

Reference No. 69010/1
Umar Banda (012 358 8110)
MAYORAL COMMITTEE: NOVEMBER 2021

From: The Acting City Manager
To: The Executive Mayor

GROUP FINANCIAL SERVICES: MUNICIPAL FINANCE MANAGEMENT ACT IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 30 NOVEMBER 2021

1. PURPOSE

This report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 30 November 2021, in compliance with Section 71 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

2. STRATEGIC PILLARS

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

3. BACKGROUND

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

For the reporting period ended 30 November 2021, the ten working days end on 14 December 2021.

4. DISCUSSION

The 2021/22 Medium-term Revenue and Expenditure Framework was approved on 27 May 2021.

The attached in-year report (Annexure A) provides a high-level analysis as of 30 November 2021 in the prescribed format. Material variances will be referred to briefly in this report. Comprehensive explanations will be included in the monthly financial management report.

The following table summarises the financial performance as at 30 November 2021.

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 NOVEMBER 2021					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	39,160,287	16,049,588	16,186,210	(136,622)	-1%
Total Expenditure	39,139,554	14,401,781	15,797,313	(1,395,532)	-9%
Surplus /Deficit	20,733	1,647,807	388,897		

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 NOVEMBER 2020					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	37,509,140	14,687,629	15,795,835	(1,108,206)	-7%
Total Expenditure	37,274,523	13,786,532	16,237,783	(2,451,251)	-15%
Surplus /Deficit	234,617	901,097	(441,948)		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R136,6 million against the year-to-date (YTD) budget for the period ended 30 November 2021.

The operating expenditure is underspent by R1,4 billion, which is 9% less than the YTD budget. The YTD surplus is R1,6 billion.

The total original capital budget amounts to R4 billion. The expenditure for the period, including that of the municipal entities, amounts to R871,1 million, representing 22% of the total original capital budget.

The short-term investments as at 30 November 2021 amounted to R170 million and a bank overdraft of R670 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.

The purpose of this report is to provide progress on the financial performance of the City of Tshwane against the budget for the period ended 30 November 2021, in compliance with section 71 of the Municipal Finance Management Act (MFMA).

7. IMPLICATIONS

7.1 HUMAN RESOURCES

There are no human resources implications for the purposes of this report.

7.2 FINANCIAL IMPLICATIONS

This report outlines the financial performance against the approved budget of the City for the 2021/22 financial year for the period ending 30 November 2021. The report is tabled in compliance with Section 71 of the MFMA and has no additional financial implications for the City.

7.3 CONSTITUTIONAL AND LEGAL FACTORS

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

7.4 COMMUNICATION

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

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

8. COMPLIANCE WITH THE MUNICIPAL STANDARD CHART OF ACCOUNTS

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

The City does not have an mSCOA-compliant system for transacting. However, the City manually translates the current data to the 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 R136,6 million against the YTD budget for the period ended 30 November 2021.

The following revenue sources contributed to the variance:

- Service Charges: Electricity (R316,1 million unfavourable): Mainly on Sale of Electricity and Reconnection Fees. The billed revenue was less than projected.
- Rental of Facilities and Equipment (R26,4 million unfavourable): Mainly on Rental Stands and Businesses, due to the delay in the processing of journals for October and November 2021.
- Interest Earned on External Investments (R69,7 million unfavourable): Revenue was less than projected. The Interest on the Sinking Fund has decreased substantially due to low cash flow.
- Transfers and Subsidies (R274,4 million unfavourable): Mainly on the Public Transport Network Grant, Project Preparation Grant and Top Structure Grants. Revenue recognition on these grants is dependent on performance. Revenue could not be recognised on the Primary Healthcare and HIV and AIDS Grant due to outstanding transfers from the Gauteng Provincial Government.
- Other Revenue (R17,4 million unfavourable): Revenue was less than projected, mainly on Reminder Fees, Market Fees, Capital Income Received, Township Development Contribution Rezoning and Roads.
- Repairs and maintenance
 - Repairs and maintenance expenditure is R327,4 million against a YTD budget of R610,7 million. The percentage spent against the projections is 54%.
- Cash flow
 - The short-term investments as at 30 November 2021 amounted to R170 million and a bank overdraft of R670 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 they 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 30 November 2021 as contained in Annexure A be noted.
2. That the report be noted, in compliance with Section 71 of the MFMA, as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and Provincial Treasury.

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

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

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: M05 NOVEMBER 2021

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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 on 27 May 2021. This gives effect to the financial plan of the City of Tshwane, including its two municipal entities.

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

1.2 Recommended

That it be recommended:

1. That the financial performance for the period ended 30 November 2021 as contained in Annexure A be noted.
2. That the report be noted, in compliance with Section 71 of the MFMA, as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and Provincial Treasury.

1.3 Executive summary

The financial results for the City of Tshwane for the period ended 30 November 2021 are summarised as follows:

Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

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

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November							
Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue By Source							
Property rates	8,464,806	8,587,212	698,762	3,590,568	3,559,691	30,877	1%
Service charges - electricity revenue	12,402,875	15,015,588	1,049,211	6,284,476	6,600,563	(316,087)	-5%
Service charges - water revenue	4,280,102	4,887,501	414,164	2,159,043	1,881,255	277,787	15%
Service charges - sanitation revenue	1,281,588	1,381,594	120,994	594,698	575,975	18,723	3%
Service charges - refuse revenue	1,492,686	1,598,946	137,195	727,831	690,268	37,562	5%
Rental of facilities and equipment	146,460	169,968	8,241	47,624	73,977	(26,353)	-36%
Interest earned - external investments	201,858	159,184	362	9,516	79,177	(69,661)	-88%
Interest earned - outstanding debtors	375,857	823,164	53,707	275,054	99,251	175,802	177%
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	59,786	250,902	15,186	46,744	19,794	26,950	136%
Licences and permits	40,150	52,447	3,564	13,290	13,751	(461)	-3%
Agency services	-	-	-	-	-	-	-
Transfers and subsidies	5,270,677	5,252,770	39,319	1,977,838	2,252,237	(274,400)	-12%
Other revenue	953,546	981,012	60,329	322,906	340,268	(17,363)	-5%
Gains	3,316	-	-	1	-	1	-
Total Revenue (excluding capital transfers and contributions)	34,973,707	39,160,287	2,601,034	16,049,588	16,186,210	(136,622)	-1%
Expenditure By Type							
Employee related costs	12,768,940	12,155,085	933,805	4,759,163	5,299,167	(540,004)	-10%
Remuneration of councillors	131,886	154,588	(6)	43,508	64,412	(20,903)	-32%
Debt impairment	2,105,348	2,124,802	181,255	906,274	906,274	-	-
Depreciation & asset impairment	2,120,788	2,499,321	168,563	851,105	1,009,520	(158,415)	-16%
Finance charges	852,849	1,515,089	24	116,967	219,353	(102,385)	-47%
Bulk purchases - electricity	11,423,005	11,160,809	779,102	4,403,173	4,633,067	(229,893)	-
Inventory consumed	632,669	3,791,131	339,367	1,286,638	1,378,008	(91,369)	-7%
Contracted services	3,864,012	3,684,727	318,129	1,199,383	1,490,418	(291,035)	-20%
Transfers and subsidies	21,956	43,164	875	1,713	12,370	(10,657)	-86%
Other expenditure	1,986,600	2,010,793	174,682	833,855	784,707	49,148	6%
Losses	238	46	-	-	19	(19)	-100%
Total Expenditure	35,908,290	39,139,554	2,895,795	14,401,781	15,797,313	(1,395,532)	-9%
Surplus/(Deficit)	(934,583)	20,733	(294,761)	1,647,807	388,897	1,258,910	324%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,567,991	2,002,838	266,820	567,768	636,792	(69,024)	-11%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	284,733	28,546	73,895	102,793	(28,898)	-28%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	633,408	2,308,304	605	2,289,471	1,128,482		
Taxation	436	498	-	-	207	(207)	-100%
Surplus/(Deficit) after taxation	632,972	2,307,807	605	2,289,471	1,128,274		
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	632,972	2,307,807	605	2,289,471	1,128,274		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	632,972	2,307,807	605	2,289,471	1,128,274		

The actual revenue amounts to R16 billion and reflects an unfavourable variance of R136,6 million against the YTD budget.

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

- Property Rates (R30,9 million favourable): Revenue was better than projected due to the constant update of property valuations and categories by means of the supplementary valuation roll in accordance with Section 78 of the Local Government: Municipal Property Rates Amendment Act, 2014 (Act 29 of 2014).
- Service Charges: Electricity (R316,1 million unfavourable): Mainly on Sale of Electricity and Reconnection Fees. The billed revenue was less than projected.
- Service Charges: Water (R277,8 million favourable): Revenue better than projected, mainly on Water Fees and Cross-border Bulk Water.
- Service Charges: Sanitation (R18,7 million favourable): Revenue is dependant on water sales.
- Service Charges: Refuse (R37,6 million favourable): Revenue was better than projected, mainly on Solid Waste Removal and Landfill Sites.
- Rental of Facilities and Equipment (R26,4 million under unfavourable): Mainly on Rental Stand and Businesses, due to the delay in the processing of journals for October and November 2021.
- Interest Earned on External Investments (R69,7 million unfavourable): Revenue was less than projected. The Interest on the Sinking Fund has decreased substantially due to low cash flow.
- Interest Earned on Outstanding Debtors (R175,8 million favourable): Revenue was better than projected on interest charged on arrears debtors.
- Fines and Penalties (R26,9 million favourable): Mainly on AARTO, revenue was better than projected.
- Transfers and Subsidies (R274,4 million unfavourable): Mainly on the Public Transport Network Grant, Project Preparation Grant and Top Structure Grants, revenue recognition is dependent on performance. Revenue could not be recognised on the Primary Healthcare and HIV and AIDS Grant due to outstanding transfers from the Gauteng Provincial Government.
- Other Revenue (R17,4 million favourable): Revenue was better than projected, mainly on Approval Fees of Advertisement Signs, Transport Fees, Administrative Handling Fees, Training Fees Recovered, and Township Development Contribution Electricity.

The actual expenditure amounts to R14,4 billion and indicates an underspending variance of R1,4 billion or 9% against the YTD budget of R15,8 billion.

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

- Employee-related Cost (R540 million under budget): Mainly on salaries and service bonus. The provision on the service bonus general ledger account is calculated automatically on the system as employee basic pay divided by 12, while the planned budget is reflected under November 2021.
- Allowance for Members (R20,9 million under budget): The remuneration of councillors for November 2021 will reflect on the December 2021 payroll posting due to the new council that was elected after the payroll for November 2021 had been finalised.
- Depreciation and Asset Impairment (R158,4 million under budget): Mainly on Depreciation. The 2021/22 financial year capitalisation of assets have started and the depreciation on capitalised assets will reflect in the next month's reporting period. The impairment is only done at year end.

- Finance Costs (R102,4 million under budget): Mainly on interest payable on external loans. Most of the interest paid on loans are done half-yearly. The expenditure will increase in December 2021.
- Bulk Purchases – Electricity (R229,9 million under budget): The Bulk Electricity invoice for November 2021 will be processed for payment on 12 December 2021.
- Inventory Consumed (R91,4 million under budget): Mainly on Bulk Water Purchases – Own Plants, Chemicals, Consumables, Lights, Vehicles, Equipment, Water: Cullinan Diamond mine, Water: Magalies Water, Firefighting Material and Cleaning Material, Substations, Petrol and Diesel. Most items in the group are procured as and when required.
- Contracted Services (R291 million under budget): Mainly on Household Refuse Removal, Buildings, Project Management Services, Project-linked Housing, Legal Costs Collection, Electricity and Water Reticulation, Researcher, Lights, Research and Advisory, Connections, Horticulture, Water Connection/Disconnection, Sewerage, Vehicles, Wastewater Purification, Personnel and Labour. Due to a delay in processing of Purchase Orders, Invoices, Payment to Service Providers and the implementation of cost-cutting measures.
- Transfers and Subsidies (R10,7 million under budget): Mainly on Municipal Entities, LED Initiatives, Drug Substance Abuse (DSA), NPO Support and Gratuities.
- Other Expenditure (R49,1 million over budget): Mainly on Leased Vehicles, Insurance Premiums and Software Licences, due to unavoidable payment of insurance premiums and insufficient budget allocations. Annual renewal premiums for software licences are payable in advance during the first quarter. The request for additional funds will be made during the adjustment budget.

The overall repairs and maintenance expenditure is R327,4 million against a YTD budget of R610,7 million. The percentage spent against the projections is 54%.

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

Summary of capital expenditure

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

The following table shows the total original budget of R4 billion. The actual expenditure for the period amounts to R871,1 million, representing 22% of the total budget. The expenditure, including commitments, is R1,9 billion.

Consolidated summary – Capital expenditure, 30 November 2021:

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 30 NOVEMBER 2021							
Description	Original Budget 2020/21	YTD Budget	YTD Actual	Commitments	YTD Actual + Committed	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	R'000	R'000	%
Expenditure	3,956,871	1,482,203	871,093	1,072,205	1,943,298	(611,111)	22.0%
TOTAL Capital Financing	3,956,871	1,482,203	871,093	1,072,205	1,943,298	(611,111)	22.0%

Capital expenditure per funding source as at 30 November 2021:

Capital Expenditure for the CoT per Funding Source as at 30 November 2021						
Funding Source	Original Budget 2021/22	YTD Expenditure Projections 30 November 2021	YTD Actual Expenditure 30 November 2021	Variance (Actual vs Projections)	Actual as % of Expenditure Projection	Actual as % of Original Budget
	(R)	(R)	(R)	(R)	%	%
Public Transport Infrastructure and Systems Grant (PTIS)	379 800 000	143 613 332	23 978 756	(119 634 576)	16,7%	6,3%
Neighbourhood Development Partnership Grant (NDPG)	20 000 000	7 999 999	1 225 980	(6 774 019)	15,3%	6,1%
Urban Settlements Development Grant (USDG)	1 020 010 290	364 228 890	319 323 398	(44 905 492)	87,7%	31,3%
Energy Efficiency Demand Side Management (EEDSM)	10 000 000	6 400 000	193 618	(6 206 382)	3,0%	1,9%
Community Library Services (CLS)	12 727 000	2 605 400	939 833	(1 665 567)	36,1%	7,4%
LG SETA Discretionary Allocation	10 000 000	5 600 000	3 527 943	(2 072 057)	63,0%	35,3%
Integrated City Development Grant (ICDG)	0	0	0	0	0,0%	0,0%
Informal Settlements Upgrading Partnership Grant	560 301 000	246 771 258	222 106 814	(24 664 444)	90,0%	39,6%
Social Infrastructure Grant	0	0	0	0	0,0%	0,0%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	274 733 203	136 945 480	65 440 765	(71 504 715)	47,8%	23,8%
Total Grant Funding	2 287 571 493	914 164 359	636 737 108	(277 427 251)	69,7%	27,8%
Borrowings	1 500 000 000	496 359 681	210 045 102	(286 314 579)	42,3%	14,0%
Council Funding	14 300 000	11 880 000	1 418 987	(10 461 013)	11,9%	9,9%
Capital Replacement Reserve	5 000 000	923 246	19 000	(904 246)	2,1%	0,4%
Total Internally generated funds	19 300 000	12 803 246	1 437 987	(11 365 259)	11,2%	7,5%
Other Contributions	0	0	0	0	0,0%	0,0%
Public Contributions & Donations	150 000 000	58 876 140	22 872 645	(36 003 495)	38,8%	15,2%
Total Contributions	150 000 000	58 876 140	22 872 645	(36 003 495)	38,8%	15,2%
Total	3 956 871 493	1 482 203 426	871 092 842	(611 110 584)	58,8%	22,0%

An amount of R871,1 million or 22% of the budget has been spent. The percentage spent on the budget in the previous year was 20,5%.

The low expenditure on most projects is due to the following:

- The projects have not achieved any milestones in the quarter. All projects funded from borrowings are placed on hold until the City secures external funding.

Capital expenditure per funding source as at 30 November 2020:

Capital Expenditure for the CoT per Funding Source as at 30 November 2020						
Funding Source	Supplementary Budget 2020/21	YTD Expenditure Projections 30 November 2020	YTD Actual Expenditure 30 November 2020	Variance (Actual vs Projection)	Actual as % of Expenditure Projection	Actual as % of Supplementary Budget
	(R)	(R)	(R)	(R)	%	%
Public Transport Infrastructure and Systems Grant (PTIS)	402 641 720	177 100 832	99 778 254	(77 322 578)	56.3%	24.8%
Neighbourhood Development Partnership Grant (NDPG)	5 000 000	1 510 921	0	(1 510 921)	0	0.0%
Urban Settlements Development Grant (USDG)	1 082 137 560	462 519 035	319 757 825	(142 761 210)	69.1%	29.5%
Energy Efficiency Demand Side Management (EEDSM)	9 000 000	0	0	0	0.0%	0.0%
Community Library Services (CLS)	12 000 000	4 079 487	8 408 885	4 329 398	206.1%	70.1%
LG SETA Discretionary Allocation	14 000 000	0	0	0	0.0%	0.0%
Integrated City Development Grant (ICDG)	43 785 200	440 966	2 590 912	2 149 946	587.6%	5.9%
Informal Settlements Upgrading Partnership Grant	320 432 000	95 417 490	72 164 664	(23 252 826)	75.6%	22.5%
Total Grant Funding	1 888 996 480	741 068 732	502 700 541	(238 368 191)	67.8%	26.6%
Borrowings	1 500 000 000	273 267 201	177 386 025	(95 881 176)	64.9%	11.8%
Council Funding	312 635 256	81 579 827	79 642 189	(1 937 638)	97.6%	25.5%
Capital Replacement Reserve	5 000 000	278 378	479 789	201 411	172.4%	9.6%
Total Internally generated funds	317 635 256	81 858 205	80 121 978	(1 736 226)	97.9%	25.2%
Other Contributions	9 000 000	2 719 658	0	(2 719 658)	0.0%	0.0%
Public Contributions & Donations	150 000 000	51 219 159	32 875 337	(18 343 822)	64.2%	21.9%
Total Contributions	159 000 000	53 938 817	32 875 337	(21 063 480)	60.9%	20.7%
Total	3 865 631 736	1 150 132 955	793 083 882	(357 049 073)	69.0%	20.5%

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)

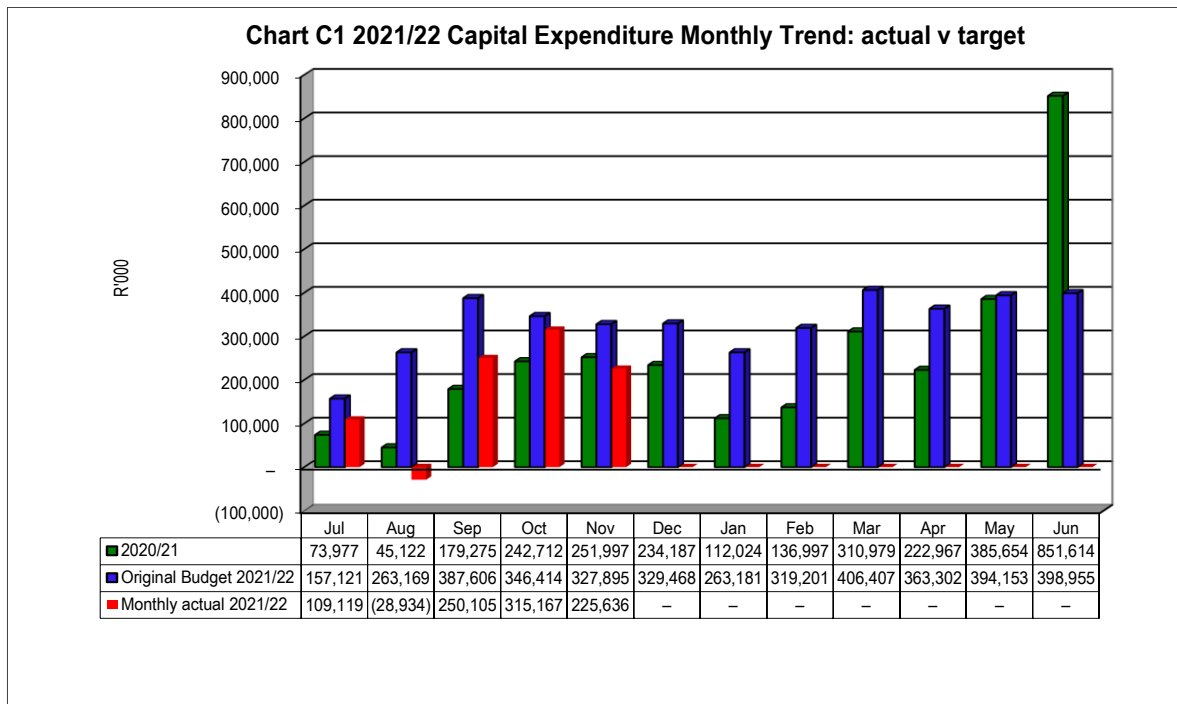
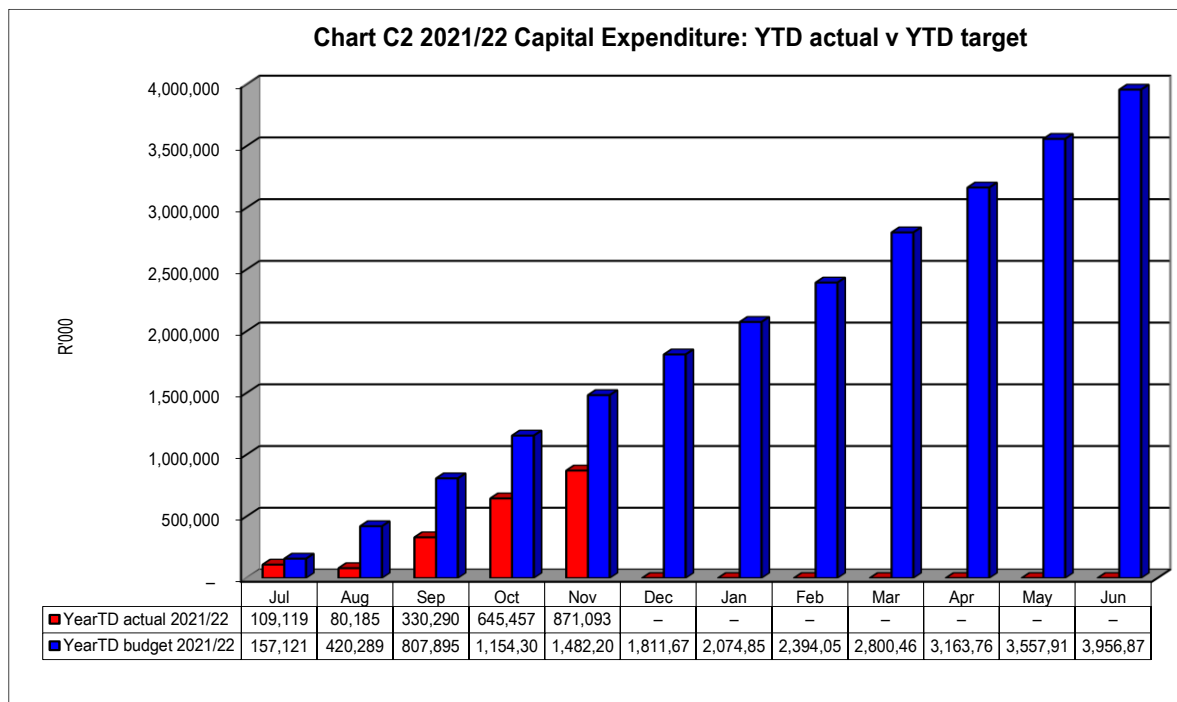


Chart C2: 2021/22 Capital expenditure (YTD actual versus YTD target)



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 30 November 2021 amounts to R33 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 30 November 2021 amount to a negative R174,5 million.
- The cash flow from operating activities reflects a positive R1,4 billion.
- The cash flow from investing activities amounts to R1,2 billion.
- The cash from financing activities amounts to R113 million.

Debtors' age analysis

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

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

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

An amount of R9,7 billion is outstanding in this category, compared to R9,6 billion in the 2020/21 financial year. The total debtors are at R17 billion.

Chart C3: Aged consumer debtors' analysis

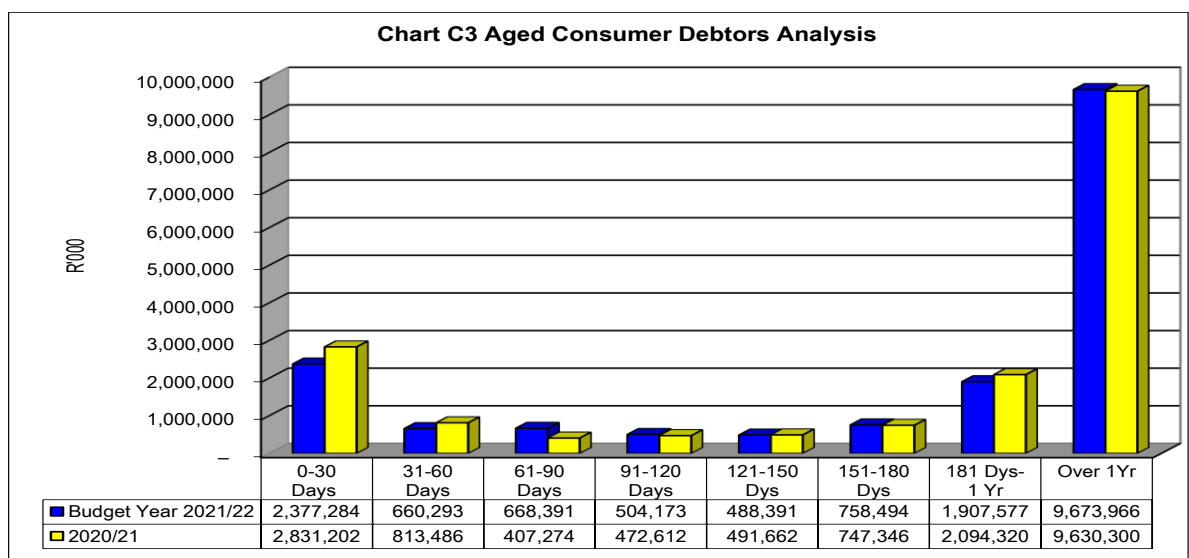
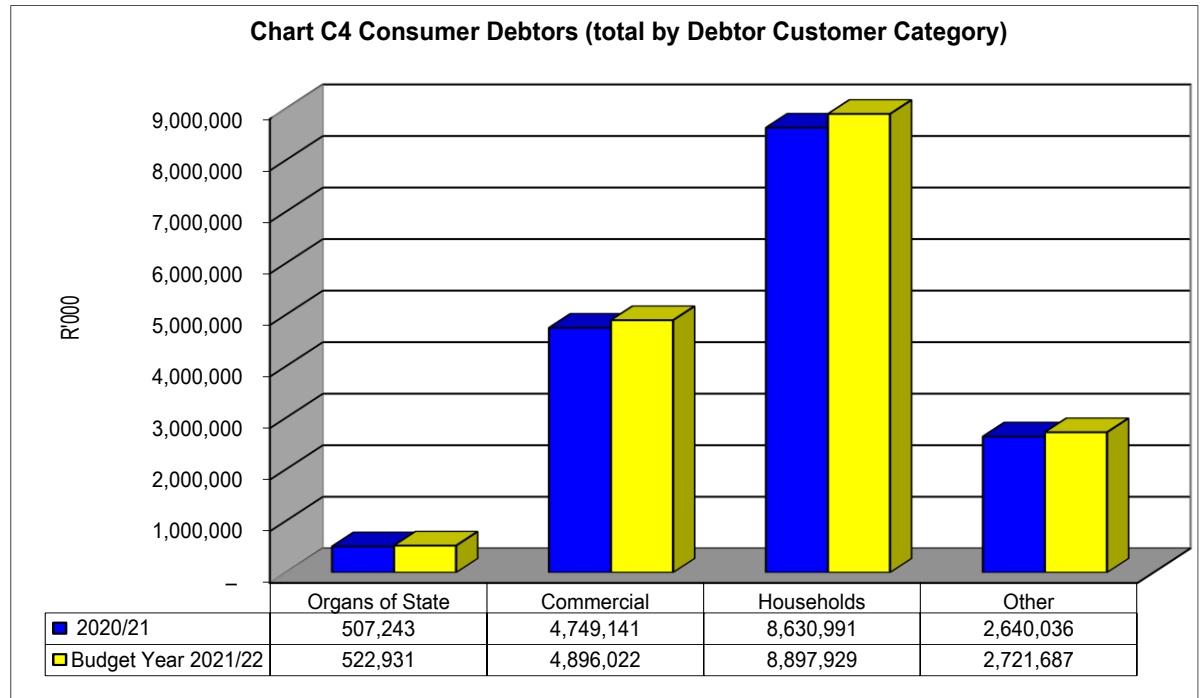


Chart C4 shows that the increase in the customer category is attributable to households, which reflects an increase of R267 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

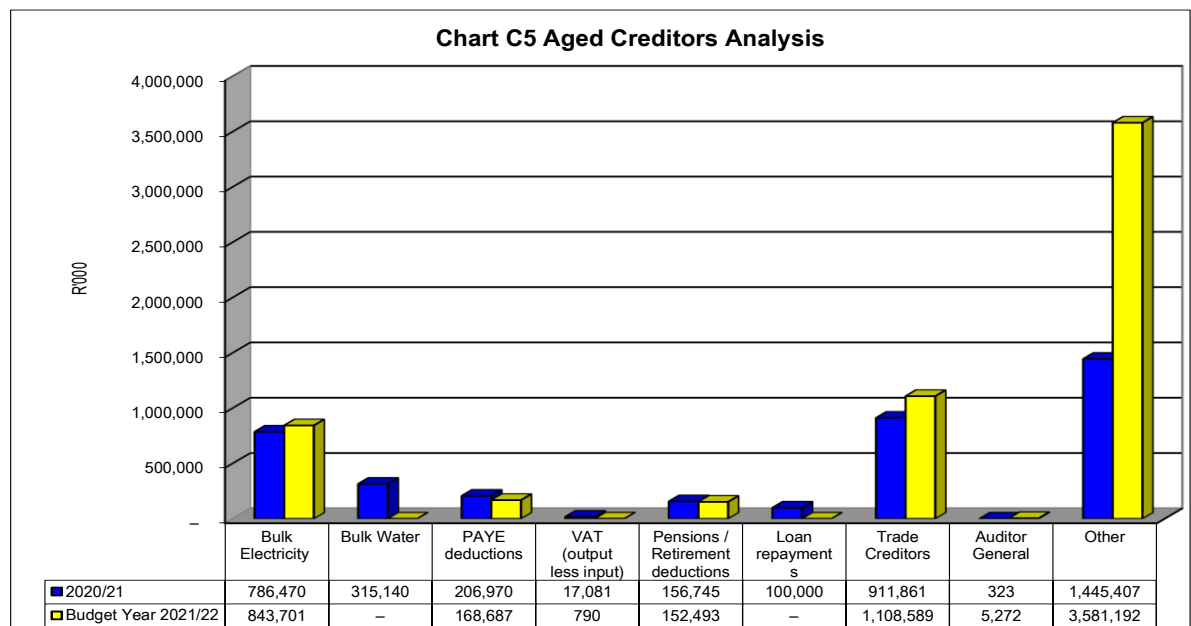


Creditors' age analysis

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 R496,5 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 original budget is R7,5 billion and an amount of R3,2 billion was received for the period. A variance of R268,5 million is reflected, due to outstanding Public Transport Network Grant, Primary Healthcare and HIV and AIDS Grant and the withdrawal of the Human Settlement Development Grant. The variance on the equitable share is due to non-alignment of projections; the payment schedule was received late.

Table SC7(1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the actual expenditure incurred, amounting to R2,6 billion, against the YTD budget of R3 billion. A variance of R392 million is reflected mainly due to underspending on the infrastructure grants.

Expenditure on councillor and staff benefits (Table SC8)

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

Parent municipality's financial performance (Table SC10)

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

Summary of municipal entities (Table SC11)

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

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

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

Performance indicators (Table SC2)

This table reflects various ratios, such as –

- borrowing management;

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

1.4 In-year budget statement tables

The financial results for the period ended 30 November 2021 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M05 November							
Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Financial Performance							
Property rates	8,464,806	8,587,212	698,762	3,590,568	3,559,691	30,877	1%
Service charges	19,457,251	22,883,629	1,721,564	9,766,048	9,748,062	17,986	0%
Investment revenue	201,858	159,184	362	9,516	79,177	(69,661)	-88%
Transfers and subsidies	5,270,677	5,252,770	39,319	1,977,838	2,252,237	(274,400)	-12%
Other own revenue	1,579,115	2,277,491	141,027	705,619	547,042	158,577	29%
Total Revenue (excluding capital transfers and contributions)	34,973,707	39,160,287	2,601,034	16,049,588	16,186,210	(136,622)	-1%
Employee costs	12,768,940	12,155,085	933,805	4,759,163	5,299,167	(540,004)	-10%
Remuneration of Councillors	131,886	154,588	(6)	43,508	64,412	(20,903)	-32%
Depreciation & asset impairment	2,120,788	2,499,321	168,563	851,105	1,009,520	(158,415)	-16%
Finance charges	852,849	1,515,089	24	116,967	219,353	(102,385)	-47%
Inventory consumed and bulk purchases	12,055,673	14,951,940	1,118,469	5,689,811	6,011,074	(321,263)	-5%
Transfers and subsidies	21,956	43,164	875	1,713	12,370	(10,657)	-86%
Other expenditure	7,956,198	7,820,368	674,065	2,939,511	3,181,417	(241,906)	-8%
Total Expenditure	35,908,290	39,139,554	2,895,795	14,401,781	15,797,313	(1,395,532)	-9%
Surplus/(Deficit)	(934,583)	20,733	(294,761)	1,647,807	388,897	1,258,910	324%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,567,991	2,002,838	266,820	567,768	636,792	(69,024)	-11%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	284,733	28,546	73,895	102,793	(28,898)	-28%
Surplus/(Deficit) after capital transfers & contributions	633,408	2,308,304	605	2,289,471	1,128,482	1,160,989	103%
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	633,408	2,308,304	605	2,289,471	1,128,482	1,160,989	103%
Capital expenditure & funds sources							
Capital expenditure	3,047,507	3,956,871	225,636	871,093	1,482,203	(611,111)	-41%
Capital transfers recognised	1,631,457	2,287,571	197,183	639,295	914,164	(274,870)	-30%
Borrowing	1,032,993	1,500,000	22,685	207,487	496,360	(288,872)	-58%
Internally generated funds	383,057	169,300	5,768	24,311	71,679	(47,369)	-66%
Total sources of capital funds	3,047,507	3,956,871	225,636	871,093	1,482,203	(611,111)	-41%
Financial position							
Total current assets	9,500,559	13,523,871		7,678,729			
Total non current assets	52,119,192	47,208,883		51,183,212			
Total current liabilities	13,905,504	13,309,703		10,145,652			
Total non current liabilities	16,451,272	17,594,469		15,756,341			
Community wealth/Equity	31,262,975	29,828,582		32,959,948			
Cash flows							
Net cash from (used) operating	3,545,273	4,010,666	1,332,127	1,408,948	1,849,255	440,307	24%
Net cash from (used) investing	(2,563,204)	(4,119,525)	(950,931)	(1,186,368)	(1,482,203)	(295,836)	20%
Net cash from (used) financing	(1,257,140)	673,354	-	(113,052)	1,289,904	1,402,957	109%
Cash/cash equivalents at the month/year end	652,123	1,368,523	-	(174,514)	2,460,983	2,635,497	107%
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Debtors Age Analysis							
Total By Income Source	2,377,284	660,293	504,173	488,391	758,494	1,907,577	9,673,966
Creditors Age Analysis							
Total Creditors	5,860,723	-	-	-	-	-	-

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

TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M05 November							
Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
<u>Revenue - Functional</u>							
<i>Governance and administration</i>	13,886,191	13,950,497	746,491	5,660,174	5,729,071	(68,896)	-1%
Executive and council	68,039	68,102	2,846	3,459	59,221	(55,762)	-94%
Finance and administration	13,818,115	13,882,175	743,645	5,656,712	5,669,834	(13,122)	0%
Internal audit	38	220	0	4	16	(12)	-77%
<i>Community and public safety</i>	844,952	1,473,194	267,041	599,759	486,014	113,745	23%
Community and social services	40,426	45,797	1,485	14,512	21,368	(6,855)	-32%
Sport and recreation	14,872	22,890	913	3,356	2,255	1,101	49%
Public safety	73,255	271,274	15,560	51,235	23,815	27,420	115%
Housing	627,012	1,043,560	248,639	505,223	369,233	135,990	37%
Health	89,388	89,672	445	25,432	69,344	(43,912)	-63%
<i>Economic and environmental services</i>	923,745	1,266,157	60,171	263,933	519,842	(255,909)	-49%
Planning and development	106,500	116,085	5,181	40,172	48,808	(8,636)	-18%
Road transport	811,264	1,140,035	54,779	220,557	470,110	(249,553)	-53%
Environmental protection	5,981	10,037	212	3,204	925	2,279	247%
<i>Trading services</i>	20,659,660	24,498,078	1,820,880	10,124,835	10,086,327	38,508	0%
Energy sources	12,950,885	15,606,385	1,125,346	6,479,431	6,747,363	(267,932)	-4%
Water management	4,676,481	5,445,846	430,046	2,267,345	1,957,276	310,069	16%
Waste water management	1,537,621	1,845,723	128,157	649,649	691,098	(41,448)	-6%
Waste management	1,494,672	1,600,123	137,331	728,410	690,591	37,820	5%
<i>Other</i>	227,150	259,933	1,818	42,551	104,541	(61,990)	-59%
Total Revenue - Functional	36,541,698	41,447,858	2,896,400	16,691,251	16,925,795	(234,543)	-1%
<u>Expenditure - Functional</u>							
<i>Governance and administration</i>	7,768,799	8,562,136	530,079	2,838,989	3,063,457	(224,469)	-7%
Executive and council	1,254,133	1,107,021	79,925	460,443	437,165	23,277	5%
Finance and administration	6,411,574	7,334,496	443,413	2,338,188	2,586,723	(248,534)	-10%
Internal audit	103,092	120,619	6,741	40,358	39,570	788	2%
<i>Community and public safety</i>	6,715,498	6,515,673	493,216	2,452,563	2,791,754	(339,191)	-12%
Community and social services	368,046	418,094	23,723	123,903	156,586	(32,683)	-21%
Sport and recreation	503,939	561,064	35,373	166,872	229,759	(62,887)	-27%
Public safety	4,004,314	3,739,258	276,962	1,479,064	1,647,960	(168,896)	-10%
Housing	807,621	807,586	83,649	301,148	296,437	4,712	2%
Health	1,031,578	989,671	73,509	381,576	461,013	(79,438)	-17%
<i>Economic and environmental services</i>	3,232,167	3,116,970	238,123	1,122,457	1,292,238	(169,780)	-13%
Planning and development	1,012,886	936,355	73,690	350,896	429,688	(78,792)	-18%
Road transport	1,976,201	1,975,492	151,077	698,206	779,382	(81,176)	-10%
Environmental protection	243,080	205,123	13,355	73,355	83,167	(9,812)	-12%
<i>Trading services</i>	18,017,622	20,755,509	1,618,902	7,921,289	8,567,766	(646,477)	-8%
Energy sources	11,689,441	14,054,669	1,023,257	5,531,327	5,905,194	(373,866)	-6%
Water management	4,051,665	4,273,872	385,059	1,578,776	1,690,164	(111,388)	-7%
Waste water management	811,569	813,253	61,931	259,122	340,157	(81,036)	-24%
Waste management	1,464,947	1,613,715	148,654	552,065	632,251	(80,186)	-13%
<i>Other</i>	174,640	189,765	15,475	66,482	82,305	(15,822)	-19%
Total Expenditure - Functional	35,908,726	39,140,052	2,895,795	14,401,781	15,797,520	(1,395,740)	-9%
Surplus/ (Deficit) for the year	632,972	2,307,807	605	2,289,471	1,128,274	1,161,196	103%

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

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

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November							
Vote Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue by Vote							
Vote 1 - Community & Social Development Services Department	44,008	41,577	431	7,029	20,958	(13,929)	-66.5%
Vote 2 - Economic Development & Spatial Planning Department	431,675	392,667	4,802	89,329	146,829	(57,501)	-39.2%
Vote 3 - Emergency Services Department	12,414	11,618	531	5,082	4,135	948	22.9%
Vote 4 - Environment & Agriculture Management Department	1,504,274	1,623,351	138,178	733,638	692,058	41,580	6.0%
Vote 5 - Group Financial Services Department	13,520,519	13,726,320	735,751	5,604,349	5,628,051	(23,702)	-0.4%
Vote 6 - Group Property Management Department	90,044	75,000	3,961	23,768	28,837	(5,069)	-17.6%
Vote 7 - Health Department	86,957	87,497	204	24,560	68,962	(44,402)	-64.4%
Vote 8 - Human Settlement Department	627,027	1,043,605	248,640	505,211	369,142	136,069	36.9%
Vote 9 - Tshwane Metro Police Department	63,274	260,683	15,270	46,954	20,062	26,892	134.0%
Vote 10 - Regional Operations & Coordination Department	32,267	32,795	2,298	12,833	7,384	5,449	73.8%
Vote 11 - Roads & Transport Department	837,429	1,191,138	56,474	229,900	486,586	(256,686)	-52.8%
Vote 12 - Shared Services Department	7	-	1	15	-	15	
Vote 13 - Utility Services: Electricity Department	12,948,083	15,604,120	1,125,033	6,477,866	6,746,081	(268,215)	-4.0%
Vote 14 - Utility Services: Water and Sanitation Department	6,213,273	7,280,959	557,900	2,915,734	2,645,352	270,382	10.2%
Vote 15 - Other Departments	130,448	76,528	6,928	14,985	61,358	(46,373)	-75.6%
Total Revenue by Vote	36,541,698	41,447,858	2,896,400	16,691,251	16,925,795	(234,543)	-1.4%
Expenditure by Vote							
Vote 1 - Community & Social Development Services Department	560,938	431,515	34,903	187,395	178,391	9,003	5.0%
Vote 2 - Economic Development & Spatial Planning Department	683,474	628,471	46,089	232,814	284,956	(52,142)	-18.3%
Vote 3 - Emergency Services Department	986,737	941,891	69,314	359,200	427,254	(68,053)	-15.9%
Vote 4 - Environment & Agriculture Management Department	1,806,430	1,946,371	170,932	665,614	769,343	(103,729)	-13.5%
Vote 5 - Group Financial Services Department	3,146,568	4,146,484	185,529	1,110,359	1,275,677	(165,318)	-13.0%
Vote 6 - Group Property Management Department	827,866	910,077	93,036	356,717	335,570	21,147	6.3%
Vote 7 - Health Department	566,169	553,146	39,996	210,905	267,862	(56,956)	-21.3%
Vote 8 - Human Settlement Department	838,226	839,922	85,876	313,634	310,476	3,158	1.0%
Vote 9 - Tshwane Metro Police Department	3,414,566	2,678,386	198,601	1,045,979	1,178,080	(132,101)	-11.2%
Vote 10 - Regional Operations & Coordination Department	3,250,114	2,948,048	238,970	1,025,023	1,245,920	(220,898)	-17.7%
Vote 11 - Roads & Transport Department	1,748,501	1,760,431	139,563	644,016	703,714	(59,697)	-8.5%
Vote 12 - Shared Services Department	1,504,670	1,390,647	94,568	573,468	607,362	(33,895)	-5.6%
Vote 13 - Utility Services: Electricity Department	10,353,906	12,954,403	924,995	5,098,221	5,386,858	(288,637)	-5.4%
Vote 14 - Utility Services: Water and Sanitation Department	4,437,089	4,687,474	411,607	1,696,346	1,848,528	(152,181)	-8.2%
Vote 15 - Other Departments	1,783,457	2,322,787	161,818	882,090	977,529	(95,440)	-9.8%
Total Expenditure by Vote	35,908,712	39,140,052	2,895,795	14,401,781	15,797,520	(1,395,740)	-8.8%
Surplus/ (Deficit) for the year	632,986	2,307,807	605	2,289,471	1,128,274	1,161,196	102.9%

(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) - M05 November							
Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue By Source							
Property rates	8,464,806	8,587,212	698,762	3,590,568	3,559,691	30,877	1%
Service charges - electricity revenue	12,402,875	15,015,588	1,049,211	6,284,476	6,600,563	(316,087)	-5%
Service charges - water revenue	4,280,102	4,887,501	414,164	2,159,043	1,881,255	277,787	15%
Service charges - sanitation revenue	1,281,588	1,381,594	120,994	594,698	575,975	18,723	3%
Service charges - refuse revenue	1,492,686	1,598,946	137,195	727,831	690,268	37,562	5%
Rental of facilities and equipment	146,460	169,968	8,241	47,624	73,977	(26,353)	-36%
Interest earned - external investments	201,858	159,184	362	9,516	79,177	(69,661)	-88%
Interest earned - outstanding debtors	375,857	823,164	53,707	275,054	99,251	175,802	177%
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	59,786	250,902	15,186	46,744	19,794	26,950	136%
Licences and permits	40,150	52,447	3,564	13,290	13,751	(461)	-3%
Agency services	-	-	-	-	-	-	-
Transfers and subsidies	5,270,677	5,252,770	39,319	1,977,838	2,252,237	(274,400)	-12%
Other revenue	953,546	981,012	60,329	322,906	340,268	(17,363)	-5%
Gains	3,316	-	-	1	-	1	-
Total Revenue (excluding capital transfers and contributions)	34,973,707	39,160,287	2,601,034	16,049,588	16,186,210	(136,622)	-1%
Expenditure By Type							
Employee related costs	12,768,940	12,155,085	933,805	4,759,163	5,299,167	(540,004)	-10%
Remuneration of councillors	131,886	154,588	(6)	43,508	64,412	(20,903)	-32%
Debt impairment	2,105,348	2,124,802	181,255	906,274	906,274	-	-
Depreciation & asset impairment	2,120,788	2,499,321	168,563	851,105	1,009,520	(158,415)	-16%
Finance charges	852,849	1,515,089	24	116,967	219,353	(102,385)	-47%
Bulk purchases - electricity	11,423,005	11,160,809	779,102	4,403,173	4,633,067	(229,893)	-
Inventory consumed	632,669	3,791,131	339,367	1,286,638	1,378,008	(91,369)	-7%
Contracted services	3,864,012	3,684,727	318,129	1,199,383	1,490,418	(291,035)	-20%
Transfers and subsidies	21,956	43,164	875	1,713	12,370	(10,657)	-86%
Other expenditure	1,986,600	2,010,793	174,682	833,855	784,707	49,148	6%
Losses	238	46	-	-	19	(19)	-100%
Total Expenditure	35,908,290	39,139,554	2,895,795	14,401,781	15,797,313	(1,395,532)	-9%
Surplus/(Deficit)	(934,583)	20,733	(294,761)	1,647,807	388,897	1,258,910	324%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,567,991	2,002,838	266,820	567,768	636,792	(69,024)	-11%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	284,733	28,546	73,895	102,793	(28,898)	-28%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	633,408	2,308,304	605	2,289,471	1,128,482		
Taxation	436	498	-	-	207	(207)	-100%
Surplus/(Deficit) after taxation	632,972	2,307,807	605	2,289,471	1,128,274		
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	632,972	2,307,807	605	2,289,471	1,128,274		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	632,972	2,307,807	605	2,289,471	1,128,274		

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

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M05 November)							
Vote Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Community & Social Development Services Department	47,754	75,427	327	12,872	27,685	(14,813)	-54%
Vote 2 - Economic Development & Spatial Planning Department	97,559	22,203	—	—	17	(17)	-100%
Vote 3 - Emergency Services Department	38,893	19,800	354	1,254	1,985	(731)	-37%
Vote 4 - Environment & Agriculture Management Department	26,997	37,000	—	—	7,662	(7,662)	-100%
Vote 5 - Group Financial Services Department	60,336	40,400	—	3,814	6,458	(2,644)	-41%
Vote 6 - Group Property Management Department	16,782	20,100	—	273	42,000	(41,727)	—
Vote 7 - Health Department	28,385	62,447	160	4,719	21,035	(16,316)	-78%
Vote 8 - Human Settlement Department	600,465	1,075,791	76,312	288,670	477,656	(188,985)	-40%
Vote 9 - Tshwane Metro Police Department	14,382	21,500	—	—	20,000	(20,000)	-100%
Vote 10 - Regional Operations & Coordination Department	19,460	19,500	—	—	2,395	(2,395)	-100%
Vote 11 - Roads & Transport Department	621,778	774,101	41,200	121,844	222,517	(100,673)	-45%
Vote 12 - Shared Services Department	256,928	297,018	1,688	9,183	35,382	(26,199)	-74%
Vote 13 - Utility Services: Electricity Department	649,060	453,086	20,163	94,835	134,057	(39,222)	-29%
Vote 14 - Utility Services: Water and Sanitation Department	534,517	708,150	69,002	269,305	297,480	(28,175)	-9%
Vote 15 - Other Departments	11,077	277,850	15,482	55,460	148,459	(92,999)	-63%
Total Capital Multi-year expenditure	3,024,373	3,904,373	224,688	862,230	1,444,787	(582,558)	-40%
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	—	—	—	—	—
Vote 7 - Health Department	—	—	—	—	4,636	(4,636)	-100%
Vote 8 - Human Settlement Department	21,954	—	212	6,830	13,780	(6,950)	-50%
Vote 9 - Tshwane Metro Police Department	—	—	—	—	—	—	—
Vote 10 - Regional Operations & Coordination Department	632	—	—	—	—	—	—
Vote 11 - Roads & Transport Department	—	1,500	—	794	1,000	(206)	-21%
Vote 12 - Shared Services Department	—	—	—	—	3,000	(3,000)	-100%
Vote 13 - Utility Services: Electricity Department	—	—	736	1,240	15,000	(13,760)	-92%
Vote 14 - Utility Services: Water and Sanitation Department	—	5,750	—	—	—	—	—
Vote 15 - Other Departments	274	600	—	—	—	—	—
Total Capital single-year expenditure	23,134	52,499	948	8,863	37,416	(28,553)	-76%
Total Capital Expenditure	3,047,507	3,956,871	225,636	871,093	1,482,203	(611,111)	-41%
Capital Expenditure - Functional Classification							
Governance and administration	360,312	396,571	5,216	16,525	91,573	(75,049)	-82%
Executive and council	—	—	—	—	—	—	—
Finance and administration	360,312	396,421	5,216	16,525	91,573	(75,049)	-82%
Internal audit	—	150	—	—	—	—	—
Community and public safety	622,605	1,193,365	70,859	299,245	517,653	(218,408)	-42%
Community and social services	30,503	41,227	327	940	4,351	(3,411)	-78%
Sport and recreation	28,120	67,700	—	11,932	25,080	(13,148)	-52%
Public safety	53,275	68,000	354	1,527	21,985	(20,458)	-93%
Housing	482,322	943,991	70,019	280,127	437,566	(157,439)	-36%
Health	28,385	72,447	160	4,719	28,671	(23,952)	-84%
Economic and environmental services	706,641	1,042,350	58,159	174,544	377,463	(202,919)	-54%
Planning and development	86,918	228,749	11,896	50,706	134,826	(84,120)	-62%
Road transport	613,694	808,101	46,262	123,838	241,617	(117,780)	-49%
Environmental protection	6,029	5,500	—	—	1,020	(1,020)	-100%
Trading services	1,330,089	1,305,886	91,402	374,931	495,514	(120,583)	-24%
Energy sources	645,076	467,286	20,899	96,075	148,368	(52,294)	-35%
Water management	397,279	378,800	24,572	128,598	157,582	(28,984)	-18%
Waste water management	277,534	444,800	45,930	150,258	184,667	(34,410)	-19%
Waste management	10,200	15,000	—	—	4,896	(4,896)	-100%
Other	27,861	18,700	—	5,848	—	5,848	—
Total Capital Expenditure - Functional Classification	3,047,507	3,956,871	225,636	871,093	1,482,203	(611,111)	-41%
Funded by:							
National Government	1,561,429	1,990,111	170,679	566,829	769,013	(202,185)	-26%
Provincial Government	70,027	12,727	327	940	2,605	(1,666)	—
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	26,177	71,526	142,545	(71,019)	-50%
Transfers recognised - capital	1,631,457	2,287,571	197,183	639,295	914,164	(274,870)	-30%
Borrowing	1,032,993	1,500,000	22,685	207,487	496,360	(288,872)	-58%
Internally generated funds	383,057	169,300	5,768	24,311	71,679	(47,369)	-66%
Total Capital Funding	3,047,507	3,956,871	225,636	871,093	1,482,203	(611,111)	-41%

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M05 November			
Description	2020/21	Budget Year 2021/22	
	Pre-audit outcome	Original Budget	YearTD actual
R thousands			
<u>ASSETS</u>			
Current assets			
Cash	247,948	336,217	–
Call investment deposits	429,418	1,032,306	170,249
Consumer debtors	6,323,833	9,793,406	5,005,595
Other debtors	1,447,800	1,380,936	1,687,779
Current portion of long-term receivables	298,496	129,536	1,501
Inventory	753,065	851,470	813,603
Total current assets	9,500,559	13,523,871	7,678,729
Non current assets			
Long-term receivables	58,192	13,277	9,852
Investments	866,676	766,851	829,264
Investment property	1,135,947	1,176,031	1,097,395
Investments in Associate	–	–	–
Property, plant and equipment	49,126,337	44,442,486	48,438,569
Biological	–	–	–
Intangible	932,040	810,238	808,133
Other non-current assets	–	–	–
Total non current assets	52,119,192	47,208,883	51,183,212
TOTAL ASSETS	61,619,751	60,732,754	58,861,941
<u>LIABILITIES</u>			
Current liabilities			
Bank overdraft			670,373
Borrowing	870,213	1,483,066	234,337
Consumer deposits	947,410	700,581	869,185
Trade and other payables	12,075,966	11,126,055	8,371,757
Provisions	11,916	–	–
Total current liabilities	13,905,504	13,309,703	10,145,652
Non current liabilities			
Borrowing	15,269,670	14,444,892	12,649,883
Provisions	1,181,602	3,149,577	3,106,458
Total non current liabilities	16,451,272	17,594,469	15,756,341
TOTAL LIABILITIES	30,356,776	30,904,172	25,901,992
NET ASSETS	31,262,975	29,828,582	32,959,948
<u>COMMUNITY WEALTH/EQUITY</u>			
Accumulated Surplus/(Deficit)	30,960,413	29,520,128	32,657,387
Reserves	302,562	308,454	302,562
TOTAL COMMUNITY WEALTH/EQUITY	31,262,975	29,828,582	32,959,948

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M05 November							
Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original 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	698 762	3 590 568	3 274 916	315 652	10%
Service charges	19 207 587	20 714 698	2 105 397	10 454 643	8 551 395	1 903 247	22%
Other revenue	1 293 965	1 454 328	136 089	747 176	439 874	307 301	70%
Transfers and Subsidies - Operational	5 305 895	5 252 770	24 337	1 996 570	2 188 700	(192 130)	-9%
Transfers and Subsidies - Capital	1 964 275	2 287 571	548 377	1 242 192	1 318 600	(76 408)	-6%
Interest	345 760	916 495	306	9 277	79 177	(69 900)	-88%
Dividends							
Payments							
Suppliers and employees	(32 003 660)	(32 957 178)	(2 160 169)	(16 459 625)	(13 635 242)	2 824 382	-21%
Finance charges	(949 638)	(1 515 089)	(4)	(116 863)	(219 353)	(102 489)	47%
Transfers and Grants	(22 001)	(43 164)	(20 967)	(54 990)	(12 370)	42 619	-345%
NET CASH FROM/(USED) OPERATING ACTIVITIES	3 545 273	4 010 666	1 332 127	1 408 948	1 985 698	576 750	29%
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(222 910)	(12 654)	(40 221)	(221)	-	(221)	
Decrease (increase) in non-current investments	1 303 976	(150 000)	(888 348)	(565 137)	-	(565 137)	
Payments							
Capital assets	(3 644 271)	(3 956 871)	(22 362)	(621 010)	(1 482 203)	(861 193)	58%
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2 563 204)	(4 119 525)	(950 931)	(1 186 368)	(1 482 203)	(295 836)	20%
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-	-	
Borrowing long term/refinancing	(685 796)	1 500 000	-	-	1 500 000	(1 500 000)	-100%
Increase (decrease) in consumer deposits	-	13 737	-	-	-	-	
Payments							
Repayment of borrowing	(571 345)	(840 382)	-	(113 052)	(210 096)	(97 043)	46%
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 257 140)	673 354	-	(113 052)	1 289 904	1 402 957	109%
NET INCREASE/ (DECREASE) IN CASH HELD	(275 072)	564 496	381 196	109 528	1 793 399		
Cash/cash equivalents at beginning:	927 194	804 027	(12 373)	(284 041)	804 027		
Cash/cash equivalents at month/year end:	652 123	1 368 523		(174 514)	2 597 426		

Note: The cash and equivalents as at 30 November 2021 are at a negative R174 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 - M05 November			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	30 877	Revenue better than projected due to the constant update of the property valuations and categories through supplementary valuation roll as per section 78 of the MPRAA.	
Service charges - electricity revenue	(316 087)	Mainly on Sale of Electricity and Reconnection fees. Mainly on Sale of Electricity and Reconnection fees. Revenue was less than projected.	
Service charges - water revenue	277 787	Revenue better than projected mainly on Water Fees and Cross-Border Bulk Water.	
Service charges - sanitation revenue	18 723	Revenue dependant on water sales.	
Service charges - refuse revenue	37 562	Revenue was better than projected, mainly on Solid Waste Removal and Landfill Sites.	
Rental of facilities and equipment	(26 353)	Mainly on Rental Stand and Businesses, due to the delay in the processing of Journals for the month of October and November 2021.	
Interest earned - external investments	(69 661)	Revenue was less than projected. The Interest on Sinking Fund has decreased substantially due to low cash flow position.	
Interest earned - outstanding debtors	175 802	Revenue was better than projected on interests charged on arrear debtors.	
Dividends received	-		
Fines, penalties and forfeits	26 950	Mainly on AARTO, revenue was better than projected.	
Licences and permits	(461)		
Agency services	-		
Transfers and subsidies	(274 400)	Mainly on Public Transport Network Grant, Project Preparation Grant and Top Structure Grants, revenue recognition is dependent on performance. Revenue could not be recognised on the Primary Health Care and HIV and Aids Grant due to outstanding transfers from the Province.	
Other revenue	(17 363)	Revenue was better than projected, mainly on Approval Fees of Advertisement Signs, Transport Fees, Administrative Handling Fees, Training Fees Recovered, Township Development Contribution Electricity.	
Gains	1		
Expenditure By Type			
Employee related costs	(540 004)	Due to non-filing of vacancies and the provision on service bonus general ledger account calculated automatically on the system as employee basic pay divide by 12 monthly starting from November 2020 till end of October 2021. The actual payment is paid from GL 93100.	
Remuneration of councillors	(20 903)	The remuneration of councillors for November 2021 will reflect in December 2021 payroll posting due to new council that was elected after the payroll for November is being finalised.	
Debt impairment	-		
Depreciation & asset impairment	(158 415)	Mainly on Depreciation. The 2021/2022 financial year capitalisation of assets have started and the depreciation on capitalised assets will reflect in next month's reporting period. The impairment is only done at year end.	
Finance charges	(102 385)	Mainly on interest payable on external loans. Most of interest paid on loan are done half yearly. The expenditure will increase in December 2021.	
Bulk purchases	(229 893)	Bulk Electricity - The Bulk Electricity invoice for November 2021 will be processed for payment on 12 December 2021.	
Inventory Consumed	(91 369)	Mainly on Bulk Water Purchases - Own Plants, Chemicals, Consumables, Lights, Vehicles, Equipment, Water: Cullinan Diamond mine, Water: Magalies Water, Fire-Fighting Material and Cleaning material, Substations, Petrol and Diesel. Most items in the group are procured as and when required.	
Contracted services	(291 035)	Mainly on Household Refuse Removal, Buildings, Project management services, Project link housing, Legal costs collection, Electricity and Water Retention, Researcher, Lights, Research and advisory, Connections, Horticulture, Water connection/disconnection, Sewerage, Vehicles, Waste Water Purification, Personnel and Labour. Due to delay in processing of Purchase Orders, Invoices, Payment to service provider and the implementation of cost cutting measures.	
Transfers and subsidies	(10 657)	Mainly on Municipal Entities, LED Initiatives, Drug Substance Abuse (DSA) NPO Support and Gratuities.	
Other expenditure	49 148	Mainly on Leased Vehicles, insurance Premiums and Software Licenses. Due to unavoidable expenditure payment on Insurance premiums and insufficient budget allocations. Annual renewal premiums on Software Licenses are payable in advance during the first quarter. The request for additional funds will be made during the adjustment budget.	
Losses	(19)		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M05 November			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Capital Expenditure			
Vote 1 - Community & Social Development Services Department	(14,813)	Upgrade Refilwe Stadium - Project behind schedule due to lack of capacity of contractor.	Cession report to sub-contractor main pavilion and earth works to the value of R16 million on route to BAC for approval to assist contractor.
Vote 2 - Economic Development & Spatial Planning Department	(17)	Business Process Outsourcing (BPO) Park Construction - No Planned expenditure.	Periodical Planning on the projection to be corrected.
Vote 3 - Emergency Services Department	(731)	Construction of Emergency Services Station Mamelodi 1 - No construction works took place on site due to site closure on site by the security company subcontracted by the main contractor. The main contractor did not pay the local security company and therefore the security did not allow access to site till they have received payment. The contractor issued a dispute by claiming additional money for the payment of the security and the Community Liaison Officers salary. This matter was resolved, and the dispute was withdrawn by the contractor.	The dispute was resolved and the issue with regards to the security was resolved and access to site was allowed. The Principal Agent issued a practical completion certificate and the defects and liability period commenced for a period of 90 days. A final completion certificate will be issued subject to defects being addressed by the contractor in February 2022.
Vote 4 - Environment & Agriculture Management Department	(7,662)	Provision of waste containers - Commencement date for Capex projects was delayed to January 2022 due to budget rebasing.	Project planning will commence end of November 2021 to be ready to start work in January 2022.
Vote 5 - Group Financial Services Department	(2,644)	Insurance Replacements (CTMM Contribution) - Approval, from the Acting City Manager, for the creation of Purchase Orders on Insurance VBS numbers has been received. 75 VBS numbers to the value of R2,5 million have been created. The 75 created VBS numbers covers 132 claims. Typing and distribution of Approval letters to Departments have been put on hold. Based on the City's downgrading by Moody's to below investment grade, the City has been unable to obtain a long-term loan to fund capital projects approved in the current financial year. With immediate effect, all procurement of loan funded projects must be stopped. Furthermore, the system has been blocked for processing of expenditure and the budget has been unreleased until further notice. Departments are responsible for the procurement process.	None.
Vote 6 - Group Property Management Department	(41,727)	Acquisition of Midway Building - The City has put a hold on all borrowing funded capex projects.	The department awaits further communication from Group Financial Services.
Vote 7 - Health Department	(20,952)	New Clinic Lusaka - The Construction progress is slow relative to the programme. Meeting was held with the contractor and principal agent on the 29 November 2021, the contractor indicated that they are experiencing cashflow challenges, the resolution of the meeting was that the principal agent will exercise the rights of the client (City) within the contract agreement signed.	Meeting was held with the Contractor to perform activities parallel to other activities. Review the programme. Increase staffing on site. For every invoice submitted, commit to pay on time.
Vote 8 - Human Settlement Department	(195,936)	Sewer provision - Kudube unit 9 - Progress delayed by adverse physical site conditions such as underground water and sewerage leakages.	Contractor has come up with a methodology on controlling the physical conditions.
Vote 9 - Tshwane Metro Police Department	(20,000)	None.	None.
Vote 10 - Regional Operations & Coordination Department	(2,395)	RMM: Belle Ombre: Concrete Plant - Procurement of loan funded projects has been stopped.	Re-uploaded the project for funding on CoPS system for the 2022/23 Financial Year.
Vote 11 - Roads & Transport Department	(100,880)	Wonderboom Intermodal Facility (Hector Pietersen Station) - There were delays due suspension of works as a result of delays in payments.	Payment challenges have since been addressed and works are progressing on site.
Vote 12 - Shared Services Department	(29,199)	Implementation of Storage Area Network - Budget reduction due to loan funding not secured. Finance stopped all loan projects and therefore no orders can be placed.	Awaiting further instructions from Finance.
Vote 13 - Utility Services: Electricity Department	(52,982)	Replacement of obsolete of meter test bench (Electricity Distribution Loss) - Procured 4 041 smart meters.	Speedup installation of revenue enhancement meters.
Vote 14 - Utility Services: Water and Sanitation Department	(28,175)	Roosval WWTW Phase 1: Upgrading of Existing Infrastructure - Delays in procurement of sludge pipes. Steam handling Equipment specification requires changes. The contractor is behind schedule on the installation of diffusers.	A Catch-up plan has been submitted and Steam handling specification is under revision. Equipment with shorter Leadtime has been procured and awaiting completion of fabrication.
Vote 15 - Other Departments	(92,999)	Construction of Plumbing Workshop - Contractor only started work again on the 15th of November 2021 after dispute over payment was resolved.	After the restart of work purchase orders will be created and invoices will be processed for payments.
Financial Position			
Current assets	(5,845,143)	Due to decrease in consumer debtors.	
Non current assets	3,974,329	Due to increase in property, plant and equipment.	
Current liabilities	(3,164,051)	Due to decrease in borrowings, trade and other payables.	
Non current liabilities	(1,838,129)	Due to decrease in borrowings.	
Cash Flow			
Cash flow from operating activities	440,307	Mainly on payment of suppliers and employee fees.	
Cash flow from investing activities	(295,836)	Mainly on capital assets.	
Cash flow from financing activities	1,402,957	Mainly on borrowings	
Measurable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	(9,162)	COT is still in a process of transferring group property stock to HCT through conveying	Management is engaging with COT Officials to accelerate the process of transferring Group property stock to HCT.
Tshwane Economic Development Agency	4,839	Mainly on Transfers and Subsidies. The second grant payment from CoT is expected in November.	None.
Expenditure By Municipal Entity			
Housing Company Tshwane	(13,933)	Mainly on Employee Related Costs. Due to delay in filling of posts that are on the organisational structure.	Filling of posts is currently underway.
Tshwane Economic Development Agency	(1,693)	Mainly on Employee Related Costs. Variance is due to vacancies not yet filled and the budgeted salary increase not yet implemented.	None.
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	116,680	Timberlands Construction Of 607 Social Housing Units - Contractor onsite and still awaiting invoice from the contractor.	Regular invoices follow ups with the contractors
Tshwane Economic Development Agency	51	Procured assets are yet to be delivered where delays are caused by the availability of procured assets.	Track delivery of procured assets.

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November				
Description of financial indicator	Basis of calculation	2020/21	Budget Year 2021/22	
		Pre-audit outcome	Original Budget	YearTD actual
<u>Borrowing Management</u>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	4.0%	6.0%	6.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	33.9%	89.9%	23.8%
<u>Safety of Capital</u>				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	90.3%	90.7%	66.5%
<u>Liquidity</u>				
Current Ratio	Current assets/current liabilities	0.7	1.0	0.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.1	0.0
<u>Revenue Management</u>				
Payment Level %	Last 12 Mths Receipts/ Last 12 Mths Billing	98.1%	90.9%	103.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	23.2%	28.9%	41.8%
<u>Creditors Management</u>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%
<u>Other Indicators</u>				
Employee costs	Employee costs/Total Revenue - capital revenue	36.5%	31.0%	29.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.9%	3.6%	2.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.5%	10.3%	6.0%
<u>IDP regulation financial viability indicators</u>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	19.5	19.3	61.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	27.4%	35.7%	19.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.3	0.5	(0.6)

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November												
Description	NT Code	Budget Year 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	671,937	190,693	151,549	161,992	160,118	80,132	338,562	1,483,293	3,238,276	2,224,097	2,239
Trade and Other Receivables from Exchange Transactions - Electricity	1300	736,923	200,883	130,073	70,788	92,188	82,486	347,399	1,475,111	3,135,851	2,067,972	701
Receivables from Non-exchange Transactions - Property Rates	1400	709,547	108,017	88,567	96,350	68,917	74,895	365,537	2,155,139	3,666,970	2,760,839	827
Receivables from Exchange Transactions - Waste Water Management	1500	149,683	31,694	25,170	24,064	27,314	17,866	64,869	295,222	635,882	429,335	642
Receivables from Exchange Transactions - Waste Management	1600	151,450	32,376	27,803	24,028	23,534	20,955	103,794	679,918	1,063,858	852,229	1,183
Receivables from Exchange Transactions - Property Rental Debtors	1700	11,198	1,339	2,366	1,621	1,433	378,341	1,582	78,574	476,453	461,550	1,513
Interest on Arrear Debtor Accounts	1810	153,665	63,758	53,583	61,215	70,503	61,852	531,774	2,305,742	3,302,090	3,031,085	888
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(207,119)	31,533	189,282	64,117	44,384	41,967	154,060	1,200,966	1,519,189	1,505,493	558
Total By Income Source	2000	2,377,284	660,293	668,391	504,173	488,391	758,494	1,907,577	9,673,966	17,038,568	13,332,600	8,551
2020/21 - totals only		2,831,202	813,486	407,274	472,612	491,662	747,346	2,094,320	9,630,300	17,488,202	13,436,240	5,522
Debtors Age Analysis By Customer Group												
Organs of State	2200	77,917	(22,162)	24,518	41,341	22,280	11,684	124,243	243,110	522,931	442,658	-
Commercial	2300	793,867	191,157	169,699	98,697	124,702	268,801	627,595	2,621,504	4,896,022	3,741,298	-
Households	2400	1,293,024	348,054	286,305	301,139	313,452	200,746	988,647	5,166,562	8,897,929	6,970,546	6,398
Other	2500	212,476	143,243	187,869	62,996	27,957	277,263	167,093	1,642,790	2,721,687	2,178,098	2,153
Total By Customer Group	2600	2,377,284	660,293	668,391	504,173	488,391	758,494	1,907,577	9,673,966	17,038,568	13,332,600	8,551

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

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November				
Description	NT Code	Budget Year 2021/22		Prior year totals for chart (same period)
		0 - 30 Days	Total	
R thousands				
Creditors Age Analysis By Customer Type				
Bulk Electricity	0100	843,701	843,701	786,470
Bulk Water	0200	–	–	315,140
PAYE deductions	0300	168,687	168,687	206,970
VAT (output less input)	0400	790	790	17,081
Pensions / Retirement deductions	0500	152,493	152,493	156,745
Loan repayments	0600	–	–	100,000
Trade Creditors	0700	1,108,589	1,108,589	911,861
Auditor General	0800	5,272	5,272	323
Other	0900	3,581,192	3,581,192	1,445,407
Total By Customer Type	1000	5,860,723	5,860,723	3,939,998

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November								
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Closing Balance
R thousands	Yrs/Months							
<u>Municipality</u>								
Call Investment deposits < 90 days								
Knyana Stocks	15y	Stock	31.12.2018	0		-	-	0
Sanlam	14y	Insurance policy	07.12.2015	-	3.0%	-	-	-
Sanlam	14y	Insurance policy	01.01.2016	-	3.0%	-	-	-
Capital Alliance	8y	Insurance policy	On selling date	1	2.0%	788	-	789
Capital Alliance	9y	Insurance policy	On selling date	6	3.0%	2,470	-	2,476
ABSA	On Call	Money Market	On call	249	7.3%	40,472	-	40,721
ABSA	On Call	Money Market	On call	87	7.3%	14,183	-	14,270
ABSA	On Call	Money Market	On call	65	7.3%	10,623	-	10,688
ABSA	On Call	Money Market	On call	1	7.3%	234	-	235
Investec Bank	On Call	Money Market	On call	220	7.3%	35,795	-	36,015
Investec Bank	On Call	Money Market	On call	70	7.3%	11,441	-	11,511
Investec Bank	On Call	Money Market	On call	10	7.3%	1,563	-	1,572
Standard Bank	On Call	Money Market	On call	856	7.8%	129,156	-	130,011
Standard Bank	On Call	Money Market	On call	27	7.8%	4,023	-	4,050
Investec Bank	On Call	Money Market	On call	232	6.8%	40,099	-	40,331
RMB	On Call	Money Market	31.10.2011	-	0.0%	-	-	-
STANLIB	On Call	Money Market	On call	-	0.4%	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%	90,246	137	90,383
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		493,897	137	495,859
<u>Entities</u>								
7566281.16	153 Days	Call account	As and when required	18	3.5%	560	18	597
Entities sub-total				18		560	18	597
TOTAL INVESTMENTS AND INTEREST				1,844		494,457	155	496,456

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November								
Description	2020/21	Budget Year 2021/22						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	5 160 995	5 057 011	24 337	1 944 907	2 055 352	(110 445)	-5,4%	5 057 011
Local Government Equitable Share	3 330 863	3 088 576		1 286 907	1 328 088	(41 181)	-3,1%	3 088 576
Fuel Levy	1 492 460	1 564 720		521 573	521 573	-		1 564 720
Local Government Finance Management Grant	2 000	2 100		2 100	2 100	-		2 100
Urban Settlement Development Grant	43 378	31 547	15 773	31 547	31 547	-		31 547
Expanded Public Works Programme Incentive (EPWP)	12 271	19 031	8 564	13 322	13 322	0	0,0%	19 031
Public Transport Network Operations Grant	270 912	295 662		71 000	131 035	(60 035)	-45,8%	295 662
Programme and Project Preparation Support Grant	9 111	55 375		18 458	27 688	(9 230)	-33,3%	55 375
Provincial Government:	144 900	193 759	-	51 664	131 349	(79 685)	-60,7%	193 759
Primary Health Care	55 118	58 845		23 538	41 192	(17 654)	-42,9%	58 845
HIV and Aids Grant	24 027	24 392	-	-	14 635	(14 635)	-100,0%	24 392
Human Settlement Development Grant (HSDG)	19 583	58 000		-	58 000	(58 000)	-100,0%	58 000
Libraries Plan	5 500	7 522		7 522	7 522	-		7 522
TRT Bus Operations Subsidy	40 672	45 000		20 604	10 000	10 604	106,0%	45 000
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>						-		
Other grant providers:	-	2 000	-	-	2 000	(2 000)	-100,0%	2 000
DBSA	-	-	-	-	-	-		-
LG SETA Discretionary grant (93 applies over 3 years)	-	2 000			2 000	(2 000)	-100,0%	2 000
Total Operating Transfers and Grants	5 305 895	5 252 770	24 337	1 996 570	2 188 700	(192 130)	-8,8%	5 252 770
Capital Transfers and Grants								
National Government:	1 919 017	1 990 111	548 377	1 186 364	1 262 772	(76 408)	-6,1%	1 990 111
Urban Settlement Development Grant	1 182 138	1 020 010	352 272	651 965	651 965	-		1 020 010
Public Transport Infrastructure & Systems Grant	360 659	379 800		157 307	233 715	(76 408)	-32,7%	379 800
Neighbourhood Development Partnership Grant	5 000	20 000		12 896	12 896	-		20 000
Energy Efficiency and Demand Side Management	9 000	10 000	-			-		10 000
Integrated City Development Grant	41 788					-		-
Informal Settlements Upgrading Partnership Grant	320 432	560 301	196 105	364 196	364 196	-		560 301
Provincial Government:	45 259	12 727	-	10 478	10 478	-		12 727
Sport and Recreation: Community Libraries	12 000	12 727		10 478	10 478	-		12 727
HCT - SHRA	33 259					-		-
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>						-		
Other grant providers:	-	284 733	-	45 349	45 349	-		284 733
LG SETA Discretionary grant (93 applies over 3 years)		10 000				-		10 000
RCG-SHRA		274 733	-	45 349	45 349			274 733
Total Capital Transfers and Grants	1 964 275	2 287 571	548 377	1 242 192	1 318 600	(76 408)	-5,8%	2 287 571
TOTAL RECEIPTS OF TRANSFERS & GRANTS	7 270 170	7 540 341	572 714	3 238 762	3 507 300	(268 538)	-7,7%	7 540 341

The total original budget is R7,5 billion and an amount of R3,2 billion was received for the period. A variance of R268,5 million is reflected, due to the outstanding Public Transport Network Grant, Primary Healthcare and HIV and AIDS Grant and the withdrawal of the Human Settlement Development Grant. The variance on the equitable share is due to non-alignment of projections; the payment schedule was received late.

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

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November								
Description	2020/21	Budget Year 2021/22						
	Pre-audit outcome	Original 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:	5,173,600	5,057,011	47,231	1,931,443	2,022,889	(91,446)	-4.5%	5,057,011
Local Government Equitable Share	3,330,862	3,088,576		1,286,907	1,328,088	(41,181)	-3.1%	3,088,576
Fuel Levy	1,492,460	1,564,720		521,573	521,573	-		1,564,720
Local Government Finance Management Grant	760	2,100	45	905		905		2,100
Urban Settlement Development Grant	43,378	31,547	14,743	31,547	31,547	(0)	0.0%	31,547
Expanded Public Works Programme Incentive (EPWP)	12,271	19,031		4,758	7,930	(3,172)	-40.0%	19,031
Public Transport Network Operations Grant	286,360	295,662	29,924	83,234	110,679	(27,445)		295,662
Programme and Project Preparation Support Grant	7,507	55,375	2,519	2,519	23,073	(20,554)	-89.1%	55,375
Provincial Government:	150,250	193,759	11,281	75,275	100,001	(24,727)	-24.7%	141,827
Primary Health Care	55,118	58,845		23,538	41,192	(17,654)	-42.9%	58,845
HIV and Aids Grant	24,027	24,392	2,796	14,145	14,773	(628)	-4.3%	24,392
Human Settlement Development Grant (HSDG)	25,581	58,000	4,698	10,767	24,167	(13,400)	-55.4%	6,068
Libraries Plan	7,540	7,522	23	1,034	1,120	(86)	-7.7%	7,522
TRT Bus Operations Subsidy	37,985	45,000	3,763	25,791	18,750	7,041	37.6%	45,000
District Municipality:	-	-	-	-	-	-		-
[insert description]								
Other grant providers:	2,748	2,000	389	1,591	-	1,591		2,000
DBSA	942	-				-		-
LG SETA Discretionary grant (93 applies over 3 years)	1,806	2,000	389	1,591		1,591		2,000
Total operating expenditure of Transfers and Grants:	5,326,598	5,252,770	58,901	2,008,309	2,122,890	(114,582)	-5.4%	5,200,838
Capital expenditure of Transfers and Grants								
National Government:	1,858,821	1,990,111	226,274	566,829	769,013	(202,185)	-26.3%	1,990,111
Urban Settlement Development Grant	1,180,128	1,020,010	128,820	319,323	364,229	(44,905)	-12.3%	1,020,010
Public Transport Infrastructure & Systems Grant	315,426	379,800	16,037	23,979	143,613	(119,635)	-83.3%	379,800
Integrated National Electrification Programme		-			-	-		-
Neighbourhood Development Partnership Grant	1,838	20,000	57	1,226	8,000	(6,774)	-84.7%	20,000
Finance Management Grant		-			-	-		-
Energy Efficiency and Demand Side Management	8,460	10,000		194	6,400	(6,206)	-97.0%	10,000
Integrated City Development Grant	37,645	-			-	-		-
Informal Settlements Upgrading Partnership Grant	315,324	560,301	81,359	222,107	246,771	(24,664)	-10.0%	560,301
Provincial Government:	54,749	12,727	327	940	2,605	(1,666)		12,727
Sport and Recreation: Community Libraries	21,054	12,727	327	940	2,605	(1,666)		12,727
Social Infrastructure Grant	436				-	-		-
HCT - SHRA	33,259				-	-		-
District Municipality:	-	-	-	-	-	-		-
[insert description]								
Other grant providers:	16,449	284,733	23,619	68,969	142,545	(73,577)	-51.6%	284,733
LG SETA Discretionary grant (93 applies over 3 years)	11,077	10,000	3,528	3,528	5,600	(2,072)	-37.0%	10,000
RCG-SHRA		274,733	20,091	65,441	136,945	(71,505)	-52.2%	274,733
DBSA - Installation of Bulkwater (Water pilot study)	5,371	-			-	-		-
Total capital expenditure of Transfers and Grants	1,930,018	2,287,571	250,220	636,737	914,164	(277,427)	-30.3%	2,287,571
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	7,256,616	7,540,341	309,121	2,645,046	3,037,055	(392,009)	-12.9%	7,488,410

The table reflects the actual expenditure incurred, amounting to R2,6 billion, against the YTD budget of R3 billion. A variance of R392 million is reflected due to underspending on the infrastructure grants.

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

TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

Description	Budget Year 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 Operations Grant				-	
Provincial Government:	-	-	-	-	
Primary Health Care				-	
Human Settlement Development Grant (HSDG)				-	
Libraries Plan				-	
TRT Bus Operations Subsidy				-	
District Municipality:	-	-	-	-	
[insert description]				-	
Other grant providers:	-	-	-	-	
DBSA				-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
<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:	-	-	-	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

The allocation and expenditure on approved rollovers will be reflected once the adjustment budget is approved.

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November							
Summary of Employee and Councillor remuneration	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %
R thousands	A	B					%
Councillors (Political Office Bearers plus Other)							
Basic Salaries and Wages	131,886	108,655	(6)	43,508	45,273	(1,765)	-4%
Pension and UIF Contributions	—	4,306	—	—	1,794	(1,794)	-100%
Medical Aid Contributions	—	4,254	—	—	1,772	(1,772)	-100%
Motor Vehicle Allowance	—	31,188	—	—	12,995	(12,995)	-100%
Cellphone Allowance	—	6,184	—	—	2,577	(2,577)	-100%
Housing Allowances	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—
Sub Total - Councillors	131,886	154,588	(6)	43,508	64,412	(20,903)	-32%
% increase		17.2%					
Senior Managers of the Municipality							
Basic Salaries and Wages	18,957	19,120	1,214	7,784	7,967	(183)	-2%
Pension and UIF Contributions	15	229	1	7	95	(88)	-93%
Medical Aid Contributions	—	58	—	—	24	(24)	-100%
Overtime	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—
Cellphone Allowance	178	226	11	72	94	(22)	-24%
Housing Allowances	—	—	—	—	—	—	—
Other benefits and allowances	149	2,572	94	478	1,072	(593)	-55%
Payments in lieu of leave	2,908	872	(48)	(286)	363	(650)	-179%
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	22,207	23,078	1,272	8,055	9,616	(1,561)	-16%
% increase		3.9%					
Other Municipal Staff							
Basic Salaries and Wages	7,557,818	7,352,913	605,470	3,106,363	3,601,171	(494,808)	-14%
Pension and UIF Contributions	1,441,751	1,364,931	120,207	606,480	616,082	(9,602)	-2%
Medical Aid Contributions	665,439	599,194	55,202	278,111	280,771	(2,660)	-1%
Overtime	483,530	957,021	37,418	176,454	175,985	469	0%
Performance Bonus	544	543,532	2	171	11	160	1445%
Motor Vehicle Allowance	311,181	314,887	25,818	129,859	131,273	(1,414)	-1%
Cellphone Allowance	17,510	17,564	1,375	6,859	6,999	(140)	-2%
Housing Allowances	56,347	53,936	4,799	24,412	22,473	1,939	9%
Other benefits and allowances	542,907	240,176	51,118	229,854	277,428	(47,574)	-17%
Payments in lieu of leave	1,581,958	314,483	20,029	155,368	130,938	24,430	19%
Long service awards	3,191	2,981	215	1,113	1,242	(129)	-10%
Post-retirement benefit obligations	—	261,964	—	—	—	—	—
Sub Total - Other Municipal Staff	12,662,175	12,023,581	921,652	4,715,044	5,244,374	(529,330)	-10%
% increase		-5.0%					
Total Parent Municipality	12,816,268	12,201,247	922,917	4,766,608	5,318,401	(551,793)	-10%
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	436	1,581	2,426	(845)	-35%
Payments in lieu of leave	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	4,174	5,822	436	1,581	2,426	(845)	-35%
Senior Managers of Entities							
Basic Salaries and Wages	27,452	21,107	2,217	8,601	8,794	(193)	-2%
Pension and UIF Contributions	913	1,197	91	461	573	(111)	-19%
Medical Aid Contributions	247	180	12	49	75	(26)	-35%
Overtime	—	—	—	—	—	—	—
Performance Bonus	—	312	—	—	158	(158)	-100%
Motor Vehicle Allowance	1,126	878	65	326	366	(40)	-11%
Cellphone Allowance	363	362	22	119	151	(32)	-21%
Housing Allowances	—	70	2	10	29	(19)	-67%
Other benefits and allowances	197	229	—	—	152	(152)	-100%
Payments in lieu of leave	—	379	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	30,297	24,714	2,409	9,567	10,298	(731)	-7%
% increase		-18.4%					
Other Staff of Entities							
Basic Salaries and Wages	42,509	62,870	7,419	22,017	26,196	(4,179)	-16%
Pension and UIF Contributions	3,535	6,231	337	1,634	2,850	(1,216)	-43%
Medical Aid Contributions	1,766	2,895	152	763	1,206	(443)	-37%
Overtime	1,117	—	89	320	—	320	—
Performance Bonus	—	2,313	—	—	—	—	—
Motor Vehicle Allowance	11	19	—	—	8	(8)	-100%
Cellphone Allowance	440	450	34	158	187	(30)	-16%
Housing Allowances	6	1,410	5	24	588	(564)	-96%
Other benefits and allowances	702	609	—	—	1,418	(1,418)	-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	8,036	24,916	32,454	(7,538)	-23%
% increase		55.5%					
Total Municipal Entities	84,557	108,425	10,881	36,064	45,177	(9,114)	-20%
TOTAL SALARY, ALLOWANCES & BENEFITS	12,900,826	12,309,673	933,799	4,802,672	5,363,579	(560,907)	-10%
% increase		-4.6%					
TOTAL MANAGERS AND STAFF	12,768,940	12,155,085	933,805	4,759,163	5,299,167	(540,004)	-10%

(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 - M05 November						
Description	Budget Year 2021/22			2021/22 Medium Term Revenue & Expenditure Framework		
	Nov Budget	Nov Outcome	Nov Variance	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands						
Cash Receipts By Source						
Property rates	656,743	698,762	42,019	7,900,235	8,588,630	9,130,156
Service charges - electricity revenue	1,131,168	1,402,279	271,111	13,476,100	14,742,539	14,513,523
Service charges - water revenue	379,511	437,761	58,250	4,496,501	4,796,398	5,060,200
Service charges - sanitation revenue	113,038	114,408	1,370	1,271,067	1,331,307	1,404,529
Service charges - refuse	124,090	151,974	27,883	1,471,030	1,563,130	1,649,102
Rental of facilities and equipment	19,592	7,463	(12,129)	169,968	213,290	225,021
Interest earned - external investments	3,358	306	(3,052)	159,184	166,607	175,770
Interest earned - outstanding debtors	18,670	53,696	35,026	757,311	779,168	822,022
Dividends received		-	-			
Fines, penalties and forfeits	4,658	15,186	10,529	250,902	284,744	299,222
Licences and permits	4,247	3,564	(683)	52,447	54,859	57,383
Agency services		-	-			
Transfers and Subsidies - Operational	36,751	24,337	(12,414)	5,252,770	5,586,036	5,755,622
Other revenue	87,621	55,155	(32,466)	981,012	1,017,088	1,073,521
Cash Receipts by Source	2,579,447	2,964,891	385,444	36,238,526	39,123,796	40,166,072
Other Cash Flows by Source						
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	272,133	548,377	276,244	2,287,571	2,283,237	2,211,003
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			-			
Proceeds on Disposal of Fixed and Intangible Assets			-			
Short term loans			-			
Borrowing long term/refinancing			-	1,500,000	1,500,000	1,500,000
Increase (decrease) in consumer deposits		19,029	19,029	13,737	14,012	14,292
			-			
Decrease (increase) in non-current receivables		(233)	(233)	(12,654)	1,461	1,501
Decrease (increase) in non-current investments		(594,910)	(594,910)	(150,000)	(150,000)	(150,000)
Total Cash Receipts by Source	2,851,580	2,937,154	85,574	39,877,181	42,772,505	43,742,868
Cash Payments by Type						
Employee related costs	1,505,306	923,123	(582,183)	12,155,085	12,856,103	13,408,784
Remuneration of councillors	12,882	(6)	(12,888)	154,588	161,390	168,652
Interest paid	1	4	4	1,515,089	1,581,753	1,645,023
Bulk purchases - Electricity	850,772	779,102	(71,670)	11,160,809	11,776,242	12,706,655
Acquisitions - water & other inventory	310,579	294,447	(16,132)	3,791,131	4,219,827	4,409,575
Contracted services	256,210	317,432	61,222	3,684,727	3,737,594	3,934,137
Grants and subsidies paid - other municipalities		-	-			
Grants and subsidies paid - other	919	20,967	20,048	43,164	45,730	47,774
General expenses	158,644	185,543	26,898	2,010,838	2,088,758	2,189,597
Cash Payments by Type	3,095,313	2,579,628	(515,685)	34,515,431	36,467,395	38,510,197
Other Cash Flows/Payments by Type						
Capital assets	327,895	225,636	(102,259)	3,956,871	3,966,754	3,885,935
Repayment of borrowing			-	840,382	1,788,076	982,913
Other Cash Flows/Payments		22,362	22,362			
Total Cash Payments by Type	3,423,207	2,827,626	(595,581)	39,312,685	42,222,225	43,379,045
NET INCREASE/(DECREASE) IN CASH HELD	(571,628)	109,528	681,155	564,496	550,280	363,822
Cash/cash equivalents at the month/year beginning:	3,032,611	(284,041)	(3,316,652)	794,551	1,359,046	1,909,327
Cash/cash equivalents at the month/year end:	2,460,983	(174,514)	(2,635,497)	1,359,046	1,909,327	2,273,149

(k) Table SC10: Monthly budget statement – Parent municipality’s financial performance (revenue and expenditure)

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M05 November							
Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	8,464,806	8,587,212	698,762	3,590,568	3,559,691	30,877	1%
Service charges - electricity revenue	12,402,875	15,015,588	1,049,211	6,284,476	6,600,563	(316,087)	-5%
Service charges - water revenue	4,280,102	4,887,501	414,164	2,159,043	1,881,255	277,787	15%
Service charges - sanitation revenue	1,281,588	1,381,594	120,994	594,698	575,975	18,723	3%
Service charges - refuse revenue	1,492,686	1,598,946	137,195	727,831	690,268	37,562	5%
Rental of facilities and equipment	146,460	121,554	7,463	43,780	53,804	(10,024)	-19%
Interest earned - external investments	201,858	158,081	306	9,277	78,718	(69,440)	-88%
Interest earned - outstanding debtors	375,857	822,755	53,696	275,004	99,081	175,923	178%
Dividends received	-	-	-	-	-	-	
Fines, penalties and forfeits	59,786	250,902	15,186	46,744	19,794	26,950	136%
Licences and permits	40,150	52,447	3,564	13,290	13,751	(461)	-3%
Agency services	-	-	-	-	-	-	
Transfers and subsidies	5,270,677	5,252,770	39,319	1,977,838	2,252,237	(274,400)	-12%
Other revenue	953,546	980,020	60,298	322,710	339,855	(17,145)	-5%
Gains	3,316	-	-	1	-	1	#DIV/0!
Total Revenue (excluding capital transfers and contributions)	34,973,707	39,109,369	2,600,159	16,045,259	16,164,994	(119,735)	-1%
Expenditure By Type							
Employee related costs	12,768,940	12,046,659	923,123	4,724,024	5,253,990	(529,965)	-10%
Remuneration of councillors	131,886	154,588	(6)	43,508	64,412	(20,903)	-32%
Debt impairment	2,105,348	2,124,802	181,255	906,274	906,274	-	
Depreciation & asset impairment	2,120,788	2,496,669	168,456	850,232	1,008,415	(158,184)	-16%
Finance charges	852,849	1,515,089	4	116,863	219,353	(102,489)	-47%
Bulk purchases - electricity	11,423,005	11,160,809	779,102	4,403,173	4,633,067	(229,893)	
Inventory consumed	632,669	3,789,764	339,361	1,286,627	1,377,438	(90,811)	-7%
Contracted services	3,864,012	3,667,546	317,432	1,195,515	1,483,259	(287,744)	-19%
Transfers and subsidies	21,956	140,874	20,967	54,990	61,225	(6,236)	-10%
Other expenditure	1,986,600	1,992,334	173,304	827,755	777,015	50,740	7%
Losses	238	-	-	-	-	-	
Total Expenditure	35,908,290	39,089,134	2,902,997	14,408,962	15,784,447	(1,375,485)	-9%
Surplus/(Deficit)	(934,583)	20,235	(302,838)	1,636,298	380,547	1,255,750	330%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,567,991	2,002,838	266,820	567,768	636,792	(69,024)	-11%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	10,000	-	-	4,167	(4,167)	-100%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	633,408	2,033,074	(36,018)	2,204,066	1,021,506	1,182,560	116%
Taxation	436	-	-	-	-	-	
Surplus/(Deficit) after taxation	632,972	2,033,074	(36,018)	2,204,066	1,021,506	1,182,560	116%

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M05 November							
Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original 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	13,965	25,947	35,109	(9,162)	-26%
Tshwane Economic Development Agency	70,671	64,366	15,759	31,658	26,819	4,839	18%
Total Operating Revenue	114,261	148,627	29,724	57,605	61,928	(4,323)	-7%
<u>Expenditure By Municipal Entity</u>							
Housing Company Tshwane	66,207	84,261	6,205	21,176	35,109	(13,933)	-40%
Tshwane Economic Development Agency	70,817	63,869	6,685	24,919	26,612	(1,693)	-6%
Total Operating Expenditure	137,024	148,130	12,890	46,095	61,721	(15,626)	-25%
Surplus/ (Deficit) for the yr/period	(22,763)	498	16,834	11,510	207	(19,949)	-9622%
<u>Capital Expenditure By Municipal Entity</u>							
Housing Company Tshwane	174,150	466,611	22,651	116,208	232,888	116,680	249%
Tshwane Economic Development Agency	303	442	–	–	51	51	100%
Total Capital Expenditure	174,453	467,053	22,651	116,208	232,938	(116,731)	-50%

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M05 November								
Month	2020/21	Budget Year 2021/22						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
<u>Monthly expenditure performance trend</u>								
July	73,977	157,121	109,119	109,119	157,121	48,002	30.6%	3%
August	45,122	263,169	(28,934)	80,185	420,289	340,105	80.9%	2%
September	179,275	387,606	250,105	330,290	807,895	477,606	59.1%	8%
October	242,712	346,414	315,167	645,457	1,154,309	508,852	44.1%	16%
November	251,997	327,895	225,636	871,093	1,482,203	611,111	41.2%	22%
December	234,187	329,468			1,811,671	–		
January	112,024	263,181			2,074,853	–		
February	136,997	319,201			2,394,054	–		
March	310,979	406,407			2,800,461	–		
April	222,967	363,302			3,163,763	–		
May	385,654	394,153			3,557,916	–		
June	851,614	398,955			3,956,871	–		
Total Capital expenditure	3,047,507	3,956,871	871,093					

(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 - M05 November							
Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Capital expenditure on new assets by Asset Class/Sub-class							
Infrastructure	1,317,243	1,668,537	123,872	406,764	665,336	258,572	38.9%
Roads Infrastructure	456,065	674,360	48,229	136,226	311,585	175,358	56.3%
Roads	321,426	524,000	37,651	121,234	265,731	144,497	54.4%
Road Structures	81,554	124,360	8,445	10,432	41,462	31,030	74.8%
Road Furniture	53,086	26,000	2,133	4,561	4,392	(169)	-3.8%
Storm water Infrastructure	54,348	86,000	8,757	29,471	18,350	(11,121)	
Drainage Collection	880	—	—	—	—	—	
Storm water Conveyance	53,468	86,000	8,757	29,471	18,350	(11,121)	
Electrical Infrastructure	386,795	277,045	17,049	73,383	87,369	13,985	16.0%
HV Substations	15,873	5,000	—	—	—	—	
HV Transmission Conductors	—	1,000	—	—	—	—	
MV Substations	60,874	42,800	4,040	9,312	13,330	4,018	30.1%
MV Networks	142,880	96,975	7,344	37,437	35,739	(1,699)	-4.8%
LV Networks	167,168	109,300	5,665	26,634	38,300	11,666	30.5%
Capital Spares	—	21,970	—	—	—	—	
Water Supply Infrastructure	249,759	329,908	23,142	95,728	120,219	24,491	20.4%
Reservoirs	46,957	58,800	7,588	23,674	13,125	(10,549)	-80.4%
Water Treatment Works	—	5,750	—	—	—	—	
Bulk Mains	29,693	24,000	—	—	10,251	10,251	100.0%
Distribution	97,418	156,358	3,683	34,993	61,441	26,448	43.0%
Distribution Points	75,692	85,000	11,872	37,060	35,403	(1,658)	-4.7%
Sanitation Infrastructure	161,275	282,223	26,694	71,955	122,917	50,962	41.5%
Reticulation	150,281	263,145	26,694	66,598	112,626	46,029	40.9%
Waste Water Treatment Works	—	4,000	—	—	1,760	1,760	100.0%
Outfall Sewers	10,993	15,078	—	5,358	8,531	3,173	37.2%
Solid Waste Infrastructure	9,000	15,000	—	—	4,896	4,896	100.0%
Capital Spares	9,000	15,000	—	—	4,896	4,896	100.0%
Information and Communication Infrastructure	—	4,000	—	—	—	—	
Distribution Layers	—	4,000	—	—	—	—	
Community Assets	152,395	88,927	576	4,328	26,274	21,946	83.5%
Community Facilities	145,538	88,927	576	4,328	26,274	21,946	83.5%
Halls	—	100	—	—	17	17	100.0%
Centres	—	2,000	—	—	—	—	
Clinics/Care Centres	16,602	50,600	—	3,017	21,406	18,389	85.9%
Fire/Ambulance Stations	30,401	8,000	250	372	1,000	628	62.8%
Theatres	1,513	5,000	—	—	—	—	
Libraries	—	12,727	327	940	2,605	1,666	63.9%
Cemeteries/Crematoria	760	10,500	—	—	1,246	1,246	100.0%
Public Open Space	14,214	—	—	—	—	—	
Taxi Ranks/Bus Terminals	82,050	—	—	—	—	—	
Sport and Recreation Facilities	6,856	—	—	—	—	—	
Outdoor Facilities	6,856	—	—	—	—	—	
Heritage assets	—	—	—	—	—	—	—
Investment properties	39,314	42,000	—	—	42,000	42,000	100.0%
Revenue Generating	39,314	—	—	—	—	—	
Improved Property	39,314	—	—	—	—	—	
Non-revenue Generating	—	42,000	—	—	42,000	42,000	100.0%
Improved Property	—	42,000	—	—	42,000	42,000	100.0%
Other assets	134,131	506,111	22,861	128,883	243,988	115,104	47.2%
Operational Buildings	—	3,000	—	1,488	—	(1,488)	
Yards	—	3,000	—	—	—	—	
Training Centres	—	—	—	1,488	—	(1,488)	
Housing	134,131	503,111	22,861	127,395	243,988	116,593	47.8%
Staff Housing	—	—	—	4,360	—	(4,360)	
Social Housing	134,131	503,111	22,861	123,035	243,988	120,952	49.6%
Biological or Cultivated Assets	—	3,500	—	—	700	700	100.0%
Biological or Cultivated Assets	—	3,500	—	—	700	700	100.0%
Computer Equipment	141,749	35,449	—	—	9,155	9,155	100.0%
Computer Equipment	141,749	35,449	—	—	9,155	9,155	100.0%
Furniture and Office Equipment	32,436	12,400	21	21	2,903	2,882	99.3%
Furniture and Office Equipment	32,436	12,400	21	21	2,903	2,882	99.3%
Machinery and Equipment	79,259	66,900	1,798	3,702	11,613	7,911	68.1%
Machinery and Equipment	79,259	66,900	1,798	3,702	11,613	7,911	68.1%
Transport Assets	3,766	22,000	—	—	19,333	19,333	—
Transport Assets	3,766	22,000	—	—	19,333	19,333	
Total Capital Expenditure on new assets	1,900,292	2,445,824	149,128	543,699	1,021,303	477,604	46.8%

(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 - M05 November							
Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original 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	430,512	467,699	42,758	171,999	198,484	26,485	13.3%
Roads Infrastructure	144,821	188,138	31,216	79,735	87,553	7,818	8.9%
Roads	141,712	183,138	31,216	79,735	86,053	6,318	7.3%
Road Structures	3,109	5,000	–	–	1,500	1,500	100.0%
Electrical Infrastructure	69,512	62,311	1,567	12,996	17,311	4,315	24.9%
Power Plants	973	1,000	–	–	–	–	
HV Switching Station	–	5,000	–	–	–	–	
MV Networks	–	5,200	–	–	2,200	2,200	100.0%
LV Networks	62,083	50,000	1,567	12,996	14,000	1,004	7.2%
Capital Spares	6,456	1,111	–	–	1,111	1,111	100.0%
Water Supply Infrastructure	193,327	174,250	8,452	74,215	74,320	105	0.1%
Dams and Weirs	1,200	–	–	–	–	–	
Reservoirs	4,955	2,750	–	896	1,750	854	48.8%
Water Treatment Works	9,375	75,500	–	24,537	32,250	7,713	23.9%
Bulk Mains	43,532	–	–	–	–	–	
Distribution	134,264	96,000	8,452	48,782	40,320	(8,462)	-21.0%
Sanitation Infrastructure	22,852	28,000	1,523	5,053	5,800	747	12.9%
Reticulation	20,258	20,000	1,177	4,100	5,800	1,700	29.3%
Waste Water Treatment Works	2,594	8,000	346	952	–	(952)	#DIV/0!
Information and Communication Infrastructure	–	15,000	–	–	13,500	13,500	100.0%
Data Centres	–	15,000	–	–	13,500	13,500	100.0%
Community Assets	14,671	4,800	77	631	670	39	5.9%
Community Facilities	10,641	4,800	77	631	670	39	5.9%
Fire/Ambulance Stations	3,860	4,800	77	631	670	39	5.9%
Cemeteries/Crematoria	3,589	–	–	–	–	–	
Markets	3,192	–	–	–	–	–	
Sport and Recreation Facilities	4,030	–	–	–	–	–	
Outdoor Facilities	4,030	–	–	–	–	–	
Other assets	11,709	27,000	1,918	1,918	6,700	4,782	71.4%
Operational Buildings	11,709	27,000	1,918	1,918	6,700	4,782	71.4%
Training Centres	11,077	5,000	1,918	1,918	5,000	3,082	61.6%
Manufacturing Plant	–	17,000	–	–	–	–	
Depots	–	5,000	–	–	1,700	1,700	100.0%
Capital Spares	632	–	–	–	–	–	
Biological or Cultivated Assets	6,838	7,000	–	–	320	320	100.0%
Biological or Cultivated Assets	6,838	7,000	–	–	320	320	100.0%
Intangible Assets	9,999	127,254	–	–	3,000	3,000	100.0%
Licences and Rights	9,999	127,254	–	–	3,000	3,000	100.0%
Computer Software and Applications	9,999	127,254	–	–	3,000	3,000	100.0%
Computer Equipment	24,929	24,764	1,688	9,198	11,965	2,767	23.1%
Computer Equipment	24,929	24,764	1,688	9,198	11,965	2,767	23.1%
Machinery and Equipment	111,915	21,500	–	–	11,250	11,250	100.0%
Machinery and Equipment	111,915	21,500	–	–	11,250	11,250	100.0%
Transport Assets	–	100,000	–	(15)	–	15	
Transport Assets	–	100,000	–	(15)	–	15	
Total Capital Expenditure on renewal of existing assets	610,572	780,017	46,440	183,730	232,389	48,659	20.9%

(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 - M05 November							
Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Repairs and maintenance expenditure by Asset Class/Sub-class							
Infrastructure	866,297	834,829	68,171	191,474	377,069	185,595	49.2%
Roads Infrastructure	97,673	129,591	6,602	22,202	28,911	6,709	23.2%
Roads	68,566	98,129	3,558	10,385	19,830	9,445	47.6%
Road Structures	44	154	–	4,500	19	(4,481)	
Road Furniture	29,063	31,308	3,044	7,317	9,061	1,745	19.3%
Storm water Infrastructure	13,757	18,943	369	554	6,700	6,146	91.7%
Drainage Collection	8,132	10,070	201	300	3,542	3,243	91.5%
Storm water Conveyance	5,625	8,873	168	255	3,158	2,903	91.9%
Electrical Infrastructure	459,200	363,886	33,282	97,471	200,398	102,927	51.4%
Power Plants	27,541	28,450	6	1,090	4,181	3,090	73.9%
HV Substations	37,377	8,436	1,185	2,662	1,335	(1,327)	
HV Switching Station	5,759	6,483	498	1,885	1,377	(508)	-36.9%
HV Transmission Conductors	471	584	52	277	150	(127)	
MV Substations	54,325	54,324	4,205	13,976	55,351	41,375	74.7%
MV Switching Stations	14,423	15,859	1,644	6,388	6,980	591	8.5%
MV Networks	188,436	118,091	10,514	36,740	63,738	26,998	42.4%
LV Networks	130,868	131,659	15,179	34,452	67,287	32,834	48.8%
Water Supply Infrastructure	149,795	172,963	16,643	46,633	84,073	37,441	44.5%
Reservoirs	12,828	11,401	795	2,786	4,061	1,275	31.4%
Water Treatment Works	13,508	13,639	2,873	4,728	9,396	4,668	49.7%
Bulk Mains	11,788	11,473	1,475	1,526	4,661	3,134	67.3%
Distribution	111,670	136,451	11,500	37,593	65,956	28,363	43.0%
Sanitation Infrastructure	135,546	133,622	11,248	21,710	54,007	32,296	59.8%
Pump Station	5,147	6,355	542	542	3,326	2,785	83.7%
Reticulation	45,364	42,558	2,970	9,850	20,509	10,659	52.0%
Waste Water Treatment Works	75,217	75,007	7,290	9,522	24,927	15,405	61.8%
Outfall Sewers	9,818	9,702	446	1,797	5,245	3,448	65.7%
Solid Waste Infrastructure	7,205	10,826	28	106	649	543	83.7%
Landfill Sites	7,205	9,076	28	106	649	543	83.7%
Waste Transfer Stations	–	573	–	–	–	–	
Waste Drop-off Points	–	1,156	–	–	–	–	
Waste Separation Facilities	–	22	–	–	–	–	
Rail Infrastructure	167	2,000	–	–	833	833	100.0%
Rail Lines	167	2,000	–	–	833	833	100.0%
Information and Communication Infrastructure	2,953	2,998	–	2,797	1,497	(1,300)	-86.9%
Distribution Layers	2,953	2,998	–	2,797	1,497	(1,300)	-86.9%
Community Assets	108,536	140,872	1,919	8,074	53,618	45,544	84.9%
Community Facilities	93,969	120,137	1,546	7,302	47,334	40,032	84.6%
Halls	116	463	–	–	–	–	
Centres	0	1,017	–	–	327	327	100.0%
Clinics/Care Centres	9,076	9,451	402	739	9,451	8,712	92.2%
Fire/Ambulance Stations	4,657	4,358	89	985	3,677	2,692	73.2%
Museums	93	92	–	–	19	19	100.0%
Galleries	94	87	0	6	49	43	87.8%
Libraries	1,897	2,863	36	84	645	562	87.0%
Cemeteries/Crematoria	8,887	9,572	19	50	2,769	2,720	98.2%
Police	–	3,008	68	179	1,253	1,075	85.7%
Parks	40,385	47,028	589	3,082	13,691	10,609	77.5%
Public Open Space	24,335	31,653	80	1,519	12,152	10,633	87.5%
Nature Reserves	3,575	5,661	83	328	1,266	938	74.1%
Markets	853	4,883	180	332	2,035	1,703	83.7%
Sport and Recreation Facilities	14,567	20,735	373	773	6,284	5,512	87.7%
Indoor Facilities	1,169	1,057	–	6	318	312	98.2%
Outdoor Facilities	13,398	19,679	373	767	5,966	5,199	87.1%
Heritage assets	–	175	–	1	73	72	99.2%
Historic Buildings	–	175	–	1	73	72	99.2%
Investment properties	45,322	19,220	1,494	3,371	10,357	6,986	67.5%
Revenue Generating	38,636	19,220	908	2,782	5,583	2,801	50.2%
Improved Property	628	16	65	84	331	247	74.6%
Unimproved Property	38,008	19,204	843	2,698	5,252	2,554	48.6%
Non-revenue Generating	6,686	–	586	589	4,774	4,186	87.7%
Unimproved Property	6,686	–	586	589	4,774	4,186	87.7%
Other assets	93,189	117,568	8,970	23,375	43,952	20,577	46.8%
Operational Buildings	89,055	106,744	8,970	23,363	43,501	20,138	46.3%
Municipal Offices	70,216	80,478	6,365	18,123	35,027	16,904	48.3%
Pay/Enquiry Points	–	971	–	–	404	404	100.0%
Yards	–	402	–	–	168	168	100.0%
Training Centres	(0)	1	(0)	(0)	–	0	#DIV/0!
Manufacturing Plant	276	329	21	65	282	217	76.9%
Depots	18,563	24,563	2,583	5,175	7,620	2,445	32.1%
Capital Spares	–	–	–	–	–	–	
Housing	4,134	10,824	0	11	450	439	97.5%
Staff Housing	–	–	–	–	–	–	
Social Housing	4,134	10,824	0	11	450	439	97.5%
Intangible Assets	56,299	56,421	4,328	36,831	28,974	(7,857)	-27.1%
Licences and Rights	56,299	56,421	4,328	36,831	28,974	(7,857)	-27.1%
Computer Software and Applications	56,299	56,421	4,328	36,831	28,974	(7,857)	-27.1%
Computer Equipment	17,353	43,966	5,464	12,027	18,115	6,088	33.6%
Computer Equipment	17,353	43,966	5,464	12,027	18,115	6,088	33.6%
Furniture and Office Equipment	319	1,002	–	2	569	567	99.6%
Furniture and Office Equipment	319	1,002	–	2	569	567	99.6%
Machinery and Equipment	45,926	65,808	7,624	14,697	24,488	9,791	40.0%
Machinery and Equipment	45,926	65,808	7,624	14,697	24,488	9,791	40.0%
Transport Assets	117,300	134,194	6,492	37,582	53,540	15,958	29.8%
Transport Assets	117,300	134,194	6,492	37,582	53,540	15,958	29.8%
Total Repairs and Maintenance Expenditure	1,350,541	1,414,055	104,462	327,433	610,755	283,322	46.4%

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M05 November							
Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Depreciation by Asset Class/Sub-class							
Infrastructure	1,308,376	1,377,684	106,512	532,718	555,984	23,266	4.2%
Roads Infrastructure	408,468	443,187	35,513	177,575	184,661	7,086	3.8%
Roads	301,016	351,097	26,170	130,459	146,290	15,831	10.8%
Road Structures	16,462	9,754	1,446	7,367	4,064	(3,302)	-81.3%
Road Furniture	90,990	82,335	7,897	39,749	34,306	(5,443)	-15.9%
Storm water Infrastructure	85,695	89,460	7,559	36,458	37,275	817	2.2%
Drainage Collection	82,457	86,694	7,294	35,106	36,123	1,017	2.8%
Storm water Conveyance	3,118	2,766	255	1,303	1,152	(150)	-13.1%
Attenuation	120	—	10	49	—	(49)	—
Electrical Infrastructure	372,508	320,595	31,253	156,745	133,581	(23,164)	-17.3%
Power Plants	44,147	5,232	3,761	19,182	2,180	(17,001)	-779.8%
HV Substations	77,346	69,250	6,246	31,745	28,854	(2,891)	-10.0%
HV Switching Station	—	—	—	—	—	—	—
HV Transmission Conductors	12,770	25,336	1,042	5,314	10,557	5,243	49.7%
MV Substations	32,328	15,222	2,372	11,862	6,342	(5,520)	-87.0%
MV Switching Stations	—	3,185	(2)	81	1,327	1,246	93.9%
MV Networks	71,513	46,363	6,301	30,414	19,318	(11,096)	-57.4%
LV Networks	134,389	156,007	11,532	58,141	65,003	6,862	10.6%
Water Supply Infrastructure	195,272	195,732	15,859	80,185	81,555	1,369	1.7%
Dams and Weirs	4,319	—	355	1,810	—	(1,600)	-760.5%
Boreholes	32	63	3	16	26	10	37.7%
Reservoirs	19,623	20,954	1,874	9,269	8,731	(538)	-6.2%
Pump Stations	5,169	8,611	376	1,933	3,588	1,656	46.1%
Water Treatment Works	46,383	23,039	3,414	17,327	9,600	(7,727)	-80.5%
Bulk Mains	29,273	26,916	2,313	11,798	11,215	(583)	-5.2%
Distribution	88,531	114,786	7,370	37,253	47,827	10,574	22.1%
Distribution Points	1,305	100	106	541	42	(499)	-1202.8%
PRV Stations	639	758	47	239	316	77	24.4%
Sanitation Infrastructure	125,725	163,620	9,829	49,664	68,175	18,511	27.2%
Pump Station	2,545	1,838	230	1,069	766	(303)	-39.6%
Reticulation	40,278	108,463	3,187	16,253	45,193	28,940	64.0%
Waste Water Treatment Works	66,854	38,560	5,214	26,228	16,067	(10,162)	-63.2%
Outfall Sewers	16,048	14,739	1,199	6,114	6,141	28	0.4%
Toilet Facilities	—	21	—	—	9	9	100.0%
Capital Spares	—	—	—	—	—	—	—
Solid Waste Infrastructure	3,546	45,824	302	1,544	1,042	(502)	-48.1%
Landfill Sites	2,373	45,438	200	1,019	882	(137)	-15.5%
Waste Transfer Stations	251	—	23	117	—	(117)	—
Waste Processing Facilities	146	—	13	65	—	(65)	—
Waste Drop-off Points	770	385	66	341	161	(180)	-112.1%
Electricity Generation Facilities	6	—	1	3	—	(3)	—
Rail Infrastructure	3,268	1	328	1,597	0	(1,597)	-606003.1%
Rail Structures	3,268	—	305	1,558	—	(1,558)	—
Information and Communication Infrastructure	113,893	119,266	5,870	28,951	49,694	20,744	41.7%
Data Centres	979	1,019	65	331	425	93	22.0%
Core Layers	80,595	118,247	3,976	19,647	49,269	29,622	60.1%
Distribution Layers	32,319	—	1,829	8,972	—	(8,972)	—
Community Assets	336,892	329,118	27,216	140,082	137,132	(2,950)	-2.2%
Community Facilities	180,065	258,206	14,399	73,325	107,586	34,261	31.8%
Halls	4,728	1,756	382	1,948	732	(1,216)	-166.2%
Centres	11,774	127,306	968	4,992	53,044	48,052	90.6%
Crèches	1,894	431	152	791	180	(611)	-340.3%
Clinics/Care Centres	17,440	12,583	1,460	7,447	5,243	(2,204)	-42.0%
Fire/Ambulance Stations	7,584	4,041	655	3,210	1,684	(1,526)	-90.7%
Testing Stations	2,413	283	197	1,009	118	(891)	-756.4%
Museums	454	290	37	188	121	(67)	-55.5%
Theatres	144	—	12	60	—	(60)	—
Libraries	28,812	19,955	2,012	10,164	8,315	(1,849)	-22.2%
Cemeteries/Crematoria	9,996	8,166	791	4,096	3,402	(694)	-20.4%
Police	7,009	479	589	2,891	200	(2,691)	-1397.0%
Parks	23,551	—	1,898	9,826	—	(9,826)	—
Public Open Space	3,614	26,390	287	1,462	10,996	9,534	86.7%
Nature Reserves	4,110	3,634	354	1,797	1,514	(282)	-18.6%
Public Ablution Facilities	28	97	2	12	40	28	70.4%
Markets	16,745	12,579	1,376	6,855	5,241	(1,614)	-30.8%
Stalls	2,327	2,373	190	967	989	21	2.2%
Abattoirs	—	—	—	—	—	—	—
Airports	17,064	22,857	1,396	7,122	9,624	2,402	25.2%
Taxi Ranks/Bus Terminals	20,387	14,988	1,644	8,390	6,245	(2,145)	-34.4%
Capital Spares	—	—	—	—	—	—	—
Sport and Recreation Facilities	156,827	70,912	12,817	66,757	29,547	(37,211)	-125.9%
Indoor Facilities	1,523	978	125	638	407	(231)	-56.7%
Outdoor Facilities	155,304	69,935	12,692	66,119	29,139	(36,980)	-126.9%
Capital Spares	—	—	—	—	—	—	—
Heritage assets	—	—	—	—	—	—	—
Monuments	—	—	—	—	—	—	—
Historic Buildings	—	—	—	—	—	—	—
Investment properties	3,997	6,560	328	1,673	2,733	1,060	38.8%
Revenue Generating	67	—	6	28	—	(28)	—
Improved Property	67	—	6	28	—	(28)	—
Unimproved Property	—	—	—	—	—	—	—
Non-revenue Generating	3,929	6,560	323	1,645	2,733	1,088	39.8%
Improved Property	3,929	6,560	323	1,645	2,733	1,088	39.8%
Unimproved Property	0	—	0	—	—	(0)	—
Other assets	187,016	178,771	14,317	73,440	74,712	1,273	1.7%
Operational Buildings	103,904	124,870	8,493	43,564	52,224	8,659	16.6%
Municipal Offices	56,594	85,237	4,646	23,895	35,710	11,815	33.1%
Pay/Enquiry Points	163	248	14	70	103	34	32.5%
Workshops	3,919	405	291	1,501	169	(1,332)	-788.8%
Yards	1,305	—	107	543	—	(543)	—
Stores	832	1,030	67	341	429	88	20.6%
Laboratories	—	—	—	—	—	—	—
Training Centres	1,794	87	147	749	36	(712)	-1956.1%
Manufacturing Plant	9,769	—	827	4,217	—	(4,217)	—
Depots	29,528	37,862	2,394	12,249	15,776	3,527	22.4%
Capital Spares	—	—	—	—	—	—	—
Housing	83,112	53,901	5,825	29,875	22,488	(7,387)	-32.8%
Staff Housing	10,954	9,987	946	4,829	4,161	(668)	-16.1%
Social Housing	72,158	43,915	4,879	25,046	18,327	(6,719)	-36.7%
Biological or Cultivated Assets	14	46	1	5	19	14	75.7%
Biological or Cultivated Assets	14	46	1	5	19	14	75.7%
Intangible Assets	55,057	79,958	3,977	20,284	33,309	13,025	39.1%
Servitudes	—	—	—	—	—	—	—
Licences and Rights	55,057	79,958	3,977	20,284	33,309	13,025	39.1%
Computer Software and Applications	55,057	79,958	3,977	20,284	33,309	13,025	39.1%
Computer Equipment	52,984	155,724	3,235	16,626	64,885	48,259	74.4%
Computer Equipment	52,984	155,724	3,235	16,626	64,885	48,259	74.4%
Furniture and Office Equipment	19,394	137,852	1,247	6,355	57,213	50,858	88.9%
Furniture and Office Equipment	19,394	137,852	1,247	6,355	57,213	50,858	88.9%
Machinery and Equipment	53,781	120,486	3,585	18,322	50,203	31,880	63.5%
Machinery and Equipment	53,781	120,486	3,585	18,322	50,203	31,880	63.5%
Transport Assets	103,279	113,122	8,144	41,601	33,329	(8,272)	-24.8%
Transport Assets	103,279	113,122	8,144	41,601	33,329	(8,272)	-24.8%
Total Depreciation	2,120,788	2,499,321	168,563	851,105	1,009,520	158,415	15.7%

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

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November							
Description	2020/21	Budget Year 2021/22					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class							
Infrastructure	470,919	516,031	30,068	131,459	179,902	48,443	26.9%
Roads Infrastructure	70,611	151,801	6,003	30,566	32,880	2,315	7.0%
Roads	70,611	151,801	6,003	30,566	32,880	2,315	7.0%
Storm water Infrastructure	–	20,000	–	–	4,280	4,280	100.0%
Drainage Collection	–	8,000	–	–	2,480	2,480	100.0%
Storm water Conveyance	–	12,000	–	–	1,800	1,800	100.0%
Electrical Infrastructure	176,537	107,630	2,283	9,501	37,205	27,704	74.5%
Power Plants	–	1,130	–	–	1,130	1,130	100.0%
HV Substations	83,082	51,000	1,388	7,849	18,600	10,751	57.8%
LV Networks	93,455	55,500	895	1,652	17,475	15,823	90.5%
Water Supply Infrastructure	35,787	–	–	1,197	–	(1,197)	
Bulk Mains	28,783	–	–	–	–	–	
Distribution	–	–	–	1,197	–	(1,197)	
Distribution Points	7,004	–	–	–	–	–	
Sanitation Infrastructure	176,847	212,600	21,782	90,196	97,537	7,341	7.5%
Waste Water Treatment Works	176,847	212,600	21,782	90,196	97,537	7,341	7.5%
Solid Waste Infrastructure	1,200	–	–	–	–	–	
Waste Drop-off Points	1,200	–	–	–	–	–	
Information and Communication Infrastructure	9,937	24,000	–	–	8,000	8,000	100.0%
Data Centres	9,937	24,000	–	–	8,000	8,000	100.0%
Community Assets	42,912	168,400	–	11,932	42,589	30,657	72.0%
Community Facilities	31,112	105,700	–	–	17,509	17,509	100.0%
Cemeteries/Crematoria	730	–	–	–	–	–	
Public Open Space	–	50,000	–	–	15,109	15,109	100.0%
Markets	15,817	15,700	–	–	–	–	
Airports	11,385	–	–	–	–	–	
Taxi Ranks/Bus Terminals	3,180	40,000	–	–	2,400	2,400	100.0%
Sport and Recreation Facilities	11,799	62,700	–	11,932	25,080	13,148	52.4%
Outdoor Facilities	11,799	62,700	–	11,932	25,080	13,148	52.4%
Heritage assets	3,343	–	–	–	–	–	
Historic Buildings	3,343	–	–	–	–	–	
Other assets	8,347	30,500	–	273	4,519	4,247	94.0%
Operational Buildings	1,972	1,500	–	273	694	422	
Municipal Offices	1,972	–	–	273	–	(273)	
Depots	–	1,500	–	–	694	694	100.0%
Capital Spares	–	–	–	–	–	–	
Housing	6,375	29,000	–	–	3,825	3,825	100.0%
Social Housing	6,375	29,000	–	–	3,825	3,825	100.0%
Biological or Cultivated Assets	4,626	–	–	–	–	–	
Biological or Cultivated Assets	4,626	–	–	–	–	–	
Intangible Assets	–	5,000	–	–	1,000	1,000	100.0%
Licences and Rights	–	5,000	–	–	1,000	1,000	100.0%
Solid Waste Licenses	–	5,000	–	–	–	–	
Computer Equipment	1,739	–	–	–	–	–	
Computer Equipment	1,739	–	–	–	–	–	
Furniture and Office Equipment	255	1,000	–	–	500	500	100.0%
Furniture and Office Equipment	255	1,000	–	–	500	500	100.0%
Machinery and Equipment	4,502	10,100	–	–	–	–	
Machinery and Equipment	4,502	10,100	–	–	–	–	
Total Capital Expenditure on upgrading of existing assets	536,643	731,031	30,068	143,664	228,511	84,847	37.1%

(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 **November 2021** has been prepared in accordance with the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and regulations made under this act.

M Mutlaneng
ACTING CITY MANAGER
CITY OF TSHWANE

Signature: _____

Date: _____