

F1/5/2
 Umar Banda (012 358 8110)
 MAYORAL COMMITTEE: FEBRUARY 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 31 JANUARY 2020

1. PURPOSE

To present the progress on the financial performance of the City of Tshwane against the budget for the period ended 31 January 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 31 January 2020, the ten working days within which to report end on **14 February 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 31 January 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 31 January 2020:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 JANUARY 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	19 928 139	20 826 751	(898 612)	-4%
Total Expenditure	35 446 239	19 859 988	21 247 536	(1 387 549)	-7%
Surplus /Deficit	19 609	68 151	(420 785)		

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 JANUARY 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)	32 530 207	19 124 376	18 594 438	529 938	3%
Total Expenditure	32 416 977	17 696 402	19 952 097	(2 255 695)	-11%
Surplus /Deficit	113 230	1 427 974	(1 357 659)		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R898,6 million against the total budget for the period ended 31 January 2020.

The operating expenditure is underspent by R1,4 billion, which is 7% 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 R945 million, representing 22,2% of the total approved budget.

Cash and short-term investments as at 31 January 2020 amounted to R1,4 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 31 January 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 31 January 2020, in compliance with section 71 of the Municipal Finance Management Act (MFMA).

The under recovery on the electricity revenue, remain a concern and will be addressed during the budget adjustment process.

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, and the project team is currently developing an interim reporting solution. The month-7 mSCOA data strings will be submitted to the National Treasury on 14 February 2020.

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 R898,6 million against the total budget for the period ended 31 January 2020.

The following revenue sources contributed to the underrecovery:

- Service Charges: Electricity (R669,3 million unfavourable): The underrecovery mainly results from the replacement of smart meters. The billing has improved from underrecovery of R1,4 billion in December 2019.
- Service Charges: Refuse (R214,5 million unfavourable): 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 in accordance with the amended policy.
- Rental of Facilities and Equipment (R36 million unfavourable): Mainly on Rental revenue due to the expiry of lease agreements. A decision to transfer the residential portfolio to Housing Company Tshwane will be implemented during the budget adjustment process, and 90% of the contracts have been signed.

- Interest Earned on Outstanding Debtors (R76,8 million unfavourable): A write-off of R2,6 billion was executed in accordance with the Council-approved report, thus the majority of the oldest debt was cleared through this process. The item is overbudgeted and will be realigned during the adjustment budget process.
- Fines and Penalties (R53,3 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 R945 million, which represents 22,2% of spending against the total approved budget. Expenditure, including commitments, is R1,4 billion.

- Repairs and maintenance
 - Repairs and maintenance expenditure is R698,6 million against a YTD budget of R1,1 billion. The percentage against the total budget is 43%.
- Cash flow
 - Cash and short-term investments as at 31 January 2020 amount to R1,4 billion.
 - A low-cost coverage ratio of 0,6 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 grants funding.

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

ANNEXURE

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

RECOMMENDED

That it be recommended to the Mayoral Committee:

1. That the financial performance for the period ended 31 January 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
31 JANUARY 2020.

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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

ANNEXURE A



IN-YEAR REPORT

BUDGET YEAR: 2019/20

REPORTING PERIOD: M07 JANUARY 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 31 January 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 31 January 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, year-to-date (YTD) variance and YTD variance percentage.

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	7 116 107	7 490 493	610 372	4 267 103	4 282 010	(14 908)	0%	7 490 493
Service charges - electricity revenue	11 506 427	13 453 616	1 812 349	7 052 943	7 722 272	(669 329)	-9%	13 453 616
Service charges - water revenue	4 291 880	4 292 528	372 353	2 481 018	2 345 187	135 831	6%	4 292 528
Service charges - sanitation revenue	1 142 569	1 171 499	101 643	687 699	690 376	(2 677)	0%	1 171 499
Service charges - refuse revenue	1 674 453	1 687 671	123 749	797 272	1 011 781	(214 508)	-21%	1 687 671
Rental of facilities and equipment	151 656	177 159	4 445	56 670	92 649	(35 979)	-39%	177 159
Interest earned - external investments	392 896	196 887	21 079	164 621	130 970	33 651	26%	196 887
Interest earned - outstanding debtors	860 902	846 791	76 882	485 596	562 442	(76 847)	-14%	846 791
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	314 689	334 089	12 278	131 005	184 336	(53 331)	-29%	334 089
Licences and permits	46 618	54 588	3 345	22 879	29 806	(6 927)	-23%	54 588
Agency services	–	1 947	–	4 653	1 136	3 517	–	1 947
Transfers and subsidies	4 501 239	4 726 160	34 523	3 298 286	3 259 668	38 617	1%	4 726 160
Other revenue	912 824	1 032 420	70 087	476 465	514 118	(37 652)	-7%	1 032 420
Gains on disposal of PPE	110 854	–	(162)	1 931	–	1 931	–	–
Total Revenue (excluding capital transfers and contributions)	33 023 113	35 465 848	3 242 945	19 928 139	20 826 751	(898 612)	-4%	35 465 848
Expenditure By Type								
Employee related costs	9 088 182	10 513 510	1 122 148	6 067 553	5 838 371	229 182	4%	10 513 510
Remuneration of councillors	126 685	142 093	10 598	74 533	81 603	(7 069)	-9%	142 093
Debt impairment	1 804 217	1 639 519	309 208	992 341	992 341	–	–	1 639 519
Depreciation & asset impairment	2 121 164	2 132 963	133 216	903 373	1 082 170	(178 797)	-17%	2 132 963
Finance charges	1 501 351	1 502 321	1	628 371	480 869	147 502	31%	1 502 321
Bulk purchases	10 777 476	12 081 171	789 084	7 600 089	7 676 595	(76 506)	-1%	12 081 171
Other materials	554 837	692 370	53 579	313 698	429 287	(115 589)	-27%	692 370
Contracted services	3 218 035	4 101 494	324 033	1 961 609	2 940 818	(979 210)	-33%	4 101 494
Transfers and subsidies	46 743	57 340	27 973	112 313	90 457	21 856	24%	57 340
Other expenditure	2 966 135	2 583 458	193 855	1 205 940	1 635 026	(429 085)	-26%	2 583 458
Loss on disposal of PPE	40 594	–	–	168	–	168	–	–
Total Expenditure	32 245 420	35 446 239	2 963 693	19 859 988	21 247 536	(1 387 549)	-7%	35 446 239
Surplus/(Deficit)								
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	777 693	19 609	279 252	68 151	(420 785)	488 936	–	19 609
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	2 013 311	2 203 953	28 936	484 463	1 153 476	(669 013)	-58%	2 203 953
Transfers and subsidies - capital (in-kind - all)	265	149 676	–	–	3 385	(3 385)	-100%	149 676
Surplus/(Deficit) after capital transfers & contributions	2 791 269	2 373 239	308 188	552 614	736 077	–	–	2 373 239
Taxation	(100)	465	–	233	271	(39)	-14%	465
Surplus/(Deficit) after taxation	2 791 369	2 372 774	308 188	552 382	735 805	–	–	2 372 774
Attributable to minorities	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	2 791 369	2 372 774	308 188	552 382	735 805	–	–	2 372 774
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	2 791 369	2 372 774	308 188	552 382	735 805	–	–	2 372 774

The actual revenue amounts to R19,9 billion and reflects an unfavourable variance of R898,6 billion against the YTD budget.

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

- Property Rates (R14,9 million unfavourable): Revenue was less than projected.
- Service Charges: Electricity (R669,3 million unfavourable): The underrecovery is mainly as a result of the replacement of smart meters. The billing has improved from an underrecovery of R1,4 billion in December 2019.
- Service Charges: Water (R135,8 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 (R214,5 million unfavourable): 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 in accordance with the amended policy.
- Rental of Facilities and Equipment (R36 million unfavourable): 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.
- Interest Earned on External Investments (R33,7 million favourable): Revenue was better than projected, mainly on interest received on long-term investments and the sinking fund.
- Interest Earned on Outstanding Debtors (R76,8 million unfavourable): A write-off of R2,6 billion was executed in accordance with the Council-approved report, thus the majority of the oldest debt was cleared through this process. The item is overbudgeted and will be realigned during the adjustment budget process.
- Fines and Penalties (R53,3 million unfavourable): Mainly on AARTO, revenue was less than projected. The revenue depends on motorists infringing the road laws.
- Transfers and Subsidies (R38,6 million favourable): Due to the transfer of the equitable share, which is recognised in full on receipts.
- Other revenue (R37,7 million unfavourable): Mainly on township electricity and rezoning, approval fees: advertising, market fees, refund: motor vehicles, claims recovered and fire safety fees.

The actual expenditure amounts to R19,9 billion and indicates an underspending variance of R1,4 billion or 7% against the YTD budget of R21,2 billion. The expenditure will improve in the following months.

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

- Employee-related Cost (R229,2 million over spent): Mainly on ex gratia payments and salaries. The items will be revised during the budget adjustment process.
- Depreciation and Asset Impairment (R178,8 million under budget): Mainly on depreciation. The calculation is aligned with the asset verification and purification process.
- Finance Charges (R147,5 million over spent): Mainly on interest paid on external loans. The interest is paid on a quarterly and half-yearly basis. The projections will be revised during the budget adjustment process.
- Bulk Purchases (R76,5 million under budget): The purchase of bulk water from Rand Water is demand-driven and according to the seasonal usage of the City.
- Other Material (R115,6 million under budget): Mainly on the following line items:

- Stationery (R7,9 million under budget): Stationery is procured as and when required.
 - Consumables (R9,3 million under budget): Consumables are only procured when needed.
 - Chemicals (R5 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 (R6,4 million under budget): Tyres are replaced as and when the need arises.
 - Leased Building Consumables (R10,5 million under budget): Leased building consumables are procured as and when needed.
 - Equipment (R12,6 million under budget): Repair and maintenance of equipment is done as and when required.
 - Vehicle (R6 million under budget): Purchase requisitions have been created and funds are committed.
 - Lights (R7,8 million under budget): A tender for the maintenance of streets lights has recently been activated. Expenditure is expected to increase.
- Contracted Services (R979,2 million under budget): Mainly on the following line items:
 - Tshwane House Contract Cost (R40,7 million under budget): Due to a delay in the submission of invoices by the service provider. Expenditure is expected to increase in Quarter 3.
 - Asset Register Administration (R38,7 million under budget): Expenditure is less than projected due to a delay in the submission of invoices by the service provider.
 - Project-linked Housing (R71,4 million under budget): Projects are still at the procurement stage and bid evaluation has been completed.
 - Project Management Services (R94 million underspent): The expenditure for TRT operations is behind schedule due to verification of actual kilometres travelled.
 - Research and Advisory (R21,4 million underspent): Due to a delay in the appointment of a service provider and the early termination of the contract.
 - Household Refuse Removal (R168,6 million under budget): Not all the invoices for January 2020 have been processed. Funds have been committed.
 - Watchmen Services (R112 million): Due to a delay in the implementation of in-house asset protection services.
 - Buildings (R42 million under budget): Due to a delay in the appointment of service providers.
 - Grounds (R29,4 million under budget): Funds have been committed for the payment of invoices.
 - Equipment (R47,7 million under budget): Due to a 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 (R36,4 million under budget): Funds are committed. Invoices from service providers will be awaited as soon as work is completed.

- Lights (R22 million under budget): A tender for the maintenance street lights has recently been activated. Expenditure is expected to increase.
- Internal Audit (R17 million under budget): Due to the delay in appointment of a service provider.
- Other expenditure (R429 million under spent): Mainly on the following:
 - Auto Fare Collection System (R46,4 million under budget): Due to a delay in receiving invoices from the service provider.
 - Uniforms (R35 million under budget): Due to a delay in awarding tenders for in-house security uniforms.
 - Uniforms: General Expense (R34,4 million under budget): The purchase order for the issuing of uniforms is in progress.
 - Rental Vehicles Vatable (R23 million under budget): Invoices are still to be processed; funds have been committed.
 - Telecommunication (R15,5 million under budget): Telephone expenditure is based on usage.
 - Postage (R15,8 million under budget): Due to a delay in the processing of purchase orders; funds have been committed.
 - Printing – Publications (R13 million under budget): Procurement is done as and when required.
 - Wi-Fi (R22,4 million under budget): The actual expenditure is based on the work done and signed off. Invoices from the service provider are being awaited.
 - Insurance Premiums and Excesses (R45,9 million under budget): There are still outstanding portfolios to be covered. The funds will be revised during the adjustment budget process.
 - Building Rentals (R16 million under budget): Due to a delay in the processing of invoices. Expenditure will increase.

The overall repair and maintenance expenditure is R698,6 million against a YTD budget of R1,1 billion. The percentage against the total budget is at 43%.

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 R945 million, representing 22,2% of the budget. The expenditure, including commitment, is R1,4 billion.

Consolidated summary – capital expenditure, 31 January 2020:

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 JANUARY 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	1 904 085	945 044	475 729	1 420 773	(959 041)	22.2%
TOTAL Capital Financing	4 248 464	1 904 085	945 044	475 729	1 420 773	(959 041)	22.2%

Capital expenditure per funding source as at 31 January 2020:

Capital Expenditure for the CoT per Funding Source as at 31 January 2020						
Funding Source	Original Budget 2019/20	YTD Expenditure Projections 31 January 2020	YTD Actual Expenditure 31 January 2020	Variance (Actual vs Projection)	Actual as % of Expenditure Projection	Actual as % of Original Budget
	(R)	(R)	(R)	(R)	%	%
Council Funding	164 597 817	44 237 334	21 061 092	(23 176 242)	47.6%	12.8%
Public Transport Infrastructure and Systems Grant (PTIS)	475 638 150	265 405 096	178 398 668	(87 006 428)	67.2%	37.5%
Neighbourhood Development Partnership Grant (NDPG)	4 500 000	3 140 171	0	(3 140 171)	0.0%	0.0%
USDG - Urban Settlements Development Grant	1 278 482 610	669 430 964	333 478 486	(335 952 478)	49.8%	26.1%
Integrated National Electrification Programme (INEP)	38 000 000	15 200 000	0	(15 200 000)	0.0%	0.0%
Capital Replacement Reserve	4 725 000	2 608 336	857 517	(1 750 819)	32.9%	18.1%
Energy Efficiency Demand Side Management (EEDSM)	15 000 000	6 150 000	486 800	(5 663 200)	7.9%	3.2%
Other Contributions	20 000 000	0	0	0		0.0%
Community Library Services (CLS)	12 357 000	5 492 000	878 615	(4 613 385)	16.0%	7.1%
Borrowings	1 500 000 000	532 530 771	259 384 385	(273 146 386)	48.7%	17.3%
Public Contributions & Donations	150 000 000	86 379 275	32 938 819	(53 440 456)	38.1%	22.0%
LG SETA Discretionary Allocation	10 000 000	3 385 317	0	(3 385 317)	0.0%	0.0%
Integrated City Development Grant (ICDG)	36 775 250	16 434 986	21 504 703	5 069 716	130.8%	58.5%
Informal Settlements Upgrading Partnership Grant	343 200 000	172 223 206	27 876 726	(144 346 480)	16.2%	8.1%
Housing Development Fund	75 512 424	30 804 398	0	(30 804 398)	0.0%	0.0%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	69 750 000	29 527 500	68 178 146	38 650 646	230.9%	97.7%
RCG (Provincial Housing)	49 926 150	21 135 404	0	(21 135 404)	0.0%	0.0%
Total	4 248 464 401	1 904 084 757	945 043 956	(959 040 801)	49.6%	22.2%

An amount of R945 million or 22,2% of the budget has been spent. The percentage spent in the previous year was 23,1%.

Capital expenditure per funding source as at 31 January 2019:

Capital Expenditure for the CoT per Funding Source as at 31 January 2019						
Funding Source	Original Budget 2018/19	YTD Expenditure Projections 31 January 2019	YTD Actual Expenditure 31 January 2019	Variance (Actual vs Projection)	Actual as % of Expenditure Projection	Actual as % of Original Budget
	(R)	(R)	(R)	(R)	%	%
Council Funding	156 500 000	78 066 574	33 306 969	(44 759 606)	42.7%	21.3%
Public Transport Infrastructure and Systems Grant (PTIS)	509 162 220	236 336 296	136 672 430	(99 663 866)	57.8%	26.8%
Neighbourhood Development Partnership Grant (NDPG)	7 105 000	0	0	0		0.0%
USDG (replaces MIG)- Urban Settlements Development Grant	1 557 438 790	716 159 819	471 738 068	(244 421 751)	65.9%	30.3%
Integrated National Electrification Programme (INEP)	40 000 000	17 900 000	27 610 032	9 710 032	154.2%	69.0%
Capital Replacement Reserve	5 000 000	2 755 000	715 916	(2 039 084)	26.0%	14.3%
Energy Efficiency Demand Side Management (EEDSM)	10 000 000	3 000 000	0	(3 000 000)	0.0%	0.0%
Community Library Services (CLS)	10 000 000	6 000 000	493 204	(5 506 796)	8.2%	4.9%
Borrowings	1 500 000 000	731 612 447	189 782 489	(541 829 958)	25.9%	12.7%
Public Contributions & Donations	150 000 000	69 830 000	41 134 979	(28 695 020)	58.9%	27.4%
Social Infrastructure Grant	30 730 000	30 730 000	17 381 898	(13 348 102)	56.6%	56.6%
LG SETA Discretionary Allocation	8 000 000	640 000	0	(640 000)	0.0%	0.0%
Integrated City Development Grant (ICDG)	38 261 050	21 426 188	11 989 812	(9 436 376)	56.0%	31.3%
Housing Company Tshwane - Internally Generated Funds	500 000	386 724	0	(386 724)	0.0%	0.0%
Tshwane Economic Development Agency - Internally Generated Funds	318 000	169 111	58 634	(110 477)	34.7%	18.4%
Total	4 023 015 060	1 915 012 159	930 884 431	(984 127 728)	48.6%	23.1%

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

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

Chart C1: 2019/20 capital expenditure (monthly trend: actual vs target)

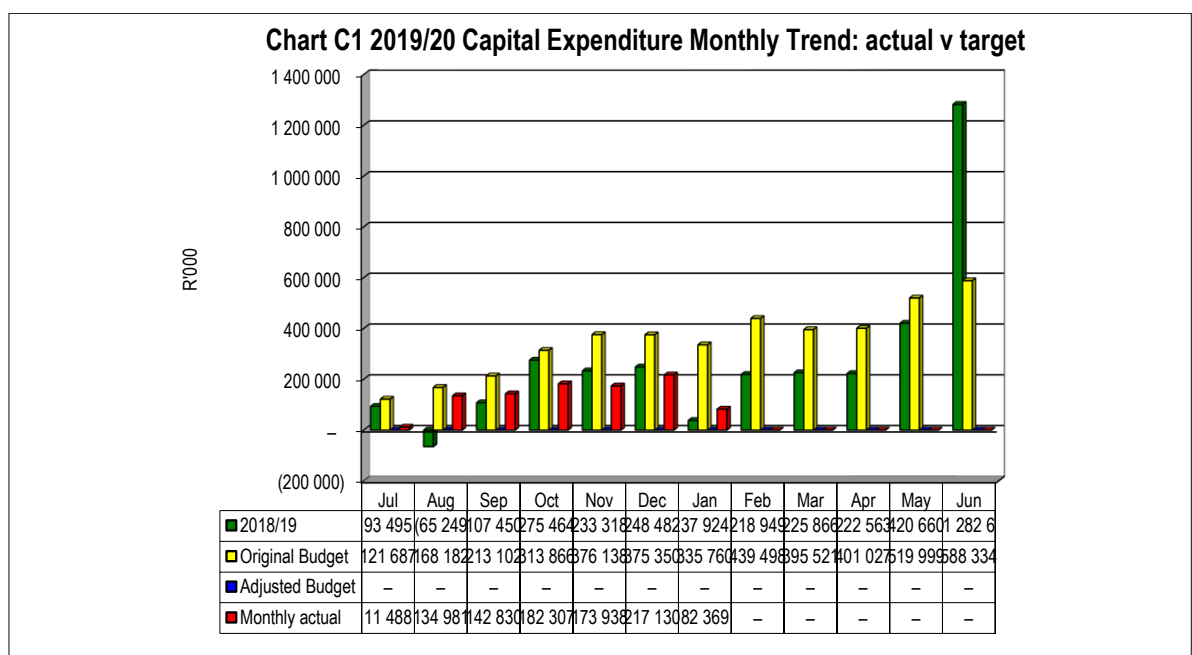
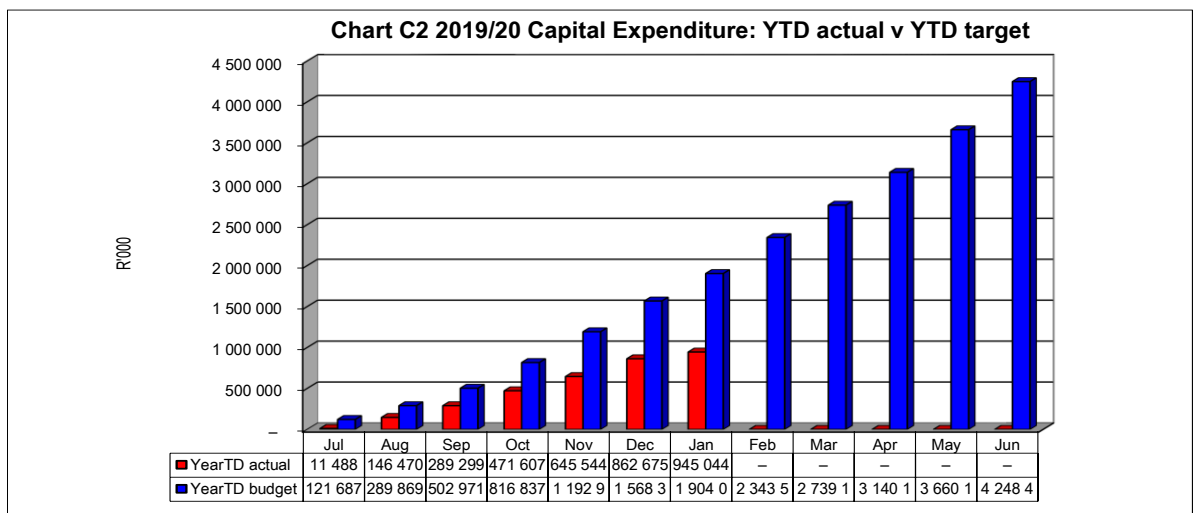


Chart C2: 2019/20 capital expenditure (YTD actual vs YTD target)



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

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

Financial position

The financial position, as indicated in Table C1, shows that the community wealth/equity of the City of Tshwane as at 31 January 2020 amounts to R28 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6 in a format that is consistent with international standards and aligned with GRAP 1.

Cash flow

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

- Cash and cash equivalents as at the end of 31 January 2020 amounts to R178 million.
- The cash flow from operating activities reflects a negative R1,9 billion.
- The cash flow from investing activities amounts to R404 million.
- The cash flow from financing activities amounts to R527 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 R7,6 billion is outstanding in this category, compared to the same amount in the 2018/19 financial year.

Chart C3: Aged consumer debtors' analysis

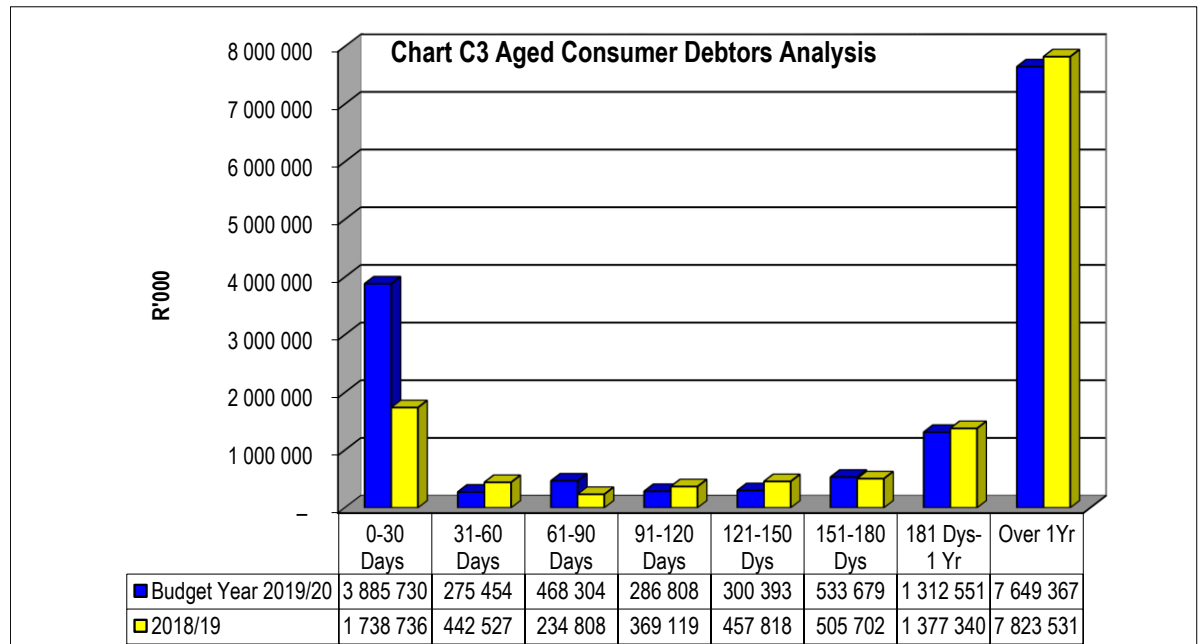
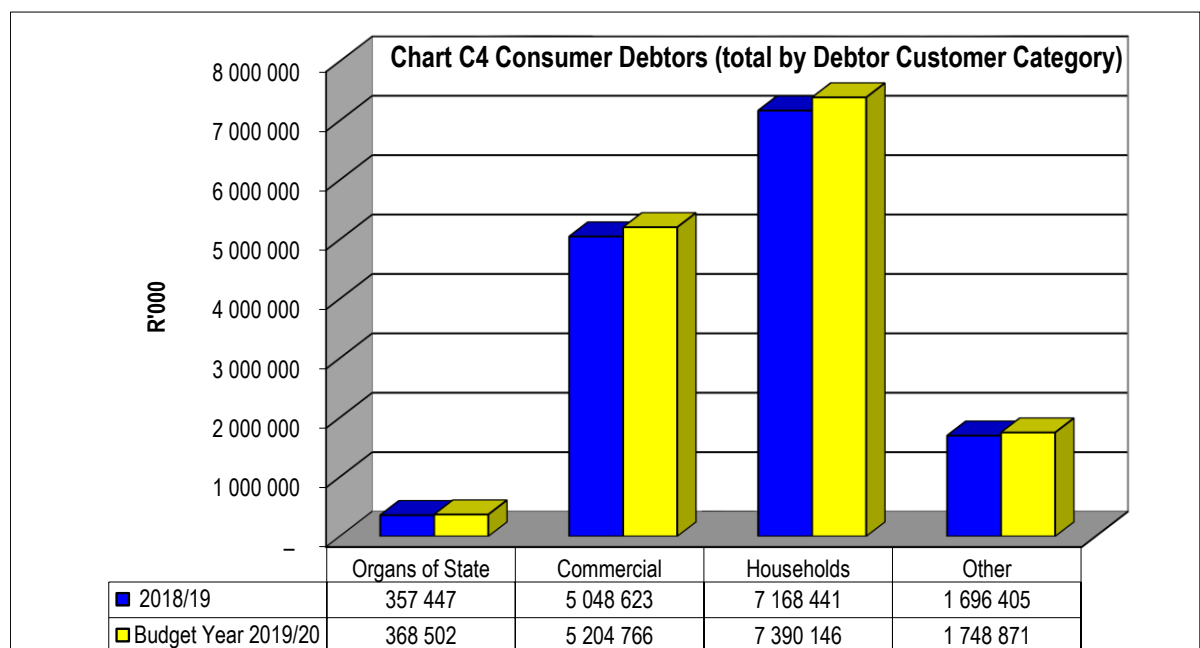


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R221,7 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

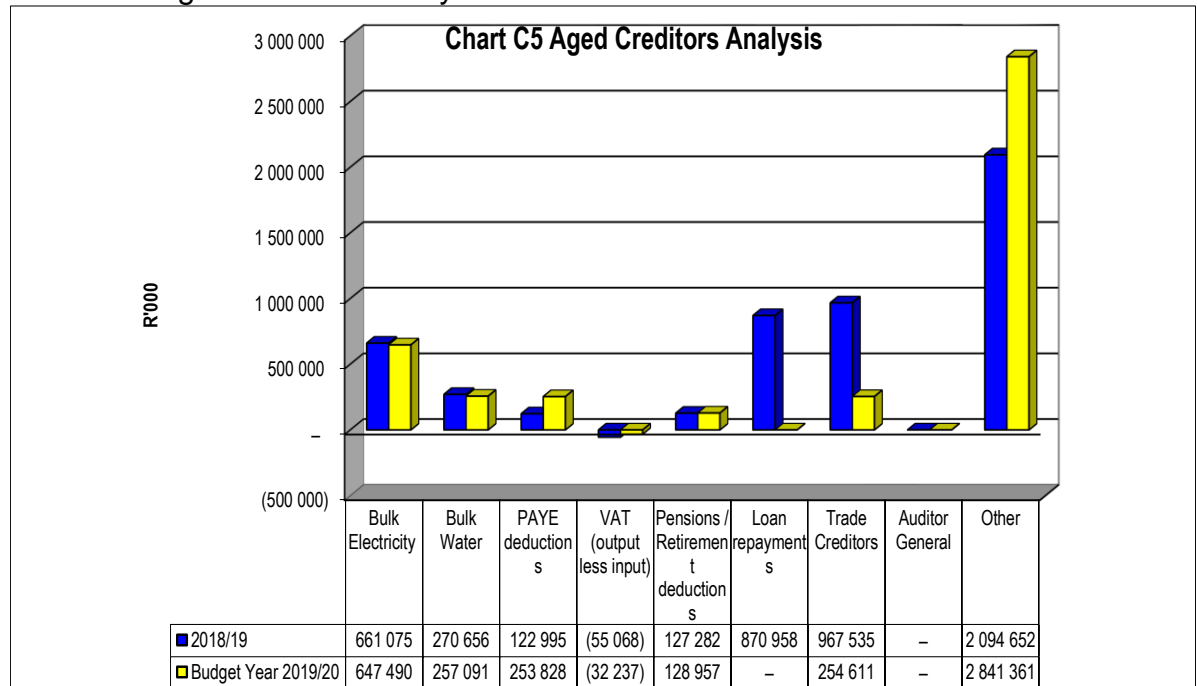


Creditors' age analysis

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 R4,1 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 31 January 2020 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.

Table C1: Consolidated monthly budget statement – Summary

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	7 116 107	7 490 493	610 372	4 267 103	4 282 010	(14 908)	-0%	7 490 493
Service charges	18 615 328	20 605 313	2 410 095	11 018 932	11 769 616	(750 684)	-6%	20 605 313
Investment revenue	392 896	196 887	21 079	164 621	130 970	33 651	26%	196 887
Transfers and subsidies	4 501 239	4 726 160	34 523	3 298 286	3 259 668	38 617	1%	4 726 160
Other own revenue	2 397 543	2 446 995	166 877	1 179 198	1 384 487	(205 289)	-15%	2 446 995
Total Revenue (excluding capital transfers and contributions)	33 023 113	35 465 848	3 242 945	19 928 139	20 826 751	(898 612)	-4%	35 465 848
Employee costs	9 088 182	10 513 510	1 122 148	6 067 553	5 838 371	229 182	4%	10 513 510
Remuneration of Councillors	126 685	142 093	10 598	74 533	81 603	(7 069)	-9%	142 093
Depreciation & asset impairment	2 121 164	2 132 963	133 216	903 373	1 082 170	(178 797)	-17%	2 132 963
Finance charges	1 501 351	1 502 321	1	628 371	480 869	147 502	31%	1 502 321
Materials and bulk purchases	11 332 313	12 773 541	842 662	7 913 788	8 105 883	(192 095)	-2%	12 773 541
Transfers and subsidies	46 743	57 340	27 973	112 313	90 457	21 856	24%	57 340
Other expenditure	8 028 982	8 324 471	827 096	4 160 057	5 568 184	(1 408 127)	-25%	8 324 471
Total Expenditure	32 245 420	35 446 239	2 963 693	19 859 988	21 247 536	(1 387 549)	-7%	35 446 239
Surplus/(Deficit)	777 693	19 609	279 252	68 151	(420 785)	488 936	-116%	19 609
Transfers and subsidies - capital (monetary allocations)	2 013 311	2 203 953	28 936	484 463	1 153 476	(669 013)	-58%	2 203 953
Contributions & Contributed assets	265	149 676	-	-	3 385	(3 385)	-100%	149 676
Surplus/(Deficit) after capital transfers & contributions	2 791 269	2 373 239	308 188	552 614	736 077	(183 462)	-25%	2 373 239
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 791 269	2 373 239	308 188	552 614	736 077	(183 462)	-25%	2 373 239
<u>Capital expenditure & funds sources</u>								
Capital expenditure	3 301 568	4 248 464	82 369	945 044	1 904 085	(959 041)	-50%	4 248 464
Capital transfers recognised	2 014 651	2 353 629	37 770	626 192	1 207 525	(581 333)	-48%	2 353 629
Borrowing	1 094 387	1 500 000	35 006	259 384	532 531	(273 146)	-51%	1 500 000
Internally generated funds	113 835	394 835	9 593	59 467	164 029	(104 562)	-64%	394 835
Total sources of capital funds	3 222 873	4 248 464	82 369	945 044	1 904 085	(959 041)	-50%	4 248 464
<u>Financial position</u>								
Total current assets	11 742 240	11 461 504		9 946 092				11 461 504
Total non current assets	43 834 142	46 249 023		43 827 669				46 249 023
Total current liabilities	12 082 599	12 573 323		10 298 833				12 573 323
Total non current liabilities	15 856 733	14 135 515		15 336 205				14 135 515
Community wealth/Equity	27 637 049	31 001 688		28 138 724				31 001 688
<u>Cash flows</u>								
Net cash from (used) operating	4 694 815	4 656 579	87 694	(1 917 399)	2 137 757	4 055 156	190%	4 656 579
Net cash from (used) investing	(4 160 761)	(4 322 215)	(204 915)	(403 634)	(1 885 044)	(1 481 410)	79%	(4 322 215)
Net cash from (used) financing	179 239	469 284	-	(526 796)	161 992	688 787	425%	469 284
Cash/cash equivalents at the month/year end	3 025 739	4 341 592	-	177 910	3 952 648	3 774 738	95%	4 341 592
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>								
Total By Income Source	3 885 730	275 454	286 808	300 393	533 679	1 312 551	7 649 367	14 712 285
<u>Creditors Age Analysis</u>								
Total Creditors	4 351 101	-	-	-	-	-	-	4 351 101

(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) - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
<i>Governance and administration</i>	12 303 766	12 628 286	707 464	7 800 223	7 636 391	163 832	2%	12 628 286
Executive and council	63 397	49 132	854	22 607	21 927	680	3%	49 132
Finance and administration	12 193 949	12 534 680	706 603	7 731 129	7 589 506	141 623	2%	12 534 680
Internal audit	46 420	44 474	7	46 487	24 958	21 529	86%	44 474
<i>Community and public safety</i>	1 488 844	1 834 304	46 352	419 910	997 432	(577 522)	-58%	1 834 304
Community and social services	57 670	44 991	1 158	37 286	29 236	8 050	28%	44 991
Sport and recreation	27 646	29 865	2 700	9 899	13 947	(4 048)	-29%	29 865
Public safety	332 428	377 360	13 960	140 934	216 663	(75 729)	-35%	377 360
Housing	936 060	1 302 910	20 404	184 006	665 131	(481 125)	-72%	1 302 910
Health	135 039	79 177	8 129	47 784	72 454	(24 670)	-34%	79 177
<i>Economic and environmental services</i>	1 216 319	1 154 829	28 588	549 342	728 073	(178 730)	-25%	1 154 829
Planning and development	93 483	129 994	(625)	103 959	101 924	2 036	2%	129 994
Road transport	1 117 528	1 024 188	29 217	445 344	625 971	(180 627)	-29%	1 024 188
Environmental protection	5 308	647	(5)	39	178	(139)	-78%	647
<i>Trading services</i>	19 950 740	21 956 404	2 470 381	11 507 656	12 484 944	(977 288)	-8%	21 956 404
Energy sources	12 094 411	14 034 295	1 836 029	7 140 144	7 923 353	(783 209)	-10%	14 034 295
Water management	4 854 876	4 722 835	404 681	2 838 491	2 719 880	118 611	4%	4 722 835
Waste water management	1 338 951	1 511 410	105 821	731 052	829 878	(98 826)	-12%	1 511 410
Waste management	1 662 502	1 687 864	123 850	797 968	1 011 833	(213 865)	-21%	1 687 864
<i>Other</i>	226 574	245 655	19 096	135 471	136 774	(1 303)	-1%	245 655
Total Revenue - Functional	35 186 242	37 819 478	3 271 882	20 412 602	21 983 613	(1 571 011)	-7%	37 819 478
Expenditure - Functional								
<i>Governance and administration</i>	7 579 174	8 213 439	606 184	4 198 674	4 313 333	(114 660)	-3%	8 213 439
Executive and council	1 042 171	1 278 283	90 159	597 487	746 921	(149 434)	-20%	1 278 283
Finance and administration	6 334 084	6 613 436	496 184	3 519 145	3 394 042	125 103	4%	6 613 436
Internal audit	202 919	321 720	19 841	82 042	172 370	(90 329)	-52%	321 720
<i>Community and public safety</i>	5 103 301	5 875 109	606 341	3 109 840	3 579 569	(469 728)	-13%	5 875 109
Community and social services	338 777	355 206	35 714	195 087	221 621	(26 534)	-12%	355 206
Sport and recreation	659 614	532 600	61 158	308 968	336 728	(27 760)	-8%	532 600
Public safety	2 858 375	3 377 582	361 604	1 842 363	2 080 635	(238 271)	-11%	3 377 582
Housing	536 393	809 889	66 750	302 339	445 075	(142 735)	-32%	809 889
Health	710 141	799 832	81 115	461 082	495 510	(34 427)	-7%	799 832
<i>Economic and environmental services</i>	2 761 974	3 243 537	278 459	1 699 125	2 012 596	(313 471)	-16%	3 243 537
Planning and development	858 352	1 086 330	109 433	610 053	671 090	(61 037)	-9%	1 086 330
Road transport	1 733 963	1 978 604	151 501	1 011 927	1 232 146	(220 219)	-18%	1 978 604
Environmental protection	169 660	178 603	17 525	77 146	109 361	(32 215)	-29%	178 603
<i>Trading services</i>	16 801 396	17 936 468	1 458 888	10 774 948	11 244 351	(469 403)	-4%	17 936 468
Energy sources	11 069 308	11 868 160	869 873	7 389 089	7 474 727	(85 638)	-1%	11 868 160
Water management	3 870 335	3 902 225	344 344	2 274 088	2 401 120	(127 032)	-5%	3 902 225
Waste water management	629 319	815 169	72 663	407 686	507 690	(100 004)	-20%	815 169
Waste management	1 232 435	1 350 915	172 008	704 085	860 815	(156 729)	-18%	1 350 915
<i>Other</i>	149 026	178 151	13 822	77 633	97 958	(20 325)	-21%	178 151
Total Expenditure - Functional	32 394 872	35 446 704	2 963 693	19 860 220	21 247 807	(1 387 587)	-7%	35 446 704
Surplus/ (Deficit) for the year	2 791 369	2 372 774	308 188	552 382	735 805	(183 423)	-25%	2 372 774

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

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

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January								
Vote Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community & Social Development Services Department	73 285	43 782	905	20 831	28 836	(8 005)	-27.8%	43 782
Vote 2 - Economic Development & Spatial Planning Department	368 989	441 814	17 452	272 719	278 837	(6 118)	-2.2%	441 814
Vote 3 - Emergency Services Department	59 964	46 297	598	6 950	35 082	(28 132)	-80.2%	46 297
Vote 4 - Environment & Agriculture Management Department	1 687 736	1 708 860	125 418	804 570	1 020 805	(216 235)	-21.2%	1 708 860
Vote 5 - Group Audit & Risk Department	46 420	44 474	7	46 487	24 958	21 529	86.3%	44 474
Vote 6 - Group Financial Services Department	12 006 793	12 336 719	700 311	7 664 432	7 483 187	181 245	2.4%	12 336 719
Vote 7 - Group Property Management Department	134 486	112 200	3 481	26 955	59 235	(32 279)	-54.5%	112 200
Vote 8 - Health Department	63 506	67 314	7 899	44 916	66 940	(22 025)	-32.9%	67 314
Vote 9 - Human Settlement Department	911 555	1 303 181	20 419	184 074	665 188	(481 115)	-72.3%	1 303 181
Vote 10 - Tshwane Metro Police Department	320 926	341 849	13 592	136 331	186 481	(50 151)	-26.9%	341 849
Vote 11 - Regional Operations & Coordination Department	57 704	25 548	2 363	13 575	11 681	1 895	16.2%	25 548
Vote 12 - Roads & Transport Department	1 140 447	1 047 411	30 404	454 823	632 799	(177 976)	-28.1%	1 047 411
Vote 13 - Shared Services Department	14	1 194	1	172	252	(80)		1 194
Vote 14 - Utility Services Department	18 277 805	20 267 787	2 346 401	10 707 622	11 472 953	(765 330)	-6.7%	20 267 787
Vote 15 - Other Departments	36 612	31 047	2 631	28 144	16 378	11 766	71.8%	31 047
Total Revenue by Vote	35 186 242	37 819 478	3 271 882	20 412 602	21 983 613	(1 571 011)	-7.1%	37 819 478
Expenditure by Vote								
Vote 1 - Community & Social Development Services Department	444 363	505 172	51 789	323 276	298 649	24 627	8.2%	505 172
Vote 2 - Economic Development & Spatial Planning Department	497 640	604 244	70 365	360 463	424 953	(64 489)	-15.2%	604 244
Vote 3 - Emergency Services Department	742 250	809 685	83 679	469 193	475 604	(6 410)	-1.3%	809 685
Vote 4 - Environment & Agriculture Management Department	1 508 313	1 671 171	208 811	882 147	1 059 619	(177 471)	-16.7%	1 671 171
Vote 5 - Group Audit & Risk Department	218 629	345 782	22 144	95 151	186 507	(91 355)	-49.0%	345 782
Vote 6 - Group Financial Services Department	3 445 526	3 295 551	202 095	1 804 094	1 439 569	364 524	25.3%	3 295 551
Vote 7 - Group Property Management Department	713 143	864 402	59 484	392 186	545 505	(153 320)	-28.1%	864 402
Vote 8 - Health Department	388 702	459 327	39 435	232 748	306 816	(74 069)	-24.1%	459 327
Vote 9 - Human Settlement Department	282 473	841 545	69 454	318 017	464 085	(146 068)	-31.5%	841 545
Vote 10 - Tshwane Metro Police Department	2 403 298	2 870 312	310 708	1 570 517	1 781 280	(210 763)	-11.8%	2 870 312
Vote 11 - Regional Operations & Coordination Department	3 128 968	2 901 316	261 227	1 469 581	1 731 964	(262 383)	-15.1%	2 901 316
Vote 12 - Roads & Transport Department	1 465 361	1 727 355	129 764	883 933	1 047 111	(163 178)	-15.6%	1 727 355
Vote 13 - Shared Services Department	1 438 242	1 604 828	128 810	844 916	920 432	(75 516)	-8.2%	1 604 828
Vote 14 - Utility Services Department	14 315 768	15 318 984	1 165 311	9 375 121	9 628 400	(253 279)	-2.6%	15 318 984
Vote 15 - Other Departments	1 402 195	1 627 030	160 616	838 877	937 313	(98 436)	-10.5%	1 627 030
Total Expenditure by Vote	32 394 872	35 446 704	2 963 693	19 860 220	21 247 807	(1 387 587)	-6.5%	35 446 704
Surplus/ (Deficit) for the year	2 791 369	2 372 774	308 188	552 382	735 805	(183 423)	-24.9%	2 372 774

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	7 116 107	7 490 493	610 372	4 267 103	4 282 010	(14 908)	0%	7 490 493
Service charges - electricity revenue	11 506 427	13 453 616	1 812 349	7 052 943	7 722 272	(669 329)	-9%	13 453 616
Service charges - water revenue	4 291 880	4 292 528	372 353	2 481 018	2 345 187	135 831	6%	4 292 528
Service charges - sanitation revenue	1 142 569	1 171 499	101 643	687 699	690 376	(2 677)	0%	1 171 499
Service charges - refuse revenue	1 674 453	1 687 671	123 749	797 272	1 011 781	(214 508)	-21%	1 687 671
Rental of facilities and equipment	151 656	177 159	4 445	56 670	92 649	(35 979)	-39%	177 159
Interest earned - external investments	392 896	196 887	21 079	164 621	130 970	33 651	26%	196 887
Interest earned - outstanding debtors	860 902	846 791	76 882	485 596	562 442	(76 847)	-14%	846 791
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	314 689	334 089	12 278	131 005	184 336	(53 331)	-29%	334 089
Licences and permits	46 618	54 588	3 345	22 879	29 806	(6 927)	-23%	54 588
Agency services	–	1 947	–	4 653	1 136	3 517	–	1 947
Transfers and subsidies	4 501 239	4 726 160	34 523	3 298 286	3 259 668	38 617	1%	4 726 160
Other revenue	912 824	1 032 420	70 087	476 465	514 118	(37 652)	-7%	1 032 420
Gains on disposal of PPE	110 854	–	(162)	1 931	–	1 931	–	–
Total Revenue (excluding capital transfers and contributions)	33 023 113	35 465 848	3 242 945	19 928 139	20 826 751	(898 612)	-4%	35 465 848
Expenditure By Type								
Employee related costs	9 088 182	10 513 510	1 122 148	6 067 553	5 838 371	229 182	4%	10 513 510
Remuneration of councillors	126 685	142 093	10 598	74 533	81 603	(7 069)	-9%	142 093
Debt impairment	1 804 217	1 639 519	309 208	992 341	992 341	–	–	1 639 519
Depreciation & asset impairment	2 121 164	2 132 963	133 216	903 373	1 082 170	(178 797)	-17%	2 132 963
Finance charges	1 501 351	1 502 321	1	628 371	480 869	147 502	31%	1 502 321
Bulk purchases	10 777 476	12 081 171	789 084	7 600 089	7 676 595	(76 506)	-1%	12 081 171
Other materials	554 837	692 370	53 579	313 698	429 287	(115 589)	-27%	692 370
Contracted services	3 218 035	4 101 494	324 033	1 961 609	2 940 818	(979 210)	-33%	4 101 494
Transfers and subsidies	46 743	57 340	27 973	112 313	90 457	21 856	24%	57 340
Other expenditure	2 966 135	2 583 458	193 855	1 205 940	1 635 026	(429 085)	-26%	2 583 458
Loss on disposal of PPE	40 594	–	–	168	–	168	–	–
Total Expenditure	32 245 420	35 446 239	2 963 693	19 859 988	21 247 536	(1 387 549)	-7%	35 446 239
Surplus/(Deficit)	777 693	19 609	279 252	68 151	(420 785)	488 936		19 609
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 013 311	2 203 953	28 936	484 463	1 153 476	(669 013)	-58%	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	–	–	3 385	(3 385)	-100%	149 676
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	2 791 269	2 373 239	308 188	552 614	736 077			2 373 239
Taxation	(100)	465	–	233	271	(39)	-14%	465
Surplus/(Deficit) after taxation	2 791 369	2 372 774	308 188	552 382	735 805			2 372 774
Attributable to minorities	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	2 791 369	2 372 774	308 188	552 382	735 805			2 372 774
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	2 791 369	2 372 774	308 188	552 382	735 805			2 372 774

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

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M07 January)								
Vote Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community & Social Development Services Department	60 956	65 857	3 113	3 137	34 464	(31 327)	-91%	65 857
Vote 2 - Economic Development & Spatial Planning Department	51 283	70 735	324	25 795	26 258	(463)	-2%	70 735
Vote 3 - Emergency Services Department	11 796	68 300	1 976	13 066	42 752	(29 687)	-69%	68 300
Vote 4 - Environment & Agriculture Management Department	42 042	63 000	88	10 784	28 698	(17 914)	-62%	63 000
Vote 5 - Group Audit & Risk Department	20 140	25 150	1 636	2 417	14 733	(12 316)	-84%	25 150
Vote 6 - Group Financial Services Department	9 043	114 262	—	3 172	12 385	(9 213)	-74%	114 262
Vote 7 - Group Property Management Department	—	4 500	—	—	—	—	—	4 500
Vote 8 - Health Department	30 797	40 661	—	575	14 464	(13 889)	—	40 661
Vote 9 - Human Settlement Department	733 829	1 151 247	—	201 795	582 853	(381 058)	-65%	1 151 247
Vote 10 - Tshwane Metro Police Department	14 773	37 068	—	—	20 244	(20 244)	-100%	37 068
Vote 11 - Regional Operations & Coordination Department	—	50 000	—	—	2 083	(2 083)	-100%	50 000
Vote 12 - Roads & Transport Department	766 162	1 007 369	22 099	305 862	421 242	(115 380)	-27%	1 007 369
Vote 13 - Shared Services Department	173 297	283 500	3 027	13 892	106 287	(92 395)	-87%	283 500
Vote 14 - Utility Services Department	1 325 479	1 235 465	49 987	364 185	581 984	(217 799)	-37%	1 235 465
Vote 15 - Other Departments	27 526	14 300	35	50	7 385	(7 336)	-99%	14 300
Total Capital Multi-year expenditure	3 267 122	4 231 414	82 285	944 729	1 895 835	(951 105)	-50%	4 231 414
Single Year expenditure appropriation								
Vote 1 - Community & Social Development Services Department	22 093	—	—	—	—	—	—	—
Vote 2 - Economic Development & Spatial Planning Department	3 925	250	—	—	—	—	—	250
Vote 3 - Emergency Services Department	195	—	—	—	—	—	—	—
Vote 4 - Environment & Agriculture Management Department	5 319	—	—	—	—	—	—	—
Vote 5 - Group Audit & Risk Department	—	—	—	—	—	—	—	—
Vote 6 - Group Financial Services Department	407	—	—	—	—	—	—	—
Vote 7 - Group Property Management Department	199	15 200	7	122	7 500	(7 378)	—	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	77	173	500	(327)	-65%	1 200
Vote 12 - Roads & Transport Department	—	—	—	—	—	—	—	—
Vote 13 - Shared Services Department	—	—	—	—	—	—	—	—
Vote 14 - Utility Services Department	70	—	—	—	—	—	—	—
Vote 15 - Other Departments	346	400	—	19	250	(231)	-92%	400
Total Capital single-year expenditure	34 445	17 050	84	315	8 250	(7 935)	-96%	17 050
Total Capital Expenditure	3 301 568	4 248 464	82 369	945 044	1 904 085	(959 041)	-50%	4 248 464
Capital Expenditure - Functional Classification								
Governance and administration	221 719	450 233	4 851	17 785	146 916	(129 131)	-88%	450 233
Executive and council	949	—	—	—	—	—	—	—
Finance and administration	—	450 083	4 851	17 662	146 766	(129 104)	-88%	450 083
Internal audit	220 770	150	—	123	150	(27)	-18%	150
Community and public safety	620 989	1 255 283	5 145	200 527	645 816	(445 289)	-69%	1 255 283
Community and social services	22 888	31 307	862	1 200	15 640	(14 441)	-92%	31 307
Sport and recreation	41 513	49 000	2 308	3 164	27 448	(24 284)	-88%	49 000
Public safety	23 271	110 068	1 976	12 846	62 161	(49 315)	-79%	110 068
Housing	479 398	1 024 247	—	182 742	526 103	(343 361)	-65%	1 024 247
Health	53 919	40 661	—	575	14 464	(13 889)	—	40 661
Economic and environmental services	741 173	1 146 378	22 138	345 642	482 960	(137 317)	-28%	1 146 378
Planning and development	25 387	47 089	—	19 850	16 721	3 129	19%	47 089
Road transport	701 470	1 077 289	22 099	321 259	458 697	(137 438)	-30%	1 077 289
Environmental protection	14 315	22 000	39	4 533	7 542	(3 008)	-40%	22 000
Trading services	1 703 402	1 391 715	50 064	380 352	628 035	(247 683)	-39%	1 391 715
Energy sources	914 108	648 026	22 607	132 330	278 029	(145 699)	-52%	648 026
Water management	421 522	436 639	27 017	215 958	202 916	13 042	6%	436 639
Waste water management	348 178	270 300	439	26 919	127 579	(100 661)	-79%	270 300
Waste management	19 595	36 750	—	5 146	19 510	(14 365)	-74%	36 750
Other	14 285	4 855	170	737	357	379	106%	4 855
Total Capital Expenditure - Functional Classification	3 301 568	4 248 464	82 369	945 044	1 904 085	(959 041)	-50%	4 248 464
Funded by:								
National Government	1 983 163	2 191 596	36 915	625 313	1 202 033	(576 719)	-48%	2 191 596
Provincial Government	31 488	132 033	854	879	5 492	(4 613)	-84%	132 033
District Municipality	—	—	—	—	—	—	—	—
Other transfers and grants	—	30 000	—	—	—	—	—	30 000
Transfers recognised - capital	2 014 651	2 353 629	37 770	626 192	1 207 525	(581 333)	-48%	2 353 629
Borrowing	1 094 387	1 500 000	35 006	259 384	532 531	(273 146)	-51%	1 500 000
Internally generated funds	113 835	394 835	9 593	59 467	164 029	(104 562)	-64%	394 835
Total Capital Funding	3 301 568	4 248 464	82 369	945 044	1 904 085	(959 041)	-50%	4 248 464

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M07 January				
Description	2018/19	Budget Year 2019/20		
	Pre-audit outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands				
<u>ASSETS</u>				
Current assets				
Cash	264 614	680 620	654	680 620
Call investment deposits	4 507 934	3 660 972	1 431 284	3 660 972
Consumer debtors	4 866 675	4 648 318	6 377 927	4 648 318
Other debtors	1 272 961	1 571 600	1 250 608	1 571 600
Current portion of long-term receivables	111 176	130 961	110 697	130 961
Inventory	718 881	769 034	774 921	769 034
Total current assets	11 742 240	11 461 504	9 946 092	11 461 504
Non current assets				
Long-term receivables	43 912	79 576	71 949	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	42 098 405	44 354 871
Intangible	382 354	373 785	382 354	373 785
Other non-current assets	–	–	–	–
Total non current assets	43 834 142	46 249 023	43 827 669	46 249 023
TOTAL ASSETS	55 576 381	57 710 527	53 773 761	57 710 527
<u>LIABILITIES</u>				
Current liabilities				
Bank overdraft	–	–	–	–
Borrowing	906 628	1 494 675	1 460 424	1 494 675
Consumer deposits	558 776	536 902	587 601	536 902
Trade and other payables	10 617 196	10 541 745	8 250 809	10 541 745
Provisions	–	–	–	–
Total current liabilities	12 082 599	12 573 323	10 298 833	12 573 323
Non current liabilities				
Borrowing	14 849 265	11 263 367	10 878 426	11 263 367
Provisions	1 007 468	2 872 149	4 457 779	2 872 149
Total non current liabilities	15 856 733	14 135 515	15 336 205	14 135 515
TOTAL LIABILITIES	27 939 332	26 708 839	25 635 037	26 708 839
NET ASSETS	27 637 049	31 001 688	28 138 724	31 001 688
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated Surplus/(Deficit)	27 334 487	30 834 470	27 836 162	30 834 470
Reserves	302 562	167 218	302 562	167 218
TOTAL COMMUNITY WEALTH/EQUITY	27 637 049	31 001 688	28 138 724	31 001 688

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	7 142 456	7 041 063	610 372	4 267 103	4 025 090	242 013	6%	7 041 063
Service charges	18 226 393	20 131 106	1 504 591	9 390 259	11 845 811	(2 455 552)	-21%	20 131 106
Other revenue	335 333	1 510 000	592 452	1 419 423	501 867	917 556	183%	1 510 000
Government - operating	4 269 323	4 726 160	95 215	3 300 122	3 385 200	(85 077)	-3%	4 726 160
Government - capital	2 089 119	2 353 629	242 700	808 915	1 353 302	(544 387)	-40%	2 353 629
Interest	384 814	196 887	20 948	163 758	130 969	32 790	25%	196 887
Dividends		-	-	-	-	-		-
Payments								
Suppliers and employees	(25 975 620)	(29 742 606)	(2 612 696)	(20 526 295)	(19 273 511)	1 252 784	-7%	(29 742 606)
Finance charges	(1 639 835)	(1 502 321)	(1)	(628 371)	(480 869)	147 502	-31%	(1 502 321)
Transfers and Grants	(137 168)	(57 340)	(27 973)	(112 313)	(17 046)	95 267	-559%	(57 340)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 694 815	4 656 579	425 609	(1 917 399)	1 470 812	3 388 211	230%	4 656 579
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	34 224	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	18 723	(16 235)	4	(28 766)	-	(28 766)		(16 235)
Decrease (increase) in non-current investments	(799 387)	(100 000)	(129 899)	492 781	-	492 781		(100 000)
Payments								
Capital assets	(3 414 320)	(4 205 980)	(75 021)	(867 649)	(1 885 044)	(1 017 395)	54%	(4 205 980)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(4 160 761)	(4 322 215)	(204 915)	(403 634)	(1 885 044)	(1 481 410)	79%	(4 322 215)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	926 120	1 500 000	-	-	529 665	(529 665)	-100%	1 500 000
Increase (decrease) in consumer deposits	-	10 527	-	-	-	-		10 527
Payments								
Repayment of borrowing	(746 880)	(1 041 243)	-	(526 796)	(367 673)	159 123	-43%	(1 041 243)
NET CASH FROM/(USED) FINANCING ACTIVITIES	179 239	469 284	-	(526 796)	161 992	688 787	425%	469 284
NET INCREASE/ (DECREASE) IN CASH HELD	713 293	803 649	220 694	(2 847 829)	(252 241)			803 649
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		177 910	3 285 702			4 341 592

Note: The cash and equivalents as at 31 January 2020 are at R178 million, which only includes highly liquid investments. The total cash and short-term investments amount to R1,4 billion for the period.

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M07 January			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	(14 908)	Revenue was less than projected.	None
Service charges - electricity revenue	(669 329)	Mainly on Electricity SmartPrepaid. The under recovery is mainly as a result of replacement of smart meters. The billing has improved from under recovery of R1,4 billion in December.	None
Service charges - water revenue	135 831	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	(2 677)	Revenue dependant on water sales.	None
Service charges - refuse revenue	(214 508)	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	(35 979)	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	33 651	Revenue was better than projected, mainly on interest received on long-term investments and the sinking fund.	
Interest earned - outstanding debtors	(76 847)	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	(53 331)	Mainly on AARTO. Revenue was less than projections. The revenue depend on motorist infringing the road laws.	None
Licences and permits	(6 927)	Mainly on drivers licenses.	
Agency services	3 517		
Transfers and subsidies	38 617	Due to the transfer of the equitable share, which is recognised in full on receipts.	None
Other revenue	(37 652)	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	1 931		
Expenditure By Type			
Employee related costs	229 182	Mainly on ex-gratia payments and salaries. The items will be revised during the budget adjustment process.	
Remuneration of councillors	(7 069)		
Debt impairment	-		
Depreciation & asset impairment	(178 797)	Mainly on depreciation. The calculation is aligned with the asset verification and purification process.	None
Finance charges	147 502	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	(76 506)	The purchase of bulk water from Rand Water is demand driven and according to the seasonal usage of the City.	
Other materials	(115 589)	Mainly on Stationery, Consumable, Chemicals, Tyres and tubes, Leased Buildings consumables, Equipment, Vehicles, Lights and Equipment.	None
Contracted services	(979 210)	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	21 856	Due to overspending on gratuities.	None
Other expenditure	(429 085)	Mainly on township electricity and rezoning, approval fees: advertising, market fees, refund: motor vehicles, claims recovered and fire safety fees.	None
Loss on disposal of PPE	168		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M07 January			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Capital Expenditure			
Vote 1 - Community & Social Development Services Department	(31,327)	Upgrade Refilwe Stadium - Project put on hold due to community stoppages and lapsing of Gladafica appointment to provide technical support.	Community issues resolved. New consultant appointments to serve at BAC in February 2020.
Vote 2 - Economic Development & Spatial Planning Department	(463)	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	(29,687)	Construction of Emergency Services Station Mamelodi - Delays due to rain during December 2019 and work stoppages due to Community Disruptions: 30% local content was prescribed as part of the contract agreement.	Construction of Emergency Services Station Mamelodi - Delays due to rain during December 2019 and work stoppages due to Community Disruptions: 30% local content was prescribed as part of the contract agreement.
Vote 4 - Environment & Agriculture Management Department	(17,914)	Provision of waste containers - Procurement of the next batch was delayed in order to avoid over stocking of material.	A requisition will be done with a planned delivery for January 2020.
Vote 5 - Group Audit & Risk Department	(12,316)	Insurance Replacements - Approval letters submitted to Departments who do the procurement. IT equipment procured by ICT.	WBS numbers created and Approval Letters submitted to Departments / Regions.
Vote 6 - Group Financial Services Department	(9,213)	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	(7,378)	Tshwane House - EPMU offices - Project slightly behind schedule.	Project plans and designs developed and a variation notice to start with the implementation of the project was submitted to the third party of the Tshwane House Public Private Partnership agreement (PPP) on 19 September 2019.
Vote 8 - Health Department	(13,889)	New Clinic Lusaka - Contractor not yet appointed.	Tender document finalised and submitted to Supply Chain Management to initiate appointment of contractor process.
Vote 9 - Human Settlement Department	(381,058)	Construction of roads & stormwater - Mabopane ext 1 - Contractor on site progressing well.	None
Vote 10 - Tshwane Metro Police Department	(20,244)	Sub Project - Policing Equipment - Procurement of Drager Alcohol Evidential Units in process.	ICT equipment - None
Vote 11 - Regional Operations & Coordination Department	(2,410)	Tender not in place for the procurement of ICT equipment - Await Finalisation of report before continuance. Bon Accord - Delay in creation of purchase orders by SCM.	Service provider appointed on 09 January 2020. Created requisition and awaiting Cost Centre owner and Chief buyer release.
Vote 12 - Roads & Transport Department	(115,380)	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.	Management intervention required to speed up the process of the signing of the contract document by the City Manager. Budget and targets to be revised in the adjustment budget process.
Vote 13 - Shared Services Department	(92,395)	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 and the expected delivery date are April 2020 and June 2020 respectively.	The funds are going to be spend during quarter 3 (Prepare phase) and quarter 4 (Explore Phase).
Vote 14 - Utility Services Department	(217,799)	Wildebees 400/132KV, 315MVA Infeed station - The project is earmarked for land expropriation. The expropriation report served at MAYCO in October and was approved.	Internal administrative and legal issues are being iron out and payment will be effected by end of February 2020.
Vote 15 - Other Departments	(7,567)	Renovation of Facility - The expenditure has been incurred however due to incorrect Service Provider documentation the renovation has been halted	Awaiting final decision from SCM on the Group Legal Letter
Financial Position			
Current assets	(1,515,412)	Due to the decrease in Cash and Other Debtors	
Non current assets	(2,421,354)	Mainly due to the decrease in PPE and Investments	
Current liabilities	(2,274,490)	Mainly due to the decrease in Trade and Other Payables.	
Non current liabilities	1,200,689	Mainly due to an increase in Provisions.	
Cash Flow			
Cash flow from operating activities	3,388,211	Mainly on payment of suppliers, employees and service charges.	
Cash flow from investing activities	(1,481,410)	Mainly on payment of capital assets.	
Cash flow from financing activities	688,787	Mainly on borrowings.	
Measureable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	(253)	550 units in Nellmapius has not been received from the province as bulk water and electricity services are still not completed.	The department is further working with the City to complete the installation of water and electricity services to the units
Tshwane Economic Development Agency	15,131	Grant income has been received as envisaged.	
Expenditure By Municipal Entity			
Housing Company Tshwane	(22,435)	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	(3,746)	Underspending mainly on Contracted Services and Other material.	
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	(15,710)	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	(2,271)	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 - M07 January					
Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20		
		Pre-audit outcome	Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	7.0%	7.2%	5.8%	7.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	961.4%	379.9%	436.2%	379.9%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	95.4%	75.2%	73.2%	75.2%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1.0	0.9	1.0	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.3	0.1	0.3
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	98.7%	96.7%	85.3%	96.7%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	18.3%	17.5%	25.6%	17.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	29.8%	22.0%	38.8%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue	27.5%	29.6%	30.4%	29.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.9%	4.6%	3.5%	4.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.0%	10.3%	7.7%	10.3%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12.0	12.1	14.4	12.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	22.3%	20.8%	27.5%	20.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.1	1.7	0.6	1.7

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January												
Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	496 068	110 271	106 863	67 920	81 522	64 831	253 154	1 347 464	2 528 093	1 814 891	271 001
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 000 638	(14 510)	33 818	22 348	29 446	23 300	122 577	815 895	3 033 513	1 013 567	1 648
Receivables from Non-exchange Transactions - Property Rates	1400	604 856	78 640	76 567	89 730	91 264	41 029	257 812	1 699 282	2 939 180	2 179 117	1 132
Receivables from Exchange Transactions - Waste Water Management	1500	105 314	12 578	19 443	11 572	17 549	9 433	54 309	236 110	466 308	328 974	9 979
Receivables from Exchange Transactions - Waste Management	1600	119 692	12 583	16 107	12 138	19 738	12 061	91 651	487 577	771 548	623 167	7 372
Receivables from Exchange Transactions - Property Rental Debtors	1700	11 731	1 374	1 720	1 236	874	302 644	150	65 159	384 889	370 064	-
Interest on Arrear Debtor Accounts	1810	194 546	56 569	85 693	52 035	93 215	47 025	373 750	1 880 656	2 783 488	2 446 681	105 513
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	352 885	17 948	128 093	29 828	(33 216)	33 355	159 148	1 117 224	1 805 265	1 306 339	36 492
Total By Income Source	2000	3 885 730	275 454	468 304	286 808	300 393	533 679	1 312 551	7 649 367	14 712 285	10 082 798	433 135
2018/19 - totals only		1 738 736	442 527	234 808	369 119	457 818	505 702	1 377 340	7 823 531	12 949 581	10 533 510	635
Debtors Age Analysis By Customer Group												
Organs of State	2200	210 790	11 772	24 471	21 830	10 082	23 532	25 076	40 949	368 502	121 468	-
Commercial	2300	2 359 491	47 974	112 708	72 547	63 030	193 634	404 574	1 950 809	5 204 766	2 684 593	-
Households	2400	1 001 362	203 819	258 962	148 800	227 994	119 054	808 454	4 621 701	7 390 146	5 926 003	432 541
Other	2500	314 086	11 888	72 163	43 631	(712)	197 460	74 447	1 035 909	1 748 871	1 350 734	595
Total By Customer Group	2600	3 885 730	275 454	468 304	286 808	300 393	533 679	1 312 551	7 649 367	14 712 285	10 082 798	433 135

Table SC3 indicate that the total debtors amount to R14,7 billion.

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	647 490								647 490	661 075
Bulk Water	0200	257 091								257 091	270 656
PAYE deductions	0300	253 828								253 828	122 995
VAT (output less input)	0400	(32 237)								(32 237)	(55 068)
Pensions / Retirement deductions	0500	128 957								128 957	127 282
Loan repayments	0600	-								-	870 958
Trade Creditors	0700	254 611								254 611	967 535
Auditor General	0800	-								-	-
Other	0900	2 841 361								2 841 361	2 094 652
Total By Customer Type	1000	4 351 101	-	-	-	-	-	-	-	4 351 101	5 060 086

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January									
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 January 2020
R thousands		Yrs/Months							
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0		-	-	0
Sanlam	26	14y	Insurance policy	07.12.2015	-	3.0%	-	-	-
Sanlam	27	14y	Insurance policy	01.01.2016	-	3.0%	-	-	-
Capital Alliance	28	8y	Insurance policy	On selling date	-	2.0%	-	-	-
Capital Alliance	29	9y	Insurance policy	On selling date	-	3.0%	-	-	-
ABSA	32	On Call	Money Market	On call	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%	282	1	283
ABSA	338	On Call	Short Term	On call	-	6.7%	-	-	-
Nedbank	341	On Call	Short Term	On call	-	6.7%	102 813	559	103 371
Standard Bank	340	On Call	Short Term	On call	-	6.6%	-	-	-
Standard Bank	243	On Call	Short Term	On call	-	0.0%	-	-	-
Nedbank	244	On Call	Short Term	On call	-	0.0%	-	-	-
ABSA	245	On Call	Short Term	On call	-	0.0%	-	-	-
Standard Bank		On Call	Sinking Fund	On call	-	0.0%	62 044	-	62 044
Nedbank	247	On Call	Short Term	On call	-	0.0%	976 298	129 959	1 106 257
ABSA	248	On Call	Short Term	On call	-	0.0%	147 772		147 772
Standard Bank	260	On Call	Short Term	On call	489	7.8%	73 830	1 661	75 980
Municipality sub-total					1 909		1 587 721	132 180	1 721 810
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	-			1 909		1 587 721	132 180	1 721 810

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	4 235 856	4 433 581	86 588	3 238 760	3 282 090	(43 330)	-1.3%	4 433 581
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		8 000	51 330	(43 330)	-84.4%	51 330
Expanded Public Works Programme Incentive (EPWP)	32 013	23 016		16 112	16 112	-		23 016
Public Transport Network Operations Grant	299 032	256 113	86 588	256 113	256 113	-		256 113
Integrated City Development Grant	6 752	6 490		6 490	6 490	-		6 490
Provincial Government:	160 703	268 379	8 627	58 871	100 618	(41 747)	-41.5%	268 379
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	8 627	8 627	14 379	(5 752)	-40.0%	14 379
Housing Top Structure (HSDG)	22 800	156 000				-		156 000
Sports and Recreation : Community Libraries	8 694	6 143		6 143	6 143	-		6 143
TRT Bus Operations Subsidy	24 529	39 761		7 634	28 000	(20 366)	-72.7%	39 761
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>						-		
Other grant providers:	4 220	24 200	-	2 491	2 491	-		24 200
DBSA		22 200		2 491	2 491	-		22 200
LG SETA Discretionary grant (93 applies over 3 years)		2 000				-		2 000
Tirelo Boshia Grant - Research and Development	4 220	-				-		-
Total Operating Transfers and Grants	4 400 778	4 726 160	95 215	3 300 122	3 385 200	(85 077)	-2.5%	4 726 160
Capital Transfers and Grants								
National Government:	2 033 711	2 191 596	242 700	779 441	1 286 846	(507 405)	-39.4%	2 191 596
Urban Settlement Development Grant	1 432 683	1 278 483		334 203	832 108	(497 905)	-59.8%	1 278 483
Public Transport Infrastructure & Systems Grant	509 162	475 638	242 700	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
Provincial Government:	36 633	132 033	-	29 474	63 020	(33 546)	-53.2%	132 033
Sport and Recreation: Community Libraries	11 817	12 357		12 357	12 357	-		12 357
Social Infrastructure Grant	24 816	-				-		-
HCT - SHRA		69 750		17 117	29 528	(12 411)	-42.0%	69 750
RCG		49 926			21 135	(21 135)	-100.0%	49 926
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>						-		
Other grant providers:	1 130	30 000	-	-	3 435	(3 435)	-100.0%	30 000
DBSA - Installation of Bulkwater (Water pilot study)		20 000				-		20 000
LG SETA Discretionary grant (93 applies over 3 years)	1 130	10 000			3 435	(3 435)	-100.0%	10 000
Total Capital Transfers and Grants	2 071 474	2 353 629	242 700	808 915	1 353 302	(544 387)	-40.2%	2 353 629
TOTAL RECEIPTS OF TRANSFERS & GRANTS	6 472 253	7 079 790	337 915	4 109 037	4 738 501	(629 464)	-13.3%	7 079 790

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

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	4 221 438	4 433 581	18 486	3 151 426	2 997 854	153 572	5.1%	4 433 581
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	2 239	2 250	(11)	-0.5%	2 250
Urban Settlement Development Grant	48 168	51 330	13 006	39 960	51 330	(11 370)	-22.2%	51 330
Expanded Public Works Programme Incentive (EPWP)	32 013	23 016		16 112	16 112	-		23 016
Public Transport Network Operations Grant	285 370	256 113	4 702	139 894	192 085	(52 191)	-27.2%	256 113
Integrated City Development Grant	5 996	6 490	465	3 425	6 490	(3 065)	-47.2%	6 490
Provincial Government:	262 647	268 379	185	74 153	181 418	(107 265)	-59.1%	268 379
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	155	7 844	14 379	(6 535)	-45.4%	14 379
Housing Top Structure (HSDG)	66 020	156 000			78 000	(78 000)	-100.0%	156 000
Sports and Recreation : Community Libraries	8 106	6 143	30	2 996	6 143	(3 147)	-51.2%	6 143
TRT Bus Operations Subsidy	23 257	39 761		26 846	30 800	(3 954)	-12.8%	39 761
District Municipality:	-	-	-	-	-	-		-
[insert description]						-		-
						-		-
Other grant providers:	12 280	24 200	12	941	18 650	(17 709)		24 200
DBSA	8 445	22 200	-	259	16 650	(16 391)	-98.4%	22 200
BroadBand Wifi	3 835	-		-	-	-		-
LG SETA Discretionary grant (93 applies over 3 years)		2 000	12	682	2 000	(1 318)		2 000
Total operating expenditure of Transfers and Grants:	4 496 366	4 726 160	18 682	3 226 519	3 197 922	28 597	0.9%	4 726 160
Capital expenditure of Transfers and Grants								
National Government:	1 973 653	2 191 596	36 915	561 745	1 147 984	(586 239)	-51.1%	2 191 596
Urban Settlement Development Grant	1 432 683	1 278 483	24 791	333 478	669 431	(335 952)	-50.2%	1 278 483
Public Transport Infrastructure & Systems Grant	458 186	475 638	12 124	178 399	265 405	(87 006)	-32.8%	475 638
Integrated National Electrification Programme	39 816	38 000			15 200	(15 200)	-100.0%	38 000
Neighbourhood Development Partnership Grant	4 873	4 500			3 140	(3 140)	-100.0%	4 500
Energy Efficiency and Demand Side Management	257	15 000		487	6 150	(5 663)	-92.1%	15 000
Integrated City Development Grant	37 838	36 775		21 505	16 435	5 070	30.8%	36 775
Informal Settlements Upgrading Partnership Grant		343 200		27 877	172 223	(144 346)	-83.8%	343 200
Provincial Government:	31 488	132 033	854	69 057	56 155	12 902	23.0%	132 033
Sport and Recreation: Community Libraries	9 308	12 357	854	879	5 492	(4 613)	-84.0%	12 357
Social Infrastructure Grant	22 180	-			-	-		-
HCT - SHRA		69 750		68 178	29 528	38 651	130.9%	69 750
RCG		49 926			21 135	(21 135)	-100.0%	49 926
District Municipality:	-	-	-	-	-	-		-
[insert description]						-		-
						-		-
Other grant providers:	265	30 000	-	-	3 385	(3 385)	-100.0%	30 000
DBSA - Installation of Bulkwater (Water pilot study)	265	20 000			-	-		20 000
LG SETA Discretionary grant (93 applies over 3 years)		10 000		-	3 385	(3 385)	-100.0%	10 000
Total capital expenditure of Transfers and Grants	2 005 405	2 353 629	37 770	630 802	1 207 525	(576 722)	-47.8%	2 353 629
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6 501 771	7 079 790	56 452	3 857 321	4 405 447	(548 125)	-12.4%	7 079 790

(g) Table SC7 (2): Monthly budget statement – Expenditure against approved rollovers

TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

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

Rollovers 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 - M07 January								
Summary of Employee and Councillor remuneration	2018/19 Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	Budget Year 2019/20 YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	126 685	99 890	10 598	74 533	57 366	17 168	30%	99 890
Pension and UIF Contributions	—	3 956	—	—	2 272	(2 272)	-100%	3 956
Medical Aid Contributions	—	3 910	—	—	2 246	(2 246)	-100%	3 910
Motor Vehicle Allowance	—	28 654	—	—	16 456	(16 456)	-100%	28 654
Cellphone Allowance	—	5 684	—	—	3 264	(3 264)	-100%	5 684
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—
Sub Total - Councillors	126 685	142 093	10 598	74 533	81 603	(7 069)	-9%	142 093
% increase		12.2%						12.2%
Senior Managers of the Municipality								
Basic Salaries and Wages	72 996	18 211	1 725	12 627	10 845	1 781	16%	18 211
Pension and UIF Contributions	3 093	711	1	10	387	(377)	-98%	711
Medical Aid Contributions	867	185	—	—	35	(35)	-100%	185
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	3	—	—	—	—	—	—	—
Motor Vehicle Allowance	3 634	—	—	—	—	—	—	—
Cellphone Allowance	830	158	16	117	88	29	33%	158
Housing Allowances	36	—	—	—	—	—	—	—
Other benefits and allowances	1 054	2 603	17	178	194	(17)	-9%	2 603
Payments in lieu of leave	1	826	—	—	419	(419)	-100%	826
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	82 514	22 693	1 760	12 931	11 969	962	8%	22 693
% increase		-72.5%						-72.5%
Other Municipal Staff								
Basic Salaries and Wages	5 744 455	6 243 306	825 974	3 911 653	3 735 396	176 257	5%	6 243 306
Pension and UIF Contributions	1 136 453	42 862	101 309	715 988	762 234	(46 246)	-6%	42 862
Medical Aid Contributions	574 432	1 902 198	53 362	354 959	389 382	(34 423)	-9%	1 902 198
Overtime	409 252	675 182	51 652	241 293	268 435	(27 142)	-10%	675 182
Performance Bonus	363	467 504	3	183	164	19	11%	467 504
Motor Vehicle Allowance	300 331	334 758	25 491	173 760	198 238	(24 478)	-12%	334 758
Cellphone Allowance	15 824	16 168	1 378	9 410	10 765	(1 355)	-13%	16 168
Housing Allowances	48 607	50 363	4 314	30 501	31 575	(1 075)	-3%	50 363
Other benefits and allowances	494 234	159 793	40 548	504 109	275 564	228 545	83%	159 793
Payments in lieu of leave	233 020	284 839	11 331	79 831	111 575	(31 744)	-28%	284 839
Long service awards	4 106	4 993	298	2 180	2 906	(727)	-25%	4 993
Post-retirement benefit obligations	—	239 994	—	—	—	—	—	239 994
Sub Total - Other Municipal Staff	8 961 077	10 421 959	1 115 661	6 023 867	5 786 235	237 632	4%	10 421 959
% increase		16.3%						16.3%
Total Parent Municipality	9 170 276	10 586 746	1 128 019	6 111 331	5 879 807	231 525	4%	10 586 746
Unpaid salary, allowances & benefits in arrears:								
Board Members of Entities								
Basic Salaries and Wages	—	—	—	—	—	—	—	—
Pension and UIF Contributions	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—	—
Cellphone Allowance	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—
Board Fees	3 200	3 807	267	1 735	2 221	(485)	-22%	3 807
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	3 200	3 807	267	1 735	2 221	(485)	-22%	3 807
% increase		19.0%						19.0%
Senior Managers of Entities								
Basic Salaries and Wages	11 473	22 919	1 196	6 999	13 369	(6 370)	-48%	22 919
Pension and UIF Contributions	271	596	43	468	348	121	35%	596
Medical Aid Contributions	218	734	11	78	428	(349)	-82%	734
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	417	1 761	68	412	1 027	(616)	-60%	1 761
Cellphone Allowance	155	459	16	125	268	(142)	-53%	459
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	239	1 378	4	52	804	(752)	-94%	1 378
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	12 773	27 846	1 338	8 134	16 244	(8 109)	-50%	27 846
% increase		118.0%						118.0%
Other Staff of Entities								
Basic Salaries and Wages	24 718	33 805	2 643	17 668	19 719	(2 052)	-10%	33 805
Pension and UIF Contributions	1 032	1 209	198	1 248	705	543	77%	1 209
Medical Aid Contributions	1 031	848	106	742	494	248	50%	848
Overtime	140	778	34	180	454	(274)	-60%	778
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	701	1	86	579	0	578	162873%	1
Cellphone Allowance	240	323	27	188	188	(0)	0%	323
Housing Allowances	44	—	—	—	—	—	—	—
Other benefits and allowances	713	243	29	280	142	139	98%	243
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	28 618	37 205	3 123	20 885	21 703	(818)	-4%	37 205
% increase		30.0%						30.0%
Total Municipal Entities	44 591	68 858	4 728	30 755	40 167	(9 412)	-23%	68 858
TOTAL SALARY, ALLOWANCES & BENEFITS	9 214 867	10 655 604	1 132 746	6 142 086	5 919 974	222 112	4%	10 655 604
% increase		15.6%						15.6%
TOTAL MANAGERS AND STAFF	9 084 982	10 509 704	1 122 148	6 067 553	5 838 371	229 667	4%	10 509 704

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

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January										
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	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands										
Cash Receipts By Source										
Property rates	561 474	654 930	613 631	590 070	640 820	600 664	610 372	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	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	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	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	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	109 322	122 188	136 360
Interest earned - external investments	1 877	26 829	41 756	21 881	2 271	48 197	20 948	196 887	207 701	219 101
Interest earned - outstanding debtors	74 270	60 382	66 029	68 235	73 367	66 374	76 872	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	206 161	216 850	228 821
Licences and permits	50	3 984	4 057	3 479	4 067	3 897	3 345	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	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	637 090	671 429	709 875
Cash Receipts by Source	2 869 864	2 793 934	2 171 676	2 357 991	2 796 365	3 809 260	3 232 498	33 605 217	35 872 240	37 574 325
Other Cash Flows by Source										
Transfer receipts - capital	418 966	24 000	94 484	90 377	100 365	106 804	28 936	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	1 500 000	1 456 620	1 428 000
Increase in consumer deposits	-	-	6 159	(19 499)	(22 976)	(23 345)	(28 825)	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)	(16 235)	(16 551)	(6 082)
Change in non-current investments	(585 081)	(585 081)	-	-	-	(87 651)	(217 610)	(100 000)	(150 000)	(250 000)
Total Cash Receipts by Source	2 720 600	2 249 704	2 256 317	2 402 660	2 837 148	3 776 298	2 986 233	37 353 139	39 731 174	41 472 751
Cash Payments by Type										
Employee related costs	833 591	972 686	773 219	812 110	765 639	762 018	1 117 425	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	140 340	149 273	160 789
Interest paid	34 872	26 667	60 488	(24 770)	3	531 110	1	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	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	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	683 829	721 446	770 425
Contracted services	33 654	285 952	301 675	319 166	353 208	328 048	322 392	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	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	2 551 588	2 676 263	2 846 422
Cash Payments by Type	3 277 520	3 629 898	4 282 746	4 522 041	5 786 036	6 816 571	6 278 489	31 302 267	33 250 129	35 353 147
Other Cash Flows/Payments by Type										
Capital assets	490 844	134 981	289 399	182 307	173 938	217 130	82 369	4 205 980	4 578 537	4 618 240
Repayment of borrowing	-	-	(183 243)	(183 243)	(183 243)	(526 796)	(526 796)	1 041 243	1 267 278	1 442 856
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	3 768 364	3 764 879	4 388 902	4 521 106	5 776 731	6 506 906	5 834 062	36 549 490	39 095 945	41 414 243
NET INCREASE/(DECREASE) IN CASH HELD	(1 047 764)	(1 515 175)	(2 132 585)	(2 118 446)	(2 939 584)	(2 730 607)	(2 847 829)	803 649	635 229	58 508
Cash/cash equivalents at the month/year beginning:	3 025 739	3 025 739	3 025 739	3 025 739	3 025 739	3 025 739	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	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) - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Revenue By Source</u>								
Property rates	7 116 483	7 521 770	610 372	4 267 103	4 282 010	(14 908)	0%	7 521 770
Service charges - electricity revenue	11 506 427	13 693 838	1 812 349	7 052 943	7 722 272	(669 329)	-9%	13 693 838
Service charges - water revenue	4 292 200	4 518 488	372 353	2 481 018	2 345 187	135 831	6%	4 518 488
Service charges - sanitation revenue	1 142 569	1 190 772	101 643	687 699	690 376	(2 677)	0%	1 190 772
Service charges - refuse revenue	1 674 453	1 747 858	123 749	797 272	1 011 781	(214 508)	-21%	1 747 858
Rental of facilities and equipment	142 756	158 013	3 634	50 997	81 481	(30 484)	-37%	158 013
Interest earned - external investments	391 948	196 254	20 948	163 758	130 600	33 158	25%	196 254
Interest earned - outstanding debtors	860 737	846 595	76 872	485 530	562 328	(76 799)	-14%	846 595
Dividends received	–	–	–	–	–	–		–
Fines, penalties and forfeits	314 689	334 089	12 278	131 005	184 336	(53 331)	-29%	334 089
Licences and permits	46 618	54 588	3 345	22 879	29 806	(6 927)		54 588
Agency services	–	–	–	–	–	–		–
Transfers and subsidies	4 501 239	4 726 160	24 910	3 218 814	3 197 922	20 892	1%	4 726 160
Other revenue	1 074 472	1 029 703	70 044	476 194	512 532	(36 338)	-7%	1 029 703
Gains on disposal of PPE	27 525	–	(162)	1 931	–	1 931		–
Total Revenue (excluding capital transfers and contributions)	33 092 115	36 018 129	3 232 336	19 837 142	20 750 632	(913 490)	-4%	36 018 129
<u>Expenditure By Type</u>								
Employee related costs	9 045 701	10 444 652	1 117 425	6 036 603	5 798 204	238 399	4%	10 444 652
Remuneration of councillors	126 685	142 093	10 598	74 533	81 603	(7 069)	-9%	142 093
Debt impairment	1 803 186	1 639 519	309 208	992 341	992 341	–		1 639 519
Depreciation & asset impairment	2 119 464	2 130 502	133 112	902 158	1 080 735	(178 576)	-17%	2 130 502
Finance charges	1 501 292	1 502 184	1	628 371	480 789	147 582	31%	1 502 184
Bulk purchases	10 777 375	12 081 171	789 084	7 600 089	7 676 595	(76 506)	-1%	12 081 171
Other materials	554 837	687 811	53 567	313 490	426 627	(113 138)	-27%	687 811
Contracted services	3 225 232	4 069 242	322 392	1 944 094	2 909 092	(964 998)	-33%	4 069 242
Transfers and subsidies	137 168	163 191	27 973	112 313	90 457	21 856	24%	163 191
Other expenditure	3 072 371	3 138 241	193 855	1 205 940	1 635 026	(429 085)	-26%	3 138 241
Loss on disposal of PPE	68 061	–	–	168	–	168		–
Total Expenditure	32 431 373	35 998 607	2 957 213	19 810 100	21 171 468	(1 361 368)	-6%	35 998 607
<u>Surplus/(Deficit)</u>	660 742	19 522	275 122	27 042	(420 836)	447 878	-106%	19 522
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 013 311	2 203 953	28 936	484 463	1 153 476	(669 013)	-58%	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	–	–	3 385	(3 385)	-100%	30 000
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	2 674 317	2 253 475	304 059	511 505	736 026	(224 520)	-31%	2 253 475
Taxation	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation	2 674 317	2 253 475	304 059	511 505	736 026	(224 520)	-31%	2 253 475

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Municipal Entity								
Housing Company Tshwane	45 798	60 550	10 500	35 068	35 321	(253)	-1%	60 550
Tshwane Economic Development Agency	56 351	69 940	109	55 929	40 798	15 131	37%	69 940
Total Operating Revenue	102 149	130 490	10 609	90 997	76 119	14 878	20%	130 490
Expenditure By Municipal Entity								
Housing Company Tshwane	20 214	60 470	1 509	12 839	35 274	(22 435)	-64%	60 470
Tshwane Economic Development Agency	53 893	69 933	4 971	37 049	40 794	(3 746)	-9%	69 933
Total Operating Expenditure	74 107	130 403	6 480	49 888	76 068	(26 181)	-34%	130 403
Surplus/ (Deficit) for the yr/period	28 042	87	4 130	41 109	51	41 058	80444%	87
Capital Expenditure By Municipal Entity								
Housing Company Tshwane	88 130	202 547	–	68 300	84 010	(15 710)	-19%	202 547
Tshwane Economic Development Agency	254	2 621	153	272	2 542	(2 271)	-89%	2 621
Total Capital Expenditure	88 384	205 168	153	68 572	86 552	(17 980)	-21%	205 168

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M07 January								
Month	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	93 495	121 687	11 488	11 488	121 687	110 199	90.6%	0%
August	(65 249)	168 182	134 981	146 470	289 869	143 400	49.5%	3%
September	107 450	213 102	142 830	289 299	502 971	213 672	42.5%	7%
October	275 464	313 866	182 307	471 607	816 837	345 231	42.3%	11%
November	233 318	376 138	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			2 343 583	–		
March	225 866	395 521			2 739 104	–		
April	222 563	401 027			3 140 131	–		
May	420 660	519 999			3 660 130	–		
June	1 282 645	588 334			4 248 464	–		
Total Capital expenditure	3 301 568	4 248 464	945 044					

(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 - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	1 825 327	2 220 503	36 452	537 886	994 684	456 798	45.9%	2 220 503
Roads Infrastructure	328 839	493 275	12 380	198 101	202 227	4 126	2.0%	493 275
Roads	299 415	400 754	9 972	145 984	154 423	8 439	5.5%	400 754
Road Structures	29 423	88 021	2 408	52 116	44 663	(7 453)	-16.7%	88 021
Road Furniture	—	4 500	—	—	3 140	3 140	100.0%	4 500
Storm water Infrastructure	66 706	120 000	—	5 139	29 500	24 361	82.6%	120 000
Drainage Collection	17 159	36 500	—	—	14 190	14 190	100.0%	36 500
Storm water Conveyance	49 547	83 500	—	5 139	15 310	10 171	66.4%	83 500
Electrical Infrastructure	782 310	456 212	6 785	84 671	227 878	143 207	62.8%	456 212
Power Plants	257	4 000	—	973	3 000	2 027	—	4 000
HV Substations	—	63 000	—	6 533	37 273	30 740	82.5%	63 000
HV Transmission Conductors	—	15 000	—	3 615	—	(3 615)	—	15 000
MV Substations	104 019	48 050	451	18 298	21 623	3 324	15.4%	48 050
MV Networks	48 124	94 662	560	30 487	55 595	25 108	45.2%	94 662
LV Networks	629 910	231 500	5 774	24 764	110 387	85 623	77.6%	231 500
Water Supply Infrastructure	453 052	622 539	17 099	168 079	311 052	142 973	46.0%	622 539
Dams and Weirs	4 500	—	—	—	—	—	—	—
Reservoirs	47 728	90 000	1 647	31 349	63 656	32 307	50.8%	90 000
Water Treatment Works	39 349	80 000	—	—	—	—	—	80 000
Bulk Mains	295 794	56 500	9 726	40 791	32 208	(8 583)	-26.6%	56 500
Distribution	65 680	333 100	927	75 918	176 889	100 972	57.1%	333 100
PRV Stations	—	62 939	4 800	20 021	38 298	18 277	47.7%	62 939
Sanitation Infrastructure	173 964	468 727	188	74 802	192 601	117 799	61.2%	468 727
Reticulation	52 174	463 727	188	74 802	192 201	117 399	61.1%	463 727
Waste Water Treatment Works	11 500	5 000	—	—	400	400	100.0%	5 000
Outfall Sewers	110 290	—	—	—	—	—	—	—
Solid Waste Infrastructure	7 480	29 750	—	22	3 469	3 447	99.4%	29 750
Waste Transfer Stations	7 480	9 250	—	22	3 469	3 447	99.4%	9 250
Capital Spares	—	20 500	—	—	—	—	—	20 500
Information and Communication Infrastructure	12 977	30 000	—	7 073	27 958	20 885	74.7%	30 000
Distribution Layers	12 977	30 000	—	7 073	27 958	20 885	74.7%	30 000
Community Assets	73 247	231 793	11 540	71 245	144 126	72 881	50.6%	231 793
Community Facilities	73 247	202 436	9 282	68 986	135 561	66 575	49.1%	202 436
Centres	17 656	10 000	—	—	6 978	6 978	100.0%	10 000
Clinics/Care Centres	37 324	23 436	—	406	5 859	5 453	—	23 436
Fire/Ambulance Stations	3 649	10 000	1 112	5 782	32 595	26 814	82.3%	10 000
Markets	—	16 000	—	—	1 667	1 667	100.0%	16 000
Taxi Ranks/Bus Terminals	—	143 000	8 170	62 798	88 462	25 664	29.0%	143 000
Sport and Recreation Facilities	—	29 357	2 259	2 259	8 564	6 306	73.6%	29 357
Outdoor Facilities	—	29 357	2 259	2 259	8 564	6 306	73.6%	29 357
Other assets	67 746	120 971	975	45 640	75 594	29 954	39.6%	120 971
Operational Buildings	6 339	71 050	975	23 497	32 014	8 517	26.6%	71 050
Municipal Offices	5 505	15 300	—	6 005	—	(6 005)	—	15 300
Training Centres	—	5 000	—	—	2 529	2 529	100.0%	5 000
Depots	—	50 750	975	17 491	29 486	11 994	40.7%	50 750
Housing	61 407	49 921	—	22 143	43 579	21 437	49.2%	49 921
Staff Housing	—	15 000	—	—	—	—	—	15 000
Social Housing	61 407	34 921	—	17 019	31 621	14 602	46.2%	34 921
Biological or Cultivated Assets	—	1 500	—	—	—	—	—	1 500
Biological or Cultivated Assets	—	1 500	—	—	—	—	—	1 500
Intangible Assets	9 460	18 000	—	—	4 500	4 500	100.0%	18 000
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
Computer Equipment	24 581	114 843	1 802	15 671	66 597	50 926	76.5%	114 843
Computer Equipment	24 581	114 843	1 802	15 671	66 597	50 926	76.5%	114 843
Furniture and Office Equipment	4 744	35 864	1 130	2 036	11 018	8 982	81.5%	35 864
Furniture and Office Equipment	4 744	35 864	1 130	2 036	11 018	8 982	81.5%	35 864
Machinery and Equipment	17 525	147 605	49	12 744	58 113	45 369	78.1%	147 605
Machinery and Equipment	17 525	147 605	49	12 744	58 113	45 369	78.1%	147 605
Transport Assets	15 861	135 000	1 273	1 273	3 000	1 727	57.6%	135 000
Transport Assets	15 861	135 000	1 273	1 273	3 000	1 727	57.6%	135 000
Land	9 436	—	—	—	—	—	—	—
Land	9 436	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	2 048 805	3 026 079	53 222	686 495	1 357 631	671 136	49.4%	3 026 079

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	553 942	441 500	8 703	148 917	211 737	62 820	29.7%	441 500
Roads Infrastructure	254 251	262 000	–	65 671	156 617	90 946	58.1%	262 000
Roads	254 251	262 000	–	65 671	156 617	90 946	58.1%	262 000
Electrical Infrastructure	112 928	71 500	64	9 984	19 800	9 816	49.6%	71 500
Power Plants	–	2 000	–	–	1 000	1 000	100.0%	2 000
HV Substations	7 893	20 000	–	–	–	–	–	20 000
MV Substations	–	18 000	–	–	–	–	–	18 000
MV Networks	18 497	–	64	1 722	9 000	7 278	80.9%	–
LV Networks	86 539	16 500	–	8 262	9 800	1 538	15.7%	16 500
Capital Spares	–	15 000	–	–	–	–	–	15 000
Water Supply Infrastructure	119 553	103 000	8 639	73 262	35 320	(37 942)	-107.4%	103 000
Dams and Weirs	–	3 000	–	–	500	500	100.0%	3 000
Reservoirs	–	8 000	–	681	3 000	2 319	77.3%	8 000
Water Treatment Works	–	6 000	–	–	4 300	4 300	100.0%	6 000
Bulk Mains	42 291	6 000	1 500	42 681	–	(42 681)	–	6 000
Distribution	77 262	80 000	7 139	29 899	27 520	(2 379)	-8.6%	80 000
Sanitation Infrastructure	64 461	–	–	–	–	–	–	–
Reticulation	35 746	–	–	–	–	–	–	–
Waste Water Treatment Works	28 715	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	5 000	–	–	–	–	–	5 000
Distribution Layers	–	5 000	–	–	–	–	–	5 000
Community Assets	38 093	18 000	865	4 768	13 883	9 115	65.7%	18 000
Community Facilities	38 093	3 000	865	4 768	8 561	3 792	44.3%	3 000
Clinics/Care Centres	27 257	–	–	–	–	–	–	–
Fire/Ambulance Stations	5 650	–	865	4 768	4 571	(197)	-4.3%	–
Cemeteries/Crematoria	–	3 000	–	–	500	500	100.0%	3 000
Purbs	2 734	–	–	–	–	–	–	–
Markets	–	–	–	–	3 489	3 489	100.0%	–
Sport and Recreation Facilities	–	15 000	–	–	5 323	5 323	100.0%	15 000
Outdoor Facilities	–	15 000	–	–	5 323	5 323	100.0%	15 000
Other assets	7 108	2 000	–	–	9 827	9 827	100.0%	2 000
Training Centres	–	2 000	–	–	827	827	100.0%	2 000
Housing	7 108	–	–	–	9 000	9 000	100.0%	–
Social Housing	7 108	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	3 000	–	–	–	–	–	3 000
Biological or Cultivated Assets	–	3 000	–	–	–	–	–	3 000
Intangible Assets	–	7 000	–	–	2 940	2 940	100.0%	7 000
Licences and Rights	–	7 000	–	–	2 940	2 940	100.0%	7 000
Computer Software and Applications	–	7 000	–	–	2 940	2 940	100.0%	7 000
Computer Equipment	–	30 000	–	4 069	13 773	9 705	70.5%	30 000
Computer Equipment	–	30 000	–	4 069	13 773	9 705	70.5%	30 000
Furniture and Office Equipment	–	10 000	–	–	–	–	–	10 000
Furniture and Office Equipment	–	10 000	–	–	–	–	–	10 000
Machinery and Equipment	20 140	15 000	1 636	2 294	8 750	6 456	73.8%	15 000
Machinery and Equipment	20 140	15 000	1 636	2 294	8 750	6 456	73.8%	15 000
Transport Assets	102 488	–	–	2 732	–	(2 732)	#DIV/0!	–
Transport Assets	102 488	–	–	2 732	–	(2 732)	#DIV/0!	–
Land	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	721 771	526 500	11 203	162 780	260 910	98 130	37.6%	526 500

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

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	758 771	962 781	73 471	505 564	684 584	179 020	26.2%	962 781
Roads Infrastructure	176 367	187 486	5 938	68 585	129 653	61 068	47.1%	187 486
Roads	59 215	150 640	5 574	62 283	109 058	46 775	42.9%	150 640
Road Structures	82 802	753	—	—	253	253	100.0%	753
Road Furniture	34 350	36 094	364	6 302	20 342	14 041	69.0%	36 094
Storm water Infrastructure	19 658	21 404	102	5 075	12 737	7 662	60.2%	21 404
Drainage Collection	17 853	12 754	102	5 075	12 737	7 662	60.2%	12 754
Storm water Conveyance	1 805	8 650	—	—	—	—	—	8 650
Electrical Infrastructure	302 897	370 601	29 711	186 872	243 530	56 659	23.3%	370 601
Power Plants	27 582	28 659	208	9 564	16 718	7 154	42.8%	28 659
HV Substations	31 553	8 442	3 946	23 284	28 327	5 043	17.8%	8 442
HV Switching Station	1 831	10 899	121	613	2 032	1 419	69.8%	10 899
HV Transmission Conductors	—	737	—	—	—	—	—	737
MV Substations	46 744	52 842	6 115	29 877	34 051	4 174	12.3%	52 842
MV Switching Stations	—	18 800	—	71	673	602	89.4%	18 800
MV Networks	83 882	117 045	16 162	96 766	108 479	11 713	10.8%	117 045
LV Networks	111 304	133 177	3 161	26 698	53 251	26 553	49.9%	133 177
Water Supply Infrastructure	154 308	221 875	14 118	111 984	125 425	13 441	10.7%	221 875
Reservoirs	10 154	12 491	1 231	4 582	7 564	2 981	39.4%	12 491
Pump Stations	—	6 113	—	—	—	—	—	6 113
Water Treatment Works	12 790	10 868	931	8 087	8 988	901	10.0%	10 868
Bulk Mains	10 525	11 556	30	7 749	6 741	(1 008)	-14.9%	11 556
Distribution	120 840	180 847	11 926	91 566	102 133	10 567	10.3%	180 847
Sanitation Infrastructure	94 059	145 469	6 667	73 980	125 354	51 374	41.0%	145 469
Pump Station	4 424	—	—	—	—	—	—	—
Reticulation	(26 914)	42 707	1 059	16 161	22 540	6 379	28.3%	42 707
Waste Water Treatment Works	93 225	93 889	5 460	54 961	97 011	42 050	43.3%	93 889
Outfall Sewers	23 324	8 873	148	2 858	5 803	2 945	50.8%	8 873
Solid Waste Infrastructure	6 684	10 906	1 134	4 160	6 795	2 635	38.8%	10 906
Landfill Sites	6 124	9 142	1 134	4 160	6 795	2 635	38.8%	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	—	—	10	10	100.0%	265
Rail Lines	1 201	265	—	—	10	10	100.0%	265
Information and Communication Infrastructure	3 596	4 773	15 801	54 909	41 080	(13 829)	-33.7%	4 773
Core Layers	2 095	1 842	—	—	—	—	—	1 842
Distribution Layers	1 502	2 931	15 801	54 909	41 080	(13 829)	-33.7%	2 931
Community Assets	133 558	133 560	841	5 489	18 188	12 700	69.8%	133 560
Community Facilities	112 773	108 514	408	3 761	11 143	7 382	66.2%	108 514
Halls	359	467	—	—	—	—	—	467
Centres	194	235	—	—	—	—	—	235
Clinics/Care Centres	7 344	53	—	—	—	—	—	53
Fire/Ambulance Stations	3 813	1 165	19	401	1 076	675	62.7%	1 165
Museums	205	93	—	—	—	—	—	93
Galleries	73	88	—	—	—	—	—	88
Libraries	3 393	3 886	0	0	59	59	99.3%	3 886
Cemeteries/Crematoria	11 768	9 854	—	—	—	—	—	9 854
Police	3 001	216	4	305	1 276	971	76.1%	216
Purfs	38 012	54 649	—	—	—	—	—	54 649
Public Open Space	35 011	30 029	353	2 995	5 858	2 863	48.9%	30 029
Nature Reserves	5 228	6 080	—	—	—	—	—	6 080
Markets	3 119	875	31	59	1 113	1 054	94.7%	875
Airports	1 253	823	—	1	1 761	1 760	99.9%	823
Sport and Recreation Facilities	20 785	25 047	433	1 727	7 045	5 318	75.5%	25 047
Indoor Facilities	120	148	—	—	—	—	—	148
Outdoor Facilities	20 664	24 899	433	1 727	7 045	5 318	75.5%	24 899
Investment properties	13 054	63 111	11	367	5 277	4 909	93.0%	63 111
Revenue Generating	13 054	63 111	7	80	842	762	90.5%	63 111
Improved Property	77	10 849	7	80	842	762	90.5%	10 849
Unimproved Property	12 977	52 262	—	—	—	—	—	52 262
Other assets	86 299	117 519	19 238	96 258	202 155	105 897	52.4%	117 519
Operational Buildings	85 157	115 378	14 276	76 884	140 758	63 874	45.4%	115 378
Municipal Offices	57 483	82 067	4 831	30 869	46 290	15 421	33.3%	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	9 446	44 827	91 231	46 405	50.9%	28 832
Housing	1 142	2 141	4 962	19 374	61 397	42 023	68.4%	2 141
Social Housing	1 142	2 141	4 962	19 374	61 397	42 023	68.4%	2 141
Intangible Assets	59 404	72 874	—	2 015	4 198	2 183	52.0%	72 874
Licences and Rights	59 404	72 874	—	2 015	4 198	2 183	52.0%	72 874
Computer Software and Applications	59 404	72 874	—	2 015	4 198	2 183	52.0%	72 874
Computer Equipment	53 834	23 159	2 380	11 986	73 292	61 306	83.6%	23 159
Computer Equipment	53 834	23 159	2 380	11 986	73 292	61 306	83.6%	23 159
Furniture and Office Equipment	2 496	4 028	34	87	1 005	918	91.3%	4 028
Furniture and Office Equipment	2 496	4 028	34	87	1 005	918	91.3%	4 028
Machinery and Equipment	33 747	108 861	713	15 491	27 970	12 479	44.6%	108 861
Machinery and Equipment	33 747	108 861	713	15 491	27 970	12 479	44.6%	108 861
Transport Assets	132 328	148 011	7 664	61 335	91 834	30 499	33.2%	148 011
Transport Assets	132 328	148 011	7 664	61 335	91 834	30 499	33.2%	148 011
Total Repairs and Maintenance Expenditure	1 273 490	1 633 905	104 353	698 593	1 108 504	409 911	37.0%	1 633 905

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1 079 649	1 405 584	88 858	604 194	704 056	99 863	14.2%	1 405 584
Roads Infrastructure	335 093	439 034	31 294	214 167	239 242	25 075	10.5%	439 034
Roads	267 199	350 481	23 877	164 135	190 334	26 199	13.8%	350 481
Road Structures	6 736	9 188	1 148	7 065	5 135	(1 930)	-37.6%	9 188
Road Furniture	61 159	79 365	6 269	42 968	43 774	807	1.8%	79 365
Storm water Infrastructure	71 078	89 573	6 430	44 509	49 366	4 857	9.8%	89 573
Drainage Collection	68 769	86 853	6 228	43 105	47 838	4 733	9.9%	86 853
Storm water Conveyance	2 309	2 720	202	1 404	1 528	124	8.1%	2 720
Electrical Infrastructure	230 796	298 071	21 313	144 792	159 847	15 055	9.4%	298 071
Power Plants	4 036	4 782	344	2 388	2 746	358	13.0%	4 782
HV Substations	46 090	61 358	4 911	33 300	31 512	(1 789)	-5.7%	61 358
HV Switching Station	—	—	1	8	—	(8)	—	—
HV Transmission Conductors	18 829	24 168	1 249	8 660	13 075	4 415	33.8%	24 168
MV Substations	11 455	15 413	1 163	8 065	8 117	52	0.6%	15 413
MV Switching Stations	2 342	2 914	—	—	1 609	1 609	100.0%	2 914
MV Networks	38 645	43 960	3 153	21 845	24 691	2 846	11.5%	43 960
LV Networks	109 398	145 475	10 492	70 525	78 097	7 572	9.7%	145 475
Water Supply Infrastructure	163 567	247 410	13 978	92 127	112 016	19 888	17.8%	247 410
Dams and Weirs	362	462	32	223	257	34	13.1%	462
Boreholes	45	58	3	21	32	12	35.8%	58
Reservoirs	18 226	27 779	1 924	12 052	13 549	1 497	11.0%	27 779
Pump Stations	5 689	7 109	442	3 097	3 943	847	21.5%	7 109
Water Treatment Works	18 842	21 225	1 639	11 376	11 999	623	5.2%	21 225
Bulk Mains	25 498	29 155	2 105	14 859	15 581	722	4.6%	29 155
Distribution	94 030	160 643	7 784	50 172	66 136	15 965	24.1%	160 643
Distribution Points	72	91	2	16	51	35	69.1%	91
PRV Stations	804	887	46	312	466	154	33.0%	887
Sanitation Infrastructure	145 048	164 866	10 982	75 564	78 884	3 319	4.2%	164 866
Pump Station	1 419	2 257	131	909	947	38	4.0%	2 257
Reticulation	102 947	108 796	3 373	22 708	51 036	28 327	55.5%	108 796
Waste Water Treatment Works	29 295	35 718	6 089	42 285	19 305	(22 980)	-119.0%	35 718
Outfall Sewers	11 366	18 072	1 389	9 662	7 584	(2 078)	-27.4%	18 072
Toilet Facilities	21	23	—	—	11	11	100.0%	23
Solid Waste Infrastructure	1 960	67 659	125	869	14 941	14 072	94.2%	67 659
Landfill Sites	1 659	1 504	44	305	882	578	65.5%	1 504
Waste Drop-off Points	301	353	81	561	205	(356)	-173.5%	353
Electricity Generation Facilities	—	—	0	3	—	(3)	—	—
Rail Infrastructure	0	1	—	—	0	0	100.0%	1
Rail Structures	0	1	—	—	0	0	100.0%	1
Information and Communication Infrastructure	132 107	98 970	4 736	32 165	49 761	17 596	35.4%	98 970
Data Centres	180	212	93	390	126	(264)	-209.1%	212
Core Layers	131 927	98 757	4 473	30 664	49 635	18 971	38.2%	98 757
Distribution Layers	—	—	169	1 110	—	(1 110)	—	—
Community Assets	166 702	214 552	14 265	96 599	119 979	23 380	19.5%	214 552
Community Facilities	104 472	145 539	9 582	64 130	81 267	17 137	21.1%	145 539
Halls	3 589	1 607	74	511	892	382	42.8%	1 607
Centres	20 536	19 128	1 319	9 091	10 676	1 585	14.8%	19 128
Crèches	113	823	0	1	217	216	99.5%	823
Clinics/Care Centres	7 222	16 682	565	3 915	6 619	2 703	40.8%	16 682
Fire/Ambulance Stations	4 896	3 731	299	1 992	1 988	(4)	-0.2%	3 731
Testing Stations	720	1 046	54	372	482	110	22.8%	1 046
Museums	184	265	17	116	148	32	21.6%	265
Libraries	3 964	20 104	1 838	10 594	15 572	4 977	32.0%	20 104
Cemeteries/Crematoria	6 100	7 470	604	4 184	4 167	(17)	-0.4%	7 470
Police	190	439	211	1 461	246	(1 215)	-493.1%	439
Parks	—	—	911	6 308	—	(6 308)	—	—
Public Open Space	15 653	22 688	244	1 683	12 206	10 524	86.2%	22 688
Nature Reserves	2 098	3 077	225	1 559	1 556	(3)	-0.2%	3 077
Public Ablution Facilities	60	88	6	39	45	5	12.2%	88
Markets	10 002	11 508	762	5 286	6 769	1 483	21.9%	11 508
Stalls	1 617	2 174	203	1 411	1 168	(244)	-20.9%	2 174
Airports	16 614	20 988	1 400	9 706	11 324	1 618	14.3%	20 988
Taxi Ranks/Bus Terminals	10 916	13 721	851	5 903	7 195	1 293	18.0%	13 721
Capital Spares	—	—	—	—	—	—	—	—
Sport and Recreation Facilities	62 230	69 013	4 683	32 469	38 711	6 243	16.1%	69 013
Indoor Facilities	632	895	11	77	434	357	82.3%	895
Outdoor Facilities	61 598	68 119	4 671	32 392	38 278	5 886	15.4%	68 119
Heritage assets	—	—	—	—	—	—	—	—
Other Heritage	—	—	—	—	—	—	—	—
Investment properties	5 448	6 408	402	2 786	3 786	1 001	26.4%	6 408
Revenue Generating	5 448	—	6	40	—	(40)	—	—
Improved Property	5 448	—	6	40	—	(40)	—	—
Non-revenue Generating	—	6 408	396	2 746	3 786	1 040	27.5%	6 408
Improved Property	—	6 408	396	2 746	3 786	1 040	27.5%	6 408
Unimproved Property	—	—	0	0	—	(0)	—	—
Other assets	94 540	108 405	6 314	43 734	56 627	12 893	22.8%	108 405
Operational Buildings	77 281	78 085	4 955	34 077	42 613	8 536	20.0%	78 085
Municipal Offices	50 327	61 252	3 975	27 400	34 425	7 025	20.4%	61 252
Pay/Enquiry Points	198	249	111	649	136	(512)	-375.8%	249
Workshops	33	27	2	13	15	2	11.3%	27
Stores	601	694	53	369	388	19	4.9%	694
Training Centres	228	82	40	280	48	(233)	-487.9%	82
Manufacturing Plant	—	—	3	21	—	(21)	—	—
Depots	25 895	15 784	771	5 346	7 601	2 255	29.7%	15 784
Housing	17 258	30 316	1 359	9 656	14 014	4 357	31.1%	30 316
Staff Housing	2 168	2 785	145	1 003	1 538	536	34.8%	2 785
Social Housing	15 090	27 532	1 215	8 654	12 475	3 822	30.6%	27 532
Biological or Cultivated Assets	38	42	1	10	19	9	48.5%	42
Biological or Cultivated Assets	38	42	1	10	19	9	48.5%	42
Intangible Assets	55 836	84 853	5 599	35 088	44 633	9 545	21.4%	84 853
Licences and Rights	55 836	84 853	5 599	35 088	44 633	9 545	21.4%	84 853
Computer Software and Applications	55 836	84 853	5 599	35 088	44 633	9 545	21.4%	84 853
Computer Equipment	86 749	75 164	3 398	18 609	40 953	22 344	54.6%	75 164
Computer Equipment	86 749	75 164	3 398	18 609	40 953	22 344	54.6%	75 164
Furniture and Office Equipment	111 381	50 102	1 769	12 489	32 965	20 476	62.1%	50 102
Furniture and Office Equipment	111 381	50 102	1 769	12 489	32 965	20 476	62.1%	50 102
Machinery and Equipment	163 186	78 723	4 726	33 165	42 374	9 209	21.7%	78 723
Machinery and Equipment	163 186	78 723	4 726	33 165	42 374	9 209	21.7%	78 723
Transport Assets	340 673	109 129	7 883	56 700	36 777	(19 923)	-54.2%	109 129
Transport Assets	340 673	109 129	7 883	56 700	36 777	(19 923)	-54.2%	109 129
Land	16 961	—	—	—	—	—	—	—
Land	16 961	—	—	—	—	—	—	—
Total Depreciation	2 121 164	2 132 963	133 216	903 373	1 082 170	178 797	16.5%	2 132 963

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

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	416 561	495 798	17 212	72 086	211 644	139 557	65.9%	495 798
Roads Infrastructure	350 144	134 484	–	21 943	76 303	54 360	71.2%	134 484
Roads	330 302	134 484	–	21 943	76 303	54 360	71.2%	134 484
Road Structures	19 842	–	–	–	–	–	–	–
Storm water Infrastructure	8 960	–	–	–	–	–	–	–
Storm water Conveyance	8 960	–	–	–	–	–	–	–
Electrical Infrastructure	9 147	94 314	15 759	28 420	14 975	(13 445)	-89.8%	94 314
Power Plants	–	1 000	–	–	1 000	1 000	100.0%	1 000
HV Substations	–	33 814	7 323	8 663	8 951	288	3.2%	33 814
LV Networks	9 147	59 500	8 436	19 757	5 024	(14 733)	-293.3%	59 500
Water Supply Infrastructure	–	70 000	1 202	4 256	6 433	2 177	33.8%	70 000
Reservoirs	–	20 000	1 202	4 256	4 350	94	2.2%	20 000
Distribution Points	–	50 000	–	–	2 083	2 083	100.0%	50 000
Sanitation Infrastructure	5 924	170 000	251	17 467	94 849	77 382	81.6%	170 000
Waste Water Treatment Works	5 924	170 000	251	17 467	94 849	77 382	81.6%	170 000
Solid Waste Infrastructure	12 115	7 000	–	–	4 083	4 083	100.0%	7 000
Waste Transfer Stations	4 170	–	–	–	–	–	–	–
Waste Drop-off Points	7 944	7 000	–	–	4 083	4 083	100.0%	7 000
Information and Communication Infrastructure	30 272	20 000	–	–	15 000	15 000	100.0%	20 000
Community Assets	54 906	53 075	170	518	22 219	21 702	97.7%	53 075
Community Facilities	13 392	53 075	170	518	9 659	9 141	94.6%	53 075
Centres	–	4 000	–	–	4 219	4 219	100.0%	4 000
Clinics/Care Centres	–	9 500	–	–	4 940	4 940	100.0%	9 500
Fire/Ambulance Stations	–	1 800	–	–	500	500	100.0%	1 800
Cemeteries/Crematoria	–	4 000	–	–	–	–	–	4 000
Markets	5 890	23 775	170	518	–	(518)	–	23 775
Airports	1 042	1 000	–	–	–	–	–	1 000
Capital Spares	–	9 000	–	–	–	–	–	9 000
Sport and Recreation Facilities	41 513	–	–	–	12 561	12 561	100.0%	–
Outdoor Facilities	41 513	–	–	–	12 561	12 561	100.0%	–
Heritage assets	–	5 000	–	–	2 306	2 306	100.0%	5 000
Other Heritage	–	5 000	–	–	–	–	–	5 000
Other assets	21 234	63 262	39	3 013	17 929	14 916	83.2%	63 262
Operational Buildings	21 234	38 262	–	219	3 429	3 210	93.6%	38 262
Municipal Offices	14 018	3 500	–	219	336	116	34.7%	3 500
Stores	7 216	23 762	–	–	2 093	2 093	100.0%	23 762
Manufacturing Plant	–	11 000	–	–	1 000	1 000	100.0%	11 000
Housing	–	25 000	39	2 794	14 500	11 706	80.7%	25 000
Social Housing	–	25 000	–	–	9 250	9 250	100.0%	25 000
Capital Spares	–	–	39	2 794	5 250	2 456	46.8%	–
Biological or Cultivated Assets	–	2 000	–	1 739	2 000	261	–	2 000
Biological or Cultivated Assets	–	2 000	–	1 739	2 000	261	–	2 000
Intangible Assets	11 998	–	–	–	–	–	–	–
Licences and Rights	11 998	–	–	–	–	–	–	–
Computer Software and Applications	11 998	–	–	–	–	–	–	–
Furniture and Office Equipment	405	20 250	–	199	146	(53)	-36.4%	20 250
Furniture and Office Equipment	405	20 250	–	199	146	(53)	-36.4%	20 250
Machinery and Equipment	–	4 500	–	–	–	–	–	4 500
Machinery and Equipment	–	4 500	–	–	–	–	–	4 500
Transport Assets	25 888	52 000	523	18 214	29 300	11 086	37.8%	52 000
Transport Assets	25 888	52 000	523	18 214	29 300	11 086	37.8%	52 000
Total Capital Expenditure on upgrading of existing assets	530 991	695 886	17 944	95 770	285 544	189 774	66.5%	695 886

(s) Municipal Manager's quality certification

QUALITY CERTIFICATE

I, **Makgorometje Makgata**, the acting City Manager of the City of Tshwane, hereby certify that, the monthly budget statement for **January 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: _____