

F1/5/2  
Umar Banda (012 358 8110)  
MAYORAL COMMITTEE: MARCH 2020

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 29 FEBRUARY 2020

1. PURPOSE

To present the progress on the financial performance of the City of Tshwane against the budget for the period ended 29 February 2020, 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 further 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 29 February 2020, the ten working days within which to report end on **13 March 2020**.

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 29 February 2020 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 29 February 2020:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 29 FEBRUARY 2020					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	35 465 848	22 047 267	23 449 773	(1 402 506)	-6%
Total Expenditure	35 446 239	22 606 609	23 926 337	(1 319 728)	-6%
<b>Surplus /Deficit</b>	<b>19 609</b>	<b>(559 342)</b>	<b>(476 565)</b>		

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 29 FEBRUARY 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)	30 226 013	19 791 988	19 219 326	572 662	3%
Total Expenditure	29 994 829	18 924 900	19 636 826	(711 925)	-4%
<b>Surplus /Deficit</b>	<b>231 184</b>	<b>867 088</b>	<b>(417 499)</b>		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R1,4 billion against the total budget for the period ended 29 February 2020.

The operating expenditure is underspent by R1,3 billion, which is 6% 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 R1,1 billion, representing 25,2% of the total approved budget.

Cash and short-term investments as at 29 February 2020 amounted to R1,3 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 provides progress on the financial performance of the City of Tshwane against the budget for the period ended 29 February 2020, in compliance with section 71 of the Municipal Finance Management Act (MFMA).

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

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

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

Having taken regard to the aforesaid and with specific reference to the contents of the report, the **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.

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 29 February 2020, 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 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.

## 7.3 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.

## 7.4 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.

## 9. CONCLUSION

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

The operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R1,4 billion against the total budget for the period ended 29 February 2020.

The following revenue sources contributed to the underrecovery:

- Property Rates (R29 million unfavourable): Revenue was less than projected.
- Service Charges: Electricity (R1,2 billion unfavourable): The underrecovery mainly results from the challenges experience with regard to the replacement of smart meters.
- Service Charges: Refuse (R229,5 million unfavourable): Mainly impacted by solid waste removal. The unfavourable balance is due to the discontinuation of the city cleansing levy and the number of people deemed as indigent in accordance with the amended policy.
- Rental of Facilities and Equipment (R37 million unfavourable): Mainly on rental revenue due to the expiry of lease agreements. The report on the transfer of properties to Housing Company Tshwane (HCT) was approved by Council in November 2019 and an advertisement in terms of the Ordinance Act will be

published for public inputs, thereafter a Service Level Agreement will be entered into with HCT before the transfer is finalised.

- Interest Earned on Outstanding Debtors (R50 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.
- Fines and Penalties (R55 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 R1,1 billion, which represents 25,2% of spending against the total approved budget. Expenditure, including commitments, is R2,1 billion.

#### Repairs and maintenance

- Repairs and maintenance expenditure is R819,7 million against a year-to-date (YTD) budget of R1,2 billion. The percentage against the total budget is 67%.

#### Cash flow

- Cash and short-term investments as at 29 February 2020 amount to R1,3 billion.
- A low-cost coverage ratio of 0,5 is reflected due to the reduction in cash and short-term investments.

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 grant 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 29 February 2020 as contained in Annexure A be noted.
2. That the report be noted, in compliance with Section 71 of the MFMA, as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and Provincial Treasury 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  
 29 FEBRUARY 2020.**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

	Comments, if any, on the report
Divisional Head: <b>Budget Office</b> <b>NM Mokete</b>  SIGNATURE: ..... DATE: .....	
Divisional Head: <b>Financial Reporting and Assets</b> <b>KE Mokgokong</b>  SIGNATURE: ..... DATE: .....	
Divisional Head: <b>Treasury Office</b> <b>KC Thipe</b>  SIGNATURE: ..... DATE: .....	
Divisional Head: <b>Revenue Management</b> <b>R Shilenge</b>  SIGNATURE: ..... DATE: .....	
<b>Chief Financial Officer</b> <b>U Banda</b>  SIGNATURE: ..... DATE: .....	
MMC: Finance <b>Mare-Lise Fourie</b>  SIGNATURE: ..... DATE: .....	

## ANNEXURE A



# **IN-YEAR REPORT**

**BUDGET YEAR: 2019/20**

**REPORTING PERIOD: M08 FEBRUARY 2020**

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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 29 February 2020 as contained in Annexure A be noted.
2. That the report be noted, in compliance with Section 71 of the MFMA, as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and Provincial Treasury in both signed-document and electronic format.

### **1.3 Executive summary**

The financial results of the City of Tshwane for the period ended 29 February 2020 are summarised as follows:

#### Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

The table provides information related to the pre-audited outcome, original budget and performance for the period under review, YTD variance and YTD variance percentage.

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue By Source</b>								
Property rates	7 116 107	7 490 493	651 105	4 918 208	4 947 320	(29 112)	-1%	7 490 493
Service charges - electricity revenue	11 506 427	13 453 616	613 473	7 666 416	8 827 006	(1 160 591)	-13%	13 453 616
Service charges - water revenue	4 291 880	4 292 528	321 657	2 802 674	2 667 157	135 517	5%	4 292 528
Service charges - sanitation revenue	1 142 569	1 171 499	109 688	797 387	788 536	8 851	1%	1 171 499
Service charges - refuse revenue	1 674 453	1 687 671	113 054	910 327	1 139 822	(229 495)	-20%	1 687 671
Rental of facilities and equipment	151 656	177 159	14 944	71 614	108 968	(37 354)	-34%	177 159
Interest earned - external investments	392 896	196 887	8 568	173 189	144 153	29 035	20%	196 887
Interest earned - outstanding debtors	860 902	846 791	74 391	559 987	610 122	(50 135)	-8%	846 791
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	314 689	334 089	23 285	154 290	209 485	(55 195)	-26%	334 089
Licences and permits	46 618	54 588	4 321	27 200	34 762	(7 563)	-22%	54 588
Agency services	-	1 947	-	4 653	1 298	3 355	-	1 947
Transfers and subsidies	4 501 239	4 726 160	67 652	3 365 938	3 357 794	8 144	0%	4 726 160
Other revenue	912 824	1 032 420	116 828	593 293	613 348	(20 055)	-3%	1 032 420
Gains on disposal of PPE	110 854	-	162	2 093	-	2 093	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>33 023 113</b>	<b>35 465 848</b>	<b>2 119 128</b>	<b>22 047 267</b>	<b>23 449 773</b>	<b>(1 402 506)</b>	<b>-6%</b>	<b>35 465 848</b>
<b>Expenditure By Type</b>								
Employee related costs	9 088 182	10 513 510	900 959	6 968 512	6 698 268	270 244	4%	10 513 510
Remuneration of councillors	126 685	142 093	10 665	85 199	93 701	(8 502)	-9%	142 093
Debt impairment	1 804 217	1 639 519	129 436	1 121 776	1 121 776	-	-	1 639 519
Depreciation & asset impairment	2 121 164	2 132 963	126 152	1 029 525	1 292 328	(262 804)	-20%	2 132 963
Finance charges	1 501 351	1 502 321	22 832	651 203	492 460	158 743	32%	1 502 321
Bulk purchases	10 777 476	12 081 171	903 371	8 503 460	8 507 919	(4 459)	0%	12 081 171
Other materials	554 837	692 370	57 083	370 782	484 933	(114 151)	-24%	692 370
Contracted services	3 218 035	4 101 494	350 195	2 311 804	3 311 838	(1 000 034)	-30%	4 101 494
Transfers and subsidies	46 743	57 340	1 839	114 151	97 789	16 363	17%	57 340
Other expenditure	2 966 135	2 583 458	244 200	1 450 140	1 825 326	(375 185)	-21%	2 583 458
Loss on disposal of PPE	40 594	-	(111)	57	-	57	-	-
<b>Total Expenditure</b>	<b>32 245 420</b>	<b>35 446 239</b>	<b>2 746 621</b>	<b>22 606 609</b>	<b>23 926 337</b>	<b>(1 319 728)</b>	<b>-6%</b>	<b>35 446 239</b>
<b>Surplus/(Deficit)</b>								
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 013 311	2 203 953	78 634	563 098	1 363 454	(800 356)	-59%	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	-	-	5 666	(5 666)	-100%	149 676
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 791 269</b>	<b>2 373 239</b>	<b>(548 859)</b>	<b>3 755</b>	<b>892 555</b>			<b>2 373 239</b>
Taxation	(100)	465	-	233	310	(78)	-25%	465
<b>Surplus/(Deficit) after taxation</b>	<b>2 791 369</b>	<b>2 372 774</b>	<b>(548 859)</b>	<b>3 523</b>	<b>892 245</b>			<b>2 372 774</b>
Attributable to minorities	-	-	-	-	-			
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 791 369</b>	<b>2 372 774</b>	<b>(548 859)</b>	<b>3 523</b>	<b>892 245</b>			<b>2 372 774</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-			
<b>Surplus/ (Deficit) for the year</b>	<b>2 791 369</b>	<b>2 372 774</b>	<b>(548 859)</b>	<b>3 523</b>	<b>892 245</b>			<b>2 372 774</b>

The actual revenue amounts to R22 billion and reflects an unfavourable variance of R1,4 billion against the YTD budget.

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

- Property Rates (R29 million unfavourable): Revenue was less than projected.
- Service Charges: Electricity (R1,2 billion unfavourable): The underrecovery mainly results from the challenges experience with regard to the replacement of smart meters.
- Service Charges: Water (R135,5 million favourable): Mainly on water fees, revenue was better than projected. The budget for water is based on statistical trends and is driven by demand.
- Service Charges: Refuse (R229,5 million unfavourable): Mainly impacted by solid waste removal. The unfavourable balance is due to the discontinuation of the city cleansing levy and the number of people deemed as indigent in accordance with the amended policy.
- Rental of Facilities and Equipment (R37 million unfavourable): Mainly on Rental revenue due to the expiry of lease agreements. The report on the transfer of properties to HCT was approved by Council in November 2019 and an advertisement in terms of the Ordinance Act will be published for public inputs, thereafter a Service Level Agreement will be entered into with HCT before the transfer is finalised.
- Interest Earned on External Investments (R29 million favourable): Revenue was better than projected, mainly on interest received on long-term investments and the sinking fund.
- Interest Earned on Outstanding Debtors (R50 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.
- Fines and Penalties (R55 million unfavourable): Mainly on AARTO, revenue was less than projected. The revenue depends on motorists infringing the road laws.
- Other revenue (R20 million unfavourable): Mainly on township electricity and rezoning, approval fees: advertising, refund: motor vehicles and fire safety fees.

The actual expenditure amounts to R22,6 billion and indicates an underspending variance of R1,3 billion or 6% against the YTD budget of R23,9 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 Costs (R270 million overspent): Mainly on ex gratia payments and salaries. The items will be revised during the budget adjustment process.
- Depreciation and Asset Impairment (R262,8 million under budget): Mainly on depreciation. The calculation is aligned with the asset verification and purification process.
- Finance Charges (R158,7 million overspent): Mainly on interest paid on external loans. The interest is paid on a quarterly and half-yearly basis.
- Other Material (R114,2 million under budget): Mainly on the following line items:
  - Stationery (R7,6 million under budget): Stationery is procured as and when required.
  - Consumables (R10,4 million under budget): Consumables are only procured when needed.

- Chemicals (R7 million under budget): The allocation of a new tender is complete and the purchase requisition has been created. Other contracts for chemicals are used as and when required.
  - Tyres and Tubes (R6,5 million under budget): Tyres are replaced as and when the need arise.
  - Leased Building Consumables (R11,9 million under budget): Leased building consumables are procured as and when needed.
  - Equipment (R9,7 million under budget): Repairs and maintenance of equipment is done as and when required.
  - Vehicle (R5,6 million under budget): Repairs on vehicles are done when the need arises.
  - Lights (R7,6 million under budget): The tender for street light maintenance has recently been activated. Expenditure is expected to increase.
- Contracted Services (R1 billion under budget): Mainly on the following line items:
    - Tshwane House Contract Cost (R42 million under budget): Due to a delay in submission of the invoices by the service provider. Expenditure is expected to increase in the third quarter.
    - Asset Register Administration (R29,8 million under budget): Expenditure is less than projected due to the delay in the submission of invoices by the service provider.
    - Project-linked Housing (R92,7 million under budget): Projects are still at the procurement stage and bid evaluation has been completed.
    - Project Management Services (R90,3 million underspent): The expenditure for TRT operations is behind due to verification of actual kilometres travelled.
    - Research and Advisory (R21,4 million underspent): Delay in the appointment of a service provider and early termination of the contract.
    - Household Refuse Removal (R164 million under budget): Not all the invoices for January 2020 have been processed. Funds have been committed.
    - Watchmen Services (R96,6 million under budget): Due to the delay in the implementation of the In-house Asset Protection Services.
    - Buildings (R35 million under budget): Due to the delay in the appointment of service providers.
    - Grounds (R44,3 million under budget): Funds have been committed for the payment of invoices.
    - Equipment (R47,3 million under budget): Due to the delay in the appointment of service providers. A new revised Supply Chain Management Policy was approved by Council in November 2019.
    - Rehabilitation of Sinkholes (R30 million under budget): The tender for sinkholes has been awarded. Funds have been committed.
    - Waste Water Purification (R28,7 million under budget): Funds are committed, awaiting invoices from service providers as soon as work is completed.
    - Lights (R22,5 million under budget): The tender for street light maintenance has recently been activated. Expenditure is expected to increase.
    - Internal Audit (R17,7 million under budget): Due to the delay in the appointment of a service provider.
    - Vehicles (R17 million under budget): Awaiting invoices to be verified and submitted before the payment process. Funds have been committed.

- Other expenditure (R375 million underspent): Mainly on the following:
  - Auto Fare Collection System (R38,4 million under budget): Due to the delay in receiving invoices from the service provider.
  - Uniforms: General Expense (R63 million under budget): Due to delay in the implementation of the In-house Security protective clothing.
  - Rental Vehicles Vatable (R20,4 million under budget): Invoices still to be processed, funds have been committed.
  - Telecommunication (R17,6 million under budget): The telephone expenditure is based on usage.
  - Postage (R18 million under budget): Postage depends on the number of consumer accounts mailed for a specific month and the procurement is done as and when needed.
  - Printing – Publications (R13,5 million under budget): Procurement is done as and when required.
  - Insurance Premiums and Excesses (R49,9 million under budget): The annual insurance premiums are paid during the first quarter of the year and in advance.
  - Compensation Commissioner (R10,7 million): The Injury On Duty (IOD) payments are done as and when claims are finalised.

The overall repairs and maintenance expenditure is R819,7 million against a YTD budget of R1,2 billion. The percentage against the total budget is at 67%.

The reasons for the variances for all sources or groups are captured in Table SC1 of this report.

#### Summary of capital expenditure

The capital expenditure report, shown in 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 R1,1 million, representing 25,2% of the budget. The expenditure, including commitments, is R2,1 billion.

## Consolidated summary – capital expenditure, 29 February 2020:

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 29 FEBRUARY 2020							
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	2 343 583	1 070 888	990 609	2 061 497	(1 272 694)	25.2%
TOTAL Capital Financing	4 248 464	2 343 583	1 070 888	990 609	2 061 497	(1 272 694)	25.2%

## Capital expenditure per funding source as at 29 February 2020:

Capital Expenditure for the CoT per Funding Source as at 29 February 2020						
Funding Source	Original Budget 2019/20	YTD Expenditure Projections 29 February 2020	YTD Actual Expenditure 29 February 2020	Variance (Actual vs Projection)	Actual as % of Expenditure Projection	Actual as % of Original Budget
	(R)	(R)	(R)	(R)	%	%
Council Funding	164 597 817	51 891 049	22 014 804	( 29 876 245)	42.4%	13.4%
Public Transport Infrastructure and Systems Grant (PTIS)	475 638 150	303 559 115	196 894 758	( 106 664 357)	64.9%	41.4%
Neighbourhood Development Partnership Grant (NDPG)	4 500 000	3 789 390	0	( 3 789 390)	0.0%	0.0%
USDG - Urban Settlements Development Grant	1 278 482 610	796 171 809	382 131 732	( 414 040 077)	48.0%	29.9%
Integrated National Electrification Programme (INEP)	38 000 000	17 480 000	4 752 650	( 12 727 350)	27.2%	12.5%
Capital Replacement Reserve	4 725 000	3 191 670	1 146 665	( 2 045 005)	35.9%	24.3%
Energy Efficiency Demand Side Management (EEDSM)	15 000 000	8 400 000	1 606 440	( 6 793 560)	19.1%	10.7%
Other Contributions	20 000 000	0	0	0		0.0%
Community Library Services (CLS)	12 357 000	6 865 000	921 865	( 5 943 135)	13.4%	7.5%
Borrowings	1 500 000 000	720 073 339	299 808 556	( 420 264 783)	41.6%	20.0%
Public Contributions & Donations	150 000 000	101 752 604	32 938 819	( 68 813 784)	32.4%	22.0%
LG SETA Discretionary Allocation	10 000 000	5 665 628	0	( 5 665 628)	0.0%	0.0%
Integrated City Development Grant (ICDG)	36 775 250	20 095 769	28 473 703	8 377 934	141.7%	77.4%
Informal Settlements Upgrading Partnership Grant	343 200 000	207 093 023	28 444 908	( 178 648 115)	13.7%	8.3%
Housing Development Fund	75 512 424	36 984 693	71 753 244	34 768 551	194.0%	95.0%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	69 750 000	35 301 250	0	( 35 301 250)	0.0%	0.0%
RCG (Provincial Housing)	49 926 150	25 268 179	0	( 25 268 179)	0.0%	0.0%
<b>Total</b>	<b>4 248 464 401</b>	<b>2 343 582 517</b>	<b>1 070 888 143</b>	<b>(1 272 694 374)</b>	<b>45.7%</b>	<b>25.2%</b>

An amount of R1,1 million or 25,2% of the budget has been spent. The percentage spent in the previous year was 28,6%.

### Capital expenditure per funding source as at 28 February 2019:

Capital Expenditure for the CoT per Funding Source as at 28 February 2019						
Funding Source	Original Budget 2018/19	YTD Expenditure Projections 28 February 2019	YTD Actual Expenditure 28 February 2019	Variance (Actual vs Projection)	Actual as % of Expenditure Projection	Actual as % of Original Budget
	(R)	(R)	(R)	(R)	%	%
Council Funding	156 500 000	40 119 778	43 333 082	3 213 303	108.0%	27.7%
Public Transport Infrastructure and Systems Grant (PTIS)	509 162 220	181 900 206	238 925 338	57 025 132	131.3%	46.9%
Neighbourhood Development Partnership Grant (NDPG)	7 105 000	0	0	0	0.0%	0.0%
USDG - Urban Settlements Development Grant	1 557 438 790	638 014 361	520 289 193	( 117 725 168)	81.5%	33.4%
Integrated National Electrification Programme (INEP)	40 000 000	34 651 524	27 610 032	( 7 041 492)	79.7%	69.0%
Capital Replacement Reserve	5 000 000	1 099 670	1 156 832	57 161	105.2%	23.1%
Energy Efficiency Demand Side Management (EEDSM)	10 000 000	6 000 000	0	( 6 000 000)	0.0%	0.0%
Community Library Services (CLS)	10 000 000	0	493 204	493 204	0.0%	4.9%
Borrowings	1 500 000 000	318 266 643	230 628 697	( 87 637 946)	72.5%	15.4%
Public Contributions & Donations	150 000 000	52 356 969	51 346 404	( 1 010 565)	98.1%	34.2%
Social Infrastructure Grant	30 730 000	21 181 898	17 381 898	( 3 800 000)	82.1%	56.6%
LG SETA Discretionary Allocation	8 000 000	0	0	0	0.0%	0.0%
Integrated City Development Grant (ICDG)	38 261 050	22 647 085	18 499 382	( 4 147 703)	81.7%	48.4%
Housing Company Tshwane - Internally Generated Funds	500 000	58 634	0	( 58 634)	0.0%	0.0%
Tshwane Economic Development Agency - Internally Generated Funds	318 000	0	80 731	80 731	0.0%	25.4%
<b>Total</b>	<b>4 023 015 060</b>	<b>1 316 296 769</b>	<b>1 149 744 792</b>	<b>( 166 551 977)</b>	<b>87.3%</b>	<b>28.6%</b>

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)

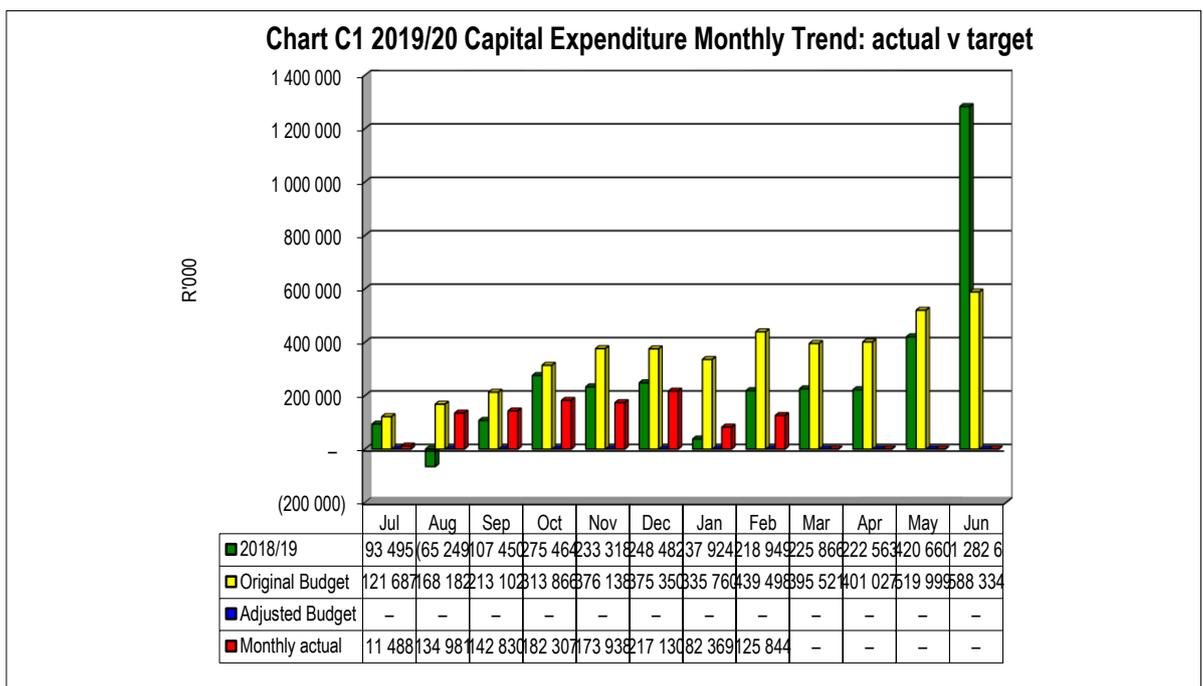
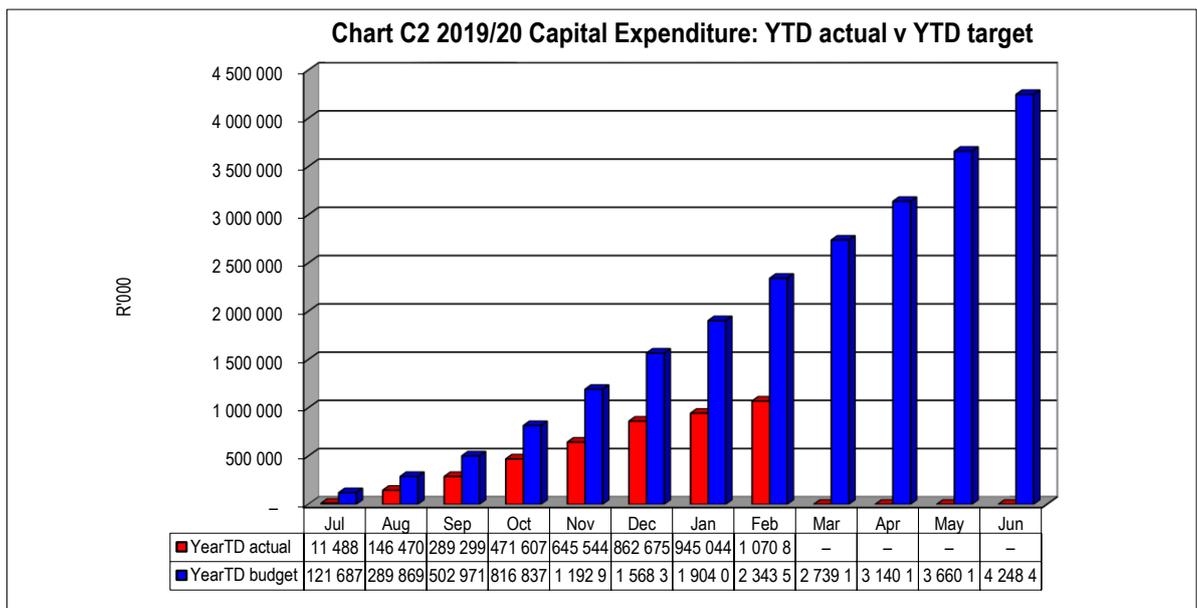


Chart C2: 2019/20 capital expenditure (YTD actual vs YTD target)



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 29 February 2020 amounts to R27,6 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 29 February 2020 amounts to R88,4 million.
- The cash flow from operating activities reflects a negative R1,8 billion.
- The cash flow from investing activities amounts to R522 million.
- The cash flow from financing activities amounts to R584 million.

### Debtors' age analysis

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

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

An amount of R7,8 billion is outstanding in this category, compared to the same amount in the 2018/19 financial year.

Chart C3: Aged consumer debtors' analysis

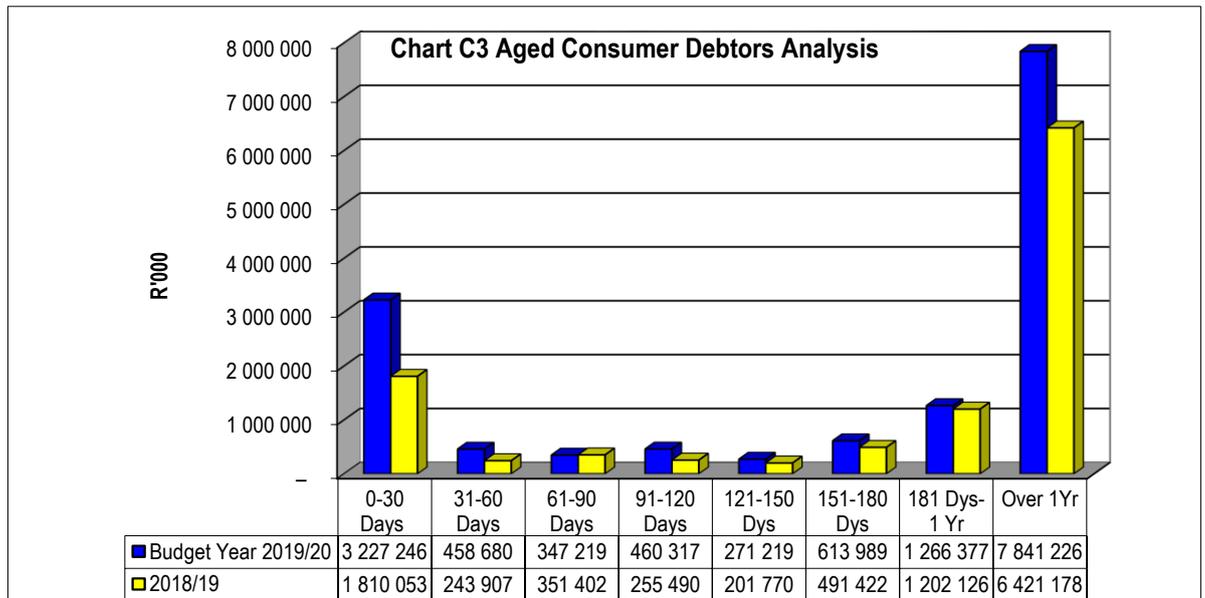
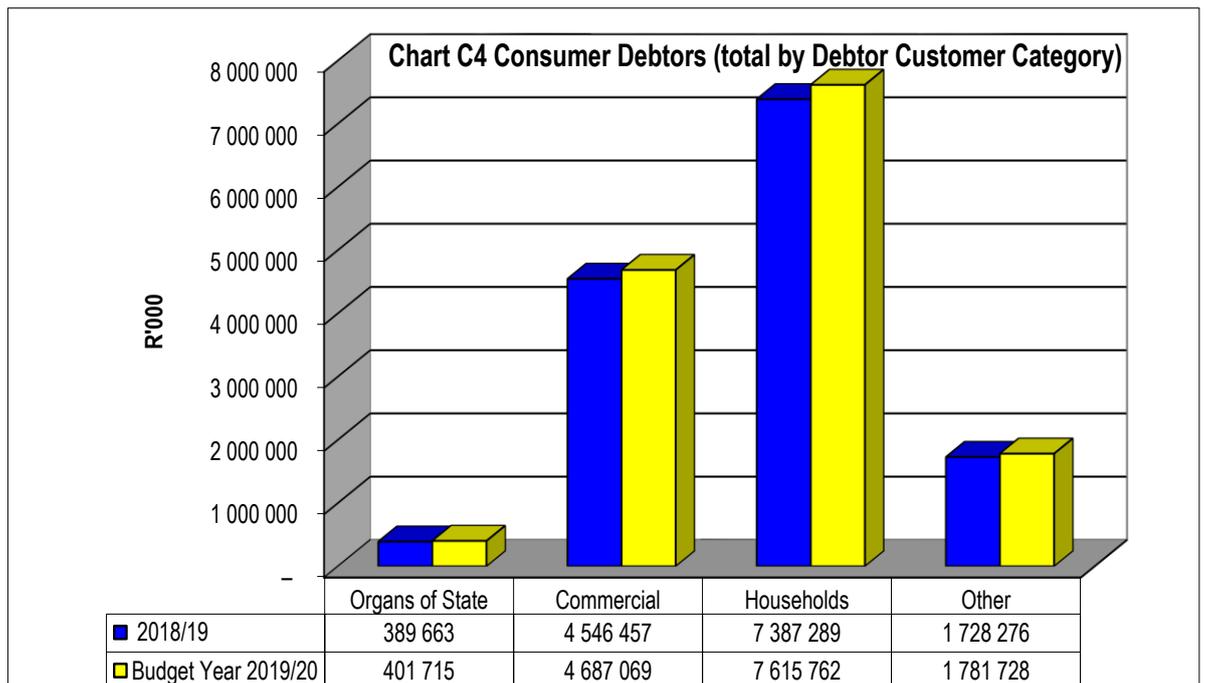


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R228 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

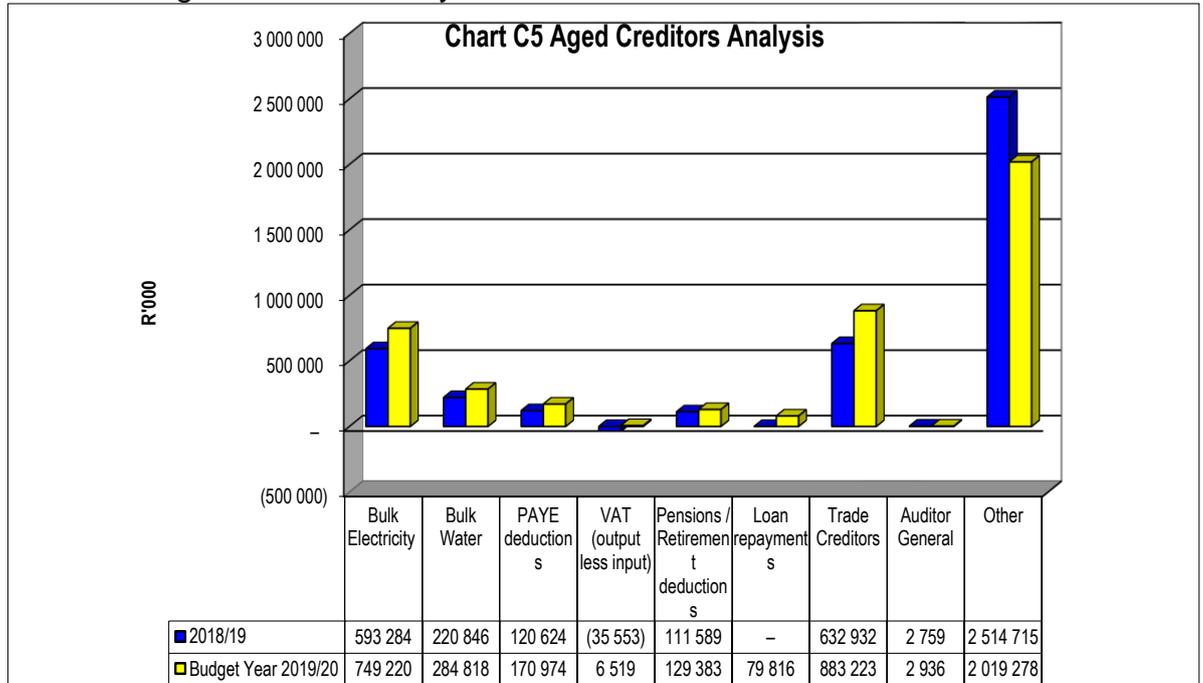


Creditors’ age analysis

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

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

Chart C5: Aged creditors’ analysis



Investment portfolio analysis (Table SC5)

The investment portfolio analysis shown in Table SC5 reflects the institution where funds are invested, the period of investment, the type of investment and the accrued interest for the month. The market value at the end of the month amounts to R1,7 billion.

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

The disclosure on transfers and grant receipts, for 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 R4,6 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 R3,9 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
- creditors' management.

**1.4 In-year budget statement tables**

The financial results for the period ended 29 February 2020 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.



(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) - M08 February								
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
<b>R thousands</b>								
<b>Revenue - Functional</b>								
<b>Governance and administration</b>	<b>12 303 766</b>	<b>12 628 286</b>	<b>803 722</b>	<b>8 603 945</b>	<b>8 380 281</b>	223 664	3%	<b>12 628 286</b>
Executive and council	63 397	49 132	7 012	29 619	26 961	2 658	10%	49 132
Finance and administration	12 193 949	12 534 680	766 608	8 497 737	8 324 459	173 278	2%	12 534 680
Internal audit	46 420	44 474	30 102	76 589	28 861	47 728	165%	44 474
<b>Community and public safety</b>	<b>1 488 844</b>	<b>1 834 304</b>	<b>65 639</b>	<b>485 548</b>	<b>1 216 593</b>	(731 045)	-60%	<b>1 834 304</b>
Community and social services	57 670	44 991	1 366	38 652	37 911	741	2%	44 991
Sport and recreation	27 646	29 865	3 833	13 732	17 130	(3 399)	-20%	29 865
Public safety	332 428	377 360	24 838	165 772	244 001	(78 229)	-32%	377 360
Housing	936 060	1 302 910	35 101	219 107	843 826	(624 720)	-74%	1 302 910
Health	135 039	79 177	501	48 285	73 724	(25 439)	-35%	79 177
<b>Economic and environmental services</b>	<b>1 216 319</b>	<b>1 154 829</b>	<b>76 005</b>	<b>625 348</b>	<b>813 258</b>	(187 911)	-23%	<b>1 154 829</b>
Planning and development	93 483	129 994	9 080	113 039	121 395	(8 355)	-7%	129 994
Road transport	1 117 528	1 024 188	66 927	512 271	691 592	(179 321)	-26%	1 024 188
Environmental protection	5 308	647	(2)	37	272	(235)	-86%	647
<b>Trading services</b>	<b>19 950 740</b>	<b>21 956 404</b>	<b>1 232 785</b>	<b>12 740 441</b>	<b>14 250 210</b>	(1 509 769)	-11%	<b>21 956 404</b>
Energy sources	12 094 411	14 034 295	647 178	7 787 323	9 067 128	(1 279 806)	-14%	14 034 295
Water management	4 854 876	4 722 835	355 011	3 193 503	3 084 996	108 507	4%	4 722 835
Waste water management	1 338 951	1 511 410	117 437	848 489	958 183	(109 693)	-11%	1 511 410
Waste management	1 662 502	1 687 864	113 158	911 126	1 139 903	(228 777)	-20%	1 687 864
<b>Other</b>	<b>226 574</b>	<b>245 655</b>	<b>19 612</b>	<b>155 083</b>	<b>158 550</b>	<b>(3 467)</b>	<b>-2%</b>	<b>245 655</b>
<b>Total Revenue - Functional</b>	<b>35 186 242</b>	<b>37 819 478</b>	<b>2 197 762</b>	<b>22 610 364</b>	<b>24 818 892</b>	<b>(2 208 528)</b>	<b>-9%</b>	<b>37 819 478</b>
<b>Expenditure - Functional</b>								
<b>Governance and administration</b>	<b>7 579 174</b>	<b>8 213 439</b>	<b>592 465</b>	<b>4 791 139</b>	<b>4 860 418</b>	(69 279)	-1%	<b>8 213 439</b>
Executive and council	1 042 171	1 278 283	111 942	709 429	844 649	(135 220)	-16%	1 278 283
Finance and administration	6 334 084	6 613 436	457 949	3 977 095	3 813 537	163 558	4%	6 613 436
Internal audit	202 919	321 720	22 573	104 615	202 232	(97 617)	-48%	321 720
<b>Community and public safety</b>	<b>5 103 301</b>	<b>5 875 109</b>	<b>469 297</b>	<b>3 579 137</b>	<b>4 059 002</b>	(479 865)	-12%	<b>5 875 109</b>
Community and social services	338 777	355 206	28 042	223 129	250 926	(27 797)	-11%	355 206
Sport and recreation	659 614	532 600	50 245	359 213	387 954	(28 741)	-7%	532 600
Public safety	2 858 375	3 377 582	277 501	2 119 864	2 336 412	(216 548)	-9%	3 377 582
Housing	536 393	809 889	48 790	351 129	527 627	(176 498)	-33%	809 889
Health	710 141	799 832	64 720	525 803	556 084	(30 281)	-5%	799 832
<b>Economic and environmental services</b>	<b>2 761 974</b>	<b>3 243 537</b>	<b>259 683</b>	<b>1 958 808</b>	<b>2 292 928</b>	(334 120)	-15%	<b>3 243 537</b>
Planning and development	858 352	1 086 330	74 505	684 557	766 001	(81 444)	-11%	1 086 330
Road transport	1 733 963	1 978 604	174 973	1 186 899	1 400 655	(213 755)	-15%	1 978 604
Environmental protection	169 660	178 603	10 206	87 352	126 272	(38 921)	-31%	178 603
<b>Trading services</b>	<b>16 801 396</b>	<b>17 936 468</b>	<b>1 414 734</b>	<b>12 189 682</b>	<b>12 601 063</b>	(411 381)	-3%	<b>17 936 468</b>
Energy sources	11 069 308	11 868 160	853 139	8 242 228	8 291 599	(49 370)	-1%	11 868 160
Water management	3 870 335	3 902 225	341 554	2 615 642	2 716 980	(101 338)	-4%	3 902 225
Waste water management	629 319	815 169	57 110	464 796	569 230	(104 434)	-18%	815 169
Waste management	1 232 435	1 350 915	162 932	867 017	1 023 254	(156 238)	-15%	1 350 915
<b>Other</b>	<b>149 026</b>	<b>178 151</b>	<b>10 442</b>	<b>88 075</b>	<b>113 236</b>	<b>(25 162)</b>	<b>-22%</b>	<b>178 151</b>
<b>Total Expenditure - Functional</b>	<b>32 394 872</b>	<b>35 446 704</b>	<b>2 746 621</b>	<b>22 606 842</b>	<b>23 926 647</b>	<b>(1 319 806)</b>	<b>-6%</b>	<b>35 446 704</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2 791 369</b>	<b>2 372 774</b>	<b>(548 859)</b>	<b>3 523</b>	<b>892 245</b>	<b>(888 722)</b>	<b>-100%</b>	<b>2 372 774</b>

**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) - M08 February								
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
<b>R thousands</b>								
<b>Revenue by Vote</b>								
Vote 1 - Community & Social Development Services Department	73 285	43 782	408	21 239	37 349	(16 110)	-43.1%	43 782
Vote 2 - Economic Development & Spatial Planning Department	368 989	441 814	31 926	304 645	324 505	(19 860)	-6.1%	441 814
Vote 3 - Emergency Services Department	59 964	46 297	1 662	8 612	37 325	(28 713)	-76.9%	46 297
Vote 4 - Environment & Agriculture Management Department	1 687 736	1 708 860	116 310	920 881	1 151 280	(230 399)	-20.0%	1 708 860
Vote 5 - Group Audit & Risk Department	46 420	44 474	30 102	76 589	28 861	47 728	165.4%	44 474
Vote 6 - Group Financial Services Department	12 006 793	12 336 719	729 544	8 393 976	8 199 438	194 539	2.4%	12 336 719
Vote 7 - Group Property Management Department	134 486	112 200	34 647	61 603	69 244	(7 642)	-11.0%	112 200
Vote 8 - Health Department	63 506	67 314	106	45 022	66 940	(21 918)	-32.7%	67 314
Vote 9 - Human Settlement Department	911 555	1 303 181	35 121	219 194	843 926	(624 732)	-74.0%	1 303 181
Vote 10 - Tshwane Metro Police Department	320 926	341 849	23 561	159 891	212 753	(52 862)	-24.8%	341 849
Vote 11 - Regional Operations & Coordination Department	57 704	25 548	2 059	15 634	14 454	1 180	8.2%	25 548
Vote 12 - Roads & Transport Department	1 140 447	1 047 411	71 117	525 940	702 077	(176 136)	-25.1%	1 047 411
Vote 13 - Shared Services Department	14	1 194	1	173	441	(268)		1 194
Vote 14 - Utility Services Department	18 277 805	20 267 787	1 119 225	11 826 848	13 110 030	(1 283 182)	-9.8%	20 267 787
Vote 15 - Other Departments	36 612	31 047	1 973	30 117	20 269	9 848	48.6%	31 047
<b>Total Revenue by Vote</b>	<b>35 186 242</b>	<b>37 819 478</b>	<b>2 197 762</b>	<b>22 610 364</b>	<b>24 818 892</b>	<b>(2 208 528)</b>	<b>-8.9%</b>	<b>37 819 478</b>
<b>Expenditure by Vote</b>								
Vote 1 - Community & Social Development Services Department	444 363	505 172	39 480	362 757	339 945	22 812	6.7%	505 172
Vote 2 - Economic Development & Spatial Planning Department	497 640	604 244	42 568	403 032	471 657	(68 626)	-14.5%	604 244
Vote 3 - Emergency Services Department	742 250	809 685	64 069	533 263	541 362	(8 099)	-1.5%	809 685
Vote 4 - Environment & Agriculture Management Department	1 508 313	1 671 171	191 267	1 073 414	1 251 362	(177 948)	-14.2%	1 671 171
Vote 5 - Group Audit & Risk Department	218 629	345 782	24 446	119 597	218 353	(98 756)	-45.2%	345 782
Vote 6 - Group Financial Services Department	3 445 526	3 295 551	169 189	1 973 283	1 586 778	386 505	24.4%	3 295 551
Vote 7 - Group Property Management Department	713 143	864 402	76 645	468 831	611 310	(142 479)	-23.3%	864 402
Vote 8 - Health Department	388 702	459 327	34 218	266 965	337 173	(70 208)	-20.8%	459 327
Vote 9 - Human Settlement Department	282 473	841 545	51 161	369 178	549 159	(179 981)	-32.8%	841 545
Vote 10 - Tshwane Metro Police Department	2 403 298	2 870 312	238 644	1 809 161	1 996 618	(187 457)	-9.4%	2 870 312
Vote 11 - Regional Operations & Coordination Department	3 128 968	2 901 316	260 772	1 730 353	1 979 546	(249 193)	-12.6%	2 901 316
Vote 12 - Roads & Transport Department	1 465 361	1 727 355	145 103	1 029 036	1 199 774	(170 737)	-14.2%	1 727 355
Vote 13 - Shared Services Department	1 438 242	1 604 828	126 141	971 057	1 046 920	(75 863)	-7.2%	1 604 828
Vote 14 - Utility Services Department	14 315 768	15 318 984	1 152 503	10 527 624	10 720 970	(193 346)	-1.8%	15 318 984
Vote 15 - Other Departments	1 402 195	1 627 030	130 415	969 292	1 075 722	(106 430)	-9.9%	1 627 030
<b>Total Expenditure by Vote</b>	<b>32 394 872</b>	<b>35 446 704</b>	<b>2 746 621</b>	<b>22 606 842</b>	<b>23 926 647</b>	<b>(1 319 806)</b>	<b>-5.5%</b>	<b>35 446 704</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2 791 369</b>	<b>2 372 774</b>	<b>(548 859)</b>	<b>3 523</b>	<b>892 245</b>	<b>(888 722)</b>	<b>-99.6%</b>	<b>2 372 774</b>

(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) - M08 February								
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
<b>R thousands</b>								
<b>Revenue By Source</b>								
Property rates	7 116 107	7 490 493	651 105	4 918 208	4 947 320	(29 112)	-1%	7 490 493
Service charges - electricity revenue	11 506 427	13 453 616	613 473	7 666 416	8 827 006	(1 160 591)	-13%	13 453 616
Service charges - water revenue	4 291 880	4 292 528	321 657	2 802 674	2 667 157	135 517	5%	4 292 528
Service charges - sanitation revenue	1 142 569	1 171 499	109 688	797 387	788 536	8 851	1%	1 171 499
Service charges - refuse revenue	1 674 453	1 687 671	113 054	910 327	1 139 822	(229 495)	-20%	1 687 671
Rental of facilities and equipment	151 656	177 159	14 944	71 614	108 968	(37 354)	-34%	177 159
Interest earned - external investments	392 896	196 887	8 568	173 189	144 153	29 035	20%	196 887
Interest earned - outstanding debtors	860 902	846 791	74 391	559 987	610 122	(50 135)	-8%	846 791
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	314 689	334 089	23 285	154 290	209 485	(55 195)	-26%	334 089
Licences and permits	46 618	54 588	4 321	27 200	34 762	(7 563)	-22%	54 588
Agency services	-	1 947	-	4 653	1 298	3 355	258%	1 947
Transfers and subsidies	4 501 239	4 726 160	67 652	3 365 938	3 357 794	8 144	0%	4 726 160
Other revenue	912 824	1 032 420	116 828	593 293	613 348	(20 055)	-3%	1 032 420
Gains on disposal of PPE	110 854	-	162	2 093	-	2 093	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>33 023 113</b>	<b>35 465 848</b>	<b>2 119 128</b>	<b>22 047 267</b>	<b>23 449 773</b>	<b>(1 402 506)</b>	<b>-6%</b>	<b>35 465 848</b>
<b>Expenditure By Type</b>								
Employee related costs	9 088 182	10 513 510	900 959	6 968 512	6 698 268	270 244	4%	10 513 510
Remuneration of councillors	126 685	142 093	10 665	85 199	93 701	(8 502)	-9%	142 093
Debt impairment	1 804 217	1 639 519	129 436	1 121 776	1 121 776	-	-	1 639 519
Depreciation & asset impairment	2 121 164	2 132 963	126 152	1 029 525	1 292 328	(262 804)	-20%	2 132 963
Finance charges	1 501 351	1 502 321	22 832	651 203	492 460	158 743	32%	1 502 321
Bulk purchases	10 777 476	12 081 171	903 371	8 503 460	8 507 919	(4 459)	0%	12 081 171
Other materials	554 837	692 370	57 083	370 782	484 933	(114 151)	-24%	692 370
Contracted services	3 218 035	4 101 494	350 195	2 311 804	3 311 838	(1 000 034)	-30%	4 101 494
Transfers and subsidies	46 743	57 340	1 839	114 151	97 789	16 363	17%	57 340
Other expenditure	2 966 135	2 583 458	244 200	1 450 140	1 825 326	(375 185)	-21%	2 583 458
Loss on disposal of PPE	40 594	-	(111)	57	-	57	-	-
<b>Total Expenditure</b>	<b>32 245 420</b>	<b>35 446 239</b>	<b>2 746 621</b>	<b>22 606 609</b>	<b>23 926 337</b>	<b>(1 319 728)</b>	<b>-6%</b>	<b>35 446 239</b>
<b>Surplus/(Deficit)</b>								
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 013 311	2 203 953	78 634	563 098	1 363 454	(800 356)	-59%	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	-	-	5 666	(5 666)	-100%	149 676
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 791 269</b>	<b>2 373 239</b>	<b>(548 859)</b>	<b>3 755</b>	<b>892 555</b>			<b>2 373 239</b>
Taxation	(100)	465	-	233	310	(78)	-25%	465
<b>Surplus/(Deficit) after taxation</b>	<b>2 791 369</b>	<b>2 372 774</b>	<b>(548 859)</b>	<b>3 523</b>	<b>892 245</b>			<b>2 372 774</b>
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 791 369</b>	<b>2 372 774</b>	<b>(548 859)</b>	<b>3 523</b>	<b>892 245</b>			<b>2 372 774</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>2 791 369</b>	<b>2 372 774</b>	<b>(548 859)</b>	<b>3 523</b>	<b>892 245</b>			<b>2 372 774</b>

**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 - M08 February)								
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
<b>R thousands</b>								
<b>Multi-Year expenditure appropriation</b>								
Vote 1 - Community & Social Development Services Department	60 956	65 857	43	3 180	44 631	(41 451)	-93%	65 857
Vote 2 - Economic Development & Spatial Planning Department	51 283	70 735	5 773	31 568	32 513	(945)	-3%	70 735
Vote 3 - Emergency Services Department	11 796	68 300	2 174	15 239	50 502	(35 263)	-70%	68 300
Vote 4 - Environment & Agriculture Management Department	42 042	63 000	3 357	14 141	33 458	(19 318)	-58%	63 000
Vote 5 - Group Audit & Risk Department	20 140	25 150	1	2 418	16 817	(14 399)	-86%	25 150
Vote 6 - Group Financial Services Department	9 043	114 262	-	3 172	12 860	(9 688)	-75%	114 262
Vote 7 - Group Property Management Department	-	4 500	-	-	-	-	-	4 500
Vote 8 - Health Department	30 797	40 661	-	575	21 049	(20 474)	-	40 661
Vote 9 - Human Settlement Department	733 829	1 151 247	33 184	234 978	694 688	(459 709)	-66%	1 151 247
Vote 10 - Tshwane Metro Police Department	14 773	37 068	7	7	20 244	(20 237)	-100%	37 068
Vote 11 - Regional Operations & Coordination Department	-	50 000	-	-	4 167	(4 167)	-100%	50 000
Vote 12 - Roads & Transport Department	766 162	1 007 369	31 768	337 630	502 874	(165 244)	-33%	1 007 369
Vote 13 - Shared Services Department	173 297	283 500	911	14 803	127 386	(112 583)	-88%	283 500
Vote 14 - Utility Services Department	1 325 479	1 235 465	48 345	412 530	756 578	(344 048)	-45%	1 235 465
Vote 15 - Other Departments	27 526	14 300	11	60	9 666	(9 605)	-99%	14 300
<b>Total Capital Multi-year expenditure</b>	<b>3 267 122</b>	<b>4 231 414</b>	<b>125 573</b>	<b>1 070 302</b>	<b>2 327 433</b>	<b>(1 257 130)</b>	<b>-54%</b>	<b>4 231 414</b>
<b>Single Year expenditure appropriation</b>								
Vote 1 - Community & Social Development Services Department	22 093	-	-	-	-	-	-	-
Vote 2 - Economic Development & Spatial Planning Department	3 925	250	137	137	-	137	#DIV/0!	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	10	132	15 150	(15 018)	-	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	85	258	700	(442)	-63%	1 200
Vote 12 - Roads & Transport Department	-	-	-	-	-	-	-	-
Vote 13 - Shared Services Department	-	-	-	-	-	-	-	-
Vote 14 - Utility Services Department	70	-	-	-	-	-	-	-
Vote 15 - Other Departments	346	400	40	59	300	(241)	-80%	400
<b>Total Capital single-year expenditure</b>	<b>34 445</b>	<b>17 050</b>	<b>271</b>	<b>586</b>	<b>16 150</b>	<b>(15 564)</b>	<b>-96%</b>	<b>17 050</b>
<b>Total Capital Expenditure</b>	<b>3 301 568</b>	<b>4 248 464</b>	<b>125 844</b>	<b>1 070 888</b>	<b>2 343 583</b>	<b>(1 272 694)</b>	<b>-54%</b>	<b>4 248 464</b>
<b>Capital Expenditure - Functional Classification</b>								
<b>Governance and administration</b>	<b>221 719</b>	<b>450 233</b>	<b>961</b>	<b>18 747</b>	<b>181 263</b>	<b>(162 516)</b>	<b>-90%</b>	<b>450 233</b>
Executive and council	949	-	-	-	-	-	-	-
Finance and administration	-	450 083	961	18 624	181 113	(162 490)	-90%	450 083
Internal audit	220 770	150	-	123	150	(27)	-18%	150
<b>Community and public safety</b>	<b>620 989</b>	<b>1 255 283</b>	<b>35 023</b>	<b>235 550</b>	<b>771 474</b>	<b>(535 924)</b>	<b>-69%</b>	<b>1 255 283</b>
Community and social services	22 888	31 307	54	1 253	19 722	(18 469)	-94%	31 307
Sport and recreation	41 513	49 000	8	3 172	35 647	(32 475)	-91%	49 000
Public safety	23 271	110 068	2 181	15 027	69 818	(54 791)	-78%	110 068
Housing	479 398	1 024 247	32 781	215 522	625 238	(409 715)	-66%	1 024 247
Health	53 919	40 661	-	575	21 049	(20 474)	-	40 661
<b>Economic and environmental services</b>	<b>741 173</b>	<b>1 146 378</b>	<b>40 432</b>	<b>386 074</b>	<b>575 473</b>	<b>(189 398)</b>	<b>-33%</b>	<b>1 146 378</b>
Planning and development	25 387	47 089	3 072	22 922	20 458	2 464	12%	47 089
Road transport	701 470	1 077 289	34 010	355 269	546 681	(191 412)	-35%	1 077 289
Environmental protection	14 315	22 000	3 349	7 883	8 333	(451)	-5%	22 000
<b>Trading services</b>	<b>1 703 402</b>	<b>1 391 715</b>	<b>48 833</b>	<b>429 185</b>	<b>814 726</b>	<b>(385 541)</b>	<b>-47%</b>	<b>1 391 715</b>
Energy sources	914 108	648 026	26 226	158 556	390 421	(231 864)	-59%	648 026
Water management	421 522	436 639	19 616	235 573	245 079	(9 506)	-4%	436 639
Waste water management	348 178	270 300	2 991	29 909	156 268	(126 359)	-81%	270 300
Waste management	19 595	36 750	-	5 146	22 958	(17 813)	-78%	36 750
<b>Other</b>	<b>14 285</b>	<b>4 855</b>	<b>595</b>	<b>1 332</b>	<b>647</b>	<b>685</b>	<b>106%</b>	<b>4 855</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3 301 568</b>	<b>4 248 464</b>	<b>125 844</b>	<b>1 070 888</b>	<b>2 343 583</b>	<b>(1 272 694)</b>	<b>-54%</b>	<b>4 248 464</b>
<b>Funded by:</b>								
National Government	1 983 163	2 191 596	84 134	709 447	1 422 824	(713 377)	-50%	2 191 596
Provincial Government	31 488	132 033	43	922	6 865	(5 943)	-87%	132 033
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	30 000	-	-	-	-	-	30 000
<b>Transfers recognised - capital</b>	<b>2 014 651</b>	<b>2 353 629</b>	<b>84 177</b>	<b>710 369</b>	<b>1 429 689</b>	<b>(719 320)</b>	<b>-50%</b>	<b>2 353 629</b>
<b>Borrowing</b>	<b>1 094 387</b>	<b>1 500 000</b>	<b>40 424</b>	<b>299 809</b>	<b>720 073</b>	<b>(420 265)</b>	<b>-58%</b>	<b>1 500 000</b>
<b>Internally generated funds</b>	<b>113 835</b>	<b>394 835</b>	<b>1 243</b>	<b>60 710</b>	<b>193 820</b>	<b>(133 110)</b>	<b>-69%</b>	<b>394 835</b>
<b>Total Capital Funding</b>	<b>3 301 568</b>	<b>4 248 464</b>	<b>125 844</b>	<b>1 070 888</b>	<b>2 343 583</b>	<b>(1 272 694)</b>	<b>-54%</b>	<b>4 248 464</b>

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M08 February				
Description	2018/19	Budget Year 2019/20		
	Pre-audit outcome	Original Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>				
<b>ASSETS</b>				
<b>Current assets</b>				
Cash	264,614	680,620	660	680,620
Call investment deposits	4,507,934	3,660,972	1,346,553	3,660,972
Consumer debtors	4,866,675	4,648,318	6,101,240	4,648,318
Other debtors	1,272,961	1,571,600	1,295,650	1,571,600
Current portion of long-term receivables	111,176	130,961	151,484	130,961
Inventory	718,881	769,034	757,288	769,034
<b>Total current assets</b>	<b>11,742,240</b>	<b>11,461,504</b>	<b>9,652,875</b>	<b>11,461,504</b>
<b>Non current assets</b>				
Long-term receivables	43,912	79,576	25,273	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	42,132,914	44,354,871	42,092,018	44,354,871
Intangible	382,354	373,785	382,354	373,785
Other non-current assets	-	-	-	-
<b>Total non current assets</b>	<b>43,834,142</b>	<b>46,249,023</b>	<b>43,774,606</b>	<b>46,249,023</b>
<b>TOTAL ASSETS</b>	<b>55,576,381</b>	<b>57,710,527</b>	<b>53,427,481</b>	<b>57,710,527</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Bank overdraft	-	-	-	-
Borrowing	906,628	1,494,675	1,460,424	1,494,675
Consumer deposits	558,776	536,902	596,333	536,902
Trade and other payables	10,617,196	10,541,745	8,505,556	10,541,745
Provisions	-	-	-	-
<b>Total current liabilities</b>	<b>12,082,599</b>	<b>12,573,323</b>	<b>10,562,313</b>	<b>12,573,323</b>
<b>Non current liabilities</b>				
Borrowing	11,405,222	11,263,367	10,821,441	11,263,367
Provisions	4,451,511	2,872,149	4,457,779	2,872,149
<b>Total non current liabilities</b>	<b>15,856,733</b>	<b>14,135,515</b>	<b>15,279,219</b>	<b>14,135,515</b>
<b>TOTAL LIABILITIES</b>	<b>27,939,332</b>	<b>26,708,839</b>	<b>25,841,532</b>	<b>26,708,839</b>
<b>NET ASSETS</b>	<b>27,637,049</b>	<b>31,001,688</b>	<b>27,585,949</b>	<b>31,001,688</b>
<b>COMMUNITY WEALTH/EQUITY</b>				
Accumulated Surplus/(Deficit)	27,334,487	30,834,470	27,283,388	30,834,470
Reserves	302,562	167,218	302,562	167,218
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>27,637,049</b>	<b>31,001,688</b>	<b>27,585,949</b>	<b>31,001,688</b>

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M08 February								
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
<b>R thousands</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates	7 142 456	7 041 063	651 105	4 918 208	4 650 481	267 727	6%	7 041 063
Service charges	18 226 393	20 131 106	1 330 343	10 537 447	13 490 098	(2 952 651)	-22%	20 131 106
Other revenue	335 333	1 510 000	1 065 766	1 767 973	591 075	1 176 899	199%	1 510 000
Government - operating	4 269 323	4 726 160	15 082	3 349 204	3 394 104	(44 899)	-1%	4 726 160
Government - capital	2 089 119	2 353 629	503 974	1 261 772	2 193 049	(931 277)	-42%	2 353 629
Interest	384 814	196 887	8 419	172 178	144 152	28 026	19%	196 887
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>								
Suppliers and employees	(25 975 620)	(29 742 606)	(2 546 342)	(23 072 637)	(21 580 045)	1 492 592	-7%	(29 742 606)
Finance charges	(1 639 835)	(1 502 321)	(22 832)	(651 203)	(492 460)	158 743	-32%	(1 502 321)
Transfers and Grants	(137 168)	(57 340)	(1 839)	(114 151)	(25 105)	89 047	-355%	(57 340)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>4 694 815</b>	<b>4 656 579</b>	<b>1 003 676</b>	<b>(1 831 210)</b>	<b>2 365 348</b>	<b>4 196 558</b>	<b>177%</b>	<b>4 656 579</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	34 224	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	18 723	(16 235)	5 732	(23 034)	-	(23 034)	-	(16 235)
Decrease (increase) in non-current investments	(799 387)	(100 000)	(4 833)	487 948	-	487 948	-	(100 000)
<b>Payments</b>								
Capital assets	(3 414 320)	(4 205 980)	(119 661)	(987 310)	(2 320 147)	(1 332 837)	57%	(4 205 980)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(4 160 761)</b>	<b>(4 322 215)</b>	<b>(118 762)</b>	<b>(522 396)</b>	<b>(2 320 147)</b>	<b>(1 797 750)</b>	<b>77%</b>	<b>(4 322 215)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	926 120	1 500 000	-	-	716 431	(716 431)	-100%	1 500 000
Increase (decrease) in consumer deposits	-	10 527	-	-	-	-	-	10 527
<b>Payments</b>								
Repayment of borrowing	(746 880)	(1 041 243)	(56 985)	(583 781)	(497 319)	86 462	-17%	(1 041 243)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>179 239</b>	<b>469 284</b>	<b>(56 985)</b>	<b>(583 781)</b>	<b>219 112</b>	<b>802 893</b>	<b>366%</b>	<b>469 284</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>713 293</b>	<b>803 649</b>	<b>827 928</b>	<b>(2 937 387)</b>	<b>264 313</b>			<b>803 649</b>
Cash/cash equivalents at beginning:	2 312 446	3 537 943		3 025 739	3 537 943			3 537 943
Cash/cash equivalents at month/year end:	3 025 739	4 341 592		88 352	3 802 256			4 341 592

**Note:** The cash and equivalents as at 29 February 2020 are at R88,4 million, which only includes highly liquid investments. The total cash and short-term investments amount to R1,3 billion for the period.

## PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M08 February			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>			
<b>Revenue By Source</b>			
Property rates	(29 112)	Revenue was less than projected.	None
Service charges - electricity revenue	(1 160 591)	Mainly on Electricity SmartPrepaid. The under recovery is mainly as a result of replacement of smart meters.	None
Service charges - water revenue	135 517	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	8 851	Revenue dependant on water sales.	None
Service charges - refuse revenue	(229 495)	Mainly impacted by solid waste removal; the unfavourable balance is due to discontinuation of the city cleansing levy and the number of people deemed as indigent as per amended policy.	
	-		
Rental of facilities and equipment	(37 354)	Mainly on Rental revenue, due to the expiry of lease agreements. A decision to transfer the residential portfolio will be implemented during the budget adjustment process, and 90% of the contracts have been signed.	Regular follow-ups
Interest earned - external investments	29 035	Revenue was better than projected, mainly on interest received on long-term investments and the sinking fund.	
Interest earned - outstanding debtors	(50 135)	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 budgeted and will be realigned during the adjustment budget process.	None
Dividends received	-		
Fines, penalties and forfeits	(55 195)	Mainly on AARTO. Revenue was less than projections. The revenue depend on motorist infringing the road laws.	None
Licences and permits	(7 563)	Mainly on drivers licenses.	
Agency services	3 365		
Transfers and subsidies	8 144	Due to the transfer of the equitable share, which is recognised in full on receipts.	None
Other revenue	(20 055)	Mainly on township electricity and rezoning, approval fees: advertising, market fees, refund: motor vehicles, claims recovered and fire safety fees.	
Gains on disposal of PPE	2 093		
<b>Expenditure By Type</b>			
Employee related costs	270 244	Mainly on ex-gratia payments and salaries. The items will be revised during the budget adjustment process.	
Remuneration of councillors	(8 502)		
Debt impairment	-		
Depreciation & asset impairment	(262 804)	Mainly on depreciation. The calculation is aligned with the asset verification and purification process.	None
Finance charges	158 743	Mainly on interest paid on external loans. The interest is paid quarterly and half-yearly. The projections will be revised during the budget adjustment process.	None
Bulk purchases	(4 459)	The purchase of bulk water from Rand Water is demand driven and according to the seasonal usage of the City.	
Other materials	(114 151)	Mainly on Stationery, Consumable, Chemicals, Tyres and tubes, Leased Buildings consumables, Equipment, Vehicles, Lights and Equipment.	None
Contracted services	(1 000 034)	Due to underspending mainly on the Household Refuse Removal, Research and Advisory, Project Link Housing, Asset Register Administration, Project Management Services, Tshwane House Contract Cost, Watchmen Services, Equipment, Building, Ground, Lights, Waste Water Purification, Internal Audit and Rehabilitation of Sinkholes.	None
Transfers and subsidies	16 363	Due to overspending on gratuities.	None
Other expenditure	(375 185)	Mainly on Auto Fare Collection, Uniform, Rental Vehicles Vatable, Telecommunication, Printing - Publications, Compensation Commissioner, Insurance Premium and Excesses.	None
Loss on disposal of PPE	57		

**Table SC1: Material variance explanations (continued)**

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M08 February			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>			
<b>Capital Expenditure</b>			
Vote 1 - Community & Social Development Services Department	(41,451)	Upgrade Refilwe Stadium - Project put on hold due to community stoppages and lapsing of Gladifrica appointment to provide technical support.	Community issues resolved by RED Office. New consultant appointments approved during February 2020.
Vote 2 - Economic Development & Spatial Planning Department	(809)	Marabastad Informal Traders Formalisation - Appointment in place, to be re committed after delay from 2018/2019.	Project to be re committed, appointment in place
Vote 3 - Emergency Services Department	(35,263)	Construction of Emergency Services Station Mamelodi 1 - Rain delays: Rainfall during the period of 3 to 10 December 2019. Continuous Community Disruptions.	In terms of rain delays, the contractor has submitted claims for delay during this period. Critical remedial actions taken to allow construction work can proceed. A decision was taken that a Project Steering Committee be established to help prevent possible future problems of this nature. Poor and substandard workmanship continues on site and contractor fails to implement any remedial actions to prevent a reoccurrence thereof.
Vote 4 - Environment & Agriculture Management Department	(19,318)	Provision of waste containers - Delivery for the R 2,8 million order has been finalised, the invoice is being processed.	An additional order for R2,5 million is being prepared.
Vote 5 - Group Audit & Risk Department	(14,399)	Insurance Replacements - Approval letters submitted to Departments who do the procurement. IT equipment procured by ICT.	220 WBS numbers have been created and Budget of R 15 million allocated. Actuals total R 2,3 million and Commitments total R 1,1 million
Vote 6 - Group Financial Services Department	(9,688)	Non-technical electricity losses - The allocation of R10 million will be fully spend in March 2020.	The Division should ensure that the commitment will be fully spend.
Vote 7 - Group Property Management Department	(15,018)	Tshwane House - EPMU offices - Project slightly behind schedule.	The preliminary drawings were received from the Private Party on 13 January 2020 to be signed off by the CSOP and Group Property Departments. Professional services for the project is completed, a process to appoint a construction service provider is currently underway and it is anticipated that construction will be finalised in June 2020.
Vote 8 - Health Department	(20,474)	New Clinic Lusaka - Insufficient funding for outer years and therefore procurement process for a contractor could not commence.	Department sought commitment and approval was secured for funding of the outer years and to commence with procurement
Vote 9 - Human Settlement Department	(459,709)	Booyens X4 (30ML Reservoir) - Contractor is on site, some delays due to approval of servitudes. Parts of the pipeline and the reservoir are on privately owned land.	Fast-track the approval of the expropriation report together with Group Property.
Vote 10 - Tshwane Metro Police Department	(20,237)	Sub Project - Policing Equipment - Procurement of Drager Alcohol Evidential Units in process. Tender not in place for the procurement of ICT equipment - Await Finalisation of report before continuance.	ICT equipment - None
Vote 11 - Regional Operations & Coordination Department	(4,608)	Bon Accord - Delay in uploading of WBS on E-procurement and creation of purchase orders.	Service provider appointed on 09 January 2020 and commenced work on 03 February 2020. WBS been uploaded on E-procurement and requisition being created.
Vote 12 - Roads & Transport Department	(165,244)	Concrete Canal: Sam Malema Road, Winterveldt - Appointment letter for the contractor was received on 23 September 2019, awaiting signed contract document, before site can be handed to the contractor for construction to start. Construction will only start after the rainy season in April 2020.	Management intervention required to speed up the process of the signing of the contract document by City Manager. Budget and targets to be revised in the adjustment budget process.
Vote 13 - Shared Services Department	(112,583)	SAP4 hanna - The S4HANA implementation is on track and the funds are going to be spend during SAP Prepare and Explore phase which has already started.	The expected delivery date are April 2020 and June 2020 respectively.
Vote 14 - Utility Services Department	(344,048)	Extension of Roivoal waste water treatment works - The Contractor delayed in the submission of the contractual documents and construction could not start without these documents.	The contractor was put on terms as per General Condition of Contract and the department has appointed an implementing agent to accelerate the implementation of the project.
Vote 15 - Other Departments	(9,847)	Renovation of Facility - Name change of service provider appointed, unable to make payments due to the change in the joint venture name and administrative, non-compliance of required supporting documents e.g. Valid Tax Clearance, Vat Registration, invalid Tax invoice.	Sought Legal Compliance Advice on way forward and to engage SCM on process followed and way forward.
<b>Financial Position</b>			
Current assets	(1,808,629)	Due to the decrease in Cash, Call Investment Deposit and Other Debtors	
Non current assets	(2,474,416)	Mainly due to the decrease in PPE.	
Current liabilities	(2,011,011)	Mainly due to the decrease in Trade and Other Payables.	
Non current liabilities	1,143,704	Mainly due to an increase in Provisions.	
<b>Cash Flow</b>			
Cash flow from operating activities	4,196,558	Mainly on payment of suppliers, employees and service charges.	
Cash flow from investing activities	(1,797,750)	Mainly on payment of capital assets.	
Cash flow from financing activities	802,893	Mainly on borrowings.	
<b>Measureable performance</b>			
<b>Municipal Entities</b>			
<b>Revenue By Municipal Entity</b>			
Housing Company Tshwane	(4,376)	550 units in Nellmapius has not been received from the province hence no recoveries on rates & taxes	The department is further working with the City to complete the installation of water and electricity services to the units
Tshwane Economic Development Agency	9,432	The grant is received as expected	
<b>Expenditure By Municipal Entity</b>			
Housing Company Tshwane	(25,328)	Vacant positions not yet filled.	The positions were advertised and appointment process has been concluded for the Programme Manager, Senior Accountant & Senior HR Officer.
Tshwane Economic Development Agency	(5,492)	Underspending mainly on Contracted Services and Other material.	
<b>Capital Expenditure By Municipal Entity</b>			
Housing Company Tshwane	(28,248)	Delay in the appointment of the second contractor for Townlands project.	The appointment of the second contractor has been concluded just before the end of quarter two.
Tshwane Economic Development Agency	(2,297)	The procurement of capex will only be after the first half of the financial year.	

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February					
Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20		
		Pre-audit outcome	Original Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	7.0%	7.2%	5.5%	7.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	961.4%	379.9%	493.8%	379.9%
<b><u>Safety of Capital</u></b>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	95.4%	75.2%	75.4%	75.2%
<b><u>Liquidity</u></b>					
Current Ratio	Current assets/current liabilities	1.0	0.9	0.9	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.3	0.1	0.3
<b><u>Revenue Management</u></b>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	98.7%	96.7%	87.4%	96.7%
<b><u>Creditors Management</u></b>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%
<b><u>Funding of Provisions</u></b>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<b><u>Other Indicators</u></b>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	18.3%	17.5%	28.3%	17.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	29.8%	22.0%	38.9%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue	27.5%	29.6%	31.6%	29.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.9%	4.6%	3.7%	4.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.0%	10.3%	7.6%	10.3%
<b><u>IDP regulation financial viability indicators</u></b>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12.0	12.1	15.1	12.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	22.3%	20.8%	27.2%	20.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.1	1.7	0.5	1.7

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February												
Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
R thousands												
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	1200	540 271	84 477	110 587	105 606	66 197	79 552	270 787	1 378 532	2 636 010	1 900 675	1 618
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 314 222	144 874	44 689	50 086	28 672	32 664	124 929	827 503	2 567 640	1 063 854	1 200
Receivables from Non-exchange Transactions - Property Rates	1400	632 617	88 888	75 977	71 763	65 093	85 986	251 204	1 711 012	2 982 539	2 185 058	498
Receivables from Exchange Transactions - Waste Water Management	1500	127 042	15 163	12 996	19 430	11 230	17 250	53 071	242 846	499 028	343 827	462
Receivables from Exchange Transactions - Waste Management	1600	123 182	17 928	12 605	15 962	11 971	19 321	86 589	499 531	787 089	633 374	639
Receivables from Exchange Transactions - Property Rental Debtors	1700	11 314	1 465	1 257	1 823	2 076	296 679	178	65 972	380 764	366 728	1 452
Interest on Arrear Debtor Accounts	1810	206 559	66 355	56 147	85 215	51 652	92 622	334 510	1 954 027	2 847 088	2 518 027	1 450
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	272 038	39 531	32 961	110 431	34 327	(10 085)	145 109	1 161 803	1 786 115	1 441 585	1 186
<b>Total By Income Source</b>	<b>2000</b>	<b>3 227 246</b>	<b>458 680</b>	<b>347 219</b>	<b>460 317</b>	<b>271 219</b>	<b>613 989</b>	<b>1 266 377</b>	<b>7 841 226</b>	<b>14 486 273</b>	<b>10 453 128</b>	<b>8 505</b>
<b>2018/19 - totals only</b>		1 810 053	243 907	351 402	255 490	201 770	491 422	1 202 126	6 421 178	12 949 581	8 571 986	260 421
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	204 020	49 239	13 374	20 519	17 782	8 164	42 737	45 879	401 715	135 082	-
Commercial	2300	1 610 476	171 639	108 200	133 625	82 085	202 958	388 291	1 989 795	4 687 069	2 796 754	-
Households	2400	1 081 508	201 626	202 606	254 801	147 088	225 223	757 497	4 745 411	7 615 762	6 130 021	6 167
Other	2500	331 242	36 175	23 039	51 372	24 264	177 644	77 851	1 060 141	1 781 728	1 391 272	2 339
<b>Total By Customer Group</b>	<b>2600</b>	<b>3 227 246</b>	<b>458 680</b>	<b>347 219</b>	<b>460 317</b>	<b>271 219</b>	<b>613 989</b>	<b>1 266 377</b>	<b>7 841 226</b>	<b>14 486 273</b>	<b>10 453 128</b>	<b>8 505</b>

Table SC3 indicate that the total debtors amount to R14,5 billion.

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February												
Description	NT Code	Budget Year 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												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	749 220									749 220	593 284
Bulk Water	0200	284 818									284 818	220 846
PAYE deductions	0300	170 974									170 974	120 624
VAT (output less input)	0400	6 519									6 519	(35 553)
Pensions / Retirement deductions	0500	129 383									129 383	111 589
Loan repayments	0600	79 816									79 816	-
Trade Creditors	0700	883 223									883 223	632 932
Auditor General	0800	2 936									2 936	2 759
Other	0900	2 019 278									2 019 278	2 514 715
<b>Total By Customer Type</b>	<b>1000</b>	<b>4 326 167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 326 167</b>	<b>4 161 197</b>

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month February 2020
		Yrs/Months							
<b>R thousands</b>									
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%	283	1	284
ABSA	338	On Call	Short Term	On call	-	6.7%	-	1 319	1 319
Nedbank	341	On Call	Short Term	On call	-	6.7%	-	-	-
Standard Bank	340	On Call	Short Term	On call	-	6.6%	115	-	115
Standard Bank	243	On Call	Short Term	On call	-	0.0%	68	-	68
Nedbank	244	On Call	Short Term	On call	-	0.0%	103 923	-	103 923
ABSA	245	On Call	Short Term	On call	-	0.0%	147 772	-	147 772
Standard Bank		On Call	Sinking Fund	On call	-	0.0%	580	-	580
Nedbank	247	On Call	Short Term	On call	-	0.0%	1 172 918	-	1 172 918
ABSA	248	On Call	Short Term	On call	-	0.0%	-	84	84
Standard Bank	260	On Call	Short Term	On call	489	7.8%	73 830	1 661	75 980
<b>Municipality sub-total</b>					1 909		1 724 171	3 066	1 729 146
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2	-			1 909		1 724 171	3 066	1 729 146

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	<b>4 235 856</b>	<b>4 433 581</b>	<b>9 330</b>	<b>3 282 090</b>	<b>3 288 994</b>	<b>(6 904)</b>	<b>-0.2%</b>	<b>4 433 581</b>
Local Government Equitable Share	2 398 120	2 642 492		1 981 869	1 981 869	-		2 642 492
Fuel Levy	1 449 121	1 451 890		967 926	967 926	-		1 451 890
Finance Management Grant	2 650	2 250		2 250	2 250	-		2 250
Urban Settlement Development Grant	48 168	51 330	9 330	51 330	51 330	-		51 330
Expanded Public Works Programme Incentive (EPWP)	32 013	23 016		16 112	23 016	(6 904)	-30.0%	23 016
Public Transport Network Operations Grant	299 032	256 113		256 113	256 113	-		256 113
Integrated City Development Grant	6 752	6 490		6 490	6 490	-		6 490
<b>Provincial Government:</b>	<b>160 703</b>	<b>268 379</b>	<b>5 752</b>	<b>64 623</b>	<b>102 618</b>	<b>(37 995)</b>	<b>-37.0%</b>	<b>268 379</b>
Primary Health Care	49 837	52 096		36 467	52 096	(15 629)	-30.0%	52 096
HIV and Aids Grant	13 989	14 379	5 752	14 379	14 379	-		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		7 634	30 000	(22 366)	-74.6%	39 761
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>[insert description]</i>								
<b>Other grant providers:</b>	<b>4 220</b>	<b>24 200</b>	<b>-</b>	<b>2 491</b>	<b>2 491</b>	<b>-</b>	<b>-</b>	<b>24 200</b>
DBSA		22 200		2 491	2 491	-		22 200
LG SETA Discretionary grant (93 applies over 3 years)		2 000				-		2 000
Tirelo Boshra Grant - Research and Development	4 220	-				-		-
<b>Total Operating Transfers and Grants</b>	<b>4 400 778</b>	<b>4 726 160</b>	<b>15 082</b>	<b>3 349 204</b>	<b>3 394 104</b>	<b>(44 899)</b>	<b>-1.3%</b>	<b>4 726 160</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	<b>2 033 711</b>	<b>2 191 596</b>	<b>503 974</b>	<b>1 249 415</b>	<b>2 116 687</b>	<b>(867 272)</b>	<b>-41.0%</b>	<b>2 191 596</b>
Urban Settlement Development Grant	1 432 683	1 278 483	503 974	804 177	1 661 949	(857 772)	-51.6%	1 278 483
Public Transport Infrastructure & Systems Grant	509 162	475 638		402 463	402 463	-		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	11 000	(5 000)	-45.5%	15 000
Integrated City Development Grant	38 261	36 775		36 775	36 775	-		36 775
Informal Settlements Upgrading Partnership Grant		343 200				-		343 200
<b>Provincial Government:</b>	<b>36 633</b>	<b>132 033</b>	<b>-</b>	<b>12 357</b>	<b>72 926</b>	<b>(60 569)</b>	<b>-83.1%</b>	<b>132 033</b>
<i>Sport and Recreation: Community Libraries</i>	11 817	12 357		12 357	12 357	-		12 357
<i>Social Infrastructure Grant</i>	24 816	-				-		-
<i>HCT - SHRA</i>		69 750			35 301	(35 301)	-100.0%	69 750
<i>RCG</i>		49 926			25 268	(25 268)	-100.0%	49 926
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>[insert description]</i>								
<b>Other grant providers:</b>	<b>1 130</b>	<b>30 000</b>	<b>-</b>	<b>-</b>	<b>3 435</b>	<b>(3 435)</b>	<b>-100.0%</b>	<b>30 000</b>
DBSA - Installation of Bulkwater (Water pilot study)		20 000				-		20 000
LG SETA Discretionary grant (93 applies over 3 years)	1 130	10 000			3 435	(3 435)	-100.0%	10 000
<b>Total Capital Transfers and Grants</b>	<b>2 071 474</b>	<b>2 353 629</b>	<b>503 974</b>	<b>1 261 772</b>	<b>2 193 049</b>	<b>(931 277)</b>	<b>-42.5%</b>	<b>2 353 629</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>6 472 253</b>	<b>7 079 790</b>	<b>519 056</b>	<b>4 610 976</b>	<b>5 587 153</b>	<b>(976 176)</b>	<b>-17.5%</b>	<b>7 079 790</b>

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

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February								
Description	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								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>4,221,438</b>	<b>4,433,581</b>	<b>36,367</b>	<b>3,187,792</b>	<b>3,004,758</b>	<b>183,034</b>	<b>6.1%</b>	<b>4,433,581</b>
Local Government Equitable Share	2,398,120	2,642,492		1,981,869	1,761,661	220,208	12.5%	2,642,492
Fuel Levy	1,449,121	1,451,890		967,926	967,926	-		1,451,890
Finance Management Grant	2,650	2,250	313	2,552	2,250	302	13.4%	2,250
Urban Settlement Development Grant	48,168	51,330	6,919	46,880	51,330	(4,451)	-8.7%	51,330
Expanded Public Works Programme Incentive (EPWP)	32,013	23,016		16,112	23,016	(6,904)	-30.0%	23,016
Public Transport Network Operations Grant	285,370	256,113	28,417	168,311	192,085	(23,774)	-12.4%	256,113
Integrated City Development Grant	5,996	6,490	717	4,143	6,490	(2,347)	-36.2%	6,490
<b>Provincial Government:</b>	<b>262,647</b>	<b>268,379</b>	<b>3,107</b>	<b>77,260</b>	<b>263,818</b>	<b>(186,558)</b>	<b>-70.7%</b>	<b>268,379</b>
Primary Health Care	49,837	52,096		36,467	52,096	(15,629)	-30.0%	52,096
Emergency Medical Services	102,135	-				-		-
HIV and Aids Grant	13,293	14,379	2,758	10,602	14,379	(3,777)	-26.3%	14,379
Housing Top Structure (HSDG)	66,020	156,000			156,000	(156,000)	-100.0%	156,000
Sports and Recreation : Community Libraries	8,106	6,143	349	3,345	6,143	(2,798)	-45.6%	6,143
TRT Bus Operations Subsidy	23,257	39,761		26,846	35,200	(8,354)	-23.7%	39,761
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>[insert description]</i>								
<b>Other grant providers:</b>	<b>12,280</b>	<b>24,200</b>	<b>4,954</b>	<b>5,895</b>	<b>18,650</b>	<b>(12,755)</b>		<b>24,200</b>
DBSA	8,445	22,200	4,523	4,782	16,650	(11,868)	-71.3%	22,200
BroadBand Wifi	3,835	-						
LG SETA Discretionary grant (93 applies over 3 years)		2,000	431	1,113	2,000	(887)		2,000
<b>Total operating expenditure of Transfers and Grants:</b>	<b>4,496,366</b>	<b>4,726,160</b>	<b>44,428</b>	<b>3,270,947</b>	<b>3,287,226</b>	<b>(16,279)</b>	<b>-0.5%</b>	<b>4,726,160</b>
<b>Capital expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>1,973,653</b>	<b>2,191,596</b>	<b>80,559</b>	<b>642,304</b>	<b>1,356,589</b>	<b>(714,285)</b>	<b>-52.7%</b>	<b>2,191,596</b>
Urban Settlement Development Grant	1,432,683	1,278,483	48,653	382,132	796,172	(414,040)	-52.0%	1,278,483
Public Transport Infrastructure & Systems Grant	458,186	475,638	18,496	196,895	303,559	(106,664)	-35.1%	475,638
Integrated National Electrification Programme	39,816	38,000	4,753	4,753	17,480	(12,727)	-72.8%	38,000
Neighbourhood Development Partnership Grant	4,873	4,500			3,789	(3,789)	-100.0%	4,500
Energy Efficiency and Demand Side Management	257	15,000	1,120	1,606	8,400	(6,794)	-80.9%	15,000
Integrated City Development Grant	37,838	36,775	6,969	28,474	20,096	8,378	41.7%	36,775
Informal Settlements Upgrading Partnership Grant		343,200	568	28,445	207,093	(178,648)	-86.3%	343,200
<b>Provincial Government:</b>	<b>31,488</b>	<b>132,033</b>	<b>43</b>	<b>922</b>	<b>67,434</b>	<b>(66,513)</b>	<b>-98.6%</b>	<b>132,033</b>
Sport and Recreation: Community Libraries	9,308	12,357	43	922	6,865	(5,943)	-86.6%	12,357
Social Infrastructure Grant	22,180	-						
HCT - SHRA		69,750			35,301	(35,301)	-100.0%	69,750
RCG		49,926			25,268	(25,268)	-100.0%	49,926
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>[insert description]</i>								
<b>Other grant providers:</b>	<b>265</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>5,666</b>	<b>(5,666)</b>	<b>-100.0%</b>	<b>30,000</b>
DBSA - Installation of Bulkwater (Water pilot study)	265	20,000						20,000
LG SETA Discretionary grant (93 applies over 3 years)		10,000			5,666	(5,666)	-100.0%	10,000
<b>Total capital expenditure of Transfers and Grants</b>	<b>2,005,405</b>	<b>2,353,629</b>	<b>80,602</b>	<b>643,226</b>	<b>1,429,689</b>	<b>(786,463)</b>	<b>-55.0%</b>	<b>2,353,629</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>6,501,771</b>	<b>7,079,790</b>	<b>125,030</b>	<b>3,914,173</b>	<b>4,716,915</b>	<b>(802,742)</b>	<b>-17.0%</b>	<b>7,079,790</b>

**(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 - M08 February**

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

Roll-overs will reflect after approval of the adjustment budget.

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February								
Summary of Employee and Councillor remuneration	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	A	B						D
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	126 685	99 890	10 665	85 199	65 870	19 328	29%	99 890
Pension and UIF Contributions	–	3 956	–	–	2 609	(2 609)	-100%	3 956
Medical Aid Contributions	–	3 910	–	–	2 578	(2 578)	-100%	3 910
Motor Vehicle Allowance	–	28 654	–	–	18 895	(18 895)	-100%	28 654
Cellphone Allowance	–	5 684	–	–	3 748	(3 748)	-100%	5 684
Housing Allowances	–	–	–	–	–	–	–	–
Other benefits and allowances	–	–	–	–	–	–	–	–
<b>Sub Total - Councillors</b>	<b>126 685</b>	<b>142 093</b>	<b>10 665</b>	<b>85 199</b>	<b>93 701</b>	<b>(8 502)</b>	<b>-9%</b>	<b>142 093</b>
<b>% increase</b>		<b>12.2%</b>						<b>12.2%</b>
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	72 996	18 211	1 725	14 352	12 395	1 958	16%	18 211
Pension and UIF Contributions	3 093	711	1	11	442	(431)	-98%	711
Medical Aid Contributions	867	185	–	–	40	(40)	-100%	185
Overtime	–	–	–	–	–	–	–	–
Performance Bonus	3	–	–	–	–	–	–	–
Motor Vehicle Allowance	3 634	–	–	–	–	–	–	–
Cellphone Allowance	830	158	16	134	101	33	33%	158
Housing Allowances	36	–	–	–	–	–	–	–
Other benefits and allowances	1 054	2 603	17	194	222	(28)	-13%	2 603
Payments in lieu of leave	1	826	–	–	479	(479)	-100%	826
Long service awards	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>	<b>82 514</b>	<b>22 693</b>	<b>1 760</b>	<b>14 691</b>	<b>13 679</b>	<b>1 012</b>	<b>7%</b>	<b>22 693</b>
<b>% increase</b>		<b>-72.5%</b>						<b>-72.5%</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	5 744 455	6 243 306	609 404	4 521 056	4 285 659	235 397	5%	6 243 306
Pension and UIF Contributions	1 136 453	42 862	101 805	817 793	882 844	(65 051)	-7%	42 862
Medical Aid Contributions	574 432	1 902 198	54 361	409 320	452 471	(43 151)	-10%	1 902 198
Overtime	409 252	675 182	42 279	283 572	287 493	(3 921)	-1%	675 182
Performance Bonus	363	467 504	147	330	240	90	37%	467 504
Motor Vehicle Allowance	300 331	334 758	28 102	201 862	225 595	(23 733)	-11%	334 758
Cellphone Allowance	15 824	16 168	1 355	10 764	11 945	(1 180)	-10%	16 168
Housing Allowances	48 607	50 363	4 423	34 924	35 351	(427)	-1%	50 363
Other benefits and allowances	494 234	159 793	37 970	542 079	307 794	234 285	76%	159 793
Payments in lieu of leave	233 200	284 839	11 993	91 823	145 971	(54 147)	-37%	284 839
Long service awards	4 106	4 993	294	2 474	3 322	(848)	-26%	4 993
Post-retirement benefit obligations	–	239 994	–	–	–	–	–	239 994
<b>Sub Total - Other Municipal Staff</b>	<b>8 961 077</b>	<b>10 421 959</b>	<b>892 131</b>	<b>6 915 998</b>	<b>6 638 683</b>	<b>277 315</b>	<b>4%</b>	<b>10 421 959</b>
<b>% increase</b>		<b>16.3%</b>						<b>16.3%</b>
<b>Total Parent Municipality</b>	<b>9 170 276</b>	<b>10 586 746</b>	<b>904 556</b>	<b>7 015 888</b>	<b>6 746 063</b>	<b>269 825</b>	<b>4%</b>	<b>10 586 746</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>								
<b>Board Members of Entities</b>								
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	332	2 067	2 538	(471)	-19%	3 807
Payments in lieu of leave	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–
<b>Sub Total - Board Members of Entities</b>	<b>3 200</b>	<b>3 807</b>	<b>332</b>	<b>2 067</b>	<b>2 538</b>	<b>(471)</b>	<b>-19%</b>	<b>3 807</b>
<b>% increase</b>		<b>19.0%</b>						<b>19.0%</b>
<b>Senior Managers of Entities</b>								
Basic Salaries and Wages	11 473	22 919	1 333	8 332	15 279	(6 947)	-45%	22 919
Pension and UIF Contributions	271	596	55	523	397	126	32%	596
Medical Aid Contributions	218	734	20	98	489	(391)	-80%	734
Overtime	–	–	–	–	–	–	–	–
Performance Bonus	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	417	1 761	86	498	1 174	(676)	-58%	1 761
Cellphone Allowance	155	459	22	148	306	(159)	-52%	459
Housing Allowances	–	–	–	–	–	–	–	–
Other benefits and allowances	239	1 378	17	69	918	(850)	-93%	1 378
Payments in lieu of leave	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Entities</b>	<b>12 773</b>	<b>27 846</b>	<b>1 534</b>	<b>9 668</b>	<b>18 564</b>	<b>(8 896)</b>	<b>-48%</b>	<b>27 846</b>
<b>% increase</b>		<b>118.0%</b>						<b>118.0%</b>
<b>Other Staff of Entities</b>								
Basic Salaries and Wages	24 718	33 805	2 535	20 203	22 536	(2 334)	-10%	33 805
Pension and UIF Contributions	1 032	1 209	200	1 448	806	642	80%	1 209
Medical Aid Contributions	1 031	848	107	849	565	284	50%	848
Overtime	140	778	35	215	518	(303)	-58%	778
Performance Bonus	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	701	1	68	647	0	647	159357%	1
Cellphone Allowance	240	323	25	213	215	(2)	-1%	323
Housing Allowances	44	–	–	–	–	–	–	–
Other benefits and allowances	713	243	60	341	162	179	111%	243
Payments in lieu of leave	–	–	2 171	2 171	–	2 171	–	–
Long service awards	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–
<b>Sub Total - Other Staff of Entities</b>	<b>28 618</b>	<b>37 205</b>	<b>5 202</b>	<b>26 088</b>	<b>24 803</b>	<b>1 284</b>	<b>5%</b>	<b>37 205</b>
<b>% increase</b>		<b>30.0%</b>						<b>30.0%</b>
<b>Total Municipal Entities</b>	<b>44 591</b>	<b>68 858</b>	<b>7 068</b>	<b>37 823</b>	<b>45 905</b>	<b>(8 082)</b>	<b>-18%</b>	<b>68 858</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>9 214 867</b>	<b>10 655 604</b>	<b>911 624</b>	<b>7 053 711</b>	<b>6 791 969</b>	<b>261 742</b>	<b>4%</b>	<b>10 655 604</b>
<b>% increase</b>		<b>15.6%</b>						<b>15.6%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>9 084 982</b>	<b>10 509 704</b>	<b>900 959</b>	<b>6 968 512</b>	<b>6 698 268</b>	<b>270 715</b>	<b>4%</b>	<b>10 509 704</b>

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

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February											
Description	Budget Year 2019/20								2019/20 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>											
<b>Cash Receipts By Source</b>											
Property rates	561 474	654 930	613 631	590 070	640 820	600 664	610 372	651 105	7 041 063	7 421 280	7 905 243
Service charges - electricity revenue	586 000	825 339	729 991	830 182	1 312 375	1 061 817	1 806 626	610 738	13 143 996	14 204 404	14 534 632
Service charges - water revenue	279 038	454 024	344 764	397 790	414 548	298 357	376 704	327 604	4 193 741	4 528 025	4 752 422
Service charges - sanitation revenue	83 093	109 410	94 733	97 534	103 971	86 288	101 903	108 090	1 144 538	1 235 731	1 298 115
Service charges - refuse	102 995	113 094	119 565	116 082	104 817	102 888	124 861	111 441	1 648 831	1 737 347	1 781 117
Rental of facilities and equipment	2 781	(5 236)	22 135	12 530	6 823	8 332	3 634	14 135	109 322	122 188	136 360
Interest earned - external investments	1 877	26 829	41 756	21 881	2 271	48 197	20 948	8 419	196 887	207 701	219 101
Interest earned - outstanding debtors	74 270	60 382	66 029	68 235	73 367	66 374	76 872	74 380	522 541	558 009	592 199
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 345	834	45 637	24 083	26 500	20 327	12 278	23 285	206 161	216 850	228 821
Licences and permits	50	3 984	4 057	3 479	4 067	3 897	3 345	4 321	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	37 028	1 428 641	24 910	67 652	4 726 160	4 932 710	5 377 955
Other revenue	42 903	43 979	77 911	98 335	69 780	83 479	70 044	116 744	637 090	671 429	709 875
<b>Cash Receipts by Source</b>	<b>2 869 864</b>	<b>2 793 934</b>	<b>2 171 676</b>	<b>2 357 991</b>	<b>2 796 365</b>	<b>3 809 260</b>	<b>3 232 498</b>	<b>2 117 914</b>	<b>33 605 217</b>	<b>35 872 240</b>	<b>37 574 325</b>
<b>Other Cash Flows by Source</b>											
Transfer receipts - capital	418 966	24 000	94 484	90 377	100 365	106 804	28 936	78 634	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)	(14 163)	0	0	(56 985)	1 500 000	1 456 620	1 428 000
Increase in consumer deposits	-	-	6 159	(19 499)	(22 976)	(23 345)	(28 825)	(37 558)	10 527	10 738	10 953
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	16 851	16 851	(16 002)	(10 231)	(22 443)	(28 770)	(28 766)	(23 034)	(16 235)	(16 551)	(6 082)
Change in non-current investments	(585 081)	(585 081)	-	-	-	(87 651)	(217 610)	(222 358)	(100 000)	(150 000)	(250 000)
<b>Total Cash Receipts by Source</b>	<b>2 720 600</b>	<b>2 249 704</b>	<b>2 256 317</b>	<b>2 402 660</b>	<b>2 837 148</b>	<b>3 776 298</b>	<b>2 986 233</b>	<b>1 856 613</b>	<b>37 353 139</b>	<b>39 731 174</b>	<b>41 472 751</b>
<b>Cash Payments by Type</b>											
Employee related costs	833 591	972 686	773 219	812 110	765 639	762 018	1 117 425	896 085	10 383 815	11 324 598	12 198 484
Remuneration of councillors	10 210	10 924	10 729	10 760	10 702	10 610	10 598	10 665	140 340	149 273	160 789
Interest paid	34 872	26 667	60 488	(24 770)	3	531 110	1	22 832	1 502 321	1 607 483	1 720 007
Bulk purchases - Electricity	-	1 263 650	2 115 198	639 578	680 141	649 600	558 850	648 086	9 091 426	9 796 972	10 404 432
Bulk purchases - Water & Sewer	4 601	247 335	426 370	257 991	282 478	244 065	230 234	255 285	2 840 711	3 058 334	3 272 665
Other materials	20 514	31 112	61 304	70 305	46 445	30 242	53 567	57 038	683 829	721 446	770 425
Contracted services	33 654	285 952	301 675	319 166	353 208	328 048	322 392	349 014	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	1 381	14 745	27 973	1 839	57 340	60 437	63 700
General expenses	2 337 787	772 911	519 727	2 403 676	3 646 040	4 246 133	3 957 450	2 954 108	2 551 588	2 676 263	2 846 422
<b>Cash Payments by Type</b>	<b>3 277 520</b>	<b>3 629 898</b>	<b>4 282 746</b>	<b>4 522 041</b>	<b>5 786 036</b>	<b>6 816 571</b>	<b>6 278 489</b>	<b>5 194 951</b>	<b>31 302 267</b>	<b>33 250 129</b>	<b>35 353 147</b>
<b>Other Cash Flows/Payments by Type</b>											
Capital assets	490 844	134 981	289 399	182 307	173 938	217 130	82 369	125 844	4 205 980	4 578 537	4 618 240
Repayment of borrowing	-	-	(183 243)	(183 243)	(183 243)	(526 796)	(526 796)	(526 796)	1 041 243	1 267 278	1 442 856
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>3 768 364</b>	<b>3 764 879</b>	<b>4 388 902</b>	<b>4 521 106</b>	<b>5 776 731</b>	<b>6 506 906</b>	<b>5 834 062</b>	<b>4 794 000</b>	<b>36 549 490</b>	<b>39 095 945</b>	<b>41 414 243</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(1 047 764)</b>	<b>(1 515 175)</b>	<b>(2 132 585)</b>	<b>(2 118 446)</b>	<b>(2 939 584)</b>	<b>(2 730 607)</b>	<b>(2 847 829)</b>	<b>(2 937 387)</b>	<b>803 649</b>	<b>635 229</b>	<b>58 508</b>
Cash/cash equivalents at the month/year beginning:	3 025 739	3 025 739	3 025 739	3 025 739	3 025 739	3 025 739	3 025 739	3 025 739	3 537 943	4 341 592	4 976 821
Cash/cash equivalents at the month/year end:	1 977 975	1 510 564	893 154	907 293	86 155	295 132	177 910	88 352	4 341 592	4 976 821	5 035 329

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M08 February								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue By Source</b>								
Property rates	7 116 483	7 521 770	651 105	4 918 208	4 947 320	(29 112)	-1%	7 521 770
Service charges - electricity revenue	11 506 427	13 693 838	613 473	7 666 416	8 827 006	(1 160 591)	-13%	13 693 838
Service charges - water revenue	4 292 200	4 518 488	321 657	2 802 674	2 667 157	135 517	5%	4 518 488
Service charges - sanitation revenue	1 142 569	1 190 772	109 688	797 387	788 536	8 851	1%	1 190 772
Service charges - refuse revenue	1 674 453	1 747 858	113 054	910 327	1 139 822	(229 495)	-20%	1 747 858
Rental of facilities and equipment	142 756	158 013	14 135	65 132	96 204	(31 072)	-32%	158 013
Interest earned - external investments	391 948	196 254	8 419	172 178	143 731	28 446	20%	196 254
Interest earned - outstanding debtors	860 737	846 595	74 380	559 910	609 991	(50 082)	-8%	846 595
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	314 689	334 089	23 285	154 290	209 485	(55 195)	-26%	334 089
Licences and permits	46 618	54 588	4 321	27 200	34 762	(7 563)	-	54 588
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	4 501 239	4 726 160	67 652	3 286 466	3 287 227	(761)	0%	4 726 160
Other revenue	1 074 472	1 029 703	116 744	592 938	611 537	(18 599)	-3%	1 029 703
Gains on disposal of PPE	27 525	-	162	2 093	-	2 093	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>33 092 115</b>	<b>36 018 129</b>	<b>2 118 076</b>	<b>21 955 218</b>	<b>23 362 779</b>	<b>(1 407 561)</b>	<b>-6%</b>	<b>36 018 129</b>
<b>Expenditure By Type</b>								
Employee related costs	9 045 701	10 444 652	896 062	6 932 665	6 652 362	280 303	4%	10 444 652
Remuneration of councillors	126 685	142 093	10 665	85 199	93 701	(8 502)	-9%	142 093
Debt impairment	1 803 186	1 639 519	129 436	1 121 776	1 121 776	-	-	1 639 519
Depreciation & asset impairment	2 119 464	2 130 502	126 048	1 028 206	1 290 688	(262 482)	-20%	2 130 502
Finance charges	1 501 292	1 502 184	22 832	651 203	492 369	158 834	32%	1 502 184
Bulk purchases	10 777 375	12 081 171	903 371	8 503 460	8 507 919	(4 459)	0%	12 081 171
Other materials	554 837	687 811	57 038	370 527	481 893	(111 366)	-23%	687 811
Contracted services	3 225 232	4 069 242	349 014	2 293 108	3 275 579	(982 472)	-30%	4 069 242
Transfers and subsidies	137 168	163 191	1 839	114 151	97 789	16 363	17%	163 191
Other expenditure	3 072 371	3 138 241	244 200	1 450 140	1 825 326	(375 185)	-21%	3 138 241
Loss on disposal of PPE	68 061	-	(111)	57	-	57	-	-
<b>Total Expenditure</b>	<b>32 431 373</b>	<b>35 998 607</b>	<b>2 740 394</b>	<b>22 550 493</b>	<b>23 839 402</b>	<b>(1 288 909)</b>	<b>-5%</b>	<b>35 998 607</b>
<b>Surplus/(Deficit)</b>								
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 013 311	2 203 953	78 634	563 098	1 363 454	(800 356)	-59%	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	30 000	-	-	5 666	(5 666)	-100%	30 000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 674 317</b>	<b>2 253 475</b>	<b>(543 684)</b>	<b>(32 178)</b>	<b>892 496</b>	<b>(924 675)</b>	<b>-104%</b>	<b>2 253 475</b>
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>2 674 317</b>	<b>2 253 475</b>	<b>(543 684)</b>	<b>(32 178)</b>	<b>892 496</b>	<b>(924 675)</b>	<b>-104%</b>	<b>2 253 475</b>

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M08 February								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue By Municipal Entity</b>								
Housing Company Tshwane	45 798	60 550	923	35 991	40 367	(4 376)	-11%	60 550
Tshwane Economic Development Agency	56 351	69 940	129	56 058	46 627	9 432	20%	69 940
<b>Total Operating Revenue</b>	<b>102 149</b>	<b>130 490</b>	<b>1 052</b>	<b>92 049</b>	<b>86 993</b>	<b>5 056</b>	<b>6%</b>	<b>130 490</b>
<b>Expenditure By Municipal Entity</b>								
Housing Company Tshwane	20 214	60 470	2 146	14 985	40 313	(25 328)	-63%	60 470
Tshwane Economic Development Agency	53 893	69 933	4 082	41 130	46 622	(5 492)	-12%	69 933
<b>Total Operating Expenditure</b>	<b>74 107</b>	<b>130 403</b>	<b>6 228</b>	<b>56 116</b>	<b>86 935</b>	<b>(30 820)</b>	<b>-35%</b>	<b>130 403</b>
<b>Surplus/ (Deficit) for the yr/period</b>	<b>28 042</b>	<b>87</b>	<b>(5 176)</b>	<b>35 934</b>	<b>58</b>	<b>35 875</b>	<b>61503%</b>	<b>87</b>
<b>Capital Expenditure By Municipal Entity</b>								
Housing Company Tshwane	88 130	202 547	3 575	71 875	100 123	(28 248)	-28%	202 547
Tshwane Economic Development Agency	254	2 621	-	272	2 568	(2 297)	-89%	2 621
<b>Total Capital Expenditure</b>	<b>88 384</b>	<b>205 168</b>	<b>3 575</b>	<b>72 147</b>	<b>102 691</b>	<b>(30 544)</b>	<b>-30%</b>	<b>205 168</b>

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M08 February								
Month	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
<b>R thousands</b>								
<b>Monthly expenditure performance trend</b>								
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	173 938	645 544	1 192 975	547 431	45.9%	15%
December	248 482	375 350	217 130	862 675	1 568 325	705 650	45.0%	20%
January	37 924	335 760	82 369	945 044	1 904 085	959 041	50.4%	22%
February	218 949	439 498	125 844	1 070 888	2 343 583	1 272 694	54.3%	25%
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	1 282 645	588 334			4 248 464	-		
<b>Total Capital expenditure</b>	<b>3 301 568</b>	<b>4 248 464</b>	<b>1 070 888</b>					

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

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>1 825 327</b>	<b>2 220 503</b>	<b>57 602</b>	<b>595 488</b>	<b>1 193 157</b>	<b>597 669</b>	<b>50.1%</b>	<b>2 220 503</b>
Roads Infrastructure	328 839	493 275	15 905	214 005	244 545	30 540	12.5%	493 275
Roads	299 415	400 754	12 052	158 036	188 989	30 953	16.4%	400 754
Road Structures	29 423	88 021	3 853	55 969	51 767	(4 203)	-8.1%	88 021
Road Furniture	-	4 500	-	-	3 789	3 789	100.0%	4 500
Storm water Infrastructure	66 706	120 000	-	5 139	39 284	34 145	86.9%	120 000
Drainage Collection	17 159	36 500	-	-	18 270	18 270	100.0%	36 500
Storm water Conveyance	49 547	83 500	-	5 139	21 014	15 875	75.5%	83 500
Electrical Infrastructure	782 310	456 212	18 063	102 734	276 285	173 551	62.8%	456 212
Power Plants	257	4 000	-	973	3 000	2 027	4 000	4 000
HV Substations	-	63 000	-	6 533	41 187	34 654	84.1%	63 000
HV Transmission Conductors	-	15 000	-	3 615	1 500	(2 115)	15 000	15 000
MV Substations	104 019	48 050	2 404	20 702	27 663	6 961	25.2%	48 050
MV Networks	48 124	94 662	7 087	37 574	61 604	24 030	39.0%	94 662
LV Networks	629 910	231 500	8 573	33 337	141 331	107 994	76.4%	231 500
Water Supply Infrastructure	453 052	622 539	17 248	185 327	362 203	176 877	48.8%	622 539
Dams and Weirs	4 500	-	-	-	-	-	-	-
Reservoirs	47 728	90 000	1 322	32 670	68 156	35 486	52.1%	90 000
Water Treatment Works	39 349	80 000	-	-	-	-	-	80 000
Bulk Mains	295 794	56 500	6 203	46 994	38 418	(8 577)	-22.3%	56 500
Distribution	65 680	333 100	5 769	81 687	211 648	129 961	61.4%	333 100
PRV Stations	-	62 939	3 954	23 975	43 982	20 007	45.5%	62 939
Sanitation Infrastructure	173 964	468 727	6 386	81 188	236 422	155 234	65.7%	468 727
Reticulation	52 174	463 727	6 386	81 188	235 022	153 834	65.5%	463 727
Waste Water Treatment Works	11 500	5 000	-	-	1 400	1 400	100.0%	5 000
Outfall Sewers	110 290	-	-	-	-	-	-	-
Solid Waste Infrastructure	7 480	29 750	-	22	4 625	4 603	99.5%	29 750
Waste Transfer Stations	7 480	9 250	-	22	4 625	4 603	99.5%	9 250
Capital Spares	-	20 500	-	-	-	-	-	20 500
Information and Communication Infrastructure	12 977	30 000	-	7 073	29 792	22 718	76.3%	30 000
Distribution Layers	12 977	30 000	-	7 073	29 792	22 718	76.3%	30 000
<b>Community Assets</b>	<b>73 247</b>	<b>231 793</b>	<b>2 447</b>	<b>73 692</b>	<b>169 463</b>	<b>95 771</b>	<b>56.5%</b>	<b>231 793</b>
Community Facilities	73 247	202 436	2 447	71 433	159 652	88 218	55.3%	202 436
Centres	17 656	10 000	-	-	8 421	8 421	100.0%	10 000
Clinics/Care Centres	37 324	23 436	-	406	9 374	8 968	23 436	23 436
Fire/Ambulance Stations	3 649	10 000	1 543	7 324	37 645	30 321	80.5%	10 000
Markets	-	16 000	-	-	2 333	2 333	100.0%	16 000
Taxi Ranks/Bus Terminals	-	143 000	905	63 703	101 878	38 175	37.5%	143 000
Sport and Recreation Facilities	-	29 357	-	2 259	9 812	7 553	77.0%	29 357
Outdoor Facilities	-	29 357	-	2 259	9 812	7 553	77.0%	29 357
<b>Other assets</b>	<b>67 746</b>	<b>120 971</b>	<b>7 427</b>	<b>53 066</b>	<b>92 745</b>	<b>39 679</b>	<b>42.8%</b>	<b>120 971</b>
Operational Buildings	6 339	71 050	6 632	30 129	38 070	7 940	20.9%	71 050
Municipal Offices	5 505	15 300	-	6 005	-	(6 005)	15 300	15 300
Training Centres	-	5 000	-	-	4 372	4 372	100.0%	5 000
Depots	-	50 750	6 632	24 124	33 698	9 574	28.4%	50 750
Housing	61 407	49 921	794	22 937	54 676	31 738	58.0%	49 921
Staff Housing	-	15 000	-	-	3 000	3 000	100.0%	15 000
Social Housing	61 407	34 921	794	17 813	38 009	20 196	53.1%	34 921
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 500</b>
Biological or Cultivated Assets	-	1 500	-	-	-	-	-	1 500
<b>Intangible Assets</b>	<b>9 460</b>	<b>18 000</b>	<b>-</b>	<b>-</b>	<b>4 500</b>	<b>4 500</b>	<b>100.0%</b>	<b>18 000</b>
Licences and Rights	9 460	18 000	-	-	4 500	4 500	100.0%	18 000
Computer Software and Applications	9 460	18 000	-	-	4 500	4 500	100.0%	18 000
<b>Computer Equipment</b>	<b>24 581</b>	<b>114 843</b>	<b>(749)</b>	<b>14 921</b>	<b>84 696</b>	<b>69 775</b>	<b>82.4%</b>	<b>114 843</b>
Computer Equipment	24 581	114 843	(749)	14 921	84 696	69 775	82.4%	114 843
<b>Furniture and Office Equipment</b>	<b>4 744</b>	<b>35 864</b>	<b>332</b>	<b>2 368</b>	<b>13 000</b>	<b>10 632</b>	<b>81.8%</b>	<b>35 864</b>
Furniture and Office Equipment	4 744	35 864	332	2 368	13 000	10 632	81.8%	35 864
<b>Machinery and Equipment</b>	<b>17 525</b>	<b>147 605</b>	<b>1 148</b>	<b>13 892</b>	<b>70 737</b>	<b>56 845</b>	<b>80.4%</b>	<b>147 605</b>
Machinery and Equipment	17 525	147 605	1 148	13 892	70 737	56 845	80.4%	147 605
<b>Transport Assets</b>	<b>15 861</b>	<b>135 000</b>	<b>-</b>	<b>1 273</b>	<b>4 000</b>	<b>2 727</b>	<b>68.2%</b>	<b>135 000</b>
Transport Assets	15 861	135 000	-	1 273	4 000	2 727	68.2%	135 000
<b>Land</b>	<b>9 436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Land	9 436	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>2 048 805</b>	<b>3 026 079</b>	<b>68 207</b>	<b>754 702</b>	<b>1 632 298</b>	<b>877 597</b>	<b>53.8%</b>	<b>3 026 079</b>

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>553 942</b>	<b>441 500</b>	<b>30 655</b>	<b>179 572</b>	<b>252 053</b>	<b>72 481</b>	<b>28.8%</b>	<b>441 500</b>
Roads Infrastructure	254 251	262 000	24 779	90 450	181 233	90 784	50.1%	262 000
Roads	254 251	262 000	24 779	90 450	181 233	90 784	50.1%	262 000
Electrical Infrastructure	112 928	71 500	1 704	11 688	24 150	12 462	51.6%	71 500
Power Plants	-	2 000	-	-	2 000	2 000	100.0%	2 000
HV Substations	7 893	20 000	-	-	-	-	-	20 000
MV Substations	-	18 000	-	-	-	-	-	18 000
MV Networks	18 497	-	25	1 748	10 950	9 202	84.0%	-
LV Networks	86 539	16 500	1 679	9 941	11 200	1 259	11.2%	16 500
Capital Spares	-	15 000	-	-	-	-	-	15 000
Water Supply Infrastructure	119 553	103 000	4 173	77 434	46 670	(30 764)	-65.9%	103 000
Dams and Weirs	-	3 000	-	-	1 000	1 000	100.0%	3 000
Reservoirs	-	8 000	237	919	4 250	3 331	78.4%	8 000
Water Treatment Works	-	6 000	-	-	5 000	5 000	100.0%	6 000
Bulk Mains	42 291	6 000	(5 726)	36 956	900	(36 056)	-	6 000
Distribution	77 262	80 000	9 661	39 560	35 520	(4 040)	-11.4%	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
<b>Community Assets</b>	<b>38 093</b>	<b>18 000</b>	<b>618</b>	<b>5 386</b>	<b>20 816</b>	<b>15 430</b>	<b>74.1%</b>	<b>18 000</b>
Community Facilities	38 093	3 000	618	5 386	11 139	5 753	51.6%	3 000
Clinics/Care Centres	27 257	-	-	-	-	-	-	-
Fire/Ambulance Stations	5 650	-	618	5 386	5 929	543	9.2%	-
Cemeteries/Crematoria	-	3 000	-	-	1 000	1 000	100.0%	3 000
Parks	2 734	-	-	-	-	-	-	-
Markets	-	-	-	-	4 210	4 210	100.0%	-
Sport and Recreation Facilities	-	15 000	-	-	9 677	9 677	100.0%	15 000
Outdoor Facilities	-	15 000	-	-	9 677	9 677	100.0%	15 000
<b>Other assets</b>	<b>7 108</b>	<b>2 000</b>	<b>-</b>	<b>-</b>	<b>13 073</b>	<b>13 073</b>	<b>100.0%</b>	<b>2 000</b>
Training Centres	-	2 000	-	-	1 073	1 073	100.0%	2 000
Housing	7 108	-	-	-	12 000	12 000	100.0%	-
Social Housing	7 108	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>3 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 000</b>
Biological or Cultivated Assets	-	3 000	-	-	-	-	-	3 000
<b>Intangible Assets</b>	<b>-</b>	<b>7 000</b>	<b>-</b>	<b>-</b>	<b>3 920</b>	<b>3 920</b>	<b>100.0%</b>	<b>7 000</b>
Licences and Rights	-	7 000	-	-	3 920	3 920	100.0%	7 000
Computer Software and Applications	-	7 000	-	-	3 920	3 920	100.0%	7 000
<b>Computer Equipment</b>	<b>-</b>	<b>30 000</b>	<b>-</b>	<b>4 069</b>	<b>14 607</b>	<b>10 538</b>	<b>72.1%</b>	<b>30 000</b>
Computer Equipment	-	30 000	-	4 069	14 607	10 538	72.1%	30 000
<b>Furniture and Office Equipment</b>	<b>-</b>	<b>10 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 000</b>
Furniture and Office Equipment	-	10 000	-	-	-	-	-	10 000
<b>Machinery and Equipment</b>	<b>20 140</b>	<b>15 000</b>	<b>1</b>	<b>2 294</b>	<b>10 000</b>	<b>7 706</b>	<b>77.1%</b>	<b>15 000</b>
Machinery and Equipment	20 140	15 000	1	2 294	10 000	7 706	77.1%	15 000
<b>Transport Assets</b>	<b>102 488</b>	<b>-</b>	<b>3 356</b>	<b>6 088</b>	<b>-</b>	<b>(6 088)</b>	<b>#DIV/0!</b>	<b>-</b>
Transport Assets	102 488	-	3 356	6 088	-	(6 088)	#DIV/0!	-
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Land	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>721 771</b>	<b>526 500</b>	<b>34 630</b>	<b>197 409</b>	<b>314 470</b>	<b>117 060</b>	<b>37.2%</b>	<b>526 500</b>

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

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>758 771</b>	<b>962 781</b>	<b>74 571</b>	<b>580 135</b>	<b>754 979</b>	<b>174 844</b>	<b>23.2%</b>	<b>962 781</b>
Roads Infrastructure	176 367	187 486	16 729	85 314	140 834	55 520	39.4%	187 486
Roads	59 215	150 640	12 489	74 772	117 158	42 385	36.2%	150 640
Road Structures	82 802	753	–	–	289	289	100.0%	753
Road Furniture	34 350	36 094	4 240	10 542	23 388	12 846	54.9%	36 094
Storm water Infrastructure	19 658	21 404	4 666	9 741	14 515	4 773	32.9%	21 404
Drainage Collection	17 853	12 754	4 666	9 741	14 515	4 773	32.9%	12 754
Storm water Conveyance	1 805	8 650	–	–	–	–	–	8 650
Electrical Infrastructure	302 897	370 601	28 876	215 748	276 996	61 248	22.1%	370 601
Power Plants	27 582	28 659	1 919	11 483	19 106	7 623	39.9%	28 659
HV Substations	31 553	8 442	7 686	30 970	32 373	1 404	4.3%	8 442
HV Switching Station	1 831	10 899	168	781	2 308	1 527	66.2%	10 899
HV Transmission Conductors	–	737	–	–	–	–	–	737
MV Substations	46 744	52 842	3 914	33 790	38 630	4 840	12.5%	52 842
MV Switching Stations	–	18 800	–	71	757	686	90.6%	18 800
MV Networks	83 882	117 045	8 600	105 366	122 971	17 605	14.3%	117 045
LV Networks	111 304	133 177	6 589	33 287	60 850	27 564	45.3%	133 177
Water Supply Infrastructure	154 308	221 875	12 422	124 406	138 094	13 688	9.9%	221 875
Reservoirs	10 154	12 491	1 030	5 612	8 549	2 937	34.4%	12 491
Pump Stations	–	6 113	–	–	–	–	–	6 113
Water Treatment Works	12 790	10 868	728	8 815	9 364	548	5.9%	10 868
Bulk Mains	10 525	11 556	17	7 766	7 704	(62)	-0.8%	11 556
Distribution	120 840	180 847	10 647	102 213	112 477	10 264	9.1%	180 847
Sanitation Infrastructure	94 059	145 469	11 040	85 019	130 056	45 037	34.6%	145 469
Pump Station	4 424	–	–	–	–	–	–	–
Reticulation	(26 914)	42 707	2 226	18 387	25 793	7 406	28.7%	42 707
Waste Water Treatment Works	93 225	93 889	8 280	63 241	97 631	34 390	35.2%	93 889
Outfall Sewers	23 324	8 873	533	3 391	6 632	3 241	48.9%	8 873
Solid Waste Infrastructure	6 684	10 906	231	4 391	7 766	3 375	43.5%	10 906
Landfill Sites	6 124	9 142	231	4 391	7 766	3 375	43.5%	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	159	159	11	(148)	-1339.5%	265
Rail Lines	1 201	265	159	159	11	(148)	-1339.5%	265
Information and Communication Infrastructure	3 596	4 773	448	55 357	46 707	(8 650)	-18.5%	4 773
Core Layers	2 095	1 842	–	–	–	–	–	1 842
Distribution Layers	1 502	2 931	448	55 357	46 707	(8 650)	-18.5%	2 931
<b>Community Assets</b>	<b>133 558</b>	<b>133 560</b>	<b>1 267</b>	<b>6 755</b>	<b>20 265</b>	<b>13 509</b>	<b>66.7%</b>	<b>133 560</b>
Community Facilities	112 773	108 514	1 127	4 888	12 510	7 622	60.9%	108 514
Halls	359	467	–	–	–	–	–	467
Centres	194	235	–	–	–	–	–	235
Clinics/Care Centres	7 344	53	–	–	–	–	–	53
Fire/Ambulance Stations	3 813	1 165	41	442	1 239	797	64.3%	1 165
Museums	205	93	–	–	–	–	–	93
Galleries	73	88	–	–	–	–	–	88
Libraries	3 393	3 886	–	0	104	104	99.6%	3 886
Cemeteries/Crematoria	11 768	9 854	–	–	–	–	–	9 854
Police	3 001	216	27	332	1 450	1 119	77.1%	216
Purts	38 012	54 649	–	–	–	–	–	54 649
Public Open Space	35 011	30 029	1 060	4 054	6 694	2 640	39.4%	30 029
Nature Reserves	5 228	6 080	–	–	–	–	–	6 080
Markets	3 119	875	–	59	1 146	1 087	94.9%	875
Airports	1 253	823	–	1	1 876	1 875	100.0%	823
Sport and Recreation Facilities	20 785	25 047	140	1 867	7 755	5 887	75.9%	25 047
Indoor Facilities	120	148	–	–	–	–	–	148
Outdoor Facilities	20 664	24 899	140	1 867	7 755	5 887	75.9%	24 899
<b>Investment properties</b>	<b>13 054</b>	<b>63 111</b>	<b>8</b>	<b>376</b>	<b>6 030</b>	<b>5 655</b>	<b>93.8%</b>	<b>63 111</b>
Revenue Generating	13 054	63 111	5	85	962	877	91.1%	63 111
Improved Property	77	10 849	5	85	962	877	91.1%	10 849
Unimproved Property	12 977	52 262	–	–	–	–	–	52 262
<b>Other assets</b>	<b>86 299</b>	<b>117 519</b>	<b>22 660</b>	<b>118 918</b>	<b>234 727</b>	<b>115 808</b>	<b>49.3%</b>	<b>117 519</b>
Operational Buildings	85 157	115 378	14 658	91 542	172 316	80 775	46.9%	115 378
Municipal Offices	57 483	82 067	5 642	36 511	52 742	16 231	30.8%	82 067
Pay/Enquiry Points	186	–	–	–	–	–	–	–
Manufacturing Plant	3 197	4 479	–	1 188	3 237	2 049	63.3%	4 479
Depots	24 292	28 832	9 015	53 842	116 337	62 495	53.7%	28 832
Housing	1 142	2 141	8 003	27 377	62 411	35 034	56.1%	2 141
Social Housing	1 142	2 141	8 003	27 377	62 411	35 034	56.1%	2 141
<b>Intangible Assets</b>	<b>59 404</b>	<b>72 874</b>	<b>–</b>	<b>2 015</b>	<b>4 419</b>	<b>2 404</b>	<b>54.4%</b>	<b>72 874</b>
Licences and Rights	59 404	72 874	–	2 015	4 419	2 404	54.4%	72 874
Computer Software and Applications	59 404	72 874	–	2 015	4 419	2 404	54.4%	72 874
<b>Computer Equipment</b>	<b>53 834</b>	<b>23 159</b>	<b>6 691</b>	<b>18 677</b>	<b>76 677</b>	<b>58 000</b>	<b>75.6%</b>	<b>23 159</b>
Computer Equipment	53 834	23 159	6 691	18 677	76 677	58 000	75.6%	23 159
<b>Furniture and Office Equipment</b>	<b>2 496</b>	<b>4 028</b>	<b>–</b>	<b>87</b>	<b>1 029</b>	<b>941</b>	<b>91.5%</b>	<b>4 028</b>
Furniture and Office Equipment	2 496	4 028	–	87	1 029	941	91.5%	4 028
<b>Machinery and Equipment</b>	<b>33 747</b>	<b>108 861</b>	<b>5 335</b>	<b>20 825</b>	<b>33 344</b>	<b>12 518</b>	<b>37.5%</b>	<b>108 861</b>
Machinery and Equipment	33 747	108 861	5 335	20 825	33 344	12 518	37.5%	108 861
<b>Transport Assets</b>	<b>132 328</b>	<b>148 011</b>	<b>10 622</b>	<b>71 957</b>	<b>102 450</b>	<b>30 494</b>	<b>29.8%</b>	<b>148 011</b>
Transport Assets	132 328	148 011	10 622	71 957	102 450	30 494	29.8%	148 011
<b>Total Repairs and Maintenance Expenditure</b>	<b>1 273 490</b>	<b>1 633 905</b>	<b>121 154</b>	<b>819 747</b>	<b>1 233 920</b>	<b>414 173</b>	<b>33.6%</b>	<b>1 633 905</b>

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M08 February									
Description	Budget Year 2019/20								
	2018/19 Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>1 079 649</b>	<b>1 405 584</b>	<b>84 440</b>	<b>688 633</b>	<b>844 362</b>	<b>155 729</b>	<b>-18.4%</b>	<b>1 405 584</b>	
Roads Infrastructure	335 093	439 034	29 996	244 164	279 201	35 037	12.5%	439 034	
Roads	267 199	350 481	23 186	187 321	222 363	35 043	15.8%	350 481	
Road Structures	6 736	9 188	1 005	8 070	5 945	(2 125)	-35.7%	9 188	
Road Furniture	61 159	79 365	5 805	48 773	50 892	2 119	4.2%	79 365	
Storm water Infrastructure	71 078	89 573	6 579	51 088	57 407	6 319	11.0%	89 573	
Drainage Collection	68 769	86 853	6 389	49 494	55 641	6 147	11.0%	86 853	
Storm water Conveyance	2 309	2 720	189	1 594	1 766	173	9.8%	2 720	
Electrical Infrastructure	230 796	298 071	20 194	164 986	187 492	22 506	12.0%	298 071	
Power Plants	4 036	4 782	322	2 710	3 153	443	14.1%	4 782	
HV Substations	46 090	61 358	4 491	37 792	37 481	(311)	-0.8%	61 358	
HV Switching Station	—	—	1	9	—	(9)	—	—	
HV Transmission Conductors	18 829	24 168	1 168	9 828	15 294	5 466	35.7%	24 168	
MV Substations	11 455	15 413	1 088	9 153	9 576	423	4.4%	15 413	
MV Switching Stations	2 342	2 914	—	—	1 870	1 870	100.0%	2 914	
MV Networks	38 645	43 960	3 108	24 954	28 545	3 591	12.6%	43 960	
LV Networks	109 398	145 475	10 015	80 540	91 573	11 033	12.0%	145 475	
Water Supply Infrastructure	163 567	247 410	13 048	105 175	139 094	33 919	24.4%	247 410	
Dams and Weirs	362	462	30	254	298	45	14.9%	462	
Boreholes	45	58	3	23	37	14	37.2%	58	
Reservoirs	18 226	27 779	1 622	13 675	16 395	2 721	16.6%	27 779	
Pump Stations	5 689	7 109	414	3 510	4 577	1 066	23.3%	7 109	
Water Treatment Works	18 842	21 225	1 533	12 909	13 844	935	6.8%	21 225	
Bulk Mains	25 498	29 155	1 949	16 808	18 296	1 488	32.2%	29 155	
Distribution	94 030	160 643	7 453	57 624	85 038	27 413	69.7%	160 643	
Distribution Points	72	91	2	18	59	41	35.7%	91	
PRV Stations	804	887	42	354	550	196	10.8%	887	
Sanitation Infrastructure	145 048	164 866	10 177	85 741	96 080	10 339	14.7%	164 866	
Pump Station	1 419	2 257	122	1 031	1 209	178	17.7%	2 257	
Reticulation	102 947	108 796	3 058	25 766	62 588	36 822	33.8%	108 796	
Waste Water Treatment Works	29 295	35 718	5 696	47 982	22 588	(25 394)	-112.4%	35 718	
Outfall Sewers	11 366	18 072	1 300	10 962	9 682	(1 280)	-13.2%	18 072	
Toilet Facilities	21	23	—	—	14	14	100.0%	23	
Solid Waste Infrastructure	1 960	67 659	117	986	25 484	24 499	96.1%	67 659	
Landfill Sites	1 659	1 504	41	346	1 007	661	65.7%	1 504	
Waste Drop-off Points	301	353	76	636	235	(402)	-171.3%	353	
Electricity Generation Facilities	—	—	0	—	—	—	—	—	
Rail Infrastructure	0	—	—	—	0	—	—	0	
Rail Structures	0	—	—	—	—	—	—	0	
Information and Communication Infrastructure	132 107	98 970	4 329	36 493	59 603	23 109	38.8%	98 970	
Data Centres	180	212	53	443	144	(300)	-208.7%	212	
Core Layers	131 927	98 757	4 126	34 790	59 459	24 669	41.5%	98 757	
Distribution Layers	—	—	150	1 260	—	(1 260)	—	—	
<b>Community Assets</b>	<b>166 702</b>	<b>214 552</b>	<b>13 417</b>	<b>110 016</b>	<b>138 885</b>	<b>28 869</b>	<b>20.8%</b>	<b>214 552</b>	
Community Facilities	104 472	145 539	9 038	73 168	94 113	20 945	22.3%	145 539	
Halls	3 589	1 607	69	580	1 035	455	44.0%	1 607	
Centres	20 536	19 128	1 226	10 317	12 366	2 049	16.6%	19 128	
Crèches	113	823	0	1	338	337	99.5%	823	
Clinics/Care Centres	7 222	16 682	528	4 443	8 631	4 188	48.5%	16 682	
Fire/Ambulance Stations	4 896	3 731	269	2 261	2 336	76	3.2%	3 731	
Testing Stations	720	1 046	50	422	594	173	29.0%	1 046	
Museums	184	265	16	131	171	40	24.6%	265	
Libraries	3 964	20 104	1 817	12 411	16 469	4 059	40.0%	20 104	
Cemeteries/Crematoria	6 100	7 470	565	4 748	4 828	79	1.6%	7 470	
Police	190	439	197	1 658	285	(1 373)	-482.1%	439	
Purbs	—	—	851	7 158	—	(7 158)	—	—	
Public Open Space	15 653	22 688	227	1 909	14 303	12 393	86.6%	22 688	
Nature Reserves	2 098	3 077	210	1 769	1 860	91	4.9%	3 077	
Public Ablution Facilities	60	85	5	45	53	9	16.7%	85	
Markets	10 002	11 508	713	5 999	7 716	1 718	22.3%	11 508	
Stalls	1 617	2 174	190	1 602	1 369	(233)	-17.0%	2 174	
Airports	16 614	20 988	1 309	11 015	13 257	2 241	16.9%	20 988	
Taxi Ranks/Bus Terminals	10 916	13 721	796	6 699	8 500	1 802	21.2%	13 721	
Capital Spares	—	—	—	—	—	—	—	—	
Sport and Recreation Facilities	62 230	69 013	4 379	36 848	44 772	7 924	17.7%	69 013	
Indoor Facilities	632	895	10	87	526	439	83.4%	895	
Outdoor Facilities	61 598	68 119	4 369	36 761	44 246	7 485	16.9%	68 119	
<b>Heritage assets</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	
Other Heritage	—	—	—	—	—	—	—	—	
<b>Investment properties</b>	<b>5 448</b>	<b>6 408</b>	<b>376</b>	<b>3 161</b>	<b>4 311</b>	<b>1 149</b>	<b>26.7%</b>	<b>6 408</b>	
Revenue Generating	5 448	—	5	45	—	(45)	—	—	
Improved Property	5 448	—	5	45	—	(45)	—	—	
Non-revenue Generating	—	6 408	370	3 116	4 311	1 194	27.7%	6 408	
Improved Property	—	6 408	370	3 116	4 311	1 194	27.7%	6 408	
Unimproved Property	—	—	0	0	—	(0)	—	—	
<b>Other assets</b>	<b>94 540</b>	<b>108 405</b>	<b>5 844</b>	<b>49 578</b>	<b>67 104</b>	<b>17 527</b>	<b>26.1%</b>	<b>108 405</b>	
Operational Buildings	77 281	78 088	4 592	38 669	49 843	11 174	22.4%	78 088	
Municipal Offices	50 327	61 252	3 691	31 091	39 926	8 835	22.1%	61 252	
Pay/Enquiry Points	198	249	87	736	159	(577)	-363.2%	249	
Workshops	33	27	2	15	17	3	6.8%	27	
Stores	601	694	50	419	450	30	6.8%	694	
Training Centres	228	82	38	318	54	(263)	-483.5%	82	
Manufacturing Plant	—	—	3	23	—	(23)	—	—	
Depots	25 895	15 784	721	6 067	9 237	3 171	34.3%	15 784	
Housing	17 258	30 316	1 252	10 909	17 261	6 352	36.8%	30 316	
Staff Housing	2 168	2 785	135	1 138	1 788	650	36.3%	2 785	
Social Housing	15 090	27 532	1 117	9 771	15 473	5 703	36.9%	27 532	
<b>Biological or Cultivated Assets</b>	<b>38</b>	<b>42</b>	<b>1</b>	<b>11</b>	<b>24</b>	<b>13</b>	<b>52.6%</b>	<b>42</b>	
Biological or Cultivated Assets	38	42	1	11	24	13	52.6%	42	
<b>Intangible Assets</b>	<b>55 836</b>	<b>84 853</b>	<b>6 235</b>	<b>41 323</b>	<b>52 658</b>	<b>11 335</b>	<b>21.5%</b>	<b>84 853</b>	
Licences and Rights	55 836	84 853	6 235	41 323	52 658	11 335	21.5%	84 853	
Computer Software and Applications	55 836	84 853	6 235	41 323	52 658	11 335	21.5%	84 853	
<b>Computer Equipment</b>	<b>86 749</b>	<b>75 164</b>	<b>2 503</b>	<b>21 112</b>	<b>47 810</b>	<b>26 698</b>	<b>55.8%</b>	<b>75 164</b>	
Computer Equipment	86 749	75 164	2 503	21 112	47 810	26 698	55.8%	75 164	
<b>Furniture and Office Equipment</b>	<b>111 381</b>	<b>50 102</b>	<b>1 645</b>	<b>14 134</b>	<b>36 266</b>	<b>22 132</b>	<b>61.0%</b>	<b>50 102</b>	
Furniture and Office Equipment	111 381	50 102	1 645	14 134	36 266	22 132	61.0%	50 102	
<b>Machinery and Equipment</b>	<b>163 186</b>	<b>78 723</b>	<b>4 414</b>	<b>37 579</b>	<b>49 644</b>	<b>12 066</b>	<b>24.3%</b>	<b>78 723</b>	
Machinery and Equipment	163 186	78 723	4 414	37 579	49 644	12 066	24.3%	78 723	
<b>Transport Assets</b>	<b>340 673</b>	<b>109 129</b>	<b>7 278</b>	<b>63 978</b>	<b>51 265</b>	<b>(12 713)</b>	<b>-24.8%</b>	<b>109 129</b>	
Transport Assets	340 673	109 129	7 278	63 978	51 265	(12 713)	-24.8%	109 129	
<b>Land</b>	<b>16 961</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	
Land	16 961	—	—	—	—	—	—	—	
<b>Total Depreciation</b>	<b>2 121 164</b>	<b>2 132 963</b>	<b>126 152</b>	<b>1 029 525</b>	<b>1 292 328</b>	<b>262 804</b>	<b>20.3%</b>	<b>2 132 963</b>	

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

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>416 561</b>	<b>495 798</b>	<b>12 765</b>	<b>84 851</b>	<b>307 256</b>	<b>222 405</b>	<b>72.4%</b>	<b>495 798</b>
Roads Infrastructure	350 144	134 484	5 503	27 446	89 405	61 959	69.3%	134 484
<i>Roads</i>	330 302	134 484	5 503	27 446	89 405	61 959	69.3%	134 484
<i>Road Structures</i>	19 842	-	-	-	-	-	-	-
Storm water Infrastructure	8 960	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	8 960	-	-	-	-	-	-	-
Electrical Infrastructure	9 147	94 314	5 340	33 760	67 772	34 012	50.2%	94 314
<i>Power Plants</i>	-	1 000	-	-	1 000	1 000	100.0%	1 000
<i>HV Substations</i>	-	33 814	718	9 381	11 166	1 786	16.0%	33 814
<i>LV Networks</i>	9 147	59 500	4 622	24 379	55 606	31 227	56.2%	59 500
Water Supply Infrastructure	-	70 000	-	4 256	12 454	8 198	65.8%	70 000
<i>Reservoirs</i>	-	20 000	-	4 256	8 288	4 031	48.6%	20 000
<i>Distribution Points</i>	-	50 000	-	-	4 167	4 167	100.0%	50 000
Sanitation Infrastructure	5 924	170 000	1 922	19 389	114 958	95 569	83.1%	170 000
<i>Waste Water Treatment Works</i>	5 924	170 000	1 922	19 389	114 958	95 569	83.1%	170 000
Solid Waste Infrastructure	12 115	7 000	-	-	4 667	4 667	100.0%	7 000
<i>Waste Transfer Stations</i>	4 170	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>	7 944	7 000	-	-	4 667	4 667	100.0%	7 000
Information and Communication Infrastructure	30 272	20 000	-	-	18 000	18 000	100.0%	20 000
<b>Community Assets</b>	<b>54 906</b>	<b>53 075</b>	<b>595</b>	<b>1 113</b>	<b>27 393</b>	<b>26 280</b>	<b>95.9%</b>	<b>53 075</b>
Community Facilities	13 392	53 075	595	1 113	12 235	11 122	90.9%	53 075
<i>Centres</i>	-	4 000	-	-	4 275	4 275	100.0%	4 000
<i>Clinics/Care Centres</i>	-	9 500	-	-	7 030	7 030	100.0%	9 500
<i>Fire/Ambulance Stations</i>	-	1 800	-	-	750	750	100.0%	1 800
<i>Cemeteries/Crematoria</i>	-	4 000	-	-	-	-	-	4 000
<i>Markets</i>	5 890	23 775	595	1 113	180	(933)	-	23 775
<i>Airports</i>	1 042	1 000	-	-	-	-	-	1 000
<i>Capital Spares</i>	-	9 000	-	-	-	-	-	9 000
Sport and Recreation Facilities	41 513	-	-	-	15 158	15 158	100.0%	-
<i>Outdoor Facilities</i>	41 513	-	-	-	15 158	15 158	100.0%	-
<b>Heritage assets</b>	<b>-</b>	<b>5 000</b>	<b>-</b>	<b>-</b>	<b>2 844</b>	<b>2 844</b>	<b>100.0%</b>	<b>5 000</b>
Other Heritage	-	5 000	-	-	-	-	-	5 000
<b>Other assets</b>	<b>21 234</b>	<b>63 262</b>	<b>3 961</b>	<b>6 974</b>	<b>23 705</b>	<b>16 731</b>	<b>70.6%</b>	<b>63 262</b>
Operational Buildings	21 234	38 262	872	1 092	5 955	4 863	81.7%	38 262
<i>Municipal Offices</i>	14 018	3 500	872	1 092	429	(663)	-154.7%	3 500
<i>Stores</i>	7 216	23 762	-	-	2 526	2 526	100.0%	23 762
<i>Manufacturing Plant</i>	-	11 000	-	-	3 000	3 000	100.0%	11 000
Housing	-	25 000	3 089	5 883	17 750	11 867	66.9%	25 000
<i>Social Housing</i>	-	25 000	-	-	11 750	11 750	100.0%	25 000
<i>Capital Spares</i>	-	-	3 089	5 883	6 000	117	2.0%	-
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>2 000</b>	<b>261</b>	<b>2 000</b>	<b>2 000</b>	<b>0</b>	<b>-</b>	<b>2 000</b>
Biological or Cultivated Assets	-	2 000	261	2 000	2 000	0	-	2 000
<b>Intangible Assets</b>	<b>11 998</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licences and Rights	11 998	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	11 998	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	<b>405</b>	<b>20 250</b>	<b>-</b>	<b>199</b>	<b>167</b>	<b>(32)</b>	<b>-19.4%</b>	<b>20 250</b>
Furniture and Office Equipment	405	20 250	-	199	167	(32)	-19.4%	20 250
<b>Machinery and Equipment</b>	<b>-</b>	<b>4 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 500</b>
Machinery and Equipment	-	4 500	-	-	-	-	-	4 500
<b>Transport Assets</b>	<b>25 888</b>	<b>52 000</b>	<b>5 426</b>	<b>23 640</b>	<b>33 450</b>	<b>9 810</b>	<b>29.3%</b>	<b>52 000</b>
Transport Assets	25 888	52 000	5 426	23 640	33 450	9 810	29.3%	52 000
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>530 991</b>	<b>695 886</b>	<b>23 007</b>	<b>118 777</b>	<b>396 815</b>	<b>278 037</b>	<b>70.1%</b>	<b>695 886</b>

**(s) Municipal Manager's quality certification**

**QUALITY CERTIFICATE**

I, **Makgometje Makgata**, the acting City Manager of the City of Tshwane, hereby certify that, the monthly budget statement for **February 2020** has been prepared in accordance with the Municipal Finance Management Act, 2003 (Act 56 of 2003) and regulations made under this act.

M Makgata  
ACTING CITY MANAGER  
CITY OF TSHWANE

Signature: \_\_\_\_\_

Date: \_\_\_\_\_