

F1/5/2
 Umar Banda (012 358 8110)
 MAYORAL COMMITTEE: FEBRUARY 2021

From: The acting City Manager
 To: The Executive Mayor

GROUP FINANCIAL SERVICES: MUNICIPAL FINANCE MANAGEMENT ACT IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 28 FEBRUARY 2021

1. PURPOSE

This report presents the progress on the financial performance of the City of Tshwane against the budget for the period ended 28 February 2021, in compliance with Section 71 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

2. STRATEGIC PILLARS

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

3. BACKGROUND

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

For the reporting period ended 28 February 2021, the ten working days end on 12 March 2021.

4. DISCUSSION

The 2020/21 Medium-term Revenue and Expenditure Framework was approved on 30 June 2020, and the adjustment budget was approved on 25 February 2021.

The attached in-year report (Annexure A) provides a high-level analysis as at 28 February 2021 in the prescribed format. Material variances will be referred to briefly in this report. Comprehensive explanations will be included in the monthly financial management report.

The following table summarises the financial performance as at 28 February 2021:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 28 FEBRUARY 2021						
Description	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	37 028 485	37 469 895	23 478 811	24 432 334	(953 523)	-4%
Total Expenditure	37 020 681	37 460 249	24 252 488	22 970 786	1 281 702	6%
Surplus /Deficit	7 804	9 646	(773 677)	1 461 548		

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 28 FEBRUARY 2020					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	35,465,848	22,047,267	23,449,773	(1,402,506)	-6%
Total Expenditure	35,446,239	22,606,609	23,926,337	(1,319,728)	-6%
Surplus /Deficit	19,609	(559,342)	(476,565)		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R953,5 million against the year-to-date (YTD) budget for the period ended 28 February 2021.

The operating expenditure is overspent by R1,3 billion, which is 6% more than the YTD budget. The YTD deficit is R773,7 million.

The total adjusted capital budget amounts to R3,7 billion. The expenditure for the period, including that of the municipal entities, amounts to R1,3 billion, representing 34,2% of the total adjusted capital budget.

Cash and short-term investments as at 28 February 2021 amounted to R1,6 billion.

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

6. COMMENTS FROM DEPARTMENTS

6.1 GROUP HEAD: GROUP LEGAL AND SECRETARIAT SERVICES

(Unaltered)

6.2 CHIEF FINANCIAL OFFICER

(Unaltered)

Cognisance is taken of the contents of the report.

The purpose of this report is to provide progress on the financial performance of the City of Tshwane against the budget for the period ended 28 February 2021, in compliance with section 71 of the Municipal Finance Management Act (MFMA).

7. IMPLICATIONS

7.1 HUMAN RESOURCES

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

7.2 FINANCIAL IMPLICATIONS

This report outlines the financial performance against the approved budget of the City for the 2020/21 financial year for the period ending 28 February 2021. The report is tabled in compliance with Section 71 of the MFMA and has no additional financial implications for the City.

7.3 CONSTITUTIONAL AND LEGAL FACTORS

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

7.4 COMMUNICATION

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

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

8. COMPLIANCE WITH THE MUNICIPAL STANDARD CHART OF ACCOUNTS

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

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

9. CONCLUSION

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

The operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R953,5 billion against the YTD budget for the period ended 28 February 2021.

The following revenue sources contributed to the underrecovery:

- Property Rates (R41,8 million unfavourable): Revenue was less than projected.
- Service Charges: Electricity (R552,7 million unfavourable): The underrecovery is due to unprogrammed meters and an increase in the number of estimated accounts.
- Service Charges: Water (R15,9 million unfavourable): Mainly on water fees, revenue was less than projected. The budget for water is based on statistical trends and is driven by demand.
- Service Charges: Refuse (R46,2 million unfavourable): Mainly on Solid Waste Removal Fees and Landfill Sites. Revenue was less than projected.
- Interest Earned on Outstanding Debtors (R76,6 million unfavourable): Revenue was less than projected due to the suspension of interest charges on residential and business debtors.
- Fines and Penalties (R76,9 million unfavourable): Mainly on AARTO revenue. Due to COVID-19 lockdown regulations, AARTO notices were not being issued, as officers were enforcing the disaster regulations and assisting at roadblocks with the South African National Defence Force and the South African Police Service. The Road Traffic Management Corporation (RTMC) and post offices were closed due to lockdown requirements, which impacted the value chain relating to the processing of AARTO notices.
- Transfers and Subsidies (R100 million unfavourable): Mainly due to underspending on the Human Settlement Development and Public Transport Network Grant. The revenue recognition on the grants is based on performance. The Primary Healthcare Grant was also not received for the period.
- Other Revenue (R59,2 million unfavourable): Mainly on Approval Fees: Advertising, Transport Fees and Township Development Contribution – Rezoning and Electricity.
- Repairs and maintenance
 - Repairs and maintenance expenditure is R725,5 million against a YTD budget of R862,8 billion. The percentage spent against the total adjusted budget is 49,4%.
- Cash flow
 - Cash and short-term investments as at 28 February 2021 amount to R1,6 billion.
 - The cost coverage ratio is at 0,8 for the period.

Departments must put measures in place to improve revenue, and there is a need to adjust expenditure in line with revenue.

Spending must be accelerated on budgeted operational and capital expenditure, particularly on conditional grants funding.

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

ANNEXURE

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

RECOMMENDED

That it be recommended:

1. That the financial performance for the period ended 28 February 2021 as contained in Annexure A be noted.
2. That the report be noted, in compliance with Section 71 of the MFMA, as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and Provincial Treasury.

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

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

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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

ANNEXURE A



IN-YEAR REPORT

BUDGET YEAR: 2020/21

REPORTING PERIOD: M08 FEBRUARY 2021

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PART 1: IN-YEAR REPORT

1.1 City Manager's report

The 2020/21 Medium-term Revenue and Expenditure Framework was approved on 30 June 2020, the supplementary budget was approved on 30 September 2020 and the adjustment budget was approved on 25 February 2021. This gives effect to the financial plan of the City of Tshwane, including its two municipal entities.

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

1.2 Recommended

That it be recommended:

1. That the financial performance for the period ended 28 February 2021 as contained in Annexure A be noted.
2. That the report be noted, in compliance with Section 71 of the MFMA, as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and Provincial Treasury.

1.3 Executive summary

The financial results for the City of Tshwane for the period ended 28 February 2021 are summarised as follows:

Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

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

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February								
Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Revenue By Source								
Property rates	7 457 435	8 394 690	8 587 212	698 731	5 682 791	5 724 633	(41 843)	-1%
Service charges - electricity revenue	11 758 547	13 808 396	13 734 198	962 938	8 498 324	9 051 014	(552 690)	-6%
Service charges - water revenue	4 075 089	4 647 670	4 654 763	337 382	2 912 555	2 928 415	(15 860)	-1%
Service charges - sanitation revenue	1 203 881	1 260 287	1 256 106	98 148	859 598	860 789	(1 191)	0%
Service charges - refuse revenue	1 323 458	1 766 239	1 616 439	129 882	993 590	1 039 808	(46 218)	-4%
Rental of facilities and equipment	125 760	161 822	160 409	11 966	100 264	102 052	(1 789)	-2%
Interest earned - external investments	237 164	159 531	158 873	1 992	139 342	116 722	22 619	19%
Interest earned - outstanding debtors	808 465	523 137	522 888	58 615	105 269	181 909	(76 639)	-42%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	195 092	300 903	300 903	2 450	35 591	112 514	(76 923)	-68%
Licences and permits	37 339	52 447	52 447	2 734	24 579	28 199	(3 619)	-13%
Agency services	4 649	-	-	-	-	-	-	-
Transfers and subsidies	4 710 632	4 914 401	5 425 293	9 113	3 602 125	3 702 104	(99 979)	-3%
Other revenue	1 007 904	1 031 963	995 366	73 063	524 783	583 978	(59 195)	-10%
Gains	31 286	7 000	5 000	-	-	196	(196)	-100%
Total Revenue (excluding capital transfers and contributions)	32 976 700	37 028 485	37 469 895	2 387 015	23 478 811	24 432 334	(953 523)	-4%
Expenditure By Type								
Employee related costs	11 677 700	11 656 197	11 504 625	965 274	9 977 754	7 621 526	2 356 228	31%
Remuneration of councillors	105 417	150 602	154 588	10 644	109 657	110 634	(976)	-1%
Debt impairment	3 095 463	2 105 348	2 105 348	-	1 068 152	1 295 201	(227 048)	-18%
Depreciation & asset impairment	2 136 485	2 372 096	2 372 618	138 841	1 199 984	1 391 482	(191 498)	-14%
Finance charges	1 514 528	1 455 417	1 455 417	3 270	596 930	622 742	(25 812)	0%
Bulk purchases	11 992 921	12 626 756	12 626 756	913 964	7 629 578	7 630 436	(858)	0%
Other materials	628 576	691 881	715 381	49 884	325 837	404 068	(78 231)	-19%
Contracted services	3 704 469	3 943 063	4 384 038	267 775	2 067 061	2 510 555	(443 494)	-18%
Transfers and subsidies	40 107	45 553	44 472	3 441	11 715	20 165	(8 450)	-42%
Other expenditure	2 382 031	1 973 743	2 096 916	141 732	1 265 762	1 363 907	(98 145)	-7%
Losses	68 674	25	90	(15)	59	72	(13)	-18%
Total Expenditure	37 346 370	37 020 681	37 460 249	2 494 810	24 252 488	22 970 786	1 281 702	6%
Surplus/(Deficit)	(4 369 670)	7 804	9 646	(107 795)	(773 677)	1 461 548	(2 235 225)	-153%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 474 039	2 101 310	1 845 804	91 743	846 527	1 089 862	(243 335)	-22%
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	27 405	23 000	23 000	-	-	11 081	(11 081)	-100%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2 868 225)	2 132 114	1 878 450	(16 053)	72 850	2 562 491		
Taxation	(135)	498	898	-	446	332	114	34%
Surplus/(Deficit) after taxation	(2 868 090)	2 131 616	1 877 552	(16 053)	72 405	2 562 159		
Attributable to minorities	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(2 868 090)	2 131 616	1 877 552	(16 053)	72 405	2 562 159		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		
Surplus/ (Deficit) for the year	(2 868 090)	2 131 616	1 877 552	(16 053)	72 405	2 562 159		

The actual revenue amounts to R23,5 billion and reflects an unfavourable variance of R953,5 million against the YTD budget.

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

- Property Rates (R41,8 million unfavourable): Revenue was less than projected.
- Service Charges: Electricity (R552,7 million unfavourable): The underrecovery was due to unprogrammed meters and an increase in the number of estimated accounts.
- Service Charges: Water (R15,9 million unfavourable): Mainly on water fees, revenue was less than projected. The budget for water is based on statistical trends and is driven by demand.
- Service Charges: Sanitation (R1,2 million unfavourable): Revenue is dependent on water sales.
- Service Charges: Refuse (R46,2 million unfavourable): Mainly on Solid Waste Removal Fees and Landfill Sites. Revenue was less than projected.
- Rental of Facilities and Equipment (R1,8 million unfavourable): Mainly on Rental Stands and City of Tshwane personnel accommodation. Revenue was less than projected.
- Interest Earned on External Investments (R22,6 million favourable): Mainly on interest received on the sinking fund. Revenue was better than projected.
- Interest Earned on Outstanding Debtors (R76,6 million unfavourable): Revenue was less than projected due to the suspension of interest charges on residential and business debtors.
- Fines and Penalties (R76,9 million unfavourable): Mainly on AARTO revenue. Due to COVID-19 lockdown regulations, AARTO notices were not being issued, as officers were enforcing the disaster regulations and assisting at roadblocks with the South African National Defence Force and the South African Police Service. The Road Traffic Management Corporation (RTMC) and post offices were closed due to lockdown requirements, which impacted the value chain relating to the processing of AARTO notices.
- Transfers and Subsidies (R100 million unfavourable): Mainly due to underspending on the Human Settlement Development and Public Transport Network Grant. The revenue recognition on the grants is based on performance. The Primary Healthcare Grant was also not received for the period.
- Other Revenue (R59,2 million unfavourable): Mainly on the following:
 - Approval Fees: Advertising (R14,4 million unfavourable): Revenue was less than projected.
 - Township Development Contribution – Rezoning (R8,8 million unfavourable): Land use is dependent on the number of applications received.
 - Township Development Electricity (R16,2 million unfavourable): This is revenue for bulk service contributions and connection costs payable to the City by all new connection applicants. The revenue is based on the number of applications received.
 - Transport Fees (R8,1 million unfavourable): Revenue was less than projected. The operations were reduced due to lockdown restrictions.

The actual expenditure amounts to R24,3 billion and indicates an underspending variance of R1,3 billion or 6% against the YTD budget of R23 billion.

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

- Employee-related Cost (R2,4 billion over budget): Mainly on Salaries and Provision for leave. A Journal was processed on the Provision for leave payments, based on the recalculation done on the provision.
- Debt Impairment (R227 million under budget): The Debt Impairment Journal was not processed in February 2021. It will be processed in March 2021.
- Depreciation and Asset Impairment (R191,5 million under budget): No capitalisation has been done for the 2020/21 financial year. Awaiting the uploading of files to correct the fixed asset register (FAR) from the service provider.
- Finance Costs (R25,8 million under budget): Mainly on interest paid on external loans. Most of the loans are paid bi-annually.
- Other Material (R78,2 million under budget): Mainly on the following line items:
 - Stationery (R3,2 million under budget): Stationery is procured only when needed.
 - Consumables (R4,1 million under budget): Consumables are only procured when needed.
 - Petrol and Diesel (R34,2 million under budget): Payment is based on the actual fuel procured.
 - Chemicals (R4,5 million under budget): The purchase of chemicals is done only when required.
 - Equipment (R4 million under budget): Repairs and maintenance are done only when required. Funds have been committed.
- Contracted Services (R443,5 million under budget): Mainly on the following line items:
 - Watchmen Services (R14,6 million under budget): Funds have been committed.
 - Household Refuse Removal (R93,8 million under budget): A purchase order has been created and actual payments will realise later in the month. Funds are committed.
 - Horticulture: Clearing (R20,7 million under budget): The tender for cutting grass was recently awarded. Funds have been committed.
 - Project-linked Housing (R29,8 million under budget): There were delays in the appointment of contractors. Expenditure is expected in Quarter 4.
 - Project Management Services (R31,4 million under budget): Expenditure will increase in Quarter 4.
 - Rudimentary Services (R23,3 million under budget): Funds are committed. Expenditure will increase in Quarter 4.
 - Sewerage Services (R14,4 million under budget): Funds are committed. Expenditure will increase in Quarter 4.
 - Water Reticulation Network (R15,2 million under budget): Funds are committed. Expenditure will increase in Quarter 4.
- Other Expenditure (R98,1 million underspent): Mainly on the following:
 - Building Rentals (R24,3 million under budget): The rental projections are based on monthly rentals plus the annual escalation. However, these escalations are not all effected at the same time, as they are spread throughout the financial year depending on the lease agreement. The line item will not incur over- or underexpenditure by the end of the financial year.

- Rental: Machinery and Equipment (R28,1 million under budget): Orders have been created and expenditure will reflect at a later stage. Funds have been committed.
- Uniform General Expense (R5,9 million under budget): The tender for personal protective equipment has lapsed. The limited stock items are being used.

The overall repairs and maintenance expenditure is R725,5 million against a YTD budget of R862,8 million. The percentage against the total budget is at 49,4%.

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 adjusted budget of R3,7 billion. The actual expenditure for the period amounts to R1,3 billion, representing 34,2% of the total budget. The expenditure, including commitments, is R1,7 billion.

Consolidated summary – Capital expenditure, 28 February 2021:

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 28 FEBRUARY 2021							
Description	Adjusted Budget 2020/21	YTD Budget	YTD Actual	Commitments	YTD Actual + Committed	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	R'000	R'000	%
Expenditure	3 726 811	1 643 238	1 276 292	495 757	1 772 049	(366 946)	34.2%
TOTAL Capital Financing	3 726 811	1 643 238	1 276 292	495 757	1 772 049	(366 946)	34.2%

Capital expenditure per funding source as at 28 February 2021:

Capital Expenditure for the CoT per Funding Source as at 28 February 2021						
Funding Source	Adjusted Budget 2020/21	YTD Expenditure Projections 28 February 2021	YTD Actual Expenditure 28 February 2021	Variance (Actual vs Projection)	Actual as % of Expenditure Projection	Actual as % of Adjusted Budget
	(R)	(R)	(R)	(R)	%	%
Public Transport Infrastructure and Systems Grant (PTIS)	360 658 721	177 169 742	141 827 697	(35 342 045)	80.1%	39.3%
Neighbourhood Development Partnership Grant (NDPG)	5 000 000	0	0	0	0	0.0%
Urban Settlements Development Grant (USDG)	1 082 137 560	649 727 386	514 592 365	(135 135 021)	79.2%	47.6%
Energy Efficiency Demand Side Management (EEDSM)	9 000 000	3 456 000	0	(3 456 000)	0.0%	0.0%
Community Library Services (CLS)	22 270 234	13 086 898	9 023 588	(4 063 310)	69.0%	40.5%
LG SETA Discretionary Allocation	14 000 000	2 562 761	79 536	(2 483 225)	3.1%	0.6%
Integrated City Development Grant (ICDG)	41 788 386	4 606 078	4 766 489	160 411	103.5%	11.4%
Informal Settlements Upgrading Partnership Grant	320 432 000	158 374 331	107 379 397	(50 994 934)	67.8%	33.5%
Social Infrastructure Grant	4 517 156	0	0	0	0.0%	0.0%
Total Grant Funding	1 859 804 057	1 008 983 197	777 669 072	(231 314 125)	77%	42%
Borrowings	1 500 000 000	460 007 037	311 300 186	(148 706 851)	67.7%	20.8%
Council Funding	202 879 109	89 416 297	120 143 461	30 727 164	134.4%	59.2%
Capital Replacement Reserve	5 128 304	1 595 742	1 020 433	(575 309)	63.9%	19.9%
Total Internally generated funds	208 007 413	91 012 039	121 163 894	30 151 855	133.1%	58.2%
Other Contributions	9 000 000	2 659 500	0	(2 659 500)	0.0%	0.0%
Public Contributions & Donations	150 000 000	80 576 085	66 158 829	(14 417 256)	82.1%	44.1%
Total Contributions	159 000 000	83 235 585	66 158 829	(17 076 756)	79.5%	41.6%
Total	3 726 811 470	1 643 237 858	1 276 291 981	(366 945 877)	77.7%	34.2%

An amount of R1,3 billion or 34,2% of the budget has been spent. The percentage spent in the previous year on the budget was at 25,2%.

The main reasons for the low spending are as follows:

- Delays in supply chain management processes. Most projects are still in the procurement stage and the appointment of service providers is being finalised.

Capital expenditure per funding source as at 28 February 2019:

Capital Expenditure for the CoT per Funding Source as at 29 February 2020					
Funding Source	Original Budget 2019/20	YTD Expenditure Projections 29 February 2020	YTD Actual Expenditure 29 February 2020	Actual as % of Expenditure Projection	Actual as % of Original Budget
	(R)	(R)	(R)	%	%
Council Funding	164 597 817	51 891 049	22 014 804	42.4%	13.4%
Public Transport Infrastructure and Systems Grant (PTIS)	475 638 150	303 559 115	196 894 758	64.9%	41.4%
Neighbourhood Development Partnership Grant (NDPG)	4 500 000	3 789 390	0	0.0%	0.0%
USDG - Urban Settlements Development Grant	1 278 482 610	796 171 809	382 131 732	48.0%	29.9%
Integrated National Electrification Programme (INEP)	38 000 000	17 480 000	4 752 650	27.2%	12.5%
Capital Replacement Reserve	4 725 000	3 191 670	1 146 665	35.9%	24.3%
Energy Efficiency Demand Side Management (EEDSM)	15 000 000	8 400 000	1 606 440	19.1%	10.7%
Other Contributions	20 000 000	0	0	0.0%	0.0%
Community Library Services (CLS)	12 357 000	6 865 000	921 865	13.4%	7.5%
Borrowings	1 500 000 000	720 073 339	299 808 556	41.6%	20.0%
Public Contributions & Donations	150 000 000	101 752 604	32 938 819	32.4%	22.0%
LG SETA Discretionary Allocation	10 000 000	5 665 628	0	0.0%	0.0%
Integrated City Development Grant (ICDG)	36 775 250	20 095 769	28 473 703	141.7%	77.4%
Informal Settlements Upgrading Partnership Grant	343 200 000	207 093 023	28 444 908	13.7%	8.3%
Housing Development Fund	75 512 424	36 984 693	71 753 244	194.0%	95.0%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	69 750 000	35 301 250	0	0.0%	0.0%
RCG (Provincial Housing)	49 926 150	25 268 179	0	0.0%	0.0%
Total	4 248 464 401	2 343 582 517	1 070 888 143	45.7%	25.2%

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

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

Chart C1: 2020/21 Capital expenditure (monthly trend: actual versus target)

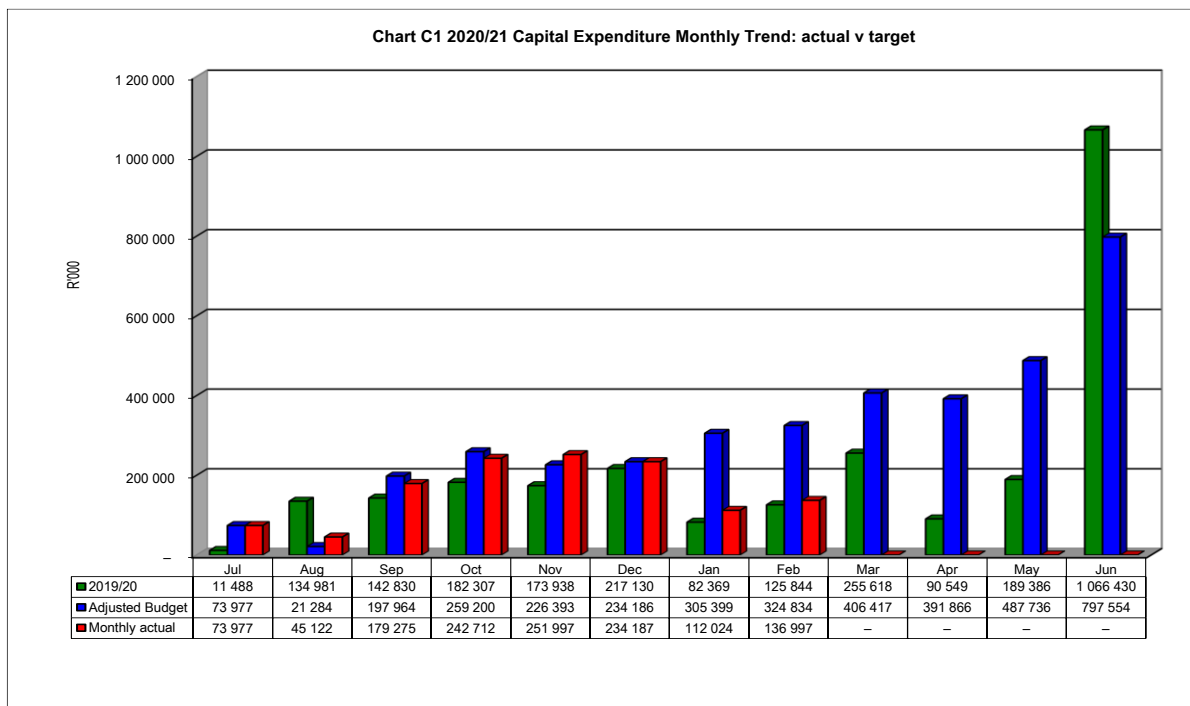
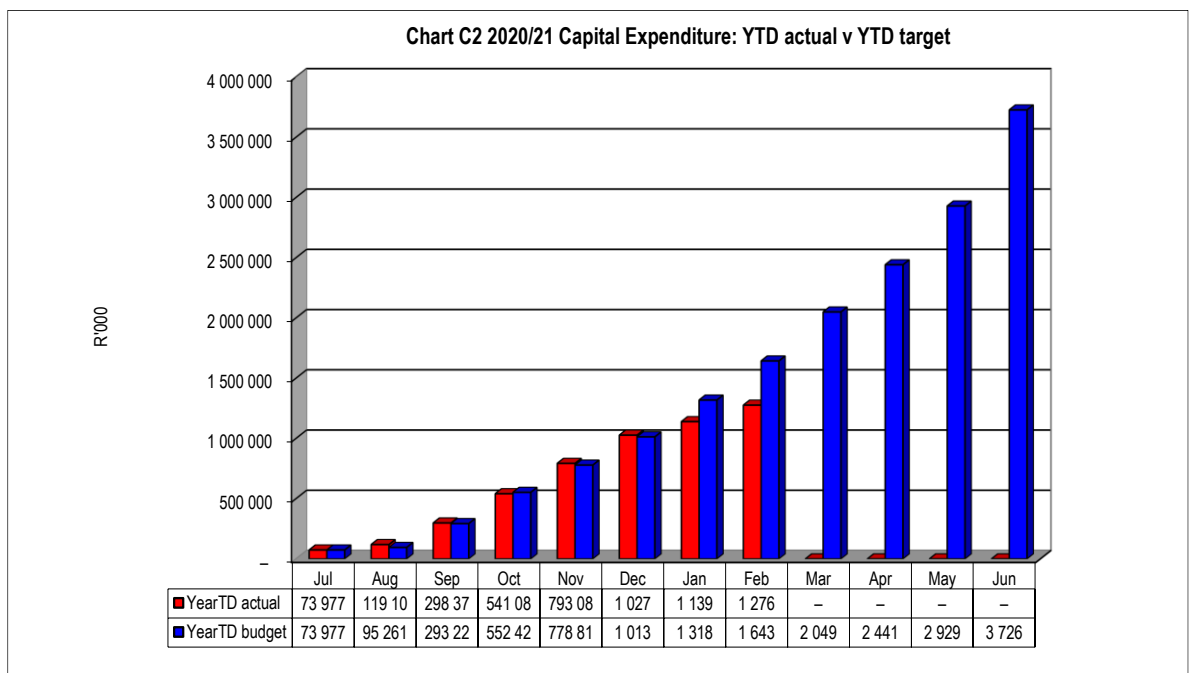


Chart C2: 2020/21 Capital expenditure (YTD actual versus YTD target)



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

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

Financial position

The financial position, as indicated in Table C1, shows that the community wealth or equity of the City of Tshwane as at 28 February 2021 amounts to R26,3 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6 in a format that is consistent with international standards and aligned with GRAP 1.

Cash flow

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

- Cash and cash equivalents as at the end of 28 February 2021 amount to R955 million.
- The cash flow from operating activities reflects a positive R446,5 million.
- The cash flow from investing activities amounts to R1,1 billion.
- The cash flow from financing activities amounts to R700 million.

Debtors' age analysis

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

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

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

An amount of R9,8 billion is outstanding in this category, compared to R7,8 billion in the 2019/20 financial year.

Chart C3: Aged consumer debtors' analysis

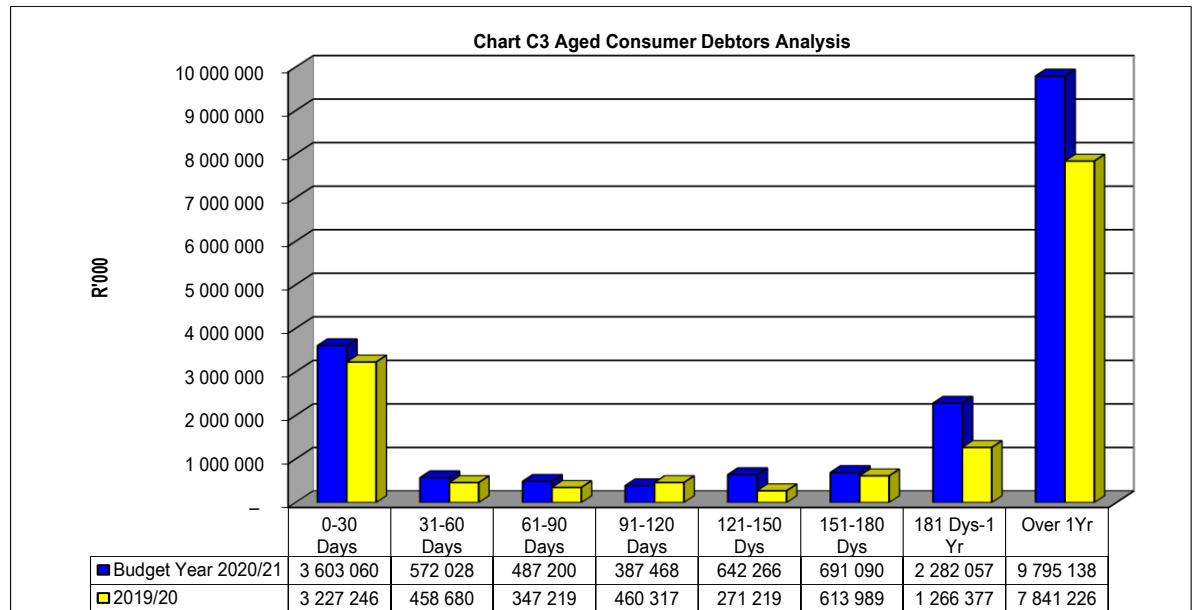
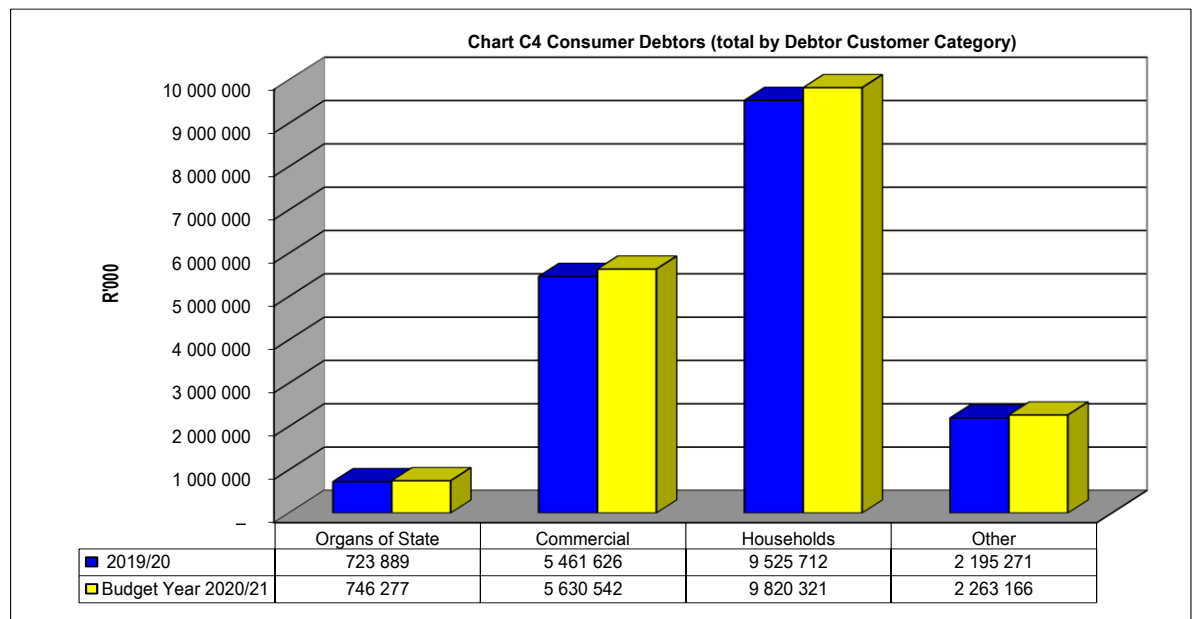


Chart C4 shows that the increase in the customer category is attributable to households, which reflects an increase of R295 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

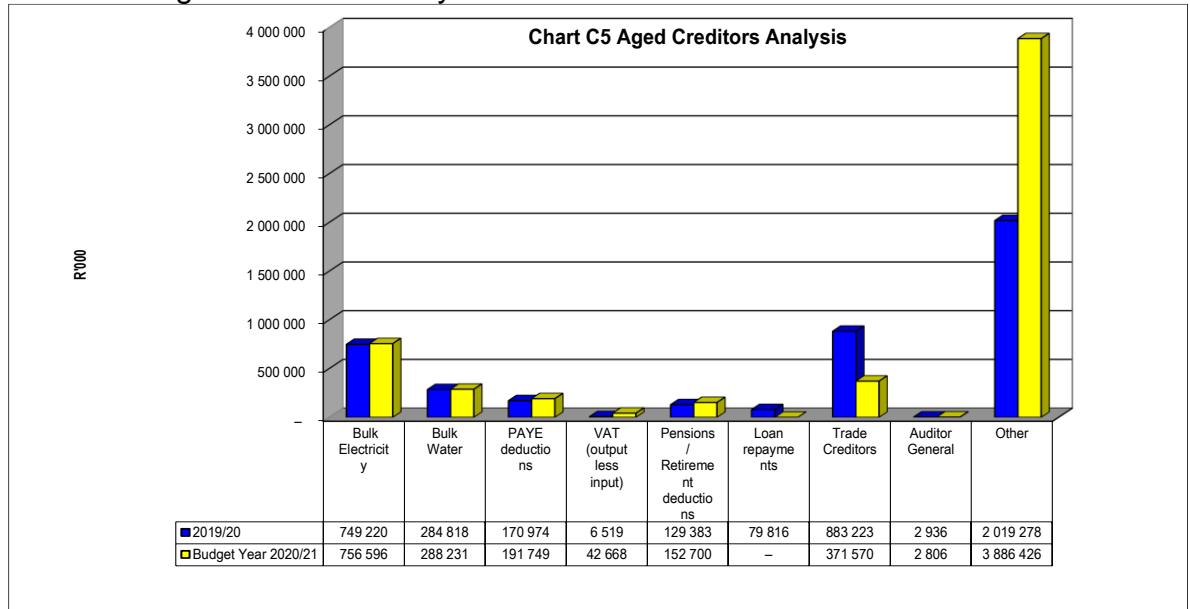


Creditors' age analysis

Tables C1 and SC4 provide an extended age analysis by creditor type. The summary report indicates that there are no long-term outstanding creditors.

The chart compares this month's results with that of the previous financial year, 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 R1,7 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 adjusted budget is R7,1 billion and an amount of R5,5 billion was received for the period. A variance of R59,7 million is reflected, mainly due to outstanding receipts on the Integrated City Development Grant and TRT Bus Operations Subsidy.

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 recognition of expenditure, amounting to R4,4 billion, against the YTD budget of R4,7 billion. A variance of R306 million is reflected due to underspending on the infrastructure grants.

Expenditure on councillor and staff benefits (Table SC8)

Disclosure of the benefits of councillors, board members and employees is 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 28 February 2021 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M08 February								
Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Financial Performance								
Property rates	7 457 435	8 394 690	8 587 212	698 731	5 682 791	5 724 633	(41 843)	-1%
Service charges	18 360 974	21 482 591	21 261 504	1 528 351	13 264 066	13 880 026	(615 960)	-4%
Investment revenue	237 164	159 531	158 873	1 992	139 342	116 722	22 619	19%
Transfers and subsidies	4 710 632	4 914 401	5 425 293	9 113	3 602 125	3 702 104	(99 979)	-3%
Other own revenue	2 210 495	2 077 271	2 037 012	148 828	790 487	1 008 848	(218 361)	-22%
Total Revenue (excluding capital transfers and contributions)	32 976 700	37 028 485	37 469 895	2 387 015	23 478 811	24 432 334	(953 523)	-4%
Employee costs	11 677 700	11 656 197	11 504 625	965 274	9 977 754	7 621 526	2 356 228	31%
Remuneration of Councillors	105 417	150 602	154 588	10 644	109 657	110 634	(976)	-1%
Depreciation & asset impairment	2 136 485	2 372 096	2 372 618	138 841	1 199 984	1 391 482	(191 498)	-14%
Finance charges	1 514 528	1 455 417	1 455 417	3 270	596 930	622 742	(25 812)	-1%
Materials and bulk purchases	12 621 497	13 318 637	13 342 137	963 848	7 955 415	8 034 504	(79 089)	-1%
Transfers and subsidies	40 107	45 553	44 472	3 441	11 715	20 165	(8 450)	-42%
Other expenditure	9 250 636	8 022 179	8 586 392	409 492	4 401 034	5 169 734	(768 701)	-15%
Total Expenditure	37 346 370	37 020 681	37 460 249	2 494 810	24 252 488	22 970 786	1 281 702	6%
Surplus/(Deficit)	(4 369 670)	7 804	9 646	(107 795)	(773 677)	1 461 548	(2 235 225)	-153%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 474 039	2 101 310	1 845 804	91 743	846 527	1 089 862	(243 335)	-22%
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)	27 405	23 000	23 000	-	-	11 081	(11 081)	-100%
Surplus/(Deficit) after capital transfers & contributions	(2 868 225)	2 132 114	1 878 450	(16 053)	72 850	2 562 491	(2 489 640)	-97%
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(2 868 225)	2 132 114	1 878 450	(16 053)	72 850	2 562 491	(2 489 640)	-97%
Capital expenditure & funds sources								
Capital expenditure	2 950 409	4 091 945	3 726 811	136 997	1 276 292	1 643 238	(366 946)	-22%
Capital transfers recognised	1 528 317	2 124 310	1 868 804	85 426	777 669	1 011 643	(233 974)	-23%
Borrowing	1 080 894	1 500 000	1 500 000	24 069	311 300	460 007	(148 707)	-32%
Internally generated funds	341 199	467 635	358 007	27 502	187 323	171 588	15 735	9%
Total sources of capital funds	2 950 409	4 091 945	3 726 811	136 997	1 276 292	1 643 238	(366 946)	-22%
Financial position								
Total current assets	10 505 630	11 916 137	12 434 269		10 837 407			
Total non current assets	47 055 121	48 040 696	46 553 945		45 802 240			
Total current liabilities	14 007 102	12 408 511	13 650 035		12 983 027			
Total non current liabilities	16 993 083	16 978 309	16 978 309		17 329 614			
Community wealth/Equity	26 560 567	30 570 013	28 359 870		26 327 006			
Cash flows								
Net cash from (used) operating	295 471	3 967 155	3 033 839	458 787	446 535	2 876 033	2 429 497	84%
Net cash from (used) investing	(2 471 328)	(4 210 279)	(3 854 059)	(12 912)	(1 145 449)	(1 844 772)	(699 323)	
Net cash from (used) financing	6 196	675 162	677 230	-	700 000	331 881	(368 119)	
Cash/cash equivalents at the month/year end	927 194	1 487 294	1 219 346	-	955 262	2 725 477	1 770 215	65%
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Debtors Age Analysis								
Total By Income Source	3 603 060	572 028	487 200	387 468	642 266	691 090	2 282 057	9 795 138
Creditors Age Analysis								
Total Creditors	5 692 747	-	-	-	-	-	-	-

(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) - M08 February								
Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Revenue - Functional								
<i>Governance and administration</i>	12 824 525	13 476 683	14 028 615	750 576	9 149 055	9 405 119	(256 064)	-3%
Executive and council	39 457	51 816	56 590	6 151	31 872	22 119	9 753	44%
Finance and administration	12 653 535	13 345 618	13 971 805	744 425	9 117 167	9 382 916	(265 749)	-3%
Internal audit	131 533	79 248	220	0	17	84	(68)	-80%
<i>Community and public safety</i>	1 082 781	1 436 983	1 366 536	50 143	443 527	722 493	(278 966)	-39%
Community and social services	52 933	36 745	39 697	1 560	17 726	24 073	(6 347)	-26%
Sport and recreation	14 202	21 992	22 839	988	10 463	8 969	1 494	17%
Public safety	207 845	320 741	320 887	3 242	43 309	122 808	(79 499)	-65%
Housing	733 210	964 872	892 665	38 434	306 067	489 589	(183 522)	-37%
Health	74 591	92 634	90 448	5 920	65 961	77 054	(11 093)	-14%
<i>Economic and environmental services</i>	917 932	1 220 074	1 162 965	46 379	501 348	653 314	(151 966)	-23%
Planning and development	74 157	121 601	121 286	5 582	58 640	71 760	(13 120)	-18%
Road transport	834 998	1 088 830	1 032 001	40 550	439 848	576 974	(137 127)	-24%
Environmental protection	8 777	9 642	9 678	246	2 860	4 579	(1 719)	-38%
<i>Trading services</i>	19 426 635	22 757 985	22 521 187	1 614 351	14 067 357	14 580 661	(513 304)	-4%
Energy sources	12 068 561	14 360 961	14 285 503	1 002 962	8 826 669	9 366 549	(539 879)	-6%
Water management	4 637 274	5 010 223	4 985 816	373 950	3 191 188	3 094 711	96 477	3%
Waste water management	1 317 856	1 619 220	1 632 078	107 539	1 054 825	1 078 632	(23 807)	-2%
Waste management	1 402 944	1 767 581	1 617 790	129 900	994 674	1 040 769	(46 095)	-4%
<i>Other</i>	226 271	261 070	259 395	17 309	164 051	171 690	(7 639)	-4%
Total Revenue - Functional	34 478 144	39 152 795	39 338 699	2 478 758	24 325 338	25 533 276	(1 207 938)	-5%
Expenditure - Functional								
<i>Governance and administration</i>	9 010 078	8 383 219	8 522 741	435 115	5 164 161	5 028 951	135 210	3%
Executive and council	1 513 920	1 228 305	1 223 296	72 018	793 191	765 402	27 789	4%
Finance and administration	7 333 197	6 927 212	7 169 566	356 260	4 301 984	4 190 913	111 072	3%
Internal audit	162 961	227 703	129 879	6 837	68 986	72 637	(3 651)	-5%
<i>Community and public safety</i>	5 812 023	6 081 879	6 474 865	497 722	4 891 554	4 151 151	740 403	18%
Community and social services	369 238	355 837	388 583	29 970	271 605	228 775	42 830	19%
Sport and recreation	527 890	552 576	560 945	42 109	404 021	351 765	52 256	15%
Public safety	3 389 818	3 561 035	3 557 972	289 288	2 950 001	2 368 492	581 509	25%
Housing	661 854	682 766	1 027 545	61 496	474 542	554 296	(79 754)	-14%
Health	863 222	929 665	939 820	74 860	791 385	647 823	143 562	22%
<i>Economic and environmental services</i>	3 294 697	3 296 795	3 235 722	218 456	2 211 598	2 012 936	198 662	10%
Planning and development	1 053 639	1 030 204	1 028 823	67 453	743 402	635 122	108 280	17%
Road transport	2 032 675	2 029 671	1 963 915	136 940	1 320 187	1 237 172	83 015	7%
Environmental protection	208 382	236 921	242 984	14 063	148 009	140 642	7 367	5%
<i>Trading services</i>	19 066 631	19 074 287	19 046 106	1 328 330	11 867 555	11 667 483	200 072	2%
Energy sources	12 523 803	12 392 896	12 432 691	836 264	7 850 810	7 660 476	190 334	2%
Water management	4 157 355	4 178 744	4 179 927	337 409	2 564 528	2 529 263	35 265	1%
Waste water management	817 150	837 737	812 112	54 315	562 509	535 275	27 233	5%
Waste management	1 568 323	1 664 910	1 621 376	100 341	889 708	942 468	(52 760)	-6%
<i>Other</i>	162 805	184 998	181 712	15 188	118 066	110 596	7 469	7%
Total Expenditure - Functional	37 346 234	37 021 179	37 461 146	2 494 810	24 252 934	22 971 117	1 281 816	6%
Surplus/ (Deficit) for the year	(2 868 090)	2 131 616	1 877 552	(16 053)	72 405	2 562 159	(2 489 754)	-97%

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) - M08 February								
Vote Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Revenue by Vote								
Vote 1 - Community & Social Development Services Department	32 755	33 983	50 623	100	14 891	36 930	(22 039)	-59.7%
Vote 2 - Economic Development & Spatial Planning Department	328 200	448 862	445 175	30 656	238 098	253 609	(15 511)	-6.1%
Vote 3 - Emergency Services Department	10 904	21 467	11 225	1 239	7 990	7 772	218	2.8%
Vote 4 - Environment & Agriculture Management Department	1 419 725	1 789 895	1 640 139	130 865	999 371	1 050 116	(50 745)	-4.8%
Vote 5 - Group Audit & Risk Department	131 533	220	220	0	17	84	(68)	-80.4%
Vote 6 - Group Financial Services Department	12 509 141	13 260 394	13 826 655	719 873	9 030 862	9 315 549	(284 687)	-3.1%
Vote 7 - Group Property Management Department	103 270	70 698	62 573	21 873	66 359	34 549	31 810	
Vote 8 - Health Department	69 898	80 179	83 843	5 450	64 373	74 262	(9 889)	-13.3%
Vote 9 - Human Settlement Department	733 391	964 997	892 822	38 454	306 078	489 647	(183 569)	-37.5%
Vote 10 - Tshwane Metro Police Department	201 014	310 609	310 631	2 473	36 908	115 947	(79 038)	-68.2%
Vote 11 - Regional Operations & Coordination Department	21 816	33 674	49 764	1 956	22 491	18 733	3 758	20.1%
Vote 12 - Roads & Transport Department	858 601	1 110 665	1 060 521	41 080	456 960	597 465	(140 504)	-23.5%
Vote 13 - Shared Services Department	217	1 396	167	1	4	2	2	
Vote 14 - Utility Services Department	18 017 163	20 987 654	20 879 588	1 484 183	13 070 986	13 530 166	(459 180)	-3.4%
Vote 15 - Other Departments	40 518	38 101	24 753	554	9 950	8 447	1 504	17.8%
Total Revenue by Vote	34 478 144	39 152 795	39 338 699	2 478 758	24 325 338	25 533 276	(1 207 938)	-4.7%
Expenditure by Vote								
Vote 1 - Community & Social Development Services Department	584 910	467 465	477 655	27 006	357 246	295 904	61 342	20.7%
Vote 2 - Economic Development & Spatial Planning Department	591 045	635 049	647 705	48 256	488 571	410 470	78 101	19.0%
Vote 3 - Emergency Services Department	851 280	877 388	880 641	78 654	751 169	583 968	167 202	28.6%
Vote 4 - Environment & Agriculture Management Department	1 915 115	2 015 198	1 999 858	121 829	1 123 197	1 165 548	(42 351)	-3.6%
Vote 5 - Group Audit & Risk Department	183 582	136 865	156 211	9 354	91 396	90 336	1 060	1.2%
Vote 6 - Group Financial Services Department	4 298 297	3 961 823	3 936 677	131 396	2 149 132	2 145 291	3 841	0.2%
Vote 7 - Group Property Management Department	860 001	759 055	924 617	63 528	531 157	569 598	(38 441)	-6.7%
Vote 8 - Health Department	476 791	517 513	538 365	40 388	417 351	356 251	61 100	17.2%
Vote 9 - Human Settlement Department	688 662	716 121	1 061 499	63 604	495 398	574 311	(78 914)	-13.7%
Vote 10 - Tshwane Metro Police Department	2 867 510	3 049 569	3 042 841	240 651	2 494 399	2 020 499	473 900	23.5%
Vote 11 - Regional Operations & Coordination Department	3 035 900	2 925 468	3 052 481	247 129	2 239 886	1 937 213	302 673	15.6%
Vote 12 - Roads & Transport Department	1 781 958	1 779 326	1 722 186	116 138	1 151 165	1 099 410	51 755	4.7%
Vote 13 - Shared Services Department	1 396 050	1 455 368	1 453 817	87 607	957 358	948 577	8 780	0.9%
Vote 14 - Utility Services Department	16 268 331	16 076 085	15 931 881	1 093 866	9 778 286	9 721 441	56 845	0.6%
Vote 15 - Other Departments	1 546 801	1 648 886	1 634 711	125 405	1 227 222	1 052 298	174 924	16.6%
Total Expenditure by Vote	37 346 234	37 021 179	37 461 146	2 494 810	24 252 934	22 971 117	1 281 816	5.6%
Surplus/ (Deficit) for the year	(2 868 090)	2 131 616	1 877 552	(16 053)	72 405	2 562 159	(2 489 754)	

(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) - M08 February								
Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Revenue By Source								
Property rates	7 457 435	8 394 690	8 587 212	698 731	5 682 791	5 724 633	(41 843)	-1%
Service charges - electricity revenue	11 758 547	13 808 396	13 734 198	962 938	8 498 324	9 051 014	(552 690)	-6%
Service charges - water revenue	4 075 089	4 647 670	4 654 763	337 382	2 912 555	2 928 415	(15 860)	-1%
Service charges - sanitation revenue	1 203 881	1 260 287	1 256 106	98 148	859 598	860 789	(1 191)	0%
Service charges - refuse revenue	1 323 458	1 766 239	1 616 439	129 882	993 590	1 039 808	(46 218)	-4%
Rental of facilities and equipment	125 760	161 822	160 409	11 966	100 264	102 052	(1 789)	-2%
Interest earned - external investments	237 164	159 531	158 873	1 992	139 342	116 722	22 619	19%
Interest earned - outstanding debtors	808 465	523 137	522 888	58 615	105 269	181 909	(76 639)	-42%
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	195 092	300 903	300 903	2 450	35 591	112 514	(76 923)	-68%
Licences and permits	37 339	52 447	52 447	2 734	24 579	28 199	(3 619)	-13%
Agency services	4 649	–	–	–	–	–	–	–
Transfers and subsidies	4 710 632	4 914 401	5 425 293	9 113	3 602 125	3 702 104	(99 979)	-3%
Other revenue	1 007 904	1 031 963	995 366	73 063	524 783	583 978	(59 195)	-10%
Gains	31 286	7 000	5 000	–	–	196	(196)	-100%
Total Revenue (excluding capital transfers and contributions)	32 976 700	37 028 485	37 469 895	2 387 015	23 478 811	24 432 334	(953 523)	-4%
Expenditure By Type								
Employee related costs	11 677 700	11 656 197	11 504 625	965 274	9 977 754	7 621 526	2 356 228	31%
Remuneration of councillors	105 417	150 602	154 588	10 644	109 657	110 634	(976)	-1%
Debt impairment	3 095 463	2 105 348	2 105 348	–	1 068 152	1 295 201	(227 048)	-18%
Depreciation & asset impairment	2 136 485	2 372 096	2 372 618	138 841	1 199 984	1 391 482	(191 498)	-14%
Finance charges	1 514 528	1 455 417	1 455 417	3 270	596 930	622 742	(25 812)	–
Bulk purchases	11 992 921	12 626 756	12 626 756	913 964	7 629 578	7 630 436	(858)	0%
Other materials	628 576	691 881	715 381	49 884	325 837	404 068	(78 231)	-19%
Contracted services	3 704 469	3 943 063	4 384 038	267 775	2 067 061	2 510 555	(443 494)	-18%
Transfers and subsidies	40 107	45 553	44 472	3 441	11 715	20 165	(8 450)	-42%
Other expenditure	2 382 031	1 973 743	2 096 916	141 732	1 265 762	1 363 907	(98 145)	-7%
Losses	68 674	25	90	(15)	59	72	(13)	-18%
Total Expenditure	37 346 370	37 020 681	37 460 249	2 494 810	24 252 488	22 970 786	1 281 702	6%
Surplus/(Deficit)	(4 369 670)	7 804	9 646	(107 795)	(773 677)	1 461 548	(2 235 225)	-153%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 474 039	2 101 310	1 845 804	91 743	846 527	1 089 862	(243 335)	-22%
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	27 405	23 000	23 000	–	–	11 081	(11 081)	-100%
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(2 868 225)	2 132 114	1 878 450	(16 053)	72 850	2 562 491		
Taxation	(135)	498	898	–	446	332	114	34%
Surplus/(Deficit) after taxation	(2 868 090)	2 131 616	1 877 552	(16 053)	72 405	2 562 159		
Attributable to minorities	–	–	–	–	–	–		
Surplus/(Deficit) attributable to municipality	(2 868 090)	2 131 616	1 877 552	(16 053)	72 405	2 562 159		
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		
Surplus/ (Deficit) for the year	(2 868 090)	2 131 616	1 877 552	(16 053)	72 405	2 562 159		

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 - M08)								
Vote Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community & Social Development Services Department	31 791	80 614	59 007	(63)	14 043	18 229	(4 186)	-23%
Vote 2 - Economic Development & Spatial Planning Department	43 599	215 189	207 858	570	45 484	8 764	36 721	419%
Vote 3 - Emergency Services Department	25 302	47 000	47 000	704	13 600	13 656	(56)	0%
Vote 4 - Environment & Agriculture Management Department	34 484	33 700	33 700	—	4 191	9 640	(5 449)	-57%
Vote 5 - Group Audit & Risk Department	13 299	150	150	—	—	16	(16)	-100%
Vote 6 - Group Financial Services Department	25 620	145 600	81 600	1 214	6 145	36 286	(30 141)	-83%
Vote 7 - Group Property Management Department	699	21 700	21 572	1 579	2 089	510	1 579	
Vote 8 - Health Department	9 839	50 500	40 500	1 549	6 116	13 096	(6 979)	-53%
Vote 9 - Human Settlement Department	487 287	713 194	677 232	42 010	294 175	357 037	(62 862)	-18%
Vote 10 - Tshwane Metro Police Department	35 163	15 000	15 000	—	26	26	—	
Vote 11 - Regional Operations & Coordination Department	39 850	2 000	10 570	—	8 693	12 165	(3 472)	-29%
Vote 12 - Roads & Transport Department	306 766	227 000	267 880	3 655	16 502	17 754	(1 251)	-7%
Vote 13 - Shared Services Department	713 336	1 084 637	849 720	24 675	266 679	301 160	(34 481)	
Vote 14 - Utility Services Department	924 774	1 237 760	1 190 426	57 692	578 438	718 393	(139 955)	-19%
Vote 15 - Other Departments	2 189	20 000	18 000	—	80	2 563	(2 483)	-97%
Total Capital Multi-year expenditure	2 693 997	3 894 044	3 520 216	133 585	1 256 261	1 509 294	(253 032)	-17%
Single Year expenditure appropriation								
Vote 1 - Community & Social Development Services Department	—	—	—	—	—	—	—	
Vote 2 - Economic Development & Spatial Planning Department	213	500	500	—	—	—	—	
Vote 3 - Emergency Services Department	—	—	—	—	—	—	—	
Vote 4 - Environment & Agriculture Management Department	—	163 000	163 000	—	—	104 333	(104 333)	-100%
Vote 5 - Group Audit & Risk Department	—	—	—	—	—	—	—	
Vote 6 - Group Financial Services Department	—	—	—	—	—	—	—	
Vote 7 - Group Property Management Department	167	—	128	—	—	—	—	
Vote 8 - Health Department	—	—	—	—	—	—	—	
Vote 9 - Human Settlement Department	234 426	24 826	31 217	3 382	19 958	25 767	(5 809)	-23%
Vote 10 - Tshwane Metro Police Department	—	—	—	—	—	—	—	
Vote 11 - Regional Operations & Coordination Department	444	1 050	1 050	31	31	315	(284)	-90%
Vote 12 - Roads & Transport Department	—	—	10 000	—	—	3 333	(3 333)	-100%
Vote 13 - Shared Services Department	20 985	—	—	—	—	—	—	
Vote 14 - Utility Services Department	—	7 825	—	—	—	—	—	
Vote 15 - Other Departments	177	700	700	—	42	195	(153)	-79%
Total Capital single-year expenditure	256 412	197 901	206 596	3 412	20 031	133 944	(113 914)	-85%
Total Capital Expenditure	2 950 409	4 091 945	3 726 811	136 997	1 276 292	1 643 238	(366 946)	-22%
Capital Expenditure - Functional Classification								
Governance and administration	369 688	427 937	394 283	6 448	29 650	65 561	(35 911)	-55%
Executive and council	—	—	—	—	—	—	—	
Finance and administration	369 565	427 787	394 133	6 448	29 650	65 544	(35 894)	-55%
Internal audit	123	150	150	—	—	16	(16)	-100%
Community and public safety	792 585	751 044	694 185	40 274	307 541	356 723	(49 181)	-14%
Community and social services	14 265	23 500	37 466	(63)	9 274	14 986	(5 712)	-38%
Sport and recreation	16 808	72 114	32 820	—	8 960	9 083	(123)	-1%
Public safety	59 563	62 000	62 000	704	13 626	13 682	(56)	0%
Housing	688 012	542 930	510 399	38 084	269 565	305 876	(36 311)	-12%
Health	13 937	50 500	51 500	1 549	6 116	13 096	(6 979)	-53%
Economic and environmental services	799 552	1 287 043	1 020 879	23 540	305 797	311 427	(5 630)	-2%
Planning and development	27 521	212 802	195 806	—	44 696	8 406	36 290	432%
Road transport	758 607	1 065 740	813 724	23 540	261 101	302 221	(41 120)	-14%
Environmental protection	13 424	8 500	11 350	—	—	800	(800)	-100%
Trading services	985 291	1 579 522	1 551 565	64 480	622 536	901 014	(278 478)	-31%
Energy sources	496 427	665 935	644 775	35 008	284 654	349 031	(64 377)	-18%
Water management	391 303	356 798	429 172	23 992	224 010	274 442	(50 432)	-18%
Waste water management	79 713	383 588	304 418	5 480	113 872	170 208	(56 336)	-33%
Waste management	17 848	173 200	173 200	—	—	107 333	(107 333)	-100%
Other	3 293	46 400	65 900	2 255	10 768	8 513	2 255	26%
Total Capital Expenditure - Functional Classification	2 950 409	4 091 945	3 726 811	136 997	1 276 292	1 643 238	(366 946)	-22%
Funded by:								
National Government	1 501 293	2 087 810	1 842 017	85 490	768 566	993 334	(224 768)	-23%
Provincial Government	27 024	36 500	26 787	(63)	9 103	18 309	(9 206)	-50%
District Municipality	—	—	—	—	—	—	—	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	—	—	—	—	—	—	—	
Transfers recognised - capital	1 528 317	2 124 310	1 868 804	85 426	777 669	1 011 643	(233 974)	-23%
Borrowing	1 080 894	1 500 000	1 500 000	24 069	311 300	460 007	(148 707)	-32%
Internally generated funds	341 199	467 635	358 007	27 502	187 323	171 588	15 735	9%
Total Capital Funding	2 950 409	4 091 945	3 726 811	136 997	1 276 292	1 643 238	(366 946)	-22%

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M08				
Description	2019/20	Budget Year 2020/21		
	Pre-audit outcome	Original Budget	Adjusted Budget	YearTD actual
R thousands				
<u>ASSETS</u>				
Current assets				
Cash	280 285	404 352	305 652	–
Call investment deposits	1 979 389	1 082 942	478 553	2 301 088
Consumer debtors	6 151 689	7 920 494	9 360 107	6 522 145
Other debtors	1 263 396	1 503 247	1 321 512	1 233 877
Current portion of long-term receivables	132 119	135 256	199 818	133 621
Inventory	698 752	869 846	768 627	646 677
Total current assets	10 505 630	11 916 137	12 434 269	10 837 407
Non current assets				
Long-term receivables	1 658	48 101	(46 525)	18 916
Investments	466 851	802 417	802 417	845 889
Investment property	1 068 249	1 103 042	1 103 042	1 008 538
Investments in Associate	–	–	–	–
Property , plant and equipment	44 722 142	45 725 076	43 903 089	43 244 992
Biological	–	–	–	–
Intangible	796 221	362 062	791 923	683 905
Other non-current assets	–	–	–	–
Total non current assets	47 055 121	48 040 696	46 553 945	45 802 240
TOTAL ASSETS	57 560 751	59 956 833	58 988 214	56 639 647
<u>LIABILITIES</u>				
Current liabilities				
Bank overdraft	–	–	–	706 489
Borrowing	1 080 846	1 453 791	1 419 553	1 090 415
Consumer deposits	673 377	581 350	686 844	952 768
Trade and other payables	12 252 879	10 373 370	11 543 638	10 233 355
Provisions	–	–	–	–
Total current liabilities	14 007 102	12 408 511	13 650 035	12 983 027
Non current liabilities				
Borrowing	13 983 980	13 862 736	13 862 736	14 317 914
Provisions	3 009 102	3 115 573	3 115 573	3 011 701
Total non current liabilities	16 993 083	16 978 309	16 978 309	17 329 614
TOTAL LIABILITIES	31 000 184	29 386 820	30 628 344	30 312 642
NET ASSETS	26 560 567	30 570 013	28 359 870	26 327 006
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated Surplus/(Deficit)	26 258 005	30 337 072	28 054 391	26 024 444
Reserves	302 562	232 941	305 479	302 562
TOTAL COMMUNITY WEALTH/EQUITY	26 560 567	30 570 013	28 359 870	26 327 006

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M08 February								
Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	5 682 791	7 555 221	7 728 491	698 731	5 682 791	5 424 607	258 184	5%
Service charges	16 974 632	19 334 332	19 605 953	23 966	11 584 738	12 601 200	(1 016 462)	-8%
Other revenue	275 599	1 465 890	1 427 881	(81 172)	805 492	803 343	2 149	0%
Transfers and Subsidies - Operational	4 491 772	4 914 401	5 425 293	86 722	3 711 787	3 734 761	(22 973)	-1%
Transfers and Subsidies - Capital	1 997 633	2 124 310	1 868 804	613 198	1 777 115	1 814 011	(36 896)	-2%
Interest	237 299	630 355	158 873	1 900	138 765	116 272	22 493	19%
Dividends	-	-	-	-	-	-	-	
Payments								
Suppliers and employees	(27 818 211)	(30 556 385)	(31 681 567)	(869 482)	(22 568 014)	(20 975 090)	1 592 924	-8%
Finance charges	(1 511 566)	(1 455 417)	(1 455 417)	(3 270)	(596 930)	(622 906)	(25 976)	
Transfers and Grants	(34 477)	(45 553)	(44 472)	(11 804)	(89 209)	(20 165)	69 044	-342%
NET CASH FROM/(USED) OPERATING ACTIVITIES	295 471	3 967 155	3 033 839	458 787	446 535	2 876 033	2 429 497	84%
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	4 650	7 000	5 000	-	-	-	-	
Decrease (increase) in non-current receivables	21 879	(13 150)	(19 515)	-	7 645	-	7 645	
Decrease (increase) in non-current investments	416 749	(150 000)	(150 000)	766	(78 466)	-	(78 466)	
Payments								
Capital assets	(2 914 607)	(4 054 129)	(3 689 543)	(13 678)	(1 074 628)	(1 844 772)	(770 144)	
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2 471 328)	(4 210 279)	(3 854 059)	(12 912)	(1 145 449)	(1 844 772)	(699 323)	
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	700 000	-	700 000	
Borrowing long term/refinancing	1 500 000	1 500 000	1 500 000	-	-	750 000	(750 000)	
Increase (decrease) in consumer deposits	-	11 399	13 468	-	-	-	-	
Payments								
Repayment of borrowing	(1 493 804)	(836 237)	(836 237)	-	-	(418 119)	(418 119)	
NET CASH FROM/(USED) FINANCING ACTIVITIES	6 196	675 162	677 230	-	700 000	331 881	(368 119)	
NET INCREASE/ (DECREASE) IN CASH HELD	(2 169 661)	432 038	(142 989)	445 875	1 087	1 363 142		
Cash/cash equivalents at beginning:	3 096 856	1 055 256	1 362 335		954 175	1 362 335		
Cash/cash equivalents at month/year end:	927 194	1 487 294	1 219 346		955 262	2 725 477		

Note: The cash and equivalents as at 28 February 2021 are at R955 million, which only includes highly liquid investments. The total cash and short-term investments amount to R1,6 billion for the period.

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M08 February			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	(41 843)	Revenue was less than projected.	Acceleration of Credit Control action and introduction of Quality Control monitoring process.
Service charges - electricity revenue	(552 690)	The under recovery was due to unprogrammed meters and an increase in the number of estimated accounts.	Credit control has resumed to collect outstanding debt.
Service charges - water revenue	(15 860)	Mainly on water fees, revenue was less than projected. The budget for water is based on statistical trends and is driven by demand.	Credit control has resumed to collect outstanding debt.
Service charges - sanitation revenue	(1 191)	Revenue is dependent on water sales.	Credit control has resumed to collect outstanding debt.
Service charges - refuse revenue	(46 218)	Mainly on Solid Waste Removal Fees and Landfill Sites. Revenue was less than projected.	Credit control has resumed to collect outstanding debt.
Rental of facilities and equipment	(1 789)	Mainly on Rental Stands and City of Tshwane personnel accommodation. Revenue was less than projected.	Optimise leased-out portfolio revenue: Appointment of a property managing agency on leased out portfolio to optimise revenue management and contract performance monitoring. Proactive identification of expiring leases for renewal. Prioritise and aggressively pursue the collection of revenue from the 100 high value property rental accounts with arrears.
Interest earned - external investments	22 619	Mainly on interest received on the sinking fund. Revenue was better than projected.	
Interest earned - outstanding debtors	(76 639)	Revenue was less than projected due to the suspension of interest charges on Residential and Business Debtors.	
Dividends received	-		
Fines, penalties and forfeits	(76 923)	Mainly on AARTO revenue. Due to COVID19 Lockdown Regulations, AARTO notices were not being issued, officers were enforcing the Disaster Regulations and assisting at roadblocks with SANDF and SAPS. The Road Traffic Management Corporation (RTMC) and Post Offices were closed due lockdown requirements which impacted the value chain relating to the processing of AARTO notices.	Increase law enforcement on the issuance of fines and calibration of current speed law enforcement cameras in order to enhance revenue.
Licences and permits	(3 619)		
Agency services	-		
Transfers and subsidies	(99 979)	Mainly due to underspending on the Human Settlement Development and Public Transport Network grant. The revenue recognition on the grants is based on performance. The Primary Health Care grant was also not received for the period.	Revenue on grants is dependant on performance.
Other revenue	(59 195)	Mainly on Approval fees, Transport Fees, Township Development Electricity and Contribution.	Revenue mostly dependant on demand.
Gains	(196)		
Expenditure By Type			
Employee related costs	2 356 228	Mainly on Salaries and Provision for leave. A Journal was processed on the Provision for leave payments, based on the recalculation done on the provision.	The recalculation will be revisited and correction made where necessary.
Remuneration of councillors	(976)		
Debt impairment	(227 048)	The Debt Impairment Journal was not processed in February 2021. It will be processed in March 2021.	The Debt Impairment Journal will be processed in March 2021.
Depreciation & asset impairment	(191 498)	No capitalisation has been done for the 2020/21 financial year. Awaiting the uploading of files to correct the fixed assets register (FAR) from the service provider.	Regular Follow up with the service provider
Finance charges	(25 812)	Mainly on interest paid on external loans. Most of the loans are paid bi-annually.	
Bulk purchases	(858)		
Other materials	(78 231)	Mainly on Stationery, Consumables, Chemicals, Equipment, Petrol and Diesel.	Items are bought as and when required.
Contracted services	(443 494)	Mainly on Watchmen Services, Household Refuse Removal, Horticulture: Clearing, Project Link Housing, Project Management, Rudimentary Services, Sewerage Services and Water Retreatment Network.	Expenditure is expected to increase in the fourth quarter.
Transfers and subsidies	(8 450)		
Other expenditure	(98 145)	Mainly on Building Rentals, Uniform General Expenses, Rental of Machinery and Equipment.	Expenditure is expected to increase in the fourth quarter.
Losses	(13)		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M08 February			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Capital Expenditure			
Vote 1 - Community & Social Development Services Department	(4 186)	Delivery of Books, ICT Equipment in Process	Tender in place for library books, ITC Equipment.
Vote 2 - Economic Development & Spatial Planning Department	36 721	Tshwane Automotive SEZ Phase 1 Bulk Infrastructure Roll out - The City expropriated land to the value of R35 million which was not anticipated to be spent.	Appointing EPMU to assist with implementing the SEZ.
Vote 3 - Emergency Services Department	(56)	Construction of Emergency Services Station Mamelodi 1 - Work is still in progress, there were delays from the Contractors side due to Community disruptions, rain delays and availability of materials.	The Emergency Services Department are having schedule monthly meetings with the PA and the contractor to monitor progress and conclude on mitigation measures to achieve completion.
Vote 4 - Environment & Agriculture Management Department	(109 782)	Acquisition of Land for Landfill site (Rosslyn) - Report is in the route to MAYCO to give approval for acquisition of Rosslyn Landfill Site.	Fast track the approval of the Circular 9 report
Vote 5 - Group Audit & Risk Department	(16)	No contract in place for ICT.	Awaiting approval from SITA for the procurement of laptops and desktops
Vote 6 - Group Financial Services Department	(30 141)	Insurance Replacements (CTMM Contribution) - Departments re-role mapping Project Managers to release PRs as Departments are responsible for Procurement. WBS numbers created on a continuous basis as claims are approved/settled and approval letters submitted to Departments.	WBS numbers created on a continuous basis as claims are approved/settled. Approval letters submitted to Departments to procure.
Vote 7 - Group Property Management Department	1 579	Upgrade of fire prevention system - The project is ahead of schedule.	
Vote 8 - Health Department	(6 979)	New Clinic Lusaka - Delay in the finalisation of Site Establishment and slow commencement of construction work due to negotiation for local beneficiation.	Revised programme and catch up plan submitted to the contractor.
Vote 9 - Human Settlement Department	(68 671)	Construction of roads & stormwater - Rama City - Thorn tree view	
Vote 10 - Tshwane Metro Police Department	-		
Vote 11 - Regional Operations & Coordination Department	(3 756)	Bon Accord - Variation invoices to be paid, once approved at BAC.	None, allow the SCM processes to run its course.
Vote 12 - Roads & Transport Department	(4 585)	Soshanguve block TT - Delay in site handover.	
Vote 13 - Shared Services Department	(34 481)	Disaster Recovery system storage - delay in the of the Hardware by the service provider	
Vote 14 - Utility Services Department	(139 955)	Electricity for All - Delay in procurement of material and installation of medium low voltage infrastructure to prepare network for connection	Close monitoring of service providers to meet targets.
Vote 15 - Other Departments	(2 637)	Construction of Plumbing workshop - Site handover was done in February, work has commenced.	Follow up with contractor progress and invoicing.
Financial Position			
Current assets	(1 596 861)	Decrease in Consumer Debtors, Other Debtors and Cash	
Non current assets	(751 705)	Decrease in Property Plant and Equipment	
Current liabilities	(667 008)	Mainly due to increase in the Bank Overdraft.	
Non current liabilities	351 305	Mainly due to an increase in Borrowings.	
Cash Flow			
Cash flow from operating activities	2 429 497	Mainly on service charges, suppliers and employees.	
Cash flow from investing activities	(699 323)	Mainly on capital assets.	
Cash flow from financing activities	(368 119)	Mainly on borrowings.	
Measurable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	(19 298)	The entity has not invoiced the transfers from COT (Group property & Human Settlement) as tenant listing is not yet received from COT.	Management is engaging with COT Officials to accelerate the process of handing over the tenant listing.
Tshwane Economic Development Agency	4 527	Mainly on Transfers and Subsidies. The second invoice has been paid by the City.	
Expenditure By Municipal Entity			
Housing Company Tshwane	(14 944)	Vacant position of the CEO & COO, positions were filled in Oct 20 and delay in the implementation of benefits	Benefits will be implemented in March 2021
Tshwane Economic Development Agency	1 702	Mainly on Employee related costs.	
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	45 524	Construction of units for phase 1 & 2 Townlands project & Chantelle	Expenditure will be monitored not to exceed the budget at the end of the quarter.
Tshwane Economic Development Agency	(639)	Expenditure on computer equipment and replacements are expected in Q4.	

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February					
Description of financial indicator	Basis of calculation	2019/20	Budget Year 2020/21		
		Pre-audit outcome	Original Budget	Adjusted Budget	YearTD actual
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	8.1%	6.2%	6.1%	2.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and	36.6%	36.7%	40.2%	24.4%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	102.9%	84.0%	94.6%	100.1%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	75.0%	96.0%	91.1%	83.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	16.1%	12.0%	5.7%	17.7%
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	87.8%	90.0%	89.9%	90.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	22.9%	25.9%	28.9%	33.7%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	22.3%	18.5%	18.5%	17.7%
Employee costs	Employee costs/Total Revenue - capital revenue	35.4%	31.5%	30.7%	42.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	4.0%	4.0%	3.9%	0.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.1%	10.3%	10.2%	7.7%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	9.4	14.0	14.0	33.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	27.0%	30.0%	34.2%	26.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.9	0.6	0.3	0.8

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February												
Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	570 784 498	167 387 400	149 913 308	91 515 543	185 163 801	92 903 598	614 596 694	1 850 448 208	3 722 713	2 834 628	2 999
Trade and Other Receivables from Exchange Transactions - Electricity	1300	966 444 747	196 241 147	129 052 423	110 014 488	166 521 602	96 031 874	506 465 086	1 071 018 871	3 241 790	1 950 052	1 862
Receivables from Non-exchange Transactions - Property Rates	1400	883 497 739	147 691 344	105 123 075	100 978 074	130 032 709	86 814 426	354 271 210	1 954 322 303	3 762 731	2 626 419	1 201
Receivables from Exchange Transactions - Waste Water Management	1500	138 478 082	35 884 215	24 444 158	20 846 117	33 795 175	20 135 458	114 893 299	337 802 075	726 279	527 472	870
Receivables from Exchange Transactions - Waste Management	1600	158 583 047	29 019 362	25 978 320	26 973 858	27 032 727	15 871 842	109 932 580	603 998 828	997 391	783 810	1 241
Receivables from Exchange Transactions - Property Rental Debtors	1700	11 136 881	1 818 897	1 838 113	1 924 865	2 633 776	351 064 915	178 668	68 471 178	439 067	424 273	1 672
Interest on Arrear Debtor Accounts	1810	623 177 911	2 802 301	4 064 496	2 028 533	4 058 276	1 965 975	359 977 523	2 574 965 862	3 573 041	2 942 996	3 059
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	0	0	0	0	0	0	0	0	-	-	-
Other	1900	250 957 384	-8 816 418	46 786 130	33 186 221	93 027 989	26 301 714	221 741 689	1 334 110 293	1 997 295	1 708 368	860
Total By Income Source	2000	3 603 060	572 028	487 200	387 468	642 266	691 090	2 282 057	9 795 138	18 460 306	13 798 018	13 764
2019/20 - totals only		3 227 246	458 680	347 219	460 317	271 219	613 989	1 266 377	7 841 226	14 486 273	10 453 128	8 505
Debtors Age Analysis By Customer Group												
Organs of State	2200	211 910	(12 423)	78 334	35 355	81 033	17 411	204 017	130 640	746 277	468 456	-
Commercial	2300	1 556 229	232 036	158 785	142 682	171 762	261 439	709 643	2 397 965	5 630 542	3 683 492	-
Households	2400	1 564 619	282 896	210 815	185 985	279 703	184 655	1 221 648	5 889 999	9 820 321	7 761 991	11 293
Other	2500	270 302	69 519	39 265	23 446	109 767	227 585	146 748	1 376 533	2 263 166	1 884 080	2 470
Total By Customer Group	2600	3 603 060	572 028	487 200	387 468	642 266	691 090	2 282 057	9 795 138	18 460 306	13 798 018	13 764

Table SC3 indicates that the total debtors amount to R18,4 billion.

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February											
Description	NT Code	Budget Year 2020/21									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	756 596								756 596	749 220
Bulk Water	0200	288 231								288 231	284 818
PAYE deductions	0300	191 749								191 749	170 974
VAT (output less input)	0400	42 668								42 668	6 519
Pensions / Retirement deductions	0500	152 700								152 700	129 383
Loan repayments	0600	-								-	79 816
Trade Creditors	0700	371 570								371 570	883 223
Auditor General	0800	2 806								2 806	2 936
Other	0900	3 886 426								3 886 426	2 019 278
Total By Customer Type	1000	5 692 747	-	-	-	-	-	-	-	5 692 747	4 326 167

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February									
Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month February 2020
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0		–	–	0
Sanlam	26	14y	Insurance policy	07.12.2015	–	3.0%	–	–	–
Sanlam	27	14y	Insurance policy	01.01.2016	–	3.0%	–	–	–
Capital Alliance	28	8y	Insurance policy	On selling date	–	2.0%	–	–	–
Capital Alliance	29	9y	Insurance policy	On selling date	–	3.0%	–	–	–
ABSA	32	On Call	Money Market	On call	244	7.3%	39 703	–	39 947
ABSA	33	On Call	Money Market	On call	87	7.3%	14 065	–	14 152
ABSA	34	On Call	Money Market	On call	65	7.3%	10 616	–	10 682
ABSA	35	On Call	Money Market	On call	1	7.3%	235	–	237
Investec Bank	37	On Call	Money Market	On call	215	7.3%	34 956	–	35 171
Investec Bank	38	On Call	Money Market	On call	69	7.3%	11 178	–	11 246
Investec Bank	39	On Call	Money Market	On call	9	7.3%	1 497	–	1 507
Standard Bank	40	On Call	Money Market	On call	–	7.8%	–	–	–
Standard Bank	41	On Call	Money Market	On call	26	7.8%	3 934	–	3 961
Investec Bank	108	On Call	Money Market	On call	227	6.8%	39 244	–	39 471
RMB	237	On Call	Money Market	31.10.2011	–	0.0%	–	–	–
STANLIB	106	On Call	Money Market	On call	–	0.4%	290	–	290
ABSA	338	On Call	Short Term	On call	–	6.7%	–	–	–
Nedbank	341	On Call	Short Term	On call	–	6.7%	–	–	–
Standard Bank	340	On Call	Short Term	On call	–	6.6%	–	–	–
First National Bank	243	On Call	Short Term	On call	–	0.0%	–	–	–
Nedbank	244	On Call	Short Term	On call	–	0.0%	–	–	–
ABSA	245	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank		On Call	Sinking Fund	On call	–	0.0%	–	–	–
Nedbank	247	On Call	Short Term	On call	–	0.0%	1 255 721	(68 814)	1 186 907
ABSA	248	On Call	Short Term	On call	–	0.0%	228 964	–	228 964
Standard Bank	260	On Call	Short Term	On call	–	7.8%	89 216	–	89 216
Municipality sub-total					944		1 729 620	(68 814)	1 661 751
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2	–			944		1 729 620	(68 814)	1 661 751

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February								
Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	4 697 916	4 783 831	5 142 731	77 937	3 634 062	3 637 925	(3 863)	-0.1%
Local Government Equitable Share	2 642 492	2 924 283	3 330 862		2 354 806	2 354 806	–	
Fuel Levy	1 451 890	1 492 460	1 492 460		994 974	994 974	–	
Finance Management Grant	2 250	2 000	2 000		2 000	2 000	–	
Urban Settlement Development Grant	299 240	48 065	43 378		43 378	43 378	–	
Expanded Public Works Programme Incentive (EPWP)	23 016	12 271	12 271	3 681	12 271	12 271	–	
Public Transport Network Operations Grant	272 538	297 025	252 649	74 256	222 769	222 769	–	
Integrated City Development Grant	6 490	7 727	9 111		3 863	7 727	(3 863)	-50.0%
Provincial Government:	281 737	127 570	146 653	8 785	77 726	94 835	(17 110)	-18.0%
Primary Health Care	52 096	55 118	55 118		38 583	38 583	–	
HIV and Aids Grant	14 379	24 027	24 027	8 785	24 027	24 027	0	0.0%
Human Settlement Development Grant (HSDG)	178 800	–	19 583				–	
Sports and Recreation : Community Libraries	6 143	6 000	5 500		5 500	5 500	–	
TRT Bus Operations Subsidy	18 358	42 425	42 425		9 615	26 725	(17 110)	-64.0%
Gautrans	11 961	–					–	
District Municipality:	–	–	–	–	–	–	–	
<i>[insert description]</i>							–	
Other grant providers:	2 491	3 000	3 000	–	–	2 000	(2 000)	-100.0%
DBSA	2 491	1 000	1 000			1 000	(1 000)	-100.0%
LG SETA Discretionary grant (93 applies over 3 years)	–	2 000	2 000	–		1 000	(1 000)	-100.0%
Total Operating Transfers and Grants	4 982 145	4 914 401	5 292 385	86 722	3 711 787	3 734 761	(22 973)	-0.6%
Capital Transfers and Grants								
National Government:	1 646 854	2 087 810	1 819 017	615 198	1 765 115	1 785 011	(19 896)	-1.1%
Urban Settlement Development Grant	1 019 172	1 233 664	1 082 138	164 220	1 082 138	1 082 138	–	
Public Transport Infrastructure & Systems Grant	386 038	474 929	360 659	121 546	326 653	326 653	–	
Neighbourhood Development Partnership Grant	1 268	5 000	5 000		5 000	5 000	–	
Energy Efficiency and Demand Side Management	11 000	10 000	9 000	9 000	9 000	9 000	–	
Integrated City Development Grant	36 775	43 785	41 788		21 893	41 788	(19 896)	-47.6%
Informal Settlements Upgrading Partnership Grant	192 601	320 432	320 432	320 432	320 432	320 432	–	
Provincial Government:	32 170	13 500	12 000	–	12 000	12 000	–	
Sport and Recreation: Community Libraries	15 194	13 500	12 000		12 000	12 000	–	
Social Infrastructure Grant	16 976						–	
District Municipality:	–	–	–	–	–	–	–	
<i>[insert description]</i>							–	
Other grant providers:	–	23 000	23 000	–	–	17 000	(17 000)	-100.0%
LG SETA Discretionary grant (93 applies over 3 years)		14 000	14 000			8 000	(8 000)	-100.0%
DBSA - Installation of Bulkwater (Water pilot study)		9 000	9 000			9 000	(9 000)	-100.0%
Total Capital Transfers and Grants	1 679 024	2 124 310	1 854 017	615 198	1 777 115	1 814 011	(36 896)	-2.0%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	6 661 169	7 038 711	7 146 401	701 920	5 488 903	5 548 772	(59 869)	-1.1%

(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 - M08 February								
Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	4 598 675	4 783 831	5 142 731	8 356	3 548 339	3 573 779	(25 440)	-0.7%
Local Government Equitable Share	2 642 492	2 924 283	3 330 862		2 354 806	2 354 806	–	
Fuel Levy	1 451 890	1 492 460	1 492 460		994 974	994 974	–	
Finance Management Grant	2 250	2 000	2 000		0	674	(674)	-100.0%
Urban Settlement Development Grant	215 953	48 065	43 378		43 378	43 378	–	
Expanded Public Works Programme Incentive (EPWP)	23 016	12 271	12 271	3 681	12 271	3 068	9 203	300.0%
Public Transport Network Operations Grant	257 626	297 025	252 649	4 675	139 360	172 217	(32 857)	-19.1%
Integrated City Development Grant	5 448	7 727	9 111		3 549	4 662	(1 112)	-23.9%
Provincial Government:	100 442	127 570	279 562	2 853	88 415	134 073	(45 659)	-34.1%
Primary Health Care	52 096	55 118	55 118		38 583	55 118	(16 535)	-30.0%
HIV and Aids Grant	15 076	24 027	24 027	2 770	22 915	14 552	8 363	57.5%
Human Settlement Development Grant (HSDG)	10 662	–	149 091			29 818	(29 818)	-100.0%
Sports and Recreation : Community Libraries	4 251	6 000	8 900	84	2 137	3 923	(1 787)	-45.5%
TRT Bus Operations Subsidy	18 358	42 425	42 425		24 780	30 662	(5 882)	-19.2%
District Municipality:	–	–	–	–	–	–	–	–
<i>[insert description]</i>								
Other grant providers:	5 755	3 000	3 000	81	444	1 242	(798)	-64.2%
DBSA	2 487	1 000	1 000	81	444	575	(131)	-22.8%
LG SETA Discretionary grant (93 appies over 3 years)	3 268	2 000	2 000			667	(667)	-100.0%
Total operating expenditure of Transfers and Grants:	4 704 872	4 914 401	5 425 293	11 291	3 637 198	3 709 094	(71 896)	-1.9%
Capital expenditure of Transfers and Grants								
National Government:	1 458 329	2 087 810	1 819 017	97 281	768 566	993 334	(224 768)	-22.6%
Urban Settlement Development Grant	924 712	1 233 664	1 082 138	65 147	514 592	649 727	(135 135)	-20.8%
Public Transport Infrastructure & Systems Grant	348 373	474 929	360 659	16 571	141 828	177 170	(35 342)	-19.9%
Integrated National Electrification Programme	–	–	–				–	
Neighbourhood Development Partnership Grant	–	5 000	5 000				–	
Energy Efficiency and Demand Side Management	10 854	10 000	9 000			3 456	(3 456)	-100.0%
Integrated City Development Grant	35 970	43 785	41 788	535	4 766	4 606	160	3.5%
Informal Settlements Upgrading Partnership Grant	138 420	320 432	320 432	15 028	107 379	158 374	(50 995)	-32.2%
Provincial Government:	42 264	13 500	26 787	215	9 024	13 087	(4 063)	-31.0%
Sport and Recreation: Community Libraries	3 350	13 500	22 270	215	9 024	13 087	(4 063)	-31.0%
Social Infrastructure Grant	12 360		4 517				–	
HCT - SHRA	22 404						–	
RCG	4 150						–	
District Municipality:	–	–	–	–	–	–	–	–
Other grant providers:	13 437	23 000	23 000	–	80	5 222	(5 143)	-98.5%
LG SETA Discretionary grant (93 appies over 3 years)	2 123	14 000	14 000		80	2 563	(2 483)	-96.9%
DBSA - Installation of Bulkwater (Water pilot study)	11 314	9 000	9 000			2 660	(2 660)	-100.0%
Total capital expenditure of Transfers and Grants	1 514 030	2 124 310	1 868 804	97 496	777 669	1 011 643	(233 974)	-23.1%
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6 218 902	7 038 711	7 294 097	108 787	4 414 867	4 720 737	(305 870)	-6.5%

(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 - M08 February					
Description	Budget Year 2020/21				
	Approved Rollover 2019/20	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				-	
Finance Management Grant				-	
Urban Settlement Development Grant				-	
Expanded Public Works Programme Incentive (EPWP)				-	
Provincial Government:	132 908	2 137	2 137	130 771	98.4%
Primary Health Care				-	
Sports and Recreation : Community Libraries	3 400	2 137	2 137	1 263	37.2%
TRT Bus Operations Subsidy				-	
Human Settlement Development Grant (HSDG)	129 508			129 508	100.0%
				-	
District Municipality:	-	-	-	-	
				-	
<i>[insert description]</i>				-	
Other grant providers:	-	-	-	-	
				-	
DBSA				-	
Total operating expenditure of Approved Roll-overs	132 908	2 137	2 137	130 771	98.4%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Provincial Government:	14 787	9 024	9 024	5 764	39.0%
Sport and Recreation: Community Libraries	10 270	9 024	9 024	1 247	12.1%
Social Infrastructure Grant	4 517			4 517	100.0%
District Municipality:	-	-	-	-	
				-	
				-	
Other grant providers:	-	-	-	-	
				-	
Total capital expenditure of Approved Roll-overs	14 787	9 024	9 024	5 764	39.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	147 696	11 160	11 160	136 535	92.4%

The expenditure on approved rollovers was R11,1 million for the period.

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February								
Summary of Employee and Councillor remuneration	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted 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	105 417	105 872	109 579	10 644	109 657	78 422	31 235	40%
Pension and UIF Contributions	—	4 193	4 227	—	—	3 025	(3 025)	-100%
Medical Aid Contributions	—	4 144	4 135	—	—	2 959	(2 959)	-100%
Motor Vehicle Allowance	—	30 370	30 618	—	—	21 912	(21 912)	-100%
Cellphone Allowance	—	6 024	6 029	—	—	4 315	(4 315)	-100%
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—
Sub Total - Councillors	105 417	150 602	154 588	10 644	109 657	110 634	(976)	-1%
Senior Managers of the Municipality								
Basic Salaries and Wages	19 528	23 649	20 542	1 725	13 796	13 695	102	1%
Pension and UIF Contributions	15	757	665	1	11	443	(433)	-98%
Medical Aid Contributions	—	196	196	—	—	131	(131)	-100%
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—	—
Cellphone Allowance	182	220	212	16	130	141	(11)	-8%
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	245	2 778	2 700	(0)	99	1 800	(1 701)	-94%
Payments in lieu of leave	—	942	942	90	2 617	628	1 989	317%
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	19 970	28 542	25 257	1 833	16 653	16 838	(185)	-1%
Other Municipal Staff								
Basic Salaries and Wages	8 062 653	7 002 033	6 831 259	620 479	5 623 358	5 027 887	595 471	12%
Pension and UIF Contributions	1 224 850	1 391 701	1 396 289	119 319	963 558	973 635	(10 077)	-1%
Medical Aid Contributions	624 013	689 778	689 902	56 337	440 984	476 339	(35 355)	-7%
Overtime	434 364	755 483	761 703	46 644	285 787	265 269	20 518	8%
Performance Bonus	499	510 366	514 754	2	424	506	(82)	-16%
Motor Vehicle Allowance	303 893	364 076	363 210	25 609	205 882	225 560	(19 678)	-9%
Cellphone Allowance	16 301	18 852	19 856	1 410	11 675	12 342	(667)	-5%
Housing Allowances	52 369	54 822	55 100	4 578	36 659	36 924	(265)	-1%
Other benefits and allowances	735 943	180 504	189 677	43 772	358 703	351 799	6 904	2%
Payments in lieu of leave	138 048	300 600	303 554	37 516	1 971 605	169 877	1 801 728	1061%
Long service awards	3 612	5 396	5 535	258	2 211	3 009	(799)	-27%
Post-retirement benefit obligations	—	254 394	254 337	—	—	—	—	—
Sub Total - Other Municipal Staff	11 596 545	11 528 004	11 385 174	955 924	9 900 846	7 543 147	2 357 699	31%
Total Parent Municipality	11 721 932	11 707 148	11 565 019	968 401	10 027 156	7 670 618	2 356 538	31%
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	—	69	—	—	—	40	(40)	-100%
Cellphone Allowance	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—
Board Fees	3 519	3 746	5 577	—	4 138	2 317	1 821	79%
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	3 519	3 815	5 577	—	4 138	2 357	1 781	76%
Senior Managers of Entities								
Basic Salaries and Wages	15 507	31 343	26 261	3 431	18 841	15 163	3 678	24%
Pension and UIF Contributions	792	278	1 371	77	620	847	(228)	-27%
Medical Aid Contributions	178	—	959	20	160	622	(462)	-74%
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	367	—	—	—	426	(426)	-100%
Motor Vehicle Allowance	832	896	1 321	105	746	946	(200)	-21%
Cellphone Allowance	244	11 578	442	33	252	291	(39)	-13%
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	138	—	1 772	17	137	983	(845)	-86%
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	17 691	44 461	32 125	3 683	20 756	19 277	1 479	8%
Other Staff of Entities								
Basic Salaries and Wages	32 221	45 655	46 510	3 298	30 497	30 381	115	0%
Pension and UIF Contributions	2 309	768	4 377	311	2 349	3 401	(1 052)	-31%
Medical Aid Contributions	1 275	—	3 689	107	852	2 056	(1 203)	-59%
Overtime	240	—	297	18	828	—	828	—
Performance Bonus	—	1 337	—	—	—	—	—	—
Motor Vehicle Allowance	882	—	—	—	11	11	(0)	0%
Cellphone Allowance	293	598	—	40	320	218	102	47%
Housing Allowances	—	1 198	472	—	—	699	(699)	-100%
Other benefits and allowances	583	—	1 147	60	503	3 141	(2 637)	-84%
Payments in lieu of leave	2 171	1 818	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	39 974	51 375	56 492	3 834	35 361	39 907	(4 546)	-11%
Total Municipal Entities	61 184	99 651	94 194	7 517	60 255	61 541	(1 286)	-2%
TOTAL SALARY, ALLOWANCES & BENEFITS	11 783 117	11 806 799	11 659 213	975 918	10 087 411	7 732 159	2 355 252	30%
TOTAL MANAGERS AND STAFF	11 677 700	11 656 197	11 499 048	965 274	9 977 754	7 621 526	2 356 228	31%

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

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February															
Description	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands															
Cash Receipts By Source															
Property rates	707 507	692 312	729 785	715 279	713 415	629 094	796 668	698 731	575 066	552 311	566 413	351 910	7 728 491	8 109 606	8 515 437
Service charges - electricity revenue	1 289 833	2 117 930	895 190	513 762	470 856	2 202 548	(68 922)	15 384	909 245	910 616	901 723	2 202 613	12 360 778	13 118 881	13 842 310
Service charges - water revenue	368 216	672 359	364 860	240 278	160 876	514 730	230 264	5 290	353 981	303 137	298 263	677 033	4 189 287	4 367 173	4 587 697
Service charges - sanitation revenue	152 072	197 653	56 100	20 126	41 639	169 925	103 201	1 536	75 776	73 073	76 877	162 519	1 130 495	1 184 114	1 243 912
Service charges - refuse	117 989	191 219	242 578	193 666	72 871	2 223	26 730	1 756	113 210	111 395	118 252	262 905	1 454 795	1 659 485	1 743 290
Rental of facilities and equipment	2 342	10 475	23 900	7 826	14 996	11 057	12 375	11 204	20 086	14 396	15 387	16 364	160 409	184 321	194 226
Interest earned - external investments	3 150	27 528	3 053	41 720	3 266	15 876	42 272	1 900	10 650	10 650	10 650	(11 843)	158 873	166 856	174 513
Interest earned - outstanding debtors	2 254	1 667	(1 510)	(189)	647	835	42 879	58 604	77 808	77 808	77 808	131 989	470 599	492 490	424 867
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	317	5 012	2 376	5 792	9 542	8 195	1 908	2 450	28 464	28 443	28 729	98 432	219 659	229 763	260 086
Licences and permits	15	3 466	2 834	3 189	4 247	4 490	3 604	2 734	5 060	4 817	4 821	13 169	52 447	54 859	57 383
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1 398 183	525 243	27 116	14 645	121 254	1 562 516	-	86 722	1 532 624	59 082	59 082	38 824	5 425 293	5 255 161	5 680 745
Other revenue	237 700	874 589	(425 493)	98 230	(29 432)	6 396	(59 864)	(158 164)	89 847	93 593	99 753	168 214	995 366	1 077 879	1 127 652
Cash Receipts by Source	4 279 577	5 319 452	1 920 791	1 854 324	1 584 178	5 127 886	1 131 113	728 146	3 791 817	2 239 321	2 257 759	4 112 128	34 346 491	35 900 589	37 852 116
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	471 904	-	-	11 000	652 121	5 000	-	615 198	207 544	187 026	162 383	(466 371)	1 845 804	1 530 282	1 555 965
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public	-	-	-	-	-	-	-	-	1 565	854	7 715	12 865	23 000	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	(19 719)	-	-	-	-	-	24 718	5 000	5 000	5 000
Short term loans	-	-	-	-	800 000	905 000	-	-	-	-	-	(1 705 000)	-	-	-
Borrowing long term/refinancing	(0)	-	-	700 000	(700 000)	-	-	-	375 000	-	-	-	1 500 000	1 500 000	1 500 000
Increase (decrease) in consumer deposits	(165 295)	(222 160)	(5 622)	(12 106)	(7 852)	(2 219)	(25 885)	(3 547)	-	-	-	458 153	13 468	11 627	11 860
Decrease (increase) in non-current receivables	(802)	91 470	(20 166)	(48)	7 645	-	-	-	-	-	-	(97 615)	(19 515)	(2 059)	(2 139)
Decrease (increase) in non-current investments	-	-	-	-	(79 614)	-	-	-	-	-	-	(70 386)	(150 000)	(150 000)	(150 000)
Total Cash Receipts by Source	4 585 384	5 188 762	1 895 003	2 553 170	2 256 478	6 015 948	1 105 228	1 339 797	4 375 926	2 427 201	2 427 857	3 393 493	37 564 247	38 795 439	40 772 802
Cash Payments by Type															
Employee related costs	857 000	1 312 372	934 779	649 445	982 636	2 808 462	1 415 048	957 757	670 281	681 546	616 608	(182 047)	11 703 888	12 027 273	12 748 808
Remuneration of councillors	1	-	308	1	76 885	11 133	10 685	10 644	10 868	11 394	10 868	11 801	154 588	159 638	169 217
Interest paid	1 367	1	50 270	145 816	1 949	392 795	1 463	3 270	135 854	82 285	16 100	624 248	1 455 417	1 528 187	1 604 597
Bulk purchases - Electricity	-	1 309 109	1 148 473	672 127	703 983	676 150	634 902	653 646	625 913	665 898	649 052	1 788 334	9 527 588	10 023 022	10 724 634
Bulk purchases - Water & Sewer	98 763	176 249	264 172	264 778	260 559	245 977	260 370	260 318	244 127	254 740	255 801	513 314	3 099 168	3 241 730	3 390 849
Other materials	2 685	18 000	34 920	50 798	53 668	76 171	37 011	49 878	82 668	76 956	74 036	158 589	715 381	704 405	736 385
Contracted services	100 931	172 225	362 599	295 180	277 782	356 257	223 777	265 918	445 381	514 719	454 788	914 481	4 384 038	4 039 879	3 776 596
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	207	10 176	21 996	8 363	18 207	294	18 162	11 804	6 077	6 077	6 077	(62 967)	44 472	52 649	54 840
General expenses	3 581 263	1 137 920	(104 874)	40 689	(208 702)	1 758 661	(1 163 426)	(1 011 523)	174 214	195 900	173 522	(2 476 740)	2 096 916	2 061 496	2 157 279
Cash Payments by Type	4 642 218	4 136 052	2 712 645	2 127 207	2 166 966	6 325 901	1 437 992	1 201 713	2 395 383	2 489 514	2 256 853	1 289 013	33 181 456	33 838 280	35 363 204
Other Cash Flows/Payments by Type															
Capital assets	73 977	45 122	179 275	242 712	251 997	234 187	112 024	136 997	922 386	-	-	1 490 866	3 689 543	3 555 901	3 698 914
Repayment of borrowing	(41 690)	-	(139 994)	-	(100 000)	(905 000)	-	-	209 059	-	-	1 813 862	836 237	847 893	1 796 911
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	4 674 505	4 181 174	2 751 926	2 369 919	2 318 963	5 655 088	1 550 015	1 338 710	3 526 828	2 489 514	2 256 853	4 593 741	37 707 236	38 242 075	40 859 029
NET INCREASE/(DECREASE) IN CASH HELD	(89 121)	1 007 588	(856 923)	183 251	(62 484)	360 859	(444 788)	1 087	849 098	(62 313)	171 005	(1 200 249)	(142 989)	553 364	(86 227)
Cash/cash equivalents at the monthly year beginning:	855 794	766 672	1 774 260	917 337	1 100 588	1 038 104	1 398 963	954 175	955 262	1 804 360	1 742 048	1 913 053	1 362 335	1 219 346	1 772 709
Cash/cash equivalents at the monthly year end:	766 672	1 774 260	917 337	1 100 588	1 038 104	1 398 963	954 175	955 262	1 804 360	1 742 048	1 913 053	712 804	1 219 346	1 772 709	1 686 482

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M08 February							
Description	2019/20	Budget Year 2020/21					
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
R thousands							
Revenue By Source							
Property rates	7 457 435	8 394 690	8 587 212	698 731	5 682 791	5 724 633	(41 843)
Service charges - electricity revenue	11 758 547	13 808 396	13 734 198	962 938	8 498 324	9 051 014	(552 690)
Service charges - water revenue	4 075 089	4 647 670	4 654 763	337 382	2 912 555	2 928 415	(15 860)
Service charges - sanitation revenue	1 203 881	1 260 287	1 256 106	98 148	859 598	860 789	(1 191)
Service charges - refuse revenue	1 323 458	1 766 239	1 616 439	129 882	993 590	1 039 808	(46 218)
Rental of facilities and equipment	116 048	119 429	118 017	11 204	94 175	73 791	20 385
Interest earned - external investments	235 584	158 081	158 081	1 900	138 765	115 756	23 009
Interest earned - outstanding debtors	808 331	522 755	522 755	58 604	105 186	181 654	(76 468)
Dividends received	–	–	–	–	–	–	–
Fines, penalties and forfeits	195 092	300 903	300 903	2 450	35 591	112 514	(76 923)
Licences and permits	37 339	52 447	52 447	2 734	24 579	28 199	(3 619)
Agency services	–	–	–	–	–	–	–
Transfers and subsidies	4 710 632	4 914 401	5 425 293	9 113	3 602 125	3 702 104	(99 979)
Other revenue	1 007 462	1 030 168	994 484	73 039	524 233	582 782	(58 549)
Gains	31 286	7 000	5 000	–	–	196	(196)
Total Revenue (excluding capital transfers and contributions)	32 960 182	36 982 466	37 425 695	2 386 124	23 471 512	24 401 654	(930 142)
Expenditure By Type							
Employee related costs	11 615 145	11 557 744	11 410 431	957 757	9 917 499	7 555 891	2 361 608
Remuneration of councillors	105 417	150 602	154 588	10 644	109 657	110 634	(976)
Debt impairment	3 095 463	2 105 348	2 105 348	–	1 068 152	1 295 201	(227 048)
Depreciation & asset impairment	2 134 599	2 369 530	2 369 530	138 614	1 198 298	1 389 771	(191 473)
Finance charges	1 514 164	1 455 417	1 455 417	3 270	596 930	622 742	(25 812)
Bulk purchases	11 992 921	12 626 756	12 626 756	913 964	7 629 578	7 630 436	(858)
Other materials	627 813	687 198	711 661	49 878	323 132	400 856	(77 724)
Contracted services	3 679 374	3 919 991	4 347 964	265 918	2 054 669	2 495 263	(440 595)
Transfers and subsidies	145 958	148 879	147 798	11 804	89 209	94 872	(5 663)
Other expenditure	2 365 934	1 953 694	2 073 345	140 561	1 256 809	1 350 541	(93 731)
Losses	68 629	–	55	(15)	59	55	4
Total Expenditure	37 345 415	36 975 159	37 402 893	2 492 396	24 243 992	22 946 261	1 297 731
Surplus/(Deficit)							
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	(4 385 234)	7 306	22 803	(106 272)	(772 480)	1 455 394	(2 227 874)
Transfers and subsidies - capital (in-kind - all)	1 474 039	2 101 310	1 845 804	91 743	846 527	1 089 862	(243 335)
Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	851	23 000	23 000	–	–	11 081	(11 081)
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(2 910 344)	2 131 617	1 891 607	(14 529)	74 047	2 556 336	(2 482 289)
Taxation	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	(2 910 344)	2 131 617	1 891 607	(14 529)	74 047	2 556 336	(2 482 289)

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M08 February								
Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Revenue By Municipal Entity								
Housing Company Tshwane	49 034	76 802	76 681	860	31 903	51 201	(19 298)	-38%
Tshwane Economic Development Agency	73 334	72 543	70 843	30	52 889	48 362	4 527	9%
Total Operating Revenue	122 369	149 345	147 525	891	84 793	99 563	(14 770)	-15%
Expenditure By Municipal Entity								
Housing Company Tshwane	26 507	76 802	76 680	5 254	36 257	51 201	(14 944)	-29%
Tshwane Economic Development Agency	73 947	72 045	84 001	5 523	49 732	48 030	1 702	4%
Total Operating Expenditure	100 454	148 847	160 682	10 777	85 990	99 232	(13 242)	-13%
Surplus/ (Deficit) for the yr/period	21 915	497	(13 157)	(9 886)	(1 197)	331	(28 012)	-8450%
Capital Expenditure By Municipal Entity								
Housing Company Tshwane	107 950	91 194	91 194	12 832	107 467	61 944	45 524	73%
Tshwane Economic Development Agency	321	987	653	–	219	858	(639)	-74%
Total Capital Expenditure	108 272	92 180	91 846	12 832	107 687	62 802	44 885	71%

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M08 February									
Month	2019/20	Budget Year 2020/21							
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands									
Monthly expenditure performance trend									
July	11 488	121 612	73 977	73 977	73 977	73 977	(0)	0.0%	2.0%
August	134 981	217 335	21 284	45 122	119 100	95 261	(23 838)	-25.0%	3.2%
September	142 830	262 782	197 964	179 275	298 374	293 226	(5 149)	-1.8%	8.0%
October	182 307	283 161	259 200	242 712	541 087	552 425	11 339	2.1%	14.5%
November	173 938	315 460	226 393	251 997	793 084	778 818	(14 266)	-1.8%	21.3%
December	217 130	309 248	234 186	234 187	1 027 271	1 013 004	(14 267)	-1.4%	27.6%
January	82 369	340 190	305 399	112 024	1 139 295	1 318 403	179 109	13.6%	30.6%
February	125 844	370 965	324 834	136 997	1 276 292	1 643 238	366 946	22.3%	34.2%
March	255 618	422 621	406 417			2 049 655	–		
April	90 549	376 908	391 866			2 441 521	–		
May	189 386	425 448	487 736			2 929 257	–		
June	1 066 430	646 216	797 554			3 726 811	–		
Total Capital expenditure	2 672 871	4 091 945	3 726 811	1 276 292					

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

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February								
Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	1 639 245	1 976 799	1 638 564	65 898	552 192	819 662	267 470	32.6%
Roads Infrastructure	463 276	662 415	526 900	24 044	184 378	226 020	41 642	18.4%
Roads	385 297	468 497	351 282	15 625	119 656	154 928	35 272	22.8%
Road Structures	77 979	144 219	98 100	7 689	45 402	45 366	(36)	-0.1%
Road Furniture	–	49 700	77 517	730	19 320	25 726	6 406	24.9%
Storm water Infrastructure	16 473	127 750	64 350	574	15 659	18 247	2 589	
Drainage Collection	5 618	1 500	1 100	234	880	1 073	193	17.9%
Storm water Conveyance	10 855	126 250	63 250	339	14 779	17 175	2 396	
Electrical Infrastructure	317 217	417 732	382 205	25 115	175 319	210 727	35 408	16.8%
HV Substations	28 360	35 214	15 873	–	15 873	15 873	–	
HV Transmission Conductors	3 695	5 000	817	–	–	–	–	
MV Substations	47 345	67 000	60 000	5 168	26 234	29 989	3 754	12.5%
MV Networks	98 774	150 021	144 503	6 929	67 297	83 798	16 501	19.7%
LV Networks	139 043	160 497	161 012	13 018	65 915	81 067	15 153	18.7%
Water Supply Infrastructure	329 314	384 581	328 514	12 217	129 935	191 470	61 535	32.1%
Reservoirs	46 873	61 000	57 223	–	36 751	46 846	10 095	21.5%
Pump Stations	–	6 000	–	–	–	–	–	
Water Treatment Works	11 314	7 825	–	–	–	–	–	
Bulk Mains	106 729	32 538	32 538	–	6 712	13 943	7 231	51.9%
Distribution	126 540	219 014	152 040	5 479	40 459	58 654	18 195	31.0%
Distribution Points	–	58 203	86 712	6 739	46 013	72 027	26 014	36.1%
Sanitation Infrastructure	484 736	211 121	164 595	3 948	46 900	65 863	18 963	28.8%
Reticulation	484 736	175 815	144 602	3 948	46 432	60 028	13 596	22.6%
Waste Water Treatment Works	–	3 000	1 000	–	–	100	100	100.0%
Outfall Sewers	–	32 306	18 993	–	468	5 735	5 267	91.8%
Solid Waste Infrastructure	22	173 200	172 000	–	–	107 333	107 333	100.0%
Landfill Sites	–	163 000	163 000	–	–	104 333	104 333	100.0%
Waste Transfer Stations	22	1 200	–	–	–	–	–	
Capital Spares	–	9 000	9 000	–	–	3 000	3 000	100.0%
Information and Communication Infrastructure	28 207	–	–	–	–	–	–	
Distribution Layers	28 207	–	–	–	–	–	–	
Community Assets	157 268	222 185	206 993	4 717	62 526	74 762	12 236	16.4%
Community Facilities	153 804	217 785	199 593	4 717	60 429	72 542	12 113	16.7%
Halls	–	20 000	–	–	–	–	–	
Centres	–	–	–	–	–	–	–	
Clinics/Care Centres	6 035	37 000	41 517	1 524	5 679	12 684	7 005	55.2%
Fire/Ambulance Stations	10 262	31 000	33 760	515	12 290	11 362	(928)	-8.2%
Theatres	–	7 500	2 500	–	–	375	375	100.0%
Cemeteries/Crematoria	–	1 000	1 000	–	–	–	–	
Public Open Space	–	16 285	16 285	–	–	–	–	
Taxi Ranks/Bus Terminals	137 507	105 000	104 531	2 678	42 461	48 121	5 661	11.8%
Sport and Recreation Facilities	3 464	4 400	7 400	–	2 097	2 220	123	5.5%
Outdoor Facilities	3 464	4 400	7 400	–	2 097	2 220	123	5.5%
Heritage assets	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	
Investment properties	–	138 317	138 317	–	35 000	–	(35 000)	–
Revenue Generating	–	138 317	138 317	–	35 000	–	(35 000)	
Improved Property	–	138 317	138 317	–	35 000	–	(35 000)	
Other assets	111 976	109 562	112 453	13 273	102 061	78 866	(23 194)	-29.4%
Operational Buildings	64 696	6 500	1 500	–	–	–	–	
Municipal Offices	15 000	–	–	–	–	–	–	
Yards	–	5 000	–	–	–	–	–	
Training Centres	181	1 500	1 500	–	–	–	–	
Housing	47 280	103 062	110 953	13 273	102 061	78 866	(23 194)	-29.4%
Staff Housing	–	500	2 000	–	–	–	–	
Social Housing	29 454	102 562	108 953	13 273	102 061	78 866	(23 194)	-29.4%
Biological or Cultivated Assets	–	–	–	–	–	–	–	–
Intangible Assets	37 331	–	–	–	–	–	–	–
Licences and Rights	37 331	–	–	–	–	–	–	
Computer Software and Applications	37 331	–	–	–	–	–	–	
Computer Equipment	116 042	124 800	146 180	1 211	6 076	9 020	2 945	–
Computer Equipment	116 042	124 800	146 180	1 211	6 076	9 020	2 945	
Furniture and Office Equipment	12 386	29 337	37 901	1 280	12 037	16 125	4 088	25.4%
Furniture and Office Equipment	12 386	29 337	37 901	1 280	12 037	16 125	4 088	25.4%
Machinery and Equipment	81 524	82 056	72 706	189	9 640	19 785	10 145	51.3%
Machinery and Equipment	81 524	82 056	72 706	189	9 640	19 785	10 145	51.3%
Transport Assets	109 077	11 000	14 982	–	3 766	7 099	3 333	47.0%
Transport Assets	109 077	11 000	14 982	–	3 766	7 099	3 333	47.0%
Land	–	491	500	–	–	–	–	–
Land	–	491	500	–	–	–	–	
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	2 264 848	2 694 547	2 368 597	86 568	783 297	1 025 320	242 023	23.6%

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February								
Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	239 014	382 120	507 251	28 372	218 299	262 169	43 870	16.7%
Roads Infrastructure	150 903	161 620	229 612	12 871	68 311	98 412	30 101	30.6%
Roads	150 903	160 620	224 612	12 871	68 311	98 412	30 101	30.6%
Road Structures	–	1 000	5 000	–	–	–	–	
Electrical Infrastructure	23 024	90 500	71 473	1 960	29 004	36 551	7 548	20.6%
Power Plants	–	10 000	973	–	973	973	–	
HV Substations	–	5 000	–	–	–	–	–	
MV Networks	6 528	20 000	10 000	–	–	–	–	
LV Networks	16 496	35 500	53 500	1 960	23 337	30 270	6 933	22.9%
Capital Spares	–	20 000	7 000	–	4 694	5 309	615	11.6%
Water Supply Infrastructure	63 083	106 000	182 681	13 454	107 078	111 950	4 873	4.4%
Dams and Weirs	–	3 000	1 500	–	160	–	(160)	#DIV/0!
Reservoirs	3 196	4 000	5 000	728	2 012	1 834	(178)	
Water Treatment Works	–	11 000	10 000	–	1 245	3 784	2 539	67.1%
Bulk Mains	–	3 000	47 871	6 215	18 795	22 437	3 641	16.2%
Distribution	59 886	85 000	118 310	6 512	84 866	83 896	(970)	-1.2%
Sanitation Infrastructure	2 005	24 000	23 485	86	13 907	15 255	1 349	8.8%
Reticulation	2 005	14 000	20 885	86	11 843	13 401	1 557	11.6%
Waste Water Treatment Works	–	10 000	2 600	–	2 063	1 855	(209)	-11.3%
Solid Waste Infrastructure	–	–	–	–	–	–	–	
Landfill Sites	–	–	–	–	–	–	–	
Community Assets	11 302	12 200	19 660	–	625	2 329	1 704	
Community Facilities	11 302	12 200	14 840	–	625	2 329	1 704	
Halls	–	–	–	–	–	–	–	
Clinics/Care Centres	–	–	–	–	–	–	–	
Fire/Ambulance Stations	9 050	5 000	5 490	–	625	879	254	
Cemeteries/Crematoria	2 252	7 200	4 350	–	–	1 450	1 450	
PurIs	–	–	–	–	–	–	–	
Heritage assets	–	–	–	–	–	–	–	
Investment properties	–	–	–	–	–	–	–	
Other assets	1 942	20 050	15 550	31	110	2 878	2 767	96.2%
Operational Buildings	1 942	20 050	15 550	31	110	2 878	2 767	96.2%
Municipal Offices	–	–	–	–	–	–	–	
Training Centres	1 942	14 000	14 000	–	80	2 563	2 483	96.9%
Depots	–	5 000	500	–	–	–	–	
Capital Spares	–	1 050	1 050	31	31	315	284	90.2%
Housing	–	–	–	–	–	–	–	
Social Housing	–	–	–	–	–	–	–	
Biological or Cultivated Assets	1 411	8 000	8 600	–	3 941	4 541	600	13.2%
Biological or Cultivated Assets	1 411	8 000	8 600	–	3 941	4 541	600	13.2%
Intangible Assets	–	10 000	10 000	–	–	–	–	
Licences and Rights	–	10 000	10 000	–	–	–	–	
Computer Software and Applications	–	10 000	10 000	–	–	–	–	
Computer Equipment	31 833	25 000	25 000	–	14 247	17 552	3 306	18.8%
Computer Equipment	31 833	25 000	25 000	–	14 247	17 552	3 306	18.8%
Furniture and Office Equipment	–	–	–	–	–	–	–	
Machinery and Equipment	3 412	190 000	150 000	737	5 199	24 702	19 503	79.0%
Machinery and Equipment	3 412	190 000	150 000	737	5 199	24 702	19 503	79.0%
Transport Assets	9 999	1 500	2 000	–	–	–	–	
Transport Assets	9 999	1 500	2 000	–	–	–	–	
Land	–	–	–	–	–	–	–	
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	
Total Capital Expenditure on renewal of existing assets	298 913	648 870	738 061	29 140	242 420	314 170	71 750	22.8%

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

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February								
Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	817 806	870 836	885 880	79 467	469 079	539 794	70 715	13.1%
Roads Infrastructure	135 030	141 287	144 017	10 208	42 369	64 519	22 150	34.3%
Roads	111 238	112 852	102 894	7 695	28 962	43 864	14 903	34.0%
Road Structures	—	224	162	2	22	68	45	66.9%
Road Furniture	23 792	28 211	40 961	2 511	13 385	20 587	7 202	35.0%
Storm water Infrastructure	17 071	18 898	19 940	126	6 135	10 302	4 167	40.4%
Drainage Collection	17 071	9 757	10 600	49	3 434	5 566	2 131	38.3%
Storm water Conveyance	—	9 140	9 340	77	2 701	4 736	2 035	43.0%
Electrical Infrastructure	354 784	356 646	379 346	45 914	244 760	251 961	7 201	2.9%
Power Plants	14 914	29 947	29 947	2 698	13 003	16 571	3 569	21.5%
HV Substations	18 452	8 822	8 879	12 990	27 914	22 602	(5 312)	-23.5%
HV Switching Station	1 883	8 813	6 824	115	2 346	3 305	959	29.0%
HV Transmission Conductors	—	770	615	5	277	312	35	11.3%
MV Substations	52 462	62 020	57 663	5 188	39 081	37 983	(1 098)	-2.9%
MV Switching Stations	636	18 137	16 213	484	9 740	10 181	441	4.3%
MV Networks	183 093	106 145	124 306	14 451	78 196	81 776	3 580	4.4%
LV Networks	83 342	121 992	134 897	9 984	74 203	79 230	5 027	6.3%
Water Supply Infrastructure	93 618	200 418	186 534	13 217	95 473	110 542	15 068	13.6%
Reservoirs	12 203	13 053	13 053	968	7 209	7 530	321	4.3%
Water Treatment Works	9 925	11 357	14 357	1 496	11 487	11 015	(472)	-4.3%
Bulk Mains	11 387	12 077	12 077	1 244	7 967	7 858	(109)	-1.4%
Distribution	60 103	163 931	147 048	9 509	68 810	84 139	15 329	18.2%
Sanitation Infrastructure	143 793	135 130	141 181	8 039	75 156	95 389	20 234	21.2%
Pump Station	—	6 689	6 689	8	2 787	4 083	1 296	31.7%
Reticulation	40 044	40 412	45 277	2 025	21 055	34 091	13 037	38.2%
Waste Water Treatment Works	98 090	78 954	78 954	5 600	45 373	48 796	3 423	7.0%
Outfall Sewers	5 659	9 075	10 261	406	5 941	8 419	2 478	29.4%
Solid Waste Infrastructure	3 422	11 396	11 396	1 954	2 188	3 956	1 768	44.7%
Landfill Sites	3 422	9 553	9 553	1 954	2 188	3 340	1 153	34.5%
Waste Transfer Stations	—	603	603	—	—	201	201	100.0%
Waste Drop-off Points	—	1 216	1 216	—	—	406	406	100.0%
Waste Separation Facilities	—	24	24	—	—	8	8	100.0%
Rail Infrastructure	211	2 122	452	8	167	234	67	28.5%
Rail Lines	211	2 122	452	8	167	234	67	28.5%
Information and Communication Infrastructure	69 876	4 939	3 013	—	2 831	2 892	61	2.1%
Core Layers	—	1 925	—	—	—	—	—	—
Distribution Layers	69 876	3 013	3 013	—	2 831	2 892	61	2.1%
Community Assets	13 115	137 971	137 848	5 476	38 413	70 666	32 253	45.6%
Community Facilities	8 771	116 033	116 327	3 725	31 961	60 081	28 121	46.8%
Halls	—	488	488	—	96	244	148	60.7%
Centres	—	245	245	—	—	122	122	100.0%
Clinics/Care Centres	—	7 079	9 079	374	3 965	3 510	(455)	-13.0%
Fire/Ambulance Stations	878	4 588	4 588	295	2 389	3 139	750	23.9%
Museums	—	97	97	—	39	46	7	14.8%
Galleries	—	92	92	—	51	72	20	28.1%
Libraries	0	2 698	2 698	349	845	1 282	437	34.1%
Cemeteries/Crematoria	—	10 399	9 679	367	1 550	4 975	3 426	68.9%
Police	1 219	—	—	—	—	—	—	—
Parks	—	49 944	49 367	1 661	11 995	25 696	13 701	53.3%
Public Open Space	5 752	33 823	33 413	531	8 832	17 560	8 729	49.7%
Nature Reserves	—	5 667	5 667	147	1 826	2 881	1 055	36.6%
Markets	766	915	915	—	374	554	180	32.6%
Airports	155	—	—	—	—	—	—	—
Sport and Recreation Facilities	4 344	21 938	21 522	1 750	6 453	10 585	4 132	39.0%
Indoor Facilities	—	1 112	1 112	418	823	641	(182)	-28.4%
Outdoor Facilities	4 344	20 826	20 410	1 332	5 630	9 944	4 314	43.4%
Heritage assets	—	—	—	—	—	—	—	—
Investment properties	404	43 400	38 423	368	24 129	33 189	9 060	27.3%
Revenue Generating	107	43 400	38 423	366	21 490	28 173	6 684	23.7%
Improved Property	107	17	17	7	41	877	836	95.3%
Unimproved Property	—	43 383	38 406	358	21 449	27 296	5 847	21.4%
Other assets	227 918	120 401	117 117	6 839	53 572	60 431	6 859	11.4%
Operational Buildings	175 659	111 699	107 709	6 836	53 482	59 661	6 179	10.4%
Municipal Offices	84 779	79 559	83 705	5 230	42 712	46 563	3 851	8.3%
Pay/Enquiry Points	—	—	—	—	—	—	—	—
Manufacturing Plant	3 073	3 681	346	—	146	213	67	—
Depsots	87 807	28 459	23 656	1 606	10 624	12 884	2 261	17.5%
Housing	52 259	8 702	9 408	3	89	769	680	88.4%
Staff Housing	—	—	—	—	—	—	—	—
Social Housing	52 259	8 702	9 408	3	89	769	680	88.4%
Biological or Cultivated Assets	—	—	—	—	—	—	—	—
Biological or Cultivated Assets	—	—	—	—	—	—	—	—
Intangible Assets	2 015	59 248	64 248	215	45 877	42 341	(3 536)	-8.4%
Licences and Rights	2 015	59 248	64 248	215	45 877	42 341	(3 536)	-8.4%
Computer Software and Applications	2 015	59 248	64 248	215	45 877	42 341	(3 536)	-8.4%
Computer Equipment	53 406	18 425	18 175	1 755	10 158	11 021	863	7.8%
Computer Equipment	53 406	18 425	18 175	1 755	10 158	11 021	863	7.8%
Furniture and Office Equipment	104	765	765	26	195	304	109	35.8%
Furniture and Office Equipment	104	765	765	26	195	304	109	35.8%
Machinery and Equipment	29 220	79 356	67 686	2 206	27 035	37 228	10 192	27.4%
Machinery and Equipment	29 220	79 356	67 686	2 206	27 035	37 228	10 192	27.4%
Transport Assets	169 302	144 420	139 257	8 049	57 117	67 872	10 754	15.8%
Transport Assets	169 302	144 420	139 257	8 049	57 117	67 872	10 754	15.8%
Land	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	1 313 288	1 474 822	1 469 400	104 400	725 577	862 845	137 269	15.9%

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M08 February								
Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1 356 274	1 443 827	1 323 244	92 525	794 982	787 206	(7 776)	-1.0%
Roads Infrastructure	388 555	441 174	425 736	29 494	256 502	229 648	(26 854)	-11.7%
Roads	290 281	351 645	337 273	22 065	191 980	174 306	(17 673)	-10.1%
Road Structures	13 368	9 492	9 370	1 026	8 903	5 419	(3 484)	-64.3%
Road Furniture	84 906	80 037	79 092	6 403	55 619	49 923	(5 696)	-11.4%
Storm water Infrastructure	82 693	89 091	85 938	6 390	55 452	54 070	(1 382)	-2.6%
Drainage Collection	79 432	86 335	83 281	6 165	53 498	52 406	(1 092)	-2.1%
Storm water Conveyance	3 190	2 756	2 657	220	1 908	1 664	(244)	-14.7%
Attenuation	71	—	—	5	46	—	(46)	—
Electrical Infrastructure	300 989	311 913	307 968	23 628	203 270	241 527	38 257	15.8%
Power Plants	37 418	5 021	5 026	3 348	29 057	3 862	(25 195)	-652.3%
HV Substations	60 005	64 478	66 522	4 643	40 484	66 798	26 314	39.4%
HV Switching Station	15	—	—	1	10	—	(10)	—
HV Transmission Conductors	14 746	25 125	24 338	1 131	9 817	14 519	4 702	32.4%
MV Substations	18 726	15 704	14 622	1 629	13 916	37 560	23 645	63.0%
MV Switching Stations	—	3 060	3 059	—	—	1 767	1 767	100.0%
MV Networks	39 829	46 579	44 537	3 045	26 446	28 073	1 627	5.8%
LV Networks	130 250	151 947	149 863	9 831	83 541	88 948	5 408	6.1%
Water Supply Infrastructure	250 717	252 012	187 882	15 049	126 051	108 007	(18 044)	-16.7%
Dams and Weirs	1 395	485	485	259	2 247	278	(1 969)	-707.3%
Boreholes	33	61	61	2	20	35	14	41.3%
Reservoirs	20 141	29 168	20 128	1 484	12 881	12 443	(439)	-3.5%
Pump Stations	8 869	8 161	8 131	396	3 434	4 498	1 064	23.7%
Water Treatment Works	22 818	22 296	22 131	3 233	28 043	12 675	(15 368)	-121.2%
Bulk Mains	26 864	30 612	25 856	2 218	19 248	15 490	(3 758)	-24.3%
Distribution	169 001	160 211	110 265	7 290	58 885	62 088	3 204	5.2%
Distribution Points	1 196	96	96	100	869	55	(814)	-1479.7%
PRV Stations	610	931	728	425	446	21	(425)	-100.0%
Sanitation Infrastructure	201 016	173 093	157 176	11 388	85 256	87 155	1 899	2.2%
Pump Station	3 931	2 369	1 766	195	1 694	957	(738)	-77.1%
Reticulation	112 836	114 228	104 191	3 071	26 631	57 418	30 787	53.6%
Waste Water Treatment Works	68 260	37 504	37 041	6 895	46 287	21 102	(25 185)	-119.3%
Outfall Sewers	15 988	18 971	14 158	1 226	10 643	7 668	(2 975)	-38.8%
Toilet Facilities	—	20	—	—	—	10	10	100.0%
Solid Waste Infrastructure	3 253	73 565	44 019	272	2 361	15 215	12 854	84.5%
Landfill Sites	2 240	73 195	43 649	182	1 580	15 011	13 431	89.5%
Waste Transfer Stations	238	—	—	19	167	—	(167)	—
Waste Processing Facilities	125	—	—	11	97	—	(97)	—
Waste Drop-off Points	644	370	370	59	512	203	(309)	-152.0%
Electricity Generation Facilities	6	—	—	0	4	—	(4)	—
Rail Infrastructure	3 267	1	1	251	2 175	0	(2 175)	-571644.5%
Rail Lines	3 267	—	—	251	2 175	—	(2 175)	—
Rail Structures	—	1	1	—	—	0	0	100.0%
Information and Communication Infrastructure	125 784	102 977	114 524	6 054	63 914	51 584	(12 330)	-23.9%
Data Centres	870	223	979	70	646	919	273	29.7%
Core Layers	82 476	102 754	113 545	4 722	44 144	50 665	6 521	12.9%
Distribution Layers	42 437	—	—	1 262	19 124	—	(19 124)	—
Community Assets	176 205	309 734	299 406	13 568	116 072	159 626	43 553	27.3%
Community Facilities	120 715	237 257	231 286	9 331	79 259	116 476	37 217	32.0%
Halls	870	1 687	1 687	67	580	973	393	40.4%
Centres	14 580	105 439	104 983	1 107	9 630	40 163	30 532	76.0%
Crèches	2	864	414	0	1	174	173	99.3%
Clinics/Care Centres	6 990	17 173	12 088	617	5 359	6 598	1 239	18.8%
Fire/Ambulance Stations	3 190	3 877	3 881	271	2 356	2 672	316	11.8%
Testing Stations	774	1 089	1 089	48	414	522	108	20.7%
Museums	242	278	278	24	206	152	(54)	-35.3%
Libraries	18 699	19 177	19 173	1 908	14 692	13 455	(1 237)	-8.5%
Cemeteries/Crematoria	11 880	7 844	7 844	511	4 503	4 529	26	0.6%
Police	2 385	461	461	183	1 586	193	(1 393)	-721.1%
Parks	11 375	—	—	823	7 241	—	(7 241)	—
Public Open Space	2 871	25 079	25 089	211	1 842	13 752	11 910	86.6%
Nature Reserves	2 770	3 433	3 491	224	1 940	1 910	(29)	-1.5%
Public Ablution Facilities	67	93	93	5	43	51	8	14.8%
Markets	9 232	12 083	12 083	707	6 171	7 521	1 351	18.0%
Stalls	2 402	2 281	2 280	184	1 599	1 238	(361)	-29.2%
Airports	17 063	21 963	21 967	1 307	12 367	12 367	—	—
Taxi Ranks/Bus Terminals	15 324	14 407	14 398	1 136	9 860	10 309	449	4.4%
Sport and Recreation Facilities	55 489	72 476	68 119	4 236	36 814	43 150	6 336	14.7%
Indoor Facilities	131	939	939	10	87	531	444	83.6%
Outdoor Facilities	55 359	71 537	67 180	4 226	36 727	42 619	5 892	13.8%
Heritage assets	—	—	—	—	—	—	—	—
Investment properties	4 153	6 740	6 301	240	2 661	3 900	1 239	31.8%
Revenue Generating	67	—	—	5	45	—	(45)	—
Improved Property	67	—	—	5	45	—	(45)	—
Non-revenue Generating	4 085	6 740	6 301	235	2 616	3 900	1 284	32.9%
Improved Property	4 085	6 740	6 301	235	2 616	3 900	1 284	32.9%
Unimproved Property	0	—	—	0	0	—	(0)	—
Other assets	184 962	145 958	166 167	13 267	118 036	123 994	5 956	4.8%
Operational Buildings	109 249	114 179	114 386	8 076	70 574	92 281	21 707	23.5%
Municipal Offices	59 718	85 919	77 460	4 465	38 893	70 762	31 869	45.0%
Pay/Enquiry Points	192	252	238	14	121	135	15	10.9%
Workshops	3 943	174	389	301	2 609	277	(2 332)	-841.5%
Yards	1 305	—	—	100	869	—	(869)	—
Stores	837	723	1 082	64	559	584	24	4.2%
Training Centres	1 821	84	84	140	1 212	48	(1 165)	-2439.2%
Manufacturing Plant	10 628	—	—	749	6 504	—	(6 504)	—
Depots	30 806	27 026	35 132	2 243	19 807	20 476	668	3.3%
Housing	75 713	31 780	51 781	5 191	31 313	—	(31 313)	-100.0%
Staff Housing	10 994	2 863	9 593	840	7 298	7 136	(162)	-2.3%
Social Housing	64 719	28 917	42 188	4 351	40 158	24 178	(15 981)	-66.1%
Biological or Cultivated Assets	14	44	44	1	9	24	15	62.2%
Biological or Cultivated Assets	14	44	44	1	9	24	15	62.2%
Intangible Assets	64 113	85 388	76 504	3 148	27 325	37 287	9 962	26.7%
Servitudes	—	—	—	—	—	—	—	—
Licences and Rights	64 113	85 388	76 504	3 148	27 325	37 287	9 962	26.7%
Computer Software and Applications	64 113	85 388	76 504	3 148	27 325	37 287	9 962	26.7%
Computer Equipment	111 739	90 742	147 344	3 508	30 252	56 845	26 593	46.8%
Computer Equipment	111 739	90 742	147 344	3 508	30 252	56 845	26 593	46.8%
Furniture and Office Equipment	92 748	75 745	129 216	1 479	12 969	69 197	56 228	81.3%
Furniture and Office Equipment	92 748	75 745	129 216	1 479	12 969	69 197	56 228	81.3%
Machinery and Equipment	49 326	86 605	115 279	4 113	35 051	90 875	55 824	61.4%
Machinery and Equipment	49 326	86 605	115 279	4 113	35 051	90 875	55 824	61.4%
Transport Assets	96 952	127 314	109 112	6 992	62 631	62 926	295	0.5%
Transport Assets	96 952	127 314	109 112	6 992	62 631	62 926	295	0.5%
Land	—	—	—	—	—	—	—	—
Land	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—
Total Depreciation	2 136 485	2 372 096	2 372 618	138 841	1 199 984	1 391 482	191 498	13.8%

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

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February								
Description	2019/20	Budget Year 2020/21						
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	291 381	586 609	514 327	17 455	226 992	279 723	52 732	18.9%
Roads Infrastructure	47 282	159 981	86 933	2 189	37 724	35 565	(2 159)	-6.1%
Roads	47 282	159 981	86 933	2 189	37 724	35 565	(2 159)	-6.1%
Road Structures	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	14 000	–	–	–	–	–	–
Storm water Conveyance	–	14 000	–	–	–	–	–	–
Electrical Infrastructure	124 593	149 003	197 325	7 932	76 112	94 078	17 965	19.1%
HV Substations	39 943	65 000	75 683	6 261	45 338	51 493	6 155	12.0%
LV Networks	83 677	69 003	106 642	1 672	30 774	42 584	11 810	27.7%
Capital Spares	–	15 000	15 000	–	–	–	–	–
Water Supply Infrastructure	46 156	30 000	38 570	17	23 999	26 830	2 831	10.6%
Bulk Mains	–	30 000	30 000	17	23 999	23 973	(26)	-0.1%
Sanitation Infrastructure	58 553	223 626	180 300	4 869	86 099	121 889	35 791	–
Waste Water Treatment Works	48 553	223 626	180 300	4 869	86 099	121 889	35 791	–
Solid Waste Infrastructure	–	–	1 200	–	–	–	–	–
Waste Transfer Stations	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	–	1 200	–	–	–	–	–
Information and Communication Infrastructure	14 798	10 000	10 000	2 447	3 057	1 361	(1 696)	-124.6%
Data Centres	14 798	10 000	10 000	2 447	3 057	1 361	(1 696)	-124.6%
Distribution Layers	–	–	–	–	–	–	–	–
Community Assets	15 737	122 414	65 700	2 255	15 073	13 766	(1 306)	-9.5%
Community Facilities	3 120	59 700	50 700	2 255	12 150	10 844	(1 306)	-12.0%
Centres	–	6 000	4 000	–	–	–	–	–
Cemeteries/Crematoria	157	3 800	800	–	204	403	199	–
Nature Reserves	–	–	–	–	–	–	–	–
Markets	1 974	4 900	19 900	570	570	–	(570)	#DIV/0!
Airports	–	15 000	18 000	1 686	10 199	8 513	(1 686)	-19.8%
Taxi Ranks/Bus Terminals	–	30 000	8 000	–	1 178	1 928	750	38.9%
Sport and Recreation Facilities	12 617	62 714	15 000	–	2 922	2 922	–	–
Outdoor Facilities	12 617	62 714	15 000	–	2 922	2 922	–	–
Heritage assets	–	–	5 000	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–
Other assets	28 816	22 306	18 606	1 579	7 954	9 502	1 547	16.3%
Operational Buildings	6 236	3 000	4 800	1 579	1 579	–	(1 579)	#DIV/0!
Municipal Offices	1 635	3 000	4 800	1 579	1 579	–	(1 579)	#DIV/0!
Stores	2 822	–	–	–	–	–	–	–
Housing	22 580	19 306	13 806	–	6 375	9 502	3 126	32.9%
Social Housing	13 926	19 306	13 806	–	6 375	9 502	3 126	32.9%
Biological or Cultivated Assets	2 000	4 000	6 850	–	–	200	200	100.0%
Biological or Cultivated Assets	2 000	4 000	6 850	–	–	200	200	100.0%
Intangible Assets	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	–	–	–	–	–
Computer Equipment	–	2 000	2 000	–	–	–	–	–
Computer Equipment	–	2 000	2 000	–	–	–	–	–
Furniture and Office Equipment	233	1 000	400	–	47	47	–	–
Furniture and Office Equipment	233	1 000	400	–	47	47	–	–
Machinery and Equipment	1 256	10 200	7 272	–	510	510	–	–
Machinery and Equipment	1 256	10 200	7 272	–	510	510	–	–
Transport Assets	47 225	–	–	–	–	–	–	–
Transport Assets	47 225	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	386 648	748 529	620 154	21 289	250 575	303 748	53 173	17.5%

(s) Municipal Manager's quality certification

QUALITY CERTIFICATE

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

M Mutlaneng
ACTING CITY MANAGER
CITY OF TSHWANE

Signature: _____

Date: _____