

Reference No. 02457/1
Umar Banda (012 358 8110)
MAYORAL COMMITTEE: APRIL 2022

From: The acting City Manager
To: The Executive Mayor

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

1. PURPOSE

This report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 31 March 2022, in compliance with Sections 52(d) and 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 52(d) of the MFMA stipulates that “the mayor of a municipality – must, within 30 days of the end of each quarter, submit a report to Council on the implementation of the budget and the financial state of affairs of the municipality.”

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 March 2022, the ten working days end on 14 April 2022.

4. DISCUSSION

The 2021/22 Medium-term Revenue and Expenditure Framework was approved by Council on 27 May 2021 and the adjustment budget was approved on 28 February 2022.

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

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

| CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 MARCH 2022 | | | | | |
|--|-----------------|------------------|------------------|--------------|--------------|
| Description | Adjusted Budget | YTD actual | YTD budget | YTD variance | YTD variance |
| | R'000 | R'000 | R'000 | R'000 | % |
| Total Revenue(Excluding Capital Transfers) | 39,586,332 | 29,485,112 | 30,274,087 | (788,975) | -3% |
| Total Expenditure | 39,572,135 | 27,163,982 | 27,525,762 | (361,780) | -1% |
| Surplus /Deficit | 14,196 | 2,321,130 | 2,748,325 | | |

The following table shows expenditure for the previous financial year, 2020/21:

| CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 MARCH 2021 | | | | | |
|--|-----------------|------------------|------------------|--------------|--------------|
| Description | Adjusted Budget | YTD actual | YTD budget | YTD variance | YTD variance |
| | R'000 | R'000 | R'000 | R'000 | % |
| Total Revenue(Excluding Capital Transfers) | 37,469,895 | 27,136,439 | 28,742,984 | (1,606,545) | -6% |
| Total Expenditure | 37,460,249 | 27,721,627 | 26,121,236 | 1,600,391 | 6% |
| Surplus /Deficit | 9,646 | (585,188) | 2,621,748 | | |

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R789 million against the year-to-date (YTD) budget for the period ended 31 March 2022.

The operating expenditure is underspent by R361,8 million, which is 1% less than the YTD budget. The YTD surplus of R2,3 billion is reflected.

The total adjusted capital budget amounts to R3,3 billion. The expenditure for the period, including that of the municipal entities, amounts to R1,5 billion, representing 46% of the total adjusted capital budget.

The cash and short-term investments as at 31 March 2022 amounted to R305,5 million and a bank overdraft of R220 million.

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

6. COMMENTS FROM DEPARTMENTS

6.1 GROUP HEAD: GROUP LEGAL AND SECRETARIAT SERVICES

(Unaltered)

6.2 CHIEF FINANCIAL OFFICER

(Unaltered)

Cognisance is taken of the contents of the report.

There are no financial implications emanating as a result of this report for the City of Tshwane as this report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 31 March 2022, in compliance with Section 71 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (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 March 2022. The report is tabled in compliance with Sections 52(d) and 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 Sections 52(d) and 71 of the MFMA and National Treasury Regulation GG 32141 of 17 April 2009.

7.4 COMMUNICATION

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

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

8. COMPLIANCE WITH THE MUNICIPAL STANDARD CHART OF ACCOUNTS

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

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

9. CONCLUSION

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

The operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R789 million against the YTD budget for the period ended 31 March 2022.

The following revenue sources contributed to the variance:

- Property Rates: (R30,4 million unfavourable): Revenue was less than projected, due to changes in the supplementary valuations as per Section 78 of the Municipal Property Rates Amendment Act, 2014 (Act 29 of 2014).
- Service Charges: Electricity (R474,9 million unfavourable): The sale of electricity revenue has declined over the past months as the prepaid meters are rolled out.
- Service Charges: Water (R56,5 million unfavourable): Revenue was less than projected, mainly on Water Fees.
- Service Charges: Sanitation (R70,9 million favourable): Revenue was better than projected, mainly on Sanitation Fees and Cross Border Bulk Sewerage.
- Service Charges: Refuse (R39,6 million favourable): Revenue was better than projected, mainly on Solid Waste Removal and Billing Landfill Sites.
- Rental of facilities and Equipment (R9,3 million favourable): Revenue was better than projected, mainly on Rental Stands, City of Tshwane Personnel Accommodation, Rental Office and Shops.
- Interest Earned on External Investments (R28,6 million unfavourable): Revenue was less than projected, due to low cash flow caused by liquidity challenges.
- Interest Earned on Outstanding Debtors (R52,2 million unfavourable): Mainly on interest on amounts in arrears, due to the reversal of interest on clients' accounts.
- Fines and Penalties (R47,5 million unfavourable): Mainly on AARTO; 60% of the AARTO revenue is generated by cameras and currently all old cameras are non-functional.
- Transfers and Subsidies (R225,8 million unfavourable): Mainly on the Public Transport Network Grant, Neighbourhood Development. Partnership Grant (Public Employment Programme), HIV and AIDS grants, and Programme and Project Preparation. Revenue recognition on the grants is based on performance.
- Other Revenue (R10,8 million favourable): Revenue was better than projected, mainly on Market Fees, Claims Recovered and the Motor Vehicles Refund.
- Repairs and maintenance
 - Repair and maintenance expenditure is at R711,6 million against a YTD budget of R965,2 million. The percentage spent against the total adjusted budget is 53% and the spending against the projections is 74%.
- Cash flow
 - The short-term investments as at 31 March 2022 amounted to R305,5 million and a bank overdraft of R220 million.
 - The cost coverage ratio is at negative 0,6 for the period, which means that the City will be unable to cover short-term obligations and monthly fixed operating cost if no additional revenue is collected in a month. The National Treasury

norm is for a municipality to have sufficient cash and short-term investments to cover obligations and fixed operating expenditure for one to three months.

Departments are required to put measures in place to improve revenue and 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 March 2022 as contained in Annexure A be noted.
2. That the report be noted, in compliance with Sections 52(d) and 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 MARCH 2022**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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

ANNEXURE A



IN-YEAR REPORT

BUDGET YEAR: 2021/22

REPORTING PERIOD: M09 MARCH 2022

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PART 1: IN-YEAR REPORT

1.1 City Manager's report

The 2021/22 Medium-term Revenue and Expenditure Framework was approved by Council on 27 May 2021 and the adjustment budget was approved on 28 February 2022. This gives effect to the financial plan of the City of Tshwane, including its two municipal entities.

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

1.2 Recommended

That it be recommended:

1. That the financial performance for the period ended 31 March 2022 as contained in Annexure A be noted.
2. That the report be noted, in compliance with Sections 52(d) and 71 of the MFMA, as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and Provincial Treasury.

1.3 Executive summary

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

Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

The table provides information related to the pre-audited outcome, original budget, adjusted 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)

| TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March | | | | | | | | |
|--|-------------------|---------------------|-------------------|--------------------|-------------------|-------------------|------------------|----------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | | | | | | | |
| Revenue By Source | | | | | | | | |
| Property rates | 8,461,857 | 8,587,212 | 8,587,212 | 727,931 | 6,440,785 | 6,471,139 | (30,354) | 0% |
| Service charges - electricity revenue | 12,623,213 | 15,015,588 | 15,015,588 | 1,141,420 | 10,502,825 | 10,977,726 | (474,901) | -4% |
| Service charges - water revenue | 4,294,268 | 4,887,501 | 5,104,894 | 361,882 | 3,690,373 | 3,746,861 | (56,488) | -2% |
| Service charges - sanitation revenue | 1,294,932 | 1,381,594 | 1,381,382 | 166,182 | 1,097,462 | 1,026,610 | 70,852 | 7% |
| Service charges - refuse revenue | 1,524,240 | 1,598,946 | 1,628,946 | 139,258 | 1,289,974 | 1,250,384 | 39,589 | 3% |
| Rental of facilities and equipment | 153,036 | 169,968 | 148,460 | 18,239 | 114,748 | 105,419 | 9,329 | 9% |
| Interest earned - external investments | 228,340 | 159,184 | 89,184 | 1,119 | 30,321 | 58,885 | (28,564) | -49% |
| Interest earned - outstanding debtors | 375,920 | 823,164 | 823,164 | 65,942 | 526,937 | 579,118 | (52,180) | -9% |
| Dividends received | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 79,899 | 250,902 | 244,348 | 13,008 | 98,125 | 145,604 | (47,479) | -33% |
| Licences and permits | 40,145 | 52,447 | 51,947 | 3,193 | 27,030 | 32,561 | (5,530) | -17% |
| Agency services | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 5,327,047 | 5,252,770 | 5,550,245 | 1,336,495 | 5,001,167 | 5,226,929 | (225,762) | -4% |
| Other revenue | 1,438,855 | 981,012 | 960,961 | 84,119 | 663,655 | 652,852 | 10,803 | 2% |
| Gains | 15,897 | - | - | (10,057,542) | 1,710 | - | 1,710 | - |
| Total Revenue (excluding capital transfers and contributions) | 35,857,649 | 39,160,287 | 39,586,332 | (5,998,753) | 29,485,112 | 30,274,087 | (788,975) | -3% |
| Expenditure By Type | | | | | | | | |
| Employee related costs | 12,206,683 | 12,155,085 | 11,874,969 | 903,772 | 8,460,379 | 8,736,785 | (276,406) | -3% |
| Remuneration of councillors | 131,577 | 154,588 | 154,588 | 11,061 | 96,328 | 109,061 | (12,733) | -12% |
| Debt impairment | 1,357,005 | 2,124,802 | 2,124,802 | 203,088 | 1,515,538 | 1,515,538 | - | - |
| Depreciation & asset impairment | 2,325,637 | 2,499,321 | 2,499,321 | (231,022) | 2,462,536 | 1,757,032 | 705,504 | 40% |
| Finance charges | 1,504,596 | 1,515,089 | 1,515,422 | 110,403 | 644,842 | 665,102 | (20,260) | -3% |
| Bulk purchases - electricity | 12,873,118 | 11,160,809 | 11,160,809 | 721,914 | 7,507,322 | 7,570,412 | (63,091) | -1% |
| Inventory consumed | 627,904 | 3,791,131 | 3,970,754 | 328,955 | 2,523,017 | 2,657,577 | (134,560) | -5% |
| Contracted services | 3,837,426 | 3,684,727 | 4,251,987 | 381,938 | 2,573,490 | 3,008,495 | (435,005) | -14% |
| Transfers and subsidies | 22,001 | 43,164 | 36,058 | 707 | 2,444 | 20,688 | (18,244) | -88% |
| Other expenditure | 1,568,319 | 2,010,793 | 1,983,380 | 155,276 | 1,378,073 | 1,485,038 | (106,965) | -7% |
| Losses | 72,258 | 46 | 46 | 14 | 14 | 34 | (20) | -58% |
| Total Expenditure | 36,526,523 | 39,139,554 | 39,572,135 | 2,586,108 | 27,163,982 | 27,525,762 | (361,780) | -1% |
| Surplus/(Deficit) | (668,875) | 20,733 | 14,196 | (8,584,861) | 2,321,130 | 2,748,325 | (427,196) | -16% |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 1,901,838 | 2,002,838 | 2,145,247 | 136,865 | 1,029,396 | 1,769,949 | (740,553) | -42% |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 42,689 | 284,733 | 10,000 | 0 | 1,089 | 5,000 | (3,911) | -78% |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 1,275,652 | 2,308,304 | 2,169,444 | (8,447,996) | 3,351,615 | 4,523,274 | | |
| Taxation | 539 | 498 | 498 | - | - | 373 | (373) | -100% |
| Surplus/(Deficit) after taxation | 1,275,113 | 2,307,807 | 2,168,946 | (8,447,996) | 3,351,615 | 4,522,901 | | |
| Attributable to minorities | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | 1,275,113 | 2,307,807 | 2,168,946 | (8,447,996) | 3,351,615 | 4,522,901 | | |
| Share of surplus/ (deficit) of associate | | | | | | | | |
| Surplus/ (Deficit) for the year | 1,275,113 | 2,307,807 | 2,168,946 | (8,447,996) | 3,351,615 | 4,522,901 | | |

The actual revenue amounts to R29,5 billion and reflects an unfavourable variance of R789 million against the YTD budget.

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

- Property Rates: (R30,4 million unfavourable): Revenue was less than projected, due to changes in the supplementary valuations as per Section 78 of the Municipal Property Rates Amendment Act, 2014 (Act 29 of 2014).
- Service Charges: Electricity (R474,9 million unfavourable): The sale of electricity revenue has declined over the past months as the prepaid meters are rolled out.
- Service Charges: Water (R56,5 million unfavourable): Revenue was less than projected, mainly on Water Fees.
- Service Charges: Sanitations (R70,9 million favourable): Revenue was better than projected, mainly on Sanitation Fees and Cross Border Bulk Sewerage.
- Service Charges: Refuse (R39,6 million favourable): Revenue was better than projected, mainly on Solid Waste Removal and Billing Landfill Sites.
- Rental of Facilities and Equipment (R9,3 million favourable): Revenue was better than projected, mainly on Rental Stands, City of Tshwane Personnel Accommodation, Rental Office and Shops.
- Interest Earned on External Investments (R28,6 million unfavourable): Revenue was less than projected, due to low cash flow caused by liquidity challenges.
- Interest Earned on Outstanding Debtors (R52 million unfavourable): Mainly on interest on amounts in arrear, due to the reversal of interest on clients' accounts.
- Fines and Penalties (R47,5 million unfavourable): Mainly on AARTO; 60% of the AARTO revenue is generated by cameras, and currently all old cameras are non-functional.
- Transfers and Subsidies (R225,8 million unfavourable): Mainly on the Public Transport Network, Neighbourhood Development Partnership Grant, (Public Employment Programme), HIV and AIDS Grants, and Programme and Project Preparation. Revenue recognition on the grants is based on performance.
- Other Revenue (R10,8 million favourable): Revenue was better than projected, mainly on Market Fees, Claims Recovered and the Motor Vehicle Refund.

The actual expenditure amounts to R27,2 billion and indicates an underspending variance of R361,8 million or 1% against the YTD budget of R27,5 billion.

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

- Employee-related Cost (R276,4 million under budget): Mainly on salaries, unfixed allowance, group insurance and provision for leave payments.
- Remuneration of Councillors (R12,7 million under budget): Due to non-implementation of the councillors' remuneration increase.
- Depreciation and Asset Impairment (R705,5 million overspent): Mainly on Depreciation. Due to newly identified assets in the Regional Operations and Coordination Department and the Roads and Transport Department. The assets were capitalised and uploaded to the system.
- Finance Costs (R20,3 million under budget): Mainly on interest paid, due to the actual not aligning with projections.
- Bulk Purchases – Electricity (R63 million under budget): The Bulk Electricity invoices will be processed for payment on 12 April 2022.
- Inventory Consumed (R134,6 million under budget): Mainly on Rand Water (R59 million under budget), Magalies Water (R8,4 million under budget), Consumables (R5,7 million under budget), Stationery (R4,2 million under budget),

Chemicals (5,1 million under budget), Electronic Equipment (R12,7 million under budget), Lights (R4,9 million under budget, and Vehicles (R4,7 million under budget), due to a delay in processing invoices.

- Contracted Services (R435 million under budget): Prevention of Illegal Invasion, Research and Advisory, Buildings, Project Management Services, Project-linked Housing, Horticulture: Clearing, Reticulation Electricity, Water Reticulation Network, Lights, Vehicles, Roads, Ground, Personnel and Labour. This is due to a delay in the processing of purchase orders and payment of invoices to service providers. Funds have been committed.
- Transfers and Subsidies (R18,2 million under budget): Mainly on Municipal Entities and Gratuities, due to a delay in processing the invoices to entities.
- Other Expenditure (R107 million under budget): Mainly on SAP Enterprise Support Fees, Building Rentals, Uniforms, Fibre and UTP Repairs. This is due to a delay in the payment of invoices. Funds have been committed.

The overall repair and maintenance expenditure is R711,6 million against a YTD budget of R965,2 million. The percentage spent against the total adjusted budget is 53% and the spending against the projections is 74%.

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

Cost containment

| Cost Containment Measures | 2020/21 Budget | 2021/22 Current Budget | (Decrease) / Increase | YTD Budget - March 2022 | Actuals - March 2022 | Variance | Possible (Savings) / No-Saving |
|--|----------------|------------------------|-----------------------|-------------------------|----------------------|---------------|--------------------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Travel and Subsistence : National/ International | 259 | 50 | (209) | 25 | – | (25) | (25) |
| Domestic Accommodation | 12 | 50 | 38 | 25 | – | (25) | (25) |
| Sponsorships and Events | 3,361 | 4,446 | 1,085 | 2,716 | 1,996 | (721) | (721) |
| Catering | 308 | 1,100 | 792 | 826 | 660 | (166) | (166) |
| Communications | 1,417 | 20 | (1,397) | 19 | 18 | (1) | – |
| Overtime | 360,862 | 336,230 | (24,633) | 266,948 | 311,584 | 44,636 | – |
| Internet | 36,932 | 35,085 | (1,847) | 23,987 | 27,790 | 3,803 | – |
| Advertising and Marketing | 7,625 | 6,603 | (1,022) | 3,986 | 2,732 | (1,255) | – |
| Stationery | 19,217 | 17,585 | (1,631) | 11,929 | 7,753 | (4,176) | (4,176) |
| Total | 429,993 | 401,169 | (28,824) | 310,462 | 352,532 | 42,071 | (5,138) |

The saving for the period is R5,1 million, mainly on stationery, sponsorship and events.

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 adjusted budget of R3,3 billion. The actual expenditure for the period amounts to R1,5 billion, representing 46% of the total budget. The expenditure, including commitments, is R2 billion.

Consolidated summary – Capital expenditure, 31 March 2022:

| CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 MARCH 2022 | | | | | | | |
|--|---------------------------|------------|------------|-------------|------------------------|--------------|---------|
| Description | Adjustment 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 | 3,254,196 | 1,749,116 | 1,497,155 | 530,294 | 2,027,448 | (251,961) | 46% |
| TOTAL Capital Financing | 3,254,196 | 1,749,116 | 1,497,155 | 530,294 | 2,027,448 | (251,961) | 46% |

Capital expenditure per funding source as at 31 March 2022:

| Capital Expenditure for the CoT per Funding Source as at 31 March 2022 | | | | | | |
|--|-------------------------|---|--------------------------------------|----------------------------------|---------------------------------------|--------------------------------|
| Funding Source | Adjusted Budget 2021/22 | YTD Expenditure Projections 31 March 2022 | YTD Actual Expenditure 31 March 2022 | Variance (Actual vs Projections) | Actual as % of Expenditure Projection | Actual as % of Adjusted Budget |
| | (R) | (R) | (R) | (R) | % | % |
| Public Transport Infrastructure and Systems Grant (PTIS) | 252 081 761 | 141 285 271 | 83 935 228 | (57 350 043) | 59.4% | 33.3% |
| Neighbourhood Development Partnership Grant (NDPG) | 20 000 000 | 9 448 302 | 10 415 736 | 967 434 | 110.2% | 52.1% |
| Urban Settlements Development Grant (USDG) | 1 020 010 290 | 563 385 428 | 519 477 383 | (43 908 045) | 92.2% | 50.9% |
| Energy Efficiency Demand Side Management (EEDSM) | 4 500 000 | 1 923 618 | 2 076 921 | 153 303 | 108.0% | 46.2% |
| Community Library Services (CLS) | 13 621 142 | 4 747 401 | 5 599 010 | 851 609 | 117.9% | 41.1% |
| LG SETA Discretionary Allocation | 10 000 000 | 5 742 187 | 6 319 472 | 577 285 | 110.1% | 63.2% |
| Informal Settlements Upgrading Partnership Grant | 560 301 000 | 354 767 596 | 340 094 561 | (14 673 035) | 95.9% | 60.7% |
| Housing Company Tshwane - Social Housing Regulatory Authority (SHRA) | 274 733 203 | 127 537 096 | 89 674 036 | (37 863 060) | 70.3% | 32.6% |
| Total Grant Funding | 2 155 247 396 | 1 208 836 900 | 1 057 592 348 | (151 244 553) | 87.5% | 49.1% |
| Borrowings | 0 | 14 213 268 | 268 001 293 | 253 788 025 | 1885.6% | 0.0% |
| Council Funding | 949 148 440 | 465 835 239 | 114 029 994 | (351 805 245) | 24.5% | 12.0% |
| Capital Replacement Reserve | 800 000 | 331 501 | 300 513 | (30 988) | 90.7% | 37.6% |
| Total Internally generated funds | 949 948 440 | 466 166 740 | 114 330 507 | (351 836 233) | 24.5% | 12.0% |
| Public Contributions & Donations | 149 000 000 | 59 898 836 | 57 230 443 | (2 668 393) | 95.5% | 38.4% |
| Total Contributions | 149 000 000 | 59 898 836 | 57 230 443 | (2 668 393) | 95.5% | 38.4% |
| Total | 3 254 195 835 | 1 749 115 744 | 1 497 154 590 | (251 961 154) | 85.6% | 46.0% |

An amount of R1,5 billion or 46% of the budget has been spent. The percentage spent in the previous year on the budget was at 42,6%.

Projects funded from borrowings have been moved to own funding during the budget adjustments process. The actual expenditure is in the process of being journalised to own funding.

Capital expenditure per funding source as at 31 March 2021:

| Capital Expenditure for the CoT per Funding Source as at 31 March 2021 | | | | | | |
|--|-------------------------|---|--------------------------------------|---------------------------------|---------------------------------------|--------------------------------|
| Funding Source | Adjusted Budget 2020/21 | YTD Expenditure Projections 31 March 2021 | YTD Actual Expenditure 31 March 2021 | Variance (Actual vs Projection) | Actual as % of Expenditure Projection | Actual as % of Adjusted Budget |
| | (R) | (R) | (R) | (R) | % | % |
| Public Transport Infrastructure and Systems Grant (PTIS) | 360 658 721 | 219 466 921 | 176 846 592 | (42 620 328) | 80.6% | 49.0% |
| Neighbourhood Development Partnership Grant (NDPG) | 5 000 000 | 250 000 | 0 | (250 000) | 0 | 0.0% |
| Urban Settlements Development Grant (USDG) | 1 082 137 560 | 745 107 057 | 649 206 971 | (95 900 086) | 87.1% | 60.0% |
| Energy Efficiency Demand Side Management (EEDSM) | 9 000 000 | 5 994 000 | 0 | (5 994 000) | 0.0% | 0.0% |
| Community Library Services (CLS) | 22 270 234 | 15 452 302 | 9 023 588 | (6 428 715) | 58.4% | 40.5% |
| LG SETA Discretionary Allocation | 14 000 000 | 5 045 987 | 2 280 784 | (2 765 203) | 45.2% | 16.3% |
| Integrated City Development Grant (ICDG) | 41 788 386 | 4 981 078 | 8 230 666 | 3 249 588 | 165.2% | 19.7% |
| Informal Settlements Upgrading Partnership Grant | 320 432 000 | 197 231 022 | 113 585 293 | (83 645 729) | 57.6% | 35.4% |
| Social Infrastructure Grant | 4 517 156 | 4 517 156 | 0 | (4 517 156) | 0.0% | 0.0% |
| Total Grant Funding | 1 859 804 057 | 1 198 045 524 | 959 173 895 | (238 871 629) | 80% | 52% |
| Borrowings | 1 500 000 000 | 640 242 706 | 387 811 615 | (252 431 091) | 60.6% | 25.9% |
| Council Funding | 202 879 109 | 107 229 110 | 155 663 084 | 48 433 974 | 145.2% | 76.7% |
| Capital Replacement Reserve | 5 128 304 | 2 262 968 | 1 142 327 | (1 120 641) | 50.5% | 22.3% |
| Total Internally generated funds | 208 007 413 | 109 492 078 | 156 805 411 | 47 313 333 | 143.2% | 75.4% |
| Other Contributions | 9 000 000 | 2 700 000 | 1 966 668 | (733 332) | 72.8% | 21.9% |
| Public Contributions & Donations | 150 000 000 | 99 174 660 | 81 513 735 | (17 660 925) | 82.2% | 54.3% |
| Total Contributions | 159 000 000 | 101 874 660 | 83 480 403 | (18 394 257) | 81.9% | 52.5% |
| Total | 3 726 811 470 | 2 049 654 967 | 1 587 271 324 | (462 383 643) | 77.4% | 42.6% |

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

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

Chart C1: 2021/22 Capital expenditure (monthly trend: actual versus target)

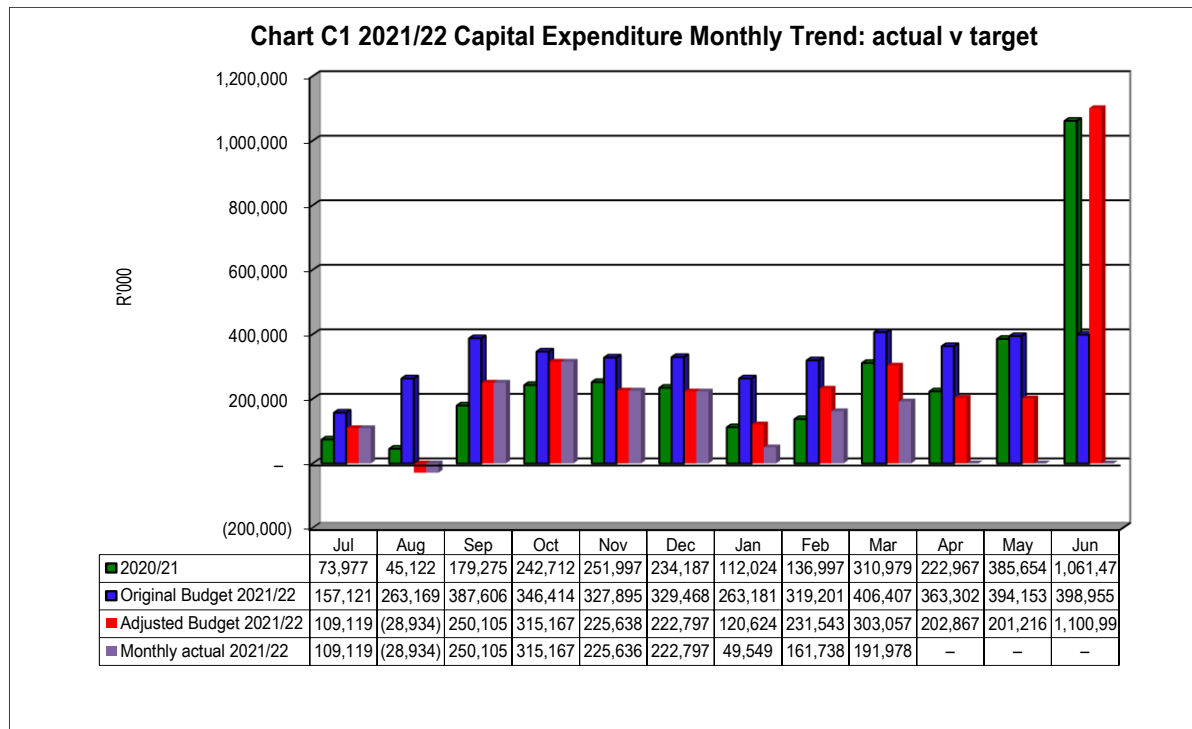
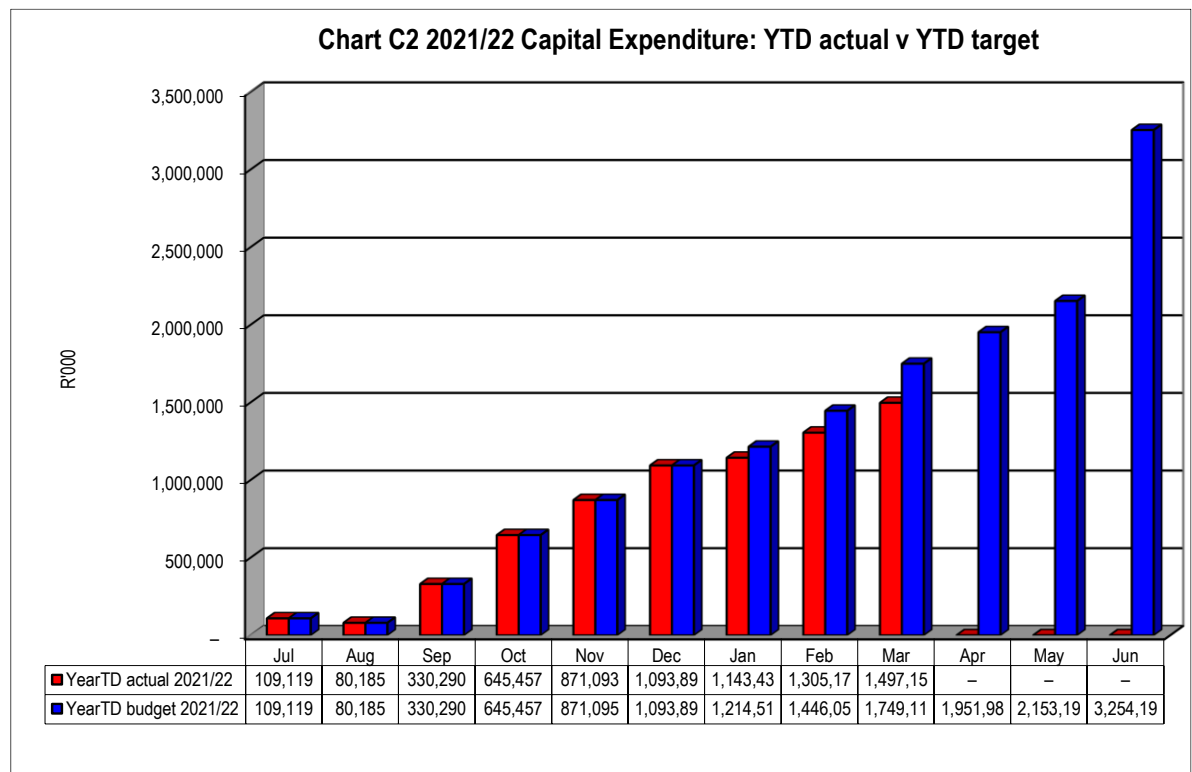


Chart C2: 2021/22 Capital expenditure (YTD actual versus YTD target)



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 March 2022 amounts to R35 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 March 2022 reflect R471,4 million.
- The cash flow from operating activities reflects a positive R1,7 billion.
- The cash flow from investing activities amounts to R729,5 million.
- The cash from financing activities amounts to R377,4 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 R10,5 billion is outstanding in this category, compared to R9,8 billion in the 2020/21 financial year. The total debtors are at R17,6 billion.

Chart C3: Aged consumer debtors' analysis

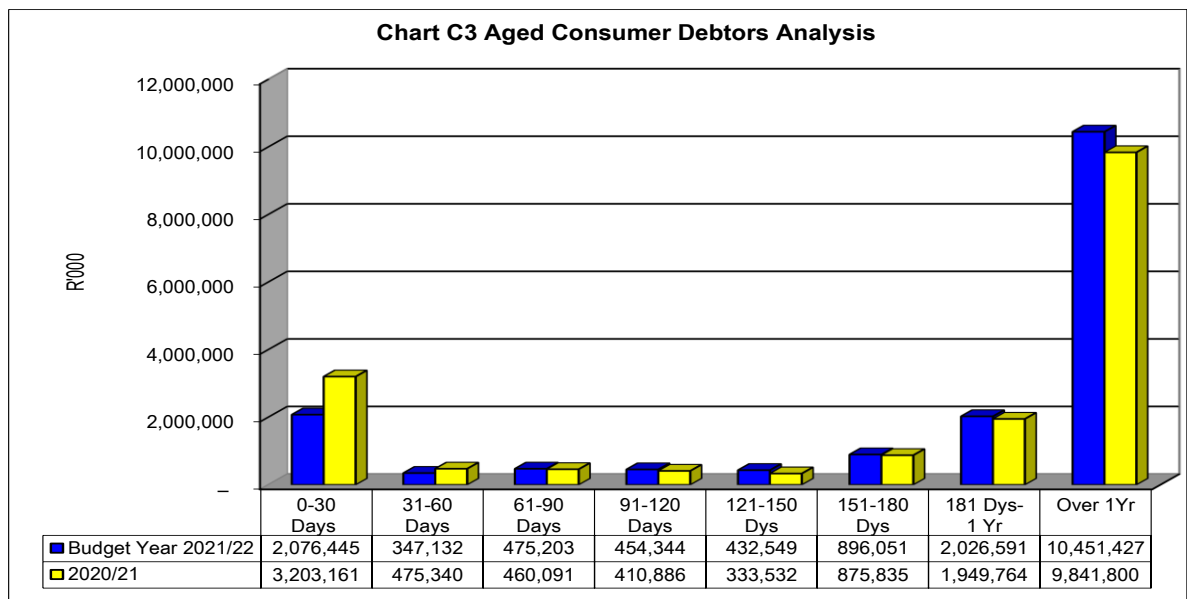
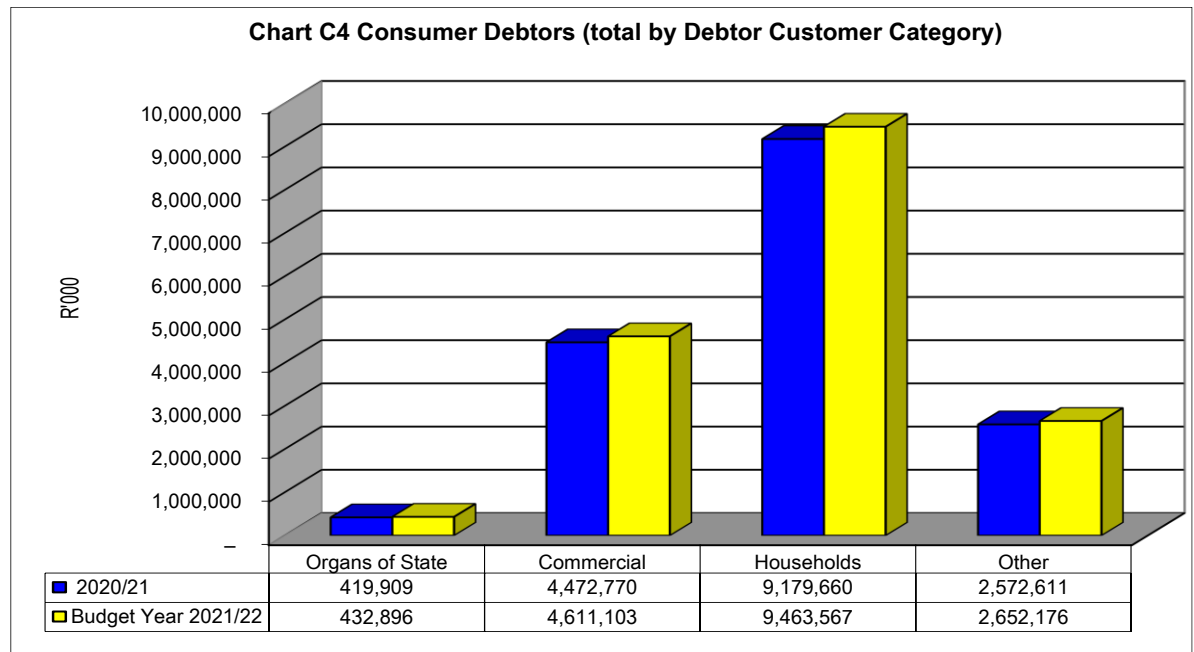


Chart C4 shows that the increase in the customer category is attributable to households, which reflects an increase of R284 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

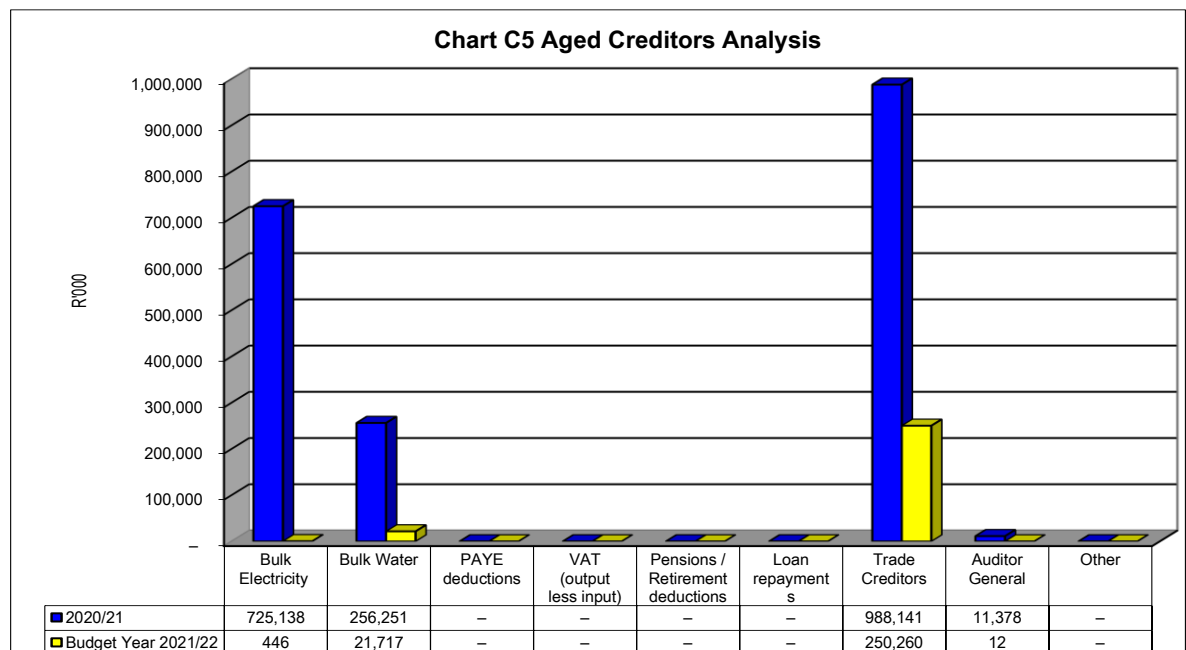


Creditors' age analysis

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 R692 million.

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 adjusted budget is R7,6 billion and an amount of R7,4 billion was received for the period. A variance of R37,6 million is reflected, due to the outstanding Tshwane Rapid Transit (TRT) subsidy, the Local Government Sector Education and Training Authority (LGSETA), and the HIV and AIDS Grant.

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 R6,1 billion. A variance of R429,7 million is reflected.

Expenditure against the approved roll-overs amount to R20,2 million 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 March 2022 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.

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

| TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M09 March | | | | | | | | |
|--|-------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | | | | | | | |
| Financial Performance | | | | | | | | |
| Property rates | 8,461,857 | 8,587,212 | 8,587,212 | 727,931 | 6,440,785 | 6,471,139 | (30,354) | -0% |
| Service charges | 19,736,652 | 22,883,629 | 23,130,810 | 1,808,743 | 16,580,634 | 17,001,582 | (420,948) | -2% |
| Investment revenue | 228,340 | 159,184 | 89,184 | 1,119 | 30,321 | 58,885 | (28,564) | -49% |
| Transfers and subsidies | 5,327,047 | 5,252,770 | 5,550,245 | 1,336,495 | 5,001,167 | 5,226,929 | (225,762) | -4% |
| Other own revenue | 2,103,753 | 2,277,491 | 2,228,880 | (9,873,041) | 1,432,205 | 1,515,553 | (83,347) | -5% |
| Total Revenue (excluding capital transfers and contributions) | 35,857,649 | 39,160,287 | 39,586,332 | (5,998,753) | 29,485,112 | 30,274,087 | (788,975) | -3% |
| Employee costs | 12,206,683 | 12,155,085 | 11,874,969 | 903,772 | 8,460,379 | 8,736,785 | (276,406) | -3% |
| Remuneration of Councillors | 131,577 | 154,588 | 154,588 | 11,061 | 96,328 | 109,061 | (12,733) | -12% |
| Depreciation & asset impairment | 2,325,637 | 2,499,321 | 2,499,321 | (231,022) | 2,462,536 | 1,757,032 | 705,504 | 40% |
| Finance charges | 1,504,596 | 1,515,089 | 1,515,422 | 110,403 | 644,842 | 665,102 | (20,260) | -3% |
| Inventory consumed and bulk purchases | 13,501,022 | 14,951,940 | 15,131,563 | 1,050,869 | 10,030,338 | 10,227,989 | (197,651) | -2% |
| Transfers and subsidies | 22,001 | 43,164 | 36,058 | 707 | 2,444 | 20,688 | (18,244) | -88% |
| Other expenditure | 6,835,007 | 7,820,368 | 8,360,214 | 740,317 | 5,467,115 | 6,009,105 | (541,990) | -9% |
| Total Expenditure | 36,526,523 | 39,139,554 | 39,572,135 | 2,586,108 | 27,163,982 | 27,525,762 | (361,780) | -1% |
| Surplus/(Deficit) | (668,875) | 20,733 | 14,196 | (8,584,861) | 2,321,130 | 2,748,325 | (427,196) | -16% |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 1,901,838 | 2,002,838 | 2,145,247 | 136,865 | 1,029,396 | 1,769,949 | (740,553) | -42% |
| 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) | 42,689 | 284,733 | 10,000 | 0 | 1,089 | 5,000 | (3,911) | -78% |
| Surplus/(Deficit) after capital transfers & contributions | 1,275,652 | 2,308,304 | 2,169,444 | (8,447,996) | 3,351,615 | 4,523,274 | (1,171,659) | -26% |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 1,275,652 | 2,308,304 | 2,169,444 | (8,447,996) | 3,351,615 | 4,523,274 | (1,171,659) | -26% |
| Capital expenditure & funds sources | | | | | | | | |
| Capital expenditure | 3,259,128 | 3,956,871 | 3,254,196 | 191,978 | 1,497,155 | 1,749,116 | (251,961) | -14% |
| Capital transfers recognised | 1,937,775 | 2,287,571 | 2,155,247 | 157,555 | 1,057,592 | 1,208,837 | (151,245) | -13% |
| Borrowing | 1,012,069 | 1,500,000 | 0 | 197 | 268,001 | 14,213 | 253,788 | 1786% |
| Internally generated funds | 309,284 | 169,300 | 1,098,948 | 34,225 | 171,561 | 526,066 | (354,505) | -67% |
| Total sources of capital funds | 3,259,128 | 3,956,871 | 3,254,196 | 191,978 | 1,497,155 | 1,749,116 | (251,961) | -14% |
| Financial position | | | | | | | | |
| Total current assets | 9,500,559 | 13,523,871 | 9,477,675 | | 6,759,066 | | | |
| Total non current assets | 52,119,192 | 47,208,883 | 53,242,298 | | 51,910,627 | | | |
| Total current liabilities | 13,905,504 | 13,309,703 | 13,974,839 | | 8,123,438 | | | |
| Total non current liabilities | 16,451,272 | 17,594,469 | 15,543,308 | | 15,489,259 | | | |
| Community wealth/Equity | 31,262,975 | 29,828,582 | 33,201,826 | | 35,056,996 | | | |
| Cash flows | | | | | | | | |
| Net cash from (used) operating | 3,545,273 | 4,010,666 | 3,703,441 | (1,349) | 1,686,768 | 4,807,234 | 3,120,467 | 65% |
| Net cash from (used) investing | (2,563,204) | (4,119,525) | (3,478,705) | (38,932) | (729,523) | (1,749,116) | (1,019,593) | 58% |
| Net cash from (used) financing | (1,257,140) | 673,354 | (521,434) | (116,478) | (377,407) | (630,287) | (252,880) | 40% |
| Cash/cash equivalents at the month/year end | 652,123 | 1,368,523 | 355,441 | - | 471,376 | 3,231,859 | 2,760,483 | 85% |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr |
| Debtors Age Analysis | | | | | | | | |
| Total By Income Source | 2,076,445 | 347,132 | 475,203 | 454,344 | 432,549 | 896,051 | 2,026,591 | 10,451,427 |
| Creditors Age Analysis | | | | | | | | |
| Total Creditors | 76,381 | 71,529 | 6,920 | 6,000 | 111,605 | - | - | - |

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

| TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M09 March | | | | | | | | |
|--|-------------------|---------------------|-------------------|--------------------|-------------------|-------------------|--------------------|----------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | | | | | | | |
| Revenue - Functional | | | | | | | | |
| <i>Governance and administration</i> | 13,883,666 | 13,950,497 | 13,931,793 | 2,071,876 | 11,543,873 | 11,623,586 | (79,712) | -1% |
| Executive and council | 68,519 | 68,102 | 68,996 | 3,577 | (33,426) | 26,781 | (60,207) | -225% |
| Finance and administration | 13,815,109 | 13,882,175 | 13,862,577 | 2,068,299 | 11,577,295 | 11,596,693 | (19,398) | 0% |
| Internal audit | 38 | 220 | 220 | - | 5 | 112 | (107) | -96% |
| <i>Community and public safety</i> | 1,274,896 | 1,473,194 | 1,461,497 | 148,613 | 1,014,396 | 1,138,472 | (124,076) | -11% |
| Community and social services | 38,078 | 45,797 | 47,978 | 5,132 | 33,666 | 33,989 | (322) | -1% |
| Sport and recreation | 15,551 | 22,890 | 20,134 | 2,290 | 13,309 | 9,953 | 3,357 | 34% |
| Public safety | 91,622 | 271,274 | 265,270 | 16,763 | 108,010 | 157,770 | (49,759) | -32% |
| Housing | 1,039,575 | 1,043,560 | 1,041,349 | 106,106 | 797,135 | 850,703 | (53,568) | -6% |
| Health | 90,070 | 89,672 | 86,765 | 18,321 | 62,276 | 86,059 | (23,783) | -28% |
| <i>Economic and environmental services</i> | 1,429,114 | 1,266,157 | 1,424,373 | (9,987,182) | 567,931 | 997,809 | (429,877) | -43% |
| Planning and development | 530,005 | 116,085 | 265,141 | 9,360 | 69,165 | 188,641 | (119,477) | -63% |
| Road transport | 894,488 | 1,140,035 | 1,151,465 | (9,997,196) | 494,136 | 803,691 | (309,555) | -39% |
| Environmental protection | 4,621 | 10,037 | 7,767 | 653 | 4,631 | 5,476 | (846) | -15% |
| <i>Trading services</i> | 20,970,673 | 24,498,078 | 24,726,099 | 1,878,231 | 17,165,265 | 18,167,063 | (1,001,797) | -6% |
| Energy sources | 13,171,242 | 15,606,385 | 15,586,465 | 1,175,707 | 10,821,334 | 11,411,812 | (590,478) | -5% |
| Water management | 4,691,134 | 5,445,846 | 5,663,790 | 380,543 | 3,872,017 | 4,158,696 | (286,679) | -7% |
| Waste water management | 1,550,965 | 1,845,723 | 1,845,511 | 182,451 | 1,181,082 | 1,345,347 | (164,265) | -12% |
| Waste management | 1,557,332 | 1,600,123 | 1,630,333 | 139,531 | 1,290,833 | 1,251,208 | 39,625 | 3% |
| <i>Other</i> | 243,827 | 259,933 | 197,817 | 26,574 | 224,130 | 122,107 | 102,024 | 84% |
| Total Revenue - Functional | 37,802,176 | 41,447,858 | 41,741,579 | (5,861,888) | 30,515,597 | 32,049,036 | (1,533,439) | -5% |
| Expenditure - Functional | | | | | | | | |
| <i>Governance and administration</i> | 8,000,028 | 8,562,136 | 8,571,359 | 717,796 | 5,432,034 | 5,757,447 | (325,413) | -6% |
| Executive and council | 1,131,946 | 1,107,021 | 1,187,409 | 95,791 | 824,591 | 872,708 | (48,118) | -6% |
| Finance and administration | 6,770,501 | 7,334,496 | 7,265,576 | 614,312 | 4,541,780 | 4,801,478 | (259,698) | -5% |
| Internal audit | 97,580 | 120,619 | 118,374 | 7,693 | 65,663 | 83,260 | (17,597) | -21% |
| <i>Community and public safety</i> | 6,244,047 | 6,515,673 | 6,533,082 | 466,366 | 4,460,703 | 4,755,217 | (294,514) | -6% |
| Community and social services | 346,630 | 418,094 | 408,988 | 25,240 | 232,781 | 266,911 | (34,130) | -13% |
| Sport and recreation | 482,458 | 561,064 | 555,211 | 39,117 | 307,595 | 384,499 | (76,904) | -20% |
| Public safety | 3,429,296 | 3,739,258 | 3,792,298 | 255,152 | 2,654,292 | 2,792,948 | (138,657) | -5% |
| Housing | 837,079 | 807,586 | 801,258 | 72,598 | 576,133 | 577,671 | (1,538) | 0% |
| Health | 1,148,583 | 989,671 | 975,328 | 74,259 | 689,903 | 733,188 | (43,285) | -6% |
| <i>Economic and environmental services</i> | 3,081,620 | 3,116,970 | 3,382,170 | (163,451) | 3,016,276 | 2,468,461 | 547,815 | 22% |
| Planning and development | 960,587 | 936,355 | 1,059,493 | 81,264 | 656,650 | 766,363 | (109,713) | -14% |
| Road transport | 1,952,541 | 1,975,492 | 2,116,531 | (261,033) | 2,229,970 | 1,565,644 | 664,327 | 42% |
| Environmental protection | 168,492 | 205,123 | 206,145 | 16,319 | 129,655 | 136,454 | (6,799) | -5% |
| <i>Trading services</i> | 19,026,757 | 20,755,509 | 20,889,841 | 1,550,770 | 14,111,200 | 14,407,530 | (296,330) | -2% |
| Energy sources | 12,511,824 | 14,054,669 | 14,009,981 | 986,219 | 9,566,262 | 9,679,484 | (113,222) | -1% |
| Water management | 4,187,829 | 4,273,872 | 4,488,970 | 365,132 | 2,967,331 | 3,057,250 | (89,918) | -3% |
| Waste water management | 866,419 | 813,253 | 792,720 | 64,987 | 501,535 | 560,961 | (59,426) | -11% |
| Waste management | 1,460,685 | 1,613,715 | 1,598,170 | 134,433 | 1,076,073 | 1,109,836 | (33,764) | -3% |
| <i>Other</i> | 174,610 | 189,765 | 196,180 | 14,626 | 143,769 | 137,480 | 6,289 | 5% |
| Total Expenditure - Functional | 36,527,062 | 39,140,052 | 39,572,633 | 2,586,108 | 27,163,982 | 27,526,135 | (362,153) | -1% |
| Surplus/ (Deficit) for the year | 1,275,113 | 2,307,807 | 2,168,946 | (8,447,996) | 3,351,615 | 4,522,901 | (1,171,286) | -26% |

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

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

| TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March | | | | | | | | |
|--|-------------------|---------------------|-------------------|--------------------|-------------------|-------------------|--------------------|----------------|
| Vote Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | | | | | | | |
| Revenue by Vote | | | | | | | | |
| Vote 1 - Community & Social Development Services Department | 42,738 | 41,577 | 43,223 | 6,917 | (19,855) | 35,878 | (55,733) | -155.3% |
| Vote 2 - Economic Development & Spatial Planning Department | 459,825 | 392,667 | 481,257 | 28,081 | 252,040 | 317,266 | (65,226) | -20.6% |
| Vote 3 - Emergency Services Department | 13,085 | 11,618 | 11,868 | 704 | 7,828 | 7,936 | (108) | -1.4% |
| Vote 4 - Environment & Agriculture Management Department | 1,566,253 | 1,623,351 | 1,649,420 | 140,595 | 1,301,052 | 1,263,476 | 37,576 | 3.0% |
| Vote 5 - Group Financial Services Department | 13,550,551 | 13,726,320 | 13,717,720 | 2,060,938 | 11,474,539 | 11,496,552 | (22,013) | -0.2% |
| Vote 6 - Group Property Management Department | 105,615 | 75,000 | 60,062 | 6,034 | 57,848 | 41,315 | 16,533 | 40.0% |
| Vote 7 - Health Department | 86,943 | 87,497 | 84,941 | 18,299 | 60,882 | 84,643 | (23,762) | -28.1% |
| Vote 8 - Human Settlement Department | 1,039,573 | 1,043,605 | 1,041,394 | 106,090 | 797,128 | 850,682 | (53,554) | -6.3% |
| Vote 9 - Tshwane Metro Police Department | 81,230 | 260,683 | 254,679 | 16,082 | 101,505 | 150,940 | (49,435) | -32.8% |
| Vote 10 - Regional Operations & Coordination Department | 34,209 | 32,795 | 31,618 | (10,056,432) | 23,536 | 14,868 | 8,668 | 58.3% |
| Vote 11 - Roads & Transport Department | 919,590 | 1,191,138 | 1,200,918 | 70,962 | 563,862 | 845,946 | (282,084) | -33.3% |
| Vote 12 - Shared Services Department | 7 | - | - | 1 | 25 | - | 25 | |
| Vote 13 - Utility Services: Electricity Department | 13,168,440 | 15,604,120 | 15,586,021 | 1,175,437 | 10,818,888 | 11,411,686 | (592,799) | -5.2% |
| Vote 14 - Utility Services: Water and Sanitation Department | 6,241,270 | 7,280,959 | 7,497,990 | 563,675 | 5,052,579 | 5,494,289 | (441,710) | -8.0% |
| Vote 15 - Other Departments | 492,847 | 76,528 | 80,468 | 730 | 23,741 | 33,557 | (9,816) | -29.3% |
| Total Revenue by Vote | 37,802,176 | 41,447,858 | 41,741,579 | (5,861,888) | 30,515,597 | 32,049,036 | (1,533,439) | -4.8% |
| Expenditure by Vote | | | | | | | | |
| Vote 1 - Community & Social Development Services Department | 582,025 | 431,515 | 509,959 | 54,122 | 389,317 | 374,472 | 14,845 | 4.0% |
| Vote 2 - Economic Development & Spatial Planning Department | 646,654 | 628,471 | 757,855 | 42,413 | 414,037 | 534,622 | (120,584) | -22.6% |
| Vote 3 - Emergency Services Department | 1,093,361 | 941,891 | 923,240 | 70,782 | 644,003 | 681,543 | (37,541) | -5.5% |
| Vote 4 - Environment & Agriculture Management Department | 1,711,437 | 1,946,371 | 1,939,998 | 159,068 | 1,283,841 | 1,337,941 | (54,100) | -4.0% |
| Vote 5 - Group Financial Services Department | 3,801,466 | 4,146,484 | 4,105,828 | 336,638 | 2,368,593 | 2,480,560 | (111,967) | -4.5% |
| Vote 6 - Group Property Management Department | 867,479 | 910,077 | 919,951 | 76,558 | 620,319 | 652,229 | (31,909) | -4.9% |
| Vote 7 - Health Department | 536,056 | 553,146 | 549,260 | 40,460 | 376,359 | 417,522 | (41,163) | -9.9% |
| Vote 8 - Human Settlement Department | 886,089 | 839,922 | 834,777 | 75,131 | 598,148 | 601,867 | (3,718) | -0.6% |
| Vote 9 - Tshwane Metro Police Department | 2,875,938 | 2,678,386 | 2,659,847 | 192,907 | 1,854,530 | 1,969,661 | (115,131) | -5.8% |
| Vote 10 - Regional Operations & Coordination Department | 3,090,343 | 2,948,048 | 2,917,868 | (146,561) | 2,931,046 | 2,157,132 | 773,914 | 35.9% |
| Vote 11 - Roads & Transport Department | 1,746,305 | 1,760,431 | 1,900,144 | 124,026 | 1,162,385 | 1,411,156 | (248,772) | -17.6% |
| Vote 12 - Shared Services Department | 1,257,015 | 1,390,647 | 1,377,263 | 125,274 | 961,538 | 1,045,101 | (83,563) | -8.0% |
| Vote 13 - Utility Services: Electricity Department | 11,082,176 | 12,954,403 | 12,911,877 | 887,511 | 8,750,815 | 8,832,981 | (82,166) | -0.9% |
| Vote 14 - Utility Services: Water and Sanitation Department | 4,638,936 | 4,687,474 | 4,885,293 | 387,482 | 3,196,833 | 3,314,064 | (117,232) | -3.5% |
| Vote 15 - Other Departments | 1,711,782 | 2,322,787 | 2,379,473 | 160,296 | 1,612,217 | 1,715,285 | (103,068) | -6.0% |
| Total Expenditure by Vote | 36,527,062 | 39,140,052 | 39,572,633 | 2,586,108 | 27,163,982 | 27,526,135 | (362,153) | -1.3% |
| Surplus/ (Deficit) for the year | 1,275,113 | 2,307,807 | 2,168,946 | (8,447,996) | 3,351,615 | 4,522,901 | (1,171,286) | -25.9% |

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

| TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March | | | | | | | | |
|--|-------------------|---------------------|-------------------|--------------------|-------------------|-------------------|------------------|----------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | | | | | | | |
| Revenue By Source | | | | | | | | |
| Property rates | 8,461,857 | 8,587,212 | 8,587,212 | 727,931 | 6,440,785 | 6,471,139 | (30,354) | 0% |
| Service charges - electricity revenue | 12,623,213 | 15,015,588 | 15,015,588 | 1,141,420 | 10,502,825 | 10,977,726 | (474,901) | -4% |
| Service charges - water revenue | 4,294,268 | 4,887,501 | 5,104,894 | 361,882 | 3,690,373 | 3,746,861 | (56,488) | -2% |
| Service charges - sanitation revenue | 1,294,932 | 1,381,594 | 1,381,382 | 166,182 | 1,097,462 | 1,026,610 | 70,852 | 7% |
| Service charges - refuse revenue | 1,524,240 | 1,598,946 | 1,628,946 | 139,258 | 1,289,974 | 1,250,384 | 39,589 | 3% |
| Rental of facilities and equipment | 153,036 | 169,968 | 148,460 | 18,239 | 114,748 | 105,419 | 9,329 | 9% |
| Interest earned - external investments | 228,340 | 159,184 | 89,184 | 1,119 | 30,321 | 58,885 | (28,564) | -49% |
| Interest earned - outstanding debtors | 375,920 | 823,164 | 823,164 | 65,942 | 526,937 | 579,118 | (52,180) | -9% |
| Dividends received | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 79,899 | 250,902 | 244,348 | 13,008 | 98,125 | 145,604 | (47,479) | -33% |
| Licences and permits | 40,145 | 52,447 | 51,947 | 3,193 | 27,030 | 32,561 | (5,530) | -17% |
| Agency services | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 5,327,047 | 5,252,770 | 5,550,245 | 1,336,495 | 5,001,167 | 5,226,929 | (225,762) | -4% |
| Other revenue | 1,438,855 | 981,012 | 960,961 | 84,119 | 663,655 | 652,852 | 10,803 | 2% |
| Gains | 15,897 | - | - | (10,057,542) | 1,710 | - | 1,710 | - |
| Total Revenue (excluding capital transfers and contributions) | 35,857,649 | 39,160,287 | 39,586,332 | (5,998,753) | 29,485,112 | 30,274,087 | (788,975) | -3% |
| Expenditure By Type | | | | | | | | |
| Employee related costs | 12,206,683 | 12,155,085 | 11,874,969 | 903,772 | 8,460,379 | 8,736,785 | (276,406) | -3% |
| Remuneration of councillors | 131,577 | 154,588 | 154,588 | 11,061 | 96,328 | 109,061 | (12,733) | -12% |
| Debt impairment | 1,357,005 | 2,124,802 | 2,124,802 | 203,088 | 1,515,538 | 1,515,538 | - | - |
| Depreciation & asset impairment | 2,325,637 | 2,499,321 | 2,499,321 | (231,022) | 2,462,536 | 1,757,032 | 705,504 | 40% |
| Finance charges | 1,504,596 | 1,515,089 | 1,515,422 | 110,403 | 644,842 | 665,102 | (20,260) | -3% |
| Bulk purchases - electricity | 12,873,118 | 11,160,809 | 11,160,809 | 721,914 | 7,507,322 | 7,570,412 | (63,091) | -1% |
| Inventory consumed | 627,904 | 3,791,131 | 3,970,754 | 328,955 | 2,523,017 | 2,657,577 | (134,560) | -5% |
| Contracted services | 3,837,426 | 3,684,727 | 4,251,987 | 381,938 | 2,573,490 | 3,008,495 | (435,005) | -14% |
| Transfers and subsidies | 22,001 | 43,164 | 36,058 | 707 | 2,444 | 20,688 | (18,244) | -88% |
| Other expenditure | 1,568,319 | 2,010,793 | 1,983,380 | 155,276 | 1,378,073 | 1,485,038 | (106,965) | -7% |
| Losses | 72,258 | 46 | 46 | 14 | 14 | 34 | (20) | -58% |
| Total Expenditure | 36,526,523 | 39,139,554 | 39,572,135 | 2,586,108 | 27,163,982 | 27,525,762 | (361,780) | -1% |
| Surplus/(Deficit) | (668,875) | 20,733 | 14,196 | (8,584,861) | 2,321,130 | 2,748,325 | (427,196) | -16% |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 1,901,838 | 2,002,838 | 2,145,247 | 136,865 | 1,029,396 | 1,769,949 | (740,553) | -42% |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 42,689 | 284,733 | 10,000 | 0 | 1,089 | 5,000 | (3,911) | -78% |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 1,275,652 | 2,308,304 | 2,169,444 | (8,447,996) | 3,351,615 | 4,523,274 | | |
| Taxation | 539 | 498 | 498 | - | - | 373 | (373) | -100% |
| Surplus/(Deficit) after taxation | 1,275,113 | 2,307,807 | 2,168,946 | (8,447,996) | 3,351,615 | 4,522,901 | | |
| Attributable to minorities | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | 1,275,113 | 2,307,807 | 2,168,946 | (8,447,996) | 3,351,615 | 4,522,901 | | |
| Share of surplus/ (deficit) of associate | | | | | | | | |
| Surplus/ (Deficit) for the year | 1,275,113 | 2,307,807 | 2,168,946 | (8,447,996) | 3,351,615 | 4,522,901 | | |

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

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

| TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M09 March) | | | | | | | | |
|--|-------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|
| Vote Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | | | | | | | |
| Multi-Year expenditure appropriation | | | | | | | | |
| Vote 1 - Community & Social Development Services Department | 50,562 | 75,427 | 41,321 | 19,745 | 35,767 | 83,610 | (47,843) | -57% |
| Vote 2 - Economic Development & Spatial Planning Department | 97,574 | 22,203 | 442 | 127 | 152 | 2 | 150 | 8330% |
| Vote 3 - Emergency Services Department | 41,341 | 19,800 | 6,275 | — | 2,222 | — | 2,222 | #DIV/0! |
| Vote 4 - Environment & Agriculture Management Department | 26,612 | 37,000 | 11,112 | — | — | 5,125 | (5,125) | -100% |
| Vote 5 - Group Financial Services Department | 61,738 | 40,400 | 15,200 | — | 7,961 | 9,780 | (1,819) | -19% |
| Vote 6 - Group Property Management Department | 20,215 | 20,100 | 273 | — | 273 | 273 | — | — |
| Vote 7 - Health Department | 28,385 | 62,447 | 27,500 | 1,211 | 7,891 | 17,897 | (10,006) | -56% |
| Vote 8 - Human Settlement Department | 644,505 | 1,075,791 | 1,047,735 | 66,913 | 445,980 | 526,018 | (80,038) | -15% |
| Vote 9 - Tshwane Metro Police Department | 14,382 | 21,500 | 21,500 | — | — | 1,000 | (1,000) | -100% |
| Vote 10 - Regional Operations & Coordination Department | 19,460 | 19,500 | — | 200 | 200 | — | 200 | #DIV/0! |
| Vote 11 - Roads & Transport Department | 756,760 | 774,101 | 582,093 | 38,372 | 276,667 | 349,002 | (72,334) | -21% |
| Vote 12 - Shared Services Department | 256,922 | 297,018 | 172,891 | 1,600 | 18,783 | 51,786 | (33,003) | -64% |
| Vote 13 - Utility Services: Electricity Department | 650,536 | 453,086 | 405,624 | 25,602 | 190,652 | 221,371 | (30,719) | -14% |
| Vote 14 - Utility Services: Water and Sanitation Department | 550,635 | 708,150 | 681,150 | 34,824 | 378,792 | 367,426 | 11,366 | 3% |
| Vote 15 - Other Departments | 11,077 | 277,850 | 199,290 | 2,436 | 98,800 | 98,121 | 679 | 1% |
| Total Capital Multi-year expenditure | 3,230,702 | 3,904,373 | 3,212,406 | 191,029 | 1,464,140 | 1,731,410 | (267,270) | -15% |
| Single Year expenditure appropriation | | | | | | | | |
| 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 | 35,000 | — | — | — | — | — |
| Vote 7 - Health Department | — | — | — | — | — | — | — | — |
| Vote 8 - Human Settlement Department | 27,247 | — | — | 948 | 12,927 | 15,393 | (2,466) | -16% |
| Vote 9 - Tshwane Metro Police Department | — | — | — | — | — | — | — | — |
| Vote 10 - Regional Operations & Coordination Department | 632 | — | — | — | — | — | — | — |
| Vote 11 - Roads & Transport Department | — | 1,500 | 540 | — | 4,196 | 300 | 3,896 | 1299% |
| Vote 12 - Shared Services Department | — | — | — | — | 3,440 | — | 3,440 | #DIV/0! |
| Vote 13 - Utility Services: Electricity Department | — | — | — | — | 12,452 | — | 12,452 | #DIV/0! |
| Vote 14 - Utility Services: Water and Sanitation Department | — | 5,750 | 5,750 | — | — | 2,013 | (2,013) | -100% |
| Vote 15 - Other Departments | 274 | 600 | 500 | — | — | — | — | — |
| Total Capital single-year expenditure | 28,426 | 52,499 | 41,790 | 948 | 33,014 | 17,706 | 15,309 | 86% |
| Total Capital Expenditure | 3,259,128 | 3,956,871 | 3,254,196 | 191,978 | 1,497,155 | 1,749,116 | (251,961) | -14% |
| Capital Expenditure - Functional Classification | | | | | | | | |
| Governance and administration | 363,893 | 396,571 | 231,305 | 2,322 | 33,677 | 65,018 | (31,341) | -48% |
| Executive and council | — | — | — | — | — | — | — | — |
| Finance and administration | 363,893 | 396,421 | 231,305 | 2,322 | 33,677 | 65,018 | (31,341) | -48% |
| Internal audit | — | 150 | — | — | — | — | — | — |
| Community and public safety | 657,825 | 1,193,365 | 1,067,043 | 77,857 | 462,665 | 563,930 | (101,265) | -18% |
| Community and social services | 30,907 | 41,227 | 14,733 | 2,904 | 5,599 | 4,872 | 727 | 15% |
| Sport and recreation | 30,139 | 67,700 | 27,700 | 8,125 | 21,452 | 19,194 | 2,258 | 12% |
| Public safety | 55,722 | 68,000 | 34,065 | — | 2,495 | 25,482 | (22,987) | -90% |
| Housing | 512,672 | 943,991 | 953,045 | 65,617 | 421,789 | 492,486 | (70,697) | -14% |
| Health | 28,385 | 72,447 | 37,500 | 1,211 | 11,330 | 21,897 | (10,566) | -48% |
| Economic and environmental services | 832,778 | 1,042,350 | 773,785 | 41,488 | 374,106 | 442,667 | (68,561) | -15% |
| Planning and development | 86,918 | 228,749 | 161,000 | — | 82,044 | 82,743 | (699) | -1% |
| Road transport | 739,831 | 808,101 | 612,785 | 41,488 | 292,062 | 359,924 | (67,862) | -19% |
| Environmental protection | 6,029 | 5,500 | — | — | — | — | — | — |
| Trading services | 1,367,926 | 1,305,886 | 1,176,214 | 70,311 | 620,863 | 671,652 | (50,789) | -8% |
| Energy sources | 647,813 | 467,286 | 400,624 | 25,209 | 202,711 | 220,121 | (17,409) | -8% |
| Water management | 430,204 | 378,800 | 372,467 | 26,226 | 209,298 | 226,043 | (16,745) | -7% |
| Waste water management | 279,709 | 444,800 | 393,123 | 18,876 | 208,853 | 220,488 | (11,634) | -5% |
| Waste management | 10,200 | 15,000 | 10,000 | — | — | 5,000 | (5,000) | -100% |
| Other | 36,706 | 18,700 | 5,848 | — | 5,844 | 5,848 | (4) | — |
| Total Capital Expenditure - Functional Classification | 3,259,128 | 3,956,871 | 3,254,196 | 191,978 | 1,497,155 | 1,749,116 | (251,961) | -14% |
| Funded by: | | | | | | | | |
| National Government | 1,865,938 | 1,990,111 | 1,856,893 | 138,764 | 956,000 | 1,070,810 | (114,810) | -11% |
| Provincial Government | 71,836 | 12,727 | 13,621 | 2,904 | 5,599 | 4,747 | 852 | — |
| 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 | 284,733 | 15,888 | 95,994 | 133,279 | (37,286) | -28% |
| Transfers recognised - capital | 1,937,775 | 2,287,571 | 2,155,247 | 157,555 | 1,057,592 | 1,208,837 | (151,245) | -13% |
| Borrowing | 1,012,069 | 1,500,000 | 0 | 197 | 268,001 | 14,213 | 253,788 | 1786% |
| Internally generated funds | 309,284 | 169,300 | 1,098,948 | 34,225 | 171,561 | 526,066 | (354,505) | -67% |
| Total Capital Funding | 3,259,128 | 3,956,871 | 3,254,196 | 191,978 | 1,497,155 | 1,749,116 | (251,961) | -14% |

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

| TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M09 March | | | | |
|---|-------------------|---------------------|-------------------|-------------------|
| Description | 2020/21 | Budget Year 2021/22 | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | YearTD actual |
| R thousands | | | | |
| <u>ASSETS</u> | | | | |
| Current assets | | | | |
| Cash | 247,948 | 336,217 | 74,384 | – |
| Call investment deposits | 429,418 | 1,032,306 | 1,057 | 305,504 |
| Consumer debtors | 6,323,833 | 9,793,406 | 6,957,228 | 4,447,640 |
| Other debtors | 1,447,800 | 1,380,936 | 1,504,909 | 1,141,748 |
| Current portion of long-term receivables | 298,496 | 129,536 | 105,701 | 1,501 |
| Inventory | 753,065 | 851,470 | 834,396 | 862,672 |
| Total current assets | 9,500,559 | 13,523,871 | 9,477,675 | 6,759,066 |
| Non current assets | | | | |
| Long-term receivables | 58,192 | 13,277 | 32,700 | 9,941 |
| Investments | 866,676 | 766,851 | 678,280 | 829,322 |
| Investment property | 1,135,947 | 1,176,031 | 1,191,569 | 1,014,965 |
| Investments in Associate | – | – | – | – |
| Property, plant and equipment | 49,126,337 | 44,442,486 | 50,393,987 | 49,267,948 |
| Biological | – | – | – | – |
| Intangible | 932,040 | 810,238 | 945,761 | 788,451 |
| Other non-current assets | – | – | – | – |
| Total non current assets | 52,119,192 | 47,208,883 | 53,242,298 | 51,910,627 |
| TOTAL ASSETS | 61,619,751 | 60,732,754 | 62,719,973 | 58,669,693 |
| <u>LIABILITIES</u> | | | | |
| Current liabilities | | | | |
| Bank overdraft | | | – | 220,001 |
| Borrowing | 870,213 | 1,483,066 | 1,061,502 | 234,337 |
| Consumer deposits | 947,410 | 700,581 | 966,358 | 801,287 |
| Trade and other payables | 12,075,966 | 11,126,055 | 11,946,978 | 6,867,814 |
| Provisions | 11,916 | – | – | – |
| Total current liabilities | 13,905,504 | 13,309,703 | 13,974,839 | 8,123,438 |
| Non current liabilities | | | | |
| Borrowing | 15,269,670 | 14,444,892 | 12,402,396 | 12,382,801 |
| Provisions | 1,181,602 | 3,149,577 | 3,140,912 | 3,106,458 |
| Total non current liabilities | 16,451,272 | 17,594,469 | 15,543,308 | 15,489,259 |
| TOTAL LIABILITIES | 30,356,776 | 30,904,172 | 29,518,147 | 23,612,697 |
| NET ASSETS | 31,262,975 | 29,828,582 | 33,201,826 | 35,056,996 |
| <u>COMMUNITY WEALTH/EQUITY</u> | | | | |
| Accumulated Surplus/(Deficit) | 30,960,413 | 29,520,128 | 32,899,265 | 34,754,434 |
| Reserves | 302,562 | 308,454 | 302,562 | 302,562 |
| TOTAL COMMUNITY WEALTH/EQUITY | 31,262,975 | 29,828,582 | 33,201,826 | 35,056,996 |

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

| TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M09 March | | | | | | | | |
|--|--------------------|---------------------|--------------------|------------------|------------------|--------------------|--------------------|--------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance |
| R thousands | | | | | | | | % |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | |
| Receipts | | | | | | | | |
| Property rates | 8,403,089 | 7,900,235 | 8,269,403 | 727,931 | 6,440,785 | 6,471,139 | (30,354) | 0% |
| Service charges | 19,207,587 | 20,714,698 | 21,439,189 | 1,374,190 | 17,230,694 | 17,582,068 | (351,374) | -2% |
| Other revenue | 1,293,965 | 1,454,328 | 1,339,742 | 202,818 | 1,389,712 | 931,065 | 458,647 | 49% |
| Transfers and Subsidies - Operational | 5,305,895 | 5,252,770 | 5,550,245 | 1,470,548 | 5,144,998 | 5,226,929 | (81,931) | -2% |
| Transfers and Subsidies - Capital | 1,964,275 | 2,287,571 | 2,155,247 | 12,282 | 2,073,661 | 1,768,468 | 305,194 | 17% |
| Interest | 345,760 | 916,495 | 846,495 | 1,082 | 29,824 | 58,792 | (28,968) | -49% |
| Dividends | | | - | | | | | |
| Payments | | | | | | | | |
| Suppliers and employees | (32,003,660) | (32,957,178) | (34,345,401) | (3,664,886) | (29,904,019) | (26,543,533) | 3,360,486 | -13% |
| Finance charges | (949,638) | (1,515,089) | (1,515,422) | (110,384) | (644,663) | (665,080) | (20,417) | 3% |
| Transfers and Grants | (22,001) | (43,164) | (36,058) | (14,929) | (74,226) | (22,614) | 51,612 | -228% |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 3,545,273 | 4,010,666 | 3,703,441 | (1,349) | 1,686,768 | 4,807,234 | 3,120,467 | 65% |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | |
| Receipts | | | | | | | | |
| Proceeds on disposal of PPE | - | - | - | (10,927) | 3,546 | - | 3,546 | |
| Decrease (increase) in non-current receivables | (222,910) | (12,654) | 25,491 | - | - | - | - | |
| Decrease (increase) in non-current investments | 1,303,976 | (150,000) | (250,000) | - | - | - | - | |
| Payments | | | | | | | | |
| Capital assets | (3,644,271) | (3,956,871) | (3,254,196) | (28,005) | (733,069) | (1,749,116) | (1,016,047) | 58% |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (2,563,204) | (4,119,525) | (3,478,705) | (38,932) | (729,523) | (1,749,116) | (1,019,593) | 58% |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | |
| Receipts | | | | | | | | |
| Short term loans | - | - | - | - | - | - | - | |
| Borrowing long term/refinancing | (685,796) | 1,500,000 | (0) | - | - | - | - | |
| Increase (decrease) in consumer deposits | - | 13,737 | 18,948 | - | - | - | - | |
| Payments | | | | | | | | |
| Repayment of borrowing | (571,345) | (840,382) | (540,382) | (116,478) | (377,407) | (630,287) | (252,880) | 40% |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (1,257,140) | 673,354 | (521,434) | (116,478) | (377,407) | (630,287) | (252,880) | 40% |
| NET INCREASE/ (DECREASE) IN CASH HELD | (275,072) | 564,496 | (296,698) | (156,759) | 579,838 | 2,427,832 | | |
| Cash/cash equivalents at beginning: | 927,194 | 804,027 | 652,140 | (108,462) | (108,462) | 804,027 | | |
| Cash/cash equivalents at month/year end: | 652,123 | 1,368,523 | 355,441 | | 471,376 | 3,231,859 | | |

Note: The cash and equivalents as at 31 March 2022 are at R471,4 million, which only includes highly liquid investments.

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

| TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M09 March | | | |
|---|-----------|--|--------------------------------------|
| Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
| R thousands | | | |
| Revenue By Source | | | |
| Property rates | (30,354) | Revenue was less than projected, due to changes in the supplementary valuations as per section 78 of the MPRAA. | |
| Service charges - electricity revenue | (474,901) | The sale of electricity revenue has declined over the past months as the prepaid meters are rolled out. | |
| Service charges - water revenue | (56,488) | Revenue was less than projected, mainly on Water Fees. | |
| Service charges - sanitation revenue | 70,852 | Revenue was better than projected, mainly on Sanitation Fees and Cross Border Bulk Sewerage. | |
| Service charges - refuse revenue | 39,589 | Revenue was better than projected, mainly on Solid Waste Removal and Billing Landfill Site. | |
| Rental of facilities and equipment | 9,329 | Revenue was better than projected, mainly on Rental Stands, CoT personnel accommodation, Rental Office and Shops. Revenue was better than projected. | |
| Interest earned - external investments | (28,564) | Revenue was less than projected, due to low cashflow caused by liquidity challenges. | |
| Interest earned - outstanding debtors | (52,180) | Mainly on Interest on Amounts in Arrear, due to the reversal of interest in clients account. | |
| Dividends received | - | | |
| Fines, penalties and forfeits | (47,479) | Mainly on AARTO, 60% of the AARTO revenue is generated by the cameras and currently all old cameras are non-functional. | |
| Licences and permits | (5,530) | | |
| Agency services | - | | |
| Transfers and subsidies | (225,762) | Mainly on the Public Transport Network, NDPG (PEP), HIV and Aids, Programme and Project Preparation, Revenue recognition on the grants is based on performance. | |
| Other revenue | 10,803 | Revenue was better than projected, mainly on Market fees, Claims recovered and Motor Vehicle refund. | |
| Gains | 1,710 | | |
| Expenditure By Type | | | |
| Employee related costs | (276,406) | Mainly on salaries, unfix allowance, Group Insurance and provision for leave payments. | |
| Remuneration of councillors | (12,733) | Due to non-implementation of councillors remuneration increase. | |
| Debt impairment | - | | |
| Depreciation & asset impairment | 705,504 | Mainly on Depreciation. Due to newly identified assets that were capitalised and uploaded to the system. | |
| Finance charges | (20,260) | Mainly on interest paid, due to actual not aligning to projections. | |
| Bulk purchases | (63,091) | The Bulk Electricity Invoices will be processed for payment on 12 April 2022. | |
| Inventory Consumed | (134,560) | Mainly on Rand Water (R59 million under budget), Magalies Water (R8,4 million under budget), Consumables (R5,7 million under budget), Stationery (R4,2 million under budget), Chemicals (5,1 million under budget), Electronic Equipment (R12,7 million under budget), Lights (R4,9 million under budget, Vehicles (R4,7 million under budget). Due to delay in processing of invoices. | |
| Contracted services | (435,005) | Prevention of illegal invasion, Research and Advisory, Buildings, Project Management Services, Project-linked Housing, Horticulture: Clearing, Reticulation Electricity, Water Reticulation Network, Lights, Vehicles, Roads, Ground, Personnel and Labour. This is due to a delay in the processing of purchase orders and payment of invoices to service providers. Funds have been committed. | |
| Transfers and subsidies | (18,244) | Mainly on Municipal Entities and Gratuities. Due to delay in processing of invoices to Entities. | |
| Other expenditure | (106,965) | Mainly on SAP Enterprise Support Fees, Building Rentals, Uniforms, Fibre and UTP repairs. This is due to a delay in payment of invoices. Funds have been committed. | |
| Losses | (20) | | |

Table SC1: Material variance explanations (continued)

| TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M09 March | | | | |
|---|--|-------------|---|---|
| Description | | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
| R thousands | | | | |
| Capital Expenditure | | | | |
| Vote 1 - Community & Social Development Services Department | | (47 843) | Upgrading of Caledonian Stadium (Inner City Park) - Delay in approval of plans by Building Control due to their office relocation. Affecting progress on site. | Top Management intervention and submission of plans to other Departments for approval as parallel process. |
| Vote 2 - Economic Development & Spatial Planning Department | | 150 | None | None. |
| Vote 3 - Emergency Services Department | | 2 222 | Emergency Services Tools and Equipment - No equipment was delivered during March 2022. Almost all the equipment purchased is long lead items and from abroad. All equipment arrives at customs which is time consuming to finalise. | The Emergency Services are following up on deliveries on a regular basis with the suppliers. |
| Vote 4 - Environment & Agriculture Management Department | | (5 125) | Provision of waste containers - Contract value already reached its limit. | Department requested that the Contract value be increased as it has already reached its limit. Awaiting approval |
| Vote 5 - Group Financial Services Department | | (1 819) | Turnaround of Municipal Water Service - Reduction of Water losses - Contractor just submitted a claim for R974 618 for review | None. |
| Vote 6 - Group Property Management Department | | - | None. | None. |
| Vote 7 - Health Department | | (10 006) | New Clinic Lusaka - Contractor progress relatively slow compared to initial programme. Revised programme to be submitted to the Department for approval to ensure that project is back on schedule and cashflow is improved. | Contractor to improve performance on the project by running project activities parallel, Contractor is to submit revised programme and increase resources on the project. |
| Vote 8 - Human Settlement Department | | (82 504) | Water provision - Refilwe X7 - The project was previously affected by payment delayed. | The Contractor is back on site and has increased his resources to catch on lost time |
| Vote 9 - Tshwane Metro Police Department | | (1 000) | Mobile Cameras and related equipment - Delays in award of contract by SCM; Finalization of SLA by Group Legal; Signing of SLA severely impacted projected project timeline. Delivery of ordered products now set for delivery in June 2022. | None - Interventions to Fast-track process already executed and project timeline adjusted in project meeting. |
| Vote 10 - Regional Operations & Coordination Department | | 200 | None. | None. |
| Vote 11 - Roads & Transport Department | | (68 439) | Wonderboom Intermodal Facility (Building Works) - Slow progress on site by the Contractor which affected expenditure. | Measures have been put in place to monitor progress on site, expenditure will improve. |
| Vote 12 - Shared Services Department | | (29 564) | SAP4 hanna - The work delivered is being reviewed. | Invoice are scheduled to paid in the month of April 2022. |
| Vote 13 - Utility Services: Electricity Department | | (18 267) | Prepaid Electricity Meters - New - Purchase orders are being finalized. Material is being arranged for the Contractors. | Continuous engagement with Stores to speed-up delivery. |
| Vote 14 - Utility Services: Water and Sanitation Department | | 9 354 | Bronkhorstbaai: Refurbishment and upgrade of Water Purification Plant - The contractor is busy with excavation, bedding, installation of water pipes, backfilling and testing of water pipes at Bronkhorstbaai Purification Plant for admin office block. | No mitigation required. |
| Vote 15 - Other Departments | | 679 | Construction of Plumbing Workshop - Plumbing Workshop is 90% completed. | Contractor has asked for an extension up to 16 April 2022. |
| Financial Position | | | | |
| Current assets | | (2 718 610) | Due to decrease in consumer debtors. | |
| Non current assets | | (1 331 670) | Due to decrease in property, plant and equipment. | |
| Current liabilities | | (5 851 401) | Due to decrease in trade and other payables. | |
| Non current liabilities | | (54 049) | | |
| Cash Flow | | | | |
| Cash flow from operating activities | | 3 120 467 | Mainly on payment of suppliers and employees. | |
| Cash flow from investing activities | | (1 019 593) | Mainly on capital assets. | |
| Cash flow from financing activities | | (252 880) | Mainly on borrowings | |
| Measurable performance | | | | |
| Municipal Entities | | | | |
| Revenue By Municipal Entity | | | | |
| Housing Company Tshwane | | (22 712) | COT is still in a process of transferring group property stock to HCT through conveyancing process. | Management is engaging with COT officials to accelerate the process of transferring Group property stock to HCT |
| Tshwane Economic Development Agency | | 623 | Mainly on transfers and subsidies. | |
| Expenditure By Municipal Entity | | | | |
| Housing Company Tshwane | | (12 040) | Mainly on Employee Related Costs and Contracted Services. Due to the delay in filling of posts that are on the organisational structure. The entity has not appointed contractors for marketing and other repairs and services on buildings. | Filling of posts is currently underway. |
| Tshwane Economic Development Agency | | (4 643) | Variance is due to vacancies not yet filled and the budgeted salary increase not yet implemented. | |
| Capital Expenditure By Municipal Entity | | | | |
| Housing Company Tshwane | | (205 028) | Chantelle X39 construction of 600 social housing units - Less spending on the project as the entity is still awaiting approval. | Follow up on the approval. |
| Tshwane Economic Development Agency | | (65) | Furniture and Office Equipment - Spending is as expected since it is driven by ad hoc request | None required at this stage. |

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

| TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March | | | | | |
|--|--|-------------------|---------------------|-----------------|---------------|
| Description of financial indicator | Basis of calculation | 2020/21 | Budget Year 2021/22 | | |
| | | Pre-audit outcome | Original Budget | Adjusted Budget | YearTD actual |
| <u>Borrowing Management</u> | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | 5.7% | 6.0% | 10.1% | 11.4% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | 31.1% | 89.9% | 0.0% | 0.0% |
| <u>Safety of Capital</u> | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 90.3% | 90.7% | 76.5% | 56.2% |
| <u>Liquidity</u> | | | | | |
| Current Ratio | Current assets/current liabilities | 0.7 | 1.0 | 0.7 | 0.8 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 0.05 | 0.10 | 0.01 | 0.04 |
| <u>Revenue Management</u> | | | | | |
| Payment Level % | Last 12 Mths Receipts/ Last 12 Mths Billing | 97.1% | 90.9% | 91.4% | 100.5% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 22.7% | 28.9% | 21.7% | 19.0% |
| <u>Creditors Management</u> | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | 100.0% | 100.0% | 100.0% | 88.0% |
| <u>Other Indicators</u> | | | | | |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 32.3% | 29.0% | 30.0% | 32,6% |
| Employee costs | Employee costs/Total Revenue - capital revenue | 34.0% | 31.0% | 30.0% | 28.7% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | 3.7% | 3.6% | 3.4% | 2.4% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | 10.7% | 10.3% | 10.1% | 10.5% |
| <u>IDP regulation financial viability indicators</u> | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 20.1 | 19.3 | 20.9 | 24.0 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 26.7% | 35.7% | 25.3% | 17.2% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 0.3 | 0.5 | (0.5) | (0.6) |

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

| TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March | | | | | | | | | | | | |
|--|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|------------|------------|--------------------|--|
| Description | NT Code | Budget Year 2021/22 | | | | | | | | | | Actual Bad Debts Written Off against Debtors |
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | |
| R thousands | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 570,429 | 116,990 | 154,667 | 145,052 | 143,763 | 158,473 | 592,126 | 1,640,705 | 3,522,205 | 2,680,119 | 5,244 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 642,266 | 54,523 | 75,712 | 74,743 | 79,160 | 93,860 | 294,857 | 1,510,381 | 2,825,500 | 2,053,000 | 1,680 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 653,857 | 74,632 | 90,173 | 83,103 | 60,560 | 72,302 | 347,307 | 2,248,122 | 3,630,056 | 2,811,394 | 1,422 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 183,134 | 25,184 | 27,507 | 25,721 | 22,538 | 25,519 | 100,460 | 324,793 | 734,857 | 499,032 | 1,488 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 143,350 | 21,986 | 26,206 | 24,811 | 19,765 | 23,530 | 111,049 | 725,677 | 1,096,373 | 904,832 | 2,390 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 11,125 | 1,110 | 2,348 | 1,632 | 3,457 | 390,263 | 209 | 85,256 | 495,401 | 480,817 | 2,043 |
| Interest on Arrear Debtor Accounts | 1810 | 177,146 | 54,774 | 62,836 | 58,032 | 51,665 | 60,461 | 338,475 | 2,667,228 | 3,470,618 | 3,175,862 | 2,192 |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | (304,863) | (2,067) | 35,754 | 41,252 | 51,642 | 71,643 | 242,106 | 1,249,264 | 1,384,731 | 1,655,907 | 282 |
| Total By Income Source | 2000 | 2,076,445 | 347,132 | 475,203 | 454,344 | 432,549 | 896,051 | 2,026,591 | 10,451,427 | 17,159,742 | 14,260,963 | 16,740 |
| 2020/21 - totals only | | 3,203,161 | 475,340 | 460,091 | 410,886 | 333,532 | 875,835 | 1,949,764 | 9,841,800 | 17,550,410 | 13,411,817 | 648,911 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | |
| Organs of State | 2200 | 117,706 | 15,843 | 13,501 | 2,832 | (3,912) | (15,541) | 77,396 | 225,070 | 432,896 | 285,845 | - |
| Commercial | 2300 | 561,242 | 97,144 | 137,088 | 113,257 | 114,109 | 277,047 | 467,487 | 2,843,730 | 4,611,103 | 3,815,629 | - |
| Households | 2400 | 1,150,200 | 222,479 | 287,004 | 301,415 | 268,026 | 303,830 | 1,267,656 | 5,662,956 | 9,463,567 | 7,803,884 | 14,476 |
| Other | 2500 | 247,296 | 11,666 | 37,609 | 36,840 | 54,326 | 330,715 | 214,052 | 1,719,671 | 2,652,176 | 2,355,604 | 2,264 |
| Total By Customer Group | 2600 | 2,076,445 | 347,132 | 475,203 | 454,344 | 432,549 | 896,051 | 2,026,591 | 10,451,427 | 17,159,742 | 14,260,963 | 16,740 |

Table SC3 indicates that the total debtors amount to R17,2 billion.

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

| TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March | | | | | | | | | | | |
|--|---------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|---------|--------------------------------|
| Description | NT Code | Budget Year 2021/22 | | | | | | | | | Prior year |
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | totals for chart (same period) |
| R thousands | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | 391 | - | - | - | 55 | - | - | - | 446 | 725,138 |
| Bulk Water | 0200 | - | - | - | - | 21,717 | - | - | - | 21,717 | 256,251 |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 75,990 | 71,529 | 6,920 | 6,000 | 89,821 | - | - | - | 250,260 | 988,141 |
| Auditor General | 0800 | - | - | - | - | 12 | - | - | - | 12 | 11,378 |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 76,381 | 71,529 | 6,920 | 6,000 | 111,605 | - | - | - | 272,435 | 1,980,908 |

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

| TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March | | | | | | | | |
|--|-------------------------|-----------------------|------------------------------|--------------------------------------|---------------------------------|--|------------------------------|--------------------|
| Investments by maturity Name of institution & investment ID | Period of Investment | Type of Investment | Expiry date of investment | Accrued interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Closing Balance |
| R thousands | Yrs/Months | | | | | | | |
| <u>Municipality</u> | | | | | | | | |
| Call Investment deposits < 90 days | | | | | | | | |
| Knysna Stocks | 15y | Stock | 31.12.2018 | 0 | | - | - | 0 |
| Sanlam | 14y | Insurance policy | 07.12.2015 | - | 3.0% | - | - | - |
| Sanlam | 14y | Insurance policy | 01.01.2016 | - | 3.0% | - | - | - |
| Capital Alliance | 8y | Insurance policy | On selling date | 1 | 2.0% | 788 | - | 789 |
| Capital Alliance | 9y | Insurance policy | On selling date | 6 | 3.0% | 2,470 | - | 2,476 |
| ABSA | On Call | Money Market | On call | 249 | 7.3% | 40,472 | - | 40,721 |
| ABSA | On Call | Money Market | On call | 87 | 7.3% | 14,183 | - | 14,270 |
| ABSA | On Call | Money Market | On call | 65 | 7.3% | 10,623 | - | 10,688 |
| ABSA | On Call | Money Market | On call | 1 | 7.3% | 234 | - | 235 |
| Investec Bank | On Call | Money Market | On call | 220 | 7.3% | 35,795 | - | 36,015 |
| Investec Bank | On Call | Money Market | On call | 70 | 7.3% | 11,441 | - | 11,511 |
| Investec Bank | On Call | Money Market | On call | 10 | 7.3% | 1,563 | - | 1,572 |
| Standard Bank | On Call | Money Market | On call | 856 | 7.8% | 129,156 | - | 130,011 |
| Standard Bank | On Call | Money Market | On call | 27 | 7.8% | 4,023 | - | 4,050 |
| Investec Bank | On Call | Money Market | On call | 232 | 6.8% | 40,099 | - | 40,331 |
| RMB | On Call | Money Market | 31.10.2011 | - | 0.0% | - | - | - |
| STANLIB | On Call | Money Market | On call | - | 0.4% | 292 | - | 292 |
| ABSA | On Call | Short Term | On call | - | 6.7% | - | - | - |
| Nedbank | On Call | Short Term | On call | - | 6.7% | - | - | - |
| Standard Bank | On Call | Short Term | On call | - | 6.6% | 40 | | 40 |
| First National Bank | On Call | Short Term | On call | - | 0.0% | - | - | - |
| Nedbank | On Call | Short Term | On call | - | 0.0% | - | - | - |
| ABSA | On Call | Short Term | On call | - | 0.0% | 19,235 | - | 19,235 |
| Standard Bank | On Call | Sinking Fund | On call | - | 0.0% | - | - | - |
| Nedbank | On Call | Short Term | On call | - | 0.0% | 115,420 | 170,480 | 285,900 |
| ABSA | On Call | Short Term | On call | - | 0.0% | - | - | - |
| Standard Bank | On Call | Short Term | On call | - | 7.8% | 93,238 | - | 93,238 |
| Municipality sub-total | | | | 1,825 | | 519,071 | 170,480 | 691,376 |
| <u>Entities</u> | | | | | | | | |
| 7648619.82 | 263 Days | Call account | As and when required | 20 | 350.0% | 635 | 21 | 677 |
| Entities sub-total | | | | 20 | | 635 | 21 | 677 |
| TOTAL INVESTMENTS AND INTEREST | | | | 1,845 | | 519,706 | 170,501 | 692,053 |

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

| TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March | | | | | | | | | |
|--|-------------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| RECEIPTS: | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | |
| National Government: | 5,160,994 | 5,057,011 | 5,331,444 | 1,443,146 | 5,331,444 | 5,331,444 | – | | 5,331,444 |
| Local Government Equitable Share | 3,330,862 | 3,088,576 | 3,088,576 | 772,144 | 3,088,576 | 3,088,576 | – | | 3,088,576 |
| Fuel Levy | 1,492,460 | 1,564,720 | 1,564,720 | 521,574 | 1,564,720 | 1,564,720 | – | | 1,564,720 |
| Local Government Finance Management Grant | 2,000 | 2,100 | 2,100 | – | 2,100 | 2,100 | – | | 2,100 |
| Urban Settlement Development Grant | 43,378 | 31,547 | 31,547 | – | 31,547 | 31,547 | – | | 31,547 |
| Expanded Public Works Programme Incentive (EPWP) | 12,271 | 19,031 | 19,031 | 5,710 | 19,031 | 19,031 | – | | 19,031 |
| Public Transport Network Grant | 270,912 | 295,662 | 423,380 | 127,718 | 423,380 | 423,380 | – | | 423,380 |
| Programme and Project Preparation Support Grant | 9,111 | 55,375 | 55,375 | 16,000 | 55,375 | 55,375 | – | | 55,375 |
| Energy Efficiency and Demand Side Management | | | 500 | | 500 | 500 | – | | 500 |
| Neighbourhood Development Partnership Grant (PEP) | | | 146,215 | | 146,215 | 146,215 | – | | 146,215 |
| Provincial Government: | 279,562 | 193,759 | 152,624 | 27,579 | 101,091 | 126,910 | (25,818) | -20.3% | 152,624 |
| Primary Health Care | 55,118 | 58,845 | 58,845 | 17,653 | 58,845 | 58,845 | – | | 58,845 |
| HIV and Aids Grant | 24,027 | 24,392 | 24,392 | – | – | 24,392 | (24,392) | -100.0% | 24,392 |
| Human Settlement Development Grant (HSDG) | 149,091 | 58,000 | – | – | – | – | – | | – |
| Libraries Plan | 8,900 | 7,522 | 7,522 | – | 7,522 | 7,522 | – | | 7,522 |
| TRT Bus Operations Subsidy | 42,425 | 45,000 | 61,865 | 9,926 | 34,724 | 36,151 | (1,426) | -3.9% | 61,865 |
| District Municipality: | – | – | – | – | – | – | – | | – |
| <i>[insert description]</i> | | | | | | | | | |
| Other grant providers: | 3,000 | 2,000 | 2,000 | – | 2,000 | 2,000 | – | | 2,000 |
| DBSA | 1,000 | – | – | – | – | – | – | | – |
| LG SETA Discretionary grant (93 applies over 3 years) | 2,000 | 2,000 | 2,000 | – | 2,000 | 2,000 | – | | 2,000 |
| Total Operating Transfers and Grants | 5,443,556 | 5,252,770 | 5,486,068 | 1,470,725 | 5,434,535 | 5,460,354 | (25,818) | -0.5% | 5,486,068 |
| Capital Transfers and Grants | | | | | | | | | |
| National Government: | 1,919,017 | 1,990,111 | 1,856,893 | 12,282 | 1,849,789 | 1,856,893 | (7,104) | -0.4% | 1,856,893 |
| Urban Settlement Development Grant | 1,182,138 | 1,020,010 | 1,020,010 | – | 1,020,010 | 1,020,010 | – | | 1,020,010 |
| Public Transport Network Grant | 360,659 | 379,800 | 252,082 | 12,282 | 252,082 | 252,082 | – | | 252,082 |
| Neighbourhood Development Partnership Grant | 5,000 | 20,000 | 20,000 | – | 12,896 | 20,000 | (7,104) | -35.5% | 20,000 |
| Energy Efficiency and Demand Side Management | 9,000 | 10,000 | 4,500 | – | 4,500 | 4,500 | – | | 4,500 |
| Integrated City Development Grant | 41,788 | – | – | – | – | – | – | | – |
| Informal Settlements Upgrading Partnership Grant | 320,432 | 560,301 | 560,301 | – | 560,301 | 560,301 | – | | 560,301 |
| Provincial Government: | 60,046 | 12,727 | 12,727 | – | 12,727 | 12,727 | – | | 12,727 |
| Recapitalisation of Community Libraries Grant | 22,270 | 12,727 | 12,727 | – | 12,727 | 12,727 | – | | 12,727 |
| Gautrans | – | – | – | – | – | – | – | | – |
| Social Infrastructure Grant | 4,517 | – | – | – | – | – | – | | – |
| HCT - SHRA | 33,259 | – | – | – | – | – | – | | – |
| District Municipality: | – | – | – | – | – | – | – | | – |
| <i>[insert description]</i> | | | | | | | | | |
| Other grant providers: | 23,000 | 284,733 | 284,733 | 15,779 | 96,615 | 101,268 | (4,653) | -4.6% | 284,733 |
| LG SETA Discretionary grant (93 applies over 3 years) | 14,000 | 10,000 | 10,000 | – | 1,089 | 5,742 | (4,653) | -81.0% | 10,000 |
| RCG-SHRA | – | 274,733 | 274,733 | 15,779 | 95,526 | 95,526 | – | | 274,733 |
| DBSA - Installation of Bulkwater (Water pilot study) | 9,000 | – | – | – | – | – | – | 0.0% | – |
| Total Capital Transfers and Grants | 2,002,063 | 2,287,571 | 2,154,353 | 28,061 | 1,959,131 | 1,970,888 | (11,757) | -0.6% | 2,154,353 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 7,445,619 | 7,540,341 | 7,640,421 | 1,498,786 | 7,393,666 | 7,431,242 | (37,576) | -0.5% | 7,640,421 |

The total adjusted budget is R7,6 billion and an amount of R7,4 billion was received for the period. A variance of R37,6 million is reflected mainly due to the outstanding LGSETA, NDPG, and HIV and AIDS Grant.

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

| TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March | | | | | | | | | |
|--|-------------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| EXPENDITURE | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 5,174,069 | 5,057,011 | 5,331,444 | 1,300,385 | 4,876,018 | 5,150,405 | (274,387) | -5.3% | 5,331,444 |
| Local Government Equitable Share | 3,330,862 | 3,088,576 | 3,088,576 | 772,144 | 3,088,576 | 3,088,576 | - | | 3,088,576 |
| Fuel Levy | 1,492,460 | 1,564,720 | 1,564,720 | 521,574 | 1,564,720 | 1,564,720 | - | | 1,564,720 |
| Local Government Finance Management Grant | 760 | 2,100 | 2,100 | 679 | 1,760 | 1,374 | 386 | | 2,100 |
| Urban Settlement Development Grant | 43,378 | 31,547 | 31,547 | | 31,547 | 31,547 | (0) | 0.0% | 31,547 |
| Expanded Public Works Programme Incentive (EPWP) | 12,271 | 19,031 | 19,031 | 371 | 16,968 | 14,985 | 1,983 | 13.2% | 19,031 |
| Public Transport Network Grant | 286,829 | 295,662 | 423,380 | 4,944 | 164,791 | 345,876 | (181,085) | | 423,380 |
| Programme and Project Preparation Support Grant | 7,507 | 55,375 | 55,375 | 673 | 7,657 | 29,970 | (22,313) | | 55,375 |
| Energy Efficiency and Demand Side Management | | | 500 | | | 250 | (250) | | 500 |
| Neighbourhood Development Partnership Grant (PEP) | | | 146,215 | | | 73,108 | (73,108) | -100.0% | 146,215 |
| Provincial Government: | 151,641 | 193,759 | 152,624 | 30,104 | 128,443 | 132,526 | (4,084) | -3.1% | 152,624 |
| Primary Health Care | 55,118 | 58,845 | 58,845 | 17,653 | 58,845 | 58,845 | - | | 58,845 |
| HIV and Aids Grant | 24,027 | 24,392 | 24,392 | 1,960 | 24,392 | 24,392 | - | | 24,392 |
| Human Settlement Development Grant (HSDG) | 26,972 | 58,000 | | | | | - | | |
| Libraries Plan | 7,540 | 7,522 | 7,522 | 155 | 1,668 | 5,461 | (3,793) | -69.5% | 7,522 |
| TRT Bus Operations Subsidy | 37,985 | 45,000 | 61,865 | 10,336 | 43,538 | 43,828 | (291) | -0.7% | 61,865 |
| District Municipality: | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | - | | |
| Other grant providers: | 2,748 | 2,000 | 2,000 | - | 2,000 | 1,051 | 949 | | 2,000 |
| DBSA | 942 | - | | | | | - | | - |
| LG SETA Discretionary grant (93 applies over 3 years) | 1,806 | 2,000 | 2,000 | | 2,000 | 1,051 | 949 | | 2,000 |
| Total operating expenditure of Transfers and Grants: | 5,328,458 | 5,252,770 | 5,486,068 | 1,330,489 | 5,006,461 | 5,283,982 | (277,521) | -5.3% | 5,486,068 |
| Capital expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 1,865,938 | 1,990,111 | 1,856,893 | 138,764 | 956,000 | 1,070,810 | (114,810) | -10.7% | 1,856,893 |
| Urban Settlement Development Grant | 1,182,138 | 1,020,010 | 1,020,010 | 75,998 | 519,477 | 563,385 | (43,908) | -7.8% | 1,020,010 |
| Public Transport Network Grant | 315,426 | 379,800 | 252,082 | 19,197 | 83,935 | 141,285 | (57,350) | -40.6% | 252,082 |
| Integrated National Electrification Programme | | - | | | | - | - | | - |
| Neighbourhood Development Partnership Grant | 1,838 | 20,000 | 20,000 | 2,307 | 10,416 | 9,448 | 967 | 10.2% | 20,000 |
| Finance Management Grant | | - | | | | - | - | | - |
| Energy Efficiency and Demand Side Management | 8,460 | 10,000 | 4,500 | 177 | 2,077 | 1,924 | 153 | 8.0% | 4,500 |
| Integrated City Development Grant | 37,645 | - | | | | - | - | | - |
| Informal Settlements Upgrading Partnership Grant | 320,432 | 560,301 | 560,301 | 41,086 | 340,095 | 354,768 | (14,673) | -4.1% | 560,301 |
| Provincial Government: | 55,388 | 12,727 | 12,727 | 2,010 | 4,705 | 4,747 | (43) | | 12,727 |
| Recapitalisation of Community Libraries Grant | 21,054 | 12,727 | 12,727 | 2,010 | 4,705 | 4,747 | (43) | | 12,727 |
| Social Infrastructure Grant | 1,075 | | | | | - | - | | - |
| HCT - SHRA | 33,259 | | | | | - | - | | - |
| District Municipality: | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | - | | |
| Other grant providers: | 16,449 | 284,733 | 284,733 | 15,888 | 95,994 | 133,279 | (37,286) | -28.0% | 284,733 |
| LG SETA Discretionary grant (93 applies over 3 years) | 11,077 | 10,000 | 10,000 | 109 | 6,319 | 5,742 | 577 | 10.1% | 10,000 |
| RCG-SHRA | | 274,733 | 274,733 | 15,779 | 89,674 | 127,537 | (37,863) | -29.7% | 274,733 |
| DBSA - Installation of Bulkwater (Water pilot study) | 5,371 | - | | | | - | - | | - |
| Total capital expenditure of Transfers and Grants | 1,937,775 | 2,287,571 | 2,154,353 | 156,661 | 1,056,698 | 1,208,837 | (152,139) | -12.6% | 2,154,353 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 7,266,232 | 7,540,341 | 7,640,421 | 1,487,151 | 6,063,159 | 6,492,819 | (429,660) | -6.6% | 7,640,421 |

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 R6,1 billion. A variance of R429,7 million is reflected.

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

| TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March | | | | | |
|---|---------------------------|----------------|---------------|---------------|----------------|
| Description | Budget Year 2021/22 | | | | |
| | Approved Rollover 2020/21 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands | | | | | |
| <u>EXPENDITURE</u> | | | | | |
| <u>Operating expenditure of Approved Roll-overs</u> | | | | | |
| National Government: | - | - | - | - | |
| Local Government Equitable Share | | | | - | |
| Fuel Levy | | | | - | |
| Local Government Finance Management Grant | | | | - | |
| Urban Settlement Development Grant | | | | - | |
| Expanded Public Works Programme Incentive (EPWP) | | | | - | |
| Public Transport Network Grant | | | | - | |
| Provincial Government: | 64,177 | 6,025 | 19,315 | 44,862 | 69.9% |
| Primary Health Care | | | | - | |
| Human Settlement Development Grant (HSDG) | 62,723 | 4,571 | 17,861 | 44,862 | 71.5% |
| Libraries Plan | 1,454 | 1,454 | 1,454 | - | |
| TRT Bus Operations Subsidy | | | | - | |
| District Municipality: | - | - | - | - | |
| | | | | - | |
| Other grant providers: | - | - | - | - | |
| | | | | - | |
| DBSA | | | | - | |
| Total operating expenditure of Approved Roll-overs | 64,177 | 6,025 | 19,315 | 44,862 | 69.9% |
| <u>Capital expenditure of Approved Roll-overs</u> | | | | | |
| National Government: | - | - | - | - | |
| Urban Settlement Development Grant | | | | - | |
| Integrated City Development Grant | | | | - | |
| Informal Settlements Upgrading Partnership Grant | | | | - | |
| Informal Settlements Upgrading Partnership Grant | | | | - | |
| Provincial Government: | 894 | 894 | 894 | - | |
| Recapitalisation of Community Libraries Grant | 894 | 894 | 894 | - | |
| | | | | - | |
| District Municipality: | - | - | - | - | |
| | | | | - | |
| Other grant providers: | - | - | - | - | |
| | | | | - | |
| Total capital expenditure of Approved Roll-overs | 894 | 894 | 894 | - | |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | 65,071 | 6,919 | 20,209 | 44,862 | 68.9% |

Expenditure against the approved roll-over is at R20,2 million for the period.

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

| TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March | | | | | | | | |
|---|-------------------|---------------------|-------------------|----------------|------------------|------------------|------------------|--------------|
| Summary of Employee and Councillor remuneration | 2020/21 | Budget Year 2021/22 | | | | | | YTD variance |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | |
| R thousands | A | B | C | | | | | % |
| Councillors (Political Office Bearers plus Other) | | | | | | | | |
| Basic Salaries and Wages | 131,886 | 108,655 | 108,655 | 11,061 | 96,328 | 76,656 | 19,672 | 26% |
| Pension and UIF Contributions | — | 4,306 | 4,306 | — | — | 3,038 | (3,038) | -100% |
| Medical Aid Contributions | — | 4,254 | 4,254 | — | — | 3,001 | (3,001) | -100% |
| Motor Vehicle Allowance | — | 31,188 | 31,188 | — | — | 22,003 | (22,003) | -100% |
| Cellphone Allowance | — | 6,184 | 6,184 | — | — | 4,363 | (4,363) | -100% |
| Housing Allowances | — | — | — | — | — | — | — | — |
| Other benefits and allowances | — | — | — | — | — | — | — | — |
| Sub Total - Councillors | 131,886 | 154,588 | 154,588 | 11,061 | 96,328 | 109,061 | (12,733) | -12% |
| % increase | | 17.2% | 17.2% | | | | | |
| Senior Managers of the Municipality | | | | | | | | |
| Basic Salaries and Wages | 18,957 | 19,120 | 19,347 | 1,214 | 14,500 | 14,340 | 159 | 1% |
| Pension and UIF Contributions | 15 | 229 | 231 | 1 | 11 | 172 | (160) | -93% |
| Medical Aid Contributions | — | 58 | 58 | — | — | 44 | (44) | -100% |
| Overtime | — | — | — | — | — | — | — | — |
| Performance Bonus | — | — | — | — | — | — | — | — |
| Motor Vehicle Allowance | — | — | — | — | — | — | — | — |
| Cellphone Allowance | 178 | 226 | 226 | 11 | 135 | 170 | (35) | -20% |
| Housing Allowances | — | — | — | — | — | — | — | — |
| Other benefits and allowances | 149 | 2,572 | 2,572 | (0) | 266 | 1,929 | (1,663) | -86% |
| Payments in lieu of leave | 2,908 | 872 | 873 | 114 | 2,613 | 654 | 1,959 | 299% |
| Long service awards | — | — | — | — | — | — | — | — |
| Post-retirement benefit obligations | — | — | — | — | — | — | — | — |
| Sub Total - Senior Managers of Municipality | 22,207 | 23,078 | 23,308 | 1,340 | 17,526 | 17,309 | 217 | 1% |
| % increase | | 3.9% | 5.0% | | | | | |
| Other Municipal Staff | | | | | | | | |
| Basic Salaries and Wages | 6,995,253 | 7,352,913 | 7,092,666 | 596,310 | 5,564,121 | 5,702,393 | (138,271) | -2% |
| Pension and UIF Contributions | 1,441,751 | 1,364,931 | 1,388,674 | 119,949 | 1,086,409 | 1,116,902 | (30,493) | -3% |
| Medical Aid Contributions | 665,439 | 599,194 | 603,953 | 56,856 | 504,967 | 509,442 | (4,475) | -1% |
| Overtime | 483,530 | 957,021 | 915,044 | 39,256 | 374,252 | 310,681 | 63,571 | 20% |
| Performance Bonus | 544 | 543,532 | 541,269 | 125 | 397 | 19 | 378 | 1970% |
| Motor Vehicle Allowance | 311,181 | 314,887 | 318,274 | 25,989 | 233,423 | 237,906 | (4,484) | -2% |
| Cellphone Allowance | 17,510 | 17,564 | 17,783 | 1,373 | 12,345 | 12,497 | (152) | -1% |
| Housing Allowances | 56,347 | 53,936 | 55,573 | 5,074 | 44,395 | 42,660 | 1,735 | 4% |
| Other benefits and allowances | 542,907 | 240,176 | 237,045 | 44,983 | 411,316 | 478,237 | (66,921) | -14% |
| Payments in lieu of leave | 1,581,958 | 314,483 | 323,015 | 4,870 | 150,764 | 244,960 | (94,196) | -38% |
| Long service awards | 3,191 | 2,981 | 2,981 | 191 | 1,912 | 2,166 | (254) | -12% |
| Post-retirement benefit obligations | — | 261,964 | 262,964 | — | — | — | — | — |
| Sub Total - Other Municipal Staff | 12,099,610 | 12,023,581 | 11,759,240 | 894,977 | 8,384,300 | 8,657,862 | (273,562) | -3% |
| % increase | | -0.6% | -2.8% | | | | | |
| Total Parent Municipality | 12,253,703 | 12,201,247 | 11,937,136 | 907,378 | 8,498,154 | 8,784,232 | (286,078) | -3% |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | |
| Board Members of Entities | | | | | | | | |
| Basic Salaries and Wages | — | — | — | — | — | — | — | — |
| Pension and UIF Contributions | — | — | — | — | — | — | — | — |
| Medical Aid Contributions | — | — | — | — | — | — | — | — |
| Overtime | — | — | — | — | — | — | — | — |
| Performance Bonus | — | — | — | — | — | — | — | — |
| Motor Vehicle Allowance | — | — | — | — | — | — | — | — |
| Cellphone Allowance | — | — | — | — | — | — | — | — |
| Housing Allowances | — | — | — | — | — | — | — | — |
| Other benefits and allowances | — | — | — | — | — | — | — | — |
| Board Fees | 4,174 | 5,822 | 5,822 | 553 | 2,921 | 3,881 | (960) | -25% |
| Payments in lieu of leave | — | — | — | — | — | — | — | — |
| Long service awards | — | — | — | — | — | — | — | — |
| Post-retirement benefit obligations | — | — | — | — | — | — | — | — |
| Sub Total - Board Members of Entities | 4,174 | 5,822 | 5,822 | 553 | 2,921 | 3,881 | (960) | -25% |
| Senior Managers of Entities | | | | | | | | |
| Basic Salaries and Wages | 27,452 | 21,107 | 16,695 | 1,103 | 12,019 | 11,593 | 426 | 4% |
| Pension and UIF Contributions | 913 | 1,197 | 1,373 | 77 | 693 | 1,100 | (407) | -37% |
| Medical Aid Contributions | 247 | 180 | 187 | 12 | 85 | 163 | (78) | -48% |
| Overtime | — | — | — | — | — | — | — | — |
| Performance Bonus | — | 312 | 319 | — | — | 242 | (242) | -100% |
| Motor Vehicle Allowance | 1,126 | 878 | 810 | 65 | 522 | 540 | (18) | -3% |
| Cellphone Allowance | 363 | 362 | 374 | 18 | 172 | 249 | (77) | -31% |
| Housing Allowances | — | 70 | — | 2 | 15 | 81 | (66) | -81% |
| Other benefits and allowances | 197 | 229 | 229 | — | — | 354 | (354) | -100% |
| Payments in lieu of leave | — | 379 | 1,842 | — | — | — | — | — |
| Long service awards | — | — | — | — | — | — | — | — |
| Post-retirement benefit obligations | — | — | — | — | — | — | — | — |
| Sub Total - Senior Managers of Entities | 30,297 | 24,714 | 21,831 | 1,277 | 13,507 | 14,323 | (816) | -6% |
| % increase | | -18.4% | -27.9% | | | | | |
| Other Staff of Entities | | | | | | | | |
| Basic Salaries and Wages | 42,509 | 62,870 | 53,870 | 4,981 | 37,804 | 35,879 | 1,925 | 5% |
| Pension and UIF Contributions | 3,535 | 6,231 | 4,723 | 335 | 2,665 | 3,328 | (663) | -20% |
| Medical Aid Contributions | 1,766 | 2,895 | 2,046 | 164 | 1,246 | 1,326 | (79) | -6% |
| Overtime | 1,117 | — | 1,564 | 103 | 103 | 621 | (518) | — |
| Performance Bonus | — | 2,313 | 1,345 | — | — | 1,542 | (1,542) | — |
| Motor Vehicle Allowance | 11 | 19 | — | — | — | — | — | — |
| Cellphone Allowance | 440 | 450 | 450 | 36 | 268 | 300 | (32) | -11% |
| Housing Allowances | 6 | 1,410 | 161 | 5 | 39 | 79 | (41) | -51% |
| Other benefits and allowances | 702 | 609 | 609 | — | — | 334 | (334) | -100% |
| Payments in lieu of leave | — | 1,091 | — | — | — | — | — | — |
| Long service awards | — | — | — | — | — | — | — | — |
| Post-retirement benefit obligations | — | — | — | — | — | — | — | — |
| Sub Total - Other Staff of Entities | 50,086 | 77,890 | 64,768 | 5,626 | 42,126 | 43,410 | (1,284) | -3% |
| % increase | | 55.5% | 29.3% | | | | | |
| Total Municipal Entities | 84,557 | 108,425 | 92,421 | 7,455 | 58,553 | 61,614 | (3,061) | -5% |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 12,338,261 | 12,309,673 | 12,029,557 | 914,833 | 8,556,707 | 8,845,846 | (289,139) | -3% |
| % increase | | -0.2% | -2.5% | | | | | |
| TOTAL MANAGERS AND STAFF | 12,206,375 | 12,155,085 | 11,874,969 | 903,772 | 8,460,379 | 8,736,785 | (276,406) | -3% |

(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 - M09 March | | | |
|--|---------------------|------------------|------------------|
| Description | Budget Year 2021/22 | | |
| | March Budget | March Outcome | March Variance |
| R thousands | | | |
| <u>Cash Receipts By Source</u> | | | |
| Property rates | 703,775 | 727,931 | 24,156 |
| Service charges - electricity revenue | 1,304,523 | 865,946 | (438,577) |
| Service charges - water revenue | 433,943 | 311,443 | (122,500) |
| Service charges - sanitation revenue | 101,808 | 90,419 | (11,388) |
| Service charges - refuse | 127,936 | 106,382 | (21,553) |
| | | | - |
| Rental of facilities and equipment | 20,852 | 17,483 | (3,369) |
| Interest earned - external investments | 10,389 | 1,082 | (9,307) |
| Interest earned - outstanding debtors | 81,372 | 65,931 | (15,441) |
| Dividends received | | - | - |
| Fines, penalties and forfeits | 27,445 | 13,008 | (14,436) |
| Licences and permits | 5,122 | 3,193 | (1,929) |
| Agency services | | - | - |
| Transfers and Subsidies - Operational | 1,474,549 | 1,470,548 | (4,001) |
| Other revenue | 91,771 | 103,203 | 11,433 |
| Cash Receipts by Source | 4,383,483 | 3,776,569 | (606,914) |
| <u>Other Cash Flows by Source</u> | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 251,702 | 12,282 | (239,420) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | (8,911) | (8,911) |
| Proceeds on Disposal of Fixed and Intangible Assets | | (10,927) | (10,927) |
| Short term loans | | - | - |
| Borrowing long term/refinancing | | - | - |
| Increase (decrease) in consumer deposits | | - | - |
| | | | - |
| Decrease (increase) in non-current receivables | | - | - |
| Decrease (increase) in non-current investments | | - | - |
| Total Cash Receipts by Source | 4,635,185 | 3,769,013 | (866,172) |
| <u>Cash Payments by Type</u> | | | |
| Employee related costs | 1,024,392 | 901,736 | (122,656) |
| Remuneration of councillors | 15,176 | 11,061 | (4,115) |
| Interest paid | 195,918 | 110,384 | (85,533) |
| Bulk purchases - Electricity | 778,534 | 721,914 | (56,619) |
| Acquisitions - water & other inventory | 355,114 | 243,446 | (111,668) |
| Contracted services | 519,971 | 380,008 | (139,963) |
| Grants and subsidies paid - other municipalities | | - | - |
| Grants and subsidies paid - other | 6,325 | 14,929 | 8,604 |
| General expenses | 162,003 | 708,018 | 546,016 |
| Cash Payments by Type | 3,057,431 | 3,176,214 | 118,782 |
| <u>Other Cash Flows/Payments by Type</u> | | | |
| Capital assets | 303,057 | 191,978 | (111,079) |
| Repayment of borrowing | 210,096 | 116,478 | (93,617) |
| Other Cash Flows/Payments | | 28,005 | 28,005 |
| Total Cash Payments by Type | 3,570,584 | 3,512,674 | (57,910) |
| NET INCREASE/(DECREASE) IN CASH HELD | 1,064,601 | 256,339 | (808,262) |
| Cash/cash equivalents at the month/year beginning: | (108,462) | (108,462) | (0) |
| Cash/cash equivalents at the month/year end: | 956,138 | 147,876 | (808,262) |

(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) - M09 March | | | | | | | | |
|--|-------------------|---------------------|-------------------|--------------------|-------------------|-------------------|--------------------|--------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance |
| R thousands | | | | | | | | % |
| Revenue By Source | | | | | | | | |
| Property rates | 8,462,679 | 8,587,212 | 8,587,212 | 727,931 | 6,440,785 | 6,471,139 | (30,354) | 0% |
| Service charges - electricity revenue | 12,623,213 | 15,015,588 | 15,015,588 | 1,141,420 | 10,502,825 | 10,977,726 | (474,901) | -4% |
| Service charges - water revenue | 4,294,758 | 4,887,501 | 5,104,894 | 361,882 | 3,690,373 | 3,746,861 | (56,488) | -2% |
| Service charges - sanitation revenue | 1,294,932 | 1,381,594 | 1,381,382 | 166,182 | 1,097,462 | 1,026,610 | 70,852 | 7% |
| Service charges - refuse revenue | 1,524,240 | 1,598,946 | 1,628,946 | 139,258 | 1,289,974 | 1,250,384 | 39,589 | 3% |
| Rental of facilities and equipment | 144,081 | 121,554 | 109,232 | 17,483 | 107,842 | 75,998 | 31,844 | 42% |
| Interest earned - external investments | 227,377 | 158,081 | 88,081 | 1,082 | 29,824 | 58,057 | (28,233) | -49% |
| Interest earned - outstanding debtors | 375,794 | 822,755 | 822,755 | 65,931 | 526,839 | 578,811 | (51,972) | -9% |
| Dividends received | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 79,899 | 250,902 | 244,348 | 13,008 | 98,125 | 145,604 | (47,479) | -33% |
| Licences and permits | 40,145 | 52,447 | 51,947 | 3,193 | 27,030 | 32,561 | (5,530) | -17% |
| Agency services | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 5,327,047 | 5,252,770 | 5,550,245 | 1,336,495 | 5,001,167 | 5,226,929 | (225,762) | -4% |
| Other revenue | 1,438,161 | 980,020 | 960,528 | 83,855 | 663,115 | 652,527 | 10,588 | 2% |
| Gains | 15,897 | - | - | (10,057,542) | 1,710 | - | 1,710 | - |
| Total Revenue (excluding capital transfers and contributions) | 35,848,223 | 39,109,369 | 39,545,158 | (5,999,822) | 29,477,072 | 30,243,208 | (766,136) | -3% |
| Expenditure By Type | | | | | | | | |
| Employee related costs | 12,125,553 | 12,046,659 | 11,782,548 | 901,736 | 8,403,087 | 8,671,836 | (268,749) | -3% |
| Remuneration of councillors | 131,577 | 154,588 | 154,588 | 11,061 | 96,328 | 109,061 | (12,733) | -12% |
| Debt impairment | 1,355,860 | 2,124,802 | 2,124,802 | 203,088 | 1,515,538 | 1,515,538 | - | - |
| Depreciation & asset impairment | 2,323,437 | 2,496,669 | 2,496,669 | (231,436) | 2,460,617 | 1,755,043 | 705,573 | 40% |
| Finance charges | 1,504,297 | 1,515,089 | 1,515,089 | 110,384 | 644,663 | 664,851 | (20,188) | -3% |
| Bulk purchases - electricity | 12,873,118 | 11,160,809 | 11,160,809 | 721,914 | 7,507,322 | 7,570,412 | (63,091) | -1% |
| Inventory consumed | 627,904 | 3,789,764 | 3,968,917 | 328,162 | 2,520,367 | 2,656,199 | (135,833) | -5% |
| Contracted services | 3,811,785 | 3,667,546 | 4,230,741 | 380,008 | 2,565,337 | 2,992,560 | (427,223) | -14% |
| Transfers and subsidies | 125,326 | 140,874 | 130,768 | 14,929 | 74,226 | 108,617 | (34,392) | -32% |
| Other expenditure | 1,543,700 | 1,992,334 | 1,966,529 | 153,119 | 1,363,425 | 1,468,034 | (104,609) | -7% |
| Losses | 72,204 | - | - | - | 0 | - | 0 | - |
| Total Expenditure | 36,494,763 | 39,089,134 | 39,531,460 | 2,592,966 | 27,150,909 | 27,512,153 | (361,244) | -1% |
| Surplus/(Deficit) | (646,540) | 20,235 | 13,699 | (8,592,788) | 2,326,163 | 2,731,055 | (404,892) | -15% |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 1,886,058 | 2,002,838 | 1,870,514 | 118,360 | 939,722 | 1,586,450 | (646,728) | -41% |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 11,077 | 10,000 | 10,000 | 0 | 1,089 | 5,000 | (3,911) | -78% |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 1,250,595 | 2,033,074 | 1,894,213 | (8,474,429) | 3,266,974 | 4,322,505 | (1,055,531) | -24% |
| Taxation | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 1,250,595 | 2,033,074 | 1,894,213 | (8,474,429) | 3,266,974 | 4,322,505 | (1,055,531) | -24% |

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

| TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M09 March | | | | | | | | |
|--|-------------------|---------------------|-----------------|----------------|----------------|----------------|------------------|----------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | | | | | | | |
| <u>Revenue By Municipal Entity</u> | | | | | | | | |
| Housing Company Tshwane | 43,590 | 84,261 | 75,076 | 884 | 33,595 | 56,307 | (22,712) | -40% |
| Tshwane Economic Development Agency | 70,671 | 64,366 | 60,807 | 14,406 | 46,228 | 45,605 | 623 | 1% |
| Total Operating Revenue | 114,261 | 148,627 | 135,883 | 15,290 | 79,823 | 101,912 | (22,089) | -22% |
| <u>Expenditure By Municipal Entity</u> | | | | | | | | |
| Housing Company Tshwane | 66,207 | 84,261 | 75,076 | 7,623 | 44,266 | 56,307 | (12,040) | -21% |
| Tshwane Economic Development Agency | 70,817 | 63,869 | 60,310 | (260) | 40,589 | 45,232 | (4,643) | -10% |
| Total Operating Expenditure | 137,024 | 148,130 | 135,385 | 7,363 | 84,856 | 101,539 | (16,683) | -16% |
| Surplus/ (Deficit) for the yr/period | (22,763) | 498 | 498 | 7,927 | (5,033) | 373 | (38,773) | -10389% |
| <u>Capital Expenditure By Municipal Entity</u> | | | | | | | | |
| Housing Company Tshwane | 174,150 | 466,611 | 452,672 | 14,510 | 174,188 | 379,216 | (205,028) | 264% |
| Tshwane Economic Development Agency | 303 | 442 | 442 | 127 | 156 | 221 | (65) | 29% |
| Total Capital Expenditure | 174,453 | 467,053 | 453,114 | 14,637 | 174,344 | 379,437 | (205,093) | -54% |

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

| TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M09 March | | | | | | | | | |
|---|-------------------|---------------------|------------------|------------------|---------------|---------------|--------------|----------------|----------------------------|
| Month | 2020/21 | Budget Year 2021/22 | | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | | |
| <u>Monthly expenditure performance trend</u> | | | | | | | | | |
| July | 73,977 | 157,121 | 109,119 | 109,119 | 109,119 | 109,119 | – | | 3% |
| August | 45,122 | 263,169 | (28,934) | (28,934) | 80,185 | 80,185 | (0) | 0.0% | 2% |
| September | 179,275 | 387,606 | 250,105 | 250,105 | 330,290 | 330,290 | (0) | 0.0% | 8% |
| October | 242,712 | 346,414 | 315,167 | 315,167 | 645,457 | 645,457 | (0) | 0.0% | 16% |
| November | 251,997 | 327,895 | 225,638 | 225,636 | 871,093 | 871,095 | 2 | 0.0% | 22% |
| December | 234,187 | 329,468 | 222,797 | 222,797 | 1,093,890 | 1,093,891 | 2 | 0.0% | 28% |
| January | 112,024 | 263,181 | 120,624 | 49,549 | 1,143,439 | 1,214,516 | 71,077 | 5.9% | 29% |
| February | 136,997 | 319,201 | 231,543 | 161,738 | 1,305,177 | 1,446,059 | 140,882 | 9.7% | 40% |
| March | 310,979 | 406,407 | 303,057 | 191,978 | 1,497,155 | 1,749,116 | 251,961 | 14.4% | 46% |
| April | 222,967 | 363,302 | 202,867 | | | 1,951,982 | – | | |
| May | 385,654 | 394,153 | 201,216 | | | 2,153,198 | – | | |
| June | 1,061,479 | 398,955 | 1,100,997 | | | 3,254,196 | – | | |
| Total Capital expenditure | 3,257,372 | 3,956,871 | 3,254,196 | 1,497,155 | | | | | |

(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 - M09 March | | | | | | | | |
|---|-------------------|---------------------|------------------|----------------|----------------|------------------|----------------|----------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | 1,405,576 | 1,668,537 | 1,437,552 | 68,270 | 709,254 | 820,930 | 111,677 | 13.6% |
| Roads Infrastructure | 506,464 | 674,360 | 568,984 | 18,091 | 256,836 | 291,984 | 35,148 | 12.0% |
| Roads | 377,655 | 524,000 | 465,724 | 12,745 | 220,356 | 224,339 | 3,983 | 1.8% |
| Road Structures | 98,644 | 124,360 | 84,460 | 5,346 | 30,227 | 55,222 | 24,995 | 45.3% |
| Road Furniture | 30,165 | 26,000 | 18,800 | — | 6,253 | 12,423 | 6,170 | 49.7% |
| Storm water Infrastructure | 66,070 | 86,000 | 82,291 | 5,636 | 60,187 | 61,981 | 1,794 | |
| Drainage Collection | 880 | — | — | — | — | — | — | |
| Storm water Conveyance | 65,189 | 86,000 | 82,291 | 5,636 | 60,187 | 61,981 | 1,794 | |
| Electrical Infrastructure | 390,973 | 277,045 | 231,335 | 12,949 | 129,487 | 143,679 | 14,192 | 9.9% |
| HV Substations | 15,551 | 5,000 | 17,000 | — | — | — | — | |
| HV Transmission Conductors | — | 1,000 | 2,500 | — | — | — | — | |
| MV Substations | 51,903 | 42,800 | 36,800 | 1,440 | 20,262 | 19,802 | (460) | -2.3% |
| MV Networks | 115,866 | 96,975 | 97,975 | 9,666 | 68,615 | 72,461 | 3,846 | 5.3% |
| LV Networks | 207,653 | 109,300 | 77,060 | 1,843 | 40,610 | 51,415 | 10,805 | 21.0% |
| Capital Spares | — | 21,970 | — | — | — | — | — | |
| Water Supply Infrastructure | 276,259 | 329,908 | 299,746 | 14,619 | 162,226 | 186,771 | 24,545 | 13.1% |
| Reservoirs | 53,621 | 58,800 | 56,233 | 4,150 | 33,890 | 36,220 | 2,330 | 6.4% |
| Water Treatment Works | — | 5,750 | 5,750 | — | — | 2,013 | 2,013 | 100.0% |
| Bulk Mains | 29,693 | 24,000 | 25,500 | 973 | 14,834 | 14,011 | (823) | -5.9% |
| Distribution | 111,941 | 156,358 | 127,263 | 2,934 | 47,826 | 68,645 | 20,819 | 30.3% |
| Distribution Points | 81,004 | 85,000 | 85,000 | 6,563 | 65,675 | 65,882 | 206 | 0.3% |
| Sanitation Infrastructure | 156,811 | 282,223 | 241,196 | 16,975 | 100,518 | 129,516 | 28,998 | 22.4% |
| Reticulation | 140,658 | 263,145 | 224,317 | 16,975 | 95,160 | 120,595 | 25,435 | 21.1% |
| Waste Water Treatment Works | — | 4,000 | 1,000 | — | — | 720 | 720 | 100.0% |
| Outfall Sewers | 16,153 | 15,078 | 15,878 | — | 5,358 | 8,200 | 2,843 | 34.7% |
| Solid Waste Infrastructure | 9,000 | 15,000 | 10,000 | — | — | 5,000 | 5,000 | 100.0% |
| Capital Spares | 9,000 | 15,000 | 10,000 | — | — | 5,000 | 5,000 | 100.0% |
| Information and Communication Infrastructure | — | 4,000 | 4,000 | — | — | 2,000 | 2,000 | 100.0% |
| Distribution Layers | — | 4,000 | 4,000 | — | — | 2,000 | 2,000 | 100.0% |
| Community Assets | 156,465 | 88,927 | 35,946 | 3,918 | 11,874 | 18,966 | 7,092 | 37.4% |
| Community Facilities | 149,608 | 88,927 | 35,946 | 3,918 | 11,874 | 18,966 | 7,092 | 37.4% |
| Halls | — | 100 | — | — | — | — | — | |
| Centres | — | 2,000 | — | — | — | — | — | |
| Clinics/Care Centres | 17,241 | 50,600 | 19,000 | 1,015 | 5,171 | 13,187 | 8,015 | 60.8% |
| Fire/Ambulance Stations | 32,851 | 8,000 | 3,325 | — | 1,103 | 1,032 | (72) | -7.0% |
| Theatres | 1,513 | 5,000 | — | — | — | — | — | |
| Libraries | — | 12,727 | 13,621 | 2,904 | 5,599 | 4,747 | (852) | -17.9% |
| Cemeteries/Crematoria | 760 | 10,500 | — | — | — | — | — | |
| Public Open Space | 14,214 | — | — | — | — | — | — | |
| Taxi Ranks/Bus Terminals | 83,030 | — | — | — | — | — | — | |
| Sport and Recreation Facilities | 6,856 | — | — | — | — | — | — | |
| Outdoor Facilities | 6,856 | — | — | — | — | — | — | |
| Heritage assets | — | — | — | — | — | — | — | — |
| Investment properties | 39,314 | 42,000 | 35,000 | — | — | — | — | — |
| Revenue Generating | 39,314 | — | — | — | — | — | — | |
| Improved Property | 39,314 | — | — | — | — | — | — | |
| Non-revenue Generating | — | 42,000 | 35,000 | — | — | — | — | |
| Improved Property | — | 42,000 | 35,000 | — | — | — | — | |
| Other assets | 142,395 | 506,111 | 480,121 | 15,586 | 193,117 | 255,944 | 62,827 | 24.5% |
| Operational Buildings | 1,488 | 3,000 | 1,488 | — | 5,848 | 5,848 | — | |
| Yards | — | 3,000 | — | — | — | — | — | |
| Training Centres | 1,488 | — | 1,488 | — | — | — | — | |
| Housing | 140,907 | 503,111 | 478,632 | 15,586 | 187,269 | 250,096 | 62,827 | 25.1% |
| Staff Housing | 4,360 | — | — | — | — | — | — | |
| Social Housing | 136,547 | 503,111 | 478,632 | 15,586 | 187,269 | 250,096 | 62,827 | 25.1% |
| Biological or Cultivated Assets | — | 3,500 | — | — | — | — | — | — |
| Biological or Cultivated Assets | — | 3,500 | — | — | — | — | — | |
| Computer Equipment | 141,749 | 35,449 | 21,161 | — | — | 5,500 | 5,500 | 100.0% |
| Computer Equipment | 141,749 | 35,449 | 21,161 | — | — | 5,500 | 5,500 | 100.0% |
| Furniture and Office Equipment | 32,559 | 12,400 | 5,642 | 21 | 302 | 1,433 | 1,131 | 78.9% |
| Furniture and Office Equipment | 32,559 | 12,400 | 5,642 | 21 | 302 | 1,433 | 1,131 | 78.9% |
| Machinery and Equipment | 79,479 | 66,900 | 49,833 | 483 | 6,758 | 32,438 | 25,680 | 79.2% |
| Machinery and Equipment | 79,479 | 66,900 | 49,833 | 483 | 6,758 | 32,438 | 25,680 | 79.2% |
| Transport Assets | 3,766 | 22,000 | 11,740 | — | — | — | — | — |
| Transport Assets | 3,766 | 22,000 | 11,740 | — | — | — | — | |
| Total Capital Expenditure on new assets | 2,001,302 | 2,445,824 | 2,076,995 | 88,278 | 921,305 | 1,138,211 | 216,906 | 19.1% |

(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 - M09 March | | | | | | | | |
|---|-------------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | 517,2 | 467,6 | 511,3 | 58,1 | 303,4 | 304,4 | 1,0 | 0.4% |
| Roads Infrastructure | 212,955 | 188,138 | 256,897 | 42,411 | 162,520 | 139,044 | (23,476) | -16.9% |
| Roads | 185,740 | 183,138 | 251,897 | 42,411 | 161,228 | 137,594 | (23,634) | -17.2% |
| Road Structures | 4,294 | 5,000 | 5,000 | - | 1,291 | 1,450 | 159 | 10.9% |
| Road Furniture | 22,921 | - | - | - | - | - | - | - |
| Electrical Infrastructure | 69,512 | 62,311 | 59,200 | 643 | 31,911 | 41,006 | 9,096 | 22.2% |
| Power Plants | 973 | 1,000 | - | - | - | - | - | - |
| HV Substations | - | - | 2,000 | - | - | 1,500 | 1,500 | 100.0% |
| HV Switching Station | - | 5,000 | 5,000 | - | - | - | - | - |
| MV Networks | - | 5,200 | 2,700 | 200 | 200 | 1,500 | 1,300 | 86.7% |
| LV Networks | 62,083 | 50,000 | 49,500 | 443 | 31,711 | 38,006 | 6,296 | 16.6% |
| Capital Spares | 6,456 | 1,111 | - | - | - | - | - | - |
| Water Supply Infrastructure | 211,885 | 174,250 | 171,700 | 14,698 | 99,981 | 111,244 | 11,263 | 10.1% |
| Dams and Weirs | 1,200 | - | - | - | - | - | - | - |
| Reservoirs | 4,955 | 2,750 | 3,000 | - | 681 | 1,681 | 1,000 | 59.5% |
| Water Treatment Works | 9,375 | 75,500 | 69,700 | 8,716 | 40,692 | 35,187 | (5,506) | -15.6% |
| Bulk Mains | 61,132 | - | - | - | - | - | - | - |
| Distribution | 135,222 | 96,000 | 99,000 | 5,982 | 58,608 | 74,376 | 15,768 | 21.2% |
| Sanitation Infrastructure | 22,852 | 28,000 | 16,100 | 357 | 8,813 | 11,504 | 2,691 | 23.4% |
| Reticulation | 20,258 | 20,000 | 13,000 | 176 | 6,839 | 8,857 | 2,018 | 22.8% |
| Waste Water Treatment Works | 2,594 | 8,000 | 3,100 | 181 | 1,974 | 2,647 | 673 | 25.4% |
| Information and Communication Infrastructure | - | 15,000 | 7,500 | - | - | 1,500 | 1,500 | 100.0% |
| Data Centres | - | 15,000 | 7,500 | - | - | 1,500 | 1,500 | 100.0% |
| Community Assets | 14,668 | 4,800 | 2,012 | - | 820 | 1,400 | 580 | 41.4% |
| Community Facilities | 10,638 | 4,800 | 2,012 | - | 820 | 1,400 | 580 | 41.4% |
| Fire/Ambulance Stations | 3,856 | 4,800 | 1,400 | - | 820 | 1,400 | 580 | 41.4% |
| Cemeteries/Crematoria | 3,589 | - | 612 | - | - | - | - | - |
| Markets | 3,192 | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | 4,030 | - | - | - | - | - | - | - |
| Outdoor Facilities | 4,030 | - | - | - | - | - | - | - |
| Other assets | 11,709 | 27,000 | 18,000 | 141 | 7,013 | 6,611 | (402) | -6.1% |
| Operational Buildings | 11,709 | 27,000 | 18,000 | 141 | 7,013 | 6,611 | (402) | -6.1% |
| Training Centres | 11,077 | 5,000 | 7,000 | - | 4,600 | 2,932 | (1,669) | -56.9% |
| Manufacturing Plant | - | 17,000 | - | - | - | - | - | - |
| Depots | - | 5,000 | 11,000 | 141 | 2,413 | 3,679 | 1,266 | 34.4% |
| Capital Spares | 632 | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | 6,453 | 7,000 | - | - | - | - | - | - |
| Biological or Cultivated Assets | 6,453 | 7,000 | - | - | - | - | - | - |
| Intangible Assets | 9,999 | 127,254 | 125,627 | 1,600 | 13,040 | 34,127 | 21,087 | 61.8% |
| Servitudes | - | - | - | - | - | - | - | - |
| Licences and Rights | 9,999 | 127,254 | 125,627 | 1,600 | 13,040 | 34,127 | 21,087 | 61.8% |
| Computer Software and Applications | 9,999 | 127,254 | 125,627 | 1,600 | 13,040 | 34,127 | 21,087 | 61.8% |
| Computer Equipment | 24,923 | 24,764 | 20,764 | 593 | 9,791 | 12,424 | 2,634 | 21.2% |
| Computer Equipment | 24,923 | 24,764 | 20,764 | 593 | 9,791 | 12,424 | 2,634 | 21.2% |
| Machinery and Equipment | 111,913 | 21,500 | 2,300 | - | - | - | - | - |
| Machinery and Equipment | 111,913 | 21,500 | 2,300 | - | - | - | - | - |
| Transport Assets | 2,997 | 100,000 | - | - | (15) | (15) | - | - |
| Transport Assets | 2,997 | 100,000 | - | - | (15) | (15) | - | - |
| Total Capital Expenditure on renewal of existing assets | 699,865 | 780,017 | 680,100 | 60,442 | 333,873 | 358,845 | 24,973 | 7.0% |

(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 - M09 March | | | | | | | | |
|--|-------------------|---------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | 846,801 | 834,829 | 794,159 | 98,945 | 463,282 | 586,886 | 123,604 | 21.1% |
| Roads Infrastructure | 99,525 | 129,591 | 122,916 | 4,295 | 47,647 | 78,405 | 30,758 | 39.2% |
| Roads | 70,414 | 98,129 | 95,398 | 3,387 | 26,946 | 54,205 | 27,259 | 50.3% |
| Road Structures | 47 | 154 | 108 | — | 4,502 | 4,555 | 53 | |
| Road Furniture | 29,064 | 31,308 | 27,410 | 907 | 16,199 | 19,645 | 3,446 | 17.5% |
| Storm water Infrastructure | 16,846 | 18,943 | 19,293 | 2,664 | 11,017 | 14,678 | 3,661 | 24.9% |
| Drainage Collection | 9,774 | 10,070 | 10,332 | 1,455 | 5,811 | 7,722 | 1,910 | 24.7% |
| Storm water Conveyance | 7,073 | 8,873 | 8,961 | 1,209 | 5,205 | 6,956 | 1,751 | 25.2% |
| Electrical Infrastructure | 469,651 | 363,886 | 334,925 | 49,562 | 246,727 | 294,547 | 47,820 | 16.2% |
| Power Plants | 27,541 | 28,450 | 24,595 | 16,033 | 17,142 | 12,848 | (4,294) | -33.4% |
| HV Substations | 37,377 | 8,436 | 6,771 | 288 | 3,249 | 4,747 | 1,498 | |
| HV Switching Station | 5,759 | 6,483 | 4,893 | 401 | 2,646 | 3,505 | 859 | 24.5% |
| HV Transmission Conductors | 471 | 584 | 434 | 3 | 303 | 361 | 58 | |
| MV Substations | 55,710 | 54,324 | 52,584 | 9,016 | 60,492 | 60,173 | (320) | -0.5% |
| MV Switching Stations | 14,481 | 15,859 | 13,869 | 1,442 | 10,707 | 11,252 | 545 | 4.8% |
| MV Networks | 191,958 | 118,091 | 114,239 | 10,956 | 79,317 | 89,550 | 10,233 | 11.4% |
| LV Networks | 136,354 | 131,659 | 117,539 | 11,422 | 72,872 | 112,113 | 39,241 | 35.0% |
| Water Supply Infrastructure | 127,903 | 172,963 | 171,683 | 25,275 | 84,807 | 105,474 | 20,668 | 19.6% |
| Reservoirs | 12,828 | 11,401 | 11,401 | 2,418 | 5,632 | 7,238 | 1,606 | 22.2% |
| Water Treatment Works | 13,585 | 13,639 | 13,639 | 3,292 | 9,592 | 9,015 | (577) | -6.4% |
| Bulk Mains | 11,788 | 11,473 | 9,373 | 179 | 2,835 | 6,072 | 3,237 | 53.3% |
| Distribution | 89,702 | 136,451 | 137,271 | 19,385 | 66,748 | 83,149 | 16,401 | 19.7% |
| Sanitation Infrastructure | 122,551 | 133,622 | 131,223 | 16,518 | 69,780 | 87,119 | 17,339 | 19.9% |
| Pump Station | 5,147 | 6,355 | 6,355 | 200 | 2,049 | 5,211 | 3,161 | 60.7% |
| Reticulation | 32,319 | 42,558 | 40,519 | 2,639 | 20,883 | 28,879 | 7,997 | 27.7% |
| Waste Water Treatment Works | 75,266 | 75,007 | 75,007 | 12,521 | 41,812 | 45,303 | 3,491 | 7.7% |
| Outfall Sewers | 9,818 | 9,702 | 9,342 | 1,158 | 5,036 | 7,727 | 2,691 | 34.8% |
| Solid Waste Infrastructure | 7,205 | 10,826 | 9,285 | 458 | 1,684 | 4,955 | 3,271 | 66.0% |
| Landfill Sites | 7,205 | 9,076 | 7,534 | 458 | 1,684 | 4,078 | 2,394 | 58.7% |
| Waste Transfer Stations | — | 573 | 573 | — | — | 286 | 286 | 100.0% |
| Waste Drop-off Points | — | 1,156 | 1,156 | — | — | 579 | 579 | 100.0% |
| Waste Separation Facilities | — | 22 | 22 | — | — | 11 | 11 | 100.0% |
| Rail Infrastructure | 167 | 2,000 | 2,000 | 174 | 174 | 250 | 76 | 30.3% |
| Rail Lines | 167 | 2,000 | 2,000 | 174 | 174 | 250 | 76 | 30.3% |
| Information and Communication Infrastructure | 2,953 | 2,998 | 2,835 | — | 1,446 | 1,457 | 11 | 0.8% |
| Distribution Layers | 2,953 | 2,998 | 2,835 | — | 1,446 | 1,457 | 11 | 0.8% |
| Community Assets | 109,273 | 140,872 | 128,009 | 10,304 | 33,604 | 76,090 | 42,485 | 55.8% |
| Community Facilities | 94,390 | 120,137 | 107,859 | 9,570 | 30,577 | 64,010 | 33,433 | 52.2% |
| Halls | 116 | 463 | 232 | — | — | 4 | 4 | 100.0% |
| Centres | 0 | 1,017 | 319 | 9 | 22 | 36 | 14 | 38.5% |
| Clinics/Care Centres | 9,102 | 9,451 | 9,941 | 692 | 1,563 | 5,477 | 3,914 | 71.5% |
| Fire/Ambulance Stations | 4,662 | 4,358 | 4,169 | 248 | 2,216 | 3,314 | 1,098 | 33.1% |
| Museums | 93 | 92 | 92 | — | 8 | 46 | 38 | 81.8% |
| Galleries | 94 | 87 | 87 | 1 | 14 | 48 | 33 | 69.9% |
| Libraries | 2,071 | 2,863 | 2,389 | 209 | 1,063 | 1,462 | 400 | 27.3% |
| Cemeteries/Crematoria | 8,887 | 9,572 | 10,160 | 952 | 2,691 | 6,932 | 4,241 | 61.2% |
| Police | — | 3,008 | 3,008 | 48 | 533 | 1,605 | 1,072 | 66.8% |
| Parks | 40,488 | 47,028 | 39,094 | 3,467 | 13,608 | 23,830 | 10,223 | 42.9% |
| Public Open Space | 24,439 | 31,653 | 27,848 | 3,513 | 7,184 | 15,515 | 8,331 | 53.7% |
| Nature Reserves | 3,584 | 5,661 | 5,638 | 229 | 980 | 3,061 | 2,081 | 68.0% |
| Markets | 853 | 4,883 | 4,883 | 201 | 696 | 2,681 | 1,985 | 74.0% |
| Sport and Recreation Facilities | 14,884 | 20,735 | 20,150 | 734 | 3,027 | 12,079 | 9,052 | 74.9% |
| Indoor Facilities | 1,169 | 1,057 | 1,057 | 1 | 7 | 760 | 753 | 99.1% |
| Outdoor Facilities | 13,714 | 19,679 | 19,093 | 733 | 3,020 | 11,319 | 8,299 | 73.3% |
| Heritage assets | — | 175 | 120 | 2 | 10 | 60 | 51 | 83.8% |
| Historic Buildings | — | 175 | 120 | 2 | 10 | 60 | 51 | 83.8% |
| Investment properties | 46,756 | 19,220 | 17,276 | 1,952 | 10,092 | 23,666 | 13,573 | 57.4% |
| Revenue Generating | 40,070 | 19,220 | 17,276 | 669 | 5,757 | 15,112 | 9,354 | 61.9% |
| Improved Property | 628 | 16 | — | — | 530 | 1,123 | 593 | 52.8% |
| Unimproved Property | 39,442 | 19,204 | 17,276 | 669 | 5,227 | 13,988 | 8,761 | 62.6% |
| Non-revenue Generating | 6,686 | — | — | 1,283 | 4,335 | 8,554 | 4,219 | 49.3% |
| Unimproved Property | 6,686 | — | — | 1,283 | 4,335 | 8,554 | 4,219 | 49.3% |
| Other assets | 94,555 | 117,568 | 99,269 | 6,685 | 42,891 | 63,432 | 20,540 | 32.4% |
| Operational Buildings | 90,036 | 106,744 | 89,823 | 6,625 | 42,820 | 62,592 | 19,772 | 31.6% |
| Municipal Offices | 69,998 | 80,478 | 69,118 | 5,096 | 31,771 | 48,099 | 16,328 | 33.9% |
| Pay/Enquiry Points | — | 971 | 373 | — | — | 187 | 187 | 100.0% |
| Yards | — | 402 | 251 | 8 | 94 | 147 | 53 | 36.0% |
| Training Centres | (0) | 1 | 1 | — | (0) | 1 | 1 | 100.0% |
| Manufacturing Plant | 276 | 329 | 313 | 12 | 93 | 193 | 100 | 51.8% |
| Depots | 19,762 | 24,563 | 19,767 | 1,510 | 10,862 | 13,966 | 3,104 | 22.2% |
| Capital Spares | — | — | — | — | — | — | — | — |
| Housing | 4,519 | 10,824 | 9,446 | 60 | 71 | 839 | 768 | 91.5% |
| Staff Housing | — | — | — | — | — | — | — | — |
| Social Housing | 4,519 | 10,824 | 9,446 | 60 | 71 | 839 | 768 | 91.5% |
| Intangible Assets | 64,066 | 56,421 | 54,921 | 323 | 54,039 | 47,564 | (6,476) | -13.6% |
| Licences and Rights | 64,066 | 56,421 | 54,921 | 323 | 54,039 | 47,564 | (6,476) | -13.6% |
| Computer Software and Applications | 64,066 | 56,421 | 54,921 | 323 | 54,039 | 47,564 | (6,476) | -13.6% |
| Computer Equipment | 18,914 | 43,966 | 42,470 | 5,956 | 30,665 | 39,538 | 8,874 | 22.4% |
| Computer Equipment | 18,914 | 43,966 | 42,470 | 5,956 | 30,665 | 39,538 | 8,874 | 22.4% |
| Furniture and Office Equipment | 319 | 1,002 | 558 | 37 | 52 | 254 | 202 | 79.5% |
| Furniture and Office Equipment | 319 | 1,002 | 558 | 37 | 52 | 254 | 202 | 79.5% |
| Machinery and Equipment | 40,551 | 65,808 | 75,615 | 4,241 | 26,093 | 38,086 | 11,993 | 31.5% |
| Machinery and Equipment | 40,551 | 65,808 | 75,615 | 4,241 | 26,093 | 38,086 | 11,993 | 31.5% |
| Transport Assets | 116,588 | 134,194 | 132,702 | 4,918 | 50,856 | 89,628 | 38,772 | 43.3% |
| Transport Assets | 116,588 | 134,194 | 132,702 | 4,918 | 50,856 | 89,628 | 38,772 | 43.3% |
| Total Repairs and Maintenance Expenditure | 1,337,824 | 1,414,055 | 1,345,100 | 133,365 | 711,585 | 965,203 | 253,618 | 26.3% |

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

| TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M09 March | | | | | | | | |
|--|-------------------|---------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | 1,314,672 | 1,377,684 | 1,322,505 | (298,539) | 1,864,056 | 923,831 | (940,225) | -101.8% |
| Roads Infrastructure | 418,380 | 443,187 | 442,006 | (370,156) | 1,226,292 | 323,335 | (902,957) | -279.3% |
| Roads | 309,165 | 351,097 | 353,657 | (380,657) | 1,140,825 | 258,450 | (882,375) | -341.4% |
| Road Structures | 15,767 | 9,754 | 8,587 | 1,493 | 13,194 | 8,038 | (7,156) | -118.5% |
| Road Furniture | 93,445 | 82,335 | 79,761 | 9,008 | 72,273 | 58,847 | (13,426) | -22.8% |
| Storm water Infrastructure | 84,884 | 89,460 | 93,228 | 8,095 | 65,724 | 65,940 | 216 | 0.3% |
| Drainage Collection | 81,638 | 86,694 | 90,462 | 7,402 | 63,236 | 63,998 | 762 | 1.2% |
| Storm water Conveyance | 3,125 | 2,766 | 2,766 | 684 | 2,400 | 1,943 | (457) | -23.6% |
| Attenuation | 120 | — | — | 10 | 88 | — | (88) | — |
| Electrical Infrastructure | 304,605 | 320,595 | 310,312 | 32,526 | 283,910 | 216,152 | (67,757) | -31.3% |
| Power Plants | 45,227 | 5,232 | 5,314 | 3,961 | 34,788 | 3,421 | (31,367) | -916.8% |
| HV Substations | 65,605 | 69,250 | 80,629 | 6,023 | 56,714 | 58,463 | 1,749 | 3.0% |
| HV Switching Station | 162 | — | — | 6 | 51 | — | (51) | — |
| HV Transmission Conductors | 9,551 | 25,336 | 26,240 | 1,079 | 9,538 | 17,085 | 7,547 | 44.2% |
| MV Substations | 18,774 | 15,222 | 15,275 | 2,552 | 22,270 | 10,042 | (12,228) | -121.8% |
| MV Switching Stations | — | 3,185 | 3,186 | — | (0) | 1,936 | 1,936 | 100.0% |
| MV Networks | 36,703 | 46,363 | 47,163 | 6,744 | 55,651 | 31,794 | (23,857) | -75.0% |
| LV Networks | 128,583 | 156,007 | 132,504 | 12,161 | 104,897 | 93,410 | (11,486) | -12.3% |
| Water Supply Infrastructure | 193,918 | 195,732 | 178,708 | 15,841 | 143,581 | 122,529 | (21,052) | -17.2% |
| Dams and Weirs | 3,248 | 505 | 505 | 367 | 3,241 | 339 | (2,902) | -86.3% |
| Boreholes | 30 | 63 | 63 | 3 | 29 | 42 | 13 | 30.2% |
| Reservoirs | 21,526 | 20,954 | 20,950 | 1,877 | 16,608 | 15,542 | (1,066) | -6.9% |
| Pump Stations | 5,015 | 8,611 | 8,365 | 383 | 3,427 | 5,502 | 2,074 | 37.7% |
| Water Treatment Works | 44,185 | 23,039 | 23,852 | 3,511 | 31,030 | 15,828 | (15,202) | -96.0% |
| Bulk Mains | 28,969 | 26,916 | 26,916 | 2,341 | 21,307 | 18,440 | (2,867) | -15.5% |
| Distribution | 89,083 | 114,786 | 97,200 | 7,201 | 66,541 | 66,243 | (297) | -0.4% |
| Distribution Points | — | 100 | 100 | 110 | 959 | 67 | (959) | -1347.4% |
| PRV Stations | 571 | 758 | 758 | 48 | 428 | 525 | 97 | 18.5% |
| Sanitation Infrastructure | 231,483 | 163,620 | 143,914 | 10,063 | 88,940 | 95,755 | 6,815 | 7.1% |
| Pump Station | 2,530 | 1,838 | 1,408 | 217 | 1,914 | 958 | (956) | -99.8% |
| Reticulation | 38,660 | 108,463 | 92,901 | 3,293 | 29,106 | 62,725 | 33,619 | 53.6% |
| Waste Water Treatment Works | 175,708 | 38,560 | 38,284 | 5,314 | 46,971 | 24,335 | (22,635) | -93.0% |
| Outfall Sewers | 14,585 | 14,739 | 11,301 | 1,239 | 10,949 | 7,724 | (3,224) | -41.7% |
| Toilet Facilities | — | 21 | 21 | — | — | 12 | 12 | 100.0% |
| Capital Spares | — | — | — | — | — | — | — | — |
| Solid Waste Infrastructure | 10,109 | 45,824 | 45,824 | 300 | 2,746 | 23,317 | 20,571 | 88.2% |
| Landfill Sites | 8,816 | 45,438 | 45,438 | 201 | 1,815 | 23,069 | 21,254 | 92.1% |
| Waste Transfer Stations | 280 | — | — | 20 | 206 | — | (206) | — |
| Waste Processing Facilities | 155 | — | — | 13 | 116 | — | (116) | — |
| Waste Drop-off Points | 851 | 385 | 385 | 66 | 604 | 248 | (356) | -143.4% |
| Electricity Generation Facilities | 7 | — | — | 1 | 5 | — | (5) | — |
| Rail Infrastructure | 3,716 | 1 | 1 | 319 | 2,822 | 0 | (2,822) | -646454.3% |
| Rail Lines | 3,716 | — | — | 316 | 2,789 | — | (2,789) | — |
| Rail Structures | — | 1 | 1 | — | — | 0 | 0 | 100.0% |
| Information and Communication Infrastructure | 67,578 | 119,266 | 108,513 | 4,473 | 50,042 | 76,802 | 26,760 | 34.8% |
| Data Centres | 830 | 1,019 | 1,019 | 67 | 593 | 851 | 257 | 30.2% |
| Core Layers | 46,737 | 118,247 | 107,493 | 2,854 | 34,110 | 75,951 | 41,841 | 55.1% |
| Distribution Layers | 20,012 | — | — | 1,552 | 15,338 | — | (15,338) | — |
| Community Assets | 284,004 | 329,118 | 357,136 | 31,305 | 275,366 | 237,343 | (38,023) | -16.0% |
| Community Facilities | 138,397 | 258,206 | 265,933 | 20,436 | 159,656 | 177,497 | 17,841 | 10.1% |
| Halls | 2,409 | 1,756 | 1,756 | 452 | 4,102 | 979 | (3,123) | -318.9% |
| Centres | 10,065 | 127,306 | 133,868 | 1,168 | 10,550 | 88,661 | 78,111 | 88.1% |
| Crèches | 1,456 | 431 | 431 | 157 | 1,403 | 217 | (1,186) | -546.7% |
| Clinics/Care Centres | 14,331 | 12,583 | 11,421 | 1,535 | 13,575 | 6,990 | (6,585) | -94.2% |
| Fire/Ambulance Stations | 4,631 | 4,041 | 4,041 | 3,547 | 8,643 | 3,179 | (5,465) | -171.9% |
| Testing Stations | 864 | 283 | 225 | 167 | 1,770 | 144 | (1,626) | -1132.0% |
| Museums | 290 | 290 | 290 | 38 | 336 | 187 | (150) | -80.0% |
| Theatres | 42 | — | — | 12 | 108 | — | (108) | — |
| Libraries | 20,600 | 19,955 | 19,893 | 2,802 | 24,265 | 13,377 | (10,888) | -81.4% |
| Cemeteries/Crematoria | 7,344 | 8,166 | 8,166 | 803 | 7,963 | 4,638 | (3,325) | -71.7% |
| Police | 3,697 | 479 | 479 | 609 | 5,384 | 269 | (5,115) | -1903.6% |
| Parks | 13,715 | — | — | 2,212 | 21,120 | — | (21,120) | — |
| Public Open Space | 2,072 | 26,390 | 26,792 | 510 | 4,220 | 16,758 | 12,538 | 74.8% |
| Nature Reserves | 3,067 | 3,634 | 5,283 | 498 | 4,446 | 4,038 | (408) | -10.1% |
| Public Ablution Facilities | 28 | 97 | 97 | 55 | 506 | 71 | (435) | -613.4% |
| Markets | 16,204 | 12,579 | 12,458 | 1,556 | 13,687 | 6,965 | (6,722) | -96.5% |
| Stalls | 2,308 | 2,373 | 2,319 | 378 | 3,354 | 1,500 | (1,854) | -123.6% |
| Abattoirs | — | — | — | — | — | — | — | — |
| Airports | 16,990 | 22,857 | 22,857 | 2,198 | 19,430 | 15,697 | (3,733) | -23.8% |
| Taxi Ranks/Bus Terminals | 18,285 | 14,988 | 15,548 | 1,648 | 14,792 | 13,827 | (966) | -7.0% |
| Capital Spares | — | — | — | — | — | — | — | — |
| Sport and Recreation Facilities | 145,607 | 70,912 | 91,203 | 10,869 | 115,709 | 59,846 | (55,864) | -93.3% |
| Indoor Facilities | 59 | 978 | 978 | 176 | 1,564 | 590 | (974) | -165.1% |
| Outdoor Facilities | 145,548 | 69,935 | 90,225 | 10,693 | 114,146 | 59,256 | (54,890) | -92.6% |
| Capital Spares | — | — | — | — | — | — | — | — |
| Heritage assets | — | — | — | — | — | — | — | — |
| Monuments | — | — | — | — | — | — | — | — |
| Historic Buildings | — | — | — | — | — | — | — | — |
| Investment properties | 3,942 | 6,560 | 6,560 | 335 | 2,959 | 4,592 | 1,633 | 35.6% |
| Revenue Generating | 67 | — | — | 6 | 51 | — | (51) | — |
| Improved Property | 67 | — | — | 6 | 51 | — | (51) | — |
| Unimproved Property | — | — | — | — | — | — | — | — |
| Non-revenue Generating | 3,874 | 6,560 | 6,560 | 329 | 2,908 | 4,592 | 1,684 | 36.7% |
| Improved Property | 3,874 | 6,560 | 6,560 | 329 | 2,908 | 4,592 | 1,684 | 36.7% |
| Unimproved Property | 0 | — | — | — | — | — | — | — |
| Other assets | 190,007 | 178,771 | 168,943 | 14,403 | 131,582 | 116,440 | (15,142) | -13.0% |
| Operational Buildings | 105,084 | 124,870 | 115,032 | 8,668 | 78,627 | 78,121 | (506) | -0.6% |
| Municipal Offices | 57,623 | 85,237 | 77,543 | 4,795 | 42,858 | 50,454 | 7,596 | 15.1% |
| Pay/Enquiry Points | 166 | 248 | 226 | 11 | 97 | 152 | 55 | 36.0% |
| Workshops | 3,724 | 405 | 405 | 392 | 3,650 | 375 | (3,275) | -873.1% |
| Yards | 1,296 | — | — | 110 | 973 | — | (973) | — |
| Stores | 818 | 1,030 | 1,030 | 69 | 610 | 668 | 58 | 8.6% |
| Laboratories | — | — | — | — | — | — | — | — |
| Training Centres | 1,786 | 87 | 111 | 152 | 1,341 | 85 | (1,256) | -1485.9% |
| Manufacturing Plant | 10,060 | — | — | 849 | 7,538 | — | (7,538) | — |
| Depots | 29,611 | 37,862 | 35,717 | 2,290 | 21,560 | 26,388 | 4,828 | 18.3% |
| Capital Spares | — | — | — | — | — | — | — | — |
| Housing | 84,923 | 53,901 | 53,910 | 5,734 | 52,955 | 38,318 | (14,636) | -38.2% |
| Staff Housing | 11,584 | 9,987 | 9,987 | 925 | 8,551 | 8,065 | (486) | -6.0% |
| Social Housing | 73,339 | 43,915 | 43,915 | 4,806 | 44,403 | 30,250 | (14,154) | -46.8% |
| Biological or Cultivated Assets | 51 | 46 | 66 | 1 | 8 | 66 | 58 | 87.4% |
| Biological or Cultivated Assets | 51 | 46 | 66 | 1 | 8 | 66 | 58 | 87.4% |
| Intangible Assets | 74,265 | 79,958 | 65,450 | 1,192 | 33,411 | 40,605 | 7,195 | 17.7% |
| Services | — | — | — | — | — | — | — | — |
| Licences and Rights | 74,265 | 79,958 | 65,450 | 1,192 | 33,411 | 40,605 | 7,195 | 17.7% |
| Computer Software and Applications | 74,265 | 79,958 | 65,450 | 1,192 | 33,411 | 40,605 | 7,195 | 17.7% |
| Computer Equipment | 147,372 | 155,724 | 166,400 | 3,412 | 29,828 | 126,354 | 96,526 | 76.4% |
| Computer Equipment | 147,372 | 155,724 | 166,400 | 3,412 | 29,828 | 126,354 | 96,526 | 76.4% |
| Furniture and Office Equipment | 127,907 | 137,852 | 150,014 | 1,468 | 11,582 | 116,596 | 105,015 | 90.1% |
| Furniture and Office Equipment | 127,907 | 137,852 | 150,014 | 1,468 | 11,582 | 116,596 | 105,015 | 90.1% |
| Machinery and Equipment | 86,123 | 120,486 | 142,192 | 4,703 | 33,513 | 110,019 | 76,506 | 69.5% |
| Machinery and Equipment | 86,123 | 120,486 | 142,192 | 4,703 | 33,513 | 110,019 | 76,506 | 69.5% |
| Transport Assets | 97,294 | 113,122 | 120,054 | 10,698 | 80,225 | 81,185 | 960 | 1.2% |
| Transport Assets | 97,294 | 113,122 | 120,054 | 10,698 | 80,225 | 81,185 | 960 | 1.2% |
| Total Depreciation | 2,325,637 | 2,499,321 | 2,499,321 | (231,022) | 2,462,529 | 1,757,032 | (705,497) | -40.2% |

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

| TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March | | | | | | | | |
|--|-------------------|---------------------|-----------------|----------------|----------------|----------------|----------------|---------------|
| Description | 2020/21 | Budget Year 2021/22 | | | | | | |
| | Pre-audit outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance |
| R thousands | | | | | | | | % |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | 485,799 | 516,031 | 441,005 | 32,921 | 218,045 | 212,485 | (5,560) | -2.6% |
| Roads Infrastructure | 87,870 | 151,801 | 113,983 | 15,408 | 61,738 | 69,577 | 7,839 | 11.3% |
| Roads | 87,870 | 151,801 | 113,983 | 15,408 | 61,738 | 69,577 | 7,839 | 11.3% |
| Storm water Infrastructure | – | 20,000 | – | – | – | – | – | – |
| Drainage Collection | – | 8,000 | – | – | – | – | – | – |
| Storm water Conveyance | – | 12,000 | – | – | – | – | – | – |
| Electrical Infrastructure | 173,616 | 107,630 | 105,589 | 11,439 | 39,237 | 33,511 | (5,725) | -17.1% |
| Power Plants | – | 1,130 | – | – | – | – | – | – |
| HV Substations | 83,082 | 51,000 | 51,589 | 3,317 | 17,781 | 20,471 | 2,691 | 13.1% |
| LV Networks | 90,534 | 55,500 | 54,000 | 8,122 | 21,456 | 13,040 | (8,416) | -64.5% |
| Water Supply Infrastructure | 35,787 | – | – | – | 1,197 | – | (1,197) | – |
| Bulk Mains | 28,783 | – | – | – | – | – | – | – |
| Distribution | – | – | – | – | 1,197 | – | (1,197) | – |
| Distribution Points | 7,004 | – | – | – | – | – | – | – |
| Sanitation Infrastructure | 177,389 | 212,600 | 206,433 | 6,073 | 115,874 | 107,396 | (8,478) | -7.9% |
| Waste Water Treatment Works | 177,389 | 212,600 | 206,433 | 6,073 | 115,874 | 107,396 | (8,478) | -7.9% |
| Solid Waste Infrastructure | 1,200 | – | – | – | – | – | – | – |
| Waste Drop-off Points | 1,200 | – | – | – | – | – | – | – |
| Information and Communication Infrastructure | 9,937 | 24,000 | 15,000 | – | – | 2,000 | 2,000 | 100.0% |
| Data Centres | 9,937 | 24,000 | 15,000 | – | – | 2,000 | 2,000 | 100.0% |
| Community Assets | 45,316 | 168,400 | 49,700 | 10,337 | 23,660 | 36,794 | 13,134 | 35.7% |
| Community Facilities | 31,112 | 105,700 | 22,000 | 2,212 | 2,208 | 17,600 | 15,392 | 87.5% |
| Cemeteries/Crematoria | 730 | – | – | – | – | – | – | – |
| Public Open Space | – | 50,000 | – | – | – | – | – | – |
| Markets | 15,817 | 15,700 | – | – | (4) | – | 4 | – |
| Airports | 11,385 | – | – | – | – | – | – | – |
| Taxi Ranks/Bus Terminals | 3,180 | 40,000 | 22,000 | 2,212 | 2,212 | 17,600 | 15,388 | 87.4% |
| Sport and Recreation Facilities | 14,203 | 62,700 | 27,700 | 8,125 | 21,452 | 19,194 | (2,258) | -11.8% |
| Outdoor Facilities | 14,203 | 62,700 | 27,700 | 8,125 | 21,452 | 19,194 | (2,258) | -11.8% |
| Heritage assets | 3,343 | – | – | – | – | – | – | – |
| Historic Buildings | 3,343 | – | – | – | – | – | – | – |
| Other assets | 11,119 | 30,500 | 5,896 | – | 273 | 2,656 | 2,383 | 89.7% |
| Operational Buildings | 4,142 | 1,500 | 813 | – | 273 | 573 | 300 | – |
| Municipal Offices | 4,142 | – | 273 | – | 273 | 273 | – | – |
| Depots | – | 1,500 | 540 | – | – | 300 | 300 | 100.0% |
| Capital Spares | – | – | – | – | – | – | – | – |
| Housing | 6,977 | 29,000 | 5,083 | – | – | 2,083 | 2,083 | 100.0% |
| Social Housing | 6,977 | 29,000 | 5,083 | – | – | 2,083 | 2,083 | 100.0% |
| Biological or Cultivated Assets | 4,626 | – | – | – | – | – | – | – |
| Biological or Cultivated Assets | 4,626 | – | – | – | – | – | – | – |
| Intangible Assets | – | 5,000 | – | – | – | – | – | – |
| Licences and Rights | – | 5,000 | – | – | – | – | – | – |
| Solid Waste Licenses | – | 5,000 | – | – | – | – | – | – |
| Computer Equipment | 1,739 | – | – | – | – | – | – | – |
| Computer Equipment | 1,739 | – | – | – | – | – | – | – |
| Furniture and Office Equipment | 255 | 1,000 | 500 | – | – | 125 | 125 | 100.0% |
| Furniture and Office Equipment | 255 | 1,000 | 500 | – | – | 125 | 125 | 100.0% |
| Machinery and Equipment | 5,764 | 10,100 | – | – | – | – | – | – |
| Machinery and Equipment | 5,764 | 10,100 | – | – | – | – | – | – |
| Total Capital Expenditure on upgrading of existing assets | 557,960 | 731,031 | 497,101 | 43,258 | 241,977 | 252,060 | 10,082 | 4.0% |

(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 **March 2022** has been prepared in accordance with the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and regulations made under this act.

M Mutlaneng
ACTING CITY MANAGER
CITY OF TSHWANE

Signature: _____

Date: _____