

F1/5/2
Umar Banda (012 358 8110)
MAYORAL COMMITTEE: MARCH 2019

From: The City Manager
To: The Executive Mayor

GROUP FINANCIAL SERVICES DEPARTMENT
MUNICIPAL FINANCE MANAGEMENT ACT (MFMA) IN-YEAR FINANCIAL
REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2019

1. PURPOSE

This report sets out the progress in the financial performance of the City of Tshwane against the budget for the period ended 28 February 2019, in compliance with section 71 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

2. STRATEGIC PILLARS

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

3. BACKGROUND

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

For the reporting period ended 28 February 2019, the ten working days within which to report end on **14 March 2019**.

4. DISCUSSION

On 28 February 2019, Council approved the adjustments to the 2018/19 Medium-term Revenue and Expenditure Framework for the City of Tshwane.

The attached in-year report (Annexure A) provides a high-level analysis as at 28 February 2019 in the prescribed format. Material variances will be referred to briefly in this report. Comprehensive explanations will be included in the monthly financial management report.

The following table summarises the financial performance as at 28 February 2019:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 28 FEBRUARY 2019						
Description	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	32,530,207	33,081,616	21,098,572	21,728,023	(629,451)	-3%
Total Expenditure	32,416,977	33,018,359	20,067,157	21,668,213	(1,601,056)	-7%
Surplus /Deficit	113,230	63,257	1,031,415	59,810	971,605	

The following table shows expenditure of the previous financial year, 2017/18:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 28 FEBRUARY 2018						
Description	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	30,226,013	30,676,869	19,791,988	19,219,326	572,662	3%
Total Expenditure	29,994,829	30,674,404	18,924,900	19,636,826	(711,925)	-4%
Surplus /Deficit	231,184	2,465	867,088	(417,499)	1,284,587	

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R629 million against the year-to-date (YTD) budget for the period ended 28 February 2019.

The operating expenditure is underspent by R1,6 billion, which is 7% less than the YTD expenditure projection.

The total adjustment capital budget amounts to R4 billion. The expenditure for the period, including that of the municipal entities, amounts to R1,1 billion, representing 29% of the total approved budget.

Cash and cash equivalents as at 28 February 2019 amount to R3 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 THE GROUP LEGAL COUNSEL

(Unaltered)

This report outlines the progress on the financial performance of the City of Tshwane against the budget for the period ended 28 February 2019, in compliance with section 52(d) and 71 of the Municipal Finance Management Act (MFMA).

Section 11(3) (a) (k) and (n) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) (hereafter referred to as the "MSA") provides that, a municipality exercises its legislative or executive authority by developing and adopting policies, plans, strategies and programmes, including setting targets for delivery, establishing and implementing performance management systems; and also by doing anything else within its legislative and executive competence.

In terms of section 71 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (hereafter referred to as “MFMA”), the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget, reflecting all the required particulars for that month and for the financial year up to the end of that month.

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

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

6.2 THE CHIEF FINANCIAL OFFICER

(Unaltered)

Cognisance is taken of the contents of the report.

There are no financial implications emanating as a result of this report for the City of Tshwane, as the purpose of this report is to provide progress on the financial performance of the City of Tshwane against the budget for the period ended 28 February 2019, in compliance with section 71 of the Municipal Finance Management Act (MFMA).

7. IMPLICATIONS

7.1 HUMAN RESOURCES

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

7.2 FINANCE

Budget and value for money

This report incorporates information on the City of Tshwane’s financial status for the period ended 28 February 2019. When the executive mayor receives the statement or report submitted by the accounting officer in terms of section 71 of the MFMA, the executive mayor is obliged to take certain steps regarding “budgetary control and early identification of financial problems”, as required in terms of section 54 of the MFMA. Furthermore, the accounting officer must, in writing, report to the municipal council the impending shortfalls, overspending and overdrafts in terms of section 70 of the MFMA.

7.3 CONSTITUTIONAL AND LEGAL FACTORS

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

7.4 COMMUNICATION

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

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

8. COMPLIANCE WITH MUNICIPAL STANDARD CHART OF ACCOUNTS (mSCOA)

The primary objective of the 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, and the project team is currently developing an interim reporting solution. The month-8 mSCOA data strings will be submitted to the National Treasury on 14 March 2019.

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.

The operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R629 million against the YTD budget for the period ended 28 February 2019.

However, the following revenue sources were under-recovered:

- Property rates (R123 million unfavourable): revenue was less than projection due to non-billing of invoices. Employees were relocated to different buildings, and this affected revenue collection.
- Service charges: Electricity (R279 million unfavourable): Mainly on electricity smart prepaid, revenue was less than projection due to replacement of meters.
- Rental of facilities and equipment (R30,8 million unfavourable): Mainly on rental stands, City of Tshwane personnel accommodation and business rental. The lease renewal on business rental is still awaiting approval. The report on City of Tshwane personnel accommodation has been finalised and it was requested that the Residential portfolio be sold as per the Council resolution of 30 June 2016.

- Fines, penalties and forfeits (R23,5 million unfavourable): Under-recovery is mainly on AARTO revenue. The budget was adjusted downwards during the adjustment budget process.
- Transfers and subsidies (R154 million unfavourable): An amount of R61 million on the emergency medical services grants was not received due to provincialisation of some of the services by the Province. The City has lodged a dispute in terms of section 44 of the MFMA. Under-recovery on other grant funded projects, mainly on HSDG and PTNG also contributed to the variance. Grant revenue is dependent on spending and performance.
- Other revenue (R102 million unfavourable): Mainly due to under-recovery on the following items:
 - Reminder fees (R7,8 million under-recovery): There was a delay in loading fees on SAP after delivery of the reminder notice.
 - VAT correction: Direct income (R23,6 million under-recovery): Due to the delay in the appointment of the service provider. The tender document served at the Bid Specification Committee (BSC) on 4 March 2019. The income will only realise when the service provider has identified additional income.
 - Township development contributions – rezoning (R8,9 million under-recovery): Revenue is dependent on the number of applications received.
 - Township development contributions – electricity (R20,2 million under-recovery): These are revenue from bulk service contributions and connection costs payable to the City for all new connection applicants. The revenue is based on the number of applications received.
 - Transport fees (R4,9 million under-recovery) – Journal entries for February 2019 must still be processed.
 - Building plan fees are under-recovered by R7,4 million. Building plan fees are market-driven, based on current development trends.
 - Approval fees: advertising: Under-recovered by R10 million. Advertising revenue depends on applications made and when contract revenue becomes due.
 - Market fees are under-recovered by R7,2 million. Market fees are transaction-driven, based on supply, demand and trading activities. The revenue for the period will reflect in April 2019.

The operating expenditure is underspent by R1,6 billion, which is 7% less than the YTD expenditure projection.

The total adjustment capital budget amounts to R4 billion. The expenditure for the period, including that of the municipal entities, amounts to R1,1 billion, which represents 29% of spending against the total approved budget.

Departments must put measures in place to improve revenue and accelerate spending on budgeted operational and capital expenditure, in particular conditional grants funding.

ANNEXURE

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

RECOMMENDED:

That it be recommended to the Mayoral Committee:

1. That the content of the report with attached 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.
4. That this report be submitted to the National and the Provincial Treasury in both signed-document and electronic format.

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

GROUP FINANCIAL SERVICES
MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT FOR THE PERIOD ENDING
28 FEBRUARY 2019.

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:	
MMC: Finance Mare-Lise Fourie SIGNATURE: DATE:	

ANNEXURE A



IN-YEAR REPORT

BUDGET YEAR: 2018/19

REPORTING PERIOD: M08 FEBRUARY 2019

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PART 1: IN-YEAR REPORT

1.1 Mayor's report

On 28 February 2019, the Council approved the adjustments to the 2018/19 Medium-term Revenue and Expenditure Framework (MTREF) for the City of Tshwane. This gives effect to the financial plan of the City of Tshwane, which includes the 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 to the Mayoral Committee:

1. That the content of the report with attached annexures be noted.
2. That the report be noted, in compliance with sections 71 of the MFMA as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and the Provincial Treasury in both signed-document and electronic format.

1.3 Executive summary

The financial results of the City of Tshwane for the period ended 28 February 2019 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 unaudited outcome, original budget and the performance for the period under review, YTD variance and YTD variance percentage.

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	6,761,347	6,980,636	7,065,502	499,233	4,543,453	4,666,574	(123,121)	-3%	7,065,502
Service charges - electricity revenue	11,265,288	11,946,456	12,010,996	780,843	7,453,529	7,732,879	(279,351)	-4%	12,010,996
Service charges - water revenue	3,221,623	4,283,959	3,971,903	262,103	2,643,661	2,612,542	31,119	1%	3,971,903
Service charges - sanitation revenue	952,050	1,063,982	1,084,721	77,414	712,403	730,126	(17,723)	-2%	1,084,721
Service charges - refuse revenue	1,482,086	1,494,163	1,592,142	124,567	1,087,190	1,076,128	11,063	1%	1,592,142
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143,100	152,593	166,785	4,824	66,788	97,650	(30,862)	-32%	166,785
Interest earned - external investments	210,976	133,342	177,983	12,812	125,777	129,637	(3,860)	-3%	177,983
Interest earned - outstanding debtors	731,938	575,401	765,522	85,041	618,359	550,570	67,789	12%	765,522
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228,148	368,755	315,074	1,728	173,958	197,445	(23,488)	-12%	315,074
Licences and permits	52,325	59,551	53,174	3,797	29,022	33,412	(4,390)	-13%	53,174
Agency services	-	6,980	-	-	-	-	-	-	-
Transfers and subsidies	4,362,302	4,440,081	4,837,255	38,413	3,158,479	3,312,718	(154,240)	-5%	4,837,255
Other revenue	885,245	1,023,065	1,040,559	83,420	485,954	588,340	(102,387)	-17%	1,040,559
Gains on disposal of PPE	4,809	1,242	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	30,301,235	32,530,207	33,081,616	1,974,196	21,098,572	21,728,023	(629,451)	-3%	33,081,616
Expenditure By Type									
Employee related costs	8,161,872	9,602,946	9,560,855	756,368	5,858,207	6,308,296	(450,088)	-7%	9,560,855
Remuneration of councillors	123,786	132,797	132,797	10,261	81,754	87,571	(5,817)	-7%	132,797
Debt impairment	1,713,978	1,514,427	1,514,512	126,202	1,009,703	1,036,271	(26,569)	-3%	1,514,512
Depreciation & asset impairment	2,043,701	1,957,156	1,957,259	122,322	979,051	1,085,829	(106,778)	-10%	1,957,259
Finance charges	1,686,623	1,390,948	1,387,722	(42,345)	615,194	605,212	9,982	2%	1,387,722
Bulk purchases	9,723,858	10,727,870	10,756,214	801,101	7,624,448	7,565,749	58,698	1%	10,756,214
Other materials	499,788	765,218	643,732	47,571	344,071	418,820	(74,749)	-18%	643,732
Contracted services	3,040,943	3,320,884	3,828,704	296,674	1,699,622	2,434,389	(734,767)	-30%	3,828,704
Transfers and subsidies	44,526	52,495	148,293	3,705	53,526	76,321	(22,795)	-30%	148,293
Other expenditure	2,841,280	2,952,234	3,088,269	248,894	1,801,581	2,049,754	(248,173)	-12%	3,088,269
Loss on disposal of PPE	84,749	1	1	-	-	0	(0)	-100%	1
Total Expenditure	29,965,104	32,416,977	33,018,359	2,370,754	20,067,157	21,668,213	(1,601,056)	-7%	33,018,359
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations)	336,131	113,230	63,257	(396,559)	1,031,415	59,810	971,605		63,257
(National / Provincial and District)	2,104,326	2,198,735	2,246,922	140,724	776,306	980,552	(204,246)	-21%	2,246,922
Transfers and subsidies - capital (monetary allocations)									
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8,000	25,873	-	-	-	-		25,873
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	2,441,398	2,319,965	2,336,052	(255,834)	1,807,721	1,040,362			2,336,052
Taxation	2,920	535	2,931	-	2,776	357	2,419		2,931
Surplus/(Deficit) after taxation	2,438,477	2,319,430	2,333,121	(255,834)	1,804,945	1,040,005			2,333,121
Attributable to minorities	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	2,438,477	2,319,430	2,333,121	(255,834)	1,804,945	1,040,005			2,333,121
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	2,438,477	2,319,430	2,333,121	(255,834)	1,804,945	1,040,005			2,333,121

The YTD actual revenue amounts to R21 billion and reflects an unfavourable variance of R629 million against the YTD budget.

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

- Property rates (R123 million unfavourable): revenue was less than projection due to non-billing of invoices. Employees were relocated to different buildings, and this affected revenue collection.
- Service charges: electricity (R279 million unfavourable): Mainly on electricity smart prepaid, revenue was less than projection due to replacement of meters.
- Service charges: water (R31 million favourable) and sanitation (R18 million unfavourable): The budget for water is based on statistical trends and is demand-driven.

- Service charges: refuse (R11 million favourable): Mainly on solid waste removal and landfill sites; actual income received was higher than the projected figures.
- Rental of facilities and equipment (R30,8 million unfavourable): Mainly on rental stands, City of Tshwane personnel accommodation and business rental. The lease renewal on business rental is still awaiting approval. The report on City of Tshwane personnel accommodation has been finalised and it was requested that the Residential portfolio be sold as per the Council resolution of 30 June 2016.
- Interest earned on external investments (R3,8 million unfavourable): Interest was less than projection on the bank account.
- Interest earned on outstanding debtors (R67,8 million favourable): As a result of an increase in outstanding debtors.
- Fines, penalties and forfeits (R23,5 million unfavourable): Under-recovery is mainly on AARTO revenue.
- Licences and permits (R4,4 million unfavourable): Due to under-recovery, mainly on driver's licences.
- Transfers and subsidies (R154 million unfavourable): An amount of R61 million on the Emergency medical services grants was not received due to provincialisation of some of the services by the Province. The City has lodged a dispute in terms of section 44 of the MFMA. Under-recovery on other grant funded projects mainly on HSDG and PTNG also contributed to the variance. Grant revenue is dependent on spending and performance.
- Other revenue (R102 million unfavourable): Mainly due to under-recovery on the following line items:
 - Reminder fees (R7,8 million under-recovery): Delay in loading fees on SAP system after delivery of reminder notice.
 - VAT correction: Direct income (R23,6 million under-recovery): Due to the delay in the appointment of the service provider. The tender document served at the Bid Specification Committee (BSC) on 4 March 2019. The income will only realise when the service provider has identified additional income.
 - Township development contributions – rezoning (R8,9 million under-recovery): Revenue is dependent on the number of applications received, paid for and accepted by clients.
 - Township development contributions – electricity (R20,2 million under-recovery): These are revenue from bulk service contributions and connection costs payable to the City for all new connection applications. The revenue is based on the number of applications received.
 - Transport fees (R4,9 million under-recovery) – Journal entries for February 2019 are still to be processed.
 - Building plan fees are under-recovered by R7,4 million. Building plan fees are market-driven, based on current developer trends.
 - Approval fees: Advertising under-recovered by R10 million. Advertising revenue depends on applications made and when contract revenue becomes due.
 - Market fees are under-recovered by R7,2 million. Market fees are transaction-driven, based on supply, demand and trading activities. The revenue for the period will reflect in April 2019.

The YTD actual expenditure amounts to R20 billion and indicates an underspending variance of R1,6 billion or 7% against the YTD budget of R21,7 billion.

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

- Employee-related costs (R450 million under budget): Mainly on salaries, provision for leave payments, medical aid, pension and provident funds, due to vacant positions.
- Depreciation (R107 million under budget): The calculation is aligned with the asset verification and purification process.
- Finance charges (R10 million over budget): Due to interest paid on loans.
- Bulk purchases (R59 million over budget): due to invoices paid on bulk electricity and Rand Water.
- Other materials (R75 million under budget): Underspending mainly on the following line items:
 - Chemicals (R8,6 million under budget) – Awaiting invoices from the service provider for chemicals ordered for water purification, treatment of waste water and sludge.
 - Equipment (R6 million under budget) – The repairs and maintenance is done only when required.
 - Connections (R21,3 million under budget) – due to expiry of the contract for the installation, maintenance, supply and delivery of water meters.
- Contracted services (R735 million under budget): Due to underspending, mainly on the following:
 - Watchman services (R21 million under budget): The contract ended on 30 March 2018. The new tender has been submitted to the Bid Evaluation Committee.
 - Project link housing (R231 million under budget): Approved rollover was included during the Budget Adjustment; expenditure is expected to increase in the fourth quarter.
 - Household refuse removal (R44 million under budget): Funds are committed and the expenditure will increase in the following months.
 - Municipal services: Other service providers (R70,7 million under budget): Funds have been committed for the payment of municipal services. The funds are mainly for the payment of electricity services by Eskom and for waste water treatment works and water reservoirs supplied to the following areas: Ekangala, Klipgat, Themba and Babelegi Waste Water Treatment Works.
 - Buildings (R18,5 million under budget): Service providers have been appointed; expenditure is expected to increase in the fourth quarter of the financial year.
 - Equipment (R16,4 million under budget): The repairs and maintenance of equipment is done as and when required.
 - Roads (R23,5 million under budget): The tender has been awarded and expenditure is expected to increase in the fourth quarter.
 - Waste water purification works (R33 million under budget): Due to late appointment of service providers. Tenders are still to be adjudicated and service providers to be appointed.

- Vehicles (R19 million under budget) – Funds have been committed and invoices are being processed. Expenditure will increase in the fourth quarter.
- Water: Magalies Water (R36,4 million under budget) – Funds for Magalies payment are committed. Expenditure is expected to increase in the fourth quarter.
- Transfers and subsidies (R23 million under budget): Due to underspending on payment to municipal entities.
- Other expenditure (R248 million under budget): Mainly on the following line items:
 - Specialised computer services (R13,3 million under budget): The purchase requisition have been created and invoices will be processed as received.
 - Wi-Fi (R17,4 million under budget): The service provider was only appointed in August 2018. Expenditure is expected in the fourth quarter.
 - Bulk water purchase, own plant (R18,5 million under budget): The full budget is committed. Expenditure is expected to increase in fourth quarter.
 - Telecommunication (R11,5 million under budget): Expenditure is based on usage.
 - Leased buildings (R47,3 million under budget): due to approval of additional fund request. Expenditure is expected to increase in the fourth quarter.
 - Building rentals (R25,3 million under budget): due to approval of additional fund request. Expenditure is expected to increase in the fourth quarter.

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 Tables C1 and 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 budget (including that of the municipal entities) of R4 billion. The actual expenditure for the period amounts to R1,1 billion, which represents 29% of the budget. The expenditure including commitment is R1,8 billion.

Consolidated summary – capital expenditure, 28 February 2019

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 28 FEBRUARY 2019						
Description	Adjusted Budget 2018/19	YTD Budget	YTD Actual	YTD Variance	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	4,033,888	1,316,297	1,149,745	(166,552)	-13%	29%
TOTAL Capital Financing	4,033,888	1,316,297	1,149,745	(166,552)	-13%	29%

Capital expenditure per funding source as at 28 February 2019

Funding Source	Adjusted Budget 2018/19	YTD Expenditure Projections 28 February 2019	YTD Actual Expenditure 28 February 2019	Variance (Actual vs Projection)	Actual as % of Expenditure Projection	Actual as % of Adjusted Budget
	(R)	(R)	(R)	(R)	%	%
Council Funding	156 500 000	40 119 778	43 333 082	3 213 303	108%	28%
Public Transport Infrastructure and Systems Grant (PTIS)	509 162 220	181 900 206	238 925 338	57 025 132	131%	47%
Neighbourhood Development Partnership Grant (NDPG)	7 105 000	0	0	0	0%	0%
USDG (replaces MIG)- Urban Settlements Development Grant	1 599 138 790	638 014 361	520 289 193	(117 725 168)	82%	33%
Integrated National Electrification Programme (INEP)	40 000 000	34 651 524	27 610 032	(7 041 492)	80%	69%
Capital Replacement Reserve	6 161 635	1 099 670	1 156 832	57 161	105%	19%
Energy Efficiency Demand Side Management (EEDSM)	10 000 000	6 000 000	0	(6 000 000)	0%	0%
Other Contributions	7 000 000	0	0	0	0%	0%
Community Library Services (CLS)	11 816 800	0	493 204	493 204	0%	4%
Borrowings	1 500 000 000	318 266 643	230 628 697	(87 637 946)	72%	15%
Public Contributions & Donations	97 612 964	52 356 969	51 346 404	(1 010 565)	98%	53%
Social Infrastructure Grant	31 438 601	21 181 898	17 381 898	(3 800 000)	82%	55%
LG SETA Discretionary Allocation	8 000 000	0	0	0	0%	0%
Integrated City Development Grant (ICDG)	38 261 050	22 647 085	18 499 382	(4 147 703)	82%	48%
Housing Company Tshwane - Internally Generated Funds	500 000	58 634	0	(58 634)	0%	0%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	10 872 806	0	0	0	0%	0%
Tshwane Economic Development Agency - Internally Generated Funds	318 000	0	80 731	80 731	0%	25%
Total	4 033 887 866	1 316 296 769	1 149 744 792	(166 551 977)	87%	29%

An amount of R1,1 billion or 29% has been spent, mainly on grant-funded projects. The percentage spent in the previous year was also 29%.

Capital expenditure per funding source as at 28 February 2018.

Funding Source	Adjusted Budget 2017/18	YTD Adjusted Expenditure Projections 28 February 2018	YTD Actual Expenditure 28 February 2018	Variance (Actual vs Adjusted Projection)	Actual as % of Adjusted Budget
	(R)	(R)	(R)	(R)	%
Council Funding	248 565 464	8 783 120	3 737 555	(5 045 565)	2%
Public Transport Infrastructure and Systems Grant (PTIS)	648 782 894	333 002 497	331 284 887	(1 717 611)	51%
Neighbourhood Development Partnership Grant (NDPG)	20 000 000	6 497 622	497 622	(6 000 000)	2%
USDG (replaces MIG)- Urban Settlements Development Grant	1 567 922 550	604 625 164	537 002 730	(67 622 434)	34%
Integrated National Electrification Programme (INEP)	30 000 000	18 096 545	18 414 500	317 956	61%
Capital Replacement Reserve	6 158 288	858 747	882 387	23 641	14%
Community Library Services (CLS)	7 012 951	500 000	0	(500 000)	0%
Borrowings	1 000 000 000	266 282 726	167 861 907	(98 420 819)	17%
Public Contributions & Donations	90 899 825	28 991 359	26 720 545	(2 270 814)	29%
Social Infrastructure Grant	64 000 000	29 042 492	28 527 884	(514 608)	45%
LG SETA Discretionary Allocation	4 900 000	0	64 000	64 000	1%
Integrated City Development Grant (ICDG)	32 664 650	0	0	0	0%
Housing Company Tshwane - Internally Generated Funds	55 578 201	6 749 471	864 343	(5 885 128)	2%
Hosing Company Tshawane - Social Housing Regulatory Authority (SHRA)	60 948 644	41 278 161	5 521 152	(35 757 009)	9%
Tshwane Economic Development Agency - Subsidy	375 000	200 000	97 203	(102 797)	26%
Total	3 840 101 889	1 344 907 903	1 121 476 715	(223 431 188)	29%

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 year-to-date basis.

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

Chart C1: 2018/19 capital expenditure (monthly trend: actual vs target)

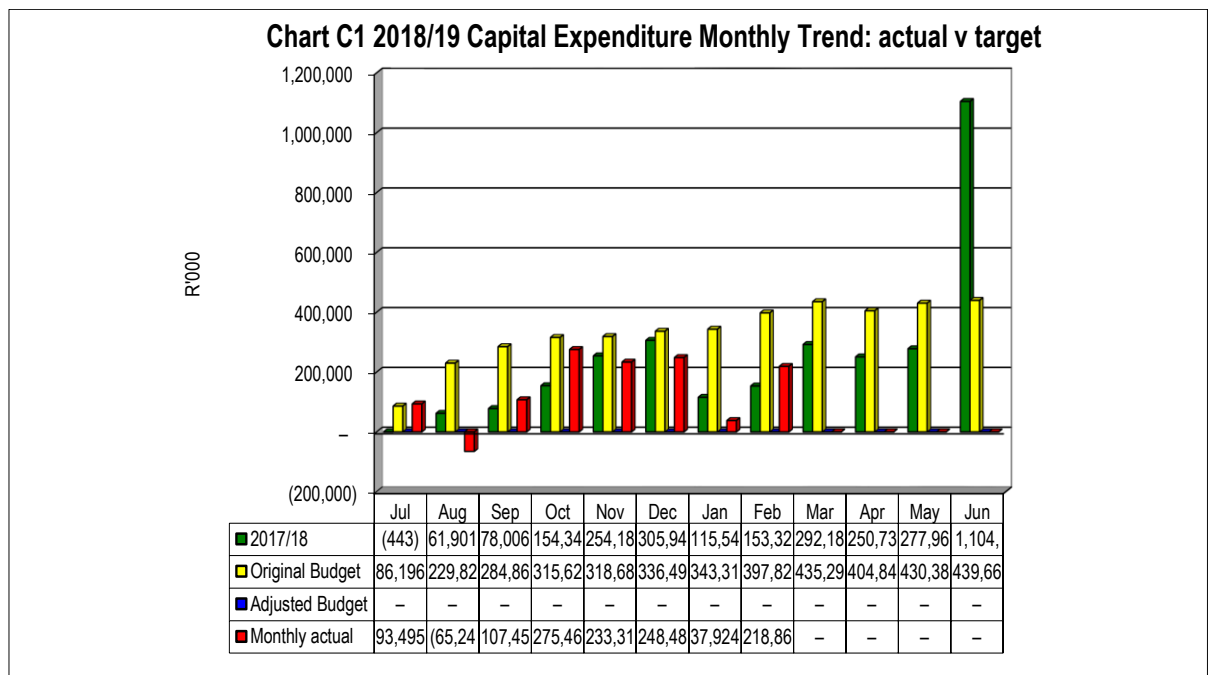
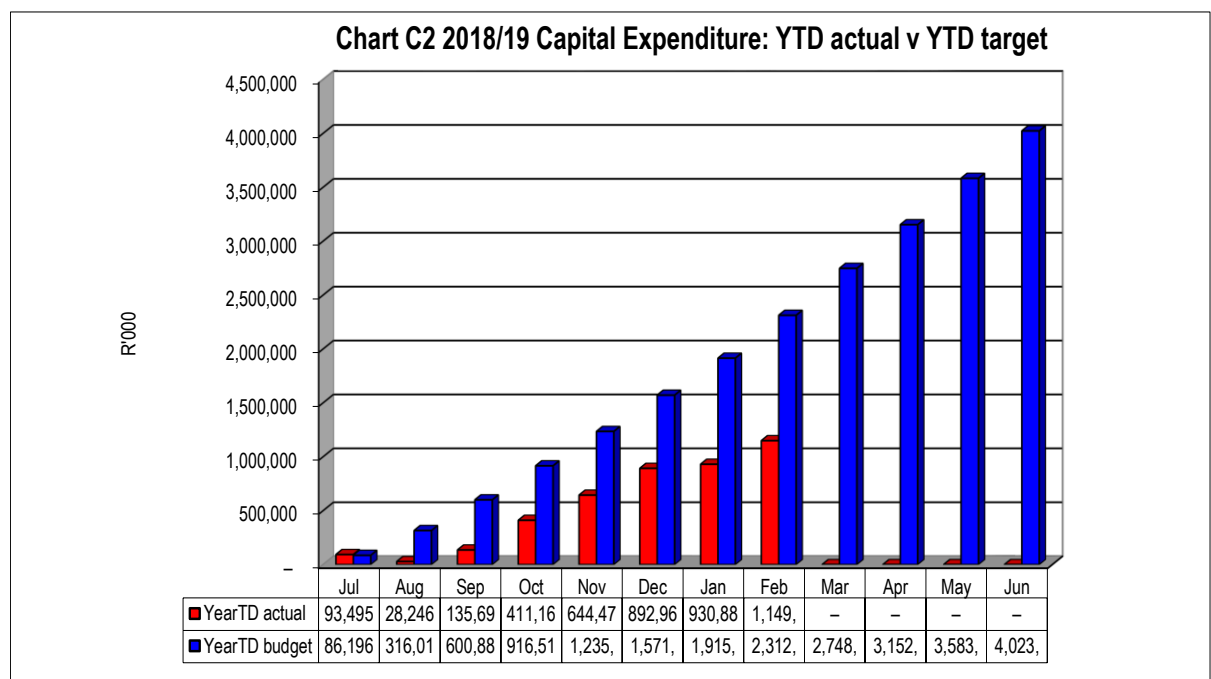


Chart C2: 2018/19 capital expenditure (YTD actual vs YTD target)



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/equity of the City of Tshwane as at 28 February 2019 amounts to

R26,7 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format which is consistent with international standards, and aligned with GRAP 1.

Cash flow

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

- Cash and cash equivalents as at the end of 28 February 2019 amount to R3 billion.
- The cash flow from operating activities is R2 billion.
- The cash flow from investing activities amounts to R750 million, negative.
- The cash flow from financing activities amounts to R539 million, negative.

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 that of the same period of the previous financial year.

Tables C1 and SC3 indicate that the total debtors amount to R13,4 billion.

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 R8,1 billion is outstanding in this category, compared to R6,4 billion in the 2017/18 financial year.

Chart C3: Aged consumer debtors' analysis

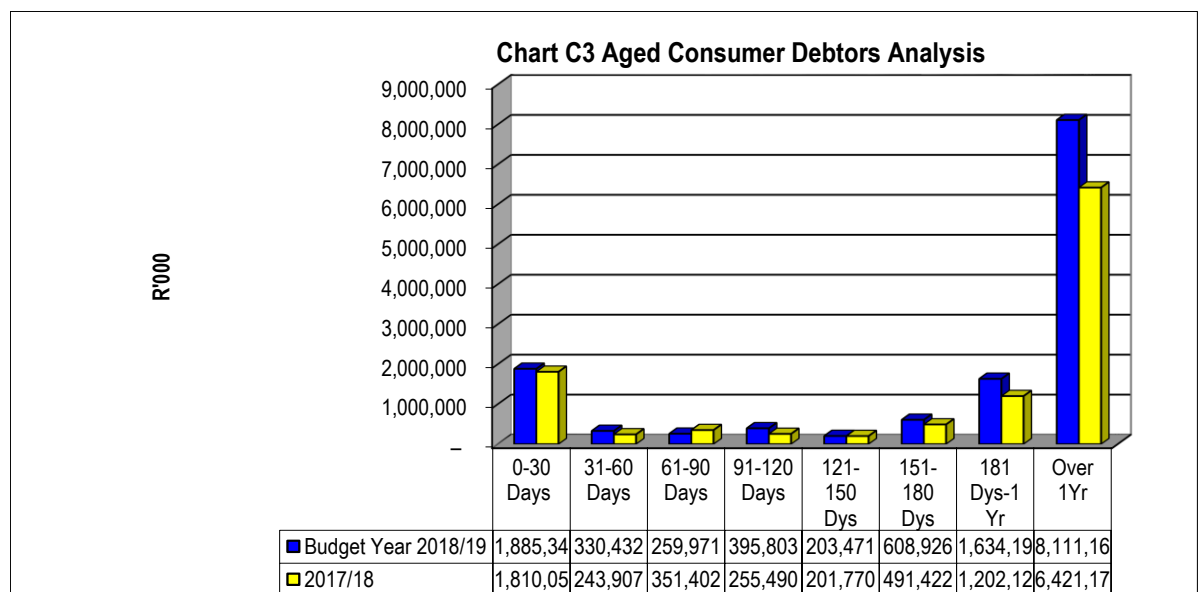
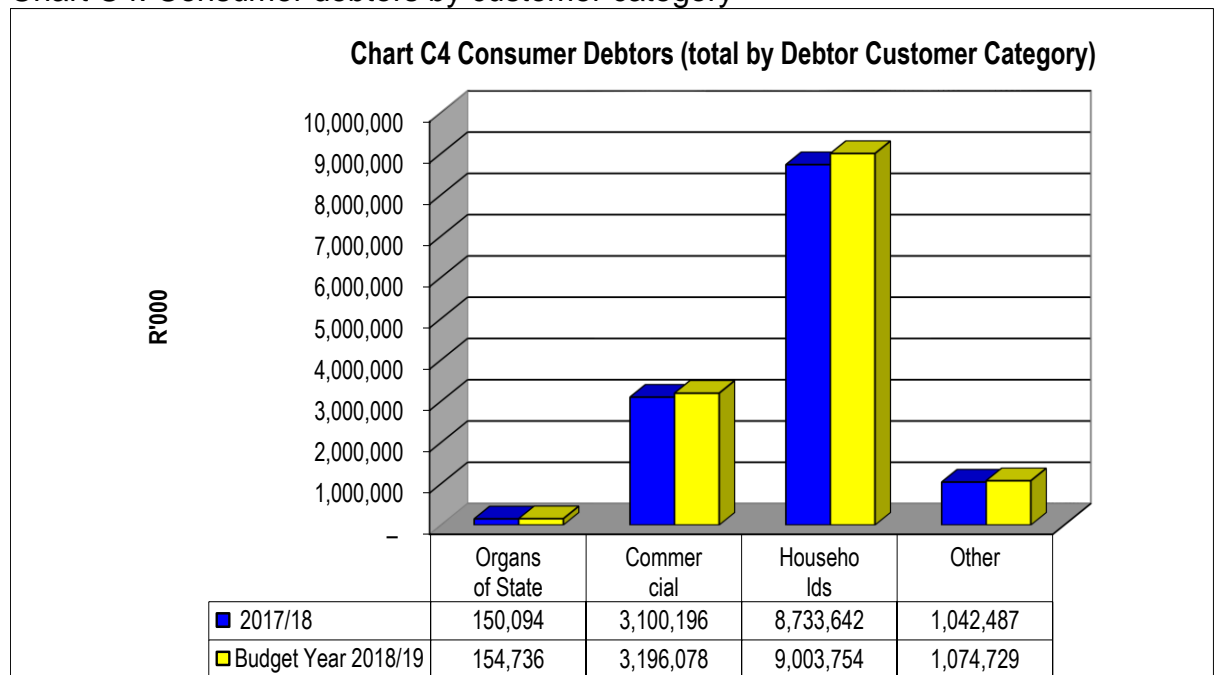


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R270 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

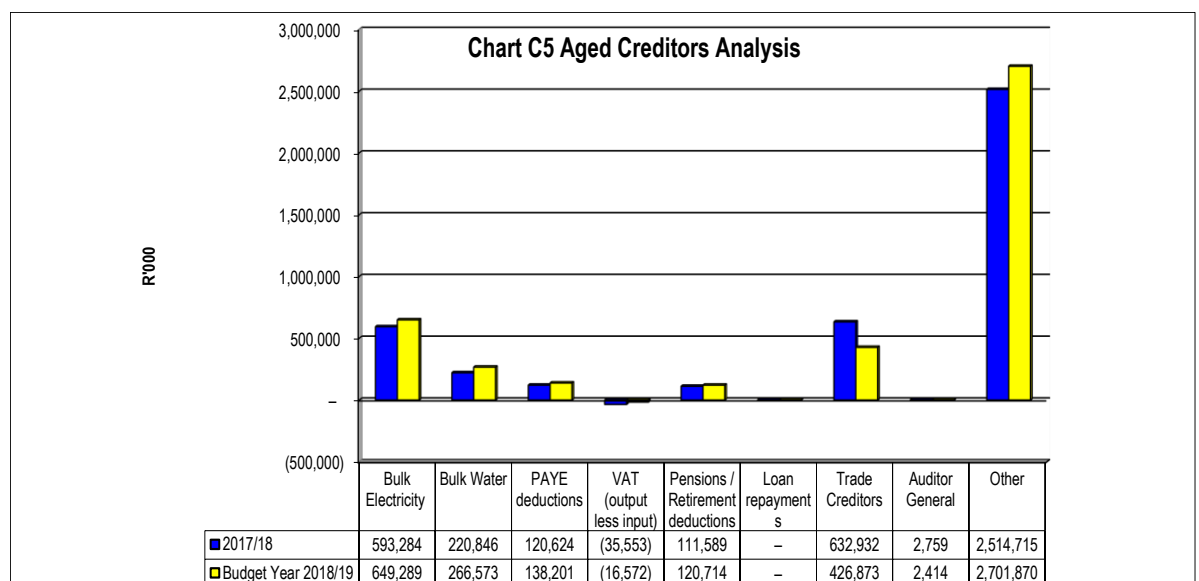


Creditors' age analysis

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 R3,5 billion.

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

The disclosure on transfers and grant receipts, for both 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 billion, and an amount of R4,7 billion was received for the period. The following tranches were outstanding for the period:

- EMS – R61 million: Due to provincialisation of services that were not communicated. A dispute has been lodged in terms of section 44 of the MFMA.
- NDPG – R3,5 million: Payment has been stopped, a recovery plan has been submitted to NT; awaiting response.
- PHC – R14,9 million: The payment date was revised; the last tranche will be paid in March 2019.
- INEP – R8,5 million: The payment date was revised; the last tranche will be paid in March 2019.
- Social Infrastructure Grant – R5,9 million: The grant is performance-based.
- LG SETA – R4,4 million: The grant is performance-based.

Table SC7 (1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the recognition of expenditure, amounting to R4 billion, against the YTD budget of R4,2 billion.

Table SC7 (2) indicates expenditure against approved rollovers. Approved rollovers amount to R318 million and expenditure for the period is R45,4 million, mainly on the HSDG.

Expenditure on councillor and staff benefits (Table SC8)

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

Parent municipality's financial performance (Table SC10)

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

Summary of municipal entities (Table SC11)

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

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

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

Performance indicators (Table SC2)

This table reflects various ratios, such as –

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

1.4 In-year budget statement tables

The financial results for the period ended 28 February 2019 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M08 February								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	6,761,347	6,980,636	499,233	4,543,453	4,666,574	(123,121)	-3%	7,065,502
Service charges	16,921,046	18,788,560	1,244,926	11,896,783	12,151,675	(254,892)	-2%	18,659,763
Investment revenue	210,976	133,342	12,812	125,777	129,637	(3,860)	-3%	177,983
Transfers and subsidies	4,362,302	4,440,081	38,413	3,158,479	3,312,718	(154,240)	-5%	4,837,255
Other own revenue	2,045,565	2,187,587	178,811	1,374,081	1,467,418	(93,337)	-6%	2,341,114
Total Revenue (excluding capital transfers and contributions)	30,301,235	32,530,207	1,974,196	21,098,572	21,728,023	(629,451)	-3%	33,081,616
Employee costs	8,161,872	9,602,946	756,368	5,858,207	6,308,296	(450,088)	-7%	9,560,855
Remuneration of Councillors	123,786	132,797	10,261	81,754	87,571	(5,817)	-7%	132,797
Depreciation & asset impairment	2,043,701	1,957,156	122,322	979,051	1,085,829	(106,778)	-10%	1,957,259
Finance charges	1,686,623	1,390,948	(42,345)	615,194	605,212	9,982	2%	1,387,722
Materials and bulk purchases	10,223,645	11,493,088	848,672	7,968,519	7,984,570	(16,051)	-0%	11,399,946
Transfers and subsidies	44,526	52,495	3,705	53,526	76,321	(22,795)	-30%	148,293
Other expenditure	7,680,951	7,787,546	671,771	4,510,905	5,520,415	(1,009,510)	-18%	8,431,486
Total Expenditure	29,965,104	32,416,977	2,370,754	20,067,157	21,668,213	(1,601,056)	-7%	33,018,359
Surplus/(Deficit)	336,131	113,230	(396,559)	1,031,415	59,810	971,605	1624%	63,257
Transfers and subsidies - capital (monetary allocations)	2,104,326	2,198,735	140,724	776,306	980,552	(204,246)	-21%	2,246,922
Contributions & Contributed assets	940	8,000	-	-	-	-	-	25,873
Surplus/(Deficit) after capital transfers & contributions	2,441,398	2,319,965	(255,834)	1,807,721	1,040,362	767,359	74%	2,336,052
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2,441,398	2,319,965	(255,834)	1,807,721	1,040,362	767,359	74%	2,336,052
Capital expenditure & funds sources								
Capital expenditure	3,047,156	4,023,015	218,860	1,149,745	1,316,297	(166,552)	-13%	4,033,888
Capital transfers recognised	2,104,326	2,210,697	157,314	823,199	904,395	(81,196)	-9%	2,253,922
Public contributions & donations	62,097	150,000	10,211	51,346	52,357	(1,011)	-2%	105,613
Borrowing	700,248	1,500,000	40,846	230,629	318,267	(87,638)	-28%	1,490,000
Internally generated funds	180,484	162,318	10,489	44,571	41,278	3,293	8%	184,352
Total sources of capital funds	3,047,156	4,023,015	218,860	1,149,745	1,316,297	(166,552)	-13%	4,033,888
Financial position								
Total current assets	9,687,947	11,231,612		9,832,372				10,224,557
Total non current assets	41,864,065	42,830,192		41,863,663				44,110,174
Total current liabilities	11,823,979	11,246,591		10,871,582				11,937,249
Total non current liabilities	14,611,071	14,990,203		14,070,121				13,694,741
Community wealth/Equity	25,116,961	27,825,011		26,754,332				28,702,740
Cash flows								
Net cash from (used) operating	5,707,364	4,161,591	(274,034)	2,005,319	1,060,276	(945,043)	-89%	4,571,536
Net cash from (used) investing	(3,412,680)	(3,961,251)	123,506	(749,902)	(1,289,886)	(539,984)	42%	(4,073,852)
Net cash from (used) financing	(983,533)	445,617	(50,000)	(539,197)	(250,348)	288,849	-115%	647,547
Cash/cash equivalents at the month/year end	2,392,713	2,978,764	-	3,028,665	1,852,848	(1,175,817)	-63%	3,537,943
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	1,885,340	330,432	395,803	203,471	608,926	1,634,195	8,111,160	13,429,297
Creditors Age Analysis								
Total Creditors	4,289,361	-	-	-	-	-	-	4,289,361

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

TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M08 February									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	11,253,624	11,524,873	11,838,178	578,197	7,890,217	8,031,099	(140,882)	-2%	11,838,178
Executive and council	22,952	54,054	61,467	6,510	18,993	25,884	(6,891)	-27%	61,467
Finance and administration	11,182,886	11,426,644	11,734,651	567,832	7,848,645	7,977,895	(129,250)	-2%	11,734,651
Internal audit	47,785	44,175	42,060	3,855	22,579	27,321	(4,742)	-17%	42,060
<i>Community and public safety</i>	1,582,129	1,681,120	1,990,769	45,809	795,041	1,003,349	(208,308)	-21%	1,990,769
Community and social services	41,033	22,671	65,931	10,605	40,871	10,747	30,123	280%	65,931
Sport and recreation	35,424	25,662	27,972	3,882	15,588	15,924	(336)	-2%	27,972
Public safety	225,056	369,254	313,702	1,162	173,211	196,225	(23,015)	-12%	313,702
Housing	1,064,046	1,056,042	1,373,396	29,887	453,661	586,654	(132,992)	-23%	1,373,396
Health	216,570	207,491	209,768	273	111,710	193,798	(82,087)	-42%	209,768
<i>Economic and environmental services</i>	1,359,298	1,458,926	1,349,326	157,968	619,124	699,568	(80,444)	-11%	1,349,326
Planning and development	45,038	176,590	202,440	20,136	106,037	151,223	(45,186)	-30%	202,440
Road transport	1,310,226	1,281,674	1,146,224	137,827	512,644	548,049	(35,405)	-6%	1,146,224
Environmental protection	4,034	662	662	4	443	295	148	50%	662
<i>Trading services</i>	17,991,185	19,831,779	19,939,387	1,316,220	12,433,925	12,798,040	(364,116)	-3%	19,939,387
Energy sources	11,397,964	12,467,449	12,576,538	805,678	7,663,774	8,011,226	(347,452)	-4%	12,576,538
Water management	3,986,415	4,390,403	4,429,988	303,458	2,912,007	2,867,347	44,660	2%	4,429,988
Waste water management	1,047,955	1,438,917	1,339,998	82,382	770,144	843,064	(72,920)	-9%	1,339,998
Waste management	1,558,850	1,535,010	1,592,864	124,701	1,088,000	1,076,402	11,597	1%	1,592,864
<i>Other</i>	220,266	240,244	236,750	16,726	136,572	176,519	(39,947)	-23%	236,750
Total Revenue - Functional	32,406,502	34,736,942	35,354,411	2,114,920	21,874,878	22,708,575	(833,697)	-4%	35,354,411
Expenditure - Functional									
<i>Governance and administration</i>	8,137,101	7,564,013	7,453,951	419,024	3,938,151	4,384,855	(446,704)	-10%	7,453,951
Executive and council	1,402,031	1,309,236	1,255,142	78,372	646,541	760,388,629.25	(113,847)	-15%	1,255,142
Finance and administration	6,535,758	5,918,414	5,886,436	326,749	3,147,417	3,432,529	(285,112)	-8%	5,886,436
Internal audit	199,312	336,364	312,373	13,902	144,193	191,938	(47,745)	-25%	312,373
<i>Community and public safety</i>	4,080,186	4,786,871	5,280,375	378,229	2,915,407	3,431,042	(515,636)	-15%	5,280,375
Community and social services	265,825	292,803	346,429	22,080	196,466	187,968	8,499	5%	346,429
Sport and recreation	355,842	531,377	518,724	40,681	302,465	333,617	(31,152)	-9%	518,724
Public safety	2,312,930	2,727,743	2,711,438	223,590	1,649,935	1,777,489	(127,554)	-7%	2,711,438
Housing	561,138	538,580	951,156	38,381	359,469	638,404	(278,936)	-44%	951,156
Health	584,451	696,368	752,628	53,497	407,072	493,565	(86,493)	-18%	752,628
<i>Economic and environmental services</i>	3,013,691	3,295,451	3,361,828	255,299	1,870,743	2,154,515	(283,773)	-13%	3,361,828
Planning and development	907,294	1,041,266	1,042,580	67,102	598,806	698,761	(99,954)	-14%	1,042,580
Road transport	1,961,035	2,083,063	2,143,442	168,558	1,171,735	1,344,639	(172,904)	-13%	2,143,442
Environmental protection	145,362	171,122	175,806	19,639	100,202	111,116	(10,914)	-10%	175,806
<i>Trading services</i>	14,563,778	16,588,898	16,744,749	1,306,515	11,253,898	11,567,669	(313,771)	-3%	16,744,749
Energy sources	10,054,518	10,963,043	11,130,325	831,319	7,767,009	7,794,045	(27,036)	0%	11,130,325
Water management	2,343,615	3,567,984	3,675,119	325,976	2,477,543	2,454,706	22,837	1%	3,675,119
Waste water management	789,619	829,563	709,598	42,344	336,795	557,824	(221,030)	-40%	709,598
Waste management	1,376,027	1,228,310	1,229,707	106,877	672,551	761,093	(88,542)	-12%	1,229,707
<i>Other</i>	173,268	182,277	180,388	11,688	91,734	130,488	(38,754)	-30%	180,388
Total Expenditure - Functional	29,968,024	32,417,512	33,021,290	2,370,754	20,069,932	21,668,570	(1,598,637)	-7%	33,021,290
Surplus/ (Deficit) for the year	2,438,477	2,319,430	2,333,121	(255,834)	1,804,945	1,040,005	764,940		2,333,121

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.

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

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Community & Social Development Services Department	102,327	78,318	85,506	9,716	51,041	56,614	(5,573)	-10%	85,506
Vote 2 - Economic Development & Spatial Planning Department	256,570	454,700	505,455	43,493	284,897	318,779	(33,882)	-11%	505,455
Vote 3 - Emergency Services Department	110,810	118,785	118,771	957	51,632	113,457	(61,825)	-54%	118,771
Vote 4 - Environment & Agriculture Management Department	1,588,361	1,553,665	1,611,769	127,356	1,098,994	1,086,561	12,433	1%	1,611,769
Vote 5 - Group Audit & Risk Department	47,785	44,175	42,060	3,855	22,579	27,321	(4,742)	-17%	42,060
Vote 6 - Group Financial Services Department	11,052,852	11,247,966	11,566,597	567,217	7,778,039	7,884,444	(106,405)	-1%	11,566,597
Vote 7 - Group Property Management Department	68,252	97,257	89,637	384	36,551	50,079	(13,527)	-27%	89,637
Vote 8 - Health Department	59,823	63,435	65,003	23	48,702	64,081	(15,379)	-24%	65,003
Vote 9 - Human Settlement Department	1,038,735	1,015,196	1,349,248	28,374	441,843	571,255	(129,412)	-23%	1,349,248
Vote 10 - Tshwane Metro Police Department	233,485	370,549	319,350	2,286	177,960	199,334	(21,374)	-11%	319,350
Vote 11 - Regional Operations & Coordination Department	71,213	64,723	53,881	4,264	29,857	32,343	(2,486)	-8%	53,881
Vote 12 - Roads & Transport Department	1,314,500	1,299,191	1,155,691	135,910	500,947	568,469	(67,522)	-12%	1,155,691
Vote 13 - Shared Services Department	5,913	1,126	1,126	1	9	416	(407)	-98%	1,126
Vote 14 - Utility Services Department	16,420,927	18,289,822	18,339,414	1,190,627	11,339,277	11,717,142	(377,865)	-3%	18,339,414
Vote 15 - Other Departments	34,948	38,034	50,902	458	12,550	18,280	(5,730)	-31%	50,902
Total Revenue by Vote	32,406,502	34,736,942	35,354,411	2,114,920	21,874,878	22,708,575	(833,697)	-4%	35,354,411
Expenditure by Vote									
Vote 1 - Community & Social Development Services Department	342,903	441,131	472,528	33,015	294,154	314,898	(20,744)	-7%	472,528
Vote 2 - Economic Development & Spatial Planning Department	484,158	578,162	627,584	38,675	368,828	398,731	(29,904)	-7%	627,584
Vote 3 - Emergency Services Department	640,597	741,129	731,932	59,022	452,316	487,926	(35,611)	-7%	731,932
Vote 4 - Environment & Agriculture Management Department	1,627,728	1,503,552	1,511,741	130,422	839,456	943,863	(104,406)	-11%	1,511,741
Vote 5 - Group Audit & Risk Department	225,211	357,827	336,782	15,763	157,905	207,274	(49,369)	-24%	336,782
Vote 6 - Group Financial Services Department	3,746,709	2,897,921	2,844,418	121,787	1,536,306	1,434,348	101,958	7%	2,844,418
Vote 7 - Group Property Management Department	684,948	656,980	722,587	(5,083)	357,110	577,134	(220,024)	-38%	722,587
Vote 8 - Health Department	375,545	425,104	441,539	29,554	222,138	292,513	(70,375)	-24%	441,539
Vote 9 - Human Settlement Department	388,557	330,173	644,022	17,351	199,883	490,414	(290,531)	-59%	644,022
Vote 10 - Tshwane Metro Police Department	2,240,070	2,580,441	2,584,934	214,718	1,578,149	1,691,620	(113,471)	-7%	2,584,934
Vote 11 - Regional Operations & Coordination Department	2,683,742	3,138,517	3,153,361	233,211	1,771,123	1,971,036	(199,913)	-10%	3,153,361
Vote 12 - Roads & Transport Department	1,551,678	1,499,742	1,573,213	127,822	865,209	993,781	(128,572)	-13%	1,573,213
Vote 13 - Shared Services Department	1,430,553	1,548,491	1,515,370	141,073	786,524	899,433	(112,909)	-13%	1,515,370
Vote 14 - Utility Services Department	12,023,315	14,087,556	14,268,498	1,095,748	9,799,750	9,988,789	(189,039)	-2%	14,268,498
Vote 15 - Other Departments	1,522,310	1,630,786	1,592,781	117,677	841,081	976,809	(135,728)	-14%	1,592,781
Total Expenditure by Vote	29,968,024	32,417,512	33,021,290	2,370,754	20,069,932	21,668,570	(1,598,637)	-7%	33,021,290
Surplus/ (Deficit) for the year	2,438,477	2,319,430	2,333,121	(255,834)	1,804,945	1,040,005	764,940		2,333,121

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	6,761,347	6,980,636	7,065,502	499,233	4,543,453	4,666,574	(123,121)	-3%	7,065,502
Service charges - electricity revenue	11,265,288	11,946,456	12,010,996	780,843	7,453,529	7,732,879	(279,351)	-4%	12,010,996
Service charges - water revenue	3,221,623	4,283,959	3,971,903	262,103	2,643,661	2,612,542	31,119	1%	3,971,903
Service charges - sanitation revenue	952,050	1,063,982	1,084,721	77,414	712,403	730,126	(17,723)	-2%	1,084,721
Service charges - refuse revenue	1,482,086	1,494,163	1,592,142	124,567	1,087,190	1,076,128	11,063	1%	1,592,142
Service charges - other	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	143,100	152,593	166,785	4,824	66,788	97,650	(30,862)	-32%	166,785
Interest earned - external investments	210,976	133,342	177,983	12,812	125,777	129,637	(3,860)	-3%	177,983
Interest earned - outstanding debtors	731,938	575,401	765,522	85,041	618,359	550,570	67,789	12%	765,522
Dividends received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	228,148	368,755	315,074	1,728	173,958	197,445	(23,488)	-12%	315,074
Licences and permits	52,325	59,551	53,174	3,797	29,022	33,412	(4,390)	-13%	53,174
Agency services	–	6,980	–	–	–	–	–	–	–
Transfers and subsidies	4,362,302	4,440,081	4,837,255	38,413	3,158,479	3,312,718	(154,240)	-5%	4,837,255
Other revenue	885,245	1,023,065	1,040,559	83,420	485,954	588,340	(102,387)	-17%	1,040,559
Gains on disposal of PPE	4,809	1,242	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	30,301,235	32,530,207	33,081,616	1,974,196	21,098,572	21,728,023	(629,451)	-3%	33,081,616
Expenditure By Type									
Employee related costs	8,161,872	9,602,946	9,560,855	756,368	5,858,207	6,308,296	(450,088)	-7%	9,560,855
Remuneration of councillors	123,786	132,797	132,797	10,261	81,754	87,571	(5,817)	-7%	132,797
Debt impairment	1,713,978	1,514,427	1,514,512	126,202	1,009,703	1,036,271	(26,569)	-3%	1,514,512
Depreciation & asset impairment	2,043,701	1,957,156	1,957,259	122,322	979,051	1,185,829	(206,778)	-17%	1,957,259
Finance charges	1,686,623	1,390,948	1,387,722	(42,345)	615,194	505,212	109,982	22%	1,387,722
Bulk purchases	9,723,858	10,727,870	10,756,214	801,101	7,624,448	7,565,749	58,698	1%	10,756,214
Other materials	499,788	765,218	643,732	47,571	344,071	418,820	(74,749)	-18%	643,732
Contracted services	3,040,943	3,320,884	3,828,704	296,674	1,699,622	2,434,389	(734,767)	-30%	3,828,704
Transfers and subsidies	44,526	52,495	148,293	3,705	53,526	76,321	(22,795)	-30%	148,293
Other expenditure	2,841,280	2,952,234	3,088,269	248,894	1,801,581	2,049,754	(248,173)	-12%	3,088,269
Loss on disposal of PPE	84,749	1	1	–	–	0	(0)	-100%	1
Total Expenditure	29,965,104	32,416,977	33,018,359	2,370,754	20,067,157	21,668,213	(1,601,056)	-7%	33,018,359
Surplus/(Deficit)	336,131	113,230	63,257	(396,559)	1,031,415	59,810	971,605		63,257
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,104,326	2,198,735	2,246,922	140,724	776,306	980,552	(204,246)	-21%	2,246,922
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8,000	25,873	–	–	–	–		25,873
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	2,441,398	2,319,965	2,336,052	(255,834)	1,807,721	1,040,362			2,336,052
Taxation	2,920	535	2,931	–	2,776	357	2,419		2,931
Surplus/(Deficit) after taxation	2,438,477	2,319,430	2,333,121	(255,834)	1,804,945	1,040,005			2,333,121
Attributable to minorities	–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	2,438,477	2,319,430	2,333,121	(255,834)	1,804,945	1,040,005			2,333,121
Share of surplus/ (deficit) of associate	–	–	–	–	–	–			–
Surplus/ (Deficit) for the year	2,438,477	2,319,430	2,333,121	(255,834)	1,804,945	1,040,005			2,333,121

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

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M08 February)									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Community & Social Development Services Department	76,628	97,730	84,755	–	17,875	32,182	(14,307)	-44%	84,755
Vote 2 - Economic Development & Spatial Planning Department	14,203	113,492	86,492	7,259	19,533	32,210	(12,677)	-39%	86,492
Vote 3 - Emergency Services Department	9,940	20,700	14,500	577	5,022	5,321	(299)	-6%	14,500
Vote 4 - Environment & Agriculture Management Department	27,005	51,500	53,500	3,129	9,522	13,156	(3,633)	-28%	53,500
Vote 5 - Group Audit & Risk Department	9,047	40,150	40,150	2,998	3,390	4,454	(1,064)	-24%	40,150
Vote 6 - Group Financial Services Department	14,397	81,500	45,500	–	1,827	5,000	(3,173)	-63%	45,500
Vote 7 - Group Property Management Department	–	5,200	5,000	–	–	–	–	–	5,000
Vote 8 - Health Department	15,200	32,000	32,000	1,309	23,455	26,008	(2,553)	-10%	32,000
Vote 9 - Human Settlement Department	900,800	937,758	1,024,081	27,497	337,385	415,444	(78,059)	-19%	1,024,081
Vote 10 - Tshwane Metro Police Department	12,996	11,500	15,000	–	–	1,759	(1,759)	-100%	15,000
Vote 11 - Regional Operations & Coordination Department	2,448	4,200	–	–	–	–	–	–	–
Vote 12 - Roads & Transport Department	893,286	994,160	963,213	122,738	310,779	270,223	40,556	15%	963,213
Vote 13 - Shared Services Department	87,409	115,000	167,806	11,380	17,747	31,817	(14,070)	-44%	167,806
Vote 14 - Utility Services Department	915,844	1,457,769	1,402,573	39,624	397,701	465,703	(68,003)	-15%	1,402,573
Vote 15 - Other Departments	38,776	54,705	54,705	1,909	4,351	9,495	(5,144)	-54%	54,705
Total Capital Multi-year expenditure	3,017,979	4,017,365	3,989,276	218,419	1,148,588	1,312,772	(164,184)	-13%	3,989,276
Single Year expenditure appropriation									
Vote 1 - Community & Social Development Services Department	8,823	300	22,300	20	48	28	20	72%	22,300
Vote 2 - Economic Development & Spatial Planning Department	393	350	4,350	–	–	–	–	–	4,350
Vote 3 - Emergency Services Department	347	–	200	104	175	171	4	2%	200
Vote 4 - Environment & Agriculture Management Department	–	–	8,700	–	–	–	–	–	8,700
Vote 5 - Group Audit & Risk Department	–	–	–	–	–	–	–	–	–
Vote 6 - Group Financial Services Department	11,265	5,000	5,500	–	–	2,475	(2,475)	-100%	5,500
Vote 7 - Group Property Management Department	–	–	200	37	136	98	37	38%	200
Vote 8 - Health Department	1,084	–	1,162	–	–	–	–	–	1,162
Vote 9 - Human Settlement Department	–	–	–	–	–	–	–	–	–
Vote 10 - Tshwane Metro Police Department	–	–	–	–	–	–	–	–	–
Vote 11 - Regional Operations & Coordination Department	1,601	–	1,200	274	712	591	121	20%	1,200
Vote 12 - Roads & Transport Department	–	–	–	–	–	–	–	–	–
Vote 13 - Shared Services Department	–	–	–	–	–	–	–	–	–
Vote 14 - Utility Services Department	5,075	–	500	–	5	5	–	–	500
Vote 15 - Other Departments	589	–	500	5	82	156	(75)	-48%	500
Total Capital single-year expenditure	29,177	5,650	44,612	441	1,157	3,525	(2,368)	–	44,612
Total Capital Expenditure	3,047,156	4,023,015	4,033,888	218,860	1,149,745	1,316,297	(166,552)	-13%	4,033,888
Capital Expenditure - Functional Classification									
Governance and administration	147,132	377,761	230,611	9,571	20,167	61,039	(40,872)	-67%	230,611
Executive and council	1,975	101,761	1,300	274	712	611	101	16%	1,300
Finance and administration	–	236,000	–	–	–	–	–	–	–
Internal audit	145,157	40,000	229,311	9,297	19,455	60,427	(40,972)	-68%	229,311
Community and public safety	517,845	1,030,613	1,009,493	9,979	240,005	277,100	(37,095)	-13%	1,009,493
Community and social services	11,649	15,250	33,317	93	4,008	5,372	(1,364)	-25%	33,317
Sport and recreation	7,815	64,500	53,500	–	–	1,000	(1,000)	-100%	53,500
Public safety	23,185	18,000	26,200	681	5,197	5,492	(295)	-5%	26,200
Housing	397,987	900,863	831,876	7,897	189,963	218,046	(28,084)	-13%	831,876
Health	77,209	32,000	64,600	1,309	40,836	47,189	(6,353)	–	64,600
Economic and environmental services	890,215	1,012,823	1,139,850	125,643	348,559	316,252	32,307	10%	1,139,850
Planning and development	34,044	9,000	62,986	228	1,257	11,466	(10,209)	-89%	62,986
Road transport	848,667	1,000,573	1,059,364	125,383	347,270	302,973	44,296	15%	1,059,364
Environmental protection	7,503	3,250	17,500	32	32	1,813	(1,780)	-98%	17,500
Trading services	1,465,091	1,490,269	1,618,933	73,145	540,266	659,581	(119,315)	-18%	1,618,933
Energy sources	496,646	983,154	519,229	10,319	160,588	218,320	(57,732)	-26%	519,229
Water management	542,253	327,901	516,085	33,808	228,521	274,004	(45,483)	-17%	516,085
Waste water management	411,622	167,215	556,119	25,994	145,134	161,258	(16,124)	-10%	556,119
Waste management	14,569	12,000	27,500	3,024	6,023	5,999	24	0%	27,500
Other	26,873	111,548	35,000	522	748	2,325	(1,577)	-68%	35,000
Total Capital Expenditure - Functional Classification	3,047,156	4,023,015	4,033,888	218,860	1,149,745	1,316,297	(166,552)	-13%	4,033,888
Funded by:									
National Government	2,042,359	2,161,967	2,203,667	157,314	805,324	883,213	(77,889)	-9%	2,203,667
Provincial Government	61,967	40,730	50,255	–	17,875	21,182	(3,307)	-16%	50,255
District Municipality	–	–	–	–	–	–	–	–	–
Other transfers and grants	–	8,000	–	–	–	–	–	–	–
Transfers recognised - capital	2,104,326	2,210,697	2,253,922	157,314	823,199	904,395	(81,196)	-9%	2,253,922
Public contributions & donations	62,097	150,000	105,613	10,211	51,346	52,357	(1,011)	-2%	105,613
Borrowing	700,248	1,500,000	1,490,000	40,846	230,629	318,267	(87,638)	-28%	1,490,000
Internally generated funds	180,484	162,318	184,352	10,489	44,571	41,278	3,293	8%	184,352
Total Capital Funding	3,047,156	4,023,015	4,033,888	218,860	1,149,745	1,316,297	(166,552)	-13%	4,033,888

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M08 February					
Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash	562,496	552,702	618,745	179,386	618,745
Call investment deposits	2,825,342	2,426,063	2,919,198	3,507,893	2,919,198
Consumer debtors	4,117,379	5,812,010	4,377,340	4,031,113	4,377,340
Other debtors	1,414,393	1,499,741	1,489,668	1,333,572	1,489,668
Current portion of long-term receivables	132,772	103,342	120,484	110,697	120,484
Inventory	635,565	837,755	699,122	669,712	699,122
Total current assets	9,687,947	11,231,612	10,224,557	9,832,372	10,224,557
Non current assets					
Long-term receivables	41,039	27,565	73,818	9,603	73,818
Investments	260,151	742,047	406,676	340,897	406,676
Investment property	828,889	917,748	879,955	828,889	879,955
Property, plant and equipment	36,258,780	40,755,539	42,369,149	36,209,180	42,369,149
Intangible	390,138	387,293	380,576	390,085	380,576
Other non-current assets	4,085,068	–	–	4,085,008	–
Total non current assets	41,864,065	42,830,192	44,110,174	41,863,663	44,110,174
TOTAL ASSETS	51,552,012	54,061,805	54,334,731	51,696,035	54,334,731
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	715,376	1,559,731	1,294,614	1,126,181	1,294,614
Consumer deposits	516,054	427,964	526,375	546,419	526,375
Trade and other payables	10,592,549	9,258,896	10,116,260	8,891,803	10,116,260
Provisions	–	–	–	307,179	–
Total current liabilities	11,823,979	11,246,591	11,937,249	10,871,582	11,937,249
Non current liabilities					
Borrowing	13,667,137	11,369,708	11,111,739	10,259,054	11,111,739
Provisions	943,935	3,620,495	2,583,002	3,811,067	2,583,002
Total non current liabilities	14,611,071	14,990,203	13,694,741	14,070,121	13,694,741
TOTAL LIABILITIES	26,435,051	26,236,794	25,631,990	24,941,703	25,631,990
NET ASSETS	25,116,961	27,825,011	28,702,740	26,754,332	28,702,740
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	22,654,627	27,566,318	28,461,697	26,514,942	28,461,697
Reserves	2,462,334	258,693	241,043	239,390	241,043
TOTAL COMMUNITY WEALTH/EQUITY	25,116,961	27,825,011	28,702,740	26,754,332	28,702,740

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M08 February									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	6,761,347	6,491,991	6,676,900	499,233	4,543,453	4,410,228	133,225	3%	6,676,900
Service charges	15,615,125	17,991,221	18,330,100	1,198,554	11,172,168	11,937,996	(765,828)	-6%	18,330,100
Other revenue	2,296,579	1,500,318	1,490,032	389,545	2,417,453	1,077,161	1,340,292	124%	1,490,032
Government - operating	4,320,824	4,440,081	4,736,594	14,877	3,256,852	3,326,510	(69,658)	-2%	4,736,594
Government - capital	2,368,845	2,206,735	2,272,795	–	1,417,959	2,002,225	(584,266)	-29%	2,272,795
Interest	205,582	133,342	177,983	12,757	125,620	478,193	(352,573)	-74%	177,983
Dividends									
Payments									
Suppliers and employees	(24,164,376)	(27,158,654)	(27,667,277)	(2,431,345)	(20,313,064)	(21,590,634)	(1,277,570)	6%	(27,667,277)
Finance charges	(1,696,563)	(1,390,948)	(1,387,722)	42,345	(615,122)	(505,082)	110,041	-22%	(1,387,722)
Transfers and Grants	–	(52,495)	(57,868)	–	–	(76,321)	(76,321)	100%	(57,868)
NET CASH FROM/(USED) OPERATING ACTIVITIES	5,707,364	4,161,591	4,571,536	(274,034)	2,005,319	1,060,276	(945,043)	-89%	4,571,536
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3,117	1,242	1,242	–	–	791	(791)	-100%	1,242
Decrease (increase) other non-current receivables	(46,606)	(269)	16,934	(339)	52,281	10,776	41,505	385%	16,934
Decrease (increase) in non-current investments	565,398	19,751	(99,289)	–	–	1,358	(1,358)		(99,289)
Payments									
Capital assets	(3,934,589)	(3,981,975)	(3,992,739)	123,845	(802,184)	(1,302,812)	(500,628)	38%	(3,992,739)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(3,412,680)	(3,961,251)	(4,073,852)	123,506	(749,902)	(1,289,886)	(539,984)	42%	(4,073,852)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Borrowing long term/refinancing	–	1,500,000	1,500,000	–	–	318,267	(318,267)	-100%	1,500,000
Increase (decrease) in consumer deposits	(386,818)	8,391	10,321	–	–	6,568	(6,568)	-100%	10,321
Payments									
Repayment of borrowing	(596,715)	(1,062,774)	(862,774)	(50,000)	(539,197)	(575,183)	(35,985)	6%	(862,774)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(983,533)	445,617	647,547	(50,000)	(539,197)	(250,348)	288,849	-115%	647,547
NET INCREASE/ (DECREASE) IN CASH HELD	1,311,151	645,958	1,145,230	(200,528)	716,219	(479,958)			1,145,230
Cash/cash equivalents at beginning:	1,081,562	2,332,806	2,392,712		2,312,446	2,332,806			2,392,712
Cash/cash equivalents at month/year end:	2,392,713	2,978,764	3,537,943		3,028,665	1,852,848			3,537,943

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M08 February			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	(123,121)	Revenue less than projection due to non-billing of invoices.	None
Service charges - electricity revenue	(279,351)	The consumption / usage of electricity was low due to warming weather.	None
Service charges - water revenue	31,119	The budget for water is based on statistical trends and is demand-driven.	None
Service charges - sanitation revenue	(17,723)	Revenue dependant on water sales.	None
Service charges - refuse revenue	11,063	Mainly on solid waste removal and landfill sites; actual income received was higher than the projected figures.	
Service charges - other	-		
Rental of facilities and equipment	(30,862)	Mainly on Rental stands, COT personnel accommodation and business rental. The lease renewal on business rental is still awaiting approval. The report on COT Personnel accommodation has been finalised and it was requested that the Residential portfolio be sold as per the council resolution of 30 June 2016.	None
Interest earned - external investments	(3,860)	Interest was less than projection on the bank account.	
Interest earned - outstanding debtors	67,789	As a result of an increase in outstanding debtors.	None
Dividends received	-		
Fines, penalties and forfeits	(23,488)	Under-recovery is mainly on AARTO revenue.	None
Licences and permits	(4,390)	Due to under-recovery, mainly on driver's licences.	None
Agency services	-		
Transfers and subsidies	(154,240)	An amount of R61 million on the Emergency medical services grants was not received due to provincialisation of some of the services by the Province. The city has lodged a dispute in terms of section 44 of the MFMA. Under-recovery on other grant funded projects mainly on HSDG and PTNG also contributed to the variance. Grant revenue is dependent on spending and performance.	None
Other revenue	(102,387)	Mainly due to under recovery on Reminder Fees, Vat Correction, Township Development contributions on rezoning and electricity, Market fees, Approval fees, Building plans and Transport fees.	None
Gains on disposal of PPE	-		
Expenditure By Type			
Employee related costs	(450,088)	Mainly on salaries, service bonuses, provision for leave payments, pension and provident funds.	None
Remuneration of councillors	(5,817)	Non alignment of projections.	
Debt impairment	(26,569)		
Depreciation & asset impairment	(206,778)	The calculation is aligned with the asset verification and purification process.	None
Finance charges	109,982	Due to interest paid on long-term loans.	None
Bulk purchases	58,698	Due to invoices paid on Bulk Electricity and Rand Water.	None
Other materials	(74,749)	Underspending mainly on chemicals, equipment and connections.	None
Contracted services	(734,767)	Underspending mainly on Watchman Services, Households refuse removal, Project link housing, roads, vehicles, equipment, municipal services, other services, buildings and waste water purification.	None
Transfers and subsidies	(22,795)	Due to underspending on gratuities and payment to municipal entities.	None
Other expenditure	(248,173)	Due to underspending mainly on Specialised computer services, WFi, Bulk Water Purchase Own, Telecommunication, Leased buildings and Building rentals.	None
Loss on disposal of PPE	(0)		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M08 February			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Capital Expenditure			
Vote 1 - Community & Social Development Services Department	(14,307)	Delay in appointment of service providers for library books. Regulation 32 approved by BAC.	Appointment letters received and book selection process completed. Procurement of library books, IT equipment and furniture in process. IT connection to New Ga-Rankuwa Library completed.
Vote 2 - Economic Development & Spatial Planning Department	(12,677)	Appointment received for extension of facilities. Commitment in process	Extension facility commitment in process
Vote 3 - Emergency Services Department	(299)	The appointed Principle Agent responsible for various project deliverables behind schedule in terms of planned non financial milestone targets.	During the adjustment budget process the Emergency Services Department reprioritized and aligned the project deliverables in terms of cash flow targets and non financial milestones.
Vote 4 - Environment & Agriculture Management Department	(3,633)	Air quality instruments are imports, currently awaiting for delivery by end of March	Make a follow up with service provider
Vote 5 - Group Audit & Risk Department	(1,064)	Procurement done by Corporate Fleet. Corporate Fleet to compile the specifications for the vehicles to be replaced.	WBS numbers to be created as soon as list of vehicles to be replaced is received from Corporate Fleet
Vote 6 - Group Financial Services Department	(3,173)	The budget allocation could not be spend, there is a pending investigation into the utilization of existing tender.	The Tender RTD:01-2016/17 is still being discussed for utilizing of the tender.
Vote 7 - Group Property Management Department	-	None	None
Vote 8 - Health Department	(2,553)	Last payment to be done.	None
Vote 9 - Human Settlement Department	(78,059)	Contract lapses, re-appointment is at advance stage.	None
Vote 10 - Tshwane Metro Police Department	(1,759)	Reprioritised procurement list for 2018-19 was only approved by the TMPD Executive Management Meeting on 25/09/2018. This resulted in all processes on procurement to be re-adjusted to include new priorities which severely impacted on planned milestones relating to the procurement process.	Planned timelines adjusted. All procurement processes is fast tracked.
Vote 11 - Regional Operations & Coordination Department	-	None	None
Vote 12 - Roads & Transport Department	40,556	Invoices for developers was processed quicker than expected.	Better than planned - no corrective measures needed.
Vote 13 - Shared Services Department	(14,070)	Projects are currently underway to have these achieved before the end of the financial year. The applicable WBS will be initiated week beginning 04 March 2019. All the funds will be spent in the current financial year.	Finalisation and payment for projects underway
Vote 14 - Utility Services Department	(68,003)	Underspending on the Public Lighting project due to shortage of material.	Required material to be procured on a quotational basis.
Vote 15 - Other Departments	(5,144)	Mamelodi East Walkways - CAP Limit on Roads tender HHS 01-2014/15 (TIDC 007). Roads project stopped by business forum.	New appointment letter received end January 2019.
Financial Position			
current assets	(392,184)	Decrease in Consumer Debtors.	
non current assets	(2,246,511)	Decrease in PPE.	
current liabilities	(1,065,667)	Decrease in Trade and Other Payables.	
non current liabilities	375,380	Increase in Provisions	
Cash Flow			
Transfer receipts - capital	(160,139)	underspending on capital grants.	
Contributions & Contributed assets	-		
Proceeds on disposal of PPE	(113)	No actual for the period.	
Short term loans	-		
Borrowing long term/refinancing	(122,609)	Borrowings expected in the last quarter.	
Increase in consumer deposits	(938)	No actual for the period.	
Receipt of non-current debtors	-		
Receipt of non-current receivables	(70,137)	Change in Other Debtors	
Change in non-current investments	4,002		
Capital assets	(52,757)	Underspending on the capital budget.	
Repayment of borrowing	-		
Measureable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	(5,842)	The entity has not invoiced the City of Tshwane for the 3rd quarter	
Tshwane Economic Development Agency	112	Due to grants received from COT.	None
Expenditure By Municipal Entity			
Housing Company Tshwane	(16,413)	The procurement of the contractor for cleaning and security services has been put on hold at Danville, Claremont, Oosmont, Silverkroon and Capital Park as per the board resolution.	None
Tshwane Economic Development Agency	(7,037)	Underspending mainly on Other Expenditure groups.	Expenditure expected to increase in the fourth quarter.
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	(7,493)	No other assets were bought since the entity has not yet acquired new office space.	Furniture and Office equipment not bought due to vacant positions. The expenditure will increase when the vacant positions are filled.
Tshwane Economic Development Agency	(103)	Capital spending expenditure expected to increase in the fourth quarter.	Procurement plan to be followed up

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February					
Description of financial indicator	Basis of calculation	2017/18	Budget Year 2018/19		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	7.6%	7.6%	5.8%	7.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	79.5%	90.2%	83.8%	90.2%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	99.4%	79.7%	75.8%	79.7%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	81.9%	99.9%	90.4%	99.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	28.7%	26.5%	33.9%	26.5%
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	91.7%	92.9%	92.1%	92.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	18.8%	22.9%	17.3%	22.9%
<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>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	20.3%	18.0%	21.7%	18.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	27.9%	22.0%	32.9%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue	26.9%	29.5%	27.8%	29.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.5%	5.0%	3.2%	5.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	12.3%	10.3%	7.6%	10.3%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	20.4	20.9	15.5	20.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	23.9%	28.6%	22.2%	28.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.86	1.20	2.10	1.20

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February												
Description	NT Code	Budget Year 2018/19										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	389,713	74,856	60,913	106,531	43,570	93,358	398,145	1,737,363	2,904,448	2,378,967	70
Trade and Other Receivables from Exchange Transactions - Electricity	1300	295,691	41,533	28,180	35,263	17,236	31,680	133,024	751,836	1,334,443	969,039	56
Receivables from Non-exchange Transactions - Property Rates	1400	551,601	90,835	71,767	73,705	65,109	60,976	295,379	1,492,989	2,702,362	1,988,159	93
Receivables from Exchange Transactions - Waste Water Management	1500	102,366	15,326	13,476	22,901	9,727	18,700	76,925	270,915	530,336	399,167	23
Receivables from Exchange Transactions - Waste Management	1600	156,024	20,659	21,776	29,870	16,692	24,316	124,628	569,674	963,638	765,179	28
Receivables from Exchange Transactions - Property Rental Debtors	1700	11,101	1,545	2,237	1,056	966	271,117	182	58,781	346,986	332,102	-
Interest on Arrear Debtor Accounts	1810	242,919	70,488	58,563	97,748	44,146	79,348	392,316	1,946,705	2,932,233	2,560,263	12
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	135,924	15,190	3,059	28,729	6,025	29,432	213,596	1,282,898	1,714,852	1,560,679	373
Total By Income Source	2000	1,885,340	330,432	259,971	395,803	203,471	608,926	1,634,195	8,111,160	13,429,297	10,953,555	656
2017/18 - totals only		1,810,053	243,907	351,402	255,490	201,770	491,422	1,202,126	6,421,178	10,977,349	8,571,986	260,421
Debtors Age Analysis By Customer Group												
Organs of State	2200	55,418	(3,692)	10,037	12,848	5,104	9,130	22,141	43,750	154,736	92,974	-
Commercial	2300	603,530	118,505	79,876	82,958	64,275	200,814	395,063	1,651,056	3,196,078	2,394,167	-
Households	2400	1,120,643	189,035	173,789	284,593	127,961	234,764	1,162,303	5,710,665	9,003,754	7,520,286	81
Other	2500	105,749	26,583	(3,731)	15,403	6,131	164,218	54,688	705,689	1,074,729	946,128	575
Total By Customer Group	2600	1,885,340	330,432	259,971	395,803	203,471	608,926	1,634,195	8,111,160	13,429,297	10,953,555	656

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February											
Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)
		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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	649,289								649,289	593,284
Bulk Water	0200	266,573								266,573	220,846
PAYE deductions	0300	138,201								138,201	120,624
VAT (output less input)	0400	(16,572)								(16,572)	(35,553)
Pensions / Retirement deductions	0500	120,714								120,714	111,589
Loan repayments	0600	-								-	-
Trade Creditors	0700	426,873								426,873	632,932
Auditor General	0800	2,414								2,414	2,759
Other	0900	2,701,870								2,701,870	2,514,715
Total By Customer Type	1000	4,289,361	-	-	-	-	-	-	-	4,289,361	4,161,197

(e) Table SC5: Monthly budget statement – investment portfolio**TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February**

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	-0.1%	711	(1)	710
Sanlam	26	14y	Insurance polic	07.12.2015	-	3.0%	-	-	-
Sanlam	27	14y	Insurance polic	01.01.2016	-	3.0%	-	-	-
Capital Allianze	28	8y	Insurance polic	On selling date	1	2.0%	622	(623)	0
Capital Allianze	29	9y	Insurance polic	On selling date	5	3.0%	1,969	(1,974)	-
ABSA	32	On Call	Money Market	On call	195	7.3%	31,602	-	31,797
ABSA	33	On Call	Money Market	On call	68	7.3%	11,074	-	11,143
ABSA	34	On Call	Money Market	On call	51	7.3%	8,295	-	8,346
ABSA	35	On Call	Money Market	On call	1	7.3%	183	-	184
Investec Bank	37	On Call	Money Market	On call	171	7.3%	27,752	-	27,923
Investec Bank	38	On Call	Money Market	On call	55	7.3%	8,871	-	8,925
Investec Bank	39	On Call	Money Market	On call	7	7.3%	1,188	-	1,196
Standard Bank	40	On Call	Money Market	On call	667	7.8%	100,631	-	101,298
Standard Bank	41	On Call	Money Market	On call	21	7.8%	3,124	-	3,144
Investec Bank	108	On Call	Money Market	On call	185	6.8%	31,962	-	32,147
RMB	237	On Call	Money Market	31.10.2011	-	0.0%	-	-	-
STANLIB	106	On Call	Money Market	On call	-	0.4%	252	1	253
ABSA	338	On Call	Short Term	On call	-	6.7%	795,555	(100,000)	695,555
Nedbank	341	On Call	Short Term	On call	-	6.7%	60,000	-	60,000
Standard Bank	340	On Call	Short Term	On call	-	6.6%	35,043	-	35,043
Standard Bank	243	On Call	Short Term	On call	-	0.0%	670,729	(223,966)	446,763
Nedbank	244	On Call	Short Term	On call	-	0.0%	252,008	-	252,008
ABSA	245	On Call	Short Term	On call	-	0.0%	301,809	-	301,809
Standard Bank		On Call	Sinking Fund	On call	-	0.0%	251,172	-	251,172
Nedbank	247	On Call	Short Term	On call	-	0.0%	1,113,697	(100,000)	1,013,697
ABSA	248	On Call	Short Term	On call	-	0.0%	150,460	-	150,460
Standard Bank	260	On Call	Short Term	On call	489	7.8%	73,830	-	74,319
Municipality sub-total					1,915		3,932,539	(426,563)	3,507,892
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				1,915		3,932,539	(426,563)	3,507,892

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	3,906,015	4,235,856	4,235,856	9,603	3,153,285	3,153,285	-		4,235,856
Local Government Equitable Share	2,132,788	2,398,120	2,398,120	-	1,798,590	1,798,590	-		2,398,120
Fuel Levy	1,444,413	1,449,121	1,449,121	-	966,080	966,080	-		1,449,121
Finance Management Grant	2,650	2,650	2,650	-	2,650	2,650	-		2,650
Urban Settlement Development Grant	48,492	48,168	48,168	-	48,168	48,168	-		48,168
Expanded Public Works Programme Incentive (EPWP)	20,451	32,013	32,013	9,603	32,013	32,013	-		32,013
Public Transport Network Operations Grant	251,456	299,032	299,032	-	299,032	299,032	-		299,032
Integrated City Development Grant	5,764	6,752	6,752	-	6,752	6,752	-		6,752
Provincial Government:	391,190	173,225	486,454	5,274	103,567	173,225	(69,658)		486,454
Primary Health Care	46,541	49,837	49,837	-	34,886	49,837	(14,951)	-30.0%	49,837
Emergency Medical Services	95,993	102,135	102,135	-	40,854	102,135	(61,281)		102,135
HIV and Aids Grant	12,720	13,591	13,989	-	13,591	13,591	-		13,989
Housing Top Structure (HSDG)	184,112		276,581	-	-	-	-		276,581
Sports and Recreation : Community Libraries	7,620	7,662	8,694	-	8,962	7,662	1,300	17.0%	8,694
TRT Bus Operations Subsidy	44,204	-	23,257	5,274	5,274	-	5,274	#DIV/0!	23,257
Gautrans	-	-	11,961	-	-	-	-		11,961
District Municipality:	-	-	-	-	-	-	-		-
<i>[insert description]</i>									
Other grant providers:	1,467	31,000	14,284	-	-	-	-		10,000
DBSA	-	31,000	10,000	-	-	-	-		10,000
Tirelo Boshia Grant - Research and Development	1,467	-	4,284	-	-	-	-		-
Total Operating Transfers and Grants	4,298,673	4,440,081	4,736,594	14,877	3,256,852	3,326,510	(69,658)	-2.1%	4,732,310
Capital Transfers and Grants									
National Government:	2,299,370	2,161,967	2,203,667	-	1,385,975	1,959,917	(573,942)	-29.3%	2,203,667
Urban Settlement Development Grant	1,567,923	1,557,439	1,599,139	-	995,477	1,557,439	(561,962)		1,599,139
Public Transport Infrastructure & Systems Grant	648,783	509,162	509,162	-	307,112	307,112	-		509,162
Integrated National Electrification Programme	30,000	40,000	40,000	-	31,520	40,000	(8,480)	-21.2%	40,000
Neighbourhood Development Partnership Grant	20,000	7,105	7,105	-	3,605	7,105	(3,500)	-49.3%	7,105
Integrated City Development Grant	32,665	38,261	38,261	-	38,261	38,261	-		38,261
Energy Efficiency and Demand Side Management		10,000	10,000	-	10,000	10,000	-		10,000
Provincial Government:	62,482	36,768	54,128	-	30,854	36,768	(5,914)	-16.1%	54,128
Sport and Recreation: Community Libraries	3,142	6,038	11,817	-	6,038	6,038	-		11,817
Social Infrastructure Grant	59,340	30,730	31,439	-	24,816	30,730	(5,914)	-19.2%	31,439
HCT - SHRA	-	-	10,873	-	-	-	-		10,873
District Municipality:	-	-	-	-	-	-	-		-
<i>[insert description]</i>									
Other grant providers:	6,026	8,000	15,000	-	1,130	5,540	(4,410)		15,000
LG SETA Discretionary grant (93 applies over 3 years)	5,398	8,000	8,000	-	1,130	5,540	(4,410)		8,000
DBSA - Installation of Bulkwater (Water pilot study)	-	-	7,000	-	-	-	-		7,000
Smart Connect Grant	628	-	-	-	-	-	-		-
Total Capital Transfers and Grants	2,367,878	2,206,735	2,272,795	-	1,417,959	2,002,225	(584,266)	-29.2%	2,272,795
TOTAL RECEIPTS OF TRANSFERS & GRANTS	6,666,551	6,646,816	7,009,389	14,877	4,674,811	5,328,735	(653,924)	-12.3%	7,005,106

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

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	3,901,228	4,235,856	4,235,856	30,153	3,028,739	3,055,510	(26,771)	-0.9%	4,235,856
Local Government Equitable Share	2,132,788	2,398,120	2,398,120	–	1,798,590	1,798,590	(0)	0.0%	2,398,120
Fuel Levy	1,444,413	1,449,121	1,449,121	–	966,080	966,081	(0)	0.0%	1,449,121
Finance Management Grant	2,650	2,650	2,650	260	2,370	2,576	(206)	-8.0%	2,650
Urban Settlement Development Grant	48,492	48,168	48,168	–	48,168	48,168	–	–	48,168
Expanded Public Works Programme Incentive (EPWP)	20,451	32,013	32,013	–	22,410	25,611	(3,201)	-12.5%	32,013
Public Transport Network Operations Grant	246,670	299,032	299,032	29,893	187,754	210,425	(22,671)	-10.8%	299,032
Integrated City Development Grant	5,764	6,752	6,752	–	3,366	4,059	(693)	–	6,752
Provincial Government:	315,775	173,225	486,454	45,132	127,227	264,144	(136,917)	-51.8%	486,454
Primary Health Care	46,541	49,837	49,837	–	34,886	49,837	(14,951)	-30.0%	49,837
Emergency Medical Services	95,993	102,135	102,135	–	40,854	102,135	(61,281)	-60.0%	102,135
HIV and Aids Grant	12,720	13,591	13,989	–	5,972	5,732	239	4.2%	13,989
Housing Top Structure (HSDG)	109,845	–	276,581	45,107	45,107	91,402	(46,295)	-50.6%	276,581
Sports and Recreation : Community Libraries	6,472	7,662	8,694	25	409	3,298	(2,890)	-87.6%	8,694
TRT Bus Operations Subsidy	44,204	–	23,257	–	–	7,752	(7,752)	-100.0%	23,257
Gautrans	–	–	11,961	–	–	3,987	(3,987)	-100.0%	11,961
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]	–	–	–	–	–	–	–	–	–
Other grant providers:	3,653	31,000	14,284	3,056	3,056	4,586	(1,530)	-33.4%	14,284
DBSA	–	31,000	10,000	2,721	2,721	3,729	(1,008)	-27.0%	10,000
Tirelo Boshia Grant - Research and Development	1,467	–	4,284	335	335	857	(522)	-60.9%	4,284
Broadband/Wifi	1,087	–	–	–	–	–	–	–	–
LG SETA Discretionary grant (93 applies over 3 years)	1,099	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	4,220,657	4,440,081	4,736,594	78,341	3,159,022	3,324,240	(165,218)	-5.0%	4,736,594
Capital expenditure of Transfers and Grants									
National Government:	2,154,859	2,161,967	2,203,667	157,314	805,324	883,213	(77,889)	-8.8%	2,203,667
Urban Settlement Development Grant	1,470,776	1,557,439	1,599,139	48,551	520,289	638,014	(117,725)	-18.5%	1,599,139
Public Transport Infrastructure & Systems Grant	637,191	509,162	509,162	102,253	238,925	181,900	57,025	31.3%	509,162
Integrated National Electrification Programme	30,000	40,000	40,000	–	27,610	34,652	(7,041)	-20.3%	40,000
Neighbourhood Development Partnership Grant	16,892	7,105	7,105	–	–	–	–	–	7,105
Integrated City Development Grant	–	38,261	38,261	6,510	18,499	22,647	(4,148)	-18.3%	38,261
Energy Efficiency and Demand Side Management	–	10,000	10,000	–	–	6,000	(6,000)	-100.0%	10,000
Provincial Government:	59,673	36,768	54,128	–	17,875	21,182	(3,307)	-15.6%	54,128
Sport and Recreation: Community Libraries	1,042	6,038	11,817	–	493	–	493	#DIV/0!	11,817
Gautrans	–	–	–	–	–	–	–	–	–
Social Infrastructure Grant	58,631	30,730	31,439	–	17,382	21,182	(3,800)	-17.9%	31,439
HCT - SHRA	–	–	10,873	–	–	–	–	–	10,873
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]	–	–	–	–	–	–	–	–	–
Other grant providers:	3,234	8,000	15,000	–	–	–	–	–	15,000
LG SETA Discretionary grant (93 applies over 3 years)	940	8,000	8,000	–	–	–	–	–	8,000
Delft Grant (Social Infrastructure)	2,293	–	7,000	–	–	–	–	–	7,000
Total capital expenditure of Transfers and Grants	2,217,766	2,206,735	2,272,795	157,314	823,199	904,395	(81,196)	-9.0%	2,272,795
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6,438,423	6,646,816	7,009,389	235,655	3,982,221	4,228,635	(246,414)	-5.8%	7,009,389

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

TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February					
Description	Budget Year 2018/19				
	Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Fuel Levy				-	
Finance Management Grant				-	
Water Services Operating Subsidy Grant				-	
Urban Settlement Development Grant				-	
Municipal Human Settlement Capacity Grant				-	
Provincial Government:	266,582	45,107	45,107	221,475	83.1%
Primary Health Care	-	-	-	-	
HIV and Aids Grant	-	-	-	-	
Housing Top Structure (HSDG)	253,589	45,107	45,107	208,482	82.2%
Sports and Recreation : Community Libraries	1,032	-	-	1,032	100.0%
TRT Bus Operations Subsidy	-	-	-	-	
Gautrans	11,961	-	-	11,961	100.0%
Research and Technology	-	-	-	-	
District Municipality:	-	-	-	-	
[insert description]				-	
Other grant providers:	4,284	-	335	3,949	92.2%
DBSA	-	-	-	-	
Tirelo Bosha Grant - Research and Development	4,284	-	335	3,949	92.2%
Total operating expenditure of Approved Roll-overs	270,866	45,107	45,442	225,424	83.2%
Capital expenditure of Approved Roll-overs					
National Government:	41,700	-	-	41,700	100.0%
Urban Settlement Development Grant	41,700	-	-	41,700	100.0%
Finance Management Grant	-	-	-	-	
Energy Efficiency and Demand Side Management	-	-	-	-	
Integrated City Development Grant	-	-	-	-	
Provincial Government	-	-	-	-	
Integrated City Development Grant	-	-	-	-	
Provincial Government:	5,016	-	-	5,016	100.0%
Sport and Recreation: Community Libraries	4,307	-	-	4,307	100.0%
Gautrans	-	-	-	-	
Social Infrastructure Grant	709	-	-	709	
HCT - SHRA	-	-	-	-	
District Municipality:	-	-	-	-	
				-	
Other grant providers:	-	-	-	-	
				-	
Total capital expenditure of Approved Roll-overs	46,716	-	-	46,716	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	317,582	45,107	45,442	272,140	85.7%

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	123,786	93,355	93,355	10,261	81,754	87,571	(5,817)	-7%	93,355
Pension and UIF Contributions	—	3,697	3,697	—	—	2,465	(2,465)	-100%	3,697
Medical Aid Contributions	—	3,654	3,654	—	—	2,436	(2,436)	-100%	3,654
Motor Vehicle Allowance	—	26,779	26,779	—	—	17,853	(17,853)	-100%	26,779
Cellphone Allowance	—	5,312	5,312	—	—	3,541	(3,541)	-100%	5,312
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	2,821	—	—	—	—	—	—	—	—
Sub Total - Councillors	126,607	132,797	132,797	10,261	81,754	113,866	(32,112)	-28%	132,797
% increase		4.9%	4.9%						4.9%
Senior Managers of the Municipality									
Basic Salaries and Wages	39,549	18,592	18,592	9,911	42,822	12,395	30,427	245%	18,592
Pension and UIF Contributions	1,182	664	664	445	1,981	442	1,539	348%	664
Medical Aid Contributions	587	60	60	107	563	40	523	1316%	60
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	0	—	—	—	(25)	—	(25)	—	—
Motor Vehicle Allowance	1,368	—	—	420	2,380	—	2,380	—	—
Cellphone Allowance	407	151	151	—	563	101	462	459%	151
Housing Allowances	5	—	—	7	22	—	22	—	—
Other benefits and allowances	590	333	333	160	644	222	422	190%	333
Payments in lieu of leave	(94)	719	719	—	1	479	(478)	-100%	719
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	43,595	20,519	20,519	11,049	48,950	13,679	35,271	258%	20,519
% increase		-52.9%	-52.9%						-52.9%
Other Municipal Staff									
Basic Salaries and Wages	5,156,751	6,245,094	5,631,863	482,826	3,809,229	4,063,331	(254,102)	-6%	5,631,863
Pension and UIF Contributions	1,141,402	1,197,288	1,223,396	105,187	838,253	968,689	(130,436)	-13%	1,223,396
Medical Aid Contributions	485,534	565,531	577,202	49,518	378,515	415,305	(36,790)	-9%	577,202
Overtime	370,316	544,392	248,387	40,406	238,165	211,685	26,480	13%	248,387
Performance Bonus	198	—	—	4	123	217	(94)	—	—
Motor Vehicle Allowance	309,778	315,519	326,664	24,965	200,486	219,527	(19,041)	-9%	326,664
Cellphone Allowance	15,923	15,475	15,679	1,653	10,661	10,916	(254)	-2%	15,679
Housing Allowances	45,687	46,027	47,024	4,022	32,259	32,808	(549)	-2%	47,024
Other benefits and allowances	556,648	106,011	1,001,055	33,196	268,715	332,622	(63,907)	-19%	1,001,055
Payments in lieu of leave	—	261,990	266,131	—	—	—	—	—	266,131
Long service awards	—	4,132	4,662	330	2,845	3,095	(250)	-8%	4,662
Post-retirement benefit obligations	—	226,336	148,102	—	—	—	—	—	148,102
Sub Total - Other Municipal Staff	8,082,237	9,527,795	9,490,166	742,106	5,779,252	6,258,195	(478,943)	-8%	9,490,166
% increase		17.9%	17.4%						17.4%
Total Parent Municipality	8,252,438	9,681,111	9,643,482	763,416	5,909,956	6,385,740	(475,784)	-7%	9,643,482
		17.3%	16.9%						16.9%
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	—	98	98	—	—	66	(66)	-100%	98
Cellphone Allowance	—	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—	—
Board Fees	2,080	2,609	3,484	158	2,026	1,741	285	16%	3,484
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	2,080	2,707	3,583	158	2,026	1,807	220	12%	3,583
% increase		30.1%	72.3%						72.3%
Senior Managers of Entities									
Basic Salaries and Wages	17,327	20,695	17,458	868	7,817	14,025	(6,208)	-44%	17,458
Pension and UIF Contributions	449	181	181	15	107	357	(250)	-70%	181
Medical Aid Contributions	448	—	—	13	170	440	(270)	—	—
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	485	992	1,732	46	196	365	(170)	-46%	1,732
Cellphone Allowance	240	1,536	1,632	15	90	173	(84)	-48%	1,632
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	155	—	—	16	181	826	(645)	—	—
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	19,103	23,404	21,002	972	8,560	16,187	(7,627)	-47%	21,002
% increase		22.5%	9.9%						9.9%
Other Staff of Entities									
Basic Salaries and Wages	15,184	27,091	26,969	1,769	17,134	16,883	252	1%	26,969
Pension and UIF Contributions	515	411	411	68	522	725	(202)	-28%	411
Medical Aid Contributions	497	—	—	102	610	508	102	—	—
Overtime	—	—	727	24	24	—	24	—	727
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	369	—	1	45	413	—	413	—	1
Cellphone Allowance	294	357	399	21	155	167	(12)	-7%	399
Housing Allowances	—	—	—	—	44	—	44	—	—
Other benefits and allowances	79	—	—	55	516	146	371	—	—
Payments in lieu of leave	—	663	663	—	—	—	—	—	663
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	16,937	28,522	29,169	2,083	19,419	18,428	991	5%	29,169
% increase		68.4%	72.2%						72.2%
Total Municipal Entities	38,120	54,632	53,754	3,213	30,005	36,422	(6,416)	-18%	53,754
TOTAL SALARY, ALLOWANCES & BENEFITS	8,290,558	9,735,744	9,697,235	766,629	5,939,961	6,422,161	(482,200)	-8%	9,697,235
% increase		17.4%	17.0%						17.0%
TOTAL MANAGERS AND STAFF	8,161,872	9,600,239	9,560,855	756,368	5,858,207	6,308,296	(450,088)	-7%	9,560,855

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

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February						
Description	Budget Year 2018/19			Medium Term Revenue and Expenditure Framework		
	Feb Budget	Feb Actual	Feb Variance	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21
R thousands						
<u>Cash Receipts By Source</u>						
Property rates	593,218	501,552	(91,666)	6,676,900	7,082,059	7,458,397
Service charges - electricity revenue	971,032	803,194	(167,838)	11,798,739	12,559,769	13,249,478
Service charges - water revenue	292,023	254,636	(37,387)	3,901,789	4,112,691	4,337,871
Service charges - sanitation revenue	89,216	74,907	(14,310)	1,065,558	1,122,366	1,184,113
Service charges - refuse	118,457	122,171	3,714	1,564,014	1,643,837	1,728,705
Service charges - other		11,260	11,260			
Rental of facilities and equipment	10,320	4,081	(6,239)	105,690	118,313	132,492
Interest earned - external investments	12,005	12,757	752	177,983	187,028	196,770
Interest earned - outstanding debtors	27,304	85,026	57,722	485,105	515,873	545,463
Fines, penalties and forfeits	15,049	1,728	(13,321)	199,660	214,410	228,796
Licences and permits	3,131	3,797	667	33,696	35,833	37,889
Agency services		–	–			
Transfer receipts - operating	187,708	14,877	(172,831)	4,736,594	4,804,022	5,107,819
Other revenue	69,750	224,981	155,231	665,881	706,252	745,396
Cash Receipts by Source	2,389,213	2,114,967	(274,246)	31,411,608	33,102,452	34,953,188
<u>Other Cash Flows by Source</u>						
Transfer receipts - capital	160,139	–	(160,139)	2,257,795	2,326,246	2,690,143
Contributions & Contributed assets	–	–	–	15,000	13,000	–
Proceeds on disposal of PPE	113	–	(113)	1,242	1,312	1,312
Borrowing long term/refinancing	122,609	–	(122,609)	1,500,000	1,300,000	1,300,000
Increase in consumer deposits	938	–	(938)	10,321	10,527	10,738
Receipt of non-current debtors		–	–	–	–	–
Receipt of non-current receivables	1,539	(68,598)	(70,137)	16,934	(17,146)	(16,321)
Change in non-current investments	(4,002)	–	4,002	(99,289)	(100,000)	(45,944)
Total Cash Receipts by Source	2,670,550	2,046,369	(624,180)	35,113,611	36,636,391	38,893,116
<u>Cash Payments by Type</u>						
Employee related costs	799,448	753,155	(46,293)	9,443,678	10,065,795	10,580,556
Remuneration of councillors	11,168	10,261	(907)	131,170	138,954	146,788
Interest paid	16,760	(42,345)	(59,105)	1,387,722	1,527,768	1,717,153
Bulk purchases - Electricity	555,252	561,960	6,709	8,041,182	8,558,591	8,998,458
Bulk purchases - Water & Sewer	178,373	276,727	98,354	2,583,205	2,730,463	2,871,317
Other materials	88,709	47,521	(41,188)	635,842	741,797	770,184
Contracted services	462,636	228,977	(233,659)	3,761,984	3,708,784	3,981,240
Grants and subsidies paid - other municipalities		–	–			
Grants and subsidies paid - other	17,993	4,873	(13,120)	57,868	55,497	55,497
General expenses	340,477	382,673	42,196	3,070,215	2,579,122	2,667,578
Cash Payments by Type	2,470,815	2,223,803	(247,012)	29,112,868	30,106,771	31,788,771
<u>Other Cash Flows/Payments by Type</u>						
Capital assets	271,618	218,860	(52,757)	3,992,739	3,948,283	4,117,907
Repayment of borrowing	71,898	(50,000)	(121,898)	862,774	981,243	1,231,616
Other Cash Flows/Payments	–	–	–	–	–	–
Total Cash Payments by Type	2,814,331	2,392,663	(421,668)	33,968,381	35,036,297	37,138,293
NET INCREASE/(DECREASE) IN CASH HELD	(143,781)	(346,294)	(202,513)	1,145,230	1,600,094	1,754,822
Cash/cash equivalents at the month/year beginning:	3,457,375	3,374,958	3,028,665	2,392,712	3,537,943	5,138,036
Cash/cash equivalents at the month/year end:	3,313,594	3,028,665	2,826,152	3,537,943	5,138,036	6,892,859

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M08 February									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	6,761,720	6,980,636	7,065,502	499,233	4,543,453	4,666,574	(123,121)	-3%	7,065,502
Service charges - electricity revenue	11,265,288	11,946,456	12,010,996	780,843	7,453,529	7,732,879	(279,351)	-4%	12,010,996
Service charges - water revenue	3,222,246	4,283,959	3,971,903	262,103	2,643,661	2,612,542	31,119	1%	3,971,903
Service charges - sanitation revenue	952,050	1,063,982	1,084,721	77,414	712,403	730,126	(17,723)	-2%	1,084,721
Service charges - refuse revenue	1,482,086	1,494,163	1,592,142	124,567	1,087,190	1,076,128	11,063	1%	1,592,142
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	134,791	143,823	158,022	4,081	60,862	91,804	(30,941)	-34%	158,022
Interest earned - external investments	210,275	132,932	177,385	12,757	125,620	129,364	(3,744)	-3%	177,385
Interest earned - outstanding debtors	731,792	575,252	765,366	85,026	618,250	550,471	67,779	12%	765,366
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228,148	368,755	315,074	1,728	173,958	197,445	(23,488)	-12%	315,074
Licences and permits	52,325	59,551	53,174	3,797	29,022	33,412	(4,390)	-13%	53,174
Agency services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	4,333,157	4,440,081	4,746,829	38,413	3,099,728	3,252,435	(152,706)	-5%	4,746,829
Other revenue	885,139	1,022,999	1,037,488	83,397	485,425	583,643	(98,218)	-17%	1,037,488
Gains on disposal of PPE	4,809	1,242	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	30,263,825	32,513,832	32,978,604	1,973,360	21,033,102	21,656,823	(623,721)	-3%	32,978,604
Expenditure By Type									
Employee related costs	8,126,530	9,549,514	9,507,102	753,155	5,828,202	6,271,874	(443,672)	-7%	9,507,102
Remuneration of councillors	123,786	132,797	132,797	10,261	81,754	87,571	(5,817)	-7%	132,797
Debt impairment	1,712,998	1,514,427	1,514,512	126,202	1,009,703	1,036,271	(26,569)	-3%	1,514,512
Depreciation & asset impairment	2,041,796	1,954,590	1,954,590	122,221	977,766	1,184,118	(206,351)	-17%	1,954,590
Finance charges	1,686,313	1,390,753	1,387,650	(42,345)	615,122	505,082	110,041	22%	1,387,650
Bulk purchases	9,724,356	10,727,870	10,756,214	801,101	7,624,448	7,565,749	58,698	1%	10,756,214
Other materials	498,404	760,692	642,608	47,521	343,656	418,227	(74,572)	-18%	642,608
Contracted services	3,002,780	3,305,471	3,783,310	295,778	1,685,044	2,403,440	(718,396)	-30%	3,783,310
Transfers and subsidies	166,951	142,920	148,293	3,705	53,526	76,321	(22,795)	-30%	148,293
Other expenditure	2,841,280	2,923,660	3,088,269	248,894	1,801,581	2,049,754	(248,173)	-12%	3,088,269
Loss on disposal of PPE	84,588	1	1	-	-	0	(0)	-100%	1
Total Expenditure	30,009,782	32,402,694	32,915,346	2,366,493	20,020,802	21,598,408	(1,577,606)	-7%	32,915,346
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	254,043	111,138	63,257	(393,134)	1,012,300	58,415	953,885		63,257
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	2,104,326	2,198,735	2,246,922	140,724	776,306	980,552	(204,246)	-21%	2,246,922
Transfers and subsidies - capital (in-kind - all)	940	8,000	15,000	-	-	-	-		15,000
Surplus/(Deficit) after capital transfers & contributions	2,359,309	2,317,873	2,325,180	(252,409)	1,788,606	1,038,967	749,639		2,325,180
Taxation	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	2,359,309	2,317,873	2,325,180	(252,409)	1,788,606	1,038,967	749,639		2,325,180

(I) Table SC11: Monthly budget statement – summary of municipal entities

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M08 February									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Municipal Entity									
Housing Company Tshwane	34,238	45,275	45,303	777	24,341	30,183	(5,842)	-19%	45,303
Tshwane Economic Development Agency	59,158	61,525	57,710	60	41,129	41,017	112	0%	57,710
Total Operating Revenue	93,396	106,800	103,012	836	65,470	71,200	(5,730)	-8%	103,012
Expenditure By Municipal Entity									
Housing Company Tshwane	17,169	44,036	45,302	1,424	12,944	29,357	(16,413)	-56%	45,302
Tshwane Economic Development Agency	48,743	60,672	57,710	2,837	33,411	40,448	(7,037)	-17%	57,710
Total Operating Expenditure	65,912	104,708	103,013	4,261	46,355	69,805	(23,450)	-34%	103,013
Surplus/ (Deficit) for the yr/period	27,484	2,092	(0)	(3,425)	19,115	1,395	17,720	1270%	(0)
Capital Expenditure By Municipal Entity									
Housing Company Tshwane	162	500	11,373	88	88	7,582	(7,493)	-99%	11,373
Tshwane Economic Development Agency	281	318	350	22	81	184	(103)	-56%	350
Total Capital Expenditure	443	818	11,723	110	169	7,766	(7,596)	-98%	11,723

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M08 February								
Month	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	(443)	86,196	93,495	93,495	86,196	(7,299)	-8.5%	2%
August	61,901	229,822	(65,249)	28,246	316,018	287,772	91.1%	1%
September	78,006	284,869	107,450	135,696	600,887	465,191	77.4%	3%
October	154,340	315,625	275,464	411,161	916,512	505,351	55.1%	10%
November	254,183	318,686	233,318	644,479	1,235,198	590,719	47.8%	16%
December	305,942	336,499	248,482	892,961	1,571,697	678,736	43.2%	22%
January	115,541	343,315	37,924	930,884	1,915,012	984,128	51.4%	23%
February	153,324	397,822	218,860	1,149,745	2,312,835	1,163,090	50.3%	29%
March	292,185	435,298			2,748,133	-		
April	250,730	404,840			3,152,973	-		
May	277,961	430,382			3,583,355	-		
June	1,104,746	439,660			4,023,015	-		
Total Capital expenditure	3,048,415	4,023,015	1,149,745					

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

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	1,347,247	2,350,905	2,298,590	94,670	636,096	776,484	140,388	2,298,590
Roads Infrastructure	328,331	332,114	444,736	29,120	136,971	166,895	29,925	444,736
Roads	316,833	249,559	408,536	27,879	128,180	155,476	27,296	408,536
Road Structures	11,498	75,450	36,200	1,240	8,791	11,420	2,629	36,200
Road Furniture	—	7,105	—	—	—	—	—	—
Storm water Infrastructure	21,617	168,500	117,115	6,694	16,572	15,184	(1,388)	117,115
Drainage Collection	2,447	94,500	39,500	1,741	1,741	500	(1,241)	39,500
Storm water Conveyance	19,170	74,000	77,615	4,953	14,831	14,684	(147)	77,615
Attenuation	—	—	—	—	—	—	—	—
Electrical Infrastructure	204,317	889,154	859,533	13,819	188,032	233,272	45,240	859,533
MV Substations	146,188	123,275	122,000	1,262	9,901	24,320	14,419	122,000
MV Networks	35,417	20,000	40,000	5	21,148	21,424	276	40,000
LV Networks	22,711	195,879	687,533	12,552	156,982	181,527	24,545	687,533
Capital Spares	—	550,000	—	—	—	—	—	—
Water Supply Infrastructure	440,313	504,615	548,107	27,379	189,270	229,574	40,304	548,107
Reservoirs	41,047	98,000	59,500	2,528	16,851	25,805	8,954	59,500
Pump Stations	—	10,500	—	—	—	—	—	—
Water Treatment Works	79,366	140,000	57,000	5,656	23,858	24,622	764	57,000
Bulk Mains	195,937	64,000	358,992	12,605	85,693	119,221	33,528	358,992
Distribution	123,963	192,115	68,115	6,590	62,006	58,265	(3,741)	68,115
Sanitation Infrastructure	327,672	418,022	311,500	14,635	99,229	115,560	16,332	311,500
Reticulation	50,656	183,870	75,500	145	21,945	27,087	5,142	75,500
Waste Water Treatment Works	6,135	43,240	17,000	—	—	—	—	17,000
Outfall Sewers	270,880	190,912	219,000	14,490	77,284	88,473	11,190	219,000
Solid Waste Infrastructure	9,999	22,000	7,600	3,024	6,023	5,999	(24)	7,600
Waste Transfer Stations	9,999	10,000	7,600	3,024	6,023	5,999	(24)	7,600
Capital Spares	—	12,000	—	—	—	—	—	—
Information and Communication Infrastructure	14,999	16,500	10,000	—	—	10,000	10,000	10,000
Distribution Layers	14,999	16,500	10,000	—	—	10,000	10,000	10,000
Community Assets	141,525	152,361	114,007	360	26,693	52,897	26,204	114,007
Community Facilities	140,813	150,361	114,007	360	26,693	52,897	26,204	114,007
Centres	25,548	—	22,105	—	971	2,865	1,894	22,105
Clinics/Care Centres	78,920	31,250	57,502	—	19,151	34,738	15,587	57,502
Fire/Ambulance Stations	2,000	12,000	6,000	288	3,103	3,616	512	6,000
Libraries	—	10,000	—	—	—	—	—	—
Cemeteries/Crematoria	4,933	6,500	17,200	73	3,467	5,344	1,877	17,200
Airports	3,444	3,000	11,200	—	—	6,333	6,333	11,200
Taxi Ranks/Bus Terminals	25,968	87,611	—	—	—	—	—	—
Sport and Recreation Facilities	712	2,000	—	—	—	—	—	—
Outdoor Facilities	712	2,000	—	—	—	—	—	—
Heritage assets	—	—	1,500	139	139	600	461	1,500
Investment properties	—	45,913	—	—	—	—	—	—
Revenue Generating	—	43,913	—	—	—	—	—	—
Improved Property	—	43,913	—	—	—	—	—	—
Non-revenue Generating	—	2,000	—	—	—	—	—	—
Improved Property	—	2,000	—	—	—	—	—	—
Other assets	10,513	57,250	71,473	—	33,132	44,065	10,933	71,473
Operational Buildings	10,351	57,250	19,000	—	1,827	9,234	7,406	19,000
Municipal Offices	9,995	3,150	12,500	—	1,827	6,759	4,931	12,500
Pay/Enquiry Points	—	5,000	5,000	—	—	2,475	2,475	5,000
Stores	356	7,000	—	—	—	—	—	—
Depots	—	16,900	—	—	—	—	—	—
Capital Spares	—	25,200	—	—	—	—	—	—
Biological or Cultivated Assets	—	—	—	—	—	—	—	—
Intangible Assets	37,801	25,862	14,000	—	1,107	2,000	893	14,000
Licences and Rights	37,801	25,862	14,000	—	1,107	2,000	893	14,000
Computer Software and Applications	37,801	25,862	14,000	—	1,107	2,000	893	14,000
Computer Equipment	28,429	71,921	65,731	10,313	14,503	24,133	9,630	65,731
Computer Equipment	28,429	71,921	65,731	10,313	14,503	24,133	9,630	65,731
Furniture and Office Equipment	44,918	7,128	6,862	446	1,175	1,222	46	6,862
Furniture and Office Equipment	44,918	7,128	6,862	446	1,175	1,222	46	6,862
Machinery and Equipment	39,839	66,500	29,000	140	1,188	1,126	(61)	29,000
Machinery and Equipment	39,839	66,500	29,000	140	1,188	1,126	(61)	29,000
Transport Assets	2,898	102,500	31,761	2,506	8,253	7,470	(783)	31,761
Transport Assets	2,898	102,500	31,761	2,506	8,253	7,470	(783)	31,761
Land	6,716	—	12,117	20	541	28	(513)	12,117
Land	6,716	—	12,117	20	541	28	(513)	12,117
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1,659,887	2,880,339	2,645,040	108,595	722,827	910,024	187,198	2,645,040

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	785,052	452,754	598,316	10,780	198,064	232,980	34,916	598,316
Roads Infrastructure	320,828	284,863	365,141	402	119,458	147,472	28,014	365,141
Roads	320,321	284,863	365,141	402	119,458	147,472	28,014	365,141
Electrical Infrastructure	278,433	53,000	57,696	3,949	22,322	24,017	1,695	57,696
HV Substations	–	8,000	8,000	–	1,897	4,525	2,629	8,000
MV Substations	–	20,000	–	–	–	–	–	–
MV Networks	13,795	10,000	20,000	292	7,362	8,870	1,508	20,000
LV Networks	264,637	10,000	29,696	3,657	13,063	10,621	(2,442)	29,696
Capital Spares	–	5,000	–	–	–	–	–	–
Water Supply Infrastructure	128,707	81,285	94,969	6,429	39,246	44,426	5,179	94,969
Dams and Weirs	–	2,500	–	–	–	–	–	–
Bulk Mains	54,888	4,000	15,969	–	–	–	–	15,969
Distribution	73,819	74,785	79,000	6,429	39,246	44,426	5,179	79,000
Sanitation Infrastructure	57,083	33,605	77,759	–	17,038	17,065	27	77,759
Pump Station	–	5,000	–	–	–	–	–	–
Reticulation	9,380	20,000	44,266	–	13,973	14,000	27	44,266
Waste Water Treatment Works	40,643	8,605	33,494	–	3,065	3,065	–	33,494
Community Assets	19,112	41,750	57,187	1,458	22,417	23,443	1,026	57,187
Community Facilities	13,580	6,750	46,687	1,458	22,417	23,443	1,026	46,687
Clinics/Care Centres	8,140	750	33,937	1,309	21,686	22,451	766	33,937
Fire/Ambulance Stations	4,942	6,000	6,000	149	732	579	(152)	6,000
Sport and Recreation Facilities	5,532	35,000	10,500	–	–	–	–	10,500
Outdoor Facilities	5,532	35,000	10,500	–	–	–	–	10,500
Heritage assets	–	–	–	–	–	–	–	–
Investment properties	–	24,895	5,000	–	–	–	–	5,000
Revenue Generating	–	24,895	–	–	–	–	–	–
Improved Property	–	24,895	–	–	–	–	–	–
Other assets	15,758	25,000	12,500	–	7,108	7,108	–	12,500
Housing	15,758	25,000	12,500	–	7,108	7,108	–	12,500
Social Housing	15,758	25,000	12,500	–	7,108	7,108	–	12,500
Biological or Cultivated Assets	–	5,500	–	–	–	–	–	–
Biological or Cultivated Assets	–	5,500	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–
Machinery and Equipment	4,355	41,500	41,500	2,998	3,390	4,424	1,034	41,500
Machinery and Equipment	4,355	41,500	41,500	2,998	3,390	4,424	1,034	41,500
Total Capital Expenditure on renewal of existing assets	824,277	591,399	818,809	15,237	230,979	267,954	36,976	818,809

(p) **Table SC13c: Consolidated monthly budget statement – capital expenditure on repairs and maintenance by asset class**

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	543,736	989,734	934,169	51,449	420,439	715,692	295,253	934,169
Roads Infrastructure	69,495	183,813	173,493	8,786	57,290	124,149	66,859	173,493
Roads	63,147	142,467	134,468	6,301	24,327	96,371	72,044	134,468
Road Structures	—	508	479	1,093	23,653	338	(23,315)	479
Road Furniture	6,347	40,838	38,546	1,392	9,310	27,440	18,130	38,546
Storm water Infrastructure	19,293	20,514	19,362	467	4,951	13,676	8,725	19,362
Drainage Collection	19,293	11,849	11,183	467	4,878	7,899	3,021	11,183
Storm water Conveyance	—	8,665	8,178	—	73	5,777	5,704	8,178
Electrical Infrastructure	328,392	405,201	382,452	23,261	190,447	280,636	90,189	382,452
Power Plants	9,323	27,294	25,762	1,878	17,611	18,196	585	25,762
HV Substations	173,913	11,206	10,577	1,223	21,432	6,151	(15,281)	10,577
HV Switching Station	—	14,262	13,461	23	563	8,188	7,625	13,461
HV Transmission Conductors	—	868	819	—	—	579	579	819
MV Substations	—	48,356	45,641	2,786	25,484	32,557	7,072	45,641
MV Switching Stations	—	19,289	18,206	—	—	11,810	11,810	18,206
MV Networks	65,238	125,035	118,015	6,234	62,823	93,252	30,429	118,015
LV Networks	79,918	158,891	149,971	11,115	62,534	109,904	47,369	149,971
Water Supply Infrastructure	27,011	221,123	208,709	11,490	99,999	157,029	57,029	208,709
Reservoirs	18,845	12,986	12,257	52	2,045	12,751	10,706	12,257
Water Treatment Works	6,652	7,770	7,334	718	4,714	7,340	2,626	7,334
Bulk Mains	—	11,596	10,945	835	9,386	11,518	2,132	10,945
Distribution	1,514	188,772	178,174	9,885	83,854	125,419	41,565	178,174
Sanitation Infrastructure	83,866	141,272	133,341	7,318	64,936	127,250	62,314	133,341
Pump Station	5,616	14,086	13,296	180	1,657	4,058	2,400	13,296
Reticulation	13,543	26,198	24,727	893	6,513	26,217	19,704	24,727
Waste Water Treatment Works	64,707	94,577	89,267	5,916	44,643	91,450	46,807	89,267
Outfall Sewers	—	6,411	6,052	330	12,122	5,526	(6,596)	6,052
Solid Waste Infrastructure	9,027	10,548	9,956	114	1,234	7,032	5,798	9,956
Landfill Sites	3,449	8,707	8,218	114	693	5,804	5,111	8,218
Waste Transfer Stations	—	579	546	—	85	386	301	546
Waste Drop-off Points	5,578	1,109	1,046	—	435	739	304	1,046
Waste Separation Facilities	—	154	146	—	21	103	82	146
Rail Infrastructure	84	251	237	—	150	251	101	237
Rail Lines	84	251	237	—	150	251	101	237
Information and Communication Infrastructure	6,569	7,012	6,619	12	1,431	5,669	4,237	6,619
Core Layers	—	3,940	3,719	—	21	2,627	2,606	3,719
Distribution Layers	6,569	3,072	2,899	12	1,410	3,042	1,631	2,899
Community Assets	22,538	173,721	163,968	13,210	65,782	123,188	57,406	163,968
Community Facilities	15,871	144,174	136,080	11,946	54,936	103,583	48,647	136,080
Halls	—	698	659	1	87	465	378	659
Centres	—	937	884	0	72	624	553	884
Clinics/Care Centres	—	4,414	4,166	834	2,117	6,421	4,304	4,166
Fire/Ambulance Stations	10,537	3,103	2,929	182	1,479	2,854	1,375	2,929
Museums	—	457	431	0	112	305	193	431
Galleries	—	163	154	0	14	111	97	154
Libraries	88	6,434	6,073	45	987	4,320	3,333	6,073
Cemeteries/Crematoria	—	12,815	12,096	722	4,332	8,630	4,298	12,096
Police	—	4,505	4,252	109	801	3,053	2,252	4,252
Parks	—	65,664	61,978	4,580	17,685	44,249	26,564	61,978
Public Open Space	25	30,683	28,961	5,195	21,592	22,812	1,220	28,961
Nature Reserves	5,220	6,995	6,602	(5)	3,263	4,745	1,483	6,602
Markets	—	5,219	4,926	68	1,394	3,602	2,208	4,926
Airports	—	2,088	1,970	215	1,001	1,392	391	1,970
Sport and Recreation Facilities	6,668	29,546	27,887	1,264	10,846	19,605	8,759	27,887
Indoor Facilities	—	141	133	1	2	94	91	133
Outdoor Facilities	6,668	29,406	27,755	1,263	10,844	19,511	8,667	27,755
Investment properties	—	6,685	6,309	291	3,772	9,899	6,127	6,309
Revenue Generating	—	6,685	6,309	291	3,772	9,899	6,127	6,309
Improved Property	—	533	503	29	53	355	302	503
Unimproved Property	—	6,152	5,807	262	3,720	9,544	5,825	5,807
Other assets	178,575	151,950	143,420	8,953	50,649	97,868	47,219	143,420
Operational Buildings	178,575	144,443	136,334	8,912	50,289	96,125	45,836	136,334
Municipal Offices	176,496	89,917	84,869	6,897	35,611	59,683	24,072	84,869
Pay/Enquiry Points	—	1,777	1,677	12	134	1,184	1,050	1,677
Workshops	—	171	162	—	—	100	100	162
Manufacturing Plant	1,704	2,784	2,628	—	881	2,060	1,179	2,628
Depots	376	49,794	46,998	2,003	13,663	33,097	19,434	46,998
Housing	—	7,507	7,086	41	360	1,743	1,383	7,086
Social Housing	—	7,507	7,086	41	360	1,743	1,383	7,086
Intangible Assets	65,564	68,117	64,293	2,498	40,387	45,870	5,483	64,293
Licences and Rights	65,564	68,117	64,293	2,498	40,387	45,870	5,483	64,293
Computer Software and Applications	65,564	68,117	64,293	2,498	40,387	45,870	5,483	64,293
Computer Equipment	4,459	40,742	38,455	2,760	15,129	27,176	12,047	38,455
Computer Equipment	4,459	40,742	38,455	2,760	15,129	27,176	12,047	38,455
Furniture and Office Equipment	3,133	3,634	3,430	50	1,670	2,961	1,290	3,430
Furniture and Office Equipment	3,133	3,634	3,430	50	1,670	2,961	1,290	3,430
Machinery and Equipment	61,271	62,241	58,747	3,948	12,165	50,329	38,164	58,747
Machinery and Equipment	61,271	62,241	58,747	3,948	12,165	50,329	38,164	58,747
Transport Assets	188,428	145,603	137,428	10,357	63,480	97,068	33,589	137,428
Transport Assets	188,428	145,603	137,428	10,357	63,480	97,068	33,589	137,428
Land	—	277	261	—	—	—	—	261
Land	—	277	261	—	—	—	—	261
Total Repairs and Maintenance Expenditure	1,067,705	1,642,704	1,550,481	93,515	673,473	1,170,050	496,578	1,550,481

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M08 February								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1,002,774	1,309,078	1,309,146	78,830	630,638	872,764	242,126	1,309,146
Roads Infrastructure	346,191	402,838	402,859	28,434	227,476	268,573	41,097	402,859
Roads	275,393	321,559	321,575	22,573	180,583	214,384	33,801	321,575
Road Structures	7,442	8,429	8,429	620	4,959	5,620	661	8,429
Road Furniture	63,355	72,850	72,854	5,242	41,934	48,570	6,636	72,854
Capital Spares	—	—	—	—	—	—	—	—
Storm water Infrastructure	71,262	82,177	82,181	5,909	47,271	54,788	7,517	82,181
Drainage Collection	69,040	79,682	79,686	5,724	45,791	53,124	7,333	79,686
Storm water Conveyance	2,222	2,496	2,496	185	1,480	1,664	184	2,496
Electrical Infrastructure	225,753	293,251	293,266	18,586	148,692	195,511	46,819	293,266
Power Plants	3,295	4,490	4,490	336	2,685	2,993	308	4,490
HV Substations	42,612	62,910	62,913	3,540	28,318	41,942	13,624	62,913
HV Transmission Conductors	18,623	22,855	22,856	1,541	12,325	15,237	2,913	22,856
MV Substations	11,168	14,501	14,502	940	7,522	9,668	2,146	14,502
MV Switching Stations	2,310	2,689	2,689	193	1,541	1,793	252	2,689
MV Networks	31,654	39,634	39,636	2,986	23,890	26,424	2,534	39,636
LV Networks	116,091	146,172	146,180	9,051	72,411	97,453	25,042	146,180
Water Supply Infrastructure	138,985	226,671	226,683	11,607	92,857	151,122	58,265	226,683
Dams and Weirs	372	424	424	31	248	282	35	424
Boreholes	47	53	53	4	31	35	4	53
Reservoirs	17,318	25,486	25,487	1,492	11,932	16,991	5,059	25,487
Pump Stations	5,695	6,522	6,523	474	3,791	4,349	557	6,523
Water Treatment Works	16,980	19,472	19,473	1,459	11,669	12,982	1,314	19,473
Bulk Mains	22,001	26,747	26,749	1,829	14,632	17,832	3,200	26,749
Distribution	75,848	147,069	147,076	6,259	50,073	98,051	47,978	147,076
Distribution Points	74	84	84	6	49	56	7	84
PRV Stations	650	814	814	54	432	543	110	814
Sanitation Infrastructure	106,537	151,253	151,261	8,556	68,446	100,841	32,395	151,261
Pump Station	1,141	2,071	2,071	91	731	1,380	650	2,071
Reticulation	68,168	99,813	99,818	5,448	43,587	66,546	22,958	99,818
Waste Water Treatment Works	28,064	32,769	32,771	2,283	18,261	21,847	3,586	32,771
Outfall Sewers	9,146	16,579	16,580	732	5,857	11,054	5,197	16,580
Toilet Facilities	18	21	21	1	10	14	4	21
Solid Waste Infrastructure	1,337	62,073	62,076	135	1,079	41,384	40,305	62,076
Landfill Sites	1,061	61,749	61,753	110	877	41,168	40,292	61,753
Waste Drop-off Points	276	323	323	25	203	216	13	323
Rail Infrastructure	0	1	1	0	0	0	0	1
Rail Structures	0	1	1	0	0	0	0	1
Information and Communication Infrastructure	112,708	90,815	90,819	5,602	44,816	60,546	15,730	90,819
Data Centres	178	195	195	16	126	130	4	195
Core Layers	112,530	90,620	90,624	5,586	44,690	60,416	15,726	90,624
Community Assets	373,327	182,636	182,646	12,643	101,144	121,764	20,620	182,646
Community Facilities	309,697	119,308	119,314	7,960	63,676	79,543	15,867	119,314
Halls	209,176	1,474	1,474	107	858	983	124	1,474
Centres	19,452	17,540	17,541	1,288	10,302	11,694	1,393	17,541
Crèches	104	755	755	8	68	503	436	755
Clinics/Care Centres	6,934	15,304	15,305	602	4,813	10,204	5,390	15,305
Fire/Ambulance Stations	3,272	3,423	3,423	233	1,863	2,282	419	3,423
Testing Stations	653	959	959	51	405	640	235	959
Museums	215	243	243	18	142	162	20	243
Libraries	3,979	4,237	4,237	350	2,801	2,825	24	4,237
Cemeteries/Crematoria	6,073	6,855	6,855	502	4,020	4,570	550	6,855
Police	358	402	402	30	239	268	30	402
Public Open Space	17,644	20,815	20,816	1,439	11,512	13,877	2,365	20,816
Nature Reserves	4,231	2,823	2,823	176	1,407	1,882	475	2,823
Public Ablution Facilities	63	81	81	5	40	54	14	81
Markets	9,621	10,558	10,558	842	6,734	7,039	305	10,558
Stalls	1,656	1,994	1,994	137	1,100	1,330	230	1,994
Airports	16,076	19,255	19,256	1,337	10,700	12,837	2,137	19,256
Taxi Ranks/Bus Terminals	10,190	12,588	12,589	834	6,673	8,393	1,720	12,589
Sport and Recreation Facilities	63,629	63,328	63,332	4,683	37,468	42,221	4,753	63,332
Indoor Facilities	573	821	821	48	380	547	167	821
Outdoor Facilities	63,056	62,508	62,511	4,636	37,087	41,674	4,587	62,511
Investment properties	5,723	5,883	5,884	472	3,776	3,922	147	5,884
Revenue Generating	5,723	—	—	472	3,776	—	(3,776)	—
Improved Property	5,723	—	—	472	3,776	—	(3,776)	—
Non-revenue Generating	—	5,883	5,884	—	—	3,922	3,922	5,884
Improved Property	—	5,883	5,884	—	—	3,922	3,922	5,884
Other assets	80,981	99,437	99,442	6,412	51,296	66,295	14,999	99,442
Operational Buildings	63,509	71,632	71,635	4,977	39,814	47,757	7,943	71,635
Municipal Offices	48,712	56,174	56,177	4,078	32,620	37,451	4,831	56,177
Pay/Enquiry Points	189	229	229	16	130	152	23	229
Workshops	21	25	25	2	14	17	3	25
Stores	515	637	637	47	375	425	49	637
Training Centres	70	87	87	6	46	58	11	87
Depots	14,002	14,481	14,481	829	6,628	9,654	3,026	14,481
Housing	17,472	27,805	27,806	1,435	11,482	18,538	7,056	27,806
Staff Housing	2,211	2,555	2,555	184	1,475	1,703	228	2,555
Social Housing	15,261	25,250	25,252	1,251	10,006	16,834	6,828	25,252
Biological or Cultivated Assets	29	39	39	2	16	26	9	39
Biological or Cultivated Assets	29	39	39	2	16	26	9	39
Intangible Assets	57,141	78,198	78,202	5,180	41,444	52,135	10,691	78,202
Licences and Rights	57,141	78,198	78,202	5,180	41,444	52,135	10,691	78,202
Computer Software and Applications	57,141	78,198	78,202	5,180	41,444	52,135	10,691	78,202
Computer Equipment	60,204	64,003	64,007	4,843	38,745	42,671	3,926	64,007
Computer Equipment	60,204	64,003	64,007	4,843	38,745	42,671	3,926	64,007
Furniture and Office Equipment	52,128	32,563	32,564	4,455	36,112	21,710	(14,403)	32,564
Furniture and Office Equipment	52,128	32,563	32,564	4,455	36,112	21,710	(14,403)	32,564
Machinery and Equipment	64,244	70,950	70,954	4,996	39,967	47,303	7,336	70,954
Machinery and Equipment	64,244	70,950	70,954	4,996	39,967	47,303	7,336	70,954
Transport Assets	325,113	100,206	100,211	2,641	21,131	66,807	45,676	100,211
Transport Assets	325,113	100,206	100,211	2,641	21,131	66,807	45,676	100,211
Land	22,247	14,164	14,165	1,848	14,783	9,443	(5,339)	14,165
Land	22,247	14,164	14,165	1,848	14,783	9,443	(5,339)	14,165
Total Depreciation	2,043,910	1,957,156	1,957,259	122,322	979,051	1,304,839	325,788	1,957,259

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

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	523,664	213,541	426,739	90,472	184,913	116,499	(68,414)	426,739
Roads Infrastructure	484,794	151,049	356,839	86,924	173,775	100,149	(73,626)	356,839
Roads	426,240	91,049	334,339	86,236	157,477	78,539	(78,938)	334,339
Road Structures	58,554	60,000	22,500	688	16,298	21,610	5,312	22,500
Storm water Infrastructure	-	1,500	9,000	-	-	-	-	9,000
Storm water Conveyance	-	1,500	9,000	-	-	-	-	9,000
Electrical Infrastructure	3,902	9,000	10,000	508	5,540	6,235	694	10,000
MV Networks	-	2,000	-	-	-	-	-	-
LV Networks	3,902	7,000	10,000	508	5,540	6,235	694	10,000
Water Supply Infrastructure	157	17,000	2,500	-	-	-	-	2,500
Water Treatment Works	-	15,000	1,000	-	-	-	-	1,000
Bulk Mains	-	2,000	-	-	-	-	-	-
Sanitation Infrastructure	6,040	14,992	15,000	-	-	-	-	15,000
Waste Water Treatment Works	6,040	14,992	15,000	-	-	-	-	15,000
Solid Waste Infrastructure	4,570	5,000	19,900	-	-	-	-	19,900
Waste Drop-off Points	4,570	5,000	14,900	-	-	-	-	14,900
Information and Communication Infrastructure	24,201	15,000	13,500	3,040	5,598	10,116	4,518	13,500
Distribution Layers	24,201	15,000	13,500	3,040	5,598	10,116	4,518	13,500
Community Assets	9,887	71,180	72,300	484	710	3,392	2,682	72,300
Community Facilities	8,317	55,180	29,300	484	710	2,392	1,682	29,300
Markets	2,499	2,500	6,500	451	677	992	315	6,500
Airports	1,728	6,000	11,800	-	-	-	-	11,800
Taxi Ranks/Bus Terminals	-	42,180	-	-	-	-	-	-
Capital Spares	-	4,500	-	-	-	-	-	-
Sport and Recreation Facilities	1,571	16,000	43,000	-	-	1,000	1,000	43,000
Outdoor Facilities	1,571	16,000	43,000	-	-	1,000	1,000	43,000
Other assets	13,087	20,750	29,500	-	-	-	-	29,500
Operational Buildings	13,087	20,750	29,500	-	-	-	-	29,500
Municipal Offices	3,654	10,750	21,500	-	-	-	-	21,500
Stores	9,434	10,000	8,000	-	-	-	-	8,000
Intangible Assets	13,711	4,000	15,000	70	70	3,250	3,180	15,000
Licences and Rights	13,711	4,000	15,000	70	70	3,250	3,180	15,000
Computer Software and Applications	13,711	4,000	15,000	70	70	3,250	3,180	15,000
Machinery and Equipment	-	5,000	-	-	-	-	-	-
Machinery and Equipment	-	5,000	-	-	-	-	-	-
Transport Assets	-	37,000	26,000	4,003	10,247	15,177	4,931	26,000
Transport Assets	-	37,000	26,000	4,003	10,247	15,177	4,931	26,000
Total Capital Expenditure on upgrading of existing assets	562,992	351,471	570,039	95,029	195,940	138,318	(57,621)	570,039

(s) Municipal Manager's quality certification

QUALITY CERTIFICATE

I, **Moeketsi Mosola**, the City Manager of the City of Tshwane, hereby certify that the monthly budget statement for **February 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under this act.

Dr Moeketsi Mosola
CITY MANAGER OF THE CITY OF TSHWANE

Signature: _____

Date: _____