

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

From: The City Manager
 To: The Executive Mayor

GROUP FINANCIAL SERVICES: MUNICIPAL FINANCE MANAGEMENT ACT (MFMA) IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 31 OCTOBER 2019

1. PURPOSE

To present the progress on the financial performance of the City of Tshwane against the budget for the period ended 31 October 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 31 October 2019, the ten working days end on **14 November 2019**.

4. DISCUSSION

On 30 May 2019, Council approved the original budget of the 2019/20 Medium-term Revenue and Expenditure Framework of the City of Tshwane.

The attached in-year report (Annexure A) provides a high-level analysis as at 31 October 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 31 October 2019:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 OCTOBER 2019					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	35 465 848	9 998 047	11 792 574	(1 794 527)	-15%
Total Expenditure	35 446 239	11 392 589	12 363 967	(971 379)	-8%
Surplus /Deficit	19 609	(1 394 542)	(571 394)		

The following table shows expenditure of the previous financial year, 2018/19:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 OCTOBER 2018					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	32 530 207	10 835 971	10 811 679	24 291	0%
Total Expenditure	32 416 977	10 437 678	11 812 379	(1 374 702)	-12%
Surplus /Deficit	113 230	398 293	(1 000 700)		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R1,8 billion against the total budget for the period ended 31 October 2019.

The operating expenditure is underspent by R971 million, which is 8% less than the expenditure projection. The expenditure is expected to improve in the following months.

The total capital budget amounts to R4,2 billion. The expenditure for the period, including that of the municipal entities, amounts to R472 million, representing 11,1% of the total approved budget.

Cash and short-term investments as at 31 October 2019 amount to R2,3 billion.

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

6. COMMENTS FROM DEPARTMENTS

6.1 GROUP LEGAL AND SECRETARIAT SERVICES

(Unaltered)

This report sets out the progress in the financial performance of the City of Tshwane against the budget for the period ended 31 October 2019, in compliance with section 71 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

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

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

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

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

6.2 CHIEF FINANCIAL OFFICER

(Unaltered)

Cognisance is taken of the contents of the report.

There are no financial implications emanating as a result of this report for the City of Tshwane, as 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 31 October 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 31 October 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 the legislative requirements of Section 71 of the MFMA, this document is provided to all stakeholders by placing it on the City of Tshwane's public website.

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

8. COMPLIANCE WITH THE MUNICIPAL STANDARD CHART OF ACCOUNTS (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-4 mSCOA data strings will be submitted to the National Treasury on 14 November 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 R1,8 billion against the total budget for the period ended 31 October 2019.

The following revenue sources contributed to the under-recovery:

- **Property Rates (R75,4 million unfavourable):** The number of accounts went into an exception platform in accordance with the parameters set, thus resulting in a delay in invoicing. The other contributing factor is changes in the supplementary valuations on existing accounts/properties, which result in retrospective adjustments on new accounts.
- **Service Charges: Electricity (R1,8 billion unfavourable):** The under-recovery results from a delay in capturing the meters on the system and the meters not being programmed correctly, thus resulting in delayed billing based on actual consumption. The number of accounts not yet billed is also a contributing factor.
- **Service Charges: Refuse (R112 million unfavourable):** Mainly impacted by solid waste removal; the unfavourable balance is due to the increase in the number of households deemed indigent, which results in a 100% rebate on solid waste.
- **Rental of Facilities and Equipment (R11,8 million unfavourable):** Mainly on Rental Stands. The lease agreement has expired and approval is awaited to regulate the expired agreements. The revenue paid for this rental is not allocated to the department due to an error list that should be corrected.

- Interest Earned on Outstanding Debtors (R39,8 million unfavourable): A write-off of R2,6 billion was executed in accordance with the Council-approved report, thus the majority of the oldest debt was cleared through this process. The item is over budget and must be realigned during the adjustment budget process.
- Fines and Penalties (R11,7 million unfavourable): Mainly on AARTO. Revenue was less than projected. The revenue depends on motorists infringing the road laws.

The total approved capital budget amounts to R4,2 billion. Expenditure for the period, including that of the municipal entities, amounts to R472 million, which represents 11,1% of spending against the total approved budget. Expenditure, including commitments, is R965 million.

- Repair and maintenance expenditure is R386,4 million against a YTD budget of R670,5 million.
- Cash and short-term investments as at 31 October 2019 amount to R2,3 billion.

Departments must put measures in place to improve revenue, and there is a need to adjust expenditure in line with revenue and to accelerate spending on budgeted operational and capital expenditure, particularly conditional grants funding.

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

ANNEXURE

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

RECOMMENDED

That it be recommended to the Mayoral Committee:

1. That the financial performance for the period ended 31 October 2019 as contained in Annexure A be noted.
2. That the report be noted, in compliance with Section 71 of the MFMA as well as the municipal budget and reporting regulations.
3. That the Chief Financial Officer and the Group Head: Utility Services put measures in place to address the revenue shortfall that results from the replacement of smart meters.
4. That a report be submitted to the Mayoral Committee in November 2019 to confirm that –
 - all replaced meters are captured on the SAP billing system; and
 - all replaced meters are programmed correctly and customers are billed according to actual consumption.
5. That this report be submitted to the National and 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
31 OCTOBER 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 Thiye 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: 2019/20

REPORTING PERIOD: M04 OCTOBER 2019

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PART 1: IN-YEAR REPORT

1.1 Mayor's report

On 30 May 2019, Council approved the original budget of the 2019/20 Medium-term Revenue and Expenditure Framework (MTREF) for the City of Tshwane. This gives effect to the financial plan of the City of Tshwane, including 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 financial performance for the period ended 31 October 2019 as contained in Annexure A be noted.
2. That the report be noted, in compliance with Section 71 of the MFMA as well as the municipal budget and reporting regulations.
3. That the Chief Financial Officer and the Group Head: Utility Services put measures in place to address the revenue shortfall that results from the replacement of the smart meters.
4. That a report be submitted to the Mayoral Committee in November 2019 to confirm that –
 - all replaced meters are captured on the SAP billing system; and
 - all replaced meters are programmed correctly and customers are billed according to actual consumption.
5. That this report be submitted to the National and 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 31 October 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 performance for the period under review, year-to-date (YTD) variance and YTD variance percentage.

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	7 115 796	7 490 493	590 070	2 415 247	2 490 694	(75 447)	-3%	7 490 493
Service charges - electricity revenue	11 506 289	13 453 616	832 060	2 872 968	4 701 289	(1 828 321)	-39%	13 453 616
Service charges - water revenue	4 291 463	4 292 528	394 897	1 392 848	1 292 483	100 365	8%	4 292 528
Service charges - sanitation revenue	1 142 419	1 171 499	97 897	387 134	381 013	6 120	2%	1 171 499
Service charges - refuse revenue	1 674 317	1 687 671	116 734	470 828	582 784	(111 956)	-19%	1 687 671
Rental of facilities and equipment	151 656	177 159	12 530	32 209	44 033	(11 824)	-27%	177 159
Interest earned - external investments	392 896	196 887	21 881	92 343	48 481	43 862	90%	196 887
Interest earned - outstanding debtors	860 902	846 791	68 235	268 917	308 733	(39 816)	-13%	846 791
Dividends received	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	319 202	334 089	24 083	71 899	83 571	(11 672)	-14%	334 089
Licences and permits	46 618	54 588	3 479	11 570	14 222	(2 652)	-19%	54 588
Agency services	—	1 947	—	—	—	—	—	1 947
Transfers and subsidies	4 501 239	4 726 160	108 025	1 728 234	1 621 955	106 279	7%	4 726 160
Other revenue	4 526 733	1 032 420	88 099	252 892	223 316	29 576	13%	1 032 420
Gains on disposal of PPE	27 525	—	959	959	—	959	—	—
Total Revenue (excluding capital transfers and contributions)	36 557 056	35 465 848	2 358 950	9 998 047	11 792 574	(1 794 527)	-15%	35 465 848
Expenditure By Type								
Employee related costs	9 023 578	10 513 510	812 024	3 391 520	3 138 064	253 456	8%	10 513 510
Remuneration of councillors	126 685	142 093	10 760	42 623	43 491	(869)	-2%	142 093
Debt impairment	4 525 500	1 639 519	136 205	546 084	546 084	—	—	1 639 519
Depreciation & asset impairment	2 104 999	2 132 963	132 394	515 944	532 885	(16 942)	-3%	2 132 963
Finance charges	1 500 696	1 502 321	(24 770)	97 257	277 464	(180 207)	-65%	1 502 321
Bulk purchases	10 777 476	12 081 171	897 569	4 954 722	4 990 887	(36 165)	-1%	12 081 171
Other materials	554 837	692 370	70 305	183 235	253 319	(70 084)	-28%	692 370
Contracted services	3 233 860	4 101 494	319 166	940 447	1 576 992	(636 545)	-40%	4 101 494
Transfers and subsidies	46 743	57 340	33 226	68 215	53 906	14 309	27%	57 340
Other expenditure	3 085 407	2 583 458	186 612	651 662	950 873	(299 212)	-31%	2 583 458
Loss on disposal of PPE	63 194	—	834	880	—	880	—	—
Total Expenditure	35 042 974	35 446 239	2 574 324	11 392 589	12 363 967	(971 379)	-8%	35 446 239
Surplus/(Deficit)	1 514 082	19 609	(215 375)	(1 394 542)	(571 394)	(823 148)		19 609
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 013 311	2 203 953	90 377	248 358	524 357	(275 998)	-53%	2 203 953
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	265	149 676	(1 815)	—	821	(821)	-100%	149 676
Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	3 527 657	2 373 239	(126 812)	(1 146 184)	(46 216)			2 373 239
Taxation	100	465	—	—	—	—	—	465
Surplus/(Deficit) after taxation	3 527 557	2 372 774	(126 812)	(1 146 184)	(46 216)			2 372 774
Attributable to minorities	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality	3 527 557	2 372 774	(126 812)	(1 146 184)	(46 216)			2 372 774
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	3 527 557	2 372 774	(126 812)	(1 146 184)	(46 216)			2 372 774

The actual revenue amounts to R10 billion and reflects an unfavourable variance of R1,8 billion against the year-to-date budget.

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

- **Property Rates (R75,4 million unfavourable):** A number of accounts went into an exception platform in accordance with the parameters set, thus resulting in a delay in invoicing. The other contributor factor is changes in the supplementary valuations on existing accounts/properties which result in retrospective adjustments on new accounts.
- **Service Charges: Electricity (R1,8 billion unfavourable):** The under-recovery results from a delay in capturing meters on the system. Meters are also not

being programmed correctly, which results in delayed billing based on actual consumption. The number of accounts not yet billed is also a contributing factor.

- Service Charges: Water (R100 million favourable): Mainly on water fees, revenue was better than projected. The budget for water is based on statistical trends and is demand-driven.
- Service Charges: Refuse (R112 million unfavourable): Mainly impacted by solid waste removal; the unfavourable balance is due to the increase in the number of households deemed indigent, which results in a 100% rebate on solid waste.
- Rental of Facilities and Equipment (R11,8 million unfavourable): Mainly on Rental Stands. The lease agreement has expired, and approval is awaited to regulate the expired agreements. The revenue paid for this rental is not allocated to the department due to an error list that should be corrected.
- Interest Earned on External Investments (R43,9 million favourable): Revenue is better than projected. Mainly on interest received on long-term investments and interest on sinking fund revenue.
- Interest Earned on Outstanding Debtors (R39,8 million unfavourable): A write-off of R2,6 billion was executed in accordance with the Council-approved report. The majority of the oldest debt was cleared through this process. The item is over budgeted and must be realigned during the adjustment budget process.
- Fines and Penalties (R11,7 million unfavourable): Mainly on AARTO. Revenue was less than projected. The revenue depends on motorists infringing the road laws.
- Transfers and Subsidies (R106 million favourable): Due to transfer of the equitable share, which is recognised in full on receipts.

The actual expenditure amounts to R11,4 billion and indicates an underspending variance of R971 million or 8% against the year-to-date budget of R12,4 billion. The expenditure will improve in the following months.

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

- Employee-related Cost (R253 million over spent): Mainly on ex gratia payments, salaries, and pension and provident funds.
- Depreciation and Asset Impairment (R16,9 million under budget): Mainly on depreciation. The calculation is aligned with the asset verification and purification process.
- Finance Charges (R180 million under budget): Mainly on expense related to interest payable. Interest on loans is paid on a quarterly and half-yearly basis.
- Bulk Purchases (R36,2 million under budget): Expenditure was less than projected due to low consumption. The Rand Water invoices for October will be processed in November 2019.
- Other Material (R70 million under budget): Mainly on the following line items:
 - Stationery (R5,2 million under budget): Stationery is procured as and when required.
 - Consumables (R6,2 million under budget): Consumables are only procured when needed.
 - Chemicals (R4,5 million under budget): The chlorine tender was cancelled. A new tender has been drafted and a request submitted to the Bid Acquisition Committee. Other contracts for chemicals are used as and when required.

- Leased Building Consumables (R6,3 million under budget): Leased building consumables are procured as and when needed.
 - Equipment (R6,8 million under budget): Repair and maintenance of equipment is directly related to demand. It occurs as and when required.
 - Lights (R4,2 million under budget): Funds have been committed. Expenditure will increase.
- Contracted Services (R636,5 million under budget): Mainly on the following line items:
 - Tshwane House Contract Cost (R32,4 million under budget): Due to a delay in the submission of October 2019 invoices by the service provider.
 - Asset Register Administration (R45,3 million under budget): Expenditure is less than projected due to a delay in the submission of invoices by the service provider.
 - Project-linked Housing (R41,5 million under budget): Projects are still at the procurement stage and bid evaluation has been completed.
 - Project Management Services (R49,8 million underspent): The expenditure for TRT Operations is a month behind due to verification of actual kilometres travelled. Invoices for September were received on 31 October 2019 and will be processed in November.
 - Research and Advisory (R15,7 million underspent): The specifications for different projects have been drafted based on the timelines in the procurement plan.
 - Household Refuse Removal (R166 million under budget): Not all the invoices for October have been processed yet and funds have been committed.
 - Buildings (R35,2 million under budget): Due to a delay in the appointment of service providers.
 - Grounds (R25,4 million under budget): The demand for cutting grass is very low; this is done as and when required.
 - Equipment (R32,8 million under budget): Due to a delay in the appointment of a service provider, a new procedure to appoint service providers of less than R200 000 from existing tender panels was approved by the acting City Manager in August 2019.
 - Rehabilitation of Sinkholes (R30 million under budget): The tender for sinkholes has been awarded and has not yet implemented.
 - Lights (R12,2 million under budget): Due to expiry of tenders.
 - Waste Water Purification (R16,4 million under budget): Awaiting invoices from the service provider for work completed
 - Other expenditure (R299 million under spent): Mainly on the following:
 - Rental of Machinery and Equipment (R19,3 million under budget): Funds have been committed. Expenditure will increase.
 - Auto Fare Collection System (R37,9 million under budget): Due to a delay in receiving invoices from the service provider. Expenditure for October will be processed in November 2019.
 - Uniforms (R12,8 million under budget): Due to a delay in awarding tenders for in-house security uniforms.
 - Uniforms: General Expense (R28 million under budget): The purchase order for the issuing of uniforms is in progress.

- Rental vehicle vatable (R20,4 million under budget): The invoices for October are not yet reflecting. Funds have been committed.
- Leased Vehicle VAT (R11 million under budget): Expenditure is based on actual lease in place.
- A Re Yeng Network (R19,5 million under budget): There was no contractor appointed for the maintenance of the UTC and two APTMS systems. The process was still under procurement. The UTC and one APTMS contract were awarded in October 2019.
- Printing – Publications (R10 million under budget): Procurement is done as when required.
- Wi-Fi (R17,8 million under budget): The actual expenditure is based on the work done and signed off. Invoices from the service provider are being awaited.
- Insurance Premiums and Excesses (R29,8 million under budget): The premiums are paid as and when required on an ad hoc basis, and there are committed claims with outstanding assets portfolios not covered.

The overall repair and maintenance expenditure is R386,4 million against a YTD budget of R670,5 million.

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 of R4,2 billion. The actual expenditure for the period amounts to R472 million, representing 11,1% of the budget. The expenditure, including commitment, is R965 million.

Consolidated summary – capital expenditure, 31 October 2019:

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 OCTOBER 2019							
Description	Original Budget 2019/20	YTD Budget	YTD Actual	Commitments	YTD Actual + Committed	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	R'000	R'000	%
TOTAL Capital Expenditure	4 248 464	816 837	471 607	493 569	965 176	(345 231)	11.1%
TOTAL Capital Financing	4 248 464	816 837	471 607	493 569	965 176	(345 231)	11.1%

Capital expenditure per funding source as at 31 October 2019:

Capital Expenditure for the CoT per Funding Source as at 31 October 2019						
Funding Source	Original Budget 2019/20	YTD Expenditure Projections 31 October 2019	YTD Actual Expenditure 31 October 2019	Variance (Actual vs Projection)	Actual as % of Expenditure Projection	Actual as % of Original Budget
	(R)	(R)	(R)	(R)	%	%
Council Funding	164 597 817	19 465 997	592 315	(18 873 682)	3.0%	0.4%
Public Transport Infrastructure and Systems Grant (PTIS)	475 638 150	134 407 536	99 900 132	(34 507 404)	74.3%	21.0%
Neighbourhood Development Partnership Grant (NDPG)	4 500 000	710 610	0	(710 610)	0.0%	0.0%
USDG - Urban Settlements Development Grant	1 278 482 610	318 804 899	140 799 392	(178 005 507)	44.2%	11.0%
Integrated National Electrification Programme (INEP)	38 000 000	7 600 000	0	(7 600 000)	0.0%	0.0%
Capital Replacement Reserve	4 725 000	766 668	69 189	(697 479)	9.0%	1.5%
Energy Efficiency Demand Side Management (EEDSM)	15 000 000	900 000	0	(900 000)	0.0%	0.0%
Other Contributions	20 000 000	0	0	0		0.0%
Community Library Services (CLS)	12 357 000	1 373 000	0	(1 373 000)	0.0%	0.0%
Borrowings	1 500 000 000	192 461 176	143 199 028	(49 262 147)	74.4%	9.5%
Public Contributions & Donations	150 000 000	39 806 115	25 864 158	(13 941 957)	65.0%	17.2%
LG SETA Discretionary Allocation	10 000 000	820 750	0	(820 750)	0.0%	0.0%
Integrated City Development Grant (ICDG)	36 775 250	6 330 164	8 454 710	2 124 547	133.6%	23.0%
Informal Settlements Upgrading Partnership Grant	343 200 000	54 230 377	16 312 541	(37 917 836)	30.1%	4.8%
Housing Development Fund	75 512 424	14 825 770	0	(14 825 770)	0.0%	0.0%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	69 750 000	14 182 500	36 415 058	22 232 558	256.8%	52.2%
RCG (Provincial Housing)	49 926 150	10 151 651	0	(10 151 651)	0.0%	0.0%
Total	4 248 464 401	816 837 212	471 606 524	(345 230 688)	57.7%	11.1%

An amount of R471 million or 11,1% has been spent, mainly on grant-funded projects. The percentage spent in the previous year was 10,2%.

Capital expenditure per funding source as at 31 October 2018:

Capital Expenditure for the CoT per Funding Source as at 31 October 2018						
Funding Source	Original Budget 2018/19	YTD Expenditure Projections 31 October 2018	YTD Actual Expenditure 31 October 2018	Variance (Actual vs Projection)	Actual as % of Expenditure Projection	Actual as % of Original Budget
	(R)	(R)	(R)	(R)	%	%
Council Funding	156 500 000	29 353 991	22 606 539	(6 747 452)	77.0%	14.4%
Public Transport Infrastructure and Systems Grant (PTIS)	509 162 220	123 083 309	59 099 293	(63 984 017)	48.0%	11.6%
Neighbourhood Development Partnership Grant (NDPG)	7 105 000	0	0	0		0.0%
USDG (replaces MIG)- Urban Settlements Development Grant	1 557 438 790	330 997 174	208 154 157	(122 843 017)	62.9%	13.4%
Integrated National Electrification Programme (INEP)	40 000 000	8 400 000	11 582 359	3 182 359	137.9%	29.0%
Capital Replacement Reserve	5 000 000	1 055 000	130 394	(924 606)	12.4%	2.6%
Energy Efficiency Demand Side Management (EEDSM)	10 000 000	0	0	0		0.0%
Community Library Services (CLS)	10 000 000	3 000 000	0	(3 000 000)	0.0%	0.0%
Borrowings	1 500 000 000	350 164 971	78 237 608	(271 927 363)	22.3%	5.2%
Public Contributions & Donations	150 000 000	26 580 000	16 507 200	(10 072 800)	62.1%	11.0%
Social Infrastructure Grant	30 730 000	30 730 000	13 019 404	(17 710 596)	42.4%	42.4%
LG SETA Discretionary Allocation	8 000 000	640 000	0	(640 000)	0.0%	0.0%
Integrated City Development Grant (ICDG)	38 261 050	12 243 536	1 795 992	(10 447 544)	14.7%	4.7%
Housing Company Tshwane - Internally Generated Funds	500 000	184 338	0	(184 338)	0.0%	0.0%
Tshwane Economic Development Agency - Internally Generated Funds	318 000	79 778	27 776	(52 002)	34.8%	8.7%
Total	4 023 015 060	916 512 097	411 160 720	(505 351 377)	44.9%	10.2%

The reasons for variances per department (vote) are captured in Table SC1 of this report. Table SC12 provides an analysis of the actual capital expenditure compared to the budget targets on a monthly and 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: 2019/20 capital expenditure (monthly trend: actual vs target)

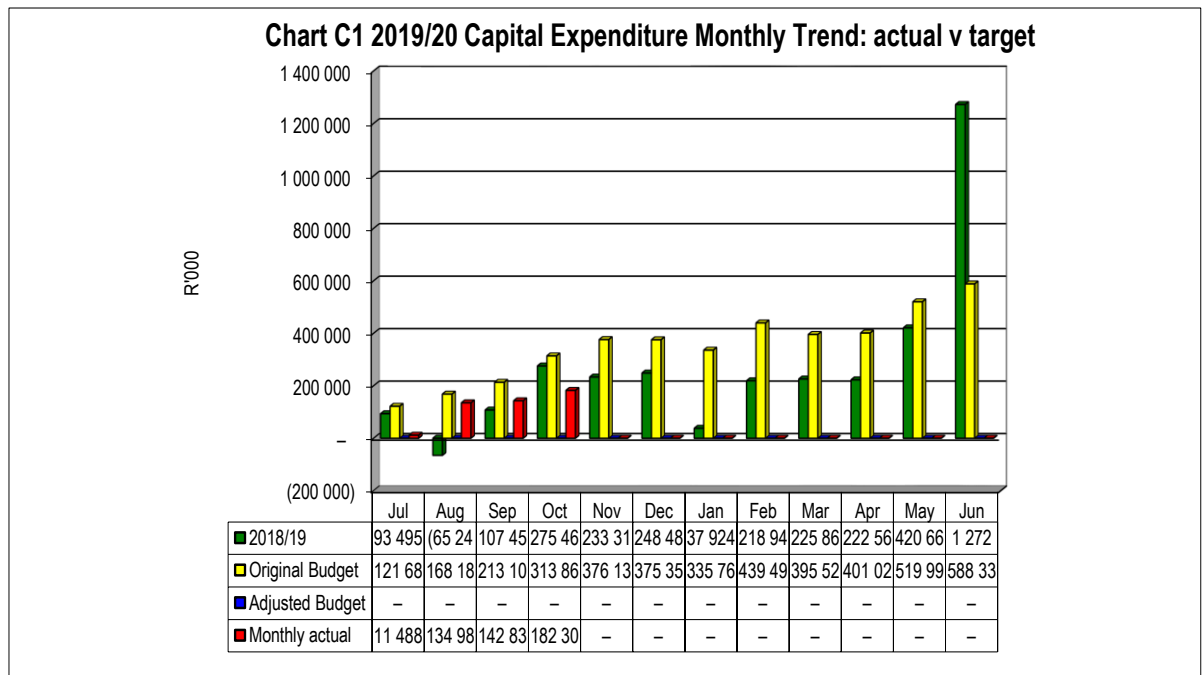
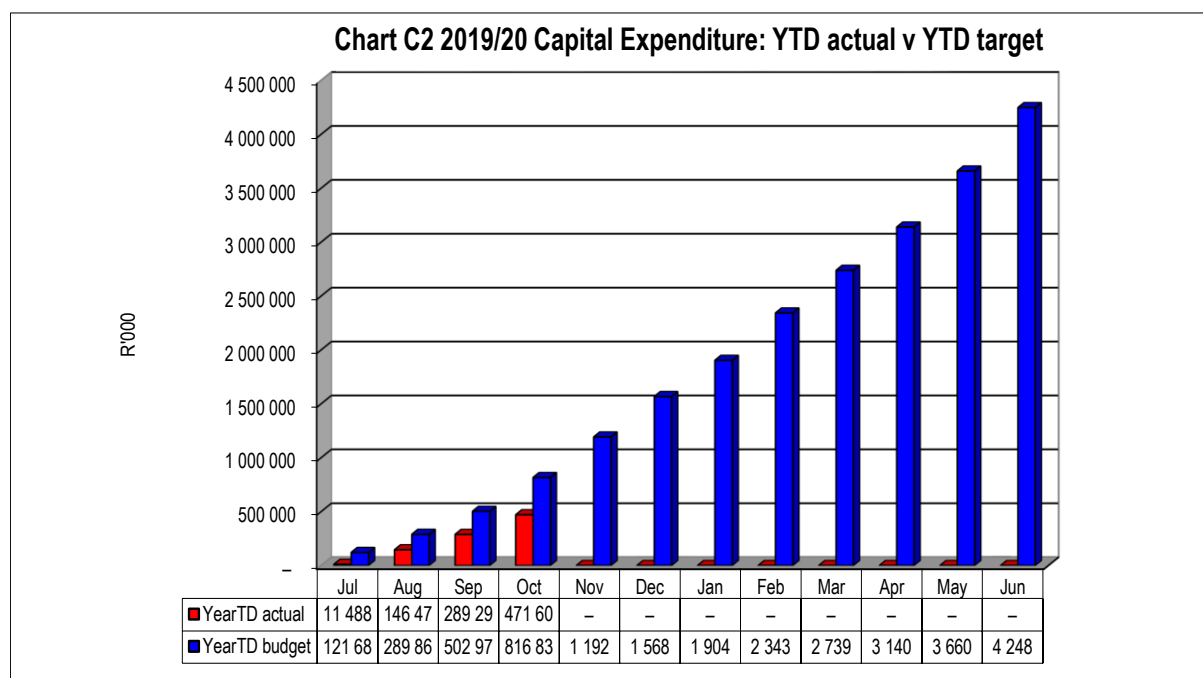


Chart C2: 2019/20 capital expenditure (YTD actual vs YTD target)



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 31 October 2019 amounts to R27,2 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6 in a format that is consistent with international standards and aligned with GRAP 1.

Cash flow

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

- Cash and cash equivalents as at the end of 31 October 2019 amount to R907 million.
- The cash flow from operating activities reflects a negative R1,9 billion.
- The cash flow from investing activities amounts to R55 million.
- The cash flow from financing activities amounts to R197 million.

Debtors' age analysis

The debtors' report, as reflected in Tables C1 and SC3, has been prepared based on the format required to be lodged electronically with the National Treasury. This format provides an extended age analysis, as well as an age analysis by debtor type. It also compares this month's results with those of the same period of the previous financial year.

Tables C1 and SC3 indicate that the total debtors amount to R12,7 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 R7,5 billion is outstanding in this category, compared to R6,7 billion in the 2018/19 financial year.

Chart C3: Aged consumer debtors' analysis

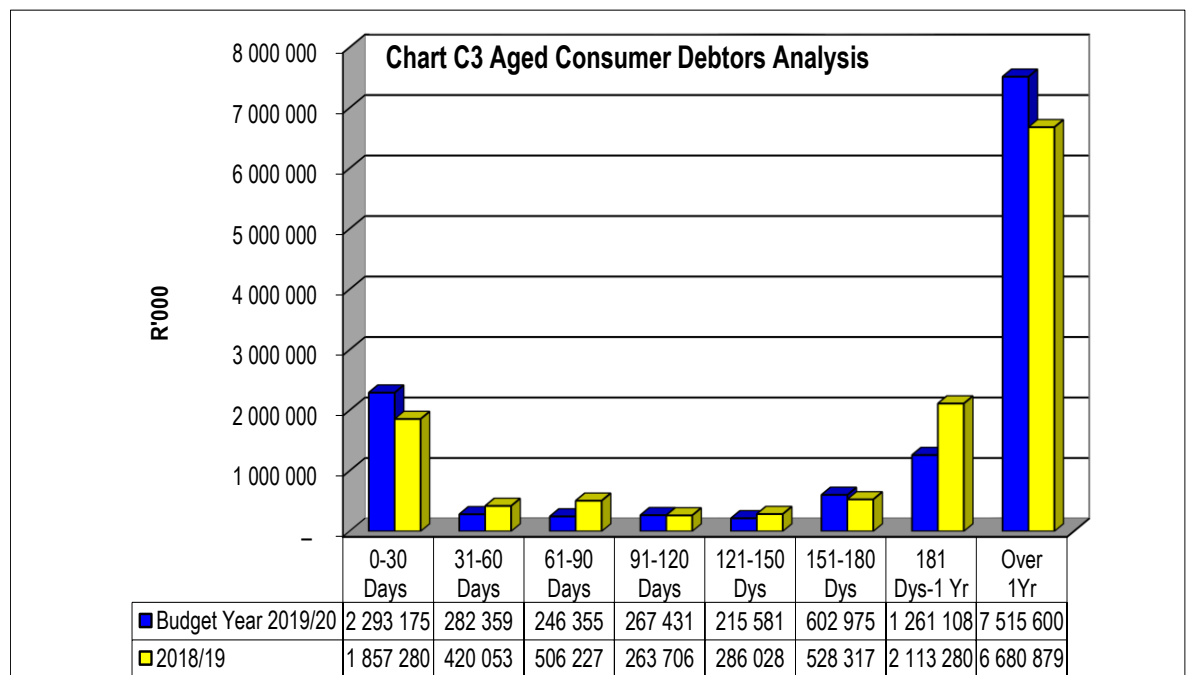
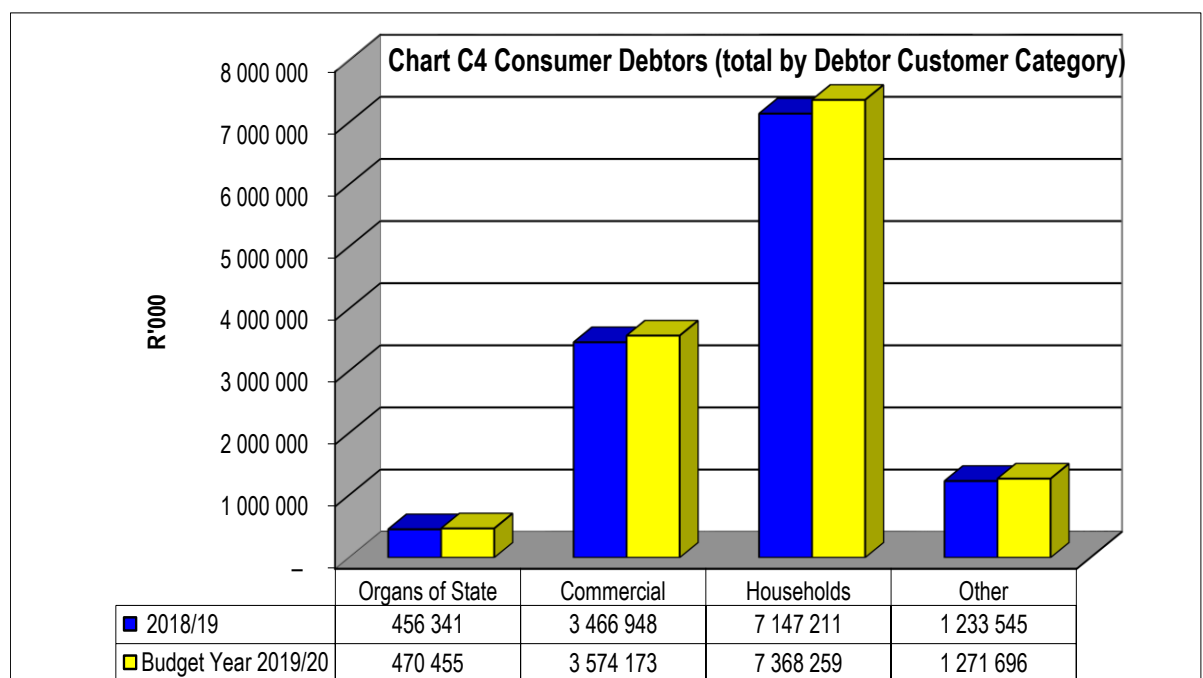


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R221 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

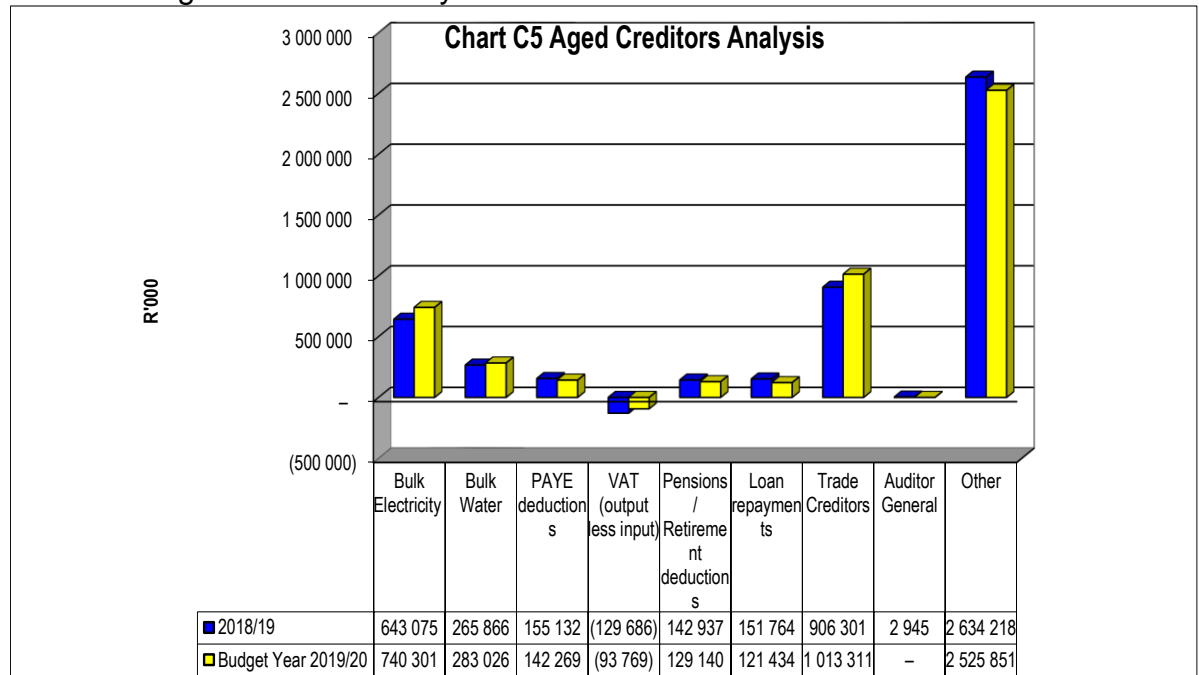


Creditors' age analysis

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 R2,2 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 budget is R7 billion, and an amount of R2,3 billion was received for the period.

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 R2 billion, against the total budget of R7 billion.

Expenditure on councillor and staff benefits (Table SC8)

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

Parent municipality's financial performance (Table SC10)

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

Summary of municipal entities (Table SC11)

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

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

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

Performance indicators (Table SC2)

This table reflects various ratios, such as –

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

1.4 In-year budget statement tables

The financial results for the period ended 31 October 2019 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.

Table C1: Consolidated monthly budget statement – Summary

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	7 115 796	7 490 493	590 070	2 415 247	2 490 694	(75 447)	-3%	7 490 493
Service charges	18 614 488	20 605 313	1 441 588	5 123 777	6 957 569	(1 833 792)	-26%	20 605 313
Investment revenue	392 896	196 887	21 881	92 343	48 481	43 862	90%	196 887
Transfers and subsidies	4 501 239	4 726 160	108 025	1 728 234	1 621 955	106 279	7%	4 726 160
Other own revenue	5 932 636	2 446 995	197 385	638 446	673 875	(35 429)	-5%	2 446 995
Total Revenue (excluding capital transfers and contributions)	36 557 056	35 465 848	2 358 950	9 998 047	11 792 574	(1 794 527)	-15%	35 465 848
Employee costs	9 023 578	10 513 510	812 024	3 391 520	3 138 064	253 456	8%	10 513 510
Remuneration of Councillors	126 685	142 093	10 760	42 623	43 491	(869)	-2%	142 093
Depreciation & asset impairment	2 104 999	2 132 963	132 394	515 944	532 885	(16 942)	-3%	2 132 963
Finance charges	1 500 696	1 502 321	(24 770)	97 257	277 464	(180 207)	-65%	1 502 321
Materials and bulk purchases	11 332 313	12 773 541	967 874	5 137 957	5 244 207	(106 249)	-2%	12 773 541
Transfers and subsidies	46 743	57 340	33 226	68 215	53 906	14 309	27%	57 340
Other expenditure	10 907 961	8 324 471	642 816	2 139 073	3 073 950	(934 877)	-30%	8 324 471
Total Expenditure	35 042 974	35 446 239	2 574 324	11 392 589	12 363 967	(971 379)	-8%	35 446 239
Surplus/(Deficit)	1 514 082	19 609	(215 375)	(1 394 542)	(571 394)	(823 148)	144%	19 609
Transfers and subsidies - capital (monetary allocations)	2 013 311	2 203 953	90 377	248 358	524 357	(275 998)	-53%	2 203 953
Contributions & Contributed assets	265	149 676	(1 815)	–	821	(821)	-100%	149 676
Surplus/(Deficit) after capital transfers & contributions	3 527 657	2 373 239	(126 812)	(1 146 184)	(46 216)	(1 099 967)	2380%	2 373 239
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	3 527 657	2 373 239	(126 812)	(1 146 184)	(46 216)	(1 099 967)	2380%	2 373 239
<u>Capital expenditure & funds sources</u>								
Capital expenditure	3 301 568	4 248 464	182 307	471 607	816 837	(345 231)	-42%	4 248 464
Capital transfers recognised	2 014 651	2 353 629	108 054	301 882	549 511	(247 630)	-45%	2 353 629
Borrowing	1 094 387	1 500 000	56 757	143 199	192 461	(49 262)	-26%	1 500 000
Internally generated funds	113 835	394 835	17 497	26 526	74 865	(48 339)	-65%	394 835
Total sources of capital funds	3 222 873	4 248 464	182 307	471 607	816 837	(345 231)	-42%	4 248 464
<u>Financial position</u>								
Total current assets	12 562 576	11 461 504		9 455 840				11 461 504
Total non current assets	43 503 459	46 249 023		43 289 183				46 249 023
Total current liabilities	12 084 298	12 573 323		10 365 055				12 573 323
Total non current liabilities	15 391 990	14 135 515		15 200 850				14 135 515
Community wealth/Equity	28 589 746	31 001 688		27 179 118				31 001 688
<u>Cash flows</u>								
Net cash from (used) operating	4 788 932	4 656 579	277 930	(1 866 478)	835 243	2 701 721	323%	4 656 579
Net cash from (used) investing	(4 257 568)	(4 322 215)	(247 861)	(54 561)	(808 669)	(754 108)	93%	(4 322 215)
Net cash from (used) financing	178 989	469 284	(14 163)	(197 406)	59 056	256 462	434%	469 284
Cash/cash equivalents at the month/year end	3 103 066	4 341 592	–	907 293	3 623 573	2 716 280	75%	4 341 592
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
<u>Debtors Age Analysis</u>								
Total By Income Source	2 293 175	282 359	267 431	215 581	602 975	1 261 108	7 515 600	12 684 583
<u>Creditors Age Analysis</u>								
Total Creditors	4 861 564	–	–	–	–	–	–	4 861 564

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

TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
<i>Governance and administration</i>	15 685 566	12 628 286	669 383	4 289 352	4 160 618	128 734	3%	12 628 286
Executive and council	63 397	49 132	5 524	8 455	7 703	752		49 132
Finance and administration	15 575 749	12 534 680	584 328	4 272 083	4 141 824	130 259	3%	12 534 680
Internal audit	46 420	44 474	79 532	8 814	11 091	(2 277)	-21%	44 474
<i>Community and public safety</i>	1 492 416	1 834 304	74 184	177 899	410 761	(232 862)	-57%	1 834 304
Community and social services	56 730	44 991	12 013	22 235	14 941	7 294	49%	44 991
Sport and recreation	27 646	29 865	1 143	3 883	5 193	(1 310)	-25%	29 865
Public safety	336 942	377 360	25 274	76 393	96 351	(19 958)	-21%	377 360
Housing	936 060	1 302 910	34 923	72 978	241 758	(168 779)	-70%	1 302 910
Health	135 039	79 177	831	2 409	52 518	(50 109)	-95%	79 177
<i>Economic and environmental services</i>	1 216 176	1 154 829	160 971	311 015	373 575	(62 560)	-17%	1 154 829
Planning and development	93 483	129 994	23 713	33 529	30 595	2 934	10%	129 994
Road transport	1 117 528	1 024 188	137 254	277 448	342 943	(65 495)	-19%	1 024 188
Environmental protection	5 165	647	4	39	37	2		647
<i>Trading services</i>	19 949 900	21 956 404	1 523 629	5 397 161	7 303 323	(1 906 162)	-26%	21 956 404
Energy sources	12 094 273	14 034 295	846 204	2 897 926	4 789 212	(1 891 286)	-39%	14 034 295
Water management	4 854 459	4 722 835	458 960	1 622 750	1 504 108	118 642	8%	4 722 835
Waste water management	1 338 801	1 511 410	101 661	405 315	427 181	(21 866)	-5%	1 511 410
Waste management	1 662 367	1 687 864	116 803	471 171	582 822	(111 651)	-19%	1 687 864
<i>Other</i>	226 574	245 655	19 345	70 977	69 473	1 504	2%	245 655
Total Revenue - Functional	38 570 632	37 819 478	2 447 512	10 246 405	12 317 751	(2 071 346)	-17%	37 819 478
Expenditure - Functional								
<i>Governance and administration</i>	10 283 102	8 213 439	488 570	2 137 322	2 386 175	(248 853)	-10%	8 213 439
Executive and council	1 038 273	1 278 283	90 128	343 619	388 796	(45 177)	-12%	1 278 283
Finance and administration	9 042 419	6 613 436	388 034	1 751 226	1 905 027	(153 802)	-8%	6 613 436
Internal audit	202 410	321 720	10 408	42 477	92 352	(49 874)	-54%	321 720
<i>Community and public safety</i>	5 075 626	5 875 109	448 551	1 664 433	1 853 610	(189 176)	-10%	5 875 109
Community and social services	337 204	355 206	32 489	98 686	114 043	(15 358)	-13%	355 206
Sport and recreation	657 386	532 600	42 277	158 576	183 467	(24 891)	-14%	532 600
Public safety	2 842 834	3 377 582	265 446	1 000 114	1 077 788	(77 674)	-7%	3 377 582
Housing	532 097	809 889	48 569	140 130	229 070	(88 941)	-39%	809 889
Health	706 105	799 832	59 770	266 927	249 240	17 687	7%	799 832
<i>Economic and environmental services</i>	2 740 179	3 243 537	266 727	931 763	1 130 593	(198 829)	-18%	3 243 537
Planning and development	854 453	1 086 330	92 060	333 107	369 033	(35 926)	-10%	1 086 330
Road transport	1 717 012	1 978 604	163 665	563 311	705 492	(142 182)	-20%	1 978 604
Environmental protection	168 715	178 603	11 001	35 345	56 068	(20 722)	-37%	178 603
<i>Trading services</i>	16 795 527	17 936 468	1 357 542	6 617 461	6 940 046	(322 585)	-5%	17 936 468
Energy sources	11 071 906	11 868 160	867 739	4 838 330	4 879 131	(40 801)	-1%	11 868 160
Water management	3 867 756	3 902 225	350 552	1 253 583	1 340 933	(87 349)	-7%	3 902 225
Waste water management	626 176	815 169	63 558	220 673	273 508	(52 835)	-19%	815 169
Waste management	1 229 689	1 350 915	75 693	304 874	446 474	(141 600)	-32%	1 350 915
<i>Other</i>	148 440	178 151	12 935	41 610	53 544	(11 935)	-22%	178 151
Total Expenditure - Functional	35 042 874	35 446 704	2 574 324	11 392 589	12 363 967	(971 379)	-8%	35 446 704
Surplus/ (Deficit) for the year	3 527 757	2 372 774	(126 812)	(1 146 184)	(46 216)	(1 099 967)	2380%	2 372 774

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

(b) 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) - M04 October								
Vote Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original 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	73 285	43 782	613	7 818	13 579	(5 760)	-42.4%	43 782
Vote 2 - Economic Development & Spatial Planning Department	368 989	441 814	49 167	127 291	119 686	7 605	6.4%	441 814
Vote 3 - Emergency Services Department	59 964	46 297	1 650	4 695	13 713	(9 018)	-65.8%	46 297
Vote 4 - Environment & Agriculture Management Department	1 687 459	1 708 860	117 521	473 452	585 985	(112 533)	-19.2%	1 708 860
Vote 5 - Group Audit & Risk Department	46 420	44 474	79 532	8 814	11 091	(2 277)	-20.5%	44 474
Vote 6 - Group Financial Services Department	15 388 592	12 336 719	570 057	4 231 833	4 091 981	139 852	3.4%	12 336 719
Vote 7 - Group Property Management Department	134 486	112 200	7 216	15 200	33 592	(18 392)	-54.8%	112 200
Vote 8 - Health Department	63 506	67 314	83	373	50 897	(50 523)	-99.3%	67 314
Vote 9 - Human Settlement Department	911 555	1 303 181	34 911	72 995	241 758	(168 762)	-69.8%	1 303 181
Vote 10 - Tshwane Metro Police Department	325 439	341 849	24 294	73 274	83 864	(10 590)	-12.6%	341 849
Vote 11 - Regional Operations & Coordination Department	56 763	25 548	2 017	7 516	4 952	2 564	51.8%	25 548
Vote 12 - Roads & Transport Department	1 140 447	1 047 411	137 880	277 798	343 437	(65 639)	-19.1%	1 047 411
Vote 13 - Shared Services Department	14	1 194	1	4	1	3		1 194
Vote 14 - Utility Services Department	18 277 101	20 267 787	1 406 532	4 924 786	6 720 501	(1 795 715)	-26.7%	20 267 787
Vote 15 - Other Departments	36 612	31 047	16 039	20 557	2 717	17 840	656.6%	31 047
Total Revenue by Vote	38 570 632	37 819 478	2 447 512	10 246 405	12 317 751	(2 071 346)	-16.8%	37 819 478
Expenditure by Vote								
Vote 1 - Community & Social Development Services Department	443 038	505 172	54 848	182 474	162 628	19 846	12.2%	505 172
Vote 2 - Economic Development & Spatial Planning Department	492 026	604 244	54 855	186 024	234 190	(48 166)	-20.6%	604 244
Vote 3 - Emergency Services Department	738 109	809 685	63 200	265 477	263 336	2 141	0.8%	809 685
Vote 4 - Environment & Agriculture Management Department	1 504 200	1 671 171	100 790	394 446	548 566	(154 120)	-28.1%	1 671 171
Vote 5 - Group Audit & Risk Department	217 991	345 782	12 206	49 688	100 062	(50 374)	-50.3%	345 782
Vote 6 - Group Financial Services Department	6 161 431	3 295 551	103 297	820 211	798 528	21 683	2.7%	3 295 551
Vote 7 - Group Property Management Department	711 590	864 402	60 715	217 832	316 673	(98 841)	-31.2%	864 402
Vote 8 - Health Department	386 372	459 327	29 734	136 466	148 571	(12 104)	-8.1%	459 327
Vote 9 - Human Settlement Department	278 670	841 545	50 707	149 102	239 467	(90 365)	-37.7%	841 545
Vote 10 - Tshwane Metro Police Department	2 390 212	2 870 312	224 958	851 157	910 183	(59 026)	-6.5%	2 870 312
Vote 11 - Regional Operations & Coordination Department	3 113 568	2 901 316	238 583	778 206	997 373	(219 167)	-22.0%	2 901 316
Vote 12 - Roads & Transport Department	1 453 050	1 727 355	134 931	492 106	580 363	(88 256)	-15.2%	1 727 355
Vote 13 - Shared Services Department	1 436 441	1 604 828	149 985	485 569	498 622	(13 052)	-2.6%	1 604 828
Vote 14 - Utility Services Department	14 320 384	15 318 984	1 165 066	5 938 905	6 055 677	(116 772)	-1.9%	15 318 984
Vote 15 - Other Departments	1 395 792	1 627 030	130 448	444 923	509 728	(64 805)	-12.7%	1 627 030
Total Expenditure by Vote	35 042 874	35 446 704	2 574 324	11 392 589	12 363 967	(971 379)	-7.9%	35 446 704
Surplus/ (Deficit) for the year	3 527 757	2 372 774	(126 812)	(1 146 184)	(46 216)	(1 099 967)	2380.0%	2 372 774

(c) 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) - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	7 115 796	7 490 493	590 070	2 415 247	2 490 694	(75 447)	-3%	7 490 493
Service charges - electricity revenue	11 506 289	13 453 616	832 060	2 872 968	4 701 289	(1 828 321)	-39%	13 453 616
Service charges - water revenue	4 291 463	4 292 528	394 897	1 392 848	1 292 483	100 365	8%	4 292 528
Service charges - sanitation revenue	1 142 419	1 171 499	97 897	387 134	381 013	6 120	2%	1 171 499
Service charges - refuse revenue	1 674 317	1 687 671	116 734	470 828	582 784	(111 956)	-19%	1 687 671
Rental of facilities and equipment	151 656	177 159	12 530	32 209	44 033	(11 824)	-27%	177 159
Interest earned - external investments	392 896	196 887	21 881	92 343	48 481	43 862	90%	196 887
Interest earned - outstanding debtors	860 902	846 791	68 235	268 917	308 733	(39 816)	-13%	846 791
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	319 202	334 089	24 083	71 899	83 571	(11 672)	-14%	334 089
Licences and permits	46 618	54 588	3 479	11 570	14 222	(2 652)	-19%	54 588
Agency services	–	1 947	–	–	–	–	–	1 947
Transfers and subsidies	4 501 239	4 726 160	108 025	1 728 234	1 621 955	106 279	7%	4 726 160
Other revenue	4 526 733	1 032 420	88 099	252 892	223 316	29 576	13%	1 032 420
Gains on disposal of PPE	27 525	–	959	959	–	959	–	–
Total Revenue (excluding capital transfers and contributions)	36 557 056	35 465 848	2 358 950	9 998 047	11 792 574	(1 794 527)	-15%	35 465 848
Expenditure By Type								
Employee related costs	9 023 578	10 513 510	812 024	3 391 520	3 138 064	253 456	8%	10 513 510
Remuneration of councillors	126 685	142 093	10 760	42 623	43 491	(869)	-2%	142 093
Debt impairment	4 525 500	1 639 519	136 205	546 084	546 084	–	–	1 639 519
Depreciation & asset impairment	2 104 999	2 132 963	132 394	515 944	532 885	(16 942)	-3%	2 132 963
Finance charges	1 500 696	1 502 321	(24 770)	97 257	277 464	(180 207)	-65%	1 502 321
Bulk purchases	10 777 476	12 081 171	897 569	4 954 722	4 990 887	(36 165)	-1%	12 081 171
Other materials	554 837	692 370	70 305	183 235	253 319	(70 084)	-28%	692 370
Contracted services	3 233 860	4 101 494	319 166	940 447	1 576 992	(636 545)	-40%	4 101 494
Transfers and subsidies	46 743	57 340	33 226	68 215	53 906	14 309	27%	57 340
Other expenditure	3 085 407	2 583 458	186 612	651 662	950 873	(299 212)	-31%	2 583 458
Loss on disposal of PPE	63 194	–	834	880	–	880	–	–
Total Expenditure	35 042 974	35 446 239	2 574 324	11 392 589	12 363 967	(971 379)	-8%	35 446 239
Surplus/(Deficit)								
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 013 311	2 203 953	90 377	248 358	524 357	(275 998)	-53%	2 203 953
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	265	149 676	(1 815)	–	821	(821)	-100%	149 676
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	3 527 657	2 373 239	(126 812)	(1 146 184)	(46 216)			2 373 239
Taxation	100	465	–	–	–	–	–	465
Surplus/(Deficit) after taxation	3 527 557	2 372 774	(126 812)	(1 146 184)	(46 216)			2 372 774
Attributable to minorities	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	3 527 557	2 372 774	(126 812)	(1 146 184)	(46 216)			2 372 774
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	3 527 557	2 372 774	(126 812)	(1 146 184)	(46 216)			2 372 774

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

(d) 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 - M04 October)								
Vote Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original 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	60 956	65 857	–	–	5 868	(5 868)	-100%	65 857
Vote 2 - Economic Development & Spatial Planning Department	51 283	70 735	7 233	10 164	8 911	1 253	14%	70 735
Vote 3 - Emergency Services Department	11 796	68 300	2 438	4 922	18 096	(13 174)	-73%	68 300
Vote 4 - Environment & Agriculture Management Department	42 042	63 000	1 816	2 325	11 958	(9 633)	-81%	63 000
Vote 5 - Group Audit & Risk Department	20 140	25 150	282	592	8 483	(7 891)	-93%	25 150
Vote 6 - Group Financial Services Department	9 043	114 262	–	3 172	10 640	(7 468)	-70%	114 262
Vote 7 - Group Property Management Department	–	4 500	–	–	–	–	–	4 500
Vote 8 - Health Department	30 797	40 661	–	406	–	406	–	40 661
Vote 9 - Human Settlement Department	733 829	1 151 247	47 127	97 641	249 664	(152 023)	-61%	1 151 247
Vote 10 - Tshwane Metro Police Department	14 773	37 068	–	–	13 830	(13 830)	-100%	37 068
Vote 11 - Regional Operations & Coordination Department	–	50 000	–	–	–	–	–	50 000
Vote 12 - Roads & Transport Department	766 162	1 007 369	55 587	171 334	193 727	(22 393)	-12%	1 007 369
Vote 13 - Shared Services Department	173 297	283 500	2 933	10 037	25 554	(15 517)	-61%	283 500
Vote 14 - Utility Services Department	1 325 479	1 235 465	66 637	170 943	269 101	(98 158)	-36%	1 235 465
Vote 15 - Other Departments	27 526	14 300	(1 811)	5	821	(816)	-99%	14 300
Total Capital Multi-year expenditure	3 267 122	4 231 414	182 242	471 542	816 654	(345 112)	-42%	4 231 414
Single Year expenditure appropriation								
Vote 1 - Community & Social Development Services Department	22 093	–	–	–	–	–	–	–
Vote 2 - Economic Development & Spatial Planning Department	3 925	250	–	–	–	–	–	250
Vote 3 - Emergency Services Department	195	–	–	–	–	–	–	–
Vote 4 - Environment & Agriculture Management Department	5 319	–	–	–	–	–	–	–
Vote 5 - Group Audit & Risk Department	–	–	–	–	–	–	–	–
Vote 6 - Group Financial Services Department	407	–	–	–	–	–	–	–
Vote 7 - Group Property Management Department	199	15 200	54	54	–	54	–	15 200
Vote 8 - Health Department	942	–	–	–	–	–	–	–
Vote 9 - Human Settlement Department	–	–	–	–	–	–	–	–
Vote 10 - Tshwane Metro Police Department	–	–	–	–	–	–	–	–
Vote 11 - Regional Operations & Coordination Department	949	1 200	–	–	150	(150)	-100%	1 200
Vote 12 - Roads & Transport Department	–	–	–	–	–	–	–	–
Vote 13 - Shared Services Department	–	–	–	–	–	–	–	–
Vote 14 - Utility Services Department	70	–	–	–	–	–	–	–
Vote 15 - Other Departments	346	400	11	11	33	(22)	-67%	400
Total Capital single-year expenditure	34 445	17 050	65	65	183	(119)	-65%	17 050
Total Capital Expenditure	3 301 568	4 248 464	182 307	471 607	816 837	(345 231)	-42%	4 248 464
Capital Expenditure - Functional Classification								
Governance and administration	221 719	450 233	1 415	10 645	39 948	(29 303)	-73%	450 233
Executive and council	949	–	–	–	–	–	–	–
Finance and administration	–	450 083	1 415	10 645	39 798	(29 153)	-73%	450 083
Internal audit	220 770	150	–	–	150	(150)	-100%	150
Community and public safety	620 989	1 255 283	39 899	93 409	267 420	(174 011)	-65%	1 255 283
Community and social services	22 888	31 307	214	252	3 774	(3 522)	-93%	31 307
Sport and recreation	41 513	49 000	275	746	4 756	(4 010)	-84%	49 000
Public safety	23 271	110 068	2 438	4 922	31 776	(26 853)	-85%	110 068
Housing	479 398	1 024 247	36 972	87 083	227 114	(140 032)	-62%	1 024 247
Health	53 919	40 661	–	406	–	406	–	40 661
Economic and environmental services	741 173	1 146 378	64 770	186 452	218 461	(32 010)	-15%	1 146 378
Planning and development	25 387	47 089	6 141	9 072	5 009	4 064	81%	47 089
Road transport	701 470	1 077 289	57 270	176 021	210 286	(34 265)	-16%	1 077 289
Environmental protection	14 315	22 000	1 358	1 358	3 167	(1 808)	-57%	22 000
Trading services	1 703 402	1 391 715	76 223	181 100	290 856	(109 755)	-38%	1 391 715
Energy sources	914 108	648 026	25 885	62 344	134 482	(72 138)	-54%	648 026
Water management	421 522	436 639	43 838	111 408	104 786	6 621	6%	436 639
Waste water management	348 178	270 300	6 478	7 327	43 880	(36 552)	-83%	270 300
Waste management	19 595	36 750	22	22	7 708	(7 687)	-100%	36 750
Other	14 285	4 855	–	–	152	(152)	-100%	4 855
Total Capital Expenditure - Functional Classification	3 301 568	4 248 464	182 307	471 607	816 837	(345 231)	-42%	4 248 464
Funded by:								
National Government	1 983 163	2 191 596	108 054	301 882	548 138	(246 257)	-45%	2 191 596
Provincial Government	31 488	132 033	–	–	1 373	(1 373)	-100%	132 033
District Municipality	–	–	–	–	–	–	–	–
Other transfers and grants	–	30 000	–	–	–	–	–	30 000
Transfers recognised - capital	2 014 651	2 353 629	108 054	301 882	549 511	(247 630)	-45%	2 353 629
Borrowing	1 094 387	1 500 000	56 757	143 199	192 461	(49 262)	-26%	1 500 000
Internally generated funds	113 835	394 835	17 497	26 526	74 865	(48 339)	-65%	394 835
Total Capital Funding	3 301 568	4 248 464	182 307	471 607	816 837	(345 231)	-42%	4 248 464

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M04 October				
Description	2018/19	Budget Year 2019/20		
	Pre-audit outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands				
<u>ASSETS</u>				
Current assets				
Cash	334 175	680 620	85 440	680 620
Call investment deposits	4 515 700	3 660 972	2 177 813	3 660 972
Consumer debtors	4 864 497	4 648 318	4 423 242	4 648 318
Other debtors	2 018 146	1 571 600	1 921 562	1 571 600
Current portion of long-term receivables	111 176	130 961	110 697	130 961
Inventory	718 881	769 034	737 085	769 034
Total current assets	12 562 576	11 461 504	9 455 840	11 461 504
Non current assets				
Long-term receivables	43 912	79 576	53 956	79 576
Investments	284 067	506 676	284 067	506 676
Investment property	990 895	934 114	990 895	934 114
Property, plant and equipment	41 802 045	44 354 871	41 577 911	44 354 871
Intangible	382 540	373 785	382 354	373 785
Other non-current assets	–	–	–	–
Total non current assets	43 503 459	46 249 023	43 289 183	46 249 023
TOTAL ASSETS	56 066 035	57 710 527	52 745 023	57 710 527
<u>LIABILITIES</u>				
Current liabilities				
Bank overdraft	–	–	–	–
Borrowing	1 287 649	1 494 675	1 435 377	1 494 675
Consumer deposits	558 776	536 902	578 274	536 902
Trade and other payables	10 237 873	10 541 745	8 351 404	10 541 745
Provisions	–	–	–	–
Total current liabilities	12 084 298	12 573 323	10 365 055	12 573 323
Non current liabilities				
Borrowing	11 428 583	11 263 367	11 231 176	11 263 367
Provisions	3 963 407	2 872 149	3 969 675	2 872 149
Total non current liabilities	15 391 990	14 135 515	15 200 850	14 135 515
TOTAL LIABILITIES	27 476 288	26 708 839	25 565 906	26 708 839
NET ASSETS	28 589 746	31 001 688	27 179 118	31 001 688
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated Surplus/(Deficit)	28 287 185	30 834 470	26 876 556	30 834 470
Reserves	302 562	167 218	302 562	167 218
TOTAL COMMUNITY WEALTH/EQUITY	28 589 746	31 001 688	27 179 118	31 001 688

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	7 141 770	7 041 063	590 070	2 415 247	2 341 252	73 995	3%	7 041 063
Service charges	14 597 353	20 131 106	1 259 426	5 243 257	6 987 994	(1 744 737)	-25%	20 131 106
Other revenue	3 866 146	1 510 000	177 072	924 576	227 133	697 444	307%	1 510 000
Government - operating	4 420 595	4 726 160	173 782	1 793 288	1 852 500	(59 212)	-3%	4 726 160
Government - capital	2 089 119	2 353 629	50 000	517 966	538 423	(20 457)	-4%	2 353 629
Interest	392 896	196 887	21 881	92 343	48 691	43 652	90%	196 887
Dividends		-	-	-	-	-		-
Payments								
Suppliers and employees	(26 171 508)	(29 742 606)	(1 985 845)	(12 687 684)	(10 877 252)	1 810 431	-17%	(29 742 606)
Finance charges	(1 500 696)	(1 502 321)	24 770	(97 257)	(277 510)	(180 253)	65%	(1 502 321)
Transfers and Grants	(46 743)	(57 340)	(33 226)	(68 215)	(5 988)	62 227	-1039%	(57 340)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 788 932	4 656 579	277 930	(1 866 478)	835 243	2 701 721	323%	4 656 579
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	(35 676)	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	18 723	(16 235)	(26 233)	(10 231)	-	(10 231)		(16 235)
Decrease (increase) in non-current investments	(799 387)	(100 000)	(47 076)	390 849	-	390 849		(100 000)
Payments								
Capital assets	(3 441 228)	(4 205 980)	(174 553)	(435 179)	(808 669)	(373 490)	46%	(4 205 980)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(4 257 568)	(4 322 215)	(247 861)	(54 561)	(808 669)	(754 108)	93%	(4 322 215)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	927 411	1 500 000	-	-	193 095	(193 095)	-100%	1 500 000
Increase (decrease) in consumer deposits	-	10 527	-	-	-	-		10 527
Payments								
Repayment of borrowing	(748 422)	(1 041 243)	(14 163)	(197 406)	(134 039)	63 367	-47%	(1 041 243)
NET CASH FROM/(USED) FINANCING ACTIVITIES	178 989	469 284	(14 163)	(197 406)	59 056	256 462	434%	469 284
NET INCREASE/ (DECREASE) IN CASH HELD	710 353	803 649	15 905	(2 118 446)	85 630			803 649
Cash/cash equivalents at beginning:	2 392 713	3 537 943		3 025 739	3 537 943			3 537 943
Cash/cash equivalents at month/year end:	3 103 066	4 341 592		907 293	3 623 573			4 341 592

Note: The cash and equivalents as at 31 October 2019 are at R907 million, which only includes highly liquid investments. The total cash and short-term investments amount to R2,3 billion for the period.

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M04 October			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	(75 447)	Revenue less than projection. Number of accounts went into an exception platform as per parameters set, thus resulting in delay in invoicing. The other contributor factor is the changes in the supplementary valuations on existing accounts/properties resulting in retrospective adjustments on new accounts.	None
Service charges - electricity revenue	(1 828 321)	Mainly on Electricity Smart Prepaid. The under recovery is as a result of a delay in capturing the meters on the system and meters not being programmed correctly, thus result in the delayed billing based on actual consumption. The number of accounts not yet billed also contribute.	None
Service charges - water revenue	100 365	Mainly on Water fees, revenue was better than projection. The budget for water is based on statistical trends and is demand-driven.	None
Service charges - sanitation revenue	6 120	Revenue dependant on water sales.	None
Service charges - refuse revenue	(111 956)	Mainly impacted by solid waste removal; the unfavourable balance is due to the increase in the number of deemed indigent which result in 100% rebate on solid waste.	
	-		
Rental of facilities and equipment	(11 824)	Mainly on Rental Stand. The lease agreement has expired and awaiting approval to regulate the expired agreements. The revenue paid for this rental is not allocated to the department, due to an error list that should be corrected.	Regular follow-ups
Interest earned - external investments	43 862	Revenue better than projected. Mainly on Interest received on long term investments and Interest on Sinking Fund revenue.	
Interest earned - outstanding debtors	(39 816)	A Write Off of R2,6 billion was executed as per council approved report, thus the majority of the oldest debt was cleared through this process. The item is over budget and must be realigned during adjustment budget process.	None
Dividends received	-		
Fines, penalties and forfeits	(11 672)	Mainly on AARTO. Revenue was less than projections. The revenue depend on motorist infringing the road laws.	None
Licences and permits	(2 652)	Mainly on drivers licenses.	
Agency services	-		
Transfers and subsidies	106 279	due to the transfer of the equitable share, which is recognised in full on receipts.	None
Other revenue	29 576	Mainly on Reminder fees, ARY fare Revenue, Training fees recovered, Transport fees, Township Development Contribution Electricity, Sanitation, Roads and Rezoning.	
Gains on disposal of PPE	959		
Expenditure By Type			
Employee related costs	253 456	Mainly on Ex-gratia, Salaries, Pension and Provident Fund	
Remuneration of councillors	(869)		
Debt impairment	-		
Depreciation & asset impairment	(16 942)	The calculation is aligned with the asset verification and purification process.	None
Finance charges	(180 207)	Mainly on Interest payable expense. Interest on loan is paid quarterly and on half yearly basis.	None
Bulk purchases	(36 165)	Expenditure was less than projected due to low consumption. The Rand Water invoices for October will be processed in November 2019.	
Other materials	(70 084)	Mainly on Stationery, Consumable, Chemicals, Leased Buildings consumables, Equipment and Lights.	None
Contracted services	(636 545)	Due to underspending, mainly on the Household Refuse Removal, Rudimentary Services and Waste Water Purification, Project link Housing, Asset Register Administration, Project Management Services, Tshwane House Contract Cost, Equipment, Building, Ground, Lights and Rehabilitation of Sinkholes.	None
Transfers and subsidies	14 309	Due to overspending on gratuities.	None
Other expenditure	(299 212)	Mainly on the Rental of machinery and equipment, Auto fare Collection System, Uniform, Uniform: General Expense, Rental vehicle - vatable, Leased vehicle, ARY Network, Printing and Publications-WF, Insurance Premium and Excesses.	None
Loss on disposal of PPE	880		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M04 October			
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	(5 868)	Upgrade Refilwe Stadium - Construction put on hold by community forum. Consultant appointments lapsed and new appointments to be made.	RED meetings held and issues resolved. New corporate panel of consultants made available during September 2019 (HHS01-2018/19). New scope of work finalised for submission to SCM.
Vote 2 - Economic Development & Spatial Planning Department	1 253	Inner City Regeneration: Civic and Northern Gateway Precincts - Construction in process. Commitment completed. Await October invoices to be processed. Implemented by Transport and Roads.	None
Vote 3 - Emergency Services Department	(13 174)	Construction of Emergency Services Station Mamelodi 1 - 1. Community protest: 30% Local was prescribed as part of the contract agreement. The community raised a concern that the procurement process was not explained to them and was also not followed correctly when implemented. In view of this the community stopped all work on site on 19 and 21 August 2. Contractor's performance: The contractor's work execution and quality control have been a problem from the start of the contract and delayed the project with between 4 to 6 weeks. 3. Illegal encroachment. Currently there are illegal structures and encroachment on site.	1. A decision was taken that a Project Steering Committee be established to help prevent possible future problems of this nature. The Contractor has been in communication with the Ward Councillor as well as the Community Liaison Officer regarding the involvement of the local community. 2. As mitigation the contractor made a commitment on 21 October that they will achieve the targets as per the project programme and issued an action plan in that regard. 3. The matter is receiving attention and is being coordinated by the Emergency Services Department
Vote 4 - Environment & Agriculture Management Department	(9 633)	Provision of waste containers - A supplier for the bins was appointed in late September 2019, a purchase order was only issued on 15 October 2019. Delivery of bins is now underway.	Delivery of bins is underway, and is expected to be completed by 12 November 2019. An invoice for R5 million will then be processed for payment.
Vote 5 - Group Audit & Risk Department	(7 891)	Insurance Replacements - Departments are responsible for the procurement process after WBS numbers are created. Approval Letters submitted to Departments.	WBS numbers created and Approval Letters submitted to Departments/Regions.
Vote 6 - Group Financial Services Department	(7 468)	Non-technical electricity losses - Project Manager has been appointed.	None.
Vote 7 - Group Property Management Department	54	Capital Movables - Project plans and designs developed and a variation notice to start with the implementation of the project was submitted to the third party of the Tshwane House Public Private Partnership agreement (PPP) during September 2019.	None
Vote 8 - Health Department	406	New Clinic Lusaka - Project planning in its final stages. Procurement process delayed due to budget shortfall (lack of outer years funding).	If funding is not confirmed, the project may not proceed affecting service delivery.
Vote 9 - Human Settlement Department	(152 023)	Construction of roads & stormwater - Mabopane ext 1 - Contractor on site progressing well.	None
Vote 10 - Tshwane Metro Police Department	(13 830)	Centurion CBD Transport Facilities - Await submission of BAC report for the procurement of Dreager Alcohol testers. Await MayCo report for transfer of funds to Group Fleet Management.	TMPD Management intervention requested.
Vote 11 - Regional Operations & Coordination Department	(150)	Capital Movables - Awaiting purchase orders to be created and deliveries to be made.	Expediting of purchase orders and deliveries.
Vote 12 - Roads & Transport Department	(22 393)	Wonderboom Intermodal Facility (Hector Pieterse Station) - Delays on the commencement of works due to the approval of the Construction works permit by the department of labour.	Works have commenced on 1 October 2019, invoices amounting to R8 million have been submitted which will improve expenditure.
Vote 13 - Shared Services Department	(15 517)	SAP4 hanna - Appointed SAP SE effective October 2019 to configure mSCOA legislative requirement to the newly implemented systems. The scope of appointment is within the 15 mSCOA business processes.	Work will begin effective from November 2019
Vote 14 - Utility Services Department	(98 158)	Wildebees 400/132kV, 315MVA Infeed station - Project is dependent on expropriation of land process which is very long and therefore places the project at risk. The process is underway.	Funding will be reprioritized during the budget adjustment process, at that time the picture will be much clearer as to whether the budget can be spent in this financial year or not.
Vote 15 - Other Departments	(838)	Renovation of Facility - Funds to be moved from this project to Plumbing Workshop during the adjustments budget.	Funds to be moved from this project to Plumbing Workshop during the adjustments budget.
Financial Position			
Current assets	(2 005 664)	Due to the decrease in Call Investment Deposit	
Non current assets	(2 959 839)	Mainly due to the decrease in PPE.	
Current liabilities	(2 208 268)	Mainly due to the decrease in Trade and Other Payables.	
Non current liabilities	1 065 335	Mainly due to an increase in Provisions.	
Cash Flow			
Cash flow from operating activities	2 482 265	Mainly on payment of suppliers and employees.	
Cash flow from investing activities	(754 108)	Mainly on payment of capital assets.	
Cash flow from financing activities	256 462	Mainly on borrowings.	
Measurable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	(7 081)	The entity has not claimed operational grant for quarter 2.	The grant will be claimed in November 2019.
Tshwane Economic Development Agency	15 415	None, funds for the transfer and subsidies received as expected.	
Expenditure By Municipal Entity			
Housing Company Tshwane	(9 755)	Vacant positions not yet filled.	The positions were advertised in June 2019 and shortlisting has commenced in September 2019. The CFO joined the entity in October 2019.
Tshwane Economic Development Agency	(999)	Underspending mainly on Employee related costs, Other material and Other Expenditure.	
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	(3 706)	Delay in the appointment of the second contractor for Townlands project.	The appointment of the second contractor will be concluded before the end of quarter two.
Tshwane Economic Development Agency	(1 083)		

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October					
Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20		
		Pre-audit outcome	Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	6.4%	7.2%	2.6%	7.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	961.4%	379.9%	539.9%	379.9%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	80.3%	75.2%	77.3%	75.2%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1.0	0.9	0.9	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.3	0.2	0.3
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	84.6%	96.7%	98.0%	96.7%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%
<u>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	18.3%	17.5%	25.4%	17.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	29.8%	22.0%	34.4%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue	24.7%	29.6%	33.9%	29.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.5%	4.6%	3.9%	4.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9.9%	10.3%	6.1%	4.6%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	14.3	12.1	28.1	12.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	22.1%	20.8%	26.4%	20.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.1	1.7	0.9	1.7

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October												
Description	NT Code	Budget Year 2019/20										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	474 440	96 088	77 934	66 920	42 813	75 145	242 384	1 415 972	2 491 696	1 843 234	1 094
Trade and Other Receivables from Exchange Transactions - Electricity	1300	614 198	53 975	26 346	29 723	27 348	31 076	107 691	759 009	1 649 365	954 846	141
Receivables from Non-exchange Transactions - Property Rates	1400	635 720	132 345	41 764	36 535	48 919	59 841	263 497	1 613 530	2 832 151	2 022 323	474
Receivables from Exchange Transactions - Waste Water Management	1500	100 077	19 941	10 680	11 148	8 483	14 186	51 682	219 038	435 235	304 537	354
Receivables from Exchange Transactions - Waste Management	1600	102 719	22 254	13 180	17 755	15 972	20 206	87 461	451 953	731 500	593 348	492
Receivables from Exchange Transactions - Property Rental Debtors	1700	11 417	1 145	1 265	1 470	934	303 162	206	50 813	370 412	356 585	1
Interest on Arrear Debtor Accounts	1810	180 054	100 066	49 926	70 861	56 511	76 712	361 480	1 820 429	2 716 040	2 385 994	819
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	174 552	(143 455)	25 259	33 018	14 600	22 647	146 707	1 184 856	1 458 184	1 401 828	2 210
Total By Income Source	2000	2 293 175	282 359	246 355	267 431	215 581	602 975	1 261 108	7 515 600	12 684 583	9 862 695	5 584
2018/19 - totals only		1 857 280	420 053	506 227	263 706	286 028	528 317	2 113 280	6 680 879	12 655 770	9 872 210	4 039
Debtors Age Analysis By Customer Group												
Organs of State	2200	161 740	42 314	34 288	33 751	34 695	35 525	45 771	82 371	470 455	232 113	30 652
Commercial	2300	912 313	530	61 514	82 521	71 288	236 346	361 296	1 848 364	3 574 173	2 599 816	-
Households	2400	1 028 458	257 804	130 462	167 198	126 810	189 529	799 087	4 668 912	7 368 259	5 951 536	3 763
Other	2500	190 664	(18 288)	20 091	(16 039)	(17 212)	141 574	54 953	915 953	1 271 696	1 079 229	(28 831)
Total By Customer Group	2600	2 293 175	282 359	246 355	267 431	215 581	602 975	1 261 108	7 515 600	12 684 583	9 862 695	5 584

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October											
Description	NT Code	Budget Year 2019/20									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	740 301								740 301	643 075
Bulk Water	0200	283 026								283 026	265 866
PAYE deductions	0300	142 269								142 269	155 132
VAT (output less input)	0400	(93 769)								(93 769)	(129 686)
Pensions / Retirement deductions	0500	129 140								129 140	142 937
Loan repayments	0600	121 434								121 434	151 764
Trade Creditors	0700	1 013 311								1 013 311	906 301
Auditor General	0800	-								-	2 945
Other	0900	2 525 851								2 525 851	2 634 218
Total By Customer Type	1000	4 861 564	-	-	-	-	-	-	-	4 861 564	4 772 552

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October									
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 July 2019
R thousands		Yrs/Months							
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0		-	-	0
Sanlam	26	14y	Insurance policy	07.12.2015	-	3.0%	-	-	-
Sanlam	27	14y	Insurance policy	01.01.2016	-	3.0%	-	-	-
Capital Allianze	28	8y	Insurance policy	On selling date	-	2.0%	-	-	-
Capital Allianze	29	9y	Insurance policy	On selling date	-	3.0%	-	-	-
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%	275	3	278
ABSA	338	On Call	Short Term	On call	-	6.7%	126 683	-	126 683
Nedbank	341	On Call	Short Term	On call	-	6.7%	-	-	-
Standard Bank	340	On Call	Short Term	On call	-	6.6%	-	-	-
Standard Bank	243	On Call	Short Term	On call	-	0.0%	-	-	-
Nedbank	244	On Call	Short Term	On call	-	0.0%	224 090	-	224 090
ABSA	245	On Call	Short Term	On call	-	0.0%	65 594	-	65 594
Standard Bank		On Call	Sinking Fund	On call	-	0.0%	267 649	-	267 649
Nedbank	247	On Call	Short Term	On call	-	0.0%	900 642	47 887	948 529
ABSA	248	On Call	Short Term	On call	-	0.0%	242 908	-	242 908
Standard Bank	260	On Call	Short Term	On call	489	7.8%	73 830	1 661	75 980
Municipality sub-total					1 909		2 126 354	49 551	2 177 813
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	-			1 909		2 126 354	49 551	2 177 813

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	4 235 856	4 433 581	169 525	1 777 020	1 777 020	–		4 433 581
Local Government Equitable Share	2 398 120	2 642 492		1 101 038	1 101 038	–		2 642 492
Fuel Levy	1 449 121	1 451 890		483 963	483 963	–		1 451 890
Finance Management Grant	2 650	2 250		2 250	2 250	–		2 250
Urban Settlement Development Grant	48 168	51 330				–		51 330
Expanded Public Works Programme Incentive (EPWP)	32 013	23 016		5 754	5 754	–		23 016
Public Transport Network Operations Grant	299 032	256 113	169 525	169 525	169 525	–		256 113
Integrated City Development Grant	6 752	6 490		6 490	6 490	–		6 490
Provincial Government:	160 703	268 379	1 766	13 777	72 989	(59 212)	-81.1%	268 379
Primary Health Care	49 837	52 096			36 467	(36 467)	-100.0%	52 096
Emergency Medical Services	40 854	–				–		–
HIV and Aids Grant	13 989	14 379			14 379	(14 379)	-100.0%	14 379
Housing Top Structure (HSDG)	22 800	156 000				–		156 000
Sports and Recreation : Community Libraries	8 694	6 143		6 143	6 143	–		6 143
TRT Bus Operations Subsidy	24 529	39 761	1 766	7 634	16 000	(8 366)	-52.3%	39 761
District Municipality:	–	–	–	–	–	–		–
<i>[insert description]</i>						–		
						–		
Other grant providers:	4 220	24 200	2 491	2 491	2 491	–		24 200
DBSA		22 200	2 491	2 491	2 491	–		22 200
LG SETA Discretionary grant (93 applies over 3 years)		2 000				–		2 000
Tirelo Boshia Grant - Research and Development	4 220	–				–		–
Total Operating Transfers and Grants	4 400 778	4 726 160	173 782	1 793 288	1 852 500	(59 212)	-3.2%	4 726 160
Capital Transfers and Grants								
National Government:	2 033 711	2 191 596	50 000	509 109	519 609	(10 500)	-2.0%	2 191 596
Urban Settlement Development Grant	1 432 683	1 278 483		334 203	334 203	–		1 278 483
Public Transport Infrastructure & Systems Grant	509 162	475 638	50 000	159 763	159 763	–		475 638
Integrated National Electrification Programme	40 000	38 000				–		38 000
Neighbourhood Development Partnership Grant	3 605	4 500			4 500	(4 500)	-100.0%	4 500
Energy Efficiency and Demand Side Management	10 000	15 000			6 000	(6 000)	-100.0%	15 000
Integrated City Development Grant	38 261	36 775		15 143	15 143	–		36 775
Informal Settlements Upgrading Partnership Grant		343 200				–		343 200
Provincial Government:	36 633	132 033	–	8 857	18 764	(9 907)	-52.8%	132 033
Sport and Recreation: Community Libraries	11 817	12 357		8 857	8 857	–		12 357
Social Infrastructure Grant	24 816	–				–		–
HCT - SHRA		69 750			5 774	(5 774)	-100.0%	69 750
RCG		49 926			4 133	(4 133)	-100.0%	49 926
District Municipality:	–	–	–	–	–	–		–
<i>[insert description]</i>								
Other grant providers:	1 130	30 000	–	–	50	(50)	-100.0%	30 000
DBSA - Installation of Bulkwater (Water pilot study)		20 000				–		20 000
LG SETA Discretionary grant (93 applies over 3 years)	1 130	10 000			50	(50)	-100.0%	10 000
Total Capital Transfers and Grants	2 071 474	2 353 629	50 000	517 966	538 423	(20 457)	-3.8%	2 353 629
TOTAL RECEIPTS OF TRANSFERS & GRANTS	6 472 253	7 079 790	223 782	2 311 254	2 390 923	(79 669)	-3.3%	7 079 790

(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 - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	4 221 438	4 433 581	35 297	1 705 890	1 515 551	190 339	12.6%	4 433 581
Local Government Equitable Share	2 398 120	2 642 492		1 101 038	880 831	220 207	25.0%	2 642 492
Fuel Levy	1 449 121	1 451 890		483 963	483 963	–		1 451 890
Finance Management Grant	2 650	2 250	456	1 273	2 250	(977)	-43.4%	2 250
Urban Settlement Development Grant	48 168	51 330	3 292	19 049	8 000	11 049	138.1%	51 330
Expanded Public Works Programme Incentive (EPWP)	32 013	23 016		5 754	9 206	(3 452)	-37.5%	23 016
Public Transport Network Operations Grant	285 370	256 113	30 986	92 806	128 056	(35 250)	-27.5%	256 113
Integrated City Development Grant	5 996	6 490	563	2 008	3 245	(1 237)	-38.1%	6 490
Provincial Government:	262 647	268 379	2 234	26 045	70 903	(44 859)	-63.3%	268 379
Primary Health Care	49 837	52 096			36 467	(36 467)	-100.0%	52 096
Emergency Medical Services	102 135	–				–		–
HIV and Aids Grant	13 293	14 379	1 764	7 009	14 379	(7 370)	-51.3%	14 379
Housing Top Structure (HSDG)	66 020	156 000				–		156 000
Sports and Recreation : Community Libraries	8 106	6 143	470	1 398	2 457	(1 059)	-43.1%	6 143
TRT Bus Operations Subsidy	23 257	39 761		17 637	17 600	37	0.2%	39 761
District Municipality:	–	–	–	–	–	–	–	–
<i>[insert description]</i>						–		–
						–		–
Other grant providers:	12 280	24 200	571	1 852	8 400	(6 548)		24 200
DBSA	8 445	22 200	61	195	7 400	(7 205)	-97.4%	22 200
BroadBand Wifi	3 835	–				–		–
LG SETA Discretionary grant (93 applies over 3 years)		2 000	511	1 657	1 000	657		2 000
Total operating expenditure of Transfers and Grants:	4 496 366	4 726 160	38 102	1 733 787	1 594 855	138 932	8.7%	4 726 160
Capital expenditure of Transfers and Grants								
National Government:	1 973 653	2 191 596	101 948	265 467	522 984	(257 517)	-49.2%	2 191 596
Urban Settlement Development Grant	1 432 683	1 278 483	67 604	140 799	318 805	(178 006)	-55.8%	1 278 483
Public Transport Infrastructure & Systems Grant	458 186	475 638	17 249	99 900	134 408	(34 507)	-25.7%	475 638
Integrated National Electrification Programme	39 816	38 000			7 600	(7 600)	-100.0%	38 000
Neighbourhood Development Partnership Grant	4 873	4 500			711	(711)	-100.0%	4 500
Energy Efficiency and Demand Side Management	257	15 000			900	(900)	-100.0%	15 000
Integrated City Development Grant	37 838	36 775	5 524	8 455	6 330	2 125	33.6%	36 775
Informal Settlements Upgrading Partnership Grant		343 200	11 571	16 313	54 230	(37 918)	-69.9%	343 200
Provincial Government:	31 488	132 033	7 921	36 415	24 334	12 081	49.6%	132 033
Sport and Recreation: Community Libraries	9 308	12 357				–		12 357
Social Infrastructure Grant	22 180	–				–		–
HCT - SHRA		69 750	7 921	36 415	14 183	22 233	156.8%	69 750
RCG		49 926			10 152	(10 152)	-100.0%	49 926
District Municipality:	–	–	–	–	–	–	–	–
<i>[insert description]</i>						–		–
						–		–
Other grant providers:	265	30 000	–	–	821	(821)	-100.0%	30 000
DBSA - Installation of Bulkwater (Water pilot study)	265	20 000				–		20 000
LG SETA Discretionary grant (93 applies over 3 years)		10 000			821	(821)	-100.0%	10 000
Total capital expenditure of Transfers and Grants	2 005 405	2 353 629	109 869	301 882	548 138	(246 257)	-44.9%	2 353 629
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6 501 771	7 079 790	147 971	2 035 668	2 142 993	(107 325)	-5.0%	7 079 790

(g) 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 - M04 October

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Fuel Levy					-	
Finance Management Grant					-	
Urban Settlement Development Grant					-	
Municipal Human Settlement Capacity Grant					-	
Expanded Public Works Programme Incentive (EPWP)					-	
Provincial Government:		-	-	-	-	
Primary Health Care					-	
Research and Technology Development Services					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
DBSA					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Urban Settlement Development Grant					-	
Energy Efficiency and Demand Side Management					-	
Integrated City Development Grant					-	
Informal Settlements Upgrading Partnership Grant					-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Rollovers are expected late in the financial year.

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October								
Summary of Employee and Councillor remuneration	2018/19 Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	Budget Year 2019/20 YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	126 685	99 890	10 760	42 623	30 574	12 049	39%	99 890
Pension and UIF Contributions	—	3 956	—	—	1 211	(1 211)	-100%	3 956
Medical Aid Contributions	—	3 910	—	—	1 197	(1 197)	-100%	3 910
Motor Vehicle Allowance	—	28 654	—	—	8 770	(8 770)	-100%	28 654
Cellphone Allowance	—	5 684	—	—	1 740	(1 740)	-100%	5 684
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—
Sub Total - Councillors	126 685	142 093	10 760	42 623	43 491	(869)	-2%	142 093
% increase		12.2%						12.2%
Senior Managers of the Municipality								
Basic Salaries and Wages	72 996	18 211	1 732	7 451	6 197	1 253	20%	18 211
Pension and UIF Contributions	3 093	711	1	6	221	(216)	-97%	711
Medical Aid Contributions	867	185	—	—	20	(20)	-100%	185
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	3	—	—	—	—	—	—	—
Motor Vehicle Allowance	3 634	—	—	—	—	—	—	—
Cellphone Allowance	830	158	16	69	50	18	37%	158
Housing Allowances	36	—	—	—	—	—	—	—
Other benefits and allowances	1 054	2 603	34	92	111	(19)	-18%	2 603
Payments in lieu of leave	1	826	—	—	240	(240)	-100%	826
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	82 514	22 693	1 784	7 617	6 840	777	11%	22 693
% increase		-72.5%						-72.5%
Other Municipal Staff								
Basic Salaries and Wages	5 683 051	6 243 306	532 138	2 079 928	2 017 652	62 276	3%	6 243 306
Pension and UIF Contributions	1 136 453	42 862	101 520	410 709	394 722	15 987	4%	42 862
Medical Aid Contributions	574 432	1 902 198	50 412	200 660	202 262	(1 603)	-1%	1 902 198
Overtime	409 252	675 182	42 538	116 364	173 456	(57 092)	-33%	675 182
Performance Bonus	363	467 504	4	158	62	96	156%	467 504
Motor Vehicle Allowance	300 331	334 758	25 055	100 479	105 019	(4 540)	-4%	334 758
Cellphone Allowance	15 824	16 168	1 315	5 269	5 985	(716)	-12%	16 168
Housing Allowances	48 607	50 363	4 345	17 440	17 501	(61)	0%	50 363
Other benefits and allowances	494 234	159 793	36 910	389 164	146 232	242 932	166%	159 793
Payments in lieu of leave	233 020	284 839	11 348	45 632	43 775	1 857	4%	284 839
Long service awards	4 106	4 993	315	1 268	1 607	(339)	-21%	4 993
Post-retirement benefit obligations	—	239 994	—	—	—	—	—	239 994
Sub Total - Other Municipal Staff	8 899 673	10 421 959	805 900	3 367 070	3 108 272	258 798	8%	10 421 959
% increase		17.1%						17.1%
Total Parent Municipality	9 108 871	10 586 746	818 444	3 417 309	3 158 603	258 706	8%	10 586 746
Unpaid salary, allowances & benefits in arrears:								
Board Members of Entities								
Basic Salaries and Wages	—	—	—	—	—	—	—	—
Pension and UIF Contributions	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—	—
Cellphone Allowance	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—
Board Fees	3 200	3 807	246	952	1 269	(317)	-25%	3 807
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	3 200	3 807	246	952	1 269	(317)	-25%	3 807
% increase		19.0%						19.0%
Senior Managers of Entities								
Basic Salaries and Wages	11 473	22 919	1 139	3 412	7 640	(4 228)	-55%	22 919
Pension and UIF Contributions	271	596	87	340	199	141	71%	596
Medical Aid Contributions	218	734	11	45	245	(200)	-82%	734
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	417	1 761	60	206	587	(381)	-65%	1 761
Cellphone Allowance	155	459	19	70	153	(83)	-54%	459
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	239	1 378	6	39	459	(420)	-91%	1 378
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	12 773	27 846	1 322	4 113	9 282	(5 170)	-56%	27 846
% increase		118.0%						118.0%
Other Staff of Entities								
Basic Salaries and Wages	24 718	33 805	2 319	9 902	11 268	(1 366)	-12%	33 805
Pension and UIF Contributions	1 032	1 209	179	723	403	320	79%	1 209
Medical Aid Contributions	1 031	848	106	424	283	142	50%	848
Overtime	140	778	29	87	259	(172)	-66%	778
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	701	1	77	331	0	331	162922%	1
Cellphone Allowance	240	323	25	109	108	1	1%	323
Housing Allowances	44	—	—	—	—	—	—	—
Other benefits and allowances	713	243	38	193	81	112	139%	243
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	28 618	37 205	2 772	11 769	12 402	(632)	-5%	37 205
% increase		30.0%						30.0%
Total Municipal Entities	44 591	68 858	4 340	16 834	22 953	(6 119)	-27%	68 858
TOTAL SALARY, ALLOWANCES & BENEFITS	9 153 462	10 655 604	822 784	3 434 143	3 181 556	252 587	8%	10 655 604
% increase		16.4%						16.4%
TOTAL MANAGERS AND STAFF	9 023 578	10 509 704	812 024	3 391 520	3 138 064	253 773	8%	10 509 704

(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 - M04 October							
Description	Budget Year 2019/20				2019/20 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands							
Cash Receipts By Source							
Property rates	561 474	654 930	613 631	590 070	7 041 063	7 421 280	7 905 243
Service charges - electricity revenue	586 000	825 339	729 991	830 182	13 143 996	14 204 404	14 534 632
Service charges - water revenue	279 038	454 024	344 764	397 790	4 193 741	4 528 025	4 752 422
Service charges - sanitation revenue	83 093	109 410	94 733	97 534	1 144 538	1 235 731	1 298 115
Service charges - refuse	102 995	113 094	119 565	116 082	1 648 831	1 737 347	1 781 117
Rental of facilities and equipment	2 781	(5 236)	22 135	12 530	109 322	122 188	136 360
Interest earned - external investments	1 877	26 829	41 756	21 881	196 887	207 701	219 101
Interest earned - outstanding debtors	74 270	60 382	66 029	68 235	522 541	558 009	592 199
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 345	834	45 637	24 083	206 161	216 850	228 821
Licences and permits	50	3 984	4 057	3 479	33 685	35 501	37 534
Agency services	-	-	-	-	1 202	1 064	952
Transfer receipts - operating	1 134 038	506 366	11 466	97 790	4 726 160	4 932 710	5 377 955
Other revenue	42 903	43 979	77 911	98 335	637 090	671 429	709 875
Cash Receipts by Source	2 869 864	2 793 934	2 171 676	2 357 991	33 605 217	35 872 240	37 574 325
Other Cash Flows by Source							
Transfer receipts - capital	418 966	24 000	94 484	90 377	2 353 629	2 558 127	2 715 556
Contributions & Contributed assets			-	(1 815)			
Proceeds on disposal of PPE				-	-	-	-
Short term loans				-	-	-	-
Borrowing long term/refinancing				(14 163)	1 500 000	1 456 620	1 428 000
Increase in consumer deposits			6 159	(19 499)	10 527	10 738	10 953
Receipt of non-current debtors					-	-	-
Receipt of non-current receivables	16 851	16 851	(16 002)	(10 231)	(16 235)	(16 551)	(6 082)
Change in non-current investments	(585 081)	(585 081)			(100 000)	(150 000)	(250 000)
Total Cash Receipts by Source	2 720 600	2 249 704	2 256 317	2 402 660	37 353 139	39 731 174	41 472 751
Cash Payments by Type							
Employee related costs	833 591	972 686	773 219	812 110	10 383 815	11 324 598	12 198 484
Remuneration of councillors	10 210	10 924	10 729	10 760	140 340	149 273	160 789
Interest paid	34 872	26 667	60 488	(24 770)	1 502 321	1 607 483	1 720 007
Bulk purchases - Electricity	-	1 263 650	2 115 198	639 578	9 091 426	9 796 972	10 404 432
Bulk purchases - Water & Sewer	4 601	247 335	426 370	257 991	2 840 711	3 058 334	3 272 665
Other materials	20 514	31 112	61 304	70 305	683 829	721 446	770 425
Contracted services	33 654	285 952	301 675	319 166	4 050 897	3 855 323	3 916 223
Grants and subsidies paid - other municipalities	-	-	-	-			
Grants and subsidies paid - other	2 291	18 661	14 037	33 226	57 340	60 437	63 700
General expenses	2 337 787	772 911	519 727	2 403 676	2 551 588	2 676 263	2 846 422
Cash Payments by Type	3 277 520	3 629 898	4 282 746	4 522 041	31 302 267	33 250 129	35 353 147
Other Cash Flows/Payments by Type							
Capital assets	490 844	134 981	289 399	182 307	4 205 980	4 578 537	4 618 240
Repayment of borrowing	-	-	(183 243)	(183 243)	1 041 243	1 267 278	1 442 856
Other Cash Flows/Payments			-				
Total Cash Payments by Type	3 768 364	3 764 879	4 388 902	4 521 106	36 549 490	39 095 945	41 414 243
NET INCREASE/(DECREASE) IN CASH HELD	(1 047 764)	(1 515 175)	(2 132 585)	(2 118 446)	803 649	635 229	58 508
Cash/cash equivalents at the month/year beginning:	3 025 739	3 025 739	3 025 739	3 025 739	3 025 739	3 829 388	4 464 617
Cash/cash equivalents at the month/year end:	1 977 975	1 510 564	893 154	907 293	3 829 388	4 464 617	4 523 125

(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) - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	7 116 172	7 521 770	590 070	2 415 247	2 490 694	(75 447)	-3%	7 521 770
Service charges - electricity revenue	11 506 289	13 693 838	832 060	2 872 968	4 701 289	(1 828 321)	-39%	13 693 838
Service charges - water revenue	4 291 783	4 518 488	394 897	1 392 848	1 292 483	100 365	8%	4 518 488
Service charges - sanitation revenue	1 142 419	1 190 772	97 897	387 134	381 013	6 120	2%	1 190 772
Service charges - refuse revenue	1 674 317	1 747 858	116 734	470 828	582 784	(111 956)	-19%	1 747 858
Rental of facilities and equipment	142 756	158 013	12 530	32 209	44 033	(11 824)	-27%	158 013
Interest earned - external investments	391 948	196 254	21 881	92 343	48 481	43 862	90%	196 254
Interest earned - outstanding debtors	860 737	846 595	68 235	268 917	308 733	(39 816)	-13%	846 595
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	319 202	334 089	24 083	71 899	83 571	(11 672)	-14%	334 089
Licences and permits	46 618	54 588	3 479	11 570	14 222	(2 652)	-	54 588
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	4 501 239	4 726 160	108 025	1 728 234	1 621 955	106 279	7%	4 726 160
Other revenue	4 455 499	1 029 703	88 099	252 892	223 316	29 576	13%	1 029 703
Gains on disposal of PPE	27 525	-	959	959	-	959	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)	36 476 505	36 018 129	2 358 950	9 998 047	11 792 574	(1 794 527)	-15%	36 018 129
Expenditure By Type								
Employee related costs	8 981 198	10 444 652	812 024	3 391 520	3 138 064	253 456	8%	10 444 652
Remuneration of councillors	126 685	142 093	10 760	42 623	43 491	(869)	-2%	142 093
Debt impairment	4 524 470	1 639 519	136 205	546 084	546 084	-	-	1 639 519
Depreciation & asset impairment	2 103 299	2 130 502	132 394	515 944	532 885	(16 942)	-3%	2 130 502
Finance charges	1 500 564	1 502 184	(24 770)	97 257	277 464	(180 207)	-65%	1 502 184
Bulk purchases	10 777 375	12 081 171	897 569	4 954 722	4 990 887	(36 165)	-1%	12 081 171
Other materials	554 837	687 811	70 305	183 235	253 319	(70 084)	-28%	687 811
Contracted services	3 225 232	4 069 242	319 166	940 447	1 576 992	(636 545)	-40%	4 069 242
Transfers and subsidies	137 168	163 191	33 226	68 215	53 906	14 309	27%	163 191
Other expenditure	3 085 407	3 138 241	186 612	651 662	950 873	(299 212)	-31%	3 138 241
Loss on disposal of PPE	63 145	-	834	880	-	880	-	-
Total Expenditure	35 079 381	35 998 607	2 574 324	11 392 589	12 363 967	(971 379)	-8%	35 998 607
Surplus/(Deficit)								
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 397 123	19 522	(215 375)	(1 394 542)	(571 394)	(823 148)	144%	19 522
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	2 013 311	2 203 953	90 377	248 358	524 357	(275 998)	-53%	2 203 953
Transfers and subsidies - capital (in-kind - all)	265	30 000	(1 815)	-	821	(821)	-100%	30 000
Surplus/(Deficit) after capital transfers & contributions	3 410 699	2 253 475	(126 812)	(1 146 184)	(46 216)	(1 099 967)	2380%	2 253 475
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 410 699	2 253 475	(126 812)	(1 146 184)	(46 216)	(1 099 967)	2380%	2 253 475

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Municipal Entity								
Housing Company Tshwane	45 798	60 550	925	13 102	20 183	(7 081)	-35%	60 550
Tshwane Economic Development Agency	56 351	69 940	16 952	38 728	23 313	15 415	66%	69 940
Total Operating Revenue	102 149	130 490	17 876	51 831	43 497	8 334	19%	130 490
Expenditure By Municipal Entity								
Housing Company Tshwane	20 214	60 470	2 258	5 362	15 117	(9 755)	-65%	60 470
Tshwane Economic Development Agency	53 893	69 933	7 264	22 312	23 311	(999)	-4%	69 933
Total Operating Expenditure	74 107	130 403	9 522	27 675	38 428	(10 754)	-28%	130 403
Surplus/ (Deficit) for the yr/period	28 042	87	8 354	24 156	5 068	(2 420)	-48%	87
Capital Expenditure By Municipal Entity								
Housing Company Tshwane	88 130	202 547	13 793	36 537	40 243	(3 706)	-9%	202 547
Tshwane Economic Development Agency	254	2 621	–	–	1 083	(1 083)	-100%	2 621
Total Capital Expenditure	88 384	205 168	13 793	36 537	41 327	(4 790)	-12%	205 168

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M04 October								
Month	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	93 495	121 687	11 488	11 488	121 687	110 199	90.6%	0%
August	(65 249)	168 182	134 981	146 470	289 869	143 400	49.5%	3%
September	107 450	213 102	142 830	289 299	502 971	213 672	42.5%	7%
October	275 464	313 866	182 307	471 607	816 837	345 231	42.3%	11%
November	233 318	376 138			1 192 975	–		
December	248 482	375 350			1 568 325	–		
January	37 924	335 760			1 904 085	–		
February	218 949	439 498			2 343 583	–		
March	225 866	395 521			2 739 104	–		
April	222 563	401 027			3 140 131	–		
May	420 660	519 999			3 660 130	–		
June	1 272 059	588 334			4 248 464	–		
Total Capital expenditure	3 290 982	4 248 464	471 607					

(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 - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	1 825 327	2 220 503	132 309	330 677	425 654	94 976	22.3%	2 220 503
Roads Infrastructure	328 839	493 275	51 708	125 758	93 957	(31 800)	-33.8%	493 275
Roads	299 415	400 754	50 934	98 335	68 582	(29 753)	-43.4%	400 754
Road Structures	29 423	88 021	774	27 422	24 665	(2 758)	-11.2%	88 021
Road Furniture	—	4 500	—	—	711	—	100.0%	4 500
Storm water Infrastructure	66 706	120 000	308	3 449	8 558	5 109	59.7%	120 000
Drainage Collection	17 159	36 500	—	—	5 640	5 640	100.0%	36 500
Storm water Conveyance	49 547	83 500	308	3 449	2 918	(531)	-18.2%	83 500
Electrical Infrastructure	782 310	456 212	24 779	59 672	108 902	49 230	45.2%	456 212
Power Plants	257	4 000	—	—	—	—	—	4 000
HV Substations	—	63 000	591	3 595	24 520	20 925	85.3%	63 000
HV Transmission Conductors	—	15 000	—	3 472	—	(3 472)	—	15 000
MV Substations	104 019	48 050	3 924	16 913	6 305	(10 608)	-168.3%	48 050
MV Networks	48 124	94 662	6 456	21 033	30 803	9 770	31.7%	94 662
LV Networks	629 910	231 500	13 808	14 659	47 274	32 615	69.0%	231 500
Water Supply Infrastructure	453 052	622 539	36 894	100 611	143 042	42 431	29.7%	622 539
Dams and Weirs	4 500	—	—	—	—	—	—	—
Reservoirs	47 728	90 000	3 797	14 674	34 605	19 932	57.6%	90 000
Water Treatment Works	39 349	80 000	—	—	—	—	—	80 000
Bulk Mains	295 794	56 500	7 017	24 828	15 078	(9 751)	-64.7%	56 500
Distribution	65 680	333 100	22 530	54 530	70 625	16 096	22.8%	333 100
PRV Stations	—	62 939	3 551	6 579	22 733	16 155	71.1%	62 939
Sanitation Infrastructure	173 964	468 727	18 599	41 167	67 487	26 320	39.0%	468 727
Reticulation	52 174	463 727	18 599	41 167	67 287	26 120	38.8%	463 727
Waste Water Treatment Works	11 500	5 000	—	—	200	200	100.0%	5 000
Outfall Sewers	110 290	—	—	—	—	—	—	—
Solid Waste Infrastructure	7 480	29 750	22	22	—	(22)	#DIV/0!	29 750
Waste Transfer Stations	7 480	9 250	22	22	—	(22)	#DIV/0!	9 250
Capital Spares	—	20 500	—	—	—	—	—	20 500
Information and Communication Infrastructure	12 977	30 000	—	—	3 708	3 708	100.0%	30 000
Distribution Layers	12 977	30 000	—	—	3 708	3 708	100.0%	30 000
Community Assets	73 247	231 793	10 720	37 625	67 761	30 136	44.5%	231 793
Community Facilities	73 247	202 436	10 720	37 625	67 073	29 448	43.9%	202 436
Centres	17 656	10 000	—	—	1 579	1 579	100.0%	10 000
Clinics/Care Centres	37 324	23 436	—	406	—	(406)	—	23 436
Fire/Ambulance Stations	3 649	10 000	996	2 432	17 446	15 014	86.1%	10 000
Markets	—	16 000	—	—	333	333	100.0%	16 000
Taxi Ranks/Bus Terminals	—	143 000	9 724	34 786	47 714	12 928	27.1%	143 000
Sport and Recreation Facilities	—	29 357	—	—	688	688	100.0%	29 357
Outdoor Facilities	—	29 357	—	—	688	688	100.0%	29 357
Other assets	67 746	120 971	400	13 379	39 390	26 011	66.0%	120 971
Operational Buildings	6 339	71 050	(1 360)	5 287	17 330	12 043	69.5%	71 050
Municipal Offices	5 505	15 300	—	—	—	—	—	15 300
Training Centres	—	5 000	(1 815)	—	481	481	100.0%	5 000
Depots	—	50 750	455	5 287	16 849	11 562	68.6%	50 750
Housing	61 407	49 921	1 760	8 092	22 061	13 968	63.3%	49 921
Staff Housing	—	15 000	—	—	—	—	—	15 000
Social Housing	61 407	34 921	1 760	8 092	15 227	7 135	46.9%	34 921
Biological or Cultivated Assets	—	1 500	—	—	—	—	—	1 500
Biological or Cultivated Assets	—	1 500	—	—	—	—	—	1 500
Intangible Assets	9 460	18 000	—	—	—	—	—	18 000
Licences and Rights	9 460	18 000	—	—	—	—	—	18 000
Computer Software and Applications	9 460	18 000	—	—	—	—	—	18 000
Computer Equipment	24 581	114 843	1 710	8 814	23 554	14 740	62.6%	114 843
Computer Equipment	24 581	114 843	1 710	8 814	23 554	14 740	62.6%	114 843
Furniture and Office Equipment	4 744	35 864	69	69	3 348	3 279	97.9%	35 864
Furniture and Office Equipment	4 744	35 864	69	69	3 348	3 279	97.9%	35 864
Machinery and Equipment	17 525	147 605	482	6 139	32 398	26 259	81.1%	147 605
Machinery and Equipment	17 525	147 605	482	6 139	32 398	26 259	81.1%	147 605
Transport Assets	15 861	135 000	—	—	—	—	—	135 000
Transport Assets	15 861	135 000	—	—	—	—	—	135 000
Land	9 436	—	—	—	—	—	—	—
Land	9 436	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	2 048 805	3 026 079	145 690	396 703	592 105	195 401	33.0%	3 026 079

(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 - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	553 942	441 500	24 849	47 396	111 470	64 074	57.5%	441 500
Roads Infrastructure	254 251	262 000	6 569	20 763	84 400	63 637	75.4%	262 000
Roads	254 251	262 000	6 569	20 763	84 400	63 637	75.4%	262 000
Electrical Infrastructure	112 928	71 500	1 649	1 649	10 350	8 701	84.1%	71 500
Power Plants	-	2 000	-	-	-	-	-	2 000
HV Substations	7 893	20 000	-	-	-	-	-	20 000
MV Substations	-	18 000	-	-	-	-	-	18 000
MV Networks	18 497	-	1 649	1 649	4 750	3 101	65.3%	-
LV Networks	86 539	16 500	-	-	5 600	5 600	100.0%	16 500
Capital Spares	-	15 000	-	-	-	-	-	15 000
Water Supply Infrastructure	119 553	103 000	16 631	24 984	16 720	(8 264)	-49.4%	103 000
Dams and Weirs	-	3 000	-	-	-	-	-	3 000
Reservoirs	-	8 000	-	-	500	500	100.0%	8 000
Water Treatment Works	-	6 000	-	-	700	700	100.0%	6 000
Bulk Mains	42 291	6 000	6 000	6 000	-	(6 000)	#DIV/0!	6 000
Distribution	77 262	80 000	10 632	18 984	15 520	(3 464)	-22.3%	80 000
Sanitation Infrastructure	64 461	-	-	-	-	-	-	-
Reticulation	35 746	-	-	-	-	-	-	-
Waste Water Treatment Works	28 715	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	5 000	-	-	-	-	-	5 000
Distribution Layers	-	5 000	-	-	-	-	-	5 000
Community Assets	38 093	18 000	1 235	1 515	1 515	(0)	0.0%	18 000
Community Facilities	38 093	3 000	1 235	1 515	1 290	(225)	-17.5%	3 000
Clinics/Care Centres	27 257	-	-	-	-	-	-	-
Fire/Ambulance Stations	5 650	-	1 235	1 515	500	(1 015)	-203.0%	-
Cemeteries/Crematoria	-	3 000	-	-	-	-	-	3 000
Purfs	2 734	-	-	-	-	-	-	-
Markets	-	-	-	-	790	790	100.0%	-
Sport and Recreation Facilities	-	15 000	-	-	225	225	100.0%	15 000
Outdoor Facilities	-	15 000	-	-	225	225	100.0%	15 000
Other assets	7 108	2 000	-	-	3 340	3 340	100.0%	2 000
Training Centres	-	2 000	-	-	340	340	100.0%	2 000
Housing	7 108	-	-	-	3 000	3 000	100.0%	-
Social Housing	7 108	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	3 000	-	-	-	-	-	3 000
Biological or Cultivated Assets	-	3 000	-	-	-	-	-	3 000
Intangible Assets	-	7 000	-	-	-	-	-	7 000
Licences and Rights	-	7 000	-	-	-	-	-	7 000
Computer Software and Applications	-	7 000	-	-	-	-	-	7 000
Computer Equipment	-	30 000	2 933	2 933	7 833	4 900	62.6%	30 000
Computer Equipment	-	30 000	2 933	2 933	7 833	4 900	62.6%	30 000
Furniture and Office Equipment	-	10 000	-	-	-	-	-	10 000
Furniture and Office Equipment	-	10 000	-	-	-	-	-	10 000
Machinery and Equipment	20 140	15 000	282	592	5 000	4 408	88.2%	15 000
Machinery and Equipment	20 140	15 000	282	592	5 000	4 408	88.2%	15 000
Transport Assets	102 488	-	-	-	-	-	-	-
Transport Assets	102 488	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	721 771	526 500	29 299	52 436	129 158	76 721	59.4%	526 500

(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 - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	758 771	962 781	131 991	286 394	414 991	128 597	31.0%	962 781
Roads Infrastructure	176 367	187 486	22 714	42 291	96 476	54 184	56.2%	187 486
Roads	59 215	150 640	19 824	38 170	85 540	47 369	55.4%	150 640
Road Structures	82 802	753	—	—	144	144	100.0%	753
Road Furniture	34 350	36 094	2 890	4 121	10 792	6 671	61.8%	36 094
Storm water Infrastructure	19 658	21 404	351	1 294	7 357	6 063	82.4%	21 404
Drainage Collection	17 853	12 754	351	1 294	7 357	6 063	82.4%	12 754
Storm water Conveyance	1 805	8 650	—	—	—	—	—	8 650
Electrical Infrastructure	302 897	370 601	43 453	109 403	143 077	33 674	23.5%	370 601
Power Plants	27 582	28 659	3 662	6 778	9 553	2 775	29.0%	28 659
HV Substations	31 553	8 442	3 243	12 610	16 187	3 577	22.1%	8 442
HV Switching Station	1 831	10 899	58	229	1 156	927	80.2%	10 899
HV Transmission Conductors	—	737	—	—	—	—	—	737
MV Substations	46 744	52 842	5 678	18 069	20 315	2 246	11.1%	52 842
MV Switching Stations	—	18 800	—	71	411	340	82.7%	18 800
MV Networks	83 882	117 045	27 053	58 512	65 004	6 493	10.0%	117 045
LV Networks	111 304	133 177	3 758	13 134	30 451	17 317	56.9%	133 177
Water Supply Infrastructure	154 308	221 875	24 769	54 603	74 960	20 358	27.2%	221 875
Reservoirs	10 154	12 491	752	2 110	4 607	2 496	54.2%	12 491
Pump Stations	—	6 113	—	—	—	—	—	6 113
Water Treatment Works	12 790	10 868	1 782	4 262	7 860	3 598	45.8%	10 868
Bulk Mains	10 525	11 556	1 297	4 248	3 852	(396)	-10.3%	11 556
Distribution	120 840	180 847	20 938	43 983	58 641	14 659	25.0%	180 847
Sanitation Infrastructure	94 059	145 469	15 283	40 271	65 074	24 803	38.1%	145 469
Pump Station	4 424	—	—	—	—	—	—	—
Reticulation	(26 914)	42 707	2 580	9 008	12 998	3 990	30.7%	42 707
Waste Water Treatment Works	93 225	93 889	12 261	29 231	48 760	19 529	40.1%	93 889
Outfall Sewers	23 324	8 873	442	2 032	3 316	1 284	38.7%	8 873
Solid Waste Infrastructure	6 684	10 906	869	3 026	3 883	857	22.1%	10 906
Landfill Sites	6 124	9 142	869	3 026	3 883	857	22.1%	9 142
Waste Transfer Stations	93	577	—	—	—	—	—	577
Waste Drop-off Points	435	1 164	—	—	—	—	—	1 164
Waste Separation Facilities	32	23	—	—	—	—	—	23
Rail Infrastructure	1 201	265	—	—	9	9	100.0%	265
Rail Lines	1 201	265	—	—	9	9	100.0%	265
Information and Communication Infrastructure	3 596	4 773	24 552	35 506	24 155	(11 351)	-47.0%	4 773
Core Layers	2 095	1 842	—	—	—	—	—	1 842
Distribution Layers	1 502	2 931	24 552	35 506	24 155	(11 351)	-47.0%	2 931
Community Assets	133 558	133 560	946	1 568	11 820	10 253	86.7%	133 560
Community Facilities	112 773	108 514	746	1 292	6 933	5 641	81.4%	108 514
Halls	359	467	—	—	—	—	—	467
Centres	194	235	—	—	—	—	—	235
Clinics/Care Centres	7 344	53	—	—	—	—	—	53
Fire/Ambulance Stations	3 813	1 165	81	138	658	520	79.0%	1 165
Museums	205	93	—	—	—	—	—	93
Galleries	73	88	—	—	—	—	—	88
Libraries	3 393	3 886	—	—	—	—	—	3 886
Cemeteries/Crematoria	11 768	9 854	—	—	—	—	—	9 854
Police	3 001	216	91	286	752	466	61.9%	216
Parks	38 012	54 649	—	—	—	—	—	54 649
Public Open Space	35 011	30 029	546	839	3 347	2 508	74.9%	30 029
Nature Reserves	5 228	6 080	—	—	—	—	—	6 080
Markets	3 119	875	28	28	655	627	95.8%	875
Airports	1 253	823	1	1	1 520	1 520	100.0%	823
Sport and Recreation Facilities	20 785	25 047	200	276	4 887	4 612	94.4%	25 047
Indoor Facilities	120	148	—	—	—	—	—	148
Outdoor Facilities	20 664	24 899	200	276	4 887	4 612	94.4%	24 899
Investment properties	13 054	63 111	—	—	—	—	—	63 111
Revenue Generating	13 054	63 111	—	—	—	—	—	63 111
Improved Property	77	10 849	—	—	—	—	—	10 849
Unimproved Property	12 977	52 262	—	—	—	—	—	52 262
Other assets	86 299	117 519	16 872	40 821	120 043	79 221	66.0%	117 519
Operational Buildings	85 157	115 378	13 867	33 604	77 578	43 973	56.7%	115 378
Municipal Offices	57 483	82 067	7 532	17 463	24 225	6 762	27.9%	82 067
Pay/Enquiry Points	186	—	—	—	—	—	—	—
Manufacturing Plant	3 197	4 479	255	817	1 618	802	49.5%	4 479
Depots	24 292	28 832	6 081	15 325	51 734	36 409	70.4%	28 832
Housing	1 142	2 141	3 005	7 217	42 465	35 248	83.0%	2 141
Social Housing	1 142	2 141	3 005	7 217	42 465	35 248	83.0%	2 141
Intangible Assets	59 404	72 874	2 015	2 015	3 536	1 521	43.0%	72 874
Licences and Rights	59 404	72 874	2 015	2 015	3 536	1 521	43.0%	72 874
Computer Software and Applications	59 404	72 874	2 015	2 015	3 536	1 521	43.0%	72 874
Computer Equipment	53 834	23 159	2 048	7 137	47 249	40 111	84.9%	23 159
Computer Equipment	53 834	23 159	2 048	7 137	47 249	40 111	84.9%	23 159
Furniture and Office Equipment	2 496	4 028	2	3	691	688	99.6%	4 028
Furniture and Office Equipment	2 496	4 028	2	3	691	688	99.6%	4 028
Machinery and Equipment	33 747	108 861	2 387	9 031	14 700	5 669	38.6%	108 861
Machinery and Equipment	33 747	108 861	2 387	9 031	14 700	5 669	38.6%	108 861
Transport Assets	132 328	148 011	12 966	39 460	57 497	18 037	31.4%	148 011
Transport Assets	132 328	148 011	12 966	39 460	57 497	18 037	31.4%	148 011
Total Repairs and Maintenance Expenditure	1 273 490	1 633 905	169 228	386 429	670 528	284 099	42.4%	1 633 905

(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 - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1 066 465	1 405 584	87 861	345 501	343 698	(1 804)	-0.5%	1 405 584
Roads Infrastructure	328 201	439 034	30 901	122 016	123 974	1 958	1.6%	439 034
Roads	261 833	350 481	23 801	93 855	98 418	4 563	4.6%	350 481
Road Structures	6 736	9 188	946	3 755	2 703	(1 052)	-38.9%	9 188
Road Furniture	59 632	79 365	6 153	24 407	22 854	(1 553)	-6.8%	79 365
Storm water Infrastructure	70 556	89 573	6 790	25 799	25 763	(37)	-0.1%	89 573
Drainage Collection	68 247	86 853	6 588	24 996	24 956	(40)	-0.2%	86 853
Storm water Conveyance	2 309	2 720	202	803	807	7	0.4%	2 720
Electrical Infrastructure	229 643	298 071	21 221	82 807	81 037	(1 770)	-2.2%	298 071
Power Plants	4 034	4 782	344	1 366	1 463	97	6.7%	4 782
HV Substations	46 078	61 358	4 783	18 978	15 433	(3 545)	-23.0%	61 358
HV Switching Station	—	—	1	5	—	(5)	—	—
HV Transmission Conductors	18 823	24 168	1 249	4 954	6 717	1 763	26.2%	24 168
MV Substations	11 441	15 413	1 045	4 139	4 100	(40)	-1.0%	15 413
MV Switching Stations	2 340	2 914	—	—	840	840	100.0%	2 914
MV Networks	38 234	43 960	3 211	12 437	13 020	583	4.5%	43 960
LV Networks	108 694	145 475	10 588	40 927	39 464	(1 464)	-3.7%	145 475
Water Supply Infrastructure	161 937	247 410	13 447	53 259	50 607	(2 652)	-5.2%	247 410
Dams and Weirs	362	462	32	128	135	7	5.3%	462
Boreholes	45	58	3	12	17	5	29.9%	58
Reservoirs	18 226	27 779	1 703	6 778	6 503	(275)	-4.2%	27 779
Pump Stations	5 689	7 109	438	1 763	2 066	303	14.7%	7 109
Water Treatment Works	18 842	21 225	1 640	6 510	6 359	(151)	-2.4%	21 225
Bulk Mains	25 498	29 155	2 025	8 444	7 975	(469)	-5.9%	29 155
Distribution	92 399	160 643	7 558	29 437	27 290	(2 147)	-7.9%	160 643
Distribution Points	72	91	2	9	27	18	66.3%	91
PRV Stations	804	887	45	178	236	57	24.4%	887
Sanitation Infrastructure	143 514	164 866	10 761	42 775	37 303	(5 472)	-14.7%	164 866
Pump Station	1 419	2 257	131	520	398	(122)	-30.6%	2 257
Reticulation	101 439	108 796	3 145	12 514	23 755	11 241	47.3%	108 796
Waste Water Treatment Works	29 269	35 718	6 095	24 202	9 952	(14 250)	-143.2%	35 718
Outfall Sewers	11 366	18 072	1 389	5 539	3 192	(2 347)	-73.5%	18 072
Toilet Facilities	21	23	—	—	6	6	100.0%	23
Solid Waste Infrastructure	1 960	67 659	125	497	588	91	15.5%	67 659
Landfill Sites	1 659	1 504	44	175	478	303	63.5%	1 504
Waste Drop-off Points	301	353	81	321	110	(210)	-190.4%	353
Electricity Generation Facilities	—	—	0	2	—	(2)	—	—
Rail Infrastructure	0	1	—	—	0	0	100.0%	1
Rail Structures	0	1	—	—	0	0	100.0%	1
Information and Communication Infrastructure	130 654	98 970	4 615	18 347	24 425	6 078	24.9%	98 970
Data Centres	180	212	50	199	69	(130)	-188.8%	212
Core Layers	130 474	98 757	4 407	17 519	24 356	6 837	28.1%	98 757
Distribution Layers	—	—	159	629	—	(629)	—	—
Community Assets	165 471	214 552	14 236	55 725	63 180	7 455	11.8%	214 552
Community Facilities	103 257	145 539	9 554	37 154	42 760	5 606	13.1%	145 539
Halls	3 589	1 607	74	292	468	176	37.6%	1 607
Centres	20 525	19 128	1 309	5 195	5 614	419	7.5%	19 128
Crèches	113	823	0	1	37	36	98.3%	823
Clinics/Care Centres	7 222	16 682	565	2 240	2 688	383	14.6%	16 682
Fire/Ambulance Stations	4 895	3 731	293	1 129	1 015	(113)	-11.2%	3 731
Testing Stations	720	1 046	54	213	221	8	3.7%	1 046
Museums	184	265	17	66	77	11	14.5%	265
Libraries	3 960	20 104	1 838	6 592	9 583	2 991	31.2%	20 104
Cemeteries/Crematoria	6 100	7 470	601	2 363	2 191	(172)	-7.9%	7 470
Police	190	439	211	836	130	(706)	-542.9%	439
Purfs	—	—	909	3 608	—	(3 608)	—	—
Public Open Space	15 607	22 688	242	962	6 274	5 312	84.7%	22 688
Nature Reserves	2 097	3 077	225	891	767	(125)	-16.3%	3 077
Public Ablution Facilities	59	88	6	22	22	(0)	-2.0%	88
Markets	10 002	11 508	762	3 024	3 670	646	17.6%	11 508
Stalls	1 617	2 174	203	807	599	(208)	-34.7%	2 174
Airports	16 610	20 988	1 396	5 537	5 831	294	5.0%	20 988
Taxi Ranks/Bus Terminals	9 768	13 721	851	3 377	3 637	260	7.1%	13 721
Capital Spares	—	—	—	—	—	—	—	—
Sport and Recreation Facilities	62 214	69 013	4 682	18 571	20 420	1 849	9.1%	69 013
Indoor Facilities	632	895	11	44	207	163	78.8%	895
Outdoor Facilities	61 582	68 119	4 671	18 527	20 213	1 686	8.3%	68 119
Heritage assets	—	—	—	—	—	—	—	—
Other Heritage	—	—	—	—	—	—	—	—
Investment properties	5 466	6 408	402	1 594	2 058	464	22.6%	6 408
Revenue Generating	5 466	—	6	23	—	(23)	—	—
Improved Property	5 466	—	6	23	—	(23)	—	—
Non-revenue Generating	—	6 408	396	1 571	2 058	487	23.7%	6 408
Improved Property	—	6 408	396	1 571	2 058	487	23.7%	6 408
Unimproved Property	—	—	0	0	—	(0)	—	—
Other assets	94 664	108 405	6 238	24 941	27 957	3 016	10.8%	108 405
Operational Buildings	77 407	78 088	4 903	19 457	21 699	2 242	10.3%	78 088
Municipal Offices	50 604	61 252	3 943	15 648	17 779	2 131	12.0%	61 252
Pay/Enquiry Points	198	249	91	359	71	(288)	-407.4%	249
Workshops	33	27	2	7	(0)	(7)	-0.1%	27
Stores	601	694	53	211	205	(7)	-3.3%	694
Training Centres	228	82	40	161	25	(136)	-537.1%	82
Manufacturing Plant	—	—	3	12	—	(12)	—	—
Depots	25 744	15 784	771	3 058	3 612	554	15.3%	15 784
Housing	17 256	30 316	1 335	5 484	6 258	774	12.4%	30 316
Staff Housing	2 185	2 785	145	574	804	230	28.7%	2 785
Social Housing	15 071	27 532	1 191	4 910	5 453	543	10.0%	27 532
Biological or Cultivated Assets	38	42	1	6	9	3	35.9%	42
Biological or Cultivated Assets	38	42	1	6	9	3	35.9%	42
Intangible Assets	55 836	84 853	5 267	20 470	22 587	2 117	9.4%	84 853
Licences and Rights	55 836	84 853	5 267	20 470	22 587	2 117	9.4%	84 853
Computer Software and Applications	55 836	84 853	5 267	20 470	22 587	2 117	9.4%	84 853
Computer Equipment	86 302	75 164	2 553	10 167	21 117	10 950	51.9%	75 164
Computer Equipment	86 302	75 164	2 553	10 167	21 117	10 950	51.9%	75 164
Furniture and Office Equipment	110 529	50 102	1 796	7 163	18 986	11 823	62.3%	50 102
Furniture and Office Equipment	110 529	50 102	1 796	7 163	18 986	11 823	62.3%	50 102
Machinery and Equipment	162 558	78 723	4 780	19 054	21 778	2 724	12.5%	78 723
Machinery and Equipment	162 558	78 723	4 780	19 054	21 778	2 724	12.5%	78 723
Transport Assets	341 170	109 129	9 363	31 983	11 516	(20 467)	-177.7%	109 129
Transport Assets	341 170	109 129	9 363	31 983	11 516	(20 467)	-177.7%	109 129
Land	16 857	—	—	—	—	—	—	—
Land	16 857	—	—	—	—	—	—	—
Total Depreciation	2 105 356	2 132 963	132 497	516 604	532 885	16 282	3.1%	2 132 963

(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 - M04 October								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	416 561	495 798	5 799	11 106	68 436	57 330	83.8%	495 798
Roads Infrastructure	350 144	134 484	3 319	8 032	30 449	22 417	73.6%	134 484
Roads	330 302	134 484	3 319	8 032	30 449	22 417	73.6%	134 484
Road Structures	19 842	–	–	–	–	–	–	–
Storm water Infrastructure	8 960	–	–	–	–	–	–	–
Storm water Conveyance	8 960	–	–	–	–	–	–	–
Electrical Infrastructure	9 147	94 314	49	199	4 183	3 984	95.2%	94 314
Power Plants	–	1 000	–	–	–	–	–	1 000
HV Substations	–	33 814	–	–	980	980	100.0%	33 814
LV Networks	9 147	59 500	49	199	3 203	3 004	93.8%	59 500
Water Supply Infrastructure	–	70 000	1 884	1 884	–	(1 884)	–	70 000
Reservoirs	–	20 000	1 884	1 884	–	(1 884)	–	20 000
Distribution Points	–	50 000	–	–	–	–	–	50 000
Sanitation Infrastructure	5 924	170 000	547	991	32 930	31 939	97.0%	170 000
Waste Water Treatment Works	5 924	170 000	547	991	32 930	31 939	97.0%	170 000
Solid Waste Infrastructure	12 115	7 000	–	–	875	875	100.0%	7 000
Waste Transfer Stations	4 170	–	–	–	–	–	–	–
Waste Drop-off Points	7 944	7 000	–	–	875	875	100.0%	7 000
Information and Communication Infrastructure	30 272	20 000	–	–	–	–	–	20 000
Community Assets	54 906	53 075	–	–	2 892	2 892	100.0%	53 075
Community Facilities	13 392	53 075	–	–	50	50	100.0%	53 075
Centres	–	4 000	–	–	50	50	100.0%	4 000
Clinics/Care Centres	–	9 500	–	–	–	–	–	9 500
Fire/Ambulance Stations	–	1 800	–	–	–	–	–	1 800
Cemeteries/Crematoria	–	4 000	–	–	–	–	–	4 000
Markets	5 890	23 775	–	–	–	–	–	23 775
Airports	1 042	1 000	–	–	–	–	–	1 000
Capital Spares	–	9 000	–	–	–	–	–	9 000
Sport and Recreation Facilities	41 513	–	–	–	2 842	2 842	100.0%	–
Outdoor Facilities	41 513	–	–	–	2 842	2 842	100.0%	–
Heritage assets	–	5 000	–	–	689	689	100.0%	5 000
Other Heritage	–	5 000	–	–	–	–	–	5 000
Other assets	21 234	63 262	469	469	6 624	6 155	92.9%	63 262
Operational Buildings	21 234	38 262	–	–	624	624	100.0%	38 262
Municipal Offices	14 018	3 500	–	–	150	150	100.0%	3 500
Stores	7 216	23 762	–	–	474	474	100.0%	23 762
Manufacturing Plant	–	11 000	–	–	–	–	–	11 000
Housing	–	25 000	469	469	6 000	5 531	92.2%	25 000
Social Housing	–	25 000	–	–	3 000	3 000	100.0%	25 000
Capital Spares	–	–	469	469	3 000	2 531	84.4%	–
Biological or Cultivated Assets	–	2 000	890	890	–	(890)	–	2 000
Biological or Cultivated Assets	–	2 000	890	890	–	(890)	–	2 000
Intangible Assets	11 998	–	–	–	–	–	–	–
Licences and Rights	11 998	–	–	–	–	–	–	–
Computer Software and Applications	11 998	–	–	–	–	–	–	–
Furniture and Office Equipment	405	20 250	161	199	83	(116)	-138.7%	20 250
Furniture and Office Equipment	405	20 250	161	199	83	(116)	-138.7%	20 250
Machinery and Equipment	–	4 500	–	–	–	–	–	4 500
Machinery and Equipment	–	4 500	–	–	–	–	–	4 500
Transport Assets	25 888	52 000	–	9 803	16 850	7 047	41.8%	52 000
Transport Assets	25 888	52 000	–	9 803	16 850	7 047	41.8%	52 000
Total Capital Expenditure on upgrading of existing assets	530 991	695 886	7 318	22 467	95 574	73 108	76.5%	695 886

(s) Municipal Manager's quality certification

QUALITY CERTIFICATE

I, **Moeketsi Ntsimane**, the acting City Manager of the City of Tshwane, hereby certify that the monthly budget statement for **October 2019** has been prepared in accordance with the Municipal Finance Management Act, 2003 (Act 56 of 2003), and regulations made under this act.

M Ntsimane
ACTING CITY MANAGER
CITY OF TSHWANE

Signature: _____

Date: _____