

Reference No 55972/1

Umar Banda (012 358 8110)

MAYORAL COMMITTEE: AUGUST 2022

SECTION 79 STANDING COMMITTEE: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE:
AUGUST 2022

AUDIT AND PERFORMANCE COMMITTEE: AUGUST 2022

From: The Acting City Manager

To: The Executive Mayor

GROUP FINANCIAL SERVICES

MUNICIPAL FINANCE MANAGEMENT ACT IN-YEAR FINANCIAL REPORT

(MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 31 JULY 2022

1. PURPOSE

This report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 31 July 2022, in compliance with Section 71 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

2. STRATEGIC PILLARS

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

3. BACKGROUND

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

For the reporting period ended 31 July 2022, the ten working days end on 15 August 2022.

4. DISCUSSION

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

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

The following table summarises the financial performance as at 31 July 2022:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 JULY 2022					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	42,151,840	4,088,866	4,504,275	(415,409)	-9%
Total Expenditure	42,148,532	3,699,918	3,770,070	(70,152)	-2%
Surplus /Deficit	3,308	388,948	734,205		

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 JULY 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	4,067,746	4,107,014	(39,268)	-1%
Total Expenditure	39,139,554	3,054,209	1,490,363	1,563,845	104.9%
Surplus /Deficit	20,733	1,013,538	2,616,651		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R415 million against the year-to-date (YTD) budget for the period ended 31 July 2022.

The operating expenditure is underspent by R70 million, which is 2% less than the YTD budget. The YTD surplus of R389 million is reflected.

Consolidated summary – Capital expenditure, 31 July 2022:

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 JULY 2022							
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	2,793,105	124,523	26,997	22,411	49,407	(97,526)	1.0%
TOTAL Capital Financing	2,793,105	124,523	26,997	22,411	49,407	(97,526)	1.0%

The total adjusted capital budget amounts to R2,8 billion. The expenditure for the period, including that of the municipal entities, amounts to R27 million, representing 1% of the total original capital budget.

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)

The purpose of this report is to present the progress on the financial performance of the City of Tshwane against the budget for the period ended 31 July 2022, in compliance with Section 71 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

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

In accordance with Section 52 (d) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (hereafter referred to as “MFMA”), the mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

In terms of Section 71 (1) of the MFMA), the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflecting all the required particulars for that month and for the financial year up to end of that month.

Section 72 (1) (a) & (b) of the MFMA states that, the accounting officer of a municipality must by 25 January of each year- (a) assess the performance of the municipality during the first half of the financial year, taking into account—

- (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality’s service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year’s annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
- (b) submit a report on such assessment to—
- (i) the mayor of the municipality;
 - (ii) the National Treasury; and
 - (iii) the relevant provincial treasury.

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

Having taken regard to the aforesaid and with specific reference to the contents of the report, **Group Legal and Secretariat Services Department** supports the approval of the report and the recommendations.

6.2 CHIEF FINANCIAL OFFICER

(Unaltered)

Cognisance is taken of the contents of the report.

There are no financial implications emanating as a result of this report for the City of Tshwane as this report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 31 July 2022, in compliance with Section 71 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

The low-cost coverage ratio signal that the City's cash resources is insufficient to cover short-term obligations and fixed monthly operating expenditure in terms of the norm. It is therefore critical that the City continue to intensify its initiatives to improve revenue.

7. IMPLICATIONS

7.1 HUMAN RESOURCES

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

7.2 FINANCIAL IMPLICATIONS

This report outlines the financial performance against the approved budget of the City for the 2022/23 financial year for the period ending 31 July 2022. 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 mSCOA segments and submits monthly data strings to the National Treasury 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 R415 million against the YTD budget for the period ended 31 July 2022.

The following revenue sources contributed to the variance:

- Property Rates (R5,6 million unfavourable): Revenue was less than the projections.
- Service Charges: Electricity (R176,8 million unfavourable): Revenue was less than projected mainly on Service Charges: Electricity and Reconnection Fees. There is a need to ensure the continuous audit of meters to address low buys and no buys, and to ensure the replacement and programming of faulty meters and the timely reading of meters to minimise estimated accounts.
- Service Charges: Water (R9,6 million favourable): Revenue was better than projected, mainly on Water Fees.
- Service Charges: Sanitation (R5,3 million unfavourable): Revenue was less than projected, mainly on Sewerage Fees and Cross-border Bulk Sewerage due to non-payment of services by neighbouring municipalities and industrial customers.
- Service Charges: Refuse (R4,9 million unfavourable): Revenue was less than projected, mainly on Billing Landfill Sites. No billing was done in July 2022 due to a delay in opening the system for billing.
- Rental of Facilities and Equipment (R7,8 million unfavourable): Revenue was less than the budget, mainly on Rental Businesses and Rental Housing due to a delay in opening the SAP system for billing. The revenue is set to increase in the following months.
- Interest Earned on External Investments (R3,6 million unfavourable): Revenue was less than projected, mainly on Interest Received on the Sinking Fund.
- Interest Earned on Outstanding Debtors (R3 million unfavourable): Revenue was less than the projections.
- Transfers and Subsidies (R195,3 million unfavourable): Mainly on the Primary Equitable Share, Primary Health Care, Public Transport Network Grant, Neighbourhood Development Partnership Grant (Public Employment Programme) and Human Settlements Development Grant. Due to the non-alignment of projections with the payment schedule, the payment schedule was published late and most of the first tranches are expected from August 2022.
- Other Revenue (R21,8 million unfavourable): Revenue was less than projected, mainly on Reminder Fees, Admin Handling Fees, Admission Fees, Capital Income Received, Claims Recovered and Township Development Contribution Electricity.
- Repairs and maintenance
 - Repairs and maintenance expenditure is at R52,9 million against a YTD budget of R135 million. The percentage spent against the total original budget is 3,8%.

- Cash flow
 - The cash and short-term investments as at 31 July 2022 amounted to R1,1 billion and there was no bank overdraft at the end of the period.
 - The cost-coverage ratio is at negative 0,1 for the period, which means that the City will be unable to cover short-term obligations and monthly fixed operating cost if no additional revenue is collected in a month. The National Treasury norm is for a municipality to have sufficient cash and short-term investments to cover obligations and fixed operating expenditure for one to three months.

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

ANNEXURE

Annexure A dated 31 July 2022 for the In-year report in terms of GG 32141 of 17 April 2009

RECOMMENDED

That it be recommended:

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

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

GROUP FINANCIAL SERVICES
MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT FOR THE PERIOD ENDING
31 JULY 2022

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

	Comments, if any, on the report
Divisional Head: Budget Office NM Mokete I certify that Schedule SC6 and SC7(1), as consolidated in the monthly budget statement for July 2022, is correct. SIGNATURE: DATE:	
Divisional Head: Financial Reporting and Assets KE Mokgokong I certify that Schedule C6, C7 and SC13(d), as consolidated in the monthly budget statement for July 2022, is correct. SIGNATURE: DATE:	
Divisional Head: Treasury Office KC Thipe I certify that Schedule C7, SC4, SC5 and SC8, as consolidated in the monthly budget statement for July 2022, is correct. SIGNATURE: DATE:	
Divisional Head: Revenue Management R Shilenge I certify that Schedule SC3, as consolidated in the monthly budget statement for July 2022, is correct. SIGNATURE: DATE:	
Chief Financial Officer U Banda SIGNATURE: DATE:	

ANNEXURE A



IN-YEAR REPORT

BUDGET YEAR: 2022/23

REPORTING PERIOD: M01 JULY 2022

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PART 1: IN-YEAR REPORT

1.1 City Manager's report

The 2022/23 Medium-term Revenue and Expenditure Framework was approved by Council on 26 May 2022. This gives effect to the financial plan of the City of Tshwane, including its two municipal entities.

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

1.2 Recommended

That it be recommended:

1. That the financial performance for the period ended 31 July 2022 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 31 July 2022 are summarised as follows:

Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

The table provides information related to the pre-audited outcome, original budget, 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) - M01 July							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue By Source							
Property rates	8,558,784	9,102,662	732,788	732,788	738,433	(5,644)	-1%
Service charges - electricity revenue	13,767,266	15,697,113	1,254,096	1,254,096	1,430,898	(176,802)	-12%
Service charges - water revenue	4,823,592	5,554,721	354,175	354,175	344,597	9,578	3%
Service charges - sanitation revenue	1,435,763	1,502,943	108,753	108,753	114,085	(5,332)	-5%
Service charges - refuse revenue	1,583,946	1,727,398	137,602	137,602	142,513	(4,911)	-3%
Rental of facilities and equipment	143,673	185,329	3,228	3,228	11,003	(7,775)	-71%
Interest earned - external investments	49,084	52,870	791	791	4,406	(3,615)	-82%
Interest earned - outstanding debtors	724,340	839,462	66,965	66,965	69,955	(2,990)	-4%
Dividends received	-	-	-	-	-	-	
Fines, penalties and forfeits	114,170	274,803	(2)	(2)	748	(750)	-100%
Licences and permits	41,245	54,534	-	-	82	(82)	-100%
Agency services	-	-	-	-	-	-	
Transfers and subsidies	5,369,733	4,496,044	1,384,987	1,384,987	1,580,279	(195,292)	-12%
Other revenue	907,788	2,663,961	45,483	45,483	67,277	(21,795)	-32%
Gains	10,007	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	37,529,392	42,151,840	4,088,866	4,088,866	4,504,275	(415,409)	-9%
Expenditure By Type							
Employee related costs	11,293,492	12,633,285	1,007,278	1,007,278	1,056,704	(49,426)	-5%
Remuneration of councillors	129,577	163,863	11,085	11,085	13,655	(2,570)	-19%
Debt impairment	2,124,802	2,306,620	192,113	192,113	192,218	(105)	0%
Depreciation & asset impairment	3,120,839	2,642,244	266,310	266,310	220,187	46,123	21%
Finance charges	842,973	1,508,150	16	16	28	(13)	-45%
Bulk purchases - electricity	10,011,676	12,121,755	1,365,103	1,365,103	1,249,794	115,310	9%
Inventory consumed	3,498,847	4,332,944	281,106	281,106	458,768	(177,662)	-39%
Contracted services	4,108,737	4,334,204	255,084	255,084	397,137	(142,052)	-36%
Transfers and subsidies	8,051	38,058	33	33	1,607	(1,574)	-98%
Other expenditure	1,845,868	2,067,362	321,790	321,790	179,968	141,822	79%
Losses	5,747	47	-	-	4	(4)	-100%
Total Expenditure	36,990,610	42,148,532	3,699,918	3,699,918	3,770,070	(70,152)	-2%
Surplus/(Deficit)	538,783	3,308	388,948	388,948	734,205	(345,257)	-47%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,610,185	2,074,545	18,637	18,637	77,556	(58,919)	-76%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	1,089	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	2,150,056	2,077,853	407,585	407,585	811,761		
Taxation		515	-	-	43	(43)	-100%
Surplus/(Deficit) after taxation	2,150,056	2,077,338	407,585	407,585	811,718		
Attributable to minorities			-	-	-		
Surplus/(Deficit) attributable to municipality	2,150,056	2,077,338	407,585	407,585	811,718		
Share of surplus/ (deficit) of associate							
Surplus/ (Deficit) for the year	2,150,056	2,077,338	407,585	407,585	811,718		

The actual revenue amounts to R4 billion and reflects an unfavourable variance of R415 million against the YTD budget.

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

- Property Rates (R5,6 million unfavourable): Revenue was less than the projections.
- Service Charges: Electricity (R176,8 million unfavourable): Revenue was less than projected mainly on Service Charges: Electricity and Reconnection Fees. There is a need to ensure the continuous audit of meters to address low buys and no buys, and to ensure the replacement and programming of faulty meters and the timely reading of meters to minimise estimated accounts.
- Service Charges: Water (R9,6 million favourable): Revenue was better than projected, mainly on Water Fees.
- Service Charges: Sanitation (R5,3 million unfavourable): Revenue was less than projected, mainly on Sewerage Fees and Cross-border Bulk Sewerage due to non-payment of services by neighbouring municipalities and industrial customers.
- Service Charges: Refuse (R4,9 million unfavourable): Revenue was less than projected, mainly on Billing Landfill Sites. No billing was done in July 2022 due to a delay in opening the system for billing.
- Rental of Facilities and Equipment (R7,8 million unfavourable): Revenue was less than the budget, mainly on Rental Businesses and Rental Housing due to a delay in opening the SAP system for billing. The revenue is set to increase in the following months.
- Interest Earned on External Investments (R3,6 million unfavourable): Revenue was less than projected, mainly on Interest Received on the Sinking Fund.
- Interest Earned on Outstanding Debtors (R3 million unfavourable): Revenue was less than the projections.
- Transfers and Subsidies (R195,3 million unfavourable): Mainly on the Primary Equitable Share, Primary Health Care, Public Transport Network Grant, Neighbourhood Development Partnership Grant (Public Employment Programme) and Human Settlements Development Grant. Due to the non-alignment of projections with the payment schedule, the payment schedule was published late and most of the first tranches are expected from August 2022.
- Other Revenue (R21,8 million unfavourable): Revenue was less than projected, mainly on Reminder Fees, Admin Handling Fees, Admission Fees, Capital Income Received, Claims Recovered and Township Development Contribution Electricity.

The actual expenditure amounts to R3,7 billion and indicates an underspending variance of R70 million or 2% against the YTD budget of R3,8 billion.

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

- Employee-related Costs (R49,4 million under budget): Mainly on salaries due to vacancies, unfixed allowance and standby allowance.
- Depreciation and Asset Impairment (R46 million over budget): Due to the newly identified assets recently loaded (2021/22) that did not form part of the budget for 2022/23.

- Bulk Purchases – Electricity (R115,3 billion over budget): Mainly on Bulk Purchases due to the payment of June 2022 accrual invoices. Expenditure will be reversed once the accrual process is finalised.
- Inventory Consumed (R177,7 million under budget): The underspending is mainly on Petrol and Diesel (R8,8 million), Rand Water (R134,8 million) and Electricity Reticulation (R7,1 million) due to a delay in opening the SAP system for procurement.
- Contracted Services (R142 million under budget): Mainly on Personnel and Labour, Asset Register Administration, Household Refuse Removal, Reticulation Electricity, Building, Lights, Substations and Waste Water Purification due to a delay in opening the SAP system for procurement.
- Other Expenditure (R141,8 million over budget): Mainly on Leased Vehicles and Insurance Premiums due to annual once-off payments of premiums during the first quarter of the financial year and payment of accrual invoices.

The overall repairs and maintenance expenditure is R52,9 million against a YTD budget of R135 million. The percentage spent against the total original budget is 3,8%.

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 R2,8 billion. The actual expenditure for the period amounts to R27 million, representing 1% of the total budget. The expenditure, including commitments, is R49 million.

Capital expenditure per funding source as at 31 July 2022:

Capital Expenditure for the CoT per Funding Source as at 31 July 2022						
Funding Source	Original Budget 2022/23	YTD Expenditure Projections 31 July 2022	YTD Actual Expenditure 31 July 2022	Variance (Actual vs Projections)	Actual as % of Expenditure Projection	Actual as % of Original Budget
	(R)	(R)	(R)	(R)	%	%
Public Transport Infrastructure and Systems Grant (PTIS)	269 700 000	2 999 570	0	(2 999 570)	0.0%	0.0%
Neighbourhood Development Partnership Grant (NDPG)	10 215 000	0	0	0	0.0%	0.0%
Urban Settlements Development Grant (USDG)	1 012 788 000	33 462 777	0	(33 462 777)	0.0%	0.0%
Energy Efficiency Demand Side Management (EEDSM)	8 280 000	0	0	0	0.0%	0.0%
Community Library Services (CLS)	14 562 000	0	0	0	0.0%	0.0%
Informal Settlements Upgrading Partnership Grant	564 000 750	24 843 687	0	(24 843 687)	0.0%	0.0%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	194 999 705	38 040 992	20 769 422	(17 271 570)	54.6%	10.7%
Total Grant Funding	2 074 545 455	99 347 027	20 769 422	(78 577 604)	20.9%	1.0%
Borrowings	487 719 010	24 257 736	1 501 350	(22 756 385)	6.2%	0.3%
Council Funding	180 840 687	917 855	4 725 838	3 807 982	514.9%	2.6%
Total Internally generated funds	180 840 687	917 855	4 725 838	3 807 982	514.9%	2.6%
Public Contributions & Donations	50 000 000	0	0	0	0.0%	0.0%
Total Contributions	50 000 000	0	0	0	0.0%	0.0%
Total	2 793 105 151	124 522 618	26 996 610	(97 526 007)	21.7%	1.0%

An amount of R27 million or 1% of the budget has been spent. The percentage spent in the previous year on the budget was at 2,8%.

Capital expenditure per funding source as at 31 July 2022:

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

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 budget per month and the YTD actual expenditure against the YTD target.

Chart C1: 2022/23 Capital expenditure (Monthly trend: Actual versus target)

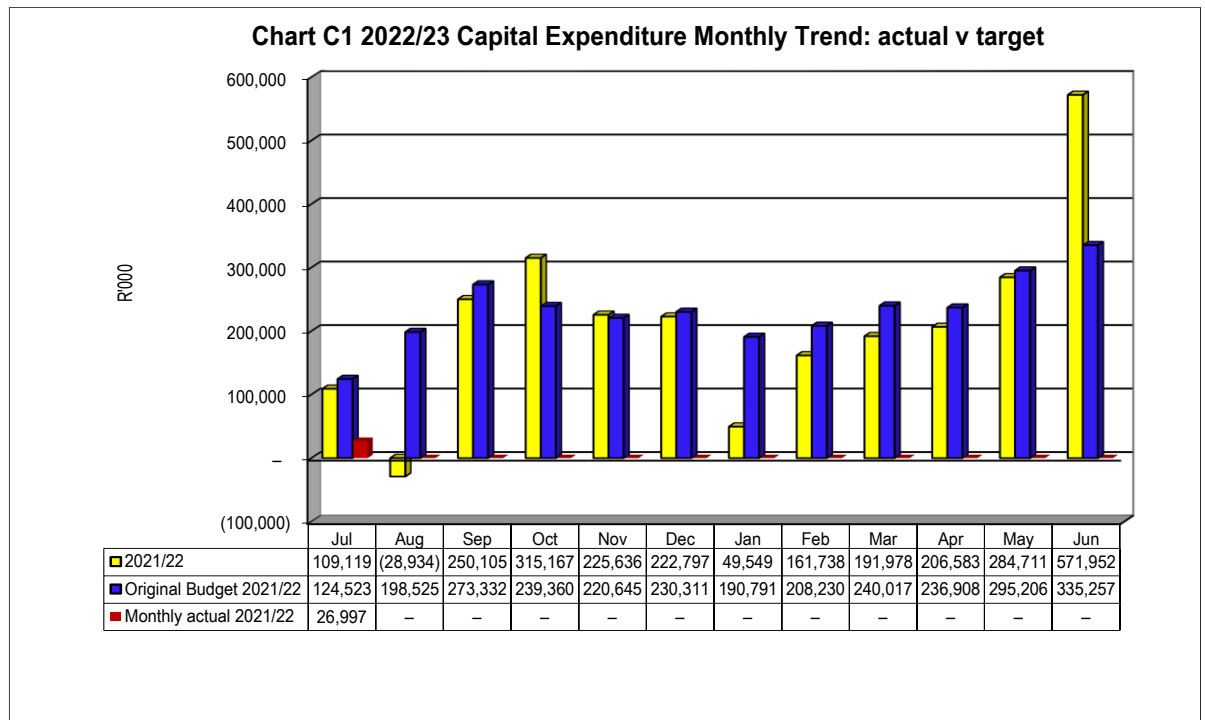
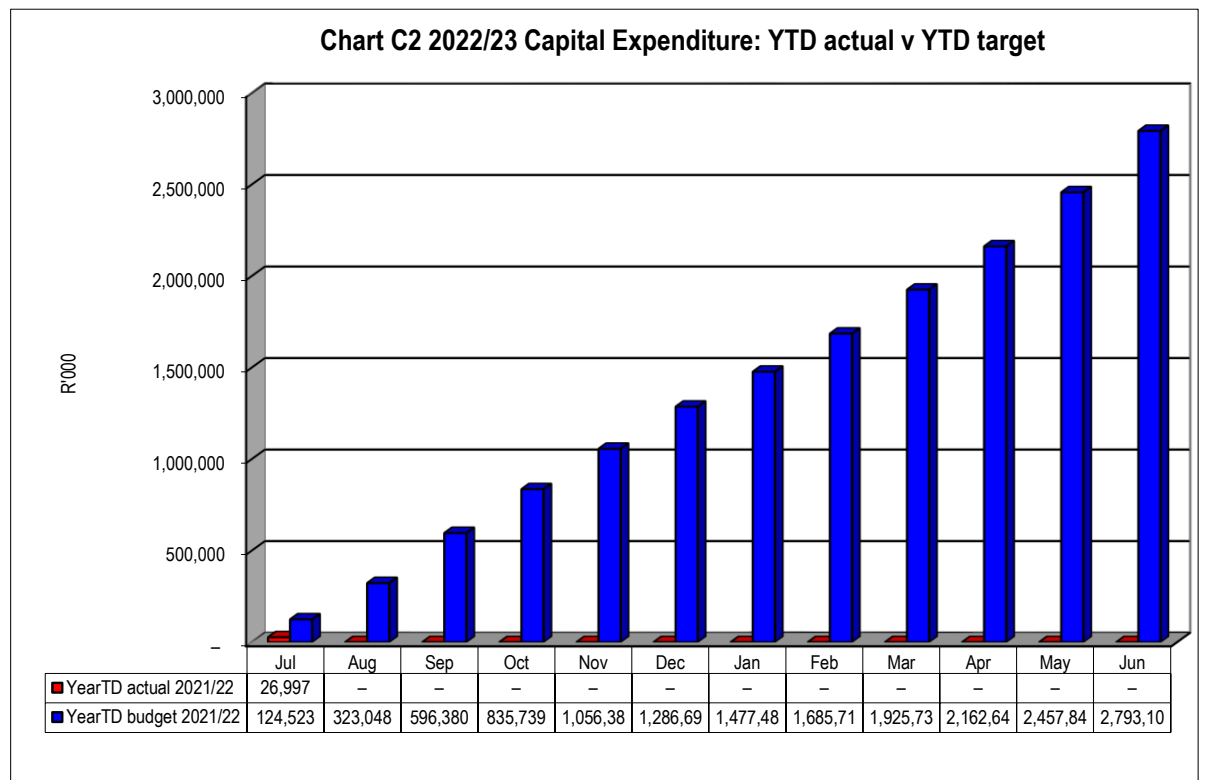


Chart C2: 2022/23 Capital expenditure (YTD actual versus YTD target)



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

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

Financial position

The financial position, as indicated in Table C1, shows that the community wealth or equity of the City of Tshwane as at 31 July 2022 amounts to R41,2 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, indicates the following:

- Cash and cash equivalents as at the end of 31 July 2022 amounts to R1,1 billion.
- The cash flow from operating activities reflects a positive R169,8 million.
- The cash flow from investing activities amounts to R4,7 million.

Debtors' age analysis

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

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

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

An amount of R10,7 billion is outstanding in this category, compared to R9,3 billion in the 2021/22 financial year. The total debtors are at R17,2 billion.

Chart C3: Aged consumer debtors' analysis

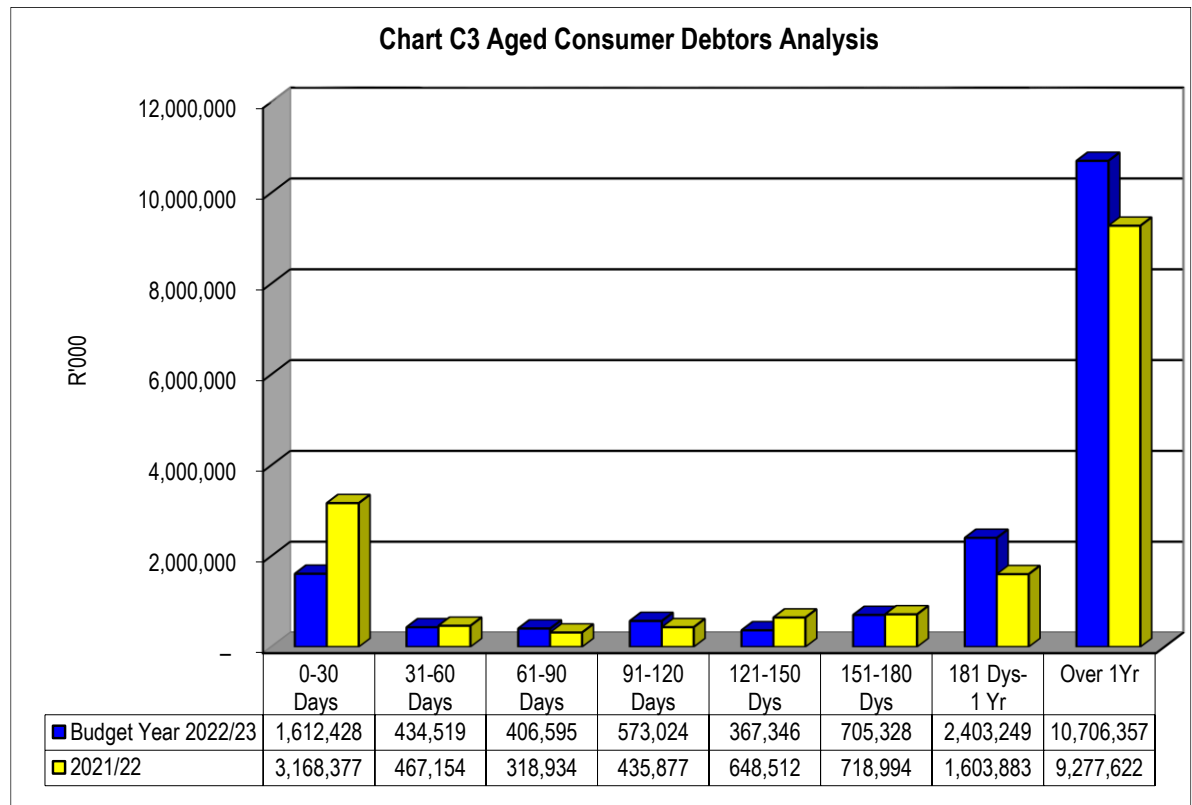
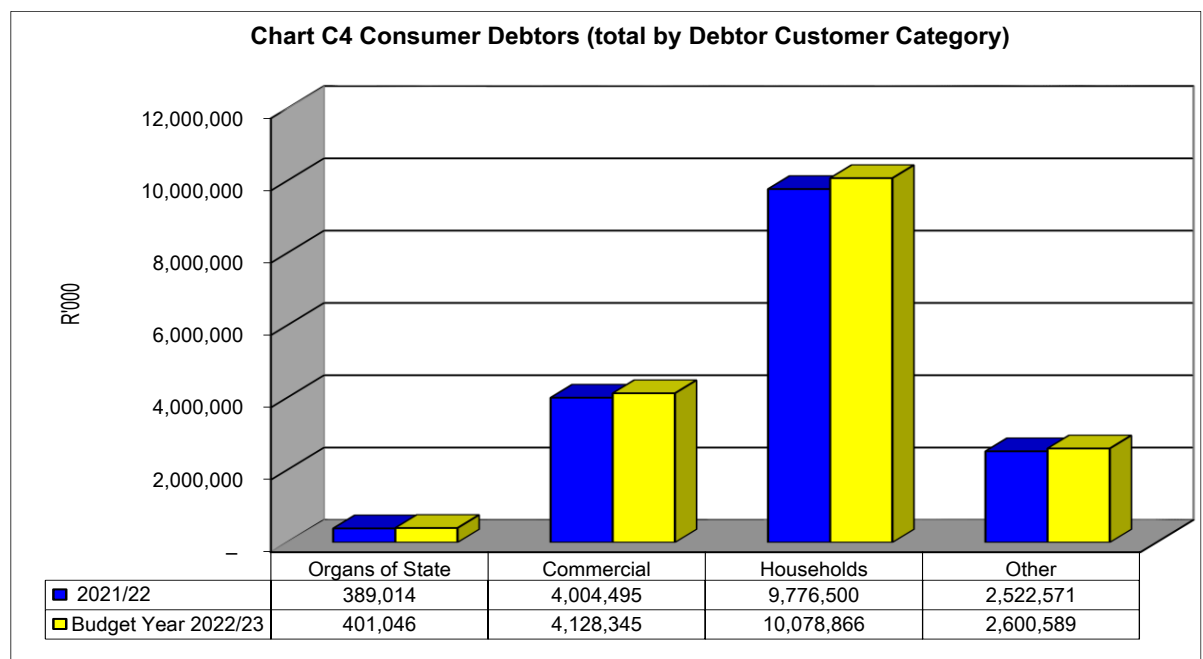


Chart C4 shows that the increase in the customer category is attributable to households, which reflects an increase of R302 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

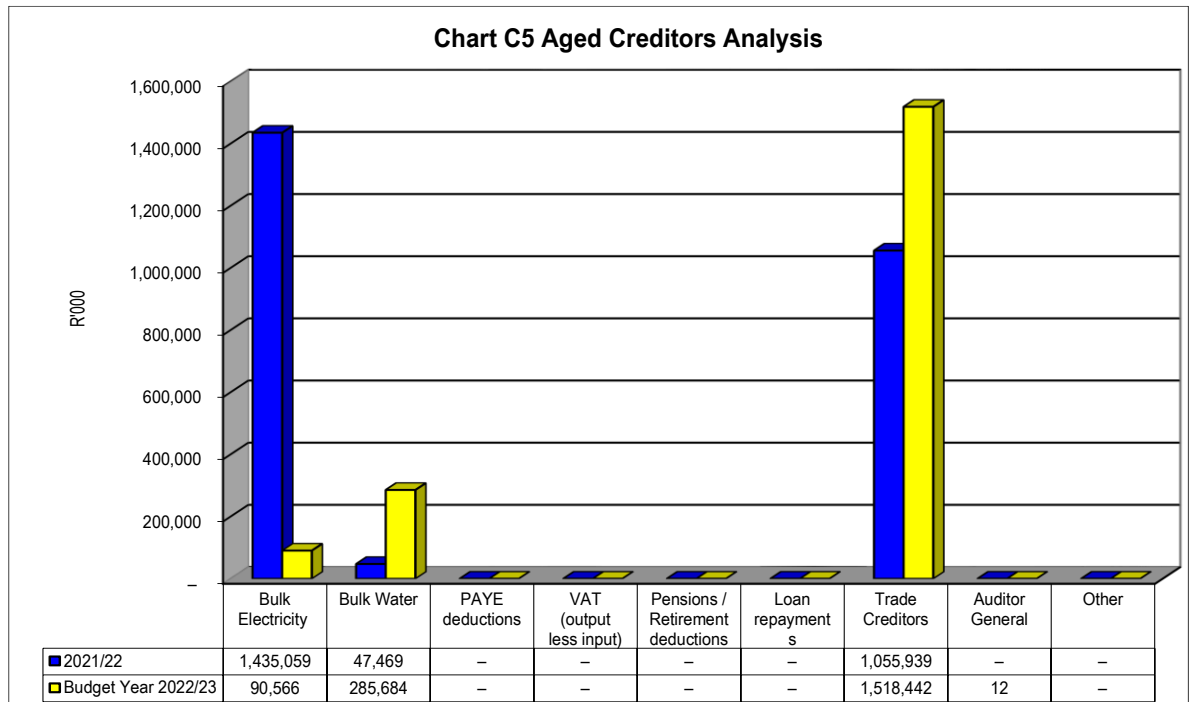


Creditors' age analysis

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

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

Chart C5: Aged creditors' analysis



Investment portfolio analysis (Table SC5)

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

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

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

The total original budget is R6,6 billion and an amount of R1,7 billion was received for the period. A variance of R460 million is reflected, mainly due to non-alignment of projections and the payment schedule being published late. The outstanding tranches on the Urban Settlements Development Grant and Informal Settlements Upgrading Partnership Grant was caused by amendments to and the resubmission of business plans.

Table SC7(1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the actual expenditure incurred, amounting to R1,4 billion. A variance of R242 million

is reflected. Most projects are still at procurement stage and expenditure is expected in the following months.

Expenditure on councillor and staff benefits (Table SC8)

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

Parent municipality's financial performance (Table SC10)

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

Summary of municipal entities (Table SC11)

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

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

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

Performance indicators (Table SC2)

This table reflects various ratios, such as –

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

1.4 In-year budget statement tables

The financial results for the period ended 31 July 2022 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M01 July							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Financial Performance							
Property rates	8,558,784	9,102,662	732,788	732,788	738,433	(5,644)	-1%
Service charges	21,610,568	24,482,176	1,854,626	1,854,626	2,032,093	(177,467)	-9%
Investment revenue	49,084	52,870	791	791	4,406	(3,615)	-82%
Transfers and subsidies	5,369,733	4,496,044	1,384,987	1,384,987	1,580,279	(195,292)	-12%
Other own revenue	1,941,223	4,018,088	115,674	115,674	149,065	(33,391)	-22%
Total Revenue (excluding capital transfers and contributions)	37,529,392	42,151,840	4,088,866	4,088,866	4,504,275	(415,409)	-9%
Employee costs	11,293,492	12,633,285	1,007,278	1,007,278	1,056,704	(49,426)	-5%
Remuneration of Councillors	129,577	163,863	11,085	11,085	13,655	(2,570)	-19%
Depreciation & asset impairment	3,120,839	2,642,244	266,310	266,310	220,187	46,123	21%
Finance charges	842,973	1,508,150	16	16	28	(13)	-45%
Inventory consumed and bulk purchases	13,510,524	16,454,699	1,646,209	1,646,209	1,708,562	(62,353)	-4%
Transfers and subsidies	8,051	38,058	33	33	1,607	(1,574)	-98%
Other expenditure	8,085,154	8,708,233	768,987	768,987	769,327	(339)	-0%
Total Expenditure	36,990,610	42,148,532	3,699,918	3,699,918	3,770,070	(70,152)	-2%
Surplus/(Deficit)	538,783	3,308	388,948	388,948	734,205	(345,257)	-47%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,610,185	2,074,545	18,637	18,637	77,556	(58,919)	-76%
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)	1,089	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	2,150,056	2,077,853	407,585	407,585	811,761	(404,176)	-50%
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	2,150,056	2,077,853	407,585	407,585	811,761	(404,176)	-50%
Capital expenditure & funds sources							
Capital expenditure	2,560,400	2,793,105	26,997	26,997	124,523	(97,526)	-78%
Capital transfers recognised	1,657,101	2,074,545	-	-	61,306	(61,306)	-100%
Borrowing	705	487,719	1,501	1,501	24,258	(22,756)	
Internally generated funds	902,594	230,841	25,495	25,495	38,959	(13,464)	-35%
Total sources of capital funds	2,560,400	2,793,105	26,997	26,997	124,523	(97,526)	-78%
Financial position							
Total current assets	11,092,065	11,237,254		9,117,413			
Total non current assets	53,740,523	49,152,711		57,425,106			
Total current liabilities	12,062,489	15,445,107		9,824,067			
Total non current liabilities	15,489,259	13,134,703		15,489,259			
Community wealth/Equity	37,280,840	31,810,155		41,229,193			
Cash flows							
Net cash from (used) operating	3,736,992	4,514,622	169,813	169,813	2,351,933	2,182,121	93%
Net cash from (used) investing	(2,311,728)	(3,145,071)	(4,726)	(4,726)	(124,523)	(119,797)	96%
Net cash from (used) financing	(511,043)	(878,812)	-	-	-	-	
Cash/cash equivalents at the month/year end	943,990	846,180	-	1,109,077	2,582,852	1,473,775	57%
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	1,612,428	434,519	573,024	367,346	705,328	2,403,249	10,706,357
Creditors Age Analysis							
Total Creditors	212,670	1,307,931	88,974	117,382	-	-	-

(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) - M01 July							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue - Functional							
Governance and administration	13,866,164	14,966,238	2,154,173	2,154,173	2,275,922	(121,750)	-5%
Executive and council	14,812	66,094	–	–	–	–	–
Finance and administration	13,851,323	14,899,915	2,154,173	2,154,173	2,275,903	(121,730)	-5%
Internal audit	29	228	–	–	19	(19)	-100%
Community and public safety	874,281	1,331,471	22,807	22,807	113,099	(90,292)	-80%
Community and social services	44,773	43,780	1,194	1,194	3,648	(2,455)	-67%
Sport and recreation	20,662	53,101	1,136	1,136	6,878	(5,742)	-83%
Public safety	124,076	295,948	843	843	1,740	(897)	-52%
Housing	596,621	799,161	19,498	19,498	70,953	(51,456)	-73%
Health	88,149	139,481	136	136	29,878	(29,742)	-100%
Economic and environmental services	1,207,389	1,475,298	13,835	13,835	69,858	(56,023)	-80%
Planning and development	145,959	253,436	8,158	8,158	20,268	(12,111)	-60%
Road transport	1,052,901	1,213,769	5,669	5,669	48,915	(43,246)	-88%
Environmental protection	8,529	8,093	8	8	674	(666)	-99%
Trading services	22,910,128	26,248,379	1,898,774	1,898,774	2,108,695	(209,921)	-10%
Energy sources	14,289,858	16,503,622	1,269,877	1,269,877	1,443,701	(173,824)	-12%
Water management	5,180,827	6,153,273	376,487	376,487	396,361	(19,874)	-5%
Waste water management	1,854,356	1,857,974	114,777	114,777	126,027	(11,251)	-9%
Waste management	1,585,087	1,733,510	137,632	137,632	142,605	(4,973)	-3%
Other	282,704	205,000	17,943	17,943	17,083	859	5%
Total Revenue - Functional	39,140,666	44,226,386	4,107,530	4,107,530	4,584,657	(477,127)	-10%
Expenditure - Functional							
Governance and administration	7,264,616	8,872,687	781,622	781,622	628,411	153,211	24%
Executive and council	1,117,339	1,318,983	79,356	79,356	109,702	(30,346)	-28%
Finance and administration	6,062,319	7,429,488	694,846	694,846	508,358	186,488	37%
Internal audit	84,958	124,215	7,420	7,420	10,351	(2,931)	-28%
Community and public safety	6,098,393	6,977,609	544,014	544,014	604,262	(60,249)	-10%
Community and social services	322,428	417,684	27,201	27,201	40,146	(12,945)	-32%
Sport and recreation	427,059	583,458	33,215	33,215	48,742	(15,527)	-32%
Public safety	3,665,449	4,060,562	338,772	338,772	336,672	2,099	1%
Housing	764,057	886,111	68,608	68,608	73,843	(5,234)	-7%
Health	919,400	1,029,796	76,217	76,217	104,859	(28,642)	-27%
Economic and environmental services	4,228,402	3,561,913	300,003	300,003	235,881	64,122	27%
Planning and development	914,868	1,107,649	78,068	78,068	91,344	(13,276)	-15%
Road transport	3,066,037	2,238,995	207,803	207,803	126,017	81,787	65%
Environmental protection	247,497	215,269	14,132	14,132	18,520	(4,388)	-24%
Trading services	19,194,973	22,530,675	2,060,708	2,060,708	2,289,596	(228,888)	-10%
Energy sources	12,841,554	15,155,569	1,592,616	1,592,616	1,567,514	25,103	2%
Water management	4,076,324	4,860,094	340,653	340,653	487,876	(147,224)	-30%
Waste water management	731,225	826,442	51,840	51,840	75,890	(24,050)	-32%
Waste management	1,545,869	1,688,570	75,599	75,599	158,316	(82,717)	-52%
Other	204,225	205,649	13,598	13,598	14,746	(1,148)	-8%
Total Expenditure - Functional	36,990,610	42,148,532	3,699,945	3,699,945	3,772,896	(72,951)	-2%
Surplus/ (Deficit) for the year	2,150,056	2,077,853	407,585	407,585	811,761	(404,176)	-50%

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) - M01 July							
Vote Description	2021/22	Budget Year 2022/23					
	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	(7,276)	70,904	30	30	7,149	(7,118)	-99.6%
Vote 2 - Economic Development & Spatial Planning Department	390,401	487,867	30,810	30,810	40,656	(9,845)	-24.2%
Vote 3 - Emergency Services Department	10,723	12,343	498	498	1,029	(531)	-51.6%
Vote 4 - Environment & Agriculture Management Department	1,603,259	1,753,864	137,672	137,672	144,302	(6,629)	-4.6%
Vote 5 - Group Financial Services Department	13,730,353	14,760,008	2,148,179	2,148,179	2,270,534	(122,355)	-5.4%
Vote 6 - Group Property Management Department	66,859	62,464	421	421	-	421	
Vote 7 - Health Department	86,152	137,583	136	136	29,720	(29,584)	-99.5%
Vote 8 - Human Settlement Department	596,644	799,211	19,498	19,498	70,958	(51,460)	-72.5%
Vote 9 - Tshwane Metro Police Department	115,279	284,933	345	345	822	(477)	-58.0%
Vote 10 - Regional Operations & Coordination Department	32,338	42,448	2,518	2,518	3,144	(626)	-19.9%
Vote 11 - Roads & Transport Department	1,141,625	1,240,847	5,664	5,664	50,195	(44,532)	-88.7%
Vote 12 - Shared Services Department	18	-	1	1	-	1	
Vote 13 - Electricity Department	14,286,527	16,498,648	1,269,633	1,269,633	1,443,680	(174,047)	-12.1%
Vote 14 - Water and Sanitation Department	7,023,697	8,008,384	491,264	491,264	522,275	(31,011)	-5.9%
Vote 15 - Other Departments	64,068	66,881	862	862	195	668	343.0%
Total Revenue by Vote	39,140,666	44,226,386	4,107,530	4,107,530	4,584,657	(477,127)	-10.4%
Expenditure by Vote							
Vote 1 - Community & Social Development Services Department	448,270	533,689	44,054	44,054	44,511	(457)	-1.0%
Vote 2 - Economic Development & Spatial Planning Department	608,179	812,491	49,793	49,793	66,353	(16,561)	-25.0%
Vote 3 - Emergency Services Department	870,940	976,839	75,564	75,564	84,561	(8,997)	-10.6%
Vote 4 - Environment & Agriculture Management Department	1,896,598	2,046,834	98,257	98,257	189,121	(90,864)	-48.0%
Vote 5 - Group Financial Services Department	3,108,643	4,141,794	383,572	383,572	262,905	120,668	45.9%
Vote 6 - Group Property Management Department	839,892	913,003	36,976	36,976	42,296	(5,320)	-12.6%
Vote 7 - Health Department	499,387	578,264	38,467	38,467	67,505	(29,038)	-43.0%
Vote 8 - Human Settlement Department	793,636	921,490	69,801	69,801	76,791	(6,990)	-9.1%
Vote 9 - Tshwane Metro Police Department	2,472,735	2,827,079	224,806	224,806	230,998	(6,192)	-2.7%
Vote 10 - Regional Operations & Coordination Department	3,965,121	3,058,662	292,679	292,679	271,535	21,144	7.8%
Vote 11 - Roads & Transport Department	1,729,971	2,025,006	102,052	102,052	106,376	(4,324)	-4.1%
Vote 12 - Shared Services Department	1,283,260	1,431,789	197,368	197,368	114,529	82,840	72.3%
Vote 13 - Electricity Department	11,709,604	13,990,044	1,508,853	1,508,853	1,453,600	55,252	3.8%
Vote 14 - Water and Sanitation Department	4,428,162	5,272,236	368,443	368,443	529,241	(160,798)	-30.4%
Vote 15 - Other Departments	2,336,209	2,619,313	209,259	209,259	232,575	(23,316)	-10.0%
Total Expenditure by Vote	36,990,610	42,148,532	3,699,945	3,699,945	3,772,896	(72,951)	-1.9%
Surplus/ (Deficit) for the year	2,150,056	2,077,853	407,585	407,585	811,761	(404,176)	-49.8%

(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) - M01 July							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
Revenue By Source							
Property rates	8,558,784	9,102,662	732,788	732,788	738,433	(5,644)	-1%
Service charges - electricity revenue	13,767,266	15,697,113	1,254,096	1,254,096	1,430,898	(176,802)	-12%
Service charges - water revenue	4,823,592	5,554,721	354,175	354,175	344,597	9,578	3%
Service charges - sanitation revenue	1,435,763	1,502,943	108,753	108,753	114,085	(5,332)	-5%
Service charges - refuse revenue	1,583,946	1,727,398	137,602	137,602	142,513	(4,911)	-3%
Rental of facilities and equipment	143,673	185,329	3,228	3,228	11,003	(7,775)	-71%
Interest earned - external investments	49,084	52,870	791	791	4,406	(3,615)	-82%
Interest earned - outstanding debtors	724,340	839,462	66,965	66,965	69,955	(2,990)	-4%
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	114,170	274,803	(2)	(2)	748	(750)	-100%
Licences and permits	41,245	54,534	-	-	82	(82)	-100%
Agency services	-	-	-	-	-	-	-
Transfers and subsidies	5,369,733	4,496,044	1,384,987	1,384,987	1,580,279	(195,292)	-12%
Other revenue	907,788	2,663,961	45,483	45,483	67,277	(21,795)	-32%
Gains	10,007	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	37,529,392	42,151,840	4,088,866	4,088,866	4,504,275	(415,409)	-9%
Expenditure By Type							
Employee related costs	11,293,492	12,633,285	1,007,278	1,007,278	1,056,704	(49,426)	-5%
Remuneration of councillors	129,577	163,863	11,085	11,085	13,655	(2,570)	-19%
Debt impairment	2,124,802	2,306,620	192,113	192,113	192,218	(105)	0%
Depreciation & asset impairment	3,120,839	2,642,244	266,310	266,310	220,187	46,123	21%
Finance charges	842,973	1,508,150	16	16	28	(13)	-45%
Bulk purchases - electricity	10,011,676	12,121,755	1,365,103	1,365,103	1,249,794	115,310	9%
Inventory consumed	3,498,847	4,332,944	281,106	281,106	458,768	(177,662)	-39%
Contracted services	4,108,737	4,334,204	255,084	255,084	397,137	(142,052)	-36%
Transfers and subsidies	8,051	38,058	33	33	1,607	(1,574)	-98%
Other expenditure	1,845,868	2,067,362	321,790	321,790	179,968	141,822	79%
Losses	5,747	47	-	-	4	(4)	-100%
Total Expenditure	36,990,610	42,148,532	3,699,918	3,699,918	3,770,070	(70,152)	-2%
Surplus/(Deficit)	538,783	3,308	388,948	388,948	734,205	(345,257)	-47%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,610,185	2,074,545	18,637	18,637	77,556	(58,919)	-76%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	1,089	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2,150,056	2,077,853	407,585	407,585	811,761		
Taxation		515	-	-	43	(43)	-100%
Surplus/(Deficit) after taxation	2,150,056	2,077,338	407,585	407,585	811,718		
Attributable to minorities			-	-	-		
Surplus/(Deficit) attributable to municipality	2,150,056	2,077,338	407,585	407,585	811,718		
Share of surplus/ (deficit) of associate							
Surplus/ (Deficit) for the year	2,150,056	2,077,338	407,585	407,585	811,718		

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

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M01 July							
Vote Description	2021/22	Budget Year 2022/23					
	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	103,403	71,562	–	–	6,620	(6,620)	-100%
Vote 2 - Economic Development & Spatial Planning Department	232	17,000	–	–	10,000	(10,000)	-100%
Vote 3 - Emergency Services Department	–	–	–	–	–	–	–
Vote 4 - Environment & Agriculture Management Department	9,681	6,000	–	–	–	–	–
Vote 5 - Group Financial Services Department	10,342	35,000	4,726	4,726	950	3,776	397%
Vote 6 - Group Property Management Department	30,707	–	–	–	–	–	–
Vote 7 - Health Department	23,095	49,500	–	–	2,940	(2,940)	-100%
Vote 8 - Human Settlement Department	627,475	644,916	22,271	22,271	76,722	(54,452)	-71%
Vote 9 - Tshwane Metro Police Department	4,777	10,000	–	–	–	–	–
Vote 10 - Regional Operations & Coordination Department	200	–	–	–	–	–	–
Vote 11 - Roads & Transport Department	487,144	403,340	–	–	3,400	(3,400)	-100%
Vote 12 - Shared Services Department	167,318	241,000	–	–	–	–	–
Vote 13 - Electricity Department	399,372	596,739	–	–	275	(275)	-100%
Vote 14 - Water and Sanitation Department	550,439	551,000	–	–	13,690	(13,690)	-100%
Vote 15 - Other Departments	128,671	125,708	–	–	9,458	(9,458)	-100%
Total Capital Multi-year expenditure	2,542,857	2,751,764	26,997	26,997	124,055	(97,058)	-78%
Single Year expenditure appropriation							
Vote 1 - Community & Social Development Services Department	–	–	–	–	–	–	–
Vote 2 - Economic Development & Spatial Planning Department	–	452	–	–	151	(151)	-100%
Vote 3 - Emergency Services Department	–	–	–	–	–	–	–
Vote 4 - Environment & Agriculture Management Department	–	–	–	–	–	–	–
Vote 5 - Group Financial Services Department	–	–	–	–	–	–	–
Vote 6 - Group Property Management Department	–	25,000	–	–	–	–	–
Vote 7 - Health Department	–	–	–	–	–	–	–
Vote 8 - Human Settlement Department	17,015	952	–	–	317	(317)	-100%
Vote 9 - Tshwane Metro Police Department	–	–	–	–	–	–	–
Vote 10 - Regional Operations & Coordination Department	–	2,937	–	–	–	–	–
Vote 11 - Roads & Transport Department	528	1,000	–	–	–	–	–
Vote 12 - Shared Services Department	–	10,000	–	–	–	–	–
Vote 13 - Electricity Department	–	–	–	–	–	–	–
Vote 14 - Water and Sanitation Department	–	1,000	–	–	–	–	–
Vote 15 - Other Departments	–	–	–	–	–	–	–
Total Capital single-year expenditure	17,543	41,341	–	–	468	(468)	-100%
Total Capital Expenditure	2,560,400	2,793,105	26,997	26,997	124,523	(97,526)	-78%
Capital Expenditure - Functional Classification							
Governance and administration	214,914	315,000	4,726	4,726	950	3,776	397%
Executive and council	–	5,000	–	–	–	–	–
Finance and administration	214,914	310,000	4,726	4,726	950	3,776	397%
Internal audit	–	–	–	–	–	–	–
Community and public safety	698,483	584,793	22,271	22,271	63,444	(41,173)	-65%
Community and social services	13,394	25,562	–	–	–	–	–
Sport and recreation	33,681	57,000	–	–	6,620	(6,620)	-100%
Public safety	27,436	1,000	–	–	–	–	–
Housing	591,443	441,731	22,271	22,271	53,884	(31,613)	-59%
Health	32,530	59,500	–	–	2,940	(2,940)	-100%
Economic and environmental services	607,563	561,684	–	–	14,387	(14,387)	-100%
Planning and development	99,261	120,493	–	–	9,458	(9,458)	-100%
Road transport	508,302	441,191	–	–	4,929	(4,929)	-100%
Environmental protection	–	–	–	–	–	–	–
Trading services	1,033,596	1,321,629	–	–	35,742	(35,742)	-100%
Energy sources	394,803	595,676	–	–	275	(275)	-100%
Water management	332,489	383,531	–	–	22,483	(22,483)	-100%
Waste water management	297,609	337,422	–	–	12,984	(12,984)	-100%
Waste management	8,695	5,000	–	–	–	–	–
Other	5,844	10,000	–	–	10,000	(10,000)	–
Total Capital Expenditure - Functional Classification	2,560,400	2,793,105	26,997	26,997	124,523	(97,526)	-78%
Funded by:							
National Government	1,539,283	1,864,984	–	–	61,306	(61,306)	-100%
Provincial Government	12,408	14,562	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	105,411	195,000	–	–	–	–	–
Transfers recognised - capital	1,657,101	2,074,545	–	–	61,306	(61,306)	-100%
Borrowing	705	487,719	1,501	1,501	24,258	(22,756)	-94%
Internally generated funds	902,594	230,841	25,495	25,495	38,959	(13,464)	-35%
Total Capital Funding	2,560,400	2,793,105	26,997	26,997	124,523	(97,526)	-78%

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M01 July			
Description	2021/22	Budget Year 2022/23	
	Pre-audit outcome	Original Budget	YearTD actual
R thousands			
<u>ASSETS</u>			
Current assets			
Cash	75,019	253,409	69,698
Call investment deposits	538,954	1,002,663	704,568
Consumer debtors	6,475,616	7,303,694	4,069,552
Other debtors	3,060,892	1,694,535	3,324,052
Current portion of long-term receivables	1,501	114,755	1,501
Inventory	940,082	868,198	948,042
Total current assets	11,092,065	11,237,254	9,117,413
Non current assets			
Long-term receivables	9,963	35,462	9,865
Investments	837,292	1,028,280	842,086
Investment property	1,013,982	1,257,497	1,013,335
Investments in Associate	–	–	–
Property, plant and equipment	50,964,659	45,884,442	54,620,247
Biological	–	–	–
Intangible	914,628	947,030	939,572
Other non-current assets	–	–	–
Total non current assets	53,740,523	49,152,711	57,425,106
TOTAL ASSETS	64,832,588	60,389,965	66,542,519
<u>LIABILITIES</u>			
Current liabilities			
Bank overdraft	–	–	–
Borrowing	234,337	1,887,982	234,337
Consumer deposits	780,949	985,167	780,470
Trade and other payables	11,047,203	12,571,958	8,809,261
Provisions	–	–	–
Total current liabilities	12,062,489	15,445,107	9,824,067
Non current liabilities			
Borrowing	12,382,801	9,689,045	12,382,801
Provisions	3,106,458	3,445,658	3,106,458
Total non current liabilities	15,489,259	13,134,703	15,489,259
TOTAL LIABILITIES	27,551,748	28,579,809	25,313,326
NET ASSETS	37,280,840	31,810,155	41,229,193
<u>COMMUNITY WEALTH/EQUITY</u>			
Accumulated Surplus/(Deficit)	36,978,279	31,507,594	40,926,631
Reserves	302,562	302,562	302,562
TOTAL COMMUNITY WEALTH/EQUITY	37,280,840	31,810,155	41,229,193

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M01 July							
Description	2021/22	Budget Year 2022/23					
	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	8,558,784	8,510,989	732,788	732,788	731,052	1,737	0%
Service charges	20,331,289	23,158,745	2,654,902	2,654,902	2,102,779	552,122	26%
Other revenue	1,988,741	2,973,621	809,355	809,355	78,908	730,447	926%
Transfers and Subsidies - Operational	5,663,871	4,496,044	1,505,987	1,505,987	1,580,279	(74,292)	-5%
Transfers and Subsidies - Capital	2,211,076	2,074,545	140,252	140,252	77,556	62,696	81%
Interest	48,396	837,766	740	740	4,406	(3,665)	-83%
Dividends		-					
Payments							
Suppliers and employees	(34,119,661)	(35,990,882)	(5,674,178)	(5,674,178)	(2,095,760)	3,578,418	-171%
Finance charges	(842,743)	(1,508,150)	-	-	(125,679)	(125,679)	100%
Transfers and Grants	(102,761)	(38,058)	(33)	(33)	(1,607)	(1,574)	98%
NET CASH FROM/(USED) OPERATING ACTIVITIES	3,736,992	4,514,622	169,813	169,813	2,351,933	2,182,121	93%
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	(1,966)	-	-	-	-	
Decrease (increase) in non-current investments	-	(350,000)	-	-	-	-	
Payments							
Capital assets	(2,311,728)	(2,793,105)	(4,726)	(4,726)	(124,523)	(119,797)	96%
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2,311,728)	(3,145,071)	(4,726)	(4,726)	(124,523)	(119,797)	96%
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-	-	
Borrowing long term/refinancing	-	487,719	-	-	-	-	
Increase (decrease) in consumer deposits	-	19,317	-	-	-	-	
Payments							
Repayment of borrowing	(511,043)	(1,385,848)	-	-	-	-	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(511,043)	(878,812)	-	-	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD	914,222	490,738	165,087	165,087	2,227,411		
Cash/cash equivalents at beginning:	29,768	355,441	943,990	943,990	355,441		
Cash/cash equivalents at month/year end:	943,990	846,180	-	1,109,077	2,582,852		

Note: The cash and equivalents as at 31 July 2022 are at R1,1 billion, 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 - M01 July			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	(5,644)	Revenue was less than projections.	
Service charges - electricity revenue	(176,802)	Revenue was less than projected mainly on Service Charges: Electricity and Reconnection Fees. There is a need to ensure the continuous audit of meters to address low buys and no buys, and to ensure the replacement and programming of faulty meters and the timely reading of meters to minimise estimated accounts.	
Service charges - water revenue	9,578	Revenue was better than projected, mainly on Water Fees.	
Service charges - sanitation revenue	(5,332)	Revenue was less than projected, mainly on Sewerage Fees and Cross-border Bulk Sewerage. Due to non-payment of services by neighbouring municipalities and industrial.	
Service charges - refuse revenue	(4,911)	Revenue was less than projected, mainly on Billing Landfill Sites. No billing was done in July due to delay in opening of system for billing.	
Rental of facilities and equipment	(7,775)	Revenue was less than the budget, mainly on Rental Businesses and Rental Housing. Due to the delay in opening of the SAP system for billing. The revenue is set to increase in the following months.	
Interest earned - external investments	(3,615)	Revenue was less than projected, mainly on Interest Received on the Sinking Fund.	
Interest earned - outstanding debtors	(2,990)	Revenue was less than projections.	
Dividends received	-		
Fines, penalties and forfeits	(750)		
Licences and permits	(82)		
Agency services	-		
Transfers and subsidies	(195,292)	Mainly on the Primary Equitable Share, Primary Health Care, Public Transport Network Grant, Neighbourhood Development Partnership Grant (Public Employment Programme) and Human Settlements Development Grant. Due to non-alignment of projections with the payment schedule, the payment schedule was published late and most of the first tranches are expected from August 2022.	
Other revenue	(21,795)	Revenue was less than projected, mainly on Reminder Fees, Admin Handling Fees, Admission Fees, Capital Income Received, Claims Recovered and Township Development Contribution Electricity.	
Gains	-		
Expenditure By Type			
Employee related costs	(49,426)	Mainly on salaries, unfixed allowance and standby allowance. Due to outstanding salary scale increments for July 2022 and vacant positions.	
Remuneration of councillors	(2,570)		
Debt impairment	(105)		
Depreciation & asset impairment	46,123	Due to the newly identified assets recently loaded (2021/2022) that did not form part of the budget for 2022/2023.	
Finance charges	(13)		
Bulk purchases	115,310	Mainly on Bulk Purchases, due to the payment of June 2022 accrual invoices. Expenditure will be reversed once accrual process is finalised.	
Inventory Consumed	(177,662)	The underspending is mainly on Petrol and Diesel (R8,8 million), Rand Water (R134,8 million), Electricity Reticulation (R7,1 million). Due to the delay in the opening of the SAP system for procuring.	
Contracted services	(142,052)	Mainly on Personnel and Labour, Asset Register Administration, Household Refuse Removal, Reticulation Electricity, Building, Lights, Substations and Waste Water Purification. Due to the delay in the opening of the SAP system for procuring.	
Transfers and subsidies	(1,574)		
Other expenditure	141,822	Mainly on Leased Vehicles and Insurance Premium, due to an annual once - off payments of Premiums during the first quarter of the financial year and payment of accrual invoices.	
Losses	(4)		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M01 July			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Capital Expenditure			
Vote 1 - Community & Social Development Services Department	(6 620)	Projects are still at procurement stage, expenditure will increase in the following months.	
Vote 2 - Economic Development & Spatial Planning Department	(10 151)	Projects are still at procurement stage, expenditure will increase in the following months.	
Vote 3 - Emergency Services Department	-		
Vote 4 - Environment & Agriculture Management Department	-		
Vote 5 - Group Financial Services Department	3 776		
Vote 6 - Group Property Management Department	-		
Vote 7 - Health Department	(2 940)	Projects are still at procurement stage, expenditure will increase in the following months.	
Vote 8 - Human Settlement Department	(54 769)	Projects are still at procurement stage, expenditure will increase in the following months.	
Vote 9 - Tshwane Metro Police Department	-		
Vote 10 - Regional Operations & Coordination Department	-		
Vote 11 - Roads & Transport Department	(3 400)	Projects are still at procurement stage, expenditure will increase in the following months.	
Vote 12 - Shared Services Department	-		
Vote 13 - Electricity Department	(275)		
Vote 14 - Water and Sanitation Department	(13 690)	Projects are still at procurement stage, expenditure will increase in the following months.	
Vote 15 - Other Departments	(9 458)	Projects are still at procurement stage, expenditure will increase in the following months.	
Financial Position			
Current assets	(2 119 840)	Due to decrease in consumer debtors and other debtors.	
Non current assets	8 272 395	Due to increase in property, plant and equipment	
Current liabilities	(5 621 040)	Due to decrease in borrowings, trade and other payables.	
Non current liabilities	2 354 557	Mainly on borrowings.	
Cash Flow			
Cash flow from operating activities	2 182 121	Mainly on service charges, suppliers and employees.	
Cash flow from investing activities	(119 797)	Mainly on capital assets.	
Cash flow from financing activities	-		
Measureable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	(8 135)	Mainly on Rental and facilities and transfers and subsidies. Variance was due to group property which has not yet been invoiced by HCT as conveyancing process is still underway and Operational grants are invoiced on quarterly basis.	
Tshwane Economic Development Agency	(5 255)	Mainly on transfers and subsidies. Invoice not yet made to the city as we await LED to process the purchase requisition.	
Expenditure By Municipal Entity			
Housing Company Tshwane	(5 455)	Mainly on Employee related costs and contracted services. Delay in filling vacant positions awaiting for the financial sustainability of new posts to be approved by the REMCO and Board and Procurement processes are currently underway to appoint service providers to conduct repairs and maintenance services and Human resource services such as trainings as per HCT's procurement plan.	
Tshwane Economic Development Agency	(839)	Variance is due to vacancies not yet filled and the budgeted salary increase of 3.5% not yet implemented.	
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	(16 087)	Projects are still at procurement stage, expenditure will increase in the following months.	
Tshwane Economic Development Agency	(452)		

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July				
Description of financial indicator	Basis of calculation	2021/22	Budget Year 2022/23	
		Pre-audit outcome	Original Budget	YearTD actual
<u>Borrowing Management</u>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	3.7%	6.9%	7.2%
Borrowed funding of 'own n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	67.9%	0.0%
<u>Safety of Capital</u>				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	63.5%	75.9%	52.0%
<u>Liquidity</u>				
Current Ratio	Current assets/current liabilities	0.9	0.7	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.05	0.1	0.08
<u>Revenue Management</u>				
Payment Level %	Last 12 Mths Receipts/ Last 12 Mths Billing	95.8%	94.3%	127.6%
<u>Creditors Management</u>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	43.0%
<u>Other Indicators</u>				
Employee costs	Employee costs/Total Revenue - capital revenue	30.1%	30.0%	24.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.2%	3.3%	1.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10.6%	9.8%	6.5%
<u>IDP regulation financial viability indicators</u>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	23.8	28.3	0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	29.7%	27.0%	22.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.2	0.3	(0.1)

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July												
Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	534,483	148,520	92,695	170,179	102,039	105,420	792,256	1,736,180	3,681,771	2,906,073	27,578
Trade and Other Receivables from Exchange Transactions - Electricity	1300	543,042	54,984	71,976	88,157	62,040	41,308	326,655	1,467,321	2,655,483	1,985,481	1,375
Receivables from Non-exchange Transactions - Property Rates	1400	720,877	85,815	76,233	89,528	70,316	54,080	361,694	2,259,253	3,717,797	2,834,872	909
Receivables from Exchange Transactions - Waste Water Management	1500	124,148	26,777	19,753	30,415	19,600	21,905	128,704	360,772	732,075	561,396	5,645
Receivables from Exchange Transactions - Waste Management	1600	149,315	25,733	20,694	27,909	20,264	18,406	119,600	763,043	1,144,965	949,223	1,584
Receivables from Exchange Transactions - Property Rental Debtors	1700	11,903	1,059	1,621	2,722	2,458	389,744	1,322	84,862	495,692	481,109	1,305
Interest on Arrear Debtor Accounts	1810	185,714	71,291	58,145	75,418	57,060	52,623	328,459	2,803,802	3,632,512	3,317,362	2,909
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(657,054)	20,340	65,478	88,694	33,568	21,842	344,559	1,231,124	1,148,551	1,719,787	706
Total By Income Source	2000	1,612,428	434,519	406,595	573,024	367,346	705,328	2,403,249	10,706,357	17,208,846	14,755,304	42,010
2021/22 - totals only		3,168,377	467,154	318,934	435,877	648,512	718,994	1,603,883	9,277,622	16,639,353	12,684,888	8,846
Debtors Age Analysis By Customer Group												
Organs of State	2200	162,989	23,126	2,143	12,661	11,612	11,557	66,438	110,521	401,046	212,788	-
Commercial	2300	176,192	98,232	118,415	153,105	105,748	234,211	507,471	2,734,972	4,128,345	3,735,506	-
Households	2400	1,172,967	283,664	213,161	341,448	216,926	202,896	1,545,355	6,102,448	10,078,866	8,409,073	39,958
Other	2500	100,281	29,496	72,875	65,810	33,060	256,665	283,985	1,758,416	2,600,589	2,397,937	2,052
Total By Customer Group	2600	1,612,428	434,519	406,595	573,024	367,346	705,328	2,403,249	10,706,357	17,208,846	14,755,304	42,010

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

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
Description	NT Code	Budget Year 2022/23									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	88,393	2,165	8	-	-				90,566	1,435,059
Bulk Water	0200	-	285,684	-	-	-				285,684	47,469
PAYE deductions	0300	-	-	-	-	-				-	-
VAT (output less input)	0400	-	-	-	-	-				-	-
Pensions / Retirement deductions	0500	-	-	-	-	-				-	-
Loan repayments	0600	-	-	-	-	-				-	-
Trade Creditors	0700	124,277	1,020,081	167,740	88,974	117,370				1,518,442	1,055,939
Auditor General	0800	-	-	-	-	12				12	-
Other	0900	-	-	-	-	-				-	-
Total By Customer Type	1000	212,670	1,307,931	167,748	88,974	117,382	-	-	-	1,894,704	2,538,467

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July								
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							
Municipality								
Call Investment deposits < 90 days								
Knysna Stocks	15y	Stock	31.12.2018	0		-	-	0
Sanlam	14y	Insurance policy	07.12.2015	-	3.0%	-	-	-
Sanlam	14y	Insurance policy	01.01.2016	-	3.0%	-	-	-
Capital Alliance	8y	Insurance policy	On selling date	1	2.0%	788	-	789
Capital Alliance	9y	Insurance policy	On selling date	6	3.0%	2,470	-	2,476
ABSA	On Call	Money Market	On call	249	7.3%	40,472	-	40,721
ABSA	On Call	Money Market	On call	87	7.3%	14,183	-	14,270
ABSA	On Call	Money Market	On call	65	7.3%	10,623	-	10,688
ABSA	On Call	Money Market	On call	1	7.3%	234	-	235
Investec Bank	On Call	Money Market	On call	220	7.3%	35,795	-	36,015
Investec Bank	On Call	Money Market	On call	70	7.3%	11,441	-	11,511
Investec Bank	On Call	Money Market	On call	10	7.3%	1,563	-	1,572
Standard Bank	On Call	Money Market	On call	856	7.8%	129,156	-	130,011
Standard Bank	On Call	Money Market	On call	27	7.8%	4,023	-	4,050
Investec Bank	On Call	Money Market	On call	232	6.8%	40,099	-	40,331
RMB	On Call	Money Market	31.10.2011	-	0.0%	-	-	-
STANLIB	On Call	Money Market	On call	-	0.4%	295	-	295
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%	457,875	170,408	628,283
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	-	861,528	170,408	1,033,762
Entities								
2717713.87	31	Call account	As and when required	10	3.5%	691	10	711
Entities sub-total				10		691	10	711
TOTAL INVESTMENTS AND INTEREST				1,836		862,219	170,418	1,034,473

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
RECEIPTS:							
Operating Transfers and Grants							
National Government:	5,331,444	4,306,186	1,585,987	1,585,987	1,603,350	(17,363)	-1.1%
Local Government Equitable Share	3,088,576	3,551,250	1,384,987	1,384,987	1,384,987	–	
Fuel Levy	1,564,720	–				–	
Local Government Finance Management Grant	2,100	2,200				–	
Urban Settlement Development Grant	31,547	31,323			8,457	(8,457)	-100.0%
Expanded Public Works Programme Incentive (EPWP)	19,031	15,496				–	
Public Transport Network Grant	423,380	483,981	121,000	121,000	121,000	–	
Programme and Project Preparation Support Grant	55,375	51,532				–	
Municipal Disaster Recovery Grant						–	
Energy Efficiency and Demand Side Management	500	720				–	
Neighbourhood Development Partnership Grant (PEP)	146,215	140,000	80,000	80,000	80,000	–	
Informal Settlements Upgrading Partnership Grant		29,684			8,905	(8,905)	
Provincial Government:	135,231	189,858	–	–	–	–	
Primary Health Care	58,845	61,258				–	
HIV and Aids Grant	24,392	25,612				–	
Human Settlement Development Grant (HSDG)	–	34,800				–	
Libraries Plan	7,522	7,188				–	
TRT Bus Operations Subsidy	44,472	61,000				–	
Gautrans						–	
Research and Technology Development Services						–	
District Municipality:	–	–	–	–	–	–	
<i>[insert description]</i>						–	
Other grant providers:	2,000	–	–	–	–	–	
DBSA	–	–	–	–	–	–	
BroadBand Wifi						–	
HCT Social Housing SHRA						–	
LG SETA Discretionary grant (93 appies over 3 years)	2,000	–	–	–	–	–	
Total Operating Transfers and Grants	5,468,675	4,496,044	1,585,987	1,585,987	1,603,350	(17,363)	-1.1%
Capital Transfers and Grants							
National Government:	1,849,789	1,864,984	140,252	140,252	582,904	(442,652)	-75.9%
Urban Settlement Development Grant	1,020,010	1,012,788			273,453	(273,453)	-100.0%
Public Transport Network Grant	252,082	269,700	135,252	135,252	135,252	–	
Integrated National Electrification Programme	–	–				–	
Neighbourhood Development Partnership Grant	12,896	10,215	5,000	5,000	5,000	–	
Energy Efficiency and Demand Side Management	4,500	8,280				–	
Integrated City Development Grant		–				–	
Informal Settlements Upgrading Partnership Grant	560,301	564,001			169,200	(169,200)	-100.0%
Provincial Government:	12,727	14,562	–	–	–	–	
Recapitalisation of Community Libraries Grant	12,727	14,562				–	
Gautrans						–	
Social Infrastructure Grant						–	
HCT - SHRA						–	
District Municipality:	–	–	–	–	–	–	
<i>[insert description]</i>						–	
Other grant providers:	96,615	195,000	–	–	–	–	
LG SETA Discretionary grant (93 appies over 3 years)	1,089	–				–	0.0%
RCG-SHRA	95,526	195,000				–	
DBSA - Installation of Bulkwater (Water pilot study)	–	–	–	–	–	–	0.0%
Total Capital Transfers and Grants	1,959,131	2,074,545	140,252	140,252	582,904	(442,652)	-75.9%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	7,427,806	6,570,590	1,726,239	1,726,239	2,186,254	(460,015)	-21.0%

The total original budget is R6,6 billion and an amount of R1,7 billion was received for the period. A variance of R460 million is reflected, mainly due to non-alignment of projections the payment schedule being published late. The outstanding tranches on the Urban Settlements Development Grant and Informal Settlements Upgrading Partnership Grant was caused by amendments to and the resubmission of business plans.

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

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
EXPENDITURE							
Operating expenditure of Transfers and Grants							
National Government:	5,198,586	4,306,186	1,386,553	1,386,553	1,516,706	(130,153)	-8.6%
Local Government Equitable Share	3,088,576	3,551,250	1,384,987	1,384,987	1,491,525	(106,538)	-7.1%
Fuel Levy	1,564,720	–	–	–	–	–	–
Local Government Finance Management Grant	2,006	2,200	56	56	56	56	–
Urban Settlement Development Grant	31,547	31,323	1,510	1,510	5,395	(3,885)	-72.0%
Expanded Public Works Programme Incentive (EPWP)	18,597	15,496	–	–	1,291	(1,291)	-100.0%
Public Transport Network Grant	395,947	483,981	–	–	–	–	–
Programme and Project Preparation Support Grant	49,967	51,532	–	–	4,294	(4,294)	–
Energy Efficiency and Demand Side Management	176	720	–	–	60	(60)	–
Neighbourhood Development Partnership Grant (PEP)	47,050	140,000	–	–	11,667	(11,667)	-100.0%
Informal Settlements Upgrading Partnership Grant	–	29,684	–	–	2,474	(2,474)	-100.0%
Provincial Government:	169,368	189,858	2,841	2,841	36,082	(33,241)	-92.1%
Primary Health Care	58,845	61,258	–	–	24,503	(24,503)	-100.0%
HIV and Aids Grant	24,392	25,612	2,630	2,630	3,000	(370)	-12.3%
Human Settlement Development Grant (HSDG)	19,370	34,800	–	–	2,900	(2,900)	-100.0%
Libraries Plan	8,131	7,188	210	210	599	(389)	-64.9%
TRT Bus Operations Subsidy	58,631	61,000	–	–	5,080	(5,080)	-100.0%
District Municipality:	–	–	–	–	–	–	–
[insert description]	–	–	–	–	–	–	–
Other grant providers:	2,000	–	–	–	–	–	–
DBSA	–	–	–	–	–	–	–
LG SETA Discretionary grant (93 applies over 3 years)	2,000	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	5,369,954	4,496,044	1,389,394	1,389,394	1,552,789	(163,394)	-10.5%
Capital expenditure of Transfers and Grants							
National Government:	1,539,283	1,864,984	–	–	61,306	(61,306)	-100.0%
Urban Settlement Development Grant	862,177	1,012,788	–	–	33,463	(33,463)	-100.0%
Public Transport Network Grant	199,648	269,700	–	–	3,000	(3,000)	-100.0%
Integrated National Electrification Programme	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant	17,926	10,215	–	–	–	–	–
Finance Management Grant	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management	4,490	8,280	–	–	–	–	–
Integrated City Development Grant	–	–	–	–	–	–	–
Informal Settlements Upgrading Partnership Grant	455,042	564,001	–	–	24,844	(24,844)	-100.0%
Provincial Government:	12,408	14,562	–	–	–	–	–
Recapitalisation of Community Libraries Grant	12,408	14,562	–	–	–	–	–
Social Infrastructure Grant	–	–	–	–	–	–	–
HCT - SHRA	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–
[insert description]	–	–	–	–	–	–	–
Other grant providers:	105,411	195,000	20,769	20,769	38,041	(17,272)	-45.4%
LG SETA Discretionary grant (93 applies over 3 years)	9,206	–	–	–	–	–	–
RCG-SHRA	96,205	195,000	20,769	20,769	38,041	(17,272)	-45.4%
DBSA - Installation of Bulkwater (Water pilot study)	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	1,657,101	2,074,545	20,769	20,769	99,347	(78,578)	-79.1%
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	7,027,056	6,570,590	1,410,164	1,410,164	1,652,136	(241,972)	-14.6%

Table SC7(1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the actual expenditure incurred, amounting to R1,4 billion. A variance of R242 million is reflected. Most projects are still at procurement stage and expenditure is expected in the following months.

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

TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July					
Description	Budget Year 2022/23				
	Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Fuel Levy				-	
Local Government Finance Management Grant				-	
Urban Settlement Development Grant				-	
Expanded Public Works Programme Incentive (EPWP)				-	
Public Transport Network Grant				-	
Provincial Government:	-	-	-	-	
Primary Health Care				-	
Human Settlement Development Grant (HSDG)	-	-	-	-	
Libraries Plan	-	-	-	-	
TRT Bus Operations Subsidy				-	
District Municipality:	-	-	-	-	
				-	
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:	-	-	-	-	
Recapitalisation of Community Libraries Grant	-	-	-	-	
				-	
District Municipality:	-	-	-	-	
				-	
Other grant providers:	-	-	-	-	
				-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

Expenditure against the approved rollover will reflect after the adjustment budget approval.

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July							
Summary of Employee and Councillor remuneration	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	A	B					C
Councillors (Political Office Bearers plus Other)							
Basic Salaries and Wages	129,577	115,175	11,085	11,085	9,598	1,487	15%
Pension and UIF Contributions	—	4,564	—	—	380	(380)	-100%
Medical Aid Contributions	—	4,509	—	—	376	(376)	-100%
Motor Vehicle Allowance	—	33,059	—	—	2,755	(2,755)	-100%
Cellphone Allowance	—	6,555	—	—	546	(546)	-100%
Housing Allowances	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—
Sub Total - Councillors	129,577	163,863	11,085	11,085	13,655	(2,570)	-19%
% increase		26.5%					
Senior Managers of the Municipality							
Basic Salaries and Wages	16,530	20,508	1,015	1,015	1,593	(578)	-36%
Pension and UIF Contributions	13	245	1	1	19	(18)	-95%
Medical Aid Contributions	—	62	—	—	5	(5)	-100%
Overtime	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—
Cellphone Allowance	153	240	9	9	19	(10)	-52%
Housing Allowances	—	—	—	—	—	—	—
Other benefits and allowances	446	2,726	90	90	214	(124)	-58%
Payments in lieu of leave	2,957	925	(399)	(399)	73	(472)	-649%
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	20,100	24,706	716	716	1,923	(1,207)	-63%
% increase		22.9%					
Other Municipal Staff							
Basic Salaries and Wages	7,400,205	7,572,543	648,013	648,013	630,232	17,782	3%
Pension and UIF Contributions	1,445,660	1,471,995	124,981	124,981	132,162	(7,181)	-5%
Medical Aid Contributions	675,158	640,190	57,019	57,019	60,032	(3,014)	-5%
Overtime	526,980	968,735	45,293	45,293	48,757	(3,464)	-7%
Performance Bonus	539	574,404	2	2	2	(1)	-24%
Motor Vehicle Allowance	310,317	337,370	25,530	25,530	28,114	(2,584)	-9%
Cellphone Allowance	16,507	18,815	1,360	1,360	1,489	(130)	-9%
Housing Allowances	59,581	58,907	5,296	5,296	4,909	387	8%
Other benefits and allowances	558,964	251,056	45,909	45,909	65,995	(20,087)	-30%
Payments in lieu of leave	192,469	342,382	46,814	46,814	28,517	18,297	64%
Long service awards	2,455	3,160	179	179	263	(84)	-32%
Post-retirement benefit obligations	—	271,974	—	—	—	—	—
Sub Total - Other Municipal Staff	11,188,835	12,511,530	1,000,396	1,000,396	1,000,474	(77)	0%
% increase		11.8%					
Total Parent Municipality	11,338,512	12,700,099	1,012,197	1,012,197	1,016,052	(3,855)	0%
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	5,164	6,386	282	282	4,018	(3,736)	-93%
Payments in lieu of leave	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	5,164	6,386	282	282	4,018	(3,736)	-93%
Senior Managers of Entities							
Basic Salaries and Wages	15,823	15,281	1,034	1,034	10,701	(9,668)	-90%
Pension and UIF Contributions	968	1,632	75	75	1,155	(1,080)	-94%
Medical Aid Contributions	127	334	10	10	334	(324)	-97%
Overtime	—	—	—	—	—	—	—
Performance Bonus	—	389	—	—	448	(448)	-100%
Motor Vehicle Allowance	717	838	63	67	857	(789)	-92%
Cellphone Allowance	235	438	17	12	214	(201)	-94%
Housing Allowances	20	—	1	4	20	(16)	-79%
Other benefits and allowances	—	238	3	—	—	—	—
Payments in lieu of leave	—	1,479	—	—	1,479	(1,479)	-100%
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	17,890	20,630	1,203	1,203	15,208	(14,005)	-92%
% increase		15.3%					
Other Staff of Entities							
Basic Salaries and Wages	50,139	56,734	3,887	3,887	23,903	(20,017)	-84%
Pension and UIF Contributions	3,904	5,225	402	402	4,080	(3,678)	-90%
Medical Aid Contributions	1,889	2,423	164	164	2,423	(2,259)	-93%
Overtime	541	1,500	151	151	1,500	(1,349)	-93%
Performance Bonus	—	1,815	—	—	1,815	(1,815)	-100%
Motor Vehicle Allowance	—	—	—	—	—	—	—
Cellphone Allowance	378	452	36	36	57	(21)	-37%
Housing Allowances	64	1,250	8	8	1,250	(1,242)	-99%
Other benefits and allowances	—	633	34	34	53	(19)	-36%
Payments in lieu of leave	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	56,915	70,033	4,682	4,682	35,081	(30,399)	-87%
% increase		23.0%					
Total Municipal Entities	79,969	97,049	6,166	6,166	54,307	(48,141)	-89%
TOTAL SALARY, ALLOWANCES & BENEFITS	11,418,481	12,797,148	1,018,363	1,018,363	1,070,359	(51,996)	-5%
% increase		12.1%					
TOTAL MANAGERS AND STAFF	11,288,904	12,633,285	1,007,278	1,007,278	1,056,704	(49,426)	-5%

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M01 July							
Description	2021/22	Budget Year 2022/23					
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source							
Property rates	8,558,784	9,102,662	732,788	732,788	738,433	(5,644)	-1%
Service charges - electricity revenue	13,767,266	15,697,113	1,254,096	1,254,096	1,430,898	(176,802)	-12%
Service charges - water revenue	4,823,592	5,554,721	354,175	354,175	344,597	9,578	3%
Service charges - sanitation revenue	1,435,763	1,502,943	108,753	108,753	114,085	(5,332)	-5%
Service charges - refuse revenue	1,583,946	1,727,398	137,602	137,602	142,513	(4,911)	-3%
Rental of facilities and equipment	133,139	185,329	2,429	2,429	5,063	(2,634)	-52%
Interest earned - external investments	48,396	52,870	740	740	4,301	(3,561)	-83%
Interest earned - outstanding debtors	724,209	839,462	66,953	66,953	69,934	(2,981)	-4%
Dividends received	-	-	-	-	-	-	
Fines, penalties and forfeits	114,170	274,803	(2)	(2)	748	(750)	-100%
Licences and permits	41,245	54,534	-	-	82	(82)	-100%
Agency services	-	-	-	-	-	-	
Transfers and subsidies	5,218,409	4,496,044	1,384,987	1,384,987	1,580,279	(195,292)	-12%
Other revenue	904,596	2,663,961	45,463	45,463	67,221	(21,758)	-32%
Gains	10,007	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	37,363,523	42,151,840	4,087,985	4,087,985	4,498,153	(410,169)	-9%
Expenditure By Type							
Employee related costs	11,219,052	12,633,285	1,001,394	1,001,394	1,049,149	(47,755)	-5%
Remuneration of councillors	129,577	163,863	11,085	11,085	13,655	(2,570)	-19%
Debt impairment	1,921,714	2,306,620	192,113	192,113	192,113	0	0%
Depreciation & asset impairment	1,173,726	2,642,244	266,204	266,204	218,585	47,620	22%
Finance charges	746,785	1,508,150	-	-	-	-	
Bulk purchases - electricity	10,011,676	12,121,755	1,365,103	1,365,103	1,249,794	115,310	
Inventory consumed	3,497,378	4,332,944	281,105	281,105	458,236	(177,131)	-39%
Contracted services	4,102,441	4,334,204	254,586	254,586	394,880	(140,294)	-36%
Transfers and subsidies	102,761	38,058	33	33	26,057	(26,024)	-100%
Other expenditure	1,822,039	2,067,362	320,360	320,360	177,824	142,537	80%
Losses	5,733	47	-	-	-	-	
Total Expenditure	34,732,883	42,148,532	3,691,983	3,691,983	3,780,292	(88,308)	-2%
Surplus/(Deficit)	2,630,640	3,308	396,001	396,001	717,862	(321,860)	-45%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,237,415	2,074,545	-	-	61,306	(61,306)	-100%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	1,089	2,077,853	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	3,869,144	2,077,853	396,001	396,001	779,168	(383,166)	-49%
Taxation		515	-	-	-	-	
Surplus/(Deficit) after taxation	3,869,144	2,077,338	396,001	396,001	779,168	(383,166)	-49%

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M01 July							
Description	2021/22	Budget Year 2022/23					
	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	44,769	107,707	841	841	8,976	(8,135)	-91%
Tshwane Economic Development Agency	60,585	63,553	41	41	5,296	(5,255)	-99%
Total Operating Revenue	105,354	171,260	881	881	14,272	(13,390)	-94%
<u>Expenditure By Municipal Entity</u>							
Housing Company Tshwane	59,239	107,707	3,520	3,520	8,976	(5,455)	-61%
Tshwane Economic Development Agency	54,656	63,038	4,415	4,415	5,253	(839)	-16%
Total Operating Expenditure	113,894	170,745	7,935	7,935	14,229	(6,294)	-44%
Surplus/ (Deficit) for the yr/period	(8,540)	515	(7,054)	(7,054)	43	(7,097)	-16535%
<u>Capital Expenditure By Municipal Entity</u>							
Housing Company Tshwane	248,436	233,970	22,271	22,271	38,358	(16,087)	-42%
Tshwane Economic Development Agency	237	452	–	–	452	(452)	-100%
Total Capital Expenditure	248,672	234,421	22,271	22,271	38,810	(16,539)	-43%

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July								
Month	2021/22	Budget Year 2022/23						
	Audited 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	109,119	124,523	26,997	26,997	124,523	97,526	78.3%	1%
August	(28,934)	198,525	–	–	323,048	–	–	–
September	250,105	273,332	–	–	596,380	–	–	–
October	315,167	239,360	–	–	835,739	–	–	–
November	225,636	220,645	–	–	1,056,384	–	–	–
December	222,797	230,311	–	–	1,286,696	–	–	–
January	49,549	190,791	–	–	1,477,487	–	–	–
February	161,738	208,230	–	–	1,685,717	–	–	–
March	191,978	240,017	–	–	1,925,734	–	–	–
April	206,583	236,908	–	–	2,162,642	–	–	–
May	284,711	295,206	–	–	2,457,848	–	–	–
June	571,952	335,257	–	–	2,793,105	–	–	–
Total Capital expenditure	2,560,400	2,793,105	26,997					

(m) Table SC13a: Consolidated monthly budget statement – Capital expenditure on new assets by asset class

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July							
Description	2021/22	Budget Year 2022/23					
	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	1,108,018	1,307,593	4,726	4,726	48,170	43,444	90.2%
Roads Infrastructure	398,734	437,643	–	–	18,358	18,358	100.0%
Roads	332,034	339,428	–	–	18,358	18,358	100.0%
Road Structures	59,618	79,715	–	–	–	–	–
Road Furniture	7,082	18,500	–	–	–	–	–
Storm water Infrastructure	80,632	8,700	–	–	200	200	–
Storm water Conveyance	80,632	8,700	–	–	200	200	–
Electrical Infrastructure	235,906	303,279	–	–	–	–	–
Power Plants	–	4,000	–	–	–	–	–
HV Substations	14,470	61,000	–	–	–	–	–
HV Transmission Conductors	–	10,000	–	–	–	–	–
MV Substations	35,849	33,000	–	–	–	–	–
MV Networks	106,299	100,200	–	–	–	–	–
LV Networks	79,288	95,079	–	–	–	–	–
Water Supply Infrastructure	218,683	311,724	4,726	4,726	15,222	10,497	69.0%
Reservoirs	43,979	68,497	–	–	3,059	3,059	100.0%
Pump Stations	–	1,500	–	–	–	–	–
Water Treatment Works	–	1,000	–	–	–	–	–
Bulk Mains	15,619	33,000	–	–	3,858	3,858	100.0%
Distribution	69,350	117,727	4,726	4,726	3,805	(920)	-24.2%
Distribution Points	89,735	90,000	–	–	4,500	4,500	100.0%
Sanitation Infrastructure	163,408	229,546	–	–	14,390	14,390	100.0%
Pump Station	–	18,000	–	–	2,422	2,422	100.0%
Reticulation	158,051	192,351	–	–	11,688	11,688	100.0%
Waste Water Treatment Works	–	4,000	–	–	120	120	100.0%
Outfall Sewers	5,358	15,195	–	–	160	160	100.0%
Solid Waste Infrastructure	8,695	5,000	–	–	–	–	–
Capital Spares	8,695	5,000	–	–	–	–	–
Information and Communication Infrastructure	1,960	11,700	–	–	–	–	–
Data Centres	–	10,000	–	–	–	–	–
Distribution Layers	1,960	1,700	–	–	–	–	–
Community Assets	30,179	77,262	–	–	6,640	6,640	100.0%
Community Facilities	30,179	77,262	–	–	6,640	6,640	100.0%
Clinics/Care Centres	14,596	49,000	–	–	2,940	2,940	100.0%
Fire/Ambulance Stations	3,176	–	–	–	–	–	–
Libraries	12,408	14,562	–	–	–	–	–
Police	–	10,000	–	–	–	–	–
Markets	–	3,700	–	–	3,700	3,700	100.0%
Investment properties	30,435	25,000	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–
Non-revenue Generating	30,435	25,000	–	–	–	–	–
Improved Property	30,435	25,000	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–
Other assets	271,239	235,018	22,271	22,271	39,041	16,770	43.0%
Operational Buildings	5,848	–	–	–	–	–	–
Municipal Offices	5,848	–	–	–	–	–	–
Housing	265,391	235,018	22,271	22,271	39,041	16,770	43.0%
Social Housing	265,391	235,018	22,271	22,271	39,041	16,770	43.0%
Intangible Assets	8,951	–	–	–	–	–	–
Licences and Rights	8,951	–	–	–	–	–	–
Computer Software and Applications	8,951	–	–	–	–	–	–
Computer Equipment	9,758	20,200	–	–	–	–	–
Computer Equipment	9,758	20,200	–	–	–	–	–
Furniture and Office Equipment	880	1,604	–	–	468	468	100.0%
Furniture and Office Equipment	880	1,604	–	–	468	468	100.0%
Machinery and Equipment	45,379	23,317	–	–	–	–	–
Machinery and Equipment	45,379	23,317	–	–	–	–	–
Transport Assets	9,729	–	–	–	–	–	–
Transport Assets	9,729	–	–	–	–	–	–
Land	–	5,000	–	–	–	–	–
Land	–	5,000	–	–	–	–	–
Total Capital Expenditure on new assets	1,514,568	1,694,993	26,997	26,997	94,319	67,322	71.4%

(n) Table SC13b: Consolidated monthly budget statement – Capital expenditure on the renewal of existing assets by asset class

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July							
Description	2021/22	Budget Year 2022/23					
	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	468,233	339,894	-	-	12,559	12,559	100.0%
Roads Infrastructure	230,070	44,592	-	-	2,009	2,009	100.0%
Roads	228,566	44,592	-	-	2,009	2,009	100.0%
Road Structures	1,504	-	-	-	-	-	
Electrical Infrastructure	50,761	144,202	-	-	-	-	
HV Substations	-	75,000	-	-	-	-	
MV Networks	2,519	7,500	-	-	-	-	
LV Networks	48,242	59,202	-	-	-	-	
Capital Spares	-	2,500	-	-	-	-	
Water Supply Infrastructure	168,265	134,100	-	-	10,160	10,160	100.0%
Reservoirs	2,861	4,000	-	-	-	-	
Water Treatment Works	67,997	36,100	-	-	-	-	
Bulk Mains	-	13,000	-	-	4,000	4,000	100.0%
Distribution	97,407	77,000	-	-	6,160	6,160	100.0%
Sanitation Infrastructure	15,902	17,000	-	-	390	390	100.0%
Reticulation	12,927	13,000	-	-	390	390	100.0%
Waste Water Treatment Works	2,975	4,000	-	-	-	-	
Information and Communication Infrastructure	3,235	-	-	-	-	-	
Data Centres	3,235	-	-	-	-	-	
Capital Spares	-	7,000	-	-	-	-	
		7,000					
Community Assets	611	-	-	-	-	-	
Community Facilities	611	-	-	-	-	-	
Cemeteries/Crematoria	611	-	-	-	-	-	
Nature Reserves	-	7,000	-	-	-	-	
Other assets	10,489	15,300	-	-	1,000	1,000	100.0%
Operational Buildings	10,489	15,300	-	-	1,000	1,000	100.0%
Training Centres	6,997	1,000	-	-	-	-	
Depots	3,492	14,300	-	-	1,000	1,000	100.0%
Intangible Assets	125,034	15,000	-	-	-	-	
Servitudes	-	-	-	-	-	-	
Licences and Rights	125,034	15,000	-	-	-	-	
Computer Software and Applications	125,034	15,000	-	-	-	-	
Computer Equipment	20,375	8,000	-	-	-	-	
Computer Equipment	20,375	8,000	-	-	-	-	
Machinery and Equipment	2,300	15,000	-	-	450	450	100.0%
Machinery and Equipment	2,300	15,000	-	-	450	450	100.0%
Transport Assets	(15)	100,000	-	-	-	-	
Transport Assets	(15)	100,000	-	-	-	-	
Total Capital Expenditure on renewal of existing assets	627,027	500,194	-	-	14,009	14,009	100.0%

(o) Table SC13c: Consolidated monthly budget statement – Repairs and maintenance by asset class

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July							
Description	2021/22	Budget Year 2022/23					
	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	771,183	808,490	10,217	10,217	90,098	79,881	88.7%
Roads Infrastructure	119,395	108,778	1,125	1,125	8,280	7,155	86.4%
Roads	84,038	82,917	504	504	6,470	5,966	92.2%
Road Structures	4,569	47	—	—	4	4	—
Road Furniture	30,788	25,815	621	—	1,806	1,186	65.6%
Storm water Infrastructure	17,918	18,398	28	28	1,525	1,498	98.2%
Drainage Collection	9,445	9,532	19	19	794	775	97.6%
Storm water Conveyance	8,473	8,866	8	8	731	722	98.8%
Electrical Infrastructure	373,719	348,779	7,374	7,374	50,466	43,092	85.4%
Power Plants	24,022	25,379	36	36	10,116	10,080	99.6%
HV Substations	5,784	12,140	60	60	3,153	3,093	98.1%
HV Switching Station	3,952	4,637	59	59	2,380	2,321	97.5%
HV Transmission Conductors	313	452	4	4	186	182	—
MV Substations	78,937	52,924	1,574	1,574	6,552	4,978	76.0%
MV Switching Stations	13,197	11,942	663	663	2,914	2,251	77.3%
MV Networks	111,074	126,436	3,386	3,386	13,679	10,293	75.2%
LV Networks	136,439	114,868	1,592	1,592	11,486	9,894	86.1%
Water Supply Infrastructure	137,869	184,053	1,532	1,532	15,338	13,806	90.0%
Reservoirs	10,477	11,511	12	12	959	948	98.8%
Water Treatment Works	13,175	14,161	12	12	1,180	1,168	98.9%
Bulk Mains	8,869	9,740	147	147	812	665	81.9%
Distribution	105,348	148,641	1,362	1,362	12,387	11,025	89.0%
Sanitation Infrastructure	116,054	137,113	159	159	13,448	13,289	98.8%
Pump Station	6,378	12,819	25	25	1,068	1,043	97.7%
Reticulation	32,549	36,768	—	—	2,679	2,679	100.0%
Waste Water Treatment Works	70,348	78,007	134	134	8,907	8,774	98.5%
Outfall Sewers	6,780	9,520	—	—	793	793	100.0%
Solid Waste Infrastructure	4,018	9,354	—	—	1,039	1,039	100.0%
Landfill Sites	4,018	7,534	—	—	837	837	100.0%
Waste Transfer Stations	—	596	—	—	66	66	100.0%
Waste Drop-off Points	—	1,202	—	—	134	134	100.0%
Waste Separation Facilities	—	22	—	—	2	2	100.0%
Rail Infrastructure	765	2,000	—	—	—	—	—
Rail Lines	765	2,000	—	—	—	—	—
Information and Communication Infrastructure	1,446	17	—	—	1	1	100.0%
Distribution Layers	1,446	17	—	—	1	1	100.0%
Community Assets	98,548	129,999	940	940	17,410	16,471	94.6%
Community Facilities	86,417	99,199	518	518	14,844	14,325	96.5%
Halls	—	232	—	—	19	19	100.0%
Centres	22	469	—	—	39	39	100.0%
Clinics/Care Centres	8,812	9,941	—	—	6,919	6,919	100.0%
Fire/Ambulance Stations	2,971	4,178	31	31	234	203	86.7%
Museums	12	92	—	—	8	8	100.0%
Galleries	24	87	—	—	7	7	100.0%
Libraries	4,771	4,196	252	252	350	98	28.0%
Cemeteries/Crematoria	9,135	7,293	—	—	611	611	100.0%
Police	2,987	3,008	25	25	—	(25)	#DIV/0!
Parks	30,343	41,241	69	69	3,817	3,748	98.2%
Public Open Space	19,071	17,780	107	107	1,968	1,862	94.6%
Nature Reserves	3,678	5,638	35	35	626	592	94.5%
Markets	4,589	5,044	—	—	245	245	100.0%
Sport and Recreation Facilities	12,132	30,799	421	421	2,567	2,145	83.6%
Indoor Facilities	1,227	191	—	—	16	16	100.0%
Outdoor Facilities	10,905	30,608	421	421	2,551	2,130	83.5%
Heritage assets	46	120	3	3	10	7	72.2%
Historic Buildings	46	120	3	3	10	7	72.2%
Investment properties	16,785	17,395	3,112	3,112	—	(3,112)	#DIV/0!
Revenue Generating	12,441	17,395	3,111	3,111	—	(3,111)	#DIV/0!
Improved Property	744	—	330	330	—	(330)	#DIV/0!
Unimproved Property	11,697	17,395	2,781	2,781	—	(2,781)	#DIV/0!
Non-revenue Generating	4,344	—	2	2	—	(2)	#DIV/0!
Improved Property	—	—	—	—	—	—	—
Unimproved Property	4,344	—	2	2	—	(2)	#DIV/0!
Other assets	73,312	109,481	2,173	2,173	6,464	4,292	66.4%
Operational Buildings	71,400	100,395	2,173	2,173	6,303	4,130	65.5%
Municipal Offices	51,069	73,646	880	880	4,255	3,374	79.3%
Pay/Enquiry Points	5	373	—	—	31	31	100.0%
Yards	611	254	—	—	28	28	100.0%
Training Centres	25	1	—	—	—	—	—
Manufacturing Plant	297	5,326	22	22	444	421	95.0%
Depots	19,392	20,795	1,270	1,270	1,545	275	17.8%
Housing	1,912	9,086	—	—	162	162	100.0%
Social Housing	1,912	9,086	—	—	162	162	100.0%
Intangible Assets	55,116	55,607	27,736	27,736	4,634	(23,102)	-498.5%
Servitudes	—	—	—	—	—	—	—
Licences and Rights	55,116	55,607	27,736	27,736	4,634	(23,102)	-498.5%
Computer Software and Applications	55,116	55,607	27,736	27,736	4,634	(23,102)	-498.5%
Computer Equipment	43,224	43,804	27	27	4,684	4,657	99.4%
Computer Equipment	43,224	43,804	27	27	4,684	4,657	99.4%
Furniture and Office Equipment	137	449	—	—	70	70	100.0%
Furniture and Office Equipment	137	449	—	—	70	70	100.0%
Machinery and Equipment	40,928	82,534	1,372	1,372	4,468	3,096	69.3%
Machinery and Equipment	40,928	82,534	1,372	1,372	4,468	3,096	69.3%
Transport Assets	97,360	137,985	7,281	7,281	6,706	(575)	-8.6%
Transport Assets	97,360	137,985	7,281	7,281	6,706	(575)	-8.6%
Total Repairs and Maintenance Expenditure	1,196,640	1,385,865	52,861	52,861	134,544	81,683	60.7%

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M01 July							
Description	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	643,792	1,382,090	198,443	198,443	115,174	(83,269)	-72.3%
Roads Infrastructure	1,342,631	461,897	124,218	124,218	38,491	(85,726)	-222.7%
Roads	1,250,507	369,572	115,343	115,343	30,798	(84,545)	-274.5%
Road Structures	14,999	8,974	1,605	1,605	748	(857)	-114.6%
Road Furniture	77,124	83,351	7,270	7,270	6,946	(324)	-4.7%
Storm water Infrastructure	79,020	97,423	7,392	7,392	8,119	726	8.9%
Drainage Collection	76,031	94,533	7,116	7,116	7,878	762	9.7%
Storm water Conveyance	2,909	2,890	267	267	241	(26)	-10.8%
Attenuation	80	—	10	—	—	(10)	—
Electrical Infrastructure	(845,898)	324,271	32,052	32,052	27,023	(5,029)	-18.6%
Power Plants	41,065	5,548	3,870	3,870	462	(3,408)	-737.1%
HV Substations	(316,404)	84,258	6,431	6,431	7,021	591	8.4%
HV Switching Station	(124)	—	6	6	—	(6)	—
HV Transmission Conductors	(15,711)	27,421	1,082	1,082	2,285	1,203	52.6%
MV Substations	(170,089)	15,963	2,461	2,461	1,330	(1,131)	-65.0%
MV Switching Stations	—	3,329	—	—	277	277	100.0%
MV Networks	(409,332)	49,286	6,395	6,395	4,107	(2,288)	-55.7%
LV Networks	24,697	138,466	11,807	11,807	11,539	(268)	-2.3%
Water Supply Infrastructure	40,368	186,818	17,277	17,277	15,568	(1,709)	-11.0%
Dams and Weirs	3,973	—	398	—	44	(354)	-805.0%
Boreholes	29	66	25	25	6	(20)	-362.0%
Reservoirs	19,950	21,893	1,860	1,860	1,824	(35)	-1.9%
Pump Stations	3,413	8,810	386	386	734	348	47.4%
Water Treatment Works	35,919	24,925	3,484	3,484	2,077	(1,407)	-67.7%
Bulk Mains	9,997	28,127	2,658	2,658	2,344	(314)	-13.3%
Distribution	(34,369)	101,574	8,306	8,306	8,465	159	1.9%
Distribution Points	1,182	104	108	108	9	(99)	-1142.0%
PRV Stations	273	792	55	55	66	11	17.4%
Sanitation Infrastructure	(27,729)	150,390	12,258	12,258	12,533	275	2.2%
Pump Station	(400)	1,471	—	—	123	(95)	-77.9%
Reticulation	(53,595)	97,081	5,255	5,255	8,090	2,835	35.0%
Waste Water Treatment Works	56,665	40,007	5,270	5,270	3,334	(1,936)	-58.1%
Outfall Sewers	(30,398)	11,810	1,514	1,514	984	(530)	-53.8%
Toilet Facilities	—	22	—	—	2	2	100.0%
Capital Spares	—	—	—	—	—	—	—
Solid Waste Infrastructure	3,026	47,886	312	312	3,990	3,678	92.2%
Landfill Sites	2,061	47,483	207	207	3,957	3,750	94.8%
Waste Transfer Stations	245	—	23	23	—	(23)	—
Waste Processing Facilities	141	—	13	13	—	(13)	—
Waste Drop-off Points	572	403	69	69	34	(35)	-104.7%
Electricity Generation Facilities	6	—	1	1	—	(1)	—
Rail Infrastructure	3,450	1	314	314	0	(314)	-569705.8%
Rail Lines	3,410	—	310	310	—	(310)	—
Rail Structures	—	1	—	—	0	0	100.0%
Information and Communication Infrastructure	48,924	113,404	4,620	4,620	9,450	4,830	51.1%
Data Centres	667	1,065	51	51	89	38	42.8%
Core Layers	31,645	112,338	2,776	2,776	9,362	6,586	70.4%
Distribution Layers	16,613	—	1,794	1,794	—	(1,794)	—
Community Assets	201,368	381,750	29,070	29,070	31,813	2,743	8.6%
Community Facilities	102,007	286,443	18,229	18,229	23,870	5,641	23.6%
Halls	4,608	1,835	463	463	163	(310)	-203.0%
Centres	11,907	148,311	1,197	1,197	12,359	11,163	90.3%
Crèches	1,491	450	154	154	38	(117)	-310.8%
Clinics/Care Centres	16,092	11,933	1,526	1,526	994	(531)	-53.4%
Fire/Ambulance Stations	7,853	4,222	908	908	352	(556)	-158.2%
Testing Stations	1,858	235	195	195	20	(176)	-895.6%
Museums	(844)	303	49	49	25	(23)	-93.0%
Theatres	114	—	13	13	—	(13)	—
Libraries	29,133	20,789	2,711	2,711	1,732	(979)	-56.5%
Cemeteries/Crematoria	7,836	8,543	858	858	712	(146)	-22.0%
Police	5,969	501	613	613	42	(571)	-1368.0%
Parks	22,463	—	2,374	2,374	—	(2,374)	—
Public Open Space	4,459	28,125	445	445	2,344	1,899	81.0%
Nature Reserves	(2,922)	5,521	748	748	460	(288)	-62.7%
Public Ablution Facilities	611	—	57	57	8	(49)	-571.2%
Markets	(50,328)	13,019	1,945	1,945	1,085	(860)	-79.3%
Stalls	4,114	2,424	374	374	202	(172)	-85.1%
Abattoirs	—	—	—	—	—	—	—
Airports	23,755	23,885	2,115	2,115	1,990	(124)	-6.2%
Taxi Ranks/Bus Terminals	13,837	16,247	1,474	1,474	1,354	(120)	-8.9%
Capital Spares	—	—	—	—	—	—	—
Sport and Recreation Facilities	99,361	95,307	10,841	10,841	7,942	(2,899)	-36.5%
Indoor Facilities	1,617	1,022	180	180	85	(94)	-111.0%
Outdoor Facilities	97,743	94,285	10,661	10,661	7,857	(2,804)	-35.7%
Capital Spares	—	—	—	—	—	—	—
Heritage assets	—	—	—	—	—	—	—
Monuments	—	—	—	—	—	—	—
Historic Buildings	—	—	—	—	—	—	—
Investment properties	3,618	6,855	330	330	571	242	42.3%
Revenue Generating	62	—	6	6	—	(6)	—
Improved Property	62	—	—	—	—	(6)	—
Unimproved Property	—	—	—	—	—	—	—
Non-revenue Generating	3,556	6,855	324	324	571	247	43.3%
Improved Property	3,556	6,855	324	324	571	247	43.3%
Unimproved Property	—	—	—	—	—	—	—
Other assets	158,020	179,324	14,961	14,961	16,357	1,396	8.5%
Operational Buildings	93,804	123,008	8,703	8,703	10,291	1,588	15.4%
Municipal Offices	52,245	83,229	4,737	4,737	6,976	2,239	32.1%
Pay/Enquiry Points	119	237	11	11	20	9	44.2%
Workshops	4,421	423	403	403	35	(368)	-1041.8%
Yards	1,190	—	109	109	—	(109)	—
Stores	743	1,077	69	69	90	21	23.0%
Laboratories	—	—	—	—	—	—	—
Training Centres	(77)	116	151	151	10	(142)	-1471.5%
Manufacturing Plant	9,209	—	838	838	—	(838)	—
Depots	25,954	37,927	2,385	2,385	3,161	775	24.5%
Capital Spares	—	—	—	—	—	—	—
Housing	64,215	56,317	6,258	6,258	6,066	(192)	-3.2%
Staff Housing	10,379	10,445	1,023	1,023	870	(152)	-17.5%
Social Housing	53,837	45,871	5,235	5,235	5,196	(40)	-0.8%
Capital Spares	—	—	—	—	—	—	—
Biological or Cultivated Assets	10	69	1	1	6	5	81.6%
Biological or Cultivated Assets	10	69	1	1	6	5	81.6%
Intangible Assets	39,036	68,618	3,733	3,733	5,718	1,985	34.7%
Servitudes	—	—	—	—	—	—	—
Licences and Rights	39,036	68,618	3,733	3,733	5,718	1,985	34.7%
Computer Software and Applications	39,036	68,618	3,733	3,733	5,718	1,985	34.7%
Load Settlement Software Applications	—	—	—	—	—	—	—
Unspecified	—	—	—	—	—	—	—
Computer Equipment	26,051	191,271	3,762	3,762	14,565	10,804	74.2%
Computer Equipment	26,051	191,271	3,762	3,762	14,565	10,804	74.2%
Furniture and Office Equipment	(9,517)	157,996	2,711	2,711	13,126	10,415	79.3%
Furniture and Office Equipment	(9,517)	157,996	2,711	2,711	13,126	10,415	79.3%
Machinery and Equipment	15,683	148,805	4,339	4,339	12,400	8,061	65.0%
Machinery and Equipment	15,683	148,805	4,339	4,339	12,400	8,061	65.0%
Transport Assets	98,120	125,466	8,960	8,960	10,456	1,496	14.3%
Transport Assets	98,120	125,466	8,960	8,960	10,456	1,496	14.3%
Land	—	—	—	—	—	—	—
Land	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—
Total Depreciation	1,176,180	2,642,244	266,310	266,310	220,187	(46,123)	-20.9%

(q) 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 - M01 July							
Description	2021/22	Budget Year 2022/23					
	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	367,660	433,619	-	-	5275000	5,275	100.0%
Roads Infrastructure	99,735	112,740	-	-	200	200	100.0%
<i>Roads</i>	99,735	110,740	-	-	200	200	100.0%
<i>Capital Spares</i>	-	2,000	-	-	-	-	
Electrical Infrastructure	103,646	136,978	-	-	2,275	2,275	100.0%
<i>HV Substations</i>	49,705	69,000	-	-	-	-	
<i>LV Networks</i>	53,940	67,978	-	-	275	275	100.0%
<i>Capital Spares</i>	-	-	-	-	2,000	2,000	100.0%
Sanitation Infrastructure	149,772	142,900	-	-	2,800	2,800	100.0%
<i>Waste Water Treatment Works</i>	149,772	142,800	-	-	2,800	2,800	100.0%
<i>Outfall Sewers</i>	-	100	-	-	-	-	
Information and Communication Infrastructure	14,508	41,000	-	-	-	-	
<i>Data Centres</i>	14,508	30,000	-	-	-	-	
<i>Core Layers</i>	-	11,000	-	-	-	-	
Community Assets	49,969	81,300	-	-	10,920	10,920	100.0%
Community Facilities	16,288	24,300	-	-	4,300	4,300	100.0%
<i>Markets</i>	(4)	4,300	-	-	4,300	4,300	
<i>Taxi Ranks/Bus Terminals</i>	16,292	20,000	-	-	-	-	
<i>Capital Spares</i>	-	-	-	-	-	-	
Sport and Recreation Facilities	33,681	57,000	-	-	6,620	6,620	100.0%
<i>Indoor Facilities</i>	-	-	-	-	-	-	
<i>Outdoor Facilities</i>	33,681	57,000	-	-	6,620	6,620	100.0%
<i>Capital Spares</i>	-	-	-	-	-	-	
Other assets	801	7,000	-	-	-	-	
Operational Buildings	801	1,000	-	-	-	-	
<i>Municipal Offices</i>	273	-	-	-	-	-	
<i>Depots</i>	528	1,000	-	-	-	-	
Housing	-	6,000	-	-	-	-	
<i>Social Housing</i>	-	6,000	-	-	-	-	
Intangible Assets	-	75,000	-	-	-	-	
Licences and Rights	-	75,000	-	-	-	-	
<i>Computer Software and Applications</i>	-	75,000	-	-	-	-	
Furniture and Office Equipment	375	1,000	-	-	-	-	
Furniture and Office Equipment	375	1,000	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	418,805	597,919	-	-	16,195	16,195	100.0%

(r) Municipal Manager's quality certification

QUALITY CERTIFICATE

I, Mmaseabata Mutlaneng, the acting City Manager of the City of Tshwane, hereby certify that the monthly budget statement for **July 2022** has been prepared in accordance with the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and regulations made under this act.

M Mutlaneng
ACTING CITY MANAGER
CITY OF TSHWANE

Signature: _____

Date: _____