500</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Biological or Cultivated Assets	–	3,500	–	–	–	–	–
<b>Computer Equipment</b>	<b>141,749</b>	<b>35,449</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Computer Equipment	141,749	35,449	–	–	–	–	–
<b>Furniture and Office Equipment</b>	<b>32,436</b>	<b>12,400</b>	<b>–</b>	<b>–</b>	<b>482</b>	<b>482</b>	<b>100.0%</b>
Furniture and Office Equipment	32,436	12,400	–	–	482	482	100.0%
<b>Machinery and Equipment</b>	<b>79,259</b>	<b>66,900</b>	<b>(56)</b>	<b>(56)</b>	<b>17</b>	<b>73</b>	<b>437.5%</b>
Machinery and Equipment	79,259	66,900	(56)	(56)	17	73	437.5%
<b>Transport Assets</b>	<b>3,766</b>	<b>22,000</b>	<b>2,997</b>	<b>2,997</b>	<b>–</b>	<b>(2,997)</b>	<b>–</b>
Transport Assets	3,766	22,000	2,997	2,997	–	(2,997)	–
<b>Total Capital Expenditure on new assets</b>	<b>1,900,292</b>	<b>2,445,824</b>	<b>99,254</b>	<b>99,254</b>	<b>102,858</b>	<b>3,604</b>	<b>3.5%</b>



**(o) 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 - M01 July							
Description	2020/21	Budget Year 2021/22					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>							
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	<b>430,512</b>	<b>467,699</b>	<b>-</b>	<b>-</b>	<b>29,891</b>	<b>29,891</b>	<b>100.0%</b>
Roads Infrastructure	144,821	188,138	-	-	17,891	17,891	100.0%
Roads	141,712	183,138	-	-	17,491	17,491	100.0%
Road Structures	3,109	5,000	-	-	400	400	100.0%
Electrical Infrastructure	69,512	62,311	-	-	-	-	
Power Plants	973	1,000	-	-	-	-	
HV Switching Station	-	5,000	-	-	-	-	
MV Networks	-	5,200	-	-	-	-	
LV Networks	62,083	50,000	-	-	-	-	
Capital Spares	6,456	1,111	-	-	-	-	
Water Supply Infrastructure	193,327	174,250	-	-	11,000	11,000	100.0%
Dams and Weirs	1,200	-	-	-	-	-	
Reservoirs	4,955	2,750	-	-	-	-	
Water Treatment Works	9,375	75,500	-	-	5,250	5,250	100.0%
Bulk Mains	43,532	-	-	-	-	-	
Distribution	134,264	96,000	-	-	5,750	5,750	100.0%
Sanitation Infrastructure	22,852	28,000	-	-	1,000	1,000	100.0%
Reticulation	20,258	20,000	-	-	1,000	1,000	100.0%
Waste Water Treatment Works	2,594	8,000	-	-	-	-	
Information and Communication Infrastructure	-	15,000	-	-	-	-	
Data Centres	-	15,000	-	-	-	-	
<b>Community Assets</b>	<b>14,671</b>	<b>4,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Community Facilities	10,641	4,800	-	-	-	-	
Fire/Ambulance Stations	3,860	4,800	-	-	-	-	
Cemeteries/Crematoria	3,589	-	-	-	-	-	
Markets	3,192	-	-	-	-	-	
Sport and Recreation Facilities	4,030	-	-	-	-	-	
Outdoor Facilities	4,030	-	-	-	-	-	
<b>Other assets</b>	<b>11,709</b>	<b>27,000</b>	<b>-</b>	<b>-</b>	<b>1,333</b>	<b>1,333</b>	<b>100.0%</b>
Operational Buildings	11,709	27,000	-	-	1,333	1,333	100.0%
Training Centres	11,077	5,000	-	-	1,333	1,333	100.0%
Manufacturing Plant	-	17,000	-	-	-	-	
Depots	-	5,000	-	-	-	-	
Capital Spares	632	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	<b>6,838</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Biological or Cultivated Assets	6,838	7,000	-	-	-	-	
<b>Intangible Assets</b>	<b>9,999</b>	<b>127,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Licences and Rights	9,999	127,254	-	-	-	-	
Computer Software and Applications	9,999	127,254	-	-	-	-	
<b>Computer Equipment</b>	<b>24,929</b>	<b>24,764</b>	<b>-</b>	<b>-</b>	<b>417</b>	<b>417</b>	<b>100.0%</b>
Computer Equipment	24,929	24,764	-	-	417	417	100.0%
<b>Machinery and Equipment</b>	<b>111,915</b>	<b>21,500</b>	<b>-</b>	<b>-</b>	<b>1,450</b>	<b>1,450</b>	<b>100.0%</b>
Machinery and Equipment	111,915	21,500	-	-	1,450	1,450	100.0%
<b>Transport Assets</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Transport Assets	-	100,000	-	-	-	-	
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>610,572</b>	<b>780,017</b>	<b>-</b>	<b>-</b>	<b>33,091</b>	<b>33,091</b>	<b>100.0%</b>

(p) 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 - M01 July							
Description	2020/21	Budget Year 2021/22					
	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>866,297</b>	<b>834,829</b>	<b>19,327</b>	<b>19,327</b>	<b>36,741</b>	<b>17,413</b>	<b>47.4%</b>
Roads Infrastructure	97,673	129,591	5,902	5,902	2,150	(3,752)	-174.5%
Roads	68,566	98,129	1,394	1,394	1,179	(215)	-18.2%
Road Structures	44	154	4,500	4,500	—	(4,500)	—
Road Furniture	29,063	31,308	8	8	971	963	99.2%
Storm water Infrastructure	13,757	18,943	—	—	1,234	1,234	100.0%
Drainage Collection	8,132	10,070	—	—	565	565	100.0%
Storm water Conveyance	5,625	8,873	—	—	669	669	100.0%
Electrical Infrastructure	459,200	363,886	11,248	11,248	20,387	9,138	44.8%
Power Plants	27,541	28,450	—	—	—	—	—
HV Substations	37,377	8,436	1	1	—	(1)	—
HV Switching Station	5,759	6,483	1	1	99	99	99.4%
HV Transmission Conductors	471	584	0	0	—	(0)	—
MV Substations	54,325	54,324	1,509	1,509	1,453	(56)	-3.8%
MV Switching Stations	14,423	15,859	474	474	192	(282)	-147.3%
MV Networks	188,436	118,091	4,382	4,382	9,283	4,901	52.8%
LV Networks	130,868	131,659	4,883	4,883	9,360	4,478	47.8%
Water Supply Infrastructure	149,795	172,963	1,613	1,613	5,773	4,160	72.1%
Reservoirs	12,828	11,401	—	—	—	—	—
Water Treatment Works	13,508	13,639	—	—	—	—	—
Bulk Mains	11,788	11,473	—	—	17	17	100.0%
Distribution	111,670	136,451	1,613	1,613	5,757	4,143	72.0%
Sanitation Infrastructure	135,546	133,622	564	564	6,922	6,358	91.9%
Pump Station	5,147	6,355	—	—	1,166	1,166	100.0%
Reticulation	45,364	42,558	282	282	5,385	5,103	94.8%
Waste Water Treatment Works	75,217	75,007	—	—	—	—	—
Outfall Sewers	9,818	9,702	282	282	370	89	23.9%
Solid Waste Infrastructure	7,205	10,826	—	—	109	109	100.0%
Landfill Sites	7,205	9,076	—	—	109	109	100.0%
Waste Transfer Stations	—	573	—	—	—	—	—
Waste Drop-off Points	—	1,156	—	—	—	—	—
Waste Separation Facilities	—	22	—	—	—	—	—
Rail Infrastructure	167	2,000	—	—	167	167	100.0%
Rail Lines	167	2,000	—	—	167	167	100.0%
Information and Communication Infrastructure	2,953	2,998	—	—	—	—	—
Distribution Layers	2,953	2,998	—	—	—	—	—
<b>Community Assets</b>	<b>108,536</b>	<b>140,872</b>	<b>735</b>	<b>735</b>	<b>18,283</b>	<b>17,548</b>	<b>96.0%</b>
Community Facilities	93,969	120,137	716	716	17,044	16,328	95.8%
Halls	116	463	—	—	—	—	—
Centres	0	1,017	—	—	65	65	100.0%
Clinics/Care Centres	9,076	9,451	36	36	9,415	9,415	99.6%
Fire/Ambulance Stations	4,657	4,358	—	—	1,594	1,594	100.0%
Museums	93	92	—	—	—	—	—
Galleries	94	87	—	—	—	—	—
Libraries	1,897	2,863	—	—	260	260	100.0%
Cemeteries/Crematoria	8,887	9,572	—	—	131	131	100.0%
Police	—	3,008	—	—	251	251	100.0%
Parks	40,385	47,028	662	662	2,482	1,820	73.3%
Public Open Space	24,335	31,653	17	17	2,354	2,336	99.3%
Nature Reserves	3,575	5,661	—	—	50	50	100.0%
Markets	853	4,883	—	—	407	407	100.0%
Sport and Recreation Facilities	14,567	20,735	19	19	1,238	1,219	98.4%
Indoor Facilities	1,169	1,057	—	—	—	—	—
Outdoor Facilities	13,398	19,679	19	19	1,238	1,219	98.4%
<b>Heritage assets</b>	<b>—</b>	<b>175</b>	<b>—</b>	<b>—</b>	<b>15</b>	<b>15</b>	<b>100.0%</b>
Historic Buildings	—	175	—	—	15	15	100.0%
<b>Investment properties</b>	<b>45,322</b>	<b>19,220</b>	<b>769</b>	<b>769</b>	<b>2,240</b>	<b>1,471</b>	<b>65.7%</b>
Revenue Generating	38,636	19,220	769	769	1,285	516	40.1%
Improved Property	628	16	5	5	66	61	93.1%
Unimproved Property	38,008	19,204	764	764	1,219	455	37.3%
Non-revenue Generating	6,686	—	—	—	955	955	100.0%
Unimproved Property	6,686	—	—	—	955	955	100.0%
<b>Other assets</b>	<b>93,189</b>	<b>117,568</b>	<b>1,064</b>	<b>1,064</b>	<b>7,291</b>	<b>6,227</b>	<b>85.4%</b>
Operational Buildings	89,055	106,744	1,059	1,059	7,208	6,149	85.3%
Municipal Offices	70,216	80,478	1,059	1,059	4,725	3,666	77.6%
Pay/Enquiry Points	—	971	—	—	81	81	100.0%
Yards	—	402	—	—	34	34	100.0%
Training Centres	(0)	1	—	—	—	—	—
Manufacturing Plant	276	329	—	—	47	47	100.0%
Depots	18,563	24,563	—	—	2,321	2,321	100.0%
Capital Spares	—	—	—	—	—	—	—
Housing	4,134	10,824	5	5	82	78	94.5%
Staff Housing	—	—	—	—	—	—	—
Social Housing	4,134	10,824	5	5	82	78	94.5%
<b>Intangible Assets</b>	<b>56,299</b>	<b>56,421</b>	<b>1,229</b>	<b>1,229</b>	<b>14</b>	<b>(1,215)</b>	<b>-8442.3%</b>
Licences and Rights	56,299	56,421	1,229	1,229	14	(1,215)	-8442.3%
Computer Software and Applications	56,299	56,421	1,229	1,229	14	(1,215)	-8442.3%
<b>Computer Equipment</b>	<b>17,353</b>	<b>43,966</b>	<b>—</b>	<b>—</b>	<b>3,042</b>	<b>3,042</b>	<b>100.0%</b>
Computer Equipment	17,353	43,966	—	—	3,042	3,042	100.0%
<b>Furniture and Office Equipment</b>	<b>319</b>	<b>1,002</b>	<b>—</b>	<b>—</b>	<b>402</b>	<b>402</b>	<b>100.0%</b>
Furniture and Office Equipment	319	1,002	—	—	402	402	100.0%
<b>Machinery and Equipment</b>	<b>45,926</b>	<b>65,808</b>	<b>467</b>	<b>467</b>	<b>3,760</b>	<b>3,293</b>	<b>87.6%</b>
Machinery and Equipment	45,926	65,808	467	467	3,760	3,293	87.6%
<b>Transport Assets</b>	<b>117,300</b>	<b>134,194</b>	<b>726</b>	<b>726</b>	<b>9,723</b>	<b>8,997</b>	<b>92.5%</b>
Transport Assets	117,300	134,194	726	726	9,723	8,997	92.5%
<b>Total Repairs and Maintenance Expenditure</b>	<b>1,350,541</b>	<b>1,414,055</b>	<b>24,317</b>	<b>24,317</b>	<b>81,510</b>	<b>57,193</b>	<b>70.2%</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 - M01 July							
Description	2020/21	Budget Year 2021/22					
	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>1,308,376</b>	<b>1,377,684</b>	<b>201,034</b>	<b>201,034</b>	<b>111,197</b>	<b>(89,837)</b>	<b>-80.8%</b>
Roads Infrastructure	408,468	443,187	34,933	34,933	36,932	1,999	5.4%
Roads	301,016	351,097	25,658	25,658	29,258	3,600	12.3%
Road Structures	16,462	9,754	1,496	1,496	813	(683)	-84.0%
Road Furniture	90,990	82,335	7,779	7,779	6,861	(918)	-13.4%
Storm water Infrastructure	85,695	89,460	7,193	7,193	7,455	262	3.5%
Drainage Collection	82,457	86,694	6,915	6,915	7,225	309	4.3%
Storm water Conveyance	3,118	2,766	260	260	230	(30)	-12.9%
Attenuation	120	—	17	17	—	(17)	—
Electrical Infrastructure	372,508	320,595	119,854	119,854	26,716	(93,137)	-348.6%
Power Plants	44,147	5,232	5,216	5,216	436	(4,780)	-1096.1%
HV Substations	77,346	69,250	31,332	31,332	5,771	(25,561)	-442.9%
HV Switching Station	15	—	1	1	—	(1)	—
HV Transmission Conductors	12,770	25,336	4,218	4,218	2,111	(2,107)	-99.8%
MV Substations	32,328	15,222	15,660	15,660	1,268	(14,391)	-1134.5%
MV Switching Stations	—	3,185	—	—	265	265	100.0%
MV Networks	71,513	46,363	42,813	42,813	3,864	(38,950)	-1008.1%
LV Networks	134,389	156,007	20,613	20,613	13,001	(7,613)	-58.6%
Water Supply Infrastructure	195,272	195,732	17,963	17,963	16,311	(1,652)	-10.1%
Dams and Weirs	4,318	505	1,429	1,429	42	(1,387)	-3297.1%
Boreholes	32	63	3	3	5	3	48.9%
Reservoirs	19,623	20,954	1,635	1,635	1,746	111	6.4%
Pump Stations	5,169	8,611	444	444	718	273	38.1%
Water Treatment Works	46,383	23,039	4,446	4,446	1,920	(2,526)	-131.6%
Bulk Mains	29,273	26,916	2,454	2,454	2,243	(211)	-9.4%
Distribution	88,531	114,786	7,389	7,389	9,565	2,177	22.8%
Distribution Points	1,305	100	109	109	8	(100)	-1209.3%
PRV Stations	639	758	54	54	63	9	14.4%
Sanitation Infrastructure	125,725	163,620	10,863	10,863	13,635	2,772	20.3%
Pump Station	2,545	1,838	214	214	153	(61)	-39.5%
Reticulation	40,278	108,463	3,439	3,439	9,039	5,600	62.0%
Waste Water Treatment Works	66,854	38,560	5,874	5,874	3,213	(2,660)	-82.8%
Outfall Sewers	16,048	14,739	1,337	1,337	1,228	(109)	-8.9%
Toilet Facilities	—	21	—	—	2	2	100.0%
Capital Spares	—	—	—	—	—	—	—
Solid Waste Infrastructure	3,546	45,824	296	296	208	(87)	-41.8%
Landfill Sites	2,373	45,438	198	198	176	(21)	-12.1%
Waste Transfer Stations	251	—	21	21	—	(21)	—
Waste Processing Facilities	146	—	12	12	—	(12)	—
Waste Drop-off Points	770	385	64	64	32	(32)	—
Electricity Generation Facilities	6	—	0	0	—	(0)	—
Rail Infrastructure	3,268	1	272	272	0	(272)	-516601.8%
Rail Lines	3,268	—	272	272	—	(272)	—
Rail Structures	—	1	—	—	0	0	100.0%
Information and Communication Infrastructure	113,893	119,266	9,660	9,660	9,939	279	2.8%
Data Centres	979	1,019	82	82	85	3	4.0%
Core Layers	80,595	118,247	6,716	6,716	9,854	3,138	31.8%
Distribution Layers	32,319	—	2,862	2,862	—	(2,862)	—
<b>Community Assets</b>	<b>336,892</b>	<b>329,118</b>	<b>123,902</b>	<b>123,902</b>	<b>27,426</b>	<b>(96,475)</b>	<b>-351.8%</b>
Community Facilities	180,065	258,206	54,039	54,039	21,517	(32,521)	-151.1%
Halls	4,728	1,756	2,632	2,632	146	(2,485)	-1698.6%
Centres	11,774	127,306	3,314	3,314	10,609	7,295	68.8%
Crèches	1,894	431	738	738	36	(703)	-1956.4%
Clinics/Care Centres	17,440	12,587	4,897	4,897	1,049	(3,898)	-366.1%
Fire/Ambulance Stations	7,584	4,041	4,513	4,513	337	(4,177)	-1240.4%
Testing Stations	2,413	283	1,765	1,765	24	(1,742)	-7393.3%
Museums	454	290	196	196	24	(172)	-712.7%
Theatres	144	—	115	115	—	(115)	—
Libraries	28,812	19,955	5,937	5,937	1,663	(4,274)	-257.0%
Cemeteries/Crematoria	9,996	8,166	3,335	3,335	680	(2,654)	-390.1%
Police	7,000	479	4,020	4,020	40	(3,980)	-9961.1%
Parks	23,551	—	12,835	12,835	—	(12,835)	—
Public Open Space	3,614	26,390	1,717	1,717	2,199	482	21.9%
Nature Reserves	4,110	3,634	1,358	1,358	303	(1,055)	-348.5%
Public Ablution Facilities	28	97	2	2	8	6	71.4%
Markets	16,745	12,579	1,461	1,461	1,048	(413)	-39.4%
Stalls	2,327	2,373	194	194	198	4	1.9%
Abattoirs	—	—	—	—	—	—	—
Airports	17,064	22,857	1,422	1,422	1,905	483	25.3%
Taxi Ranks/Bus Terminals	20,387	14,988	3,597	3,597	1,249	(2,348)	-188.0%
Capital Spares	—	—	—	—	—	—	—
Sport and Recreation Facilities	156,827	70,912	69,863	69,863	5,909	(63,954)	-1082.2%
Indoor Facilities	1,523	978	1,591	1,591	81	(1,509)	-1852.7%
Outdoor Facilities	155,304	69,935	68,272	68,272	5,828	(62,444)	-1071.5%
Capital Spares	—	—	—	—	—	—	—
<b>Heritage assets</b>	<b>—</b>	<b>—</b>	<b>169</b>	<b>169</b>	<b>—</b>	<b>(169)</b>	<b>—</b>
Monuments	—	—	—	—	—	—	—
Historic Buildings	—	—	169	169	—	(169)	—
<b>Investment properties</b>	<b>3,997</b>	<b>6,560</b>	<b>333</b>	<b>333</b>	<b>547</b>	<b>214</b>	<b>39.1%</b>
Revenue Generating	67	—	6	6	—	(6)	—
Improved Property	67	—	6	6	—	(6)	—
Unimproved Property	—	—	—	—	—	—	—
Non-revenue Generating	3,929	6,560	327	327	547	219	40.1%
Improved Property	3,929	6,560	327	327	547	219	40.1%
Unimproved Property	0	—	0	0	—	(0)	—
<b>Other assets</b>	<b>187,016</b>	<b>178,771</b>	<b>22,256</b>	<b>22,256</b>	<b>14,908</b>	<b>(7,348)</b>	<b>-49.3%</b>
Operational Buildings	103,904	124,870	8,587	8,587	10,410	1,824	17.5%
Municipal Offices	56,594	85,237	4,644	4,644	7,107	2,463	34.7%
Pay/Enquiry Points	163	248	14	14	21	7	34.4%
Workshops	3,919	405	327	327	34	(293)	-867.1%
Yards	1,305	—	109	109	—	(109)	—
Stores	832	1,030	69	69	86	16	19.2%
Laboratories	—	—	—	—	—	—	—
Training Centres	1,794	87	149	149	7	(142)	-1952.2%
Manufacturing Plant	9,769	—	814	814	—	(814)	—
Depots	29,528	37,862	2,461	2,461	3,155	695	22.0%
Capital Spares	—	—	—	—	—	—	—
Housing	83,112	53,901	13,669	13,669	4,498	(9,171)	-203.9%
Staff Housing	10,954	9,987	913	913	832	(81)	-9.7%
Social Housing	72,158	43,915	12,756	12,756	3,665	(9,091)	-248.0%
<b>Biological or Cultivated Assets</b>	<b>14</b>	<b>46</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>3</b>	<b>70.5%</b>
Biological or Cultivated Assets	14	46	1	1	4	3	70.5%
<b>Intangible Assets</b>	<b>55,057</b>	<b>79,958</b>	<b>4,614</b>	<b>4,614</b>	<b>6,661</b>	<b>2,047</b>	<b>30.7%</b>
Servitudes	—	—	—	—	—	—	—
Licences and Rights	55,057	79,958	4,614	4,614	6,661	2,047	30.7%
Computer Software and Applications	55,057	79,958	4,614	4,614	6,661	2,047	30.7%
<b>Computer Equipment</b>	<b>52,984</b>	<b>155,724</b>	<b>4,908</b>	<b>4,908</b>	<b>12,955</b>	<b>8,046</b>	<b>62.1%</b>
Computer Equipment	52,984	155,724	4,908	4,908	12,955	8,046	62.1%
<b>Furniture and Office Equipment</b>	<b>19,394</b>	<b>137,852</b>	<b>1,577</b>	<b>1,577</b>	<b>11,401</b>	<b>9,824</b>	<b>86.2%</b>
Furniture and Office Equipment	19,394	137,852	1,577	1,577	11,401	9,824	86.2%
<b>Machinery and Equipment</b>	<b>53,781</b>	<b>120,486</b>	<b>4,492</b>	<b>4,492</b>	<b>10,041</b>	<b>5,548</b>	<b>55.3%</b>
Machinery and Equipment	53,781	120,486	4,492	4,492	10,041	5,548	55.3%
<b>Transport Assets</b>	<b>103,279</b>	<b>113,122</b>	<b>8,586</b>	<b>8,586</b>	<b>6,663</b>	<b>(1,924)</b>	<b>-28.9%</b>
Transport Assets	103,279	113,122	8,586	8,586	6,663	(1,924)	-28.9%
<b>Total Depreciation</b>	<b>2,120,788</b>	<b>2,499,321</b>	<b>371,873</b>	<b>371,873</b>	<b>201,802</b>	<b>(170,071)</b>	<b>-84.3%</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							
Description	2020/21	Budget Year 2021/22					
	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>470,919</b>	<b>516,031</b>	<b>7,906</b>	<b>7,906</b>	<b>14,955</b>	<b>7,049</b>	<b>47.1%</b>
Roads Infrastructure	70,611	151,801	5,769	5,769	2,083	(3,686)	-176.9%
Roads	70,611	151,801	5,769	5,769	2,083	(3,686)	-176.9%
Storm water Infrastructure	–	20,000	–	–	–	–	
Drainage Collection	–	8,000	–	–	–	–	
Storm water Conveyance	–	12,000	–	–	–	–	
Electrical Infrastructure	176,537	107,630	–	–	275	275	100.0%
Power Plants	–	1,130	–	–	–	–	
HV Substations	83,082	51,000	–	–	–	–	
LV Networks	93,455	55,500	–	–	275	275	100.0%
Water Supply Infrastructure	35,787	–	23	23	–	(23)	
Bulk Mains	28,783	–	–	–	–	–	
Distribution	–	–	23	23	–	(23)	
Distribution Points	7,004	–	–	–	–	–	
Sanitation Infrastructure	176,847	212,600	2,114	2,114	12,597	10,483	83.2%
Waste Water Treatment Works	176,847	212,600	2,114	2,114	12,597	10,483	83.2%
Solid Waste Infrastructure	1,200	–	–	–	–	–	
Waste Drop-off Points	1,200	–	–	–	–	–	
Information and Communication Infrastructure	9,937	24,000	–	–	–	–	
Data Centres	9,937	24,000	–	–	–	–	
<b>Community Assets</b>	<b>42,912</b>	<b>168,400</b>	<b>–</b>	<b>–</b>	<b>5,766</b>	<b>5,766</b>	<b>100.0%</b>
Community Facilities	31,112	105,700	–	–	750	750	100.0%
Cemeteries/Crematoria	730	–	–	–	–	–	
Public Open Space	–	50,000	–	–	750	750	100.0%
Markets	15,817	15,700	–	–	–	–	
Airports	11,385	–	–	–	–	–	
Taxi Ranks/Bus Terminals	3,180	40,000	–	–	–	–	
Sport and Recreation Facilities	11,799	62,700	–	–	5,016	5,016	100.0%
Outdoor Facilities	11,799	62,700	–	–	5,016	5,016	100.0%
<b>Heritage assets</b>	<b>3,343</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
Historic Buildings	3,343	–	–	–	–	–	
<b>Other assets</b>	<b>8,347</b>	<b>30,500</b>	<b>697</b>	<b>697</b>	<b>450</b>	<b>(247)</b>	<b>-54.8%</b>
Operational Buildings	1,972	1,500	697	697	–	(697)	
Municipal Offices	1,972	–	697	697	–	(697)	
Depots	–	1,500	–	–	–	–	
Capital Spares	–	–	–	–	–	–	
Housing	6,375	29,000	–	–	450	450	100.0%
Social Housing	6,375	29,000	–	–	450	450	100.0%
<b>Biological or Cultivated Assets</b>	<b>4,626</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
Biological or Cultivated Assets	4,626	–	–	–	–	–	
<b>Intangible Assets</b>	<b>–</b>	<b>5,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
Licences and Rights	–	5,000	–	–	–	–	
Solid Waste Licenses	–	5,000	–	–	–	–	
<b>Computer Equipment</b>	<b>1,739</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
Computer Equipment	1,739	–	–	–	–	–	
<b>Furniture and Office Equipment</b>	<b>255</b>	<b>1,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
Furniture and Office Equipment	255	1,000	–	–	–	–	
<b>Machinery and Equipment</b>	<b>4,502</b>	<b>10,100</b>	<b>1,262</b>	<b>1,262</b>	<b>–</b>	<b>(1,262)</b>	
Machinery and Equipment	4,502	10,100	1,262	1,262	–	(1,262)	
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>536,643</b>	<b>731,031</b>	<b>9,864</b>	<b>9,864</b>	<b>21,171</b>	<b>11,307</b>	<b>53.4%</b>

**(s) Municipal Manager's quality certification**

**QUALITY CERTIFICATE**

I, Mmaseabata Mutlaneng, the acting City Manager of the City of Tshwane, hereby certify that the monthly budget statement for **July 2021** has been prepared in accordance with the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and regulations made under this act.

M Mutlaneng  
ACTING CITY MANAGER  
CITY OF TSHWANE

Signature: \_\_\_\_\_

Date: \_\_\_\_\_