

Reference No. 22357/1
Umar Banda (012 358 8110)
MAYORAL COMMITTEE: MAY 2021

From: The acting City Manager
To: The Executive Mayor

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

1. PURPOSE

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

2. STRATEGIC PILLARS

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

3. BACKGROUND

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

For the reporting period ended 30 April 2021, the ten working days end on 14 May 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 of 30 April 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 of 30 April 2021:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 April 2021					
Description	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	37 469 895	29 825 179	31 472 023	(1 646 844)	-5%
Total Expenditure	37 460 249	30 491 778	29 340 611	1 151 167	4%
Surplus /Deficit	9 646	(666 599)	2 131 412		

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 April 2020					
Description	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	35 555 329	28 049 110	28 132 288	(83 178)	0%
Total Expenditure	35 551 977	27 899 323	29 636 293	(1 736 969)	-6%
Surplus /Deficit	3 351	149 787	(1 504 004)		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R1,6 billion against the year-to-date (YTD) budget for the period ended 30 April 2021.

The operating expenditure is overspent by R1,2 billion, which is 4% more than the YTD budget. The YTD deficit is R667 million.

The total adjusted capital budget amounts to R3,7 billion. The expenditure for the period, including that of the municipal entities, amounts to R1,8 billion, representing 48,6% of the total adjusted capital budget.

Cash and short-term investments as at 30 April 2021 amounted to R2 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 30 April 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 30 April 2021. The report is tabled in compliance with Section 71 of the MFMA and has no additional financial implications for the City.

7.3 CONSTITUTIONAL AND LEGAL FACTORS

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

7.4 COMMUNICATION

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

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

8. COMPLIANCE WITH THE MUNICIPAL STANDARD CHART OF ACCOUNTS

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

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

9. CONCLUSION

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

The operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R1,6 billion against the YTD budget for the period ended 30 April 2021.

The following revenue sources contributed to the underrecovery:

- Property Rates (R82,9 million unfavourable): Revenue was less than projected.
- Service Charges: Electricity (R981,5 million unfavourable): The underrecovery is due to unprogrammed meters and an increase in the number of estimated accounts. A service provider has been appointed to assist the team and have now adopted a portion focus strategy to ensure that most meters per portion are read.
- Service Charges: Water (R192,4 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 (R74,6 million unfavourable): Mainly on Solid Waste Removal Fees and Landfill Sites. Revenue was less than projected.
 - Billing Bulk Containers: Due to COVID-19 and the lockdown most construction, engineering, building and big businesses that usually make use of the bulk containers were closed or locked down. This resulted in a reduced request and need for the bulk container service due to a citywide economic slowdown.
 - Billing landfill sites: Due to a dispute regarding dumping costs owed by contractors to the City, many accounts are not being paid. The matter is currently being followed up.
- Rental of Facilities and Equipment (R9,4 million unfavourable): Mainly on Rental Businesses and Housing Company Tshwane. The entity has not invoiced the transfers from City departments (Group Property and the Human Settlements Department) as the tenant listing has not been received from the City.
- Interest Earned on Outstanding Debtors (R101 million unfavourable): Revenue was less than projected due to the suspension of interest charges on residential and business debtors.
- Fines and Penalties (R153 million unfavourable): Mainly on AARTO revenue. AARTO notices were not issued due to COVID-19 lockdown regulations and an arrangement of having nine speed law enforcement cameras calibrated below R30 000 has been initiated. The process is currently with the Supply Chain Management Division to create a mini contract on the e-Procurement system to enable the Tshwane Metro Police Department to fast-track the calibration.
- Transfers and Subsidies (R109 million unfavourable): Mainly on the Human Settlement Development Grant for Top Structure, revenue recognition is dependent on performance. There were delays in the appointment of contractors. The remainder of the funds will not be spent in the current financial year and a rollover will be requested at year end.
- Other Revenue (R5,6 million unfavourable): Mainly on A Re Yeng Fare Revenue, Admission Fees and Jobbing.
- Repairs and maintenance

- Repairs and maintenance expenditure is R982,7 million against a YTD budget of R1 billion. The percentage spent against the total adjusted budget is 67%.
- Cash flow
 - Cash and short-term investments as of 30 April 2021 amount to R2 billion.
 - The cost coverage ratio is at 0.7 for the period.

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

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

ANNEXURE

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

RECOMMENDED

That it be recommended:

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

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

GROUP FINANCIAL SERVICES
MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT FOR THE PERIOD ENDING
30 APRIL 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: M10 APRIL 2021

Table of contents

PART 1: IN-YEAR REPORT	10
1.1 City Manager's report	10
1.2 Recommended	10
1.3 Executive summary	10
1.4 In-year budget statement tables	21
(a) Table C1: Consolidated monthly budget statement – Summary	22
(b) Table C2: Consolidated monthly budget statement – Financial performance (standard classification)	23
(c) Table C3: Consolidated monthly budget statement – Financial performance (revenue and expenditure by municipal vote)	24
(d) Table C4: Consolidated monthly budget statement – Financial performance (revenue and expenditure)	25
(e) Table C5: Consolidated monthly budget statement – Capital expenditure by vote, standard classification and funding	26
(f) Table C6: Consolidated monthly budget statement – Financial position	27
(g) Table C7: Consolidated monthly budget statement – Cash flow	28
PART 2: SUPPORTING DOCUMENTATION	29
(a) Table SC1: Material variance explanations	29
(b) Table SC2: Monthly budget statement – Performance indicators	31
(c) Table SC3: Monthly budget statement – Aged debtors	32
(d) Table SC4: Monthly budget statement – Aged creditors	32
(e) Table SC5: Monthly budget statement – Investment portfolio	33
(f) Table SC6: Monthly budget statement – Transfers and grant receipts	34
(g) Table SC7(1): Monthly budget statement – Transfers and grant expenditures	35
(h) Table SC7 (2): Monthly budget statement – Expenditure against approved rollovers	36
(i) Table SC8: Monthly budget statement – Councillor and staff benefits	37
(j) Table SC9: Monthly budget statement – Actual and revised targets for cash receipts	38
(k) Table SC10: Monthly budget statement – Parent municipality's financial performance (revenue and expenditure)	39
(l) Table SC11: Monthly budget statement – Summary of municipal entities	40
(m) Table SC12: Consolidated monthly budget statement – Capital expenditure trend	40
(n) Table SC13a: Consolidated monthly budget statement – Capital expenditure on new assets by asset class	41
(o) Table SC13b: Consolidated monthly budget statement – Capital expenditure on the renewal of existing assets by asset class	42
(p) Table SC13c: Consolidated monthly budget statement – Repairs and maintenance by asset class	43
(q) Table SC13d: Consolidated monthly budget statement – Depreciation by asset class	44
(r) Table SC13e: Monthly budget statement – Capital expenditure on the upgrading of existing assets by asset class	45
(s) Municipal Manager's quality certification	46

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

1.3 Executive summary

The financial results for the City of Tshwane for the period ended 30 April 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) - M10 April								
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	648 607	7 042 474	7 125 401	(82 927)	-1%
Service charges - electricity revenue	11 758 547	13 808 396	13 734 198	923 876	10 318 260	11 299 798	(981 538)	-9%
Service charges - water revenue	4 075 089	4 647 670	4 654 763	322 943	3 562 232	3 754 654	(192 423)	-5%
Service charges - sanitation revenue	1 203 881	1 260 287	1 256 106	103 713	1 060 194	1 047 998	12 196	1%
Service charges - refuse revenue	1 323 458	1 766 239	1 616 439	118 112	1 240 439	1 314 991	(74 552)	-6%
Rental of facilities and equipment	125 760	161 822	160 409	8 960	121 488	130 869	(9 381)	-7%
Interest earned - external investments	237 164	159 531	158 873	40 618	195 947	137 578	58 369	42%
Interest earned - outstanding debtors	808 465	523 137	522 888	84 915	251 217	352 315	(101 099)	-29%
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	195 092	300 903	300 903	652	40 881	194 024	(153 144)	-79%
Licences and permits	37 339	52 447	52 447	3 568	30 928	38 075	(7 148)	-19%
Agency services	4 649	–	–	–	–	–	–	–
Transfers and subsidies	4 710 632	4 914 401	5 425 293	298 320	5 197 018	5 306 286	(109 268)	-2%
Other revenue	1 007 904	1 031 963	995 366	140 726	764 102	769 665	(5 563)	-1%
Gains	31 286	7 000	5 000	(6 270)	–	368	(368)	-100%
Total Revenue (excluding capital transfers and contributions)	32 976 700	37 028 485	37 469 895	2 688 740	29 825 179	31 472 023	(1 646 844)	-5%
Expenditure By Type								
Employee related costs	11 677 700	11 656 197	11 504 625	783 036	12 020 916	9 536 616	2 484 300	26%
Remuneration of councillors	105 417	150 602	154 588	10 901	131 164	132 873	(1 709)	-1%
Debt impairment	3 095 463	2 105 348	2 105 348	178 065	1 700 274	1 700 274	–	–
Depreciation & asset impairment	2 136 485	2 372 096	2 372 618	154 706	1 555 667	1 881 808	(326 141)	-17%
Finance charges	1 514 528	1 455 417	1 455 417	143 518	779 043	840 962	(61 919)	-7%
Bulk purchases	11 992 921	12 626 756	12 626 756	950 699	9 437 700	9 421 113	16 586	0%
Other materials	628 576	691 881	715 381	75 351	464 112	568 928	(104 816)	-18%
Contracted services	3 704 469	3 943 063	4 384 038	350 912	2 828 869	3 491 686	(662 817)	-19%
Transfers and subsidies	40 107	45 553	44 472	3 242	17 147	32 295	(15 148)	-47%
Other expenditure	2 382 031	1 973 743	2 096 916	123 162	1 560 230	1 733 971	(173 741)	-10%
Losses	68 674	25	90	(3 441)	(3 345)	84	(3 429)	-4068%
Total Expenditure	37 346 370	37 020 681	37 460 249	2 770 152	30 491 778	29 340 611	1 151 167	4%
Surplus/(Deficit)	(4 369 670)	7 804	9 646	(81 411)	(666 599)	2 131 412	(2 798 011)	-131%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 474 039	2 101 310	1 845 804	104 772	1 102 703	1 484 431	(381 729)	-26%
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	27 405	23 000	23 000	36 179	36 179	13 501	22 678	168%
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(2 868 225)	2 132 114	1 878 450	59 540	472 282	3 629 343		
Taxation	(135)	498	898	–	446	748	(302)	-40%
Surplus/(Deficit) after taxation	(2 868 090)	2 131 616	1 877 552	59 540	471 836	3 628 595		
Attributable to minorities	–	–	–	–	–	–		
Surplus/(Deficit) attributable to municipality	(2 868 090)	2 131 616	1 877 552	59 540	471 836	3 628 595		
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		
Surplus/ (Deficit) for the year	(2 868 090)	2 131 616	1 877 552	59 540	471 836	3 628 595		

The actual revenue amounts to R29,8 billion and reflects an unfavourable variance of R1,6 billion against the YTD budget.

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

- Property Rates (R82,9 million unfavourable): Revenue was less than projected.
- Service Charges: Electricity (R981,5 million unfavourable): The underrecovery is due to unprogrammed meters and an increase in the number of estimated accounts. A service provider has been appointed to assist the team and have now adopted a portion focus strategy to ensure that most meters per portion are read.
- Service Charges: Water (R192,4 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 (R74,6 million unfavourable): Mainly on Solid Waste Removal Fees and Landfill Sites. Revenue was less than projected.
 - Billing Bulk Containers: Due to COVID-19 and the lockdown most construction, engineering, building and big businesses that usually make use of the bulk containers were closed or locked down. This resulted in a reduced request and need for the bulk container service due to a citywide economic slowdown.
 - Billing landfill sites: Due to a dispute regarding dumping costs owed by contractors to the City, many accounts are not being paid. The matter is currently being followed up.
- Rental of Facilities and Equipment (R9,4 million unfavourable. Mainly on Rental Businesses and Housing Company Tshwane. The entity has not invoiced the transfers from City departments (Group Property and the Human Settlements Department) as the tenant listing has not been received from the City.
- Interest Earned on External Investments (R58,4 million favourable): Mainly on interest received on the sinking fund. Revenue was better than projected.
- Interest Earned on Outstanding Debtors (R101,1 million unfavourable): Revenue was less than projected due to the suspension of interest charges on residential and business debtors.
- Fines and Penalties (R153 million unfavourable): Mainly on AARTO revenue. AARTO notices were not issued due to COVID-19 lockdown regulations and an arrangement of having nine speed law enforcement cameras calibrated below R30 000 has been initiated. The process is currently with the Supply Chain Management Division to create a mini contract on the e-Procurement system to enable the Tshwane Metro Police Department to fast-track the calibration.
- Transfers and Subsidies (R109 million unfavourable): Mainly on the Human Settlement Development Grant for Top Structure, revenue recognition is dependent on performance. There were delays in the appointment of contractors. The remainder of the funds will not be spent in the current financial year and a rollover will be requested at year end.

- Other Revenue (R5,5 million unfavourable): Mainly on A Re Yeng Fare Revenue, Admission Fees and Jobbing.
 - ARY Fare Revenue - Revenue was less than projected. Due to COVID-19 regulations, the implementation plans are in place to roll out Line 2B between Hatfield and Menlyn subject to COVID-19 regulations and taxi industry negotiations to improve revenue.
 - Admission Fees - Revenue was less than projected due to the closure of facilities because of COVID-19. Follow up on all income to be journalised before year end.
 - Jobbing - Revenue is based on requests from clients for public events hosted in the City. COVID-19 restrictions on public gatherings (events) affected the collection.

The actual expenditure amounts to R30,5 billion and indicates an overspending variance of R1,2 billion or 4% against the YTD budget of R29,3 billion.

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

- Employee-related Costs (R2,5 billion over budget): Mainly on Salaries and Provision for Leave. System changes were implemented in the posting percentages of the provision for leave from 2,5% to 100%.
- Depreciation and Asset Impairment (R326 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 (R62 million under budget): Mainly on Interest, the provision will be updated at year end.
- Bulk Purchases (R16,6 million over budget): Mainly on Rand Water and Bulk Electricity. The purchase of bulk water from Rand Water is demand driven and cannot be predicted.
- Other Material (R105 million under budget): Mainly on the following line items which are procured as and when required:
 - Stationery (R7,1 million under budget): Stationery is procured only when needed.
 - Consumables (R8,9 million under budget): Consumables are only procured when needed.
 - Petrol and Diesel (R40,3 million under budget): Payment is based on the actual fuel procured.
 - Chemicals (R5,1 million under budget): The purchase of chemicals is done only when required.
 - Cleaning Material (R5,4 million under budget): Cleaning materials are procured when needed.
 - Tyres and Tubes (R3,1 million under budget): Tyres are replaced when needed.
 - Power Stations (R4,8 million under budget): The Rooiwal Power Station is being refurbished. Expenditure will be realised once invoices for materials are submitted and processed for payment.

- Contracted Services (R663 million under budget): Mainly on the following line items:
 - Stream Cleaning and Ditching (R8,2 million under budget): Most of planned work for the year is already committed. The unspent fund will be reprioritised.
 - Watchmen Services (R28,3 million under budget): Funds have been committed.
 - Household Refuse Removal (R102,3 million under budget): A purchase order has been created and actual payments will realise later in the month. Funds are committed.
 - Horticulture: Clearing (R29,9 million under budget): The tender for grass cutting was recently awarded. Funds have been committed.
 - Project-linked Housing (R83,1 million under budget): There were delays in the appointment of contractors. The grant will not be spent in full, and a rollover will be requested at year end.
 - Tshwane House Contract Cost (R30,7 million under budget): Tshwane House invoices are received in arrears. Funds are committed as per the agreement.
 - Rudimentary Services (R33,4 million under budget): Funds are committed, expenditure will increase in Quarter 4.
 - Sewerage Services (R13,4 million under budget): Funds are committed, expenditure will increase in Quarter 4.
 - Water Reticulation Network (R23,1 million under budget): Funds are committed for the War on Leaks Project for the training of artisans (plumbers).
 - Reticulation Electricity (R18,2 million under budget): Funds have been committed for maintenance of the electrical network system.
 - Grounds (R12,5 million under budget): A purchase order has been created and actual payments will be realised later in the month. Funds are committed.
 - Rehabilitation of Sinkholes (R11,5 million under budget): Funds have been committed.
 - Professional Services: Outsource (R13 million under budget): Delay in finalising appointments of service providers. Expenditure will increase in Quarter 4.
 - Cleaning Services (R7,2 million under budget): Funds have been committed and expenditure will improve.
 - Prevention of illegal invasion (R7,2 million under budget): Funds have been committed.

- Other Expenditure (R173,7 million underspent): Mainly on the following:
 - Building Rentals (R36 million under budget): The rental projections are based on monthly rentals plus annual escalations. The escalations are not all effected at the same time, they are spread throughout the financial year depending on the lease agreement. Funds are committed and no underexpenditure is expected at year end.
 - Rental: Machinery and Equipment (R39,5 million under budget): Orders have been created and expenditure will reflect at a later stage, and funds have been committed.
 - Uniform General Expense (R14,4 million under budget): The tender for personal protective equipment has lapsed. The limited stock items are currently used.
 - Postage (R6,9 million under budget): Funds have been committed.

The overall repairs and maintenance expenditure is R982,7 million against a YTD budget of R1 billion. The percentage against the total budget is at 67%.

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 R1,8 billion, representing 48,6% of the total budget. The expenditure, including commitments, is R2,3 billion.

Consolidated summary – Capital expenditure, 30 April 2021:

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 30 APRIL 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	2 441 521	1 810 239	465 835	2 276 074	(631 282)	48.6%
TOTAL Capital Financing	3 726 811	2 441 521	1 810 239	465 835	2 276 074	(631 282)	48.6%

Capital expenditure per funding source as at 30 April 2021:

Capital Expenditure for the CoT per Funding Source as at 30 April 2021						
Funding Source	Adjusted Budget 2020/21	YTD Expenditure Projections 30 April 2021	YTD Actual Expenditure 30 April 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	265 442 234	197 576 530	(67 865 704)	74.4%	54.8%
Neighbourhood Development Partnership Grant (NDPG)	5 000 000	250 000	0	(250 000)	0	0.0%
Urban Settlements Development Grant (USDG)	1 082 137 560	845 399 254	716 741 807	(128 657 447)	84.8%	66.2%
Energy Efficiency Demand Side Management (EEDSM)	9 000 000	8 523 000	2 831 910	(5 691 090)	33.2%	31.5%
Community Library Services (CLS)	22 270 234	17 817 707	9 131 500	(8 686 207)	51.2%	41.0%
LG SETA Discretionary Allocation	14 000 000	8 822 993	3 509 549	(5 313 444)	39.8%	25.1%
Integrated City Development Grant (ICDG)	41 788 386	8 609 616	12 036 220	3 426 605	139.8%	28.8%
Informal Settlements Upgrading Partnership Grant	320 432 000	236 436 950	162 917 980	(73 518 969)	68.9%	50.8%
Social Infrastructure Grant	4 517 156	4 517 156	0	(4 517 156)	0.0%	0.0%
Total Grant Funding	1 859 804 057	1 395 818 910	1 104 745 497	(291 073 413)	79%	59%
Borrowings	1 500 000 000	806 545 432	457 123 092	(349 422 340)	56.7%	30.5%
Council Funding	202 879 109	117 062 040	158 341 666	41 279 625	135.3%	78.0%
Capital Replacement Reserve	5 128 304	3 021 992	1 243 101	(1 778 892)	41.1%	24.2%
Total Internally generated funds	208 007 413	120 084 033	159 584 766	39 500 734	132.9%	76.7%
Other Contributions	9 000 000	2 794 500	1 966 668	(827 832)	70.4%	21.9%
Public Contributions & Donations	150 000 000	116 278 163	86 818 759	(29 459 404)	74.7%	57.9%
Total Contributions	159 000 000	119 072 663	88 785 427	(30 287 236)	74.6%	55.8%
Total	3 726 811 470	2 441 521 038	1 810 238 782	(631 282 255)	74.1%	48.6%

An amount of R1,8 billion or 48,6% of the budget has been spent. The percentage spent in the previous year on the budget was at 37,4%.

The low expenditure on most of the projects is due to a delay in supply chain management processes.

Capital expenditure per funding source as at 30 April 2019:

Capital Expenditure for the CoT per Funding Source as at 30 April 2020						
Funding Source	Adjusted Budget 2019/20	YTD Expenditure Projections 30 April 2020	YTD Actual Expenditure 30 April 2020	Variance (Actual vs Projection)	Actual as % of Expenditure Projection	Actual as % of Adjusted Budget
	(R)	(R)	(R)	(R)	%	%
Council Funding	160 597 817	86 906 420	50 584 714	(36 321 706)	58.2%	31.5%
Public Transport Infrastructure and Systems Grant (PTIS)	402 463 150	356 704 872	243 047 239	(113 657 633)	68.1%	60.4%
Neighbourhood Development Partnership Grant (NDPG)	4 500 000	4 005 684	0	(4 005 684)	0	0
Urban Settlements Development Grant (USDG)	1 056 991 136	778 487 391	482 273 100	(296 214 291)	62.0%	45.6%
Capital Replacement Reserve	13 148 990	7 534 822	1 415 899	(6 118 923)	18.8%	10.8%
Energy Efficiency Demand Side Management (EEDSM)	11 000 000	7 209 139	2 823 440	(4 385 699)	39.2%	25.7%
Other Contributions	20 000 000	8 266 667	1 440 534	(6 826 133)	17.4%	7.2%
Community Library Services (CLS)	15 194 315	10 137 610	921 865	(9 215 746)	9.1%	6.1%
Borrowings	1 500 000 000	735 732 906	411 883 195	(323 849 711)	56.0%	27.5%
Public Contributions & Donations	144 817 530	51 978 795	44 157 808	(7 820 987)	85.0%	30.5%
Social Infrastructure Grant	16 975 802	8 487 901	0	(8 487 901)	0.0%	0.0%
LG SETA Discretionary Allocation	17 000 000	13 043 915	0	(13 043 915)	0.0%	0.0%
Integrated City Development Grant (ICDG)	36 775 250	25 994 315	32 956 454	6 962 139	126.8%	89.6%
Informal Settlements Upgrading Partnership Grant	192 600 981	192 600 981	35 196 567	(157 404 414)	18.3%	18.3%
Housing Development Fund	75 512 424	73 220 610	67 143 195	(6 077 414)	91.7%	88.9%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	69 750 000	56 366 740	38 601 099	(17 765 640)	68.5%	55.3%
RCG (Provincial Housing)	49 926 150	41 231 133	4 610 028	(36 621 105)	11.2%	9.2%
Total	3 787 253 545	2 457 909 899	1 417 055 138	(1 040 854 762)	57.7%	37.4%

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)

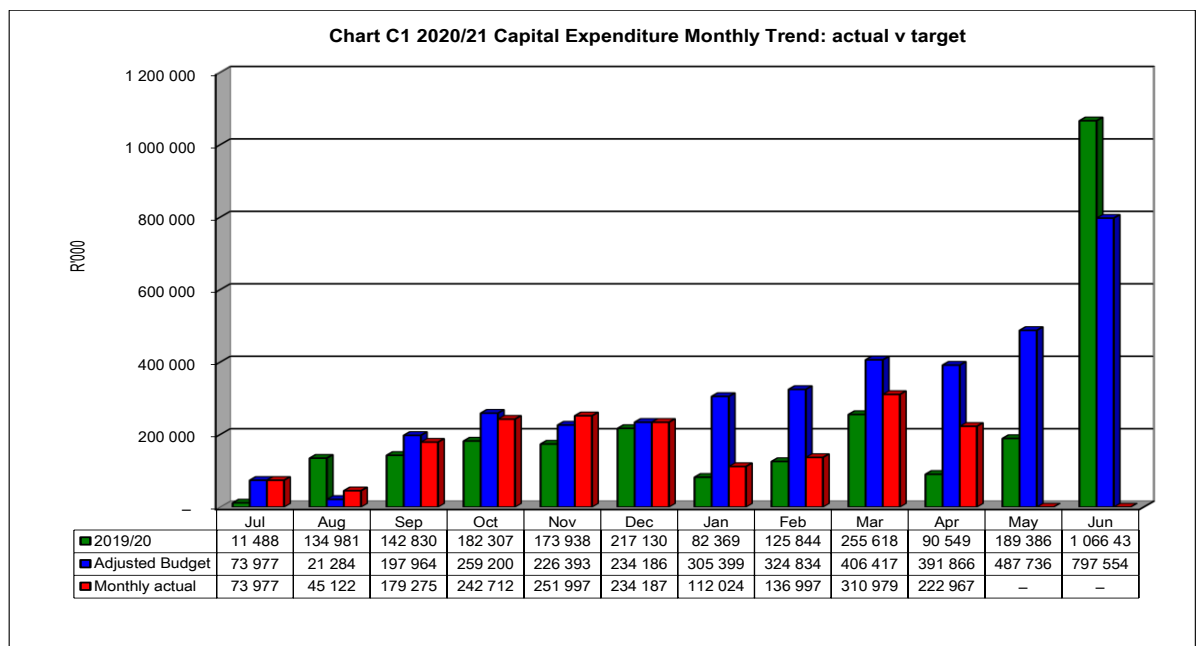
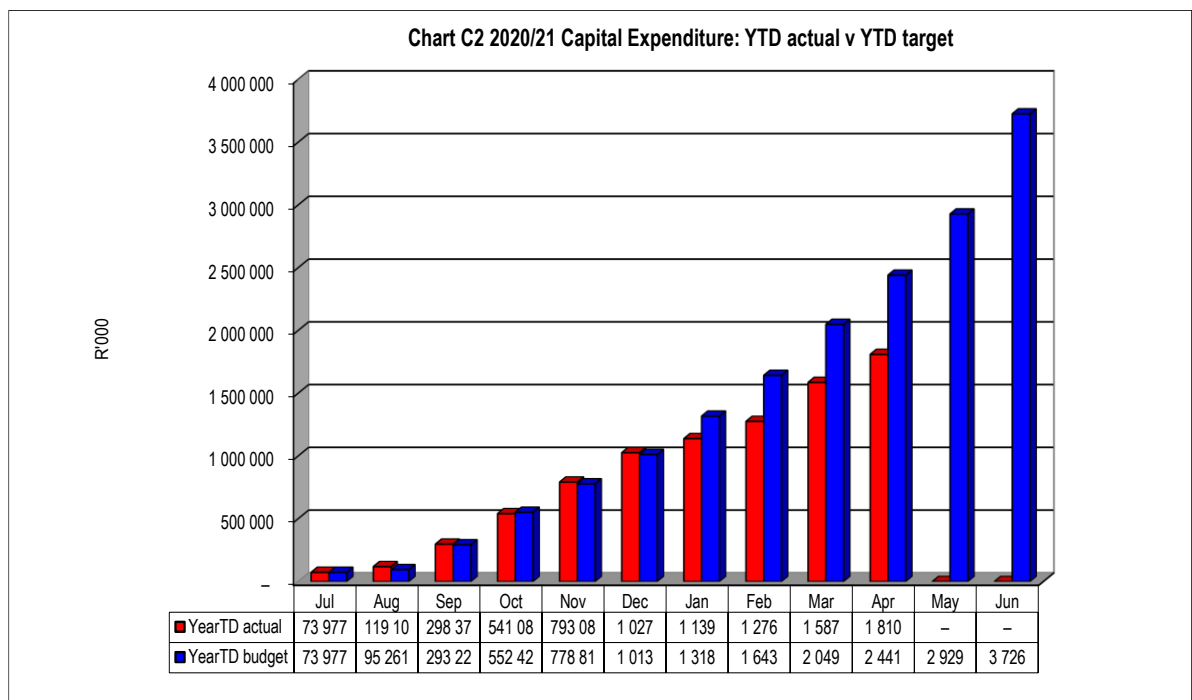


Chart C2: 2020/21 Capital expenditure (YTD actual versus YTD target)



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 30 April 2021 amounts to R26,2 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6 in a format that is consistent with international standards and aligned with GRAP 1.

Cash flow

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

- Cash and cash equivalents as at the end of 30 April 2021 amount to R1,5 billion.
- The cash flow from operating activities reflects a positive R2,1 billion.
- The cash flow from investing activities amounts to R1,4 billion.
- The cash flow from financing activities amounts to R204 million.

Debtors' age analysis

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

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

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

An amount of R10,2 billion is outstanding in this category, compared to R8,1 billion in the 2019/20 financial year.

Chart C3: Aged consumer debtors' analysis

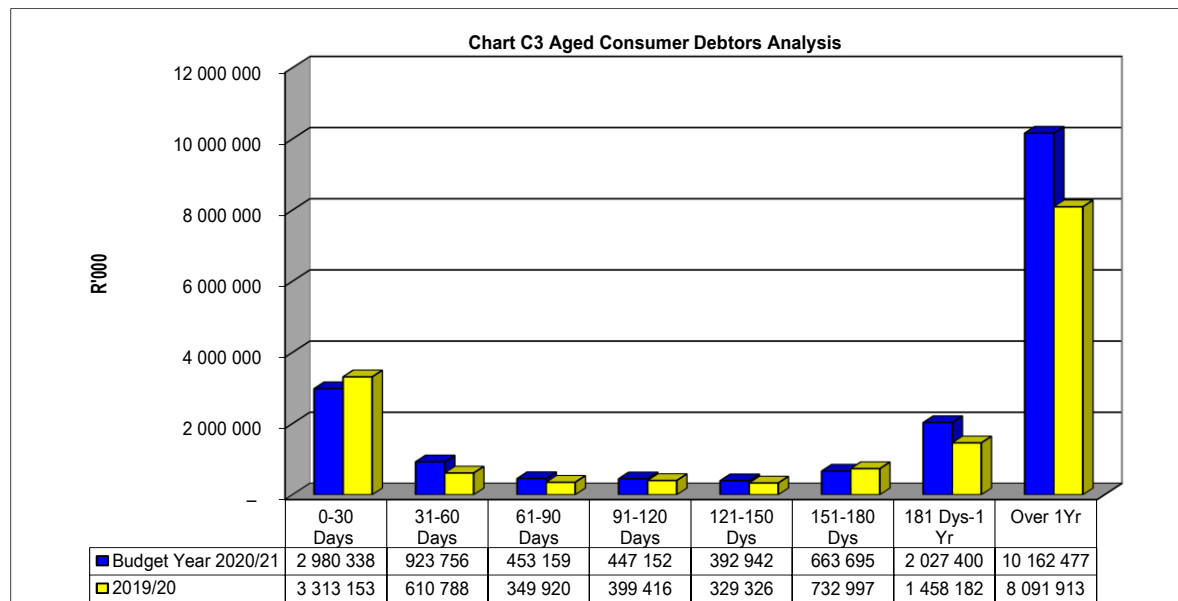
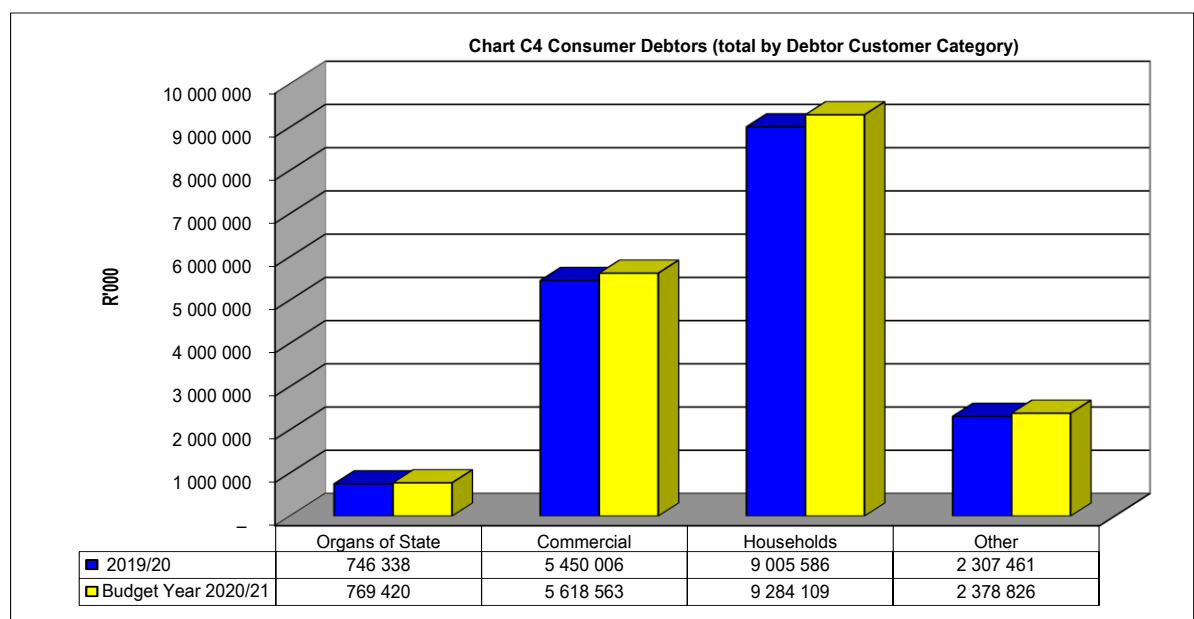


Chart C4 shows that the increase in the customer category is attributable to households, which reflects an increase of R278 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

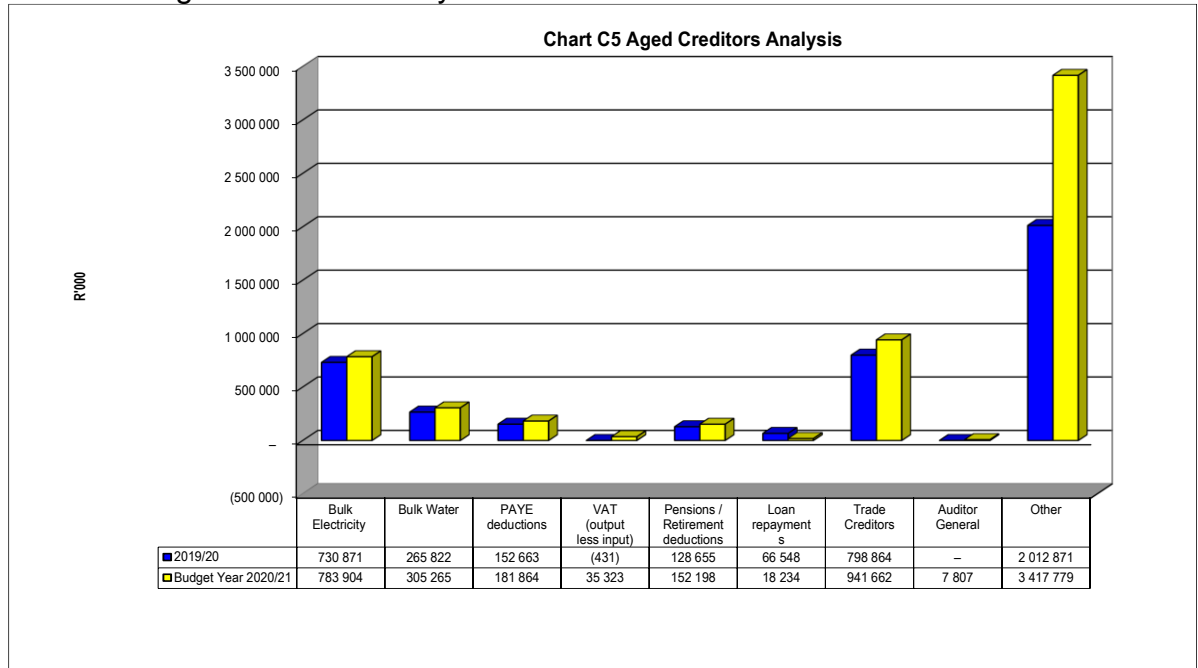


Creditors' age analysis

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 R1,6 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 R7,2 billion was received for the period. A variance of R97,5 million is reflected, due to the additional funding received on the Urban Settlements Development Grant and the Public Transport Network Grant.

Table SC7(1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the recognition of expenditure, amounting to R6,3 billion, against the YTD budget of R6,7 billion. A variance of R388 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 are captured in Table SC8. The table provides a comparison of actual and budgeted expenditure.

Parent municipality's financial performance (Table SC10)

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

Summary of municipal entities (Table SC11)

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

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

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

Performance indicators (Table SC2)

This table reflects various ratios, such as –

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

1.4 In-year budget statement tables

The financial results for the period ended 30 April 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 - M10 April								
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	648 607	7 042 474	7 125 401	(82 927)	-1%
Service charges	18 360 974	21 482 591	21 261 504	1 468 644	16 181 125	17 417 442	(1 236 317)	-7%
Investment revenue	237 164	159 531	158 873	40 618	195 947	137 578	58 369	42%
Transfers and subsidies	4 710 632	4 914 401	5 425 293	298 320	5 197 018	5 306 286	(109 268)	-2%
Other own revenue	2 210 495	2 077 271	2 037 012	232 550	1 208 615	1 485 316	(276 701)	-19%
Total Revenue (excluding capital transfers and contributions)	32 976 700	37 028 485	37 469 895	2 688 740	29 825 179	31 472 023	(1 646 844)	-5%
Employee costs	11 677 700	11 656 197	11 504 625	783 036	12 020 916	9 536 616	2 484 300	26%
Remuneration of Councillors	105 417	150 602	154 588	10 901	131 164	132 873	(1 709)	-1%
Depreciation & asset impairment	2 136 485	2 372 096	2 372 618	154 706	1 555 667	1 881 808	(326 141)	-17%
Finance charges	1 514 528	1 455 417	1 455 417	143 518	779 043	840 962	(61 919)	-8%
Materials and bulk purchases	12 621 497	13 318 637	13 342 137	1 026 050	9 901 812	9 990 041	(88 229)	-1%
Transfers and subsidies	40 107	45 553	44 472	3 242	17 147	32 295	(15 148)	-47%
Other expenditure	9 250 636	8 022 179	8 586 392	648 699	6 086 029	6 926 016	(839 987)	-12%
Total Expenditure	37 346 370	37 020 681	37 460 249	2 770 152	30 491 778	29 340 611	1 151 167	4%
Surplus/(Deficit)	(4 369 670)	7 804	9 646	(81 411)	(666 599)	2 131 412	(2 798 011)	-131%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 474 039	2 101 310	1 845 804	104 772	1 102 703	1 484 431	(381 729)	-26%
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	36 179	36 179	13 501	22 678	168%
Surplus/(Deficit) after capital transfers & contributions	(2 868 225)	2 132 114	1 878 450	59 540	472 282	3 629 343	(3 157 061)	-87%
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(2 868 225)	2 132 114	1 878 450	59 540	472 282	3 629 343	(3 157 061)	-87%
Capital expenditure & funds sources								
Capital expenditure	2 950 409	4 091 945	3 726 811	222 967	1 810 239	2 441 521	(631 282)	-26%
Capital transfers recognised	1 528 317	2 124 310	1 868 804	145 572	1 139 971	1 398 613	(258 643)	-18%
Borrowing	1 080 894	1 500 000	1 500 000	69 311	457 123	806 545	(349 422)	-43%
Internally generated funds	341 199	467 635	358 007	8 084	213 145	236 362	(23 217)	-10%
Total sources of capital funds	2 950 409	4 091 945	3 726 811	222 967	1 810 239	2 441 521	(631 282)	-26%
Financial position								
Total current assets	10 325 905	11 916 137	12 434 269		10 065 498			
Total non current assets	47 097 661	48 040 696	46 553 945		45 599 482			
Total current liabilities	13 991 615	12 408 511	13 650 035		11 948 148			
Total non current liabilities	16 933 757	16 978 309	16 978 309		17 123 598			
Community wealth/Equity	26 498 194	30 570 013	28 359 870		26 593 235			
Cash flows								
Net cash from (used) operating	501 141	3 967 155	3 033 839	1 408 750	2 063 351	4 416 843	2 353 493	53%
Net cash from (used) investing	(2 683 866)	(4 210 279)	(3 854 059)	(235 667)	(1 395 942)	(2 767 158)	(1 371 216)	-53%
Net cash from (used) financing	6 853	675 162	677 230	681 766	204 461	497 822	293 361	44%
Cash/cash equivalents at the month/year end	927 194	1 487 294	1 219 346	-	1 464 774	3 509 843	2 045 069	58%
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Debtors Age Analysis								
Total By Income Source	2 980 338	923 756	453 159	447 152	392 942	663 695	2 027 400	10 162 477
Creditors Age Analysis								
Total Creditors	5 844 035	-	-	-	-	-	-	-

(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) - M10 April								
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	1 038 840	12 231 412	12 416 967	(185 555)	-1%
Executive and council	39 457	51 816	56 590	3 123	55 776	34 161	21 614	63%
Finance and administration	12 653 535	13 345 618	13 971 805	1 035 714	12 175 609	12 382 653	(207 044)	-2%
Internal audit	131 533	79 248	220	3	27	152	(125)	-82%
<i>Community and public safety</i>	1 082 781	1 436 983	1 366 536	92 217	611 104	1 071 939	(460 835)	-43%
Community and social services	52 933	36 745	39 697	1 587	31 156	27 325	3 831	14%
Sport and recreation	14 202	21 992	22 839	1 020	12 019	12 897	(878)	-7%
Public safety	207 845	320 741	320 887	1 066	51 121	209 194	(158 073)	-76%
Housing	733 210	964 872	892 665	71 634	429 322	734 052	(304 730)	-42%
Health	74 591	92 634	90 448	16 911	87 486	88 472	(986)	-1%
<i>Economic and environmental services</i>	917 932	1 220 074	1 162 965	89 124	710 641	883 116	(172 475)	-20%
Planning and development	74 157	121 601	121 286	(1 635)	68 703	98 920	(30 218)	-31%
Road transport	834 998	1 088 830	1 032 001	90 565	638 633	777 067	(138 434)	-18%
Environmental protection	8 777	9 642	9 678	194	3 305	7 129	(3 824)	-54%
<i>Trading services</i>	19 426 635	22 757 985	22 521 187	1 589 747	17 205 262	18 382 969	(1 177 708)	-6%
Energy sources	12 068 561	14 360 961	14 285 503	985 950	10 758 599	11 722 334	(963 735)	-8%
Water management	4 637 274	5 010 223	4 985 816	356 501	3 906 735	3 998 617	(91 881)	-2%
Waste water management	1 317 856	1 619 220	1 632 078	129 124	1 298 058	1 346 022	(47 964)	-4%
Waste management	1 402 944	1 767 581	1 617 790	118 173	1 241 869	1 315 997	(74 128)	-6%
<i>Other</i>	226 271	261 070	259 395	19 764	205 642	214 963	(9 321)	-4%
Total Revenue - Functional	34 478 144	39 152 795	39 338 699	2 829 691	30 964 060	32 969 955	(2 005 894)	-6%
Expenditure - Functional								
<i>Governance and administration</i>	9 010 078	8 383 219	8 522 741	664 435	6 602 758	6 523 419	79 339	1%
Executive and council	1 513 920	1 228 305	1 223 296	79 139	987 686	1 000 256	(12 570)	-1%
Finance and administration	7 333 197	6 927 212	7 169 566	576 535	5 526 259	5 421 480	104 779	2%
Internal audit	162 961	227 703	129 879	8 760	88 813	101 683	(12 870)	-13%
<i>Community and public safety</i>	5 812 023	6 081 879	6 474 865	427 481	5 966 551	5 357 004	609 546	11%
Community and social services	369 238	355 837	388 583	26 165	334 780	307 512	27 268	9%
Sport and recreation	527 890	552 576	560 945	43 020	502 678	462 368	40 311	9%
Public safety	3 389 818	3 561 035	3 557 972	212 486	3 529 741	2 981 057	548 683	18%
Housing	661 854	682 766	1 027 545	77 060	639 837	790 469	(150 632)	-19%
Health	863 222	929 665	939 820	68 750	959 514	815 599	143 916	18%
<i>Economic and environmental services</i>	3 294 697	3 296 795	3 235 722	213 917	2 800 371	2 620 538	179 833	7%
Planning and development	1 053 639	1 030 204	1 028 823	62 844	904 258	838 186	66 072	8%
Road transport	2 032 675	2 029 671	1 963 915	136 624	1 715 808	1 588 871	126 937	8%
Environmental protection	208 382	236 921	242 984	14 449	180 305	193 481	(13 177)	-7%
<i>Trading services</i>	19 066 631	19 074 287	19 046 106	1 451 901	14 975 151	14 695 297	279 854	2%
Energy sources	12 523 803	12 392 896	12 432 691	909 471	9 787 528	9 508 086	279 442	3%
Water management	4 157 355	4 178 744	4 179 927	363 565	3 304 535	3 225 230	79 305	2%
Waste water management	817 150	837 737	812 112	58 429	706 829	677 132	29 698	4%
Waste management	1 568 323	1 664 910	1 621 376	120 436	1 176 258	1 284 849	(108 591)	-8%
<i>Other</i>	162 805	184 998	181 712	12 417	147 394	145 101	2 293	2%
Total Expenditure - Functional	37 346 234	37 021 179	37 461 146	2 770 152	30 492 224	29 341 359	1 150 865	4%
Surplus/ (Deficit) for the year	(2 868 090)	2 131 616	1 877 552	59 540	471 836	3 628 595	(3 156 759)	-87%

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) - M10 April								
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								
<u>Revenue by Vote</u>								
Vote 1 - Community & Social Development Services Department	32 755	33 983	50 623	606	25 938	45 023	(19 085)	-42.4%
Vote 2 - Economic Development & Spatial Planning Department	328 200	448 862	445 175	72 229	363 783	344 905	18 878	5.5%
Vote 3 - Emergency Services Department	10 904	21 467	11 225	391	10 144	9 498	646	6.8%
Vote 4 - Environment & Agriculture Management Department	1 419 725	1 789 895	1 640 139	118 752	1 247 495	1 331 995	(84 501)	-6.3%
Vote 5 - Group Audit & Risk Department	131 533	220	220	3	27	152	(125)	-82.1%
Vote 6 - Group Financial Services Department	12 509 141	13 260 394	13 826 655	978 229	12 020 097	12 278 661	(258 564)	-2.1%
Vote 7 - Group Property Management Department	103 270	70 698	62 573	3 873	76 345	49 739	26 606	
Vote 8 - Health Department	69 898	80 179	83 843	16 908	85 751	83 768	1 983	2.4%
Vote 9 - Human Settlement Department	733 391	964 997	892 822	71 635	429 335	734 159	(304 824)	-41.5%
Vote 10 - Tshwane Metro Police Department	201 014	310 609	310 631	678	42 713	200 634	(157 921)	-78.7%
Vote 11 - Regional Operations & Coordination Department	21 816	33 674	49 764	2 002	26 704	23 717	2 986	12.6%
Vote 12 - Roads & Transport Department	858 601	1 110 665	1 060 521	92 452	659 127	804 217	(145 090)	-18.0%
Vote 13 - Shared Services Department	217	1 396	167	1	5	2	3	
Vote 14 - Utility Services Department	18 017 163	20 987 654	20 879 588	1 471 318	15 961 037	17 050 244	(1 089 207)	-6.4%
Vote 15 - Other Departments	40 518	38 101	24 753	614	15 560	13 238	2 322	17.5%
Total Revenue by Vote	34 478 144	39 152 795	39 338 699	2 829 691	30 964 060	32 969 955	(2 005 894)	-6.1%
<u>Expenditure by Vote</u>								
Vote 1 - Community & Social Development Services Department	584 910	467 465	477 655	25 194	419 494	391 780	27 714	7.1%
Vote 2 - Economic Development & Spatial Planning Department	591 045	635 049	647 705	42 320	597 714	535 244	62 469	11.7%
Vote 3 - Emergency Services Department	851 280	877 388	880 641	52 243	909 369	735 521	173 848	23.6%
Vote 4 - Environment & Agriculture Management Department	1 915 115	2 015 198	1 999 858	142 957	1 460 993	1 587 999	(127 006)	-8.0%
Vote 5 - Group Audit & Risk Department	183 582	136 865	156 211	10 624	116 333	123 806	(7 473)	-6.0%
Vote 6 - Group Financial Services Department	4 298 297	3 961 823	3 936 677	300 520	2 803 119	2 767 928	35 191	1.3%
Vote 7 - Group Property Management Department	860 001	759 055	924 617	91 157	669 987	757 836	(87 849)	-11.6%
Vote 8 - Health Department	476 791	517 513	538 365	38 270	511 888	455 854	56 034	12.3%
Vote 9 - Human Settlement Department	688 662	716 121	1 061 499	79 535	667 473	817 568	(150 095)	-18.4%
Vote 10 - Tshwane Metro Police Department	2 867 510	3 049 569	3 042 841	187 637	2 984 944	2 547 850	437 094	17.2%
Vote 11 - Regional Operations & Coordination Department	3 035 900	2 925 468	3 052 481	247 052	2 818 464	2 533 403	285 062	11.3%
Vote 12 - Roads & Transport Department	1 781 958	1 779 326	1 722 186	122 286	1 506 901	1 415 636	91 265	6.4%
Vote 13 - Shared Services Department	1 396 050	1 455 368	1 453 817	114 231	1 219 642	1 202 876	16 766	1.4%
Vote 14 - Utility Services Department	16 268 331	16 076 085	15 931 881	1 207 412	12 304 643	12 119 877	184 766	1.5%
Vote 15 - Other Departments	1 546 801	1 648 886	1 634 711	108 714	1 501 260	1 348 180	153 080	11.4%
Total Expenditure by Vote	37 346 234	37 021 179	37 461 146	2 770 152	30 492 224	29 341 359	1 150 865	3.9%
Surplus/ (Deficit) for the year	(2 868 090)	2 131 616	1 877 552	59 540	471 836	3 628 595	(3 156 759)	

(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) - M10 April								
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	648 607	7 042 474	7 125 401	(82 927)	-1%
Service charges - electricity revenue	11 758 547	13 808 396	13 734 198	923 876	10 318 260	11 299 798	(981 538)	-9%
Service charges - water revenue	4 075 089	4 647 670	4 654 763	322 943	3 562 232	3 754 654	(192 423)	-5%
Service charges - sanitation revenue	1 203 881	1 260 287	1 256 106	103 713	1 060 194	1 047 998	12 196	1%
Service charges - refuse revenue	1 323 458	1 766 239	1 616 439	118 112	1 240 439	1 314 991	(74 552)	-6%
Rental of facilities and equipment	125 760	161 822	160 409	8 960	121 488	130 869	(9 381)	-7%
Interest earned - external investments	237 164	159 531	158 873	40 618	195 947	137 578	58 369	42%
Interest earned - outstanding debtors	808 465	523 137	522 888	84 915	251 217	352 315	(101 099)	-29%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	195 092	300 903	300 903	652	40 881	194 024	(153 144)	-79%
Licences and permits	37 339	52 447	52 447	3 568	30 928	38 075	(7 148)	-19%
Agency services	4 649	-	-	-	-	-	-	-
Transfers and subsidies	4 710 632	4 914 401	5 425 293	298 320	5 197 018	5 306 286	(109 268)	-2%
Other revenue	1 007 904	1 031 963	995 366	140 726	764 102	769 665	(5 563)	-1%
Gains	31 286	7 000	5 000	(6 270)	-	368	(368)	-100%
Total Revenue (excluding capital transfers and contributions)	32 976 700	37 028 485	37 469 895	2 688 740	29 825 179	31 472 023	(1 646 844)	-5%
Expenditure By Type								
Employee related costs	11 677 700	11 656 197	11 504 625	783 036	12 020 916	9 536 616	2 484 300	26%
Remuneration of councillors	105 417	150 602	154 588	10 901	131 164	132 873	(1 709)	-1%
Debt impairment	3 095 463	2 105 348	2 105 348	178 065	1 700 274	1 700 274	-	-
Depreciation & asset impairment	2 136 485	2 372 096	2 372 618	154 706	1 555 667	1 881 808	(326 141)	-17%
Finance charges	1 514 528	1 455 417	1 455 417	143 518	779 043	840 962	(61 919)	-7%
Bulk purchases	11 992 921	12 626 756	12 626 756	950 699	9 437 700	9 421 113	16 586	0%
Other materials	628 576	691 881	715 381	75 351	464 112	568 928	(104 816)	-18%
Contracted services	3 704 469	3 943 063	4 384 038	350 912	2 828 869	3 491 686	(662 817)	-19%
Transfers and subsidies	40 107	45 553	44 472	3 242	17 147	32 295	(15 148)	-47%
Other expenditure	2 382 031	1 973 743	2 096 916	123 162	1 560 230	1 733 971	(173 741)	-10%
Losses	68 674	25	90	(3 441)	(3 345)	84	(3 429)	-4068%
Total Expenditure	37 346 370	37 020 681	37 460 249	2 770 152	30 491 778	29 340 611	1 151 167	4%
Surplus/(Deficit)	(4 369 670)	7 804	9 646	(81 411)	(666 599)	2 131 412	(2 798 011)	-131%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 474 039	2 101 310	1 845 804	104 772	1 102 703	1 484 431	(381 729)	-26%
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	27 405	23 000	23 000	36 179	36 179	13 501	22 678	168%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2 868 225)	2 132 114	1 878 450	59 540	472 282	3 629 343		
Taxation	(135)	498	898	-	446	748	(302)	-40%
Surplus/(Deficit) after taxation	(2 868 090)	2 131 616	1 877 552	59 540	471 836	3 628 595		
Attributable to minorities	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(2 868 090)	2 131 616	1 877 552	59 540	471 836	3 628 595		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		
Surplus/ (Deficit) for the year	(2 868 090)	2 131 616	1 877 552	59 540	471 836	3 628 595		

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 - M10 April)								
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	6 292	22 466	35 713	(13 247)	-37%
Vote 2 - Economic Development & Spatial Planning Department	43 599	215 189	207 858	3 025	52 108	57 954	(5 847)	-10%
Vote 3 - Emergency Services Department	25 302	47 000	47 000	3 674	24 318	25 287	(969)	-4%
Vote 4 - Environment & Agriculture Management Department	34 484	33 700	33 700	753	6 238	19 031	(12 792)	-67%
Vote 5 - Group Audit & Risk Department	13 299	150	150	—	—	134	(134)	-100%
Vote 6 - Group Financial Services Department	25 620	145 600	81 600	131	8 269	54 498	(46 229)	-85%
Vote 7 - Group Property Management Department	699	21 700	21 572	—	2 089	2 110	(21)	—
Vote 8 - Health Department	9 839	50 500	40 500	946	7 116	27 881	(20 765)	-74%
Vote 9 - Human Settlement Department	487 287	713 194	677 232	62 724	449 246	514 810	(65 564)	-13%
Vote 10 - Tshwane Metro Police Department	35 163	15 000	15 000	—	26	12 305	(12 279)	-100%
Vote 11 - Regional Operations & Coordination Department	39 850	2 000	10 570	9 385	18 078	17 111	968	6%
Vote 12 - Roads & Transport Department	306 766	227 000	267 880	29 534	67 061	67 123	(62)	0%
Vote 13 - Shared Services Department	713 336	1 084 637	849 720	26 584	343 809	449 574	(105 765)	—
Vote 14 - Utility Services Department	924 774	1 237 760	1 190 426	77 858	784 996	949 748	(164 751)	-17%
Vote 15 - Other Departments	2 189	20 000	18 000	1 229	3 510	10 823	(7 313)	-68%
Total Capital Multi-year expenditure	2 693 997	3 894 044	3 520 216	222 136	1 789 331	2 244 100	(454 769)	-20%
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	—	—	158 667	(158 667)	-100%
Vote 5 - Group Audit & Risk Department	—	—	—	—	—	—	—	—
Vote 6 - Group Financial Services Department	—	—	—	—	—	—	—	—
Vote 7 - Group Property Management Department	167	—	128	—	—	43	(43)	-100%
Vote 8 - Health Department	—	—	—	—	—	—	—	—
Vote 9 - Human Settlement Department	234 426	24 826	31 217	739	20 697	31 078	(10 381)	-33%
Vote 10 - Tshwane Metro Police Department	—	—	—	—	—	—	—	—
Vote 11 - Regional Operations & Coordination Department	444	1 050	1 050	92	170	665	(495)	-74%
Vote 12 - Roads & Transport Department	—	—	10 000	—	—	6 667	(6 667)	-100%
Vote 13 - Shared Services Department	20 985	—	—	—	—	—	—	—
Vote 14 - Utility Services Department	—	7 825	—	—	—	—	—	—
Vote 15 - Other Departments	177	700	700	—	42	302	(260)	-86%
Total Capital single-year expenditure	256 412	197 901	206 596	831	20 908	197 421	(176 513)	-89%
Total Capital Expenditure	2 950 409	4 091 945	3 726 811	222 967	1 810 239	2 441 521	(631 282)	-26%
Capital Expenditure - Functional Classification								
Governance and administration	369 688	427 937	394 283	30 894	90 329	147 157	(56 828)	-39%
Executive and council	—	—	—	—	—	—	—	—
Finance and administration	369 565	427 787	394 133	30 894	90 329	147 024	(56 695)	-39%
Internal audit	123	150	150	—	—	134	(134)	-100%
Community and public safety	792 585	751 044	694 185	32 388	410 441	519 180	(108 740)	-21%
Community and social services	14 265	23 500	37 466	861	10 150	25 493	(15 343)	-60%
Sport and recreation	16 808	72 114	32 820	6 184	17 275	17 319	(43)	0%
Public safety	59 563	62 000	62 000	3 674	24 344	37 592	(13 248)	-35%
Housing	688 012	542 930	510 399	20 723	351 555	409 896	(58 341)	-14%
Health	13 937	50 500	51 500	946	7 116	28 881	(21 765)	-75%
Economic and environmental services	799 552	1 287 043	1 020 879	29 702	390 636	509 624	(118 988)	-23%
Planning and development	27 521	212 802	195 806	3 806	51 965	57 721	(5 756)	-10%
Road transport	758 607	1 065 740	813 724	25 896	337 391	446 928	(109 536)	-25%
Environmental protection	13 424	8 500	11 350	—	1 279	4 975	(3 696)	-74%
Trading services	985 291	1 579 522	1 551 565	129 984	907 436	1 246 295	(338 859)	-27%
Energy sources	496 427	665 935	644 775	29 580	376 755	493 299	(116 544)	-24%
Water management	391 303	356 798	429 172	42 171	319 447	349 868	(30 421)	-9%
Waste water management	79 713	383 588	304 418	58 233	211 234	238 461	(27 227)	-11%
Waste management	17 848	173 200	173 200	—	—	164 667	(164 667)	-100%
Other	3 293	46 400	65 900	—	11 398	19 265	(7 867)	-41%
Total Capital Expenditure - Functional Classification	2 950 409	4 091 945	3 726 811	222 967	1 810 239	2 441 521	(631 282)	-26%
Funded by:								
National Government	1 501 293	2 087 810	1 842 017	144 235	1 092 104	1 364 661	(272 557)	-20%
Provincial Government	27 024	36 500	26 787	1 337	47 866	33 952	13 914	41%
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	145 572	1 139 971	1 398 613	(258 643)	-18%
Borrowing	1 080 894	1 500 000	1 500 000	69 311	457 123	806 545	(349 422)	-43%
Internally generated funds	341 199	467 635	358 007	8 084	213 145	236 362	(23 217)	-10%
Total Capital Funding	2 950 409	4 091 945	3 726 811	222 967	1 810 239	2 441 521	(631 282)	-26%

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10 April				
Description	2019/20	Budget Year 2020/21		
	Pre-audit outcome	Original Budget	Adjusted Budget	YearTD actual
R thousands				
ASSETS				
Current assets				
Cash	277 866	404 352	305 652	–
Call investment deposits	1 979 389	1 082 942	478 553	2 000 368
Consumer debtors	6 129 129	7 920 494	9 360 107	6 044 524
Other debtors	1 119 622	1 503 247	1 321 512	1 251 257
Current portion of long-term receivables	132 119	135 256	199 818	105 990
Inventory	687 780	869 846	768 627	663 360
Total current assets	10 325 905	11 916 137	12 434 269	10 065 498
Non current assets				
Long-term receivables	2 821	48 101	(46 525)	30 252
Investments	498 150	802 417	802 417	849 136
Investment property	1 066 106	1 103 042	1 103 042	1 007 870
Investments in Associate	–	–	–	–
Property, plant and equipment	44 734 363	45 725 076	43 903 089	43 004 388
Biological	–	–	–	–
Intangible	796 221	362 062	791 923	707 835
Other non-current assets	–	–	–	–
Total non current assets	47 097 661	48 040 696	46 553 945	45 599 482
TOTAL ASSETS	57 423 566	59 956 833	58 988 214	55 664 980
LIABILITIES				
Current liabilities				
Bank overdraft	–	–	–	–
Borrowing	746 697	1 453 791	1 419 553	1 090 415
Consumer deposits	673 377	581 350	686 844	949 292
Trade and other payables	12 571 541	10 373 370	11 543 638	9 908 441
Provisions	–	–	–	–
Total current liabilities	13 991 615	12 408 511	13 650 035	11 948 148
Non current liabilities				
Borrowing	13 983 980	13 862 736	13 862 736	14 168 623
Provisions	2 949 777	3 115 573	3 115 573	2 954 974
Total non current liabilities	16 933 757	16 978 309	16 978 309	17 123 598
TOTAL LIABILITIES	30 925 372	29 386 820	30 628 344	29 071 745
NET ASSETS	26 498 194	30 570 013	28 359 870	26 593 235
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	26 498 194	30 337 072	28 054 391	26 290 673
Reserves	–	232 941	305 479	302 562
TOTAL COMMUNITY WEALTH/EQUITY	26 498 194	30 570 013	28 359 870	26 593 235

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April								
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	558 962	7 042 474	6 551 985	490 489	7%
Service charges	15 781 689	19 334 332	19 605 953	2 745 231	18 198 635	16 002 894	2 195 741	14%
Other revenue	675 071	1 465 890	1 427 881	140 682	808 081	1 088 048	(279 967)	-26%
Transfers and Subsidies - Operational	4 491 772	4 914 401	5 425 293	295 625	5 287 632	5 291 385	(3 753)	0%
Transfers and Subsidies - Capital	1 988 195	2 124 310	1 868 804	–	1 949 280	1 848 017	101 263	5%
Interest	295 988	630 355	158 873	39 985	195 178	137 572	57 606	42%
Dividends	–	–	–				–	
Payments								
Suppliers and employees	(27 217 220)	(30 556 385)	(31 681 567)	(2 199 168)	(30 518 609)	(25 629 695)	4 888 914	-19%
Finance charges	(1 162 667)	(1 455 417)	(1 455 417)	(143 495)	(778 848)	(841 044)	(62 196)	
Transfers and Grants	(34 477)	(45 553)	(44 472)	(29 073)	(120 472)	(32 319)	88 154	-273%
NET CASH FROM/(USED) OPERATING ACTIVITIES	501 141	3 967 155	3 033 839	1 408 750	2 063 351	4 416 843	2 353 493	53%
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	4 650	7 000	5 000	–	–	–	–	
Decrease (increase) in non-current receivables	(21 310)	(13 150)	(19 515)	–	7 645	–	7 645	
Decrease (increase) in non-current investments	(440 993)	(150 000)	(150 000)	–	(79 614)	–	(79 614)	
Payments								
Capital assets	(2 226 214)	(4 054 129)	(3 689 543)	(235 667)	(1 323 973)	(2 767 158)	(1 443 184)	
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2 683 866)	(4 210 279)	(3 854 059)	(235 667)	(1 395 942)	(2 767 158)	(1 371 216)	
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	700 000	700 000	–	700 000	
Borrowing long term/refinancing	1 500 000	1 500 000	1 500 000	–	–	1 125 000	(1 125 000)	
Increase (decrease) in consumer deposits	–	11 399	13 468	–	–	–	–	
Payments								
Repayment of borrowing	(1 493 147)	(836 237)	(836 237)	(18 234)	(495 539)	(627 178)	(131 639)	
NET CASH FROM/(USED) FINANCING ACTIVITIES	6 853	675 162	677 230	681 766	204 461	497 822	293 361	
NET INCREASE/ (DECREASE) IN CASH HELD	(2 175 872)	432 038	(142 989)	1 854 849	871 869	2 147 508		
Cash/cash equivalents at beginning:	3 103 066	1 055 256	1 362 335		592 904	1 362 335		
Cash/cash equivalents at month/year end:	927 194	1 487 294	1 219 346		1 464 774	3 509 843		

Note: The cash and equivalents as at 30 April 2021 are at R1,5 billion, which only includes highly liquid investments. The total cash and short-term investments amount to R2 billion for the period.

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M10 April			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	(82 927)	Revenue was less than projected.	Acceleration of Credit Control action and introduction of Quality Control monitoring process.
Service charges - electricity revenue	(981 538)	The under recovery is due to unprogrammed meters and an increase in the number of estimated accounts. A service provider has been appointed to assist the team and have now adopted a portion focus strategy to ensure that most meters per portion are read.	Credit control has resumed to collect outstanding debt.
Service charges - water revenue	(192 423)	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	12 196		
Service charges - refuse revenue	(74 552)	Mainly on Solid Waste Removal Fees and Landfill Sites. Revenue was less than projected. Billing Bulk Containers: Due to COVID19 and lockdown most construction, engineering, building and big businesses that usually make use of the bulk containers were closed or locked down. This resulted in a reduced request and need for the bulk container service due to a city-wide economic slow down. Billing landfill sites: Due to a dispute regarding dumping costs owed by contractors to the council a lot of accounts are not being paid. This is currently being followed up. There is also the non-payment of accounts and accounts to clients being issued late that is resulting in the low-income figure.	Where possible all outstanding accounts will be checked, and all income will be reconciled before year end.
Rental of facilities and equipment	(9 381)	Mainly on Rental Businesses and Housing Company Tshwane. The entity has not invoiced the transfers from COT departments (Group property and 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
Interest earned - external investments	58 369	Mainly on interest received on the sinking fund. Revenue was better than projected.	
Interest earned - outstanding debtors	(101 099)	Revenue was less than projected due to the suspension of interest charges on residential and business debtors.	
Dividends received	-		
Fines, penalties and forfeits	(153 144)	Mainly on AARTO revenue. AARTO notices were not issued due to COVID-19 lockdown regulations. Mainly on AARTO revenue. AARTO notices were not issued due to COVID19 lockdown regulations and an arrangement of having (9) Speed Law Enforcement cameras be calibrated below thirty thousand rand has been initiated. The process is currently with SCM to create a mini contract on the E-Procurement system to enable the TMPD to fast track the calibration.	Ensure that more than 15 fines a day are issued to recover revenue shortfall. Enforcement orders to compel infringer to pay their fines. Filling of vacancies will assist in collection improvement as it has backed by timeous capturing of the issued notices and submission has been made to reprioritise the matter.
Licences and permits	(7 148)		Due to National lockdown, Division cannot do much to remedy the shortfall on the overall target.
Agency services	-		
Transfers and subsidies	(109 268)	Mainly on the Human Settlement Development grant for Top Structure, revenue recognition is dependant on performance. There were delays in the appointments of contractors, the remainder of the funds will not be spent in the current financial year and a roll over will be requested at year end.	Revenue on grants is dependant on performance.
Other revenue	(5 563)	Mainly on ARY Fare Revenue, Admission Fees and Jobbing.	
Gains	(368)		
Expenditure By Type			
Employee related costs	2 484 300	Mainly on Salaries and Provision for leave. System changes were implemented in the posting percentages of the provision for leave from 2,5% to 100%.	The recalculation will be revisited and correction made where necessary.
Remuneration of councillors	(1 709)		
Debt impairment	-		
Depreciation & asset impairment	(326 141)	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	(61 919)	Mainly on Interest on Rehabilitation Provision. Interest on Rehabilitation provision is only updated as at year end when the rehabilitation is done.	
Bulk purchases	16 586	Mainly on Rand Water and Bulk electricity. The purchase of bulk water from Rand Water is demand driven and cannot be predicted.	
Other materials	(104 816)	Mainly on Stationery, Consumables, Chemicals, Tyres, Tubes, Power Stations, Cleaning Material, Petrol and Diesel.	Items are bought as and when required.
Contracted services	(662 817)	Mainly on Watchmen Services, Household Refuse Removal, Horticulture: Clearing, Project Link Housing, Rudimentary Services, Sewerage Services, Reticulation Electricity, Grounds, Rehabilitation of Sinkhole, Professional Services: Outsource, Cleaning Services, Prevention of illegal Invasion, Water Reticulation Network and Stream Cleaning and Ditching.	Expenditure is expected to increase in the fourth quarter.
Transfers and subsidies	(15 148)		
Other expenditure	(173 741)	Mainly on Building Rentals, Uniform General Expenses, Licences and Postage.	Expenditure is expected to increase in the fourth quarter.
Losses	(3 429)		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M10 April			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Capital Expenditure			
Vote 1 - Community & Social Development Services Department	(13 247)	Ordering and delivery of library books, ITC equipment and library furniture in process.	Due to the delay on SCM processes not all ICT equipment will be delivered by year end, a roll over will be requested as per grant condition.
Vote 2 - Economic Development & Spatial Planning Department	(5 847)	Tshwane Automotive SEZ Phase 1 Bulk Infrastructure Roll out - Invoices not processed due to no existing MOA between COT and TEDA.	City to pay TASEZ directly.
Vote 3 - Emergency Services Department	(969)	Emergency Services Tools and Equipment - A few tenders are still in process to be awarded. Supply, delivery, and maintenance of Dräger face masks, breathing apparatus equipment and spares: Report had to be amended for re-submission	The Emergency Services re-prioritized and purchased goods on existing contracts. The cash flow targets were amended during the adjustment budget. The following tender were also awarded, and purchase orders were issued to the service provider during April 2021: ES 02-2020/21 Battery operated tools and equipment. The Emergency Services in communication with Supply Chain Management on a continuous basis to follow up on progress for tenders still to be awarded.
Vote 4 - Environment & Agriculture Management Department	(171 459)	Acquisition of Land for Landfill site (Rosslyn) - Draft report requesting MAYCO to grant permission to procure Rosslyn land is circulating for comments for other stakeholder departments to provide inputs for MAYCO approval. As part of gathering comments from stakeholders, Group Property is currently evaluating the property.	The land acquisition will be executed immediately MAYCO approval is obtained.
Vote 5 - Group Audit & Risk Department	(134)	The Department has re-prioritized funds to procure ICT equipment, in the absence of an active furniture tender.	A request has been sent to Group ICT for procurement of laptops, and the Department to ensure commitment of the funds during this quarter.
Vote 6 - Group Financial Services Department	(46 229)	Insurance Replacements (CTMM Contribution) - WBS numbers created for claims approved/settled. Approval letters submitted to Departments to procure. Project managers being re-rolled mapped by Departments to finalize procurement. SITA tender expired, procurement of IT equipment put on hold.	WBS numbers being created on a continuous basis as claims are approved/settled. Approval letters submitted to Departments.
Vote 7 - Group Property Management Department	(64)	Upgrade of fire prevention system - Project on schedule.	None
Vote 8 - Health Department	(20 765)	New Clinic Lusaka - Milestones delayed. Trenching/excavation of foundation in progress. Reinforcement fixing for the strip foundation in progress. Foundation concrete, Placing of stormwater pipe, Reinforcement fixing for the strip foundation, Placing of sewer and Building Columns in progress	Revised programme and catch-up plan submitted by the Contractor. Weekly monitoring for progress implemented. Follow-up and fast-track the finalization of the adjustment of fees for the Principal Agent (consulting programme managers). Contractor to purchase more materials on site for future phases (Until roof stage).
Vote 9 - Human Settlement Department	(75 945)	Construction of roads & stormwater - Olivierhoutbosch X60 - Delays in approval of designs as a result of outstanding WULA.	The appointed Consulting Engineer has been instructed to expedite the approval of WULA. The matter would be escalated to the Office of the Executive Mayor.
Vote 10 - Tshwane Metro Police Department	(12 279)	Policing Equipment - Expiry of Corporate contracts relating to vehicles and furniture delayed procurement processes. Speed Law Enforcement tender in process of advertisement.	Due to delays in the advertisement of the speed camera tender the management of the TMPD instructed to re-prioritize funding towards the other critical needs. The main priority for the department at this time is to capacitate the existing fleet with new vehicles.
Vote 11 - Regional Operations & Coordination Department	473	Bon Accord - Project completed.	None.
Vote 12 - Roads & Transport Department	(6 729)	Wonderboom Intermodal Facility (Building Works) - Contractor's performance is extremely slow.	Contractor is put on terms in terms of the contract and the funds have been reduced.
Vote 13 - Shared Services Department	(105 765)	SAP 4 Hanna - Verification of deliverables after which payment will be affected.	Finalisation of verification and sign-off of deliverables.
Vote 14 - Utility Services Department	(164 751)	Klipgat WWTW: Upgrading of existing infrastructure to 40M/d - 2700m of clear vu is installed, 2900m excavation of anti-burrow for fencing is completed and progress is ongoing. Other construction activities have also commenced.	The contractor will complete the planned fencing activities by June 2021.
Vote 15 - Other Departments	(7 574)	Construction of Plumbing workshop - Contractor is awaiting delivery of steel to continue with steel construction.	Constant follow-ups with the steel manufacturer are required.
Financial Position			
Current assets	(2 368 770)	Decrease in Consumer Debtors, Other Debtors and Cash	
Non current assets	(954 464)	Decrease in Property Plant and Equipment	
Current liabilities	(1 701 887)	Mainly due to decrease in borrowings, Trade and Other payables.	
Non current liabilities	145 288	Mainly due to an increase in Borrowings.	
Cash Flow			
Cash flow from operating activities	2 353 493	Mainly on service charges, suppliers and employees.	
Cash flow from investing activities	(1 371 216)	Mainly on capital assets.	
Cash flow from financing activities	293 361	Mainly on borrowings.	
Measurable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	(21 950)	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	11 418	Mainly on Transfers and Subsidies due to non alignment of projects.	
Expenditure By Municipal Entity			
Housing Company Tshwane	(15 342)	Vacant position of the CEO & COO, positions were filled in Oct 20 and delay in the implementation of benefits	Medical aid has been implemented in March 2021 and all other benefits will be implemented in May 2021
Tshwane Economic Development Agency	(7 962)	Mainly on Contracted Services and General Expenditure. The amounts are expected to increase in quarter 4 as projects are nearing closure.	
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	61 921	Townlands Project - Construction of 1,200 social housing units - Contractors are on site and the entity had to honor commitments.	The entity requested additional budget from the City and is awaiting the special adjustment budget for approval
Tshwane Economic Development Agency	(434)	Furniture and Office Equipment - The budget is used to replace lost or damaged assets as well when new employees have been hired. Spending is expected to increase in June 2021.	No corrective measures are required at this stage.

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April					
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%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and	36.6%	36.7%	68.3%	25.3%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	103.0%	84.0%	94.6%	94.6%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	73.8%	96.0%	91.1%	84.2%
Liquidity Ratio	Monetary Assets/Current Liabilities	16.1%	12.0%	5.7%	16.7%
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	83.1%	90.0%	89.9%	107.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	22.4%	25.9%	28.9%	24.9%
<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%	22.3%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	29.7%	28.5%	28.5%	32.3%
Employee costs	Employee costs/Total Revenue - capital revenue	35.4%	31.5%	30.7%	40.3%
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%	7.8%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	10.6	14.0	13.5	19.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	26.4%	30.0%	25.0%	25.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.9	0.6	0.4	0.7

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April												
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	584 620 736	122 832 688	66 747 209	116 112 080	117 789 029	67 299 200	512 819 070	1 847 284 328	3 435 504	2 661 304	888
Trade and Other Receivables from Exchange Transactions - Electricity	1300	934 399 776	161 616 025	82 602 674	143 661 523	98 965 466	92 800 086	497 516 601	1 195 542 561	3 207 105	2 028 486	42
Receivables from Non-exchange Transactions - Property Rates	1400	766 766 471	121 995 312	110 127 377	107 632 994	79 518 767	81 853 520	388 705 553	1 999 353 820	3 655 954	2 657 065	157
Receivables from Exchange Transactions - Waste Water Management	1500	138 503 587	24 221 099	16 255 961	25 279 651	17 786 361	15 662 458	95 324 425	337 325 373	670 359	491 378	208
Receivables from Exchange Transactions - Waste Management	1600	144 315 191	36 453 835	19 633 711	23 805 932	22 636 709	24 614 331	109 972 858	625 303 857	1 006 736	806 334	132
Receivables from Exchange Transactions - Property Rental Debtors	1700	12 036 397	1 751 673	1 601 459	1 890 499	3 239 941	349 063 582	148 778	76 327 429	446 060	430 670	1 942
Interest on Arrear Debtor Accounts	1810	208 310 355	411 445 243	127 610 869	2 619 529	3 781 905	1 833 179	210 325 366	2 679 463 225	3 645 390	2 898 023	452
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	0	0	0	0	0	0	0	0	-	-	-
Other	1900	191 385 159	43 440 354	28 579 683	26 149 521	49 223 827	30 569 052	212 587 643	1 401 876 007	1 983 811	1 720 406	77
Total By Income Source	2000	2 980 338	923 756	453 159	447 152	392 942	663 695	2 027 400	10 162 477	18 050 919	13 693 666	3 898
2019/20 - totals only		3 313 153	610 788	349 920	399 416	329 326	732 997	1 458 182	8 091 913	15 285 694	11 011 834	2 146
Debtors Age Analysis By Customer Group												
Organs of State	2200	210 861	57 245	46 180	7 707	65 532	28 330	191 779	161 786	769 420	455 134	-
Commercial	2300	1 341 439	325 727	162 028	163 736	121 921	262 446	634 555	2 606 711	5 618 563	3 789 369	-
Households	2400	1 165 713	488 621	211 231	216 499	162 915	143 799	986 673	5 908 658	9 284 109	7 418 544	1 642
Other	2500	262 324	52 163	33 720	59 209	42 574	229 121	214 393	1 485 321	2 378 826	2 030 619	2 257
Total By Customer Group	2600	2 980 338	923 756	453 159	447 152	392 942	663 695	2 027 400	10 162 477	18 050 919	13 693 666	3 898

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

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April											
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	783 904								783 904	730 871
Bulk Water	0200	305 265								305 265	265 822
PAYE deductions	0300	181 864								181 864	152 663
VAT (output less input)	0400	35 323								35 323	(431)
Pensions / Retirement deductions	0500	152 198								152 198	128 655
Loan repayments	0600	18 234								18 234	66 548
Trade Creditors	0700	941 662								941 662	798 864
Auditor General	0800	7 807								7 807	-
Other	0900	3 417 779								3 417 779	2 012 871
Total By Customer Type	1000	5 844 035	-	-	-	-	-	-	-	5 844 035	4 155 865

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April									
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 April 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%	1 201 293	(100 054)	1 101 239
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		1 675 192	(100 054)	1 576 083
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2	–			944		1 675 192	(100 054)	1 576 083

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April								
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	244 986	5 142 732	5 142 732	-	
Local Government Equitable Share	2 642 492	2 924 283	3 330 862	244 986	3 330 863	3 330 863	-	
Fuel Levy	1 451 890	1 492 460	1 492 460	-	1 492 460	1 492 460	-	
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	-	12 271	12 271	-	
Public Transport Network Operations Grant	272 538	297 025	252 649	-	252 649	252 649	-	
Integrated City Development Grant	6 490	7 727	9 111	-	9 111	9 111	-	
Provincial Government:	281 737	127 570	146 653	50 639	144 900	146 653	(1 753)	-1.2%
Primary Health Care	52 096	55 118	55 118	-	55 118	55 118	-	
HIV and Aids Grant	14 379	24 027	24 027	-	24 027	24 027	0	0.0%
Human Settlement Development Grant (HSDG)	178 800	-	19 583	19 583	19 583	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	31 056	40 672	42 425	(1 754)	-4.1%
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	295 625	5 287 632	5 291 385	(3 753)	-0.1%
Capital Transfers and Grants								
National Government:	1 646 854	2 087 810	1 819 017	-	1 937 280	1 819 017	118 263	6.5%
Urban Settlement Development Grant	1 019 172	1 233 664	1 082 138	-	1 182 138	1 082 138	100 000	9.2%
Public Transport Infrastructure & Systems Grant	386 038	474 929	360 659	-	378 922	360 659	18 263	5.1%
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	-	
Integrated City Development Grant	36 775	43 785	41 788	-	41 788	41 788	-	
Informal Settlements Upgrading Partnership Grant	192 601	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	-	1 949 280	1 848 017	101 263	5.5%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	6 661 169	7 038 711	7 146 401	295 625	7 236 912	7 139 402	97 510	1.4%

The total adjusted budget is R7,1 billion and an amount of R7,2 billion was received for the period. A variance of R97,5 million is reflected, due to the additional funding received on the Urban Settlements Development Grant and the Public Transport Network Grant.

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

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April								
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	255 629	5 087 294	5 099 639	(12 344)	-0.2%
Local Government Equitable Share	2 642 492	2 924 283	3 330 862	244 985	3 330 862	3 330 862	-	
Fuel Levy	1 451 890	1 492 460	1 492 460		1 492 460	1 492 460	-	
Finance Management Grant	2 250	2 000	2 000	11	23	1 348	(1 325)	-98.3%
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	-	12 271	12 271	-	
Public Transport Network Operations Grant	257 626	297 025	252 649	10 171	203 324	212 433	(9 109)	-4.3%
Integrated City Development Grant	5 448	7 727	9 111	462	4 976	6 886	(1 910)	-27.7%
Provincial Government:	100 442	127 570	279 562	27 558	127 343	211 322	(83 979)	-39.7%
Primary Health Care	52 096	55 118	55 118	16 535	55 118	55 118	-	
HIV and Aids Grant	15 076	24 027	24 027		24 027	24 027	-	
Human Settlement Development Grant (HSDG)	10 662	-	149 091	6 386	6 386	89 454	(83 068)	-92.9%
Sports and Recreation : Community Libraries	4 251	6 000	8 900	452	3 827	6 179	(2 352)	-38.1%
TRT Bus Operations Subsidy	18 358	42 425	42 425	4 185	37 985	36 544	1 441	3.9%
District Municipality:	-	-	-	-	-	-	-	
<i>[insert description]</i>							-	
Other grant providers:	5 755	3 000	3 000	1 349	2 054	2 121	(67)	-3.1%
DBSA	2 487	1 000	1 000	152	857	788	69	8.8%
LG SETA Discretionary grant (93 applies over 3 years)	3 268	2 000	2 000	1 197	1 197	1 333	(136)	-10.2%
Total operating expenditure of Transfers and Grants:	4 704 872	4 914 401	5 425 293	284 536	5 216 692	5 313 082	(96 390)	-1.8%
Capital expenditure of Transfers and Grants								
National Government:	1 458 329	2 087 810	1 819 017	144 235	1 092 104	1 364 661	(272 557)	-20.0%
Urban Settlement Development Grant	924 712	1 233 664	1 082 138	67 535	716 742	845 399	(128 657)	-15.2%
Public Transport Infrastructure & Systems Grant	348 373	474 929	360 659	20 730	197 577	265 442	(67 866)	-25.6%
Integrated National Electrification Programme	-	-	-	-	-	-	-	
Neighbourhood Development Partnership Grant	-	5 000	5 000	-	-	250	(250)	-100.0%
Energy Efficiency and Demand Side Management	10 854	10 000	9 000	2 832	2 832	8 523	(5 691)	-66.8%
Integrated City Development Grant	35 970	43 785	41 788	3 806	12 036	8 610	3 427	39.8%
Informal Settlements Upgrading Partnership Grant	138 420	320 432	320 432	49 333	162 918	236 437	(73 519)	-31.1%
Provincial Government:	42 264	13 500	26 787	108	9 132	22 335	(13 203)	-59.1%
Sport and Recreation: Community Libraries	3 350	13 500	22 270	108	9 132	17 818	(8 686)	-48.8%
Social Infrastructure Grant	12 360		4 517	-		4 517	(4 517)	-100.0%
HCT - SHRA	22 404						-	
RCG	4 150						-	
District Municipality:	-	-	-	-	-	-	-	
Other grant providers:	13 437	23 000	23 000	1 229	5 476	11 617	(6 141)	-52.9%
LG SETA Discretionary grant (93 applies over 3 years)	2 123	14 000	14 000	1 229	3 510	8 823	(5 313)	-60.2%
DBSA - Installation of Bulkwater (Water pilot study)	11 314	9 000	9 000		1 967	2 795	(828)	-29.6%
Total capital expenditure of Transfers and Grants	1 514 030	2 124 310	1 868 804	145 572	1 106 712	1 398 613	(291 901)	-20.9%
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6 218 902	7 038 711	7 294 097	430 108	6 323 404	6 711 695	(388 291)	-5.8%

(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 - M10 April					
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	6 411	9 786	123 122	92.6%
Primary Health Care				-	
Sports and Recreation : Community Libraries	3 400	25	3 400	-	
TRT Bus Operations Subsidy				-	
Human Settlement Development Grant (HSDG)	129 508	6 386	6 386	123 122	95.1%
District Municipality:	-	-	-	-	
<i>[insert description]</i>				-	
Other grant providers:	-	-	-	-	
DBSA				-	
Total operating expenditure of Approved Roll-overs	132 908	6 411	9 786	123 122	92.6%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Provincial Government:	14 787	108	9 132	5 656	38.2%
Sport and Recreation: Community Libraries	10 270	108	9 132	1 139	11.1%
Social Infrastructure Grant	4 517			4 517	100.0%
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	14 787	108	9 132	5 656	38.2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	147 696	6 519	18 918	128 778	87.2%

The expenditure on approved rollovers is at R18,9 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 - M10 April								
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	10 901	131 164	94 187	36 978	39%
Pension and UIF Contributions	—	4 193	4 227	—	—	3 633	(3 633)	-100%
Medical Aid Contributions	—	4 144	4 135	—	—	3 554	(3 554)	-100%
Motor Vehicle Allowance	—	30 370	30 618	—	—	26 317	(26 317)	-100%
Cellphone Allowance	—	6 024	6 029	—	—	5 182	(5 182)	-100%
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—
Sub Total - Councillors	105 417	150 602	154 588	10 901	131 164	132 873	(1 709)	-1%
Senior Managers of the Municipality								
Basic Salaries and Wages	19 528	23 649	20 542	1 725	17 247	17 118	129	1%
Pension and UIF Contributions	15	757	665	1	13	554	(541)	-98%
Medical Aid Contributions	—	196	196	—	—	164	(164)	-100%
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—	—
Cellphone Allowance	182	220	212	16	162	176	(14)	-8%
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	245	2 778	2 700	(0)	133	2 250	(2 118)	-94%
Payments in lieu of leave	—	942	942	113	2 831	785	2 047	261%
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	19 970	28 542	25 257	1 856	20 386	21 047	(661)	-3%
Other Municipal Staff								
Basic Salaries and Wages	8 062 653	7 002 033	6 831 259	602 511	7 211 879	6 223 559	988 320	16%
Pension and UIF Contributions	1 224 850	1 391 701	1 396 289	118 844	1 201 672	1 222 434	(20 762)	-2%
Medical Aid Contributions	624 013	689 778	689 902	56 081	553 441	623 419	(69 978)	-11%
Overtime	434 364	755 483	761 703	48 240	373 654	343 652	30 003	9%
Performance Bonus	499	510 366	514 754	113	539	696	(157)	-22%
Motor Vehicle Allowance	303 893	364 076	363 210	26 005	259 325	296 131	(36 807)	-12%
Cellphone Allowance	16 301	18 852	19 856	1 369	14 960	15 786	(825)	-5%
Housing Allowances	52 369	54 822	55 100	4 692	46 691	46 322	369	1%
Other benefits and allowances	735 943	180 504	189 677	43 068	446 621	423 860	22 761	5%
Payments in lieu of leave	138 048	300 600	303 554	(126 640)	1 815 580	236 905	1 578 676	666%
Long service awards	3 612	5 396	5 535	249	2 713	4 311	(1 598)	-37%
Post-retirement benefit obligations	—	254 394	254 337	—	—	—	—	—
Sub Total - Other Municipal Staff	11 596 545	11 528 004	11 385 174	774 531	11 927 075	9 437 073	2 490 002	26%
Total Parent Municipality	11 721 932	11 707 148	11 565 019	787 288	12 078 626	9 590 994	2 487 632	26%
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	—	—	—	—	—	—
Cellphone Allowance	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—
Board Fees	3 519	3 746	5 577	—	4 150	4 647	(497)	-11%
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	3 519	3 815	5 577	—	4 150	4 647	(497)	-11%
Senior Managers of Entities								
Basic Salaries and Wages	15 507	31 343	26 261	2 160	23 260	21 884	1 376	6%
Pension and UIF Contributions	792	278	1 371	77	775	1 142	(368)	-32%
Medical Aid Contributions	178	—	959	28	211	799	(588)	-74%
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	367	—	—	—	—	—	—
Motor Vehicle Allowance	832	896	1 321	105	956	1 101	(145)	-13%
Cellphone Allowance	244	11 578	442	33	318	368	(50)	-14%
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	138	—	1 772	17	172	1 477	(1 305)	-88%
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	17 691	44 461	32 125	2 420	25 692	26 771	(1 079)	-4%
Other Staff of Entities								
Basic Salaries and Wages	32 221	45 655	46 510	3 433	37 291	38 758	(1 468)	-4%
Pension and UIF Contributions	2 309	768	4 377	317	2 977	3 648	(671)	-18%
Medical Aid Contributions	1 275	—	3 689	246	1 343	3 074	(1 731)	-56%
Overtime	240	—	297	134	968	248	720	—
Performance Bonus	—	1 337	—	—	—	—	—	—
Motor Vehicle Allowance	882	—	—	—	11	—	11	—
Cellphone Allowance	293	598	—	39	398	—	398	—
Housing Allowances	—	1 198	472	—	—	393	(393)	-100%
Other benefits and allowances	583	—	1 147	60	624	956	(332)	-35%
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	4 229	43 612	47 077	(3 464)	-7%
Total Municipal Entities	61 184	99 651	94 194	6 649	73 454	78 495	(5 041)	-6%
TOTAL SALARY, ALLOWANCES & BENEFITS	11 783 117	11 806 799	11 659 213	793 938	12 152 080	9 669 489	2 482 591	26%
TOTAL MANAGERS AND STAFF	11 677 700	11 656 197	11 499 048	783 036	12 020 916	9 536 616	2 484 300	26%

(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 - M10 April															
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 Outcome	April Outcome	May Budget	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget			
Cash Receipts By Source															
Property rates	707 507	692 312	729 785	715 279	713 415	629 094	796 668	698 731	800 721	558 962	566 413	119 604	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	2 483 410	1 762 244	901 723	(223 180)	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	853 855	605 901	298 263	(125 605)	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	247 871	175 891	76 877	(112 395)	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	283 530	201 195	118 252	2 784	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	11 519	8 218	15 387	31 109	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	16 428	39 985	10 650	(46 955)	158 873	166 856	174 513
Interest earned - outstanding debtors	2 254	1 667	(1 510)	(189)	647	835	42 879	58 604	61 021	84 904	77 808	141 679	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	4 637	652	28 729	150 049	219 659	229 763	260 086
Licences and permits	15	3 466	2 834	3 189	4 247	4 490	3 604	2 734	2 780	3 568	4 821	16 697	52 447	54 859	57 383
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1 398 183	503 350	25 116	14 645	121 254	1 562 516	-	86 722	1 280 220	295 625	59 082	78 578	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)	(75 982)	1 852 550	99 753	(1 424 914)	995 366	1 077 879	1 127 652
Cash Receipts by Source	4 279 577	5 297 560	1 918 791	1 854 324	1 584 178	5 127 886	1 131 113	728 146	5 970 011	5 589 696	2 257 759	(1 392 548)	34 346 491	35 900 589	37 852 116
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	471 904	21 893	-	11 000	652 121	5 000	-	615 198	172 164	-	162 383	(265 859)	1 845 804	1 530 282	1 555 965
(National / Provincial and District)															
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	7 715	15 285	23 000	-	-
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public															
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	(19 719)	-	(13 678)	-	-	-	38 396	5 000	5 000	5 000
Short term loans	-	-	-	-	800 000	905 000	-	-	(1 705 000)	700 000	-	(700 000)	-	-	-
Borrowing long term/refinancing	(0)	-	-	700 000	(700 000)	-	-	-	-	-	-	1 500 000	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)	-	-	(2 099)	-	-	-	(68 287)	(150 000)	(150 000)	(150 000)
Total Cash Receipts by Source	4 585 384	5 188 762	1 893 003	2 553 170	2 256 478	6 015 948	1 105 228	1 339 797	4 421 399	6 289 696	2 427 857	(512 475)	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	1 253 576	776 387	616 608	(860 182)	11 703 888	12 027 273	12 748 808
Remuneration of councillors	1	-	308	1	76 885	11 133	10 685	10 644	10 606	10 901	10 868	12 555	154 588	159 638	169 217
Interest paid	1 367	1	50 270	145 816	1 949	392 795	1 463	3 270	38 424	143 495	16 100	660 468	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	626 170	676 430	649 052	1 777 545	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	231 253	274 269	255 801	506 658	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	73 235	65 035	74 036	179 943	715 381	704 405	736 385
Contracted services	100 931	172 225	362 599	295 180	277 782	356 257	223 777	265 918	444 714	306 990	454 788	1 122 878	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	2 190	29 073	6 077	(82 077)	44 472	52 649	54 840
General expenses	3 581 263	1 137 920	(104 874)	40 699	(208 702)	1 758 661	(1 163 426)	(1 011 523)	2 490 609	2 930 514	173 522	(7 527 749)	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	5 170 777	5 213 094	2 256 853	(4 209 961)	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	310 979	222 967	-	1 879 305	3 689 543	3 555 901	3 698 914
Repayment of borrowing	(41 690)	-	(139 994)	-	(100 000)	(905 000)	-	-	(700 000)	(18 234)	-	2 741 156	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	4 781 757	5 417 827	2 256 853	410 500	37 707 236	38 242 075	40 859 029
NET INCREASE/(DECREASE) IN CASH HELD	(89 121)	1 007 588	(858 923)	183 251	(62 484)	360 859	(444 788)	1 087	(360 358)	871 869	171 005	(922 974)	(142 989)	553 364	(86 227)
Cash/cash equivalents at the monthly/year beginning:	855 794	766 672	1 774 260	915 337	1 098 588	1 036 104	1 396 963	952 175	953 262	582 904	1 464 774	1 635 778	1 362 335	1 219 346	1 772 709
Cash/cash equivalents at the monthly/year end:	766 672	1 774 260	915 337	1 098 588	1 036 104	1 396 963	952 175	953 262	582 904	1 464 774	1 635 778	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) - M10 April								
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	648 607	7 042 474	7 125 401	(82 927)	-1%
Service charges - electricity revenue	11 758 547	13 808 396	13 734 198	923 876	10 318 260	11 299 798	(981 538)	-9%
Service charges - water revenue	4 075 089	4 647 670	4 654 763	322 943	3 562 232	3 754 654	(192 423)	-5%
Service charges - sanitation revenue	1 203 881	1 260 287	1 256 106	103 713	1 060 194	1 047 998	12 196	1%
Service charges - refuse revenue	1 323 458	1 766 239	1 616 439	118 112	1 240 439	1 314 991	(74 552)	-6%
Rental of facilities and equipment	116 048	119 429	118 017	8 218	113 913	95 541	18 371	19%
Interest earned - external investments	235 584	158 081	158 081	40 538	195 178	136 919	58 259	43%
Interest earned - outstanding debtors	808 331	522 755	522 755	84 904	251 112	352 205	(101 092)	-29%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	195 092	300 903	300 903	652	40 881	194 024	(153 144)	-79%
Licences and permits	37 339	52 447	52 447	3 568	30 928	38 075	(7 148)	-19%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	4 710 632	4 914 401	5 425 293	298 320	5 197 018	5 306 286	(109 268)	-2%
Other revenue	1 007 462	1 030 168	994 484	140 682	763 471	768 930	(5 459)	-1%
Gains	31 286	7 000	5 000	(6 270)	-	368	(368)	-
Total Revenue (excluding capital transfers and contributions)	32 960 182	36 982 466	37 425 695	2 687 864	29 816 099	31 435 190	(1 619 091)	-5%
Expenditure By Type								
Employee related costs	11 615 145	11 557 744	11 410 431	776 387	11 947 462	9 458 121	2 489 341	26%
Remuneration of councillors	105 417	150 602	154 588	10 901	131 164	132 873	(1 709)	-1%
Debt impairment	3 095 463	2 105 348	2 105 348	178 065	1 700 274	1 700 274	-	-
Depreciation & asset impairment	2 134 599	2 369 530	2 369 530	154 590	1 553 483	1 879 235	(325 752)	-17%
Finance charges	1 514 164	1 455 417	1 455 417	143 495	778 848	840 962	(62 114)	-
Bulk purchases	11 992 921	12 626 756	12 626 756	950 699	9 437 700	9 421 113	16 586	0%
Other materials	627 813	687 198	711 661	75 345	461 402	565 827	(104 425)	-18%
Contracted services	3 679 374	3 919 991	4 347 964	349 432	2 806 372	3 461 624	(655 252)	-19%
Transfers and subsidies	145 958	148 879	147 798	29 073	120 472	130 045	(9 572)	-7%
Other expenditure	2 365 934	1 953 694	2 073 345	122 834	1 550 710	1 714 329	(163 619)	-10%
Losses	68 629	-	55	(3 441)	(3 382)	55	(3 437)	-
Total Expenditure	37 345 415	36 975 159	37 402 893	2 787 381	30 484 506	29 304 460	1 180 046	4%
Surplus/(Deficit)								
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	(4 385 234)	7 306	22 803	(99 516)	(668 407)	2 130 730	(2 799 137)	-131%
Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	1 474 039	2 101 310	1 845 804	104 772	1 102 703	1 484 431	(381 729)	-26%
Transfers and subsidies - capital (in-kind - all)	851	23 000	23 000	-	-	13 501	(13 501)	-
Surplus/(Deficit) after capital transfers & contributions	(2 910 344)	2 131 617	1 891 607	5 256	434 296	3 628 662	(3 194 366)	-88%
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(2 910 344)	2 131 617	1 891 607	5 256	434 296	3 628 662	(3 194 366)	-88%

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M10 April								
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								%
<u>Revenue By Municipal Entity</u>								
Housing Company Tshwane	49 034	76 802	76 681	9 197	41 951	63 901	(21 950)	-34%
Tshwane Economic Development Agency	73 334	72 543	70 843	17 510	70 454	59 036	11 418	19%
Total Operating Revenue	122 369	149 345	147 525	26 707	112 405	122 937	(10 532)	-9%
<u>Expenditure By Municipal Entity</u>								
Housing Company Tshwane	32 858	76 802	76 680	3 296	48 559	63 900	(15 342)	-24%
Tshwane Economic Development Agency	73 947	72 045	84 001	5 306	62 039	70 001	(7 962)	-11%
Total Operating Expenditure	106 805	148 847	160 682	8 602	110 598	133 901	(23 304)	-17%
Surplus/ (Deficit) for the yr/period	15 564	497	(13 157)	18 105	1 808	(10 964)	(33 835)	309%
<u>Capital Expenditure By Municipal Entity</u>								
Housing Company Tshwane	110 246	91 194	91 194	514	142 392	80 471	61 921	77%
Tshwane Economic Development Agency	321	987	653	–	219	653	(434)	-66%
Total Capital Expenditure	110 567	92 180	91 846	514	142 611	81 124	61 487	76%

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M10 April									
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								%	
<u>Monthly expenditure performance trend</u>									
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	310 979	1 587 271	2 049 655	462 384	22.6%	42.6%
April	90 549	376 908	391 866	222 967	1 810 239	2 441 521	631 282	25.9%	48.6%
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	1 810 239					

(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 - M10 April									
Description	2019/20	Budget Year 2020/21							
	Pre-audit outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	1 639 245	1 976 799	1 638 564	93 212	804 502	1 171 352	366 851	31.3%	1 638 564
Roads Infrastructure	463 276	662 415	526 900	23 621	262 110	314 349	52 239	16.6%	526 900
Roads	385 297	468 497	351 282	14 124	174 987	205 964	30 977	15.0%	351 282
Road Structures	77 979	144 219	98 100	8 717	61 915	66 326	4 411	6.6%	98 100
Road Furniture	—	49 700	77 517	780	25 208	42 060	16 852	40.1%	77 517
Storm water Infrastructure	16 473	127 750	64 350	153	17 348	29 403	12 055		64 350
Drainage Collection	5 618	1 500	1 100	—	880	1 100	220	20.0%	1 100
Storm water Conveyance	10 855	126 250	63 250	153	16 468	28 303	11 835		63 250
Electrical Infrastructure	317 217	417 732	382 205	14 832	228 839	300 243	71 404	23.8%	382 205
HV Substations	28 360	35 214	15 873	—	15 873	15 873	—		15 873
HV Transmission Conductors	3 695	5 000	817	—	—	—	—		817
MV Substations	47 345	67 000	60 000	3 586	37 994	41 036	3 042	7.4%	60 000
MV Networks	98 774	150 021	144 503	6 315	88 247	116 675	28 428	24.4%	144 503
LV Networks	139 043	160 497	161 012	4 931	86 724	126 658	39 934	31.5%	161 012
Water Supply Infrastructure	329 314	384 581	328 514	20 271	170 224	251 449	81 225	32.3%	328 514
Reservoirs	46 873	61 000	57 223	820	38 078	51 360	13 282	25.9%	57 223
Pump Stations	—	6 000	—	—	—	—	—		—
Water Treatment Works	11 314	7 825	—	—	—	—	—		—
Bulk Mains	106 729	32 538	32 538	10 000	20 768	23 241	2 472	10.6%	32 538
Distribution	126 540	219 014	152 040	2 416	47 817	94 836	47 019	49.6%	152 040
Distribution Points	—	58 203	86 712	7 035	63 560	82 012	18 452	22.5%	86 712
Sanitation Infrastructure	484 736	211 121	164 595	34 336	125 981	111 242	(14 739)	-13.2%	164 595
Reticulation	484 736	175 815	144 602	34 336	125 513	97 837	(27 675)	-28.3%	144 602
Waste Water Treatment Works	—	3 000	1 000	—	—	600	600	100.0%	1 000
Outfall Sewers	—	32 306	18 993	—	468	12 804	12 336	96.3%	18 993
Solid Waste Infrastructure	22	173 200	172 000	—	—	164 667	164 667	100.0%	172 000
Landfill Sites	—	163 000	163 000	—	—	158 667	158 667	100.0%	163 000
Waste Transfer Stations	22	1 200	—	—	—	—	—		—
Capital Spares	—	9 000	9 000	—	—	6 000	6 000	100.0%	9 000
Information and Communication Infrastructure	28 207	—	—	—	—	—	—		—
Distribution Layers	28 207	—	—	—	—	—	—		—
Community Assets	157 268	222 185	206 993	7 531	95 597	130 248	34 651	26.6%	206 993
Community Facilities	153 804	217 785	199 593	5 377	91 347	128 028	36 681	28.7%	199 593
Halls	—	20 000	—	—	—	—	—		—
Centres	—	—	—	—	—	—	—		—
Clinics/Care Centres	6 035	37 000	41 517	938	6 616	30 398	23 782	78.2%	41 517
Fire/Ambulance Stations	10 262	31 000	33 760	3 288	21 872	18 966	(2 906)	-15.3%	33 760
Theatres	—	7 500	2 500	310	611	1 375	764	55.5%	2 500
Cemeteries/Crematoria	—	1 000	1 000	—	—	667	667	100.0%	1 000
Public Open Space	—	16 285	16 285	—	—	—	—		16 285
Taxi Ranks/Bus Terminals	137 507	105 000	104 531	841	62 247	76 622	14 375	18.8%	104 531
Sport and Recreation Facilities	3 464	4 400	7 400	2 154	4 251	2 220	(2 031)	-91.5%	7 400
Outdoor Facilities	3 464	4 400	7 400	2 154	4 251	2 220	(2 031)	-91.5%	7 400
Heritage assets	—	—	—	—	—	—	—	—	—
Monuments	—	—	—	—	—	—	—		—
Investment properties	—	138 317	138 317	—	35 000	41 495	6 495	—	138 317
Revenue Generating	—	138 317	138 317	—	35 000	41 495	6 495		138 317
Improved Property	—	138 317	138 317	—	35 000	41 495	6 495		138 317
Other assets	111 976	109 562	112 453	4 174	102 321	98 749	(3 572)	-3.6%	112 453
Operational Buildings	64 696	6 500	1 500	—	—	750	750	100.0%	1 500
Municipal Offices	15 000	—	—	—	—	—	—		—
Yards	—	5 000	—	—	—	—	—		—
Training Centres	181	1 500	1 500	—	—	750	750	100.0%	1 500
Housing	47 280	103 062	110 953	4 174	102 321	97 999	(4 322)	-4.4%	110 953
Staff Housing	—	500	2 000	—	—	1 000	1 000	100.0%	2 000
Social Housing	29 454	102 562	108 953	4 174	102 321	96 999	(5 322)	-5.5%	108 953
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	27 795	48 254	55 344	7 090	—	146 180
Computer Equipment	116 042	124 800	146 180	27 795	48 254	55 344	7 090		146 180
Furniture and Office Equipment	12 386	29 337	37 901	631	18 972	28 928	9 956	34.4%	37 901
Furniture and Office Equipment	12 386	29 337	37 901	631	18 972	28 928	9 956	34.4%	37 901
Machinery and Equipment	81 524	82 056	72 706	2 859	12 868	48 380	35 513	73.4%	72 706
Machinery and Equipment	81 524	82 056	72 706	2 859	12 868	48 380	35 513	73.4%	72 706
Transport Assets	109 077	11 000	14 982	—	3 766	10 838	7 072	65.3%	14 982
Transport Assets	109 077	11 000	14 982	—	3 766	10 838	7 072	65.3%	14 982
Land	—	491	500	—	—	—	—	—	500
Land	—	491	500	—	—	—	—		500
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	2 264 848	2 694 547	2 368 597	136 202	1 121 279	1 585 333	464 054	29.3%	2 368 597

(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 - M10 April								
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	36 036	299 711	346 153	46 442	13.4%
Roads Infrastructure	150 903	161 620	229 612	16 034	86 797	133 461	46 664	35.0%
Roads	150 903	160 620	224 612	16 034	86 797	132 661	45 864	34.6%
Road Structures	–	1 000	5 000	–	–	800	800	100.0%
Electrical Infrastructure	23 024	90 500	71 473	6 385	41 888	50 541	8 652	17.1%
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	5 503	35 340	43 490	8 150	18.7%
Capital Spares	–	20 000	7 000	881	5 575	6 078	503	8.3%
Water Supply Infrastructure	63 083	106 000	182 681	12 648	154 920	143 125	(11 795)	-8.2%
Dams and Weirs	–	3 000	1 500	–	160	300	140	46.7%
Reservoirs	3 196	4 000	5 000	384	2 936	3 067	131	–
Water Treatment Works	–	11 000	10 000	1 806	3 051	6 761	3 709	54.9%
Bulk Mains	–	3 000	47 871	3 015	42 644	35 154	(7 490)	-21.3%
Distribution	59 886	85 000	118 310	7 443	106 129	97 844	(8 285)	-8.5%
Sanitation Infrastructure	2 005	24 000	23 485	969	16 106	19 026	2 920	15.3%
Reticulation	2 005	14 000	20 885	708	13 782	16 923	3 141	18.6%
Waste Water Treatment Works	–	10 000	2 600	261	2 324	2 103	(221)	-10.5%
Solid Waste Infrastructure	–	–	–	–	–	–	–	–
Landfill Sites	–	–	–	–	–	–	–	–
Community Assets	11 302	12 200	19 660	5 142	6 148	12 230	6 082	
Community Facilities	11 302	12 200	14 840	1 112	2 117	7 410	5 293	
Halls	–	–	–	–	–	–	–	
Clinics/Care Centres	–	–	–	–	–	–	–	
Fire/Ambulance Stations	9 050	5 000	5 490	359	1 364	2 843	1 479	
Cemeteries/Crematoria	2 252	7 200	4 350	753	753	2 900	2 147	
Parks	–	–	–	–	–	–	–	
Heritage assets	–	–	–	–	–	–	–	
Investment properties	–	–	–	–	–	–	–	
Other assets	1 942	20 050	15 550	1 321	3 679	9 643	5 964	61.8%
Operational Buildings	1 942	20 050	15 550	1 321	3 679	9 643	5 964	61.8%
Municipal Offices	–	–	–	–	–	–	–	
Training Centres	1 942	14 000	14 000	1 229	3 510	8 823	5 313	60.2%
Depots	–	5 000	500	–	–	155	155	100.0%
Capital Spares	–	1 050	1 050	92	170	665	495	74.5%
Housing	–	–	–	–	–	–	–	
Social Housing	–	–	–	–	–	–	–	
Biological or Cultivated Assets	1 411	8 000	8 600	–	4 516	5 741	1 224	21.3%
Biological or Cultivated Assets	1 411	8 000	8 600	–	4 516	5 741	1 224	21.3%
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	–	18 813	21 188	2 376	11.2%
Computer Equipment	31 833	25 000	25 000	–	18 813	21 188	2 376	11.2%
Furniture and Office Equipment	–	–	–	–	–	–	–	
Machinery and Equipment	3 412	190 000	150 000	131	5 356	39 174	33 818	86.3%
Machinery and Equipment	3 412	190 000	150 000	131	5 356	39 174	33 818	86.3%
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	42 630	338 223	434 129	95 906	22.1%

(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 - M10 April								
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	59 233	619 933	738 777	118 844	16.1%
Roads Infrastructure	135 030	141 287	144 017	4 843	55 541	85 759	30 218	35.2%
Roads	111 238	112 852	102 894	3 071	38 053	56 797	18 744	33.0%
Road Structures	—	224	162	0	25	55	30	54.9%
Road Furniture	23 792	28 211	40 961	1 772	17 463	28 907	11 444	39.6%
Storm water Infrastructure	17 071	18 898	19 940	838	7 214	14 285	7 071	49.5%
Drainage Collection	17 071	9 757	10 600	446	4 068	7 897	3 829	48.5%
Storm water Conveyance	—	9 140	9 340	392	3 146	6 388	3 242	50.7%
Electrical Infrastructure	354 784	356 646	379 346	34 686	325 393	335 704	10 311	3.1%
Power Plants	14 914	29 947	29 947	2 046	15 910	22 712	6 802	29.9%
HV Substations	18 452	8 822	8 879	1 447	31 335	6 398	(24 937)	-389.8%
HV Switching Station	1 883	8 813	6 824	677	4 070	5 065	994	19.6%
HV Transmission Conductors	—	770	615	18	433	464	31	6.7%
MV Substations	52 462	62 020	57 663	2 253	46 153	47 823	1 670	3.5%
MV Switching Stations	636	18 137	16 213	1 188	12 380	13 197	818	6.2%
MV Networks	183 093	106 145	124 306	17 923	113 279	130 008	16 729	12.9%
LV Networks	83 342	121 992	134 897	9 134	101 834	110 037	8 203	7.5%
Water Supply Infrastructure	93 618	200 418	186 534	9 361	121 249	172 633	51 384	29.8%
Reservoirs	12 203	13 053	13 053	1 219	9 068	10 071	1 003	10.0%
Water Treatment Works	9 925	11 357	14 357	238	12 219	12 152	(67)	-0.6%
Bulk Mains	11 387	12 077	12 077	490	9 680	10 194	514	5.0%
Distribution	60 103	163 931	147 048	7 414	90 282	140 216	49 934	35.6%
Sanitation Infrastructure	143 793	135 130	141 181	9 446	101 881	120 229	18 348	15.3%
Pump Station	—	6 689	6 689	143	2 965	4 453	1 488	33.4%
Reticulation	40 044	40 412	45 277	2 698	28 970	41 488	12 518	30.2%
Waste Water Treatment Works	98 090	78 954	78 954	5 827	62 466	63 875	1 410	2.2%
Outfall Sewers	5 659	9 075	10 261	778	7 480	10 413	2 933	28.2%
Solid Waste Infrastructure	3 422	11 396	11 396	59	5 631	6 980	1 349	19.3%
Landfill Sites	3 422	9 553	9 553	59	5 631	5 750	119	2.1%
Waste Transfer Stations	—	603	603	—	—	402	402	100.0%
Waste Drop-off Points	—	1 216	1 216	—	—	812	812	100.0%
Waste Separation Facilities	—	24	24	—	—	16	16	100.0%
Rail Infrastructure	211	2 122	452	—	167	234	67	28.5%
Rail Lines	211	2 122	452	—	167	234	67	28.5%
Information and Communication Infrastructure	69 876	4 939	3 013	—	2 856	2 953	96	3.3%
Core Layers	—	1 925	—	—	—	—	—	—
Distribution Layers	69 876	3 013	3 013	—	2 856	2 953	96	3.3%
Community Assets	13 115	137 971	137 848	11 422	59 144	108 394	49 250	45.4%
Community Facilities	8 771	116 033	116 327	9 892	50 580	92 770	42 191	45.5%
Halls	—	488	488	—	114	488	374	76.6%
Centres	—	245	245	—	0	245	244	99.9%
Clinics/Care Centres	—	7 079	9 079	964	5 198	3 525	(1 673)	-47.5%
Fire/Ambulance Stations	878	4 588	4 588	279	2 910	3 987	1 077	27.0%
Museums	—	97	97	—	39	71	32	45.4%
Galleries	—	92	92	16	82	92	10	10.9%
Libraries	0	2 698	2 698	(8)	1 286	1 900	614	32.3%
Cemeteries/Crematoria	—	10 399	9 679	978	3 373	9 797	6 424	65.6%
Police	1 219	—	—	—	—	—	—	—
Parks	—	49 944	49 367	4 712	21 932	42 453	20 521	48.3%
Public Open Space	5 752	33 823	33 413	2 493	12 715	25 595	12 879	50.3%
Nature Reserves	—	5 667	5 667	313	2 413	3 884	1 471	37.9%
Markets	766	915	915	145	518	734	216	29.4%
Airports	155	—	—	—	—	—	—	—
Sport and Recreation Facilities	4 344	21 938	21 522	1 530	8 564	15 623	7 059	45.2%
Indoor Facilities	—	1 112	1 112	(325)	714	877	162	18.5%
Outdoor Facilities	4 344	20 826	20 410	1 855	7 850	14 747	6 897	46.8%
Heritage assets	—	—	—	—	—	—	—	—
Investment properties	404	43 400	38 423	5 887	36 216	53 349	17 132	32.1%
Revenue Generating	107	43 400	38 423	5 882	30 972	45 664	14 692	32.2%
Improved Property	107	17	17	5	54	2 079	2 025	97.4%
Unimproved Property	—	43 383	38 406	5 877	30 918	43 586	12 667	29.1%
Other assets	227 918	120 401	117 117	8 204	69 116	85 011	15 894	18.7%
Operational Buildings	175 659	111 699	107 709	7 959	68 615	81 288	12 672	15.6%
Municipal Offices	84 779	79 559	83 705	6 425	54 923	63 966	9 043	14.1%
Pay/Enquiry Points	—	—	—	—	—	—	—	—
Manufacturing Plant	3 073	3 681	346	5	170	280	109	—
Depots	87 807	28 459	23 656	1 529	13 523	17 041	3 519	20.6%
Housing	52 259	8 702	9 408	246	501	3 723	3 222	86.5%
Staff Housing	—	—	—	—	—	—	—	—
Social Housing	52 259	8 702	9 408	246	501	3 723	3 222	86.5%
Biological or Cultivated Assets	—	—	—	—	—	—	—	—
Biological or Cultivated Assets	—	—	—	—	—	—	—	—
Intangible Assets	2 015	59 248	64 248	9 200	55 847	53 303	(2 544)	-4.8%
Licences and Rights	2 015	59 248	64 248	9 200	55 847	53 303	(2 544)	-4.8%
Computer Software and Applications	2 015	59 248	64 248	9 200	55 847	53 303	(2 544)	-4.8%
Computer Equipment	53 406	18 425	18 175	1 063	14 813	14 610	(203)	-1.4%
Computer Equipment	53 406	18 425	18 175	1 063	14 813	14 610	(203)	-1.4%
Furniture and Office Equipment	104	765	765	—	214	438	224	51.1%
Furniture and Office Equipment	104	765	765	—	214	438	224	51.1%
Machinery and Equipment	29 220	79 356	67 686	2 767	34 613	47 468	12 855	27.1%
Machinery and Equipment	29 220	79 356	67 686	2 767	34 613	47 468	12 855	27.1%
Transport Assets	169 302	144 420	139 257	12 630	92 821	105 290	12 469	11.8%
Transport Assets	169 302	144 420	139 257	12 630	92 821	105 290	12 469	11.8%
Land	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	1 313 288	1 474 822	1 469 400	110 406	982 717	1 206 638	223 922	18.6%

(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 - M10 April								
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	1 209 798	1 443 827	1 323 244	99 708	1 024 410	1 056 803	32 393	3.1%
Roads Infrastructure	388 555	441 174	425 736	32 654	331 799	348 358	16 559	4.8%
Roads	290 281	351 645	337 273	24 247	246 224	276 309	30 085	10.9%
Road Structures	13 368	9 492	9 370	1 118	11 325	7 391	(3 934)	-53.2%
Road Furniture	84 906	80 037	79 092	7 289	74 250	64 658	(9 593)	-14.8%
Storm water Infrastructure	82 693	89 091	85 938	6 945	70 365	70 049	(316)	-0.5%
Drainage Collection	79 432	86 335	83 281	6 694	67 819	67 889	70	0.1%
Storm water Conveyance	3 190	2 756	2 657	241	2 447	2 160	(286)	-13.3%
Attenuation	71	—	—	10	100	—	(100)	—
Electrical Infrastructure	300 989	311 913	307 968	24 713	254 657	245 791	(8 866)	-3.6%
Power Plants	37 418	5 021	5 026	3 587	36 351	3 890	(32 461)	-834.5%
HV Substations	60 005	64 478	66 522	4 984	50 513	52 956	2 443	4.6%
HV Switching Station	15	—	—	1	—	—	(12)	—
HV Transmission Conductors	14 746	25 125	24 338	1 212	12 282	19 429	7 146	36.8%
MV Substations	18 726	15 704	14 622	1 755	17 793	11 778	(6 016)	-51.1%
MV Switching Stations	—	3 060	3 059	—	—	2 413	2 413	100.0%
MV Networks	39 829	46 579	44 537	3 542	33 481	36 232	2 751	7.6%
LV Networks	130 250	151 947	149 863	9 631	104 225	119 094	14 869	12.5%
Water Supply Infrastructure	177 479	252 012	187 882	18 666	161 233	147 942	(13 291)	-9.0%
Dams and Weirs	1 395	485	485	277	2 811	382	(2 429)	-636.6%
Boreholes	33	—	—	3	25	48	22	46.8%
Reservoirs	20 141	29 168	20 128	1 590	16 115	16 286	171	1.0%
Pump Stations	8 869	8 161	8 131	424	4 297	6 312	2 015	31.9%
Water Treatment Works	22 618	22 286	22 131	6 538	38 288	17 403	(20 885)	-120.0%
Bulk Mains	26 854	30 612	25 856	2 352	24 328	20 673	(3 655)	-17.7%
Distribution	95 763	160 211	110 265	7 323	73 750	86 177	12 427	14.4%
Distribution Points	1 196	96	96	107	1 087	75	(1 011)	-1342.0%
PRV Stations	610	931	728	52	532	587	55	9.4%
Sanitation Infrastructure	127 778	173 093	157 176	7 817	104 125	122 166	18 041	14.8%
Pump Station	3 931	2 369	1 766	209	2 120	1 361	(758)	-55.7%
Retreatment	39 599	114 228	104 191	3 302	33 460	80 805	47 345	58.6%
Waste Water Treatment Works	68 260	37 041	2 986	55 179	29 072	(26 108)	-89.8%	
Outfall Sewers	15 988	18 971	14 158	1 319	13 366	10 913	(2 453)	-22.5%
Toilet Facilities	—	20	20	—	—	15	15	100.0%
Solid Waste Infrastructure	3 253	73 565	44 019	291	2 954	29 617	26 663	90.0%
Landfill Sites	2 240	73 195	43 649	195	1 977	29 330	27 353	93.3%
Waste Transfer Stations	238	—	—	21	209	—	(209)	—
Waste Processing Facilities	125	—	—	12	122	—	(122)	—
Waste Drop-off Points	644	370	370	63	641	287	(354)	-123.6%
Electricity Generation Facilities	6	—	—	5	—	—	—	—
Rail Infrastructure	3 267	1	1	269	2 722	0	(2 721)	-550838.5%
Rail Lines	3 267	—	—	269	2 722	—	(2 722)	—
Rail Structures	—	1	1	—	—	0	0	100.0%
Information and Communication Infrastructure	125 784	102 977	114 524	8 352	96 555	92 880	(3 675)	-4.0%
Data Centres	870	223	979	77	820	949	129	13.6%
Core Layers	82 476	102 754	113 545	6 252	67 961	91 931	23 970	26.1%
Distribution Layers	42 437	—	—	2 023	27 773	—	(27 773)	—
Community Assets	176 205	309 734	299 406	14 395	146 120	227 886	81 766	35.9%
Community Facilities	120 715	237 257	231 286	9 873	100 096	172 685	72 588	42.0%
Halls	870	1 687	1 687	72	725	1 330	605	45.5%
Centres	14 580	105 439	104 983	1 186	12 042	72 573	60 530	83.4%
Crèches	2	864	414	0	294	293	(1)	-0.3%
Clinics/Care Centres	6 990	17 173	12 088	662	6 708	9 343	2 635	28.2%
Fire/Ambulance Stations	3 190	3 877	3 881	296	3 006	3 277	271	8.3%
Testing Stations	774	1 089	1 089	51	518	806	287	35.7%
Museums	242	278	278	25	258	215	(42)	-19.7%
Libraries	18 699	19 177	19 173	1 822	18 244	16 312	(1 932)	-11.8%
Cemeteries/Crematoria	11 880	7 844	7 844	549	5 659	6 186	527	8.5%
Police	2 385	461	461	196	1 984	327	(1 657)	-507.0%
Purrs	11 375	—	—	882	9 038	—	(9 038)	—
Public Open Space	2 871	25 079	25 089	226	2 301	19 420	17 119	88.1%
Nature Reserves	2 770	3 433	3 431	240	2 701	2 773	72	2.6%
Public Ablution Facilities	63	93	93	5	54	72	18	25.3%
Markets	9 232	12 083	12 083	757	7 711	9 802	2 091	21.3%
Stalls	2 402	2 281	2 280	197	2 001	1 759	(242)	-13.8%
Airports	17 062	21 993	21 957	1 402	14 213	15 802	1 589	10.1%
Taxi Ranks/Bus Terminals	15 324	14 407	14 398	1 303	13 205	12 466	(738)	-5.9%
Sport and Recreation Facilities	55 489	72 476	68 119	4 522	46 024	55 201	9 177	16.6%
Indoor Facilities	131	939	939	11	109	735	626	85.2%
Outdoor Facilities	55 359	71 537	67 180	4 512	45 915	54 466	8 551	15.7%
Heritage assets	4 153	6 740	6 301	1 686	4 686	5 101	414	8.1%
Investment properties	67	—	—	6	56	—	(56)	—
Revenue Generating	67	—	—	6	56	—	(56)	—
Improved Property	—	—	—	—	—	—	—	—
Non-revenue Generating	4 085	6 740	6 301	1 680	4 630	5 101	471	9.2%
Improved Property	4 085	6 740	6 301	1 680	4 630	5 101	471	9.2%
Unimproved Property	0	—	—	0	0	—	(0)	—
Other assets	184 962	145 958	166 167	14 162	147 065	131 061	(16 004)	-12.2%
Operational Buildings	109 249	114 179	114 386	8 589	88 091	89 260	1 169	1.3%
Municipal Offices	59 718	85 919	77 460	4 720	48 542	60 036	11 494	19.1%
Pay/Enquiry Points	192	252	238	15	151	187	36	19.3%
Workshops	3 943	174	389	322	3 264	333	(2 931)	-879.6%
Yards	1 305	—	—	107	1 087	—	(1 087)	—
Stores	837	723	1 082	69	700	833	133	16.0%
Training Centres	1 821	84	84	150	1 517	66	(1 451)	-2203.0%
Manufacturing Plant	10 628	—	—	803	8 137	—	(8 137)	—
Depots	30 806	27 026	35 132	2 404	24 695	27 805	3 110	11.2%
Housing	75 713	31 780	51 781	5 573	58 974	41 801	(17 173)	-41.1%
Staff Housing	10 994	2 863	9 593	900	9 128	8 364	(763)	-9.1%
Social Housing	64 719	28 917	42 188	4 673	49 846	33 437	(16 410)	-49.1%
Biological or Cultivated Assets	14	44	44	1	11	34	23	66.4%
Biological or Cultivated Assets	14	44	44	1	11	34	23	66.4%
Intangible Assets	64 113	85 388	76 504	3 784	42 638	56 792	14 154	24.9%
Servitudes	—	—	—	—	—	—	—	—
Licences and Rights	64 113	85 388	76 504	3 784	42 638	56 792	14 154	24.9%
Computer Software and Applications	64 113	85 388	76 504	3 784	42 638	56 792	14 154	24.9%
Computer Equipment	38 501	90 742	147 344	5 193	44 288	121 295	77 008	63.5%
Computer Equipment	38 501	90 742	147 344	5 193	44 288	121 295	77 008	63.5%
Furniture and Office Equipment	19 511	75 745	129 216	1 577	16 178	105 466	89 289	84.7%
Furniture and Office Equipment	19 511	75 745	129 216	1 577	16 178	105 466	89 289	84.7%
Machinery and Equipment	49 326	86 605	115 279	4 820	44 802	92 182	47 380	51.4%
Machinery and Equipment	49 326	86 605	115 279	4 820	44 802	92 182	47 380	51.4%
Transport Assets	96 952	127 314	109 112	9 380	85 469	85 188	(281)	-0.3%
Transport Assets	96 952	127 314	109 112	9 380	85 469	85 188	(281)	-0.3%
Land	—	—	—	—	—	—	—	—
Land	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—
Total Depreciation	1 843 534	2 372 096	2 372 618	154 706	1 555 667	1 881 808	326 141	17.3%

(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 - M10 April								
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	42 396	321 935	378 868	56 934	15.0%
Roads Infrastructure	47 282	159 981	86 933	4 684	45 716	50 235	4 519	9.0%
Roads	47 282	159 981	86 933	4 684	45 716	50 235	4 519	9.0%
Road Structures	–	–	–	–	–	–	–	
Storm water Infrastructure	–	14 000	–	–	–	–	–	
Storm water Conveyance	–	14 000	–	–	–	–	–	
Electrical Infrastructure	124 593	149 003	197 325	5 531	99 205	134 558	35 354	26.3%
HV Substations	39 943	65 000	75 683	2 523	51 508	63 075	11 567	18.3%
LV Networks	83 677	69 003	106 642	3 008	47 697	66 984	19 287	28.8%
Capital Spares	–	15 000	15 000	–	–	4 500	4 500	100.0%
Water Supply Infrastructure	46 156	30 000	38 570	9 252	33 272	29 713	(3 559)	-12.0%
Bulk Mains	–	30 000	30 000	748	24 768	24 000	(768)	-3.2%
Sanitation Infrastructure	58 553	223 626	180 300	22 928	134 043	159 901	25 858	
Waste Water Treatment Works	48 553	223 626	180 300	22 928	134 043	159 901	25 858	
Solid Waste Infrastructure	–	–	1 200	–	–	–	–	
Waste Transfer Stations	–	–	–	–	–	–	–	
Waste Drop-off Points	–	–	1 200	–	–	–	–	
Information and Communication Infrastructure	14 798	10 000	10 000	–	9 698	4 460	(5 239)	-117.5%
Data Centres	14 798	10 000	10 000	–	9 698	4 460	(5 239)	-117.5%
Distribution Layers	–	–	–	–	–	–	–	
Community Assets	15 737	122 414	65 700	–	17 700	24 791	7 091	28.6%
Community Facilities	3 120	59 700	50 700	–	12 646	18 453	5 807	31.5%
Centres	–	6 000	4 000	–	–	2 000	2 000	100.0%
Cemeteries/Crematoria	157	3 800	800	–	204	502	298	
Nature Reserves	–	–	–	–	–	–	–	
Markets	1 974	4 900	19 900	–	570	–	(570)	
Airports	–	15 000	18 000	–	10 695	10 885	190	1.7%
Taxi Ranks/Bus Terminals	–	30 000	8 000	–	1 178	5 066	3 888	76.7%
Sport and Recreation Facilities	12 617	62 714	15 000	–	5 054	6 338	1 284	20.3%
Outdoor Facilities	12 617	62 714	15 000	–	5 054	6 338	1 284	20.3%
Heritage assets	–	–	5 000	–	–	–	–	
Investment properties	–	–	–	–	–	–	–	
Other assets	28 816	22 306	18 606	–	7 954	13 158	5 204	39.5%
Operational Buildings	6 236	3 000	4 800	–	1 579	1 600	21	
Municipal Offices	1 635	3 000	4 800	–	1 579	1 600	21	
Stores	2 822	–	–	–	–	–	–	
Housing	22 580	19 306	13 806	–	6 375	11 558	5 183	44.8%
Social Housing	13 926	19 306	13 806	–	6 375	11 558	5 183	44.8%
Biological or Cultivated Assets	2 000	4 000	6 850	–	704	3 055	2 351	77.0%
Biological or Cultivated Assets	2 000	4 000	6 850	–	704	3 055	2 351	77.0%
Intangible Assets	–	–	–	–	–	–	–	
Licences and Rights	–	–	–	–	–	–	–	
Computer Software and Applications	–	–	–	–	–	–	–	
Computer Equipment	–	2 000	2 000	1 739	1 739	1 000	(739)	-73.9%
Computer Equipment	–	2 000	2 000	1 739	1 739	1 000	(739)	-73.9%
Furniture and Office Equipment	233	1 000	400	–	62	47	(15)	-32.3%
Furniture and Office Equipment	233	1 000	400	–	62	47	(15)	-32.3%
Machinery and Equipment	1 256	10 200	7 272	–	644	1 140	496	43.5%
Machinery and Equipment	1 256	10 200	7 272	–	644	1 140	496	43.5%
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	44 135	350 737	422 059	71 322	16.9%

(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 **April 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: _____