

F1/5/2
Umar Banda (012 358 8110)
MAYORAL COMMITTEE: AUGUST 2018

From: The City Manager
To: The Executive Mayor

GROUP FINANCIAL SERVICES DEPARTMENT: MUNICIPAL FINANCE
MANAGEMENT ACT (MFMA) IN-YEAR FINANCIAL REPORT
(MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 31 JULY 2018

1. PURPOSE

This report provides progress on the financial performance of the City of Tshwane against the budget for the period ended 31 July 2018 in compliance with section 71 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

2. STRATEGIC PILLARS

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

3. BACKGROUND

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

For the reporting period ended 31 July 2018, the ten working days within which to report end on **15 August 2018**.

4. DISCUSSION

On 31 May 2018, Council approved the 2018/19 Medium-term Revenue and Expenditure Framework for the City of Tshwane.

The attached in-year report (Annexure A) provides a high-level analysis as at 31 July 2018, in the prescribed format. Material variances will be briefly referred to in this report. Comprehensive explanations will be included in the monthly financial management report.

The following table summarises the financial performance as at 31 July 2018.

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 July 2018						
Description	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	Variance	Variance
	R'000		R'000	R'000	R'000	%
Total Revenue (excluding capital transfers)	32,530,207	3,336,489	3,336,489	3,329,102	7,388	0.2%
Total Operating Expenditure	32,416,977	1,260,770	1,260,770	3,048,333	(1,787,563)	-59%
Surplus/ (Deficit)	113,230	2,075,719	2,075,719	280,768	1,794,951	

The following table shows expenditure for the previous financial year, 2017/18.

Summary Statement of Financial Performance:					
Description	Original Budget 2017/18	YTD Budget - 31 July 2017	YTD Actual - 31 July 2017	Variance	Variance
	R'000	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	30 226 013	2 940 613	3 019 574	78 961	3%
Total Operating Expenditure	29 994 829	3 635 323	1 072 554	(2 562 769)	-70,5%
SURPLUS/(DEFICIT)	231 184	(694 710)	1 947 020	2 641 730	

The actual operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R7,4 million against the year-to-date (YTD) budget for the period ended 31 July 2018.

The operating expenditure is underspent by R1,8 billion, which is 59% less than the YTD expenditure projection. However, it is expected that expenditure will improve in the following months.

The total approved capital budget allocation amounts to R4 billion. The expenditure for the period, including that of the entities, amounts to R93,5 million, representing 2,3% of the total approved budget.

Cash and cash equivalents as at 31 July 2018 amount to R4 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.

6. COMMENTS OF THE GROUP LEGAL COUNSEL

The purpose and content of the report have been noted. The report complies with the requirements of section 71 of the MFMA, with reference to the prescribed reporting responsibilities of the executive mayor and the accounting officer as expounded in the report.

In view of the above, the recommendations are supported for consideration and further action by the accounting officer in terms of sections 70(1)(a) and (b) of the MFMA.

7. IMPLICATIONS

7.1 HUMAN RESOURCES

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

7.2 FINANCE

Budget and value for money

This report incorporates information on the City of Tshwane's financial status for the period ended 31 July 2018. When the executive mayor receives the statement or report submitted by the accounting officer in terms of section 71 of the MFMA, the executive mayor is obliged to take certain steps regarding "budgetary control and early identification of financial problems", as required in terms of section 54 of the MFMA. Furthermore, the accounting officer must, in writing, report to the municipal council the impending shortfalls, overspending and overdrafts in terms of section 70 of the MFMA.

7.3 CONSTITUTIONAL AND LEGAL FACTORS

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

7.4 COMMUNICATION

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

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

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

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

The City of Tshwane was not mSCOA-ready by 1 July 2017 and was given an extension to be mSCOA-compliant by 1 July 2018, at which date it was still not successful, due to challenges and delays encountered with certain issues regarding the project, which included the following:

- System landscape optimisation and a functional solution to enable the effective migration of the City's data
- Completion of all test cycles, including mock migrations
- Completion of end-user training
- Infrastructure readiness and disaster recovery – significant progress has been made, as procurement of the required infrastructure is complete and commissioning is in progress
- Completion of the migration or de-establishment of all entities
- Completion of the integration and rationalisation of non-SAP systems

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 has developed an interim reporting solution. All monthly mSCOA data strings have been submitted to the National Treasury, and the month-01 data string will be submitted on 15 August 2018.

9. CONCLUSION

This report meets the MFMA requirement for the executive mayor to receive a section 71 “monthly budget statement” within ten working days after the end of the month.

The operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R7,4 million against the YTD budget for the period ended 31 July 2018.

The operating expenditure is underspent by R1,8 billion, which is 59% less than the YTD expenditure projection.

The total capital adjustment budget allocation amounts to R4 billion. The expenditure for the period, including the entities, amounts to R93,5 million, which represents 2,3% of spending against the total approved budget.

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

ANNEXURE

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

RECOMMENDED:

That it be recommended to the Mayoral Committee:

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

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

GROUP FINANCIAL SERVICES
MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT FOR THE PERIOD ENDING 31 JULY 2018.

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 Mkgokong SIGNATURE: DATE:	
Divisional Head: Treasury Office KC Thipe SIGNATURE: DATE:	
Divisional Head: Revenue Management R Shilenge SIGNATURE: DATE:	
Group Head: Chief Financial Officer U Banda SIGNATURE: DATE:	
MMC: Finance Mare-Lise Fourie SIGNATURE: DATE:	

ANNEXURE A



IN-YEAR REPORT

BUDGET YEAR: 2018/19

REPORTING PERIOD: M01 JULY 2018

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PART 1: IN-YEAR REPORT

1.1 Mayor's report

On 31 May 2018, Council approved the 2018/19 Medium-term Revenue and Expenditure Framework (MTREF) for the City of Tshwane. This gives effect to the financial plan of the City of Tshwane, which includes the two municipal entities.

The City of Tshwane aims to act in accordance with the principles of good governance, transparency and stewardship of public resources.

1.2 Recommended:

That it be recommended to the Mayoral Committee:

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

1.3 Executive summary

The financial results of the City of Tshwane for the period ended 31 July 2018 are summarised as follows:

Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

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

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	6,736,434	6,980,636	578,350	578,350	570,593	7,757	1%	6,980,636
Service charges - electricity revenue	11,159,882	11,946,456	1,162,361	1,162,361	1,155,084	7,277	1%	11,946,456
Service charges - water revenue	3,424,497	4,283,959	256,758	256,758	321,523	(64,766)	-20%	4,283,959
Service charges - sanitation revenue	987,033	1,063,982	81,428	81,428	90,467	(9,039)	-10%	1,063,982
Service charges - refuse revenue	1,474,290	1,494,163	132,500	132,500	123,150	9,350	8%	1,494,163
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	120,818	152,593	3,667	3,667	12,716	(9,050)	-71%	152,593
Interest earned - external investments	237,530	133,342	10,652	10,652	11,112	(460)	-4%	133,342
Interest earned - outstanding debtors	676,229	575,401	83,197	83,197	45,876	37,321	81%	575,401
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	232,619	368,755	1,187	1,187	2,685	(1,498)	-56%	368,755
Licences and permits	160,808	59,551	182	182	8,597	(8,415)	-98%	59,551
Agency services	-	6,980	-	-	582	(582)	-100%	6,980
Transfers and subsidies	4,213,977	4,440,081	999,217	999,217	905,677	93,540	10%	4,440,081
Other revenue	707,307	1,023,065	26,991	26,991	80,936	(53,945)	-67%	1,023,065
Gains on disposal of PPE	0	1,242	-	-	104	(104)	-100%	1,242
Total Revenue (excluding capital transfers and contributions)	30,131,424	32,530,207	3,336,489	3,336,489	3,329,102	7,388	0%	32,530,207
Expenditure By Type								
Employee related costs	8,404,780	9,602,946	697,818	697,818	770,688	(72,870)	-9%	9,602,946
Remuneration of councillors	128,686	132,797	10,429	10,429	11,292	(864)	-8%	132,797
Debt impairment	1,137,837	1,514,427	-	-	126,202	(126,202)	-100%	1,514,427
Depreciation & asset impairment	1,415,286	1,957,156	115,997	115,997	163,096	(47,100)	-29%	1,957,156
Finance charges	1,388,636	1,390,948	40,405	40,405	14,206	26,198	184%	1,390,948
Bulk purchases	7,579,222	10,727,870	200,000	200,000	1,175,966	(975,966)	-83%	10,727,870
Other materials	2,608,697	765,218	6,557	6,557	123,757	(117,200)	-95%	765,218
Contracted services	3,082,579	3,320,884	54,401	54,401	362,672	(308,270)	-85%	3,320,884
Transfers and subsidies	28,095	52,495	1,857	1,857	11,917	(10,060)	-84%	52,495
Other expenditure	2,741,435	2,952,234	133,307	133,307	288,537	(155,230)	-54%	2,952,234
Loss on disposal of PPE	-	1	-	-	0	(0)	-100%	1
Total Expenditure	28,515,253	32,416,977	1,260,770	1,260,770	3,048,333	(1,787,563)	-59%	32,416,977
Surplus/(Deficit)	1,616,171	113,230	2,075,719	2,075,719	280,768	1,794,951		113,230
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,999,620	2,198,735	90,931	90,931	2,466,441	(2,375,509)	-96%	2,198,735
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	8,000	636	636	19,030	(18,394)	-97%	8,000
Transfers and subsidies - capital (in-kind - all)	40,851	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	3,656,643	2,319,965	2,167,287	2,167,287	2,766,240			2,319,965
Taxation	714	535	-	-	545	(545)		535
Surplus/(Deficit) after taxation	3,655,929	2,319,430	2,167,287	2,167,287	2,765,695			2,319,430
Attributable to minorities	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	3,655,929	2,319,430	2,167,287	2,167,287	2,765,695			2,319,430
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	3,655,929	2,319,430	2,167,287	2,167,287	2,765,695			2,319,430

The YTD actual revenue amounts to R3,3 billion and reflects a favourable variance of R7,4 million against the YTD budget of R3,3 billion.

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

- Property rates (R8 million favourable): Due to supplementary valuations and retrospective adjustments done on accounts regarding new and old property registrations.

- Service charges: Electricity revenue (R7 million favourable): Technical audits are currently being conducted on all meters, and all notifications and placement of meters are being attended to.
- Service charges: Water (R65 million unfavourable) and sanitation (R9 million unfavourable): The budget for water and sanitation is based on statistical trends and is demand-driven. Estimating accounts instead of capturing actual readings contributes to the under-recovery.
- Service charges: Refuse (R9 million favourable): Solid waste removal is ahead due to the city cleansing levy imposed on account holders who do not have refuse accounts.
- Rental facilities and equipment (R9 million unfavourable): Mainly due to expired lease agreements. The City of Tshwane has not signed lease agreements with tenants for a long period of time; the revenue paid for this rental is not allocated to the department due to an error list that must be corrected.
- Interest earned on outstanding debtors (R37 million favourable): As a result of an increase in outstanding debtors.
- Licences and permits (R8,4 million unfavourable): Due to under-recovery, mainly on sundry fees, driver's licences and motor vehicles. The revenue for July will reflect in August 2018.
- Transfers and subsidies (R93,5 million favourable): Mainly due to the transfer of the first tranche of the equitable share.
- Other revenue (R54 million unfavourable): Mainly due to under-recovery on the following line items:
 - Reminder fees
 - Transport fees
 - Township development contributions and rezoning

The YTD actual expenditure amounts to R1,2 billion and indicates an underspending variance of R1,8 billion or 59% against the YTD budget of R3 billion. It is expected that the spending will improve in the following months.

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

- Employee-related costs (R73 million under budget): Mainly on salaries, pension and provident fund, provision for leave payments.
- Debt Impairment (R126 million under budget): The journal for July was not processed; the necessary entries will be done in August 2018.
- Depreciation (R47 million under budget): The calculation is aligned with the asset verification and purification process.
- Finance charges (R26 million over budget): Mainly due to the payment of interest on external loans.
- Bulk purchases of electricity (R976 million under budget): Due to outstanding invoices for July, the payments will be processed in August 2018.
- Other materials (R117 million under budget): Underspending, mainly on petrol and diesel, consumables, electricity reticulation and Magalies Water.
- Contracted services are under budget by R308 million: Underspending, mainly on watchman services, network charges, household refuse removal and municipal services.

- Other expenditure is R155 million under budget: Due to underspending, mainly on rental of plant and equipment, internet fees, leased vehicles and bulk water purchases (own plant).

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

Summary of capital expenditure

The capital expenditure report, shown in Tables C1 and C5 of this report, has been prepared, based on the format required to be lodged electronically with the National Treasury. It is categorised by municipal vote, capital expenditure by standard classification, and the funding sources required to fund the capital budget.

The following table shows the total budget (including the entities) of R4 billion. The actual expenditure for the period amounts to R93,5 million, which represents 2,3% against the budget.

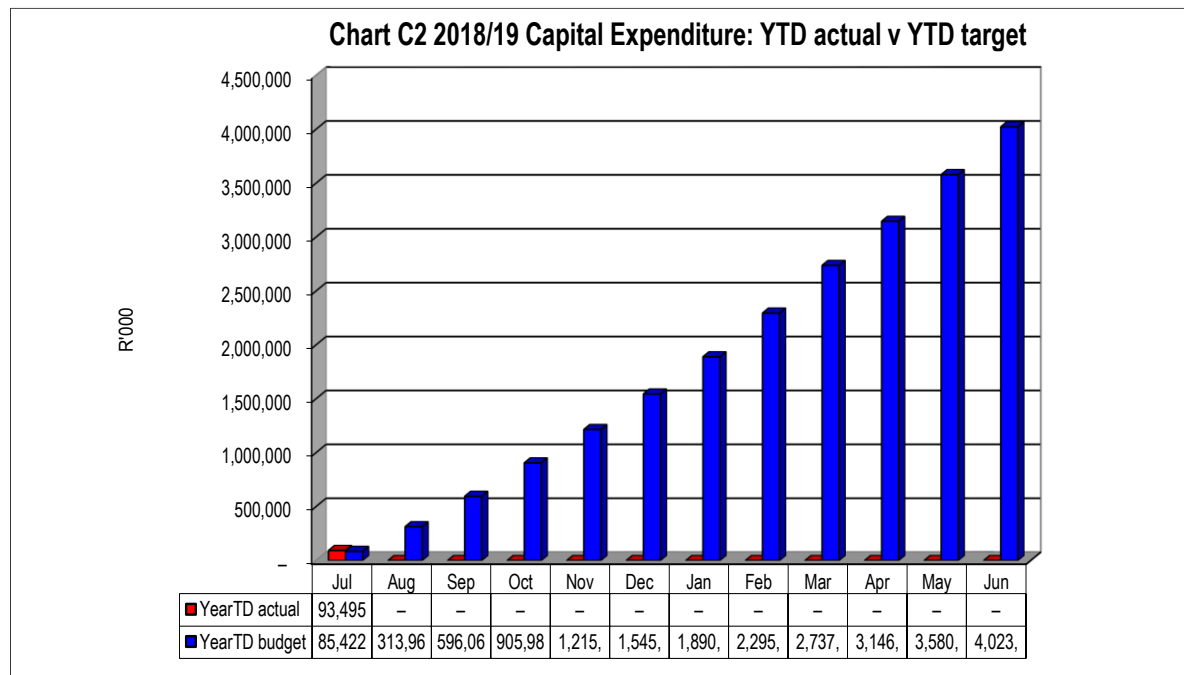
CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 JULY 2018						
Description	Original Budget 2018/19	YTD Budget	YTD Actual	YTD Variance	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	4,023,015	86,196	93,495	7,299	8%	2.3%
TOTAL Capital Financing	4,023,015	86,196	93,495	7,299	8%	2.3%

Capital expenditure per funding source as at 31 July 2018

Capital Expenditure for the CoT per Funding Source as at 31 July 2018							
Funding Source	Original Budget 2018/19	YTD Expenditure Projections 31 July 2018	YTD Actual Expenditure 31 July 2018	Commitment YTD	Cumulative Actual + Committed	Cumulative Actual & Committed as % of Original Budget	Budget Not Spent (Original Budget - Cum Actual + Committed YTD)
	R'000	(R)	(R)	(R)	(R)	%	(R)
Council Funding	156 500 000	1 137 592	0	0	0	0.0%	156 500 000
Public Transport Infrastructure and Systems Grant (PTIS)	509 162 220	20 174 236	9 999 204	0	9 999 204	2.0%	499 163 016
Neighbourhood Development Partnership Grant (NDPG)	7 105 000	0	0	0	0	0.0%	7 105 000
USDG (replaces MIG)- Urban Settlements Development Grant	1 557 438 790	34 615 048	72 073 944	93 087	72 167 031	4.6%	1 485 271 759
Integrated National Electrification Programme (INEP)	40 000 000	0	0	0	0	0.0%	40 000 000
Capital Replacement Reserve	5 000 000	0	0	0	0	0.0%	5 000 000
Energy Efficiency Demand Side Management (EEDSM)	10 000 000	0	0	0	0	0.0%	10 000 000
Community Library Services (CLS)	10 000 000	0	0	0	0	0.0%	10 000 000
Borrowings	1 500 000 000	26 292 190	11 393 627	0	11 393 627	0.8%	1 488 606 373
Public Contributions & Donations	150 000 000	225 000	0	0	0	0.0%	150 000 000
Social Infrastructure Grant	30 730 000	0	0	0	0	0.0%	30 730 000
LG SETA Discretionary Allocation	8 000 000	640 000	0	0	0	0.0%	8 000 000
Integrated City Development Grant (ICDG)	38 261 050	3 060 884	0	0	0	0.0%	38 261 050
Housing Company Tshwane - Internally Generated Funds	500 000	50 854	0	0	0	0.0%	500 000
Tshwane Economic Development Agency - Internally Generated Funds	318 000	0	27 776	0	27 776	8.7%	290 224
Total	4 023 015 060	86 195 805	93 494 550	93 087	93 587 637	2.3%	3 929 427 423

An amount of R93,5 million has been spent, mainly on grant-funded projects.

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



Capital expenditure by asset class on new assets, on the renewal and on the 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 July 2018 amounts to R28,7 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format which is consistent with international standards and aligned with GRAP 1.

Cash flow

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

- Cash and cash equivalents as at the end of July 2018 amount to R4 billion.
- The cash flow from operating activities is R354 million positive.
- The cash flow from investing activities amounts to R93 million.
- The cash flow from financing activities amounts to R66 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 the same period of the previous financial year.

Tables C1 and SC3 indicate that the total debtors amount to R11,9 billion.

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

An amount of R6,2 billion is outstanding in this category compared to R5 billion in the 2017/18 financial year.

Chart C3: Aged consumer debtors' analysis

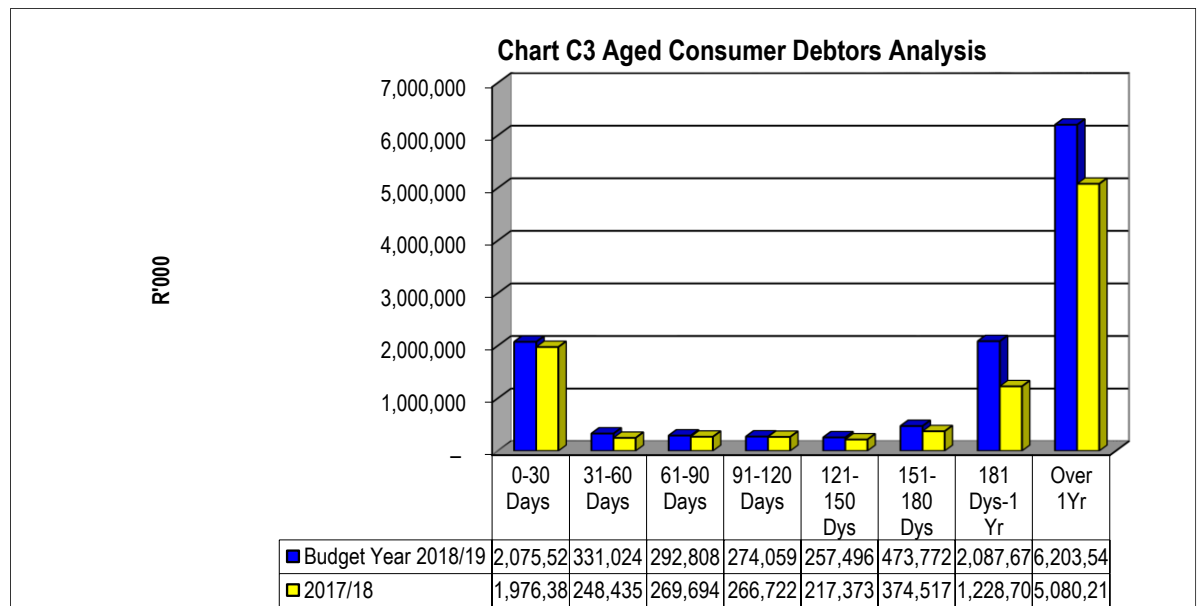
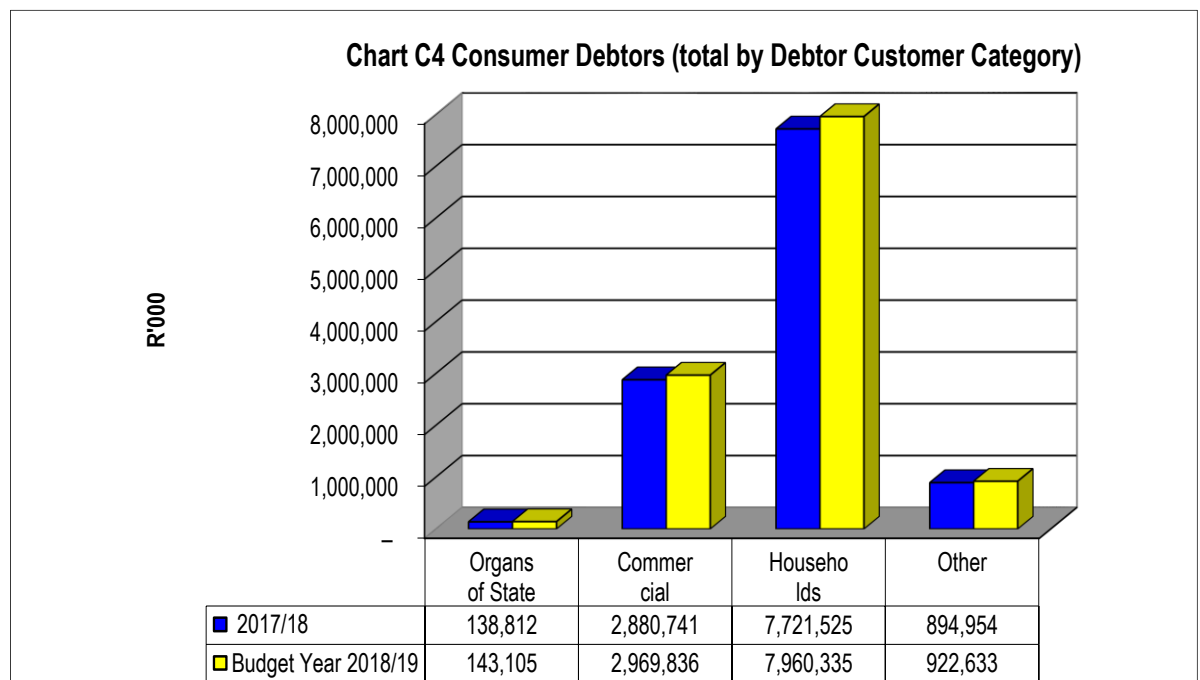


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R239 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

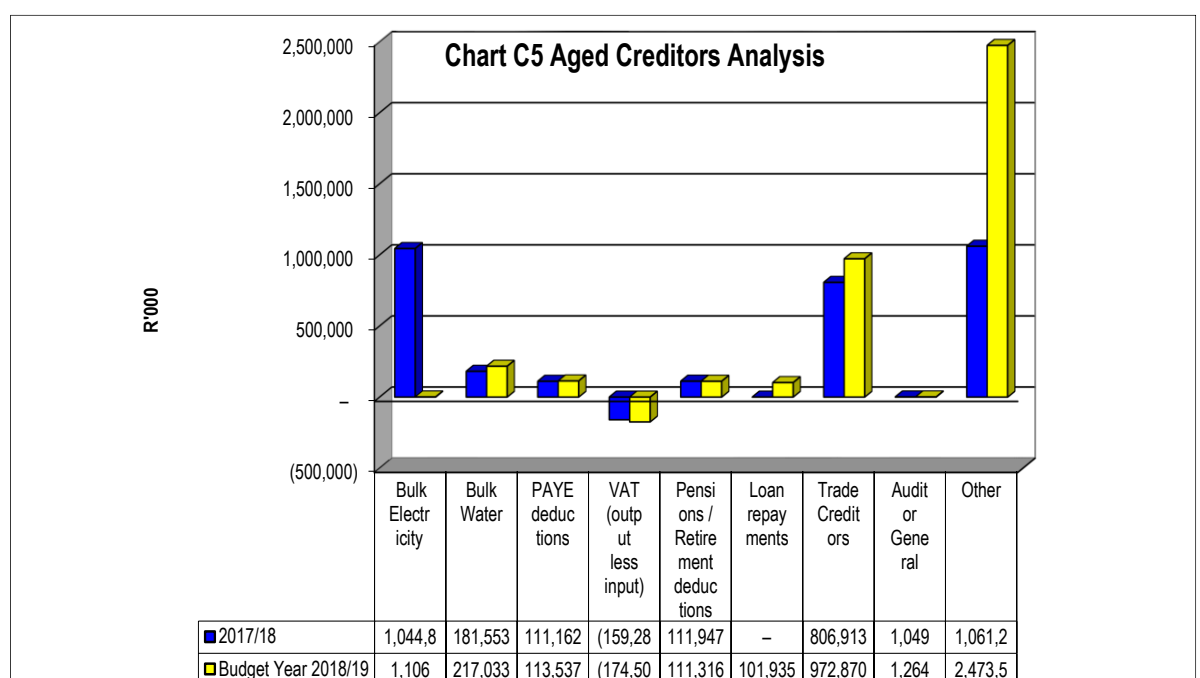


Creditors' age analysis

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

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

Chart C5: Aged creditors' analysis



Investment portfolio analysis (Table SC5)

The investment portfolio analysis, shown in Table SC5, reflects the institution where funds are invested, the period of investment, the type of investment and the accrued interest for the month. The market value at the end of the month amounts to R3,6 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 is R6,6 billion, and an amount of R1,3 billion has been 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 expenditures, amounting to R1 billion against the YTD budget of R957 million.

Table SC7(2) indicates expenditure against approved rollovers. The rollover submission is due at the end of August 2018.

Expenditure on councillor and staff benefits (Table SC8)

The disclosure on councillors, board members and employee benefits is captured in Table SC8 and provides a comparison of actual expenditure 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 a 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 for these entities. The reasons for the variance are captured in Table SC1.

Performance indicators (Table SC2)

This table reflects various ratios, such as –

- borrowing management;
- liquidity;
- revenue management; and

- creditor's management.

1.4 In-year budget statement tables

The financial results for the period ended 31 July 2018 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M01 July								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	6,736,434	6,980,636	578,350	578,350	570,593	7,757	1%	6,980,636
Service charges	17,045,702	18,788,560	1,633,047	1,633,047	1,690,224	(57,178)	-3%	18,788,560
Investment revenue	237,530	133,342	10,652	10,652	11,112	(460)	-4%	133,342
Transfers and subsidies	4,213,977	4,440,081	999,217	999,217	905,677	93,540	10%	4,440,081
Other own revenue	1,897,781	2,187,587	115,223	115,223	151,496	(36,273)	-24%	2,187,587
Total Revenue (excluding capital transfers and contributions)	30,131,424	32,530,207	3,336,489	3,336,489	3,329,102	7,388	0%	32,530,207
Employee costs	8,404,780	9,602,946	697,818	697,818	770,688	(72,870)	-9%	9,602,946
Remuneration of Councillors	128,686	132,797	10,429	10,429	11,292	(864)	-8%	132,797
Depreciation & asset impairment	1,415,286	1,957,156	115,997	115,997	163,096	(47,100)	-29%	1,957,156
Finance charges	1,388,636	1,390,948	40,405	40,405	14,206	26,198	184%	1,390,948
Materials and bulk purchases	10,187,920	11,493,088	206,557	206,557	1,299,723	(1,093,166)	-84%	11,493,088
Transfers and subsidies	28,095	52,495	1,857	1,857	11,917	(10,060)	-84%	52,495
Other expenditure	6,961,851	7,787,546	187,708	187,708	777,411	(589,702)	-76%	7,787,546
Total Expenditure	28,515,253	32,416,977	1,260,770	1,260,770	3,048,333	(1,787,563)	-59%	32,416,977
Surplus/(Deficit)	1,616,171	113,230	2,075,719	2,075,719	280,768	1,794,951	639%	113,230
Transfers and subsidies - capital (monetary allocations)	1,999,620	2,198,735	90,931	90,931	2,466,441	(2,375,509)	-96%	2,198,735
Contributions & Contributed assets	40,851	8,000	636	636	19,030	(18,394)	-97%	8,000
Surplus/(Deficit) after capital transfers & contributions	3,656,643	2,319,965	2,167,287	2,167,287	2,766,240	(598,953)	-22%	2,319,965
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	3,656,643	2,319,965	2,167,287	2,167,287	2,766,240	(598,953)	-22%	2,319,965
Capital expenditure & funds sources								
Capital expenditure	2,818,263	4,023,015	93,495	93,495	86,196	7,299	8%	4,023,015
Capital transfers recognised	1,988,101	2,210,697	65,954	65,954	47,366	18,589	39%	2,210,697
Public contributions & donations	61,157	150,000	2,029	2,029	3,214	(1,185)	-37%	150,000
Borrowing	626,439	1,500,000	20,782	20,782	32,139	(11,357)	-35%	1,500,000
Internally generated funds	142,566	162,318	4,730	4,730	3,478	1,252	36%	162,318
Total sources of capital funds	2,818,263	4,023,015	93,495	93,495	86,196	7,299	8%	4,023,015
Financial position								
Total current assets	11,236,785	11,231,612		10,788,337				11,231,612
Total non current assets	40,929,545	42,830,192		40,864,400				42,830,192
Total current liabilities	11,304,513	11,246,591		7,917,063				11,246,591
Total non current liabilities	14,841,526	14,990,203		15,006,939				14,990,203
Community wealth/Equity	26,020,291	27,825,011		28,728,734				27,825,011
Cash flows								
Net cash from (used) operating	4,143,577	4,161,591	353,570	353,570	707,082	353,512	50%	4,161,591
Net cash from (used) investing	(4,386,835)	(3,961,251)	(92,957)	(92,957)	(28,986)	63,971	-221%	(3,961,251)
Net cash from (used) financing	406,748	445,617	(65,972)	(65,972)	(66,572)	(599)	1%	445,617
Cash/cash equivalents at the month/year end	2,332,806	2,978,764	-	4,028,882	2,944,331	(1,084,551)	-37%	2,978,764
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	2,075,528	331,024	274,059	257,496	473,772	2,087,674	6,203,546	11,995,909
Creditors Age Analysis								
Total Creditors	3,818,125	-	-	-	-	-	-	3,818,125

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

TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M01 July								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
<i>Governance and administration</i>	11,159,753	11,524,873	1,189,121	1,189,121	1,929,134	(740,013)	-38%	11,524,873
Executive and council	21,584	54,054	2,299,879.57	2,300	9,048,039.31	(6,748)	-75%	54,054
Finance and administration	11,090,345	11,426,644	1,181,725	1,181,725	1,912,692	(730,967)	-38%	11,426,644
Internal audit	47,823	44,175	5,096	5,096	7,394	(2,299)	-31%	44,175
<i>Community and public safety</i>	1,342,578	1,681,120	143,058	143,058	281,401	(138,343)	-49%	1,681,120
Community and social services	19,255	22,671	2,052	2,052	3,795	(1,743)	-46%	22,671
Sport and recreation	26,689	25,662	2,844	2,844	4,295	(1,452)	-34%	25,662
Public safety	230,690	369,254	24,581	24,581	61,809	(37,228)	-60%	369,254
Housing	850,329	1,056,042	90,606	90,606	176,770	(86,163)	-49%	1,056,042
Health	215,615	207,491	22,975	22,975	34,732	(11,757)	-34%	207,491
<i>Economic and environmental services</i>	1,418,335	1,458,926	151,130	151,130	244,208	(93,078)	-38%	1,458,926
Planning and development	186,398	176,590	19,862	19,862	29,559	(9,698)	-33%	176,590
Road transport	1,231,413	1,281,674	131,213	131,213	214,538	(83,325)	-39%	1,281,674
Environmental protection	523	662	56	56	111	(55)	-50%	662
<i>Trading services</i>	18,028,827	19,831,779	1,921,051	1,921,051	3,319,616	(1,398,566)	-42%	19,831,779
Energy sources	11,292,644	12,467,449	1,203,281	1,203,281	2,086,911	(883,630)	-42%	12,467,449
Water management	4,177,665	4,390,403	445,149	445,149	734,904	(289,755)	-39%	4,390,403
Waste water management	1,083,243	1,438,917	115,424	115,424	240,858	(125,434)	-52%	1,438,917
Waste management	1,475,276	1,535,010	157,197	157,197	256,943	(99,746)	-39%	1,535,010
<i>Other</i>	222,403	240,244	23,698	23,698	40,214	(16,516)	-41%	240,244
Total Revenue - Functional	32,171,896	34,736,942	3,428,057	3,428,057	5,814,573	(2,386,516)	-41%	34,736,942
Expenditure - Functional								
<i>Governance and administration</i>	6,775,218	7,564,013	299,551	299,551	711,398	(411,847)	-58%	7,564,013
Executive and council	925,488	1,309,236	40,918,407.00	40,918	123,134,090.04	(82,216)	-67%	1,309,236
Finance and administration	5,650,945	5,918,414	249,844	249,844	556,629	(306,785)	-55%	5,918,414
Internal audit	198,785	336,364	8,789	8,789	31,635	(22,846)	-72%	336,364
<i>Community and public safety</i>	4,199,348	4,786,871	185,665	185,665	450,207	(264,542)	-59%	4,786,871
Community and social services	309,742	292,803	13,695	13,695	27,538	(13,844)	-50%	292,803
Sport and recreation	343,355	531,377	15,181	15,181	49,976	(34,795)	-70%	531,377
Public safety	2,432,767	2,727,743	107,559	107,559	256,545	(148,986)	-58%	2,727,743
Housing	528,269	538,580	23,356	23,356	50,654	(27,297)	-54%	538,580
Health	585,215	696,368	25,874	25,874	65,494	(39,620)	-60%	696,368
<i>Economic and environmental services</i>	2,778,354	3,295,451	122,839	122,839	309,938	(187,100)	-60%	3,295,451
Planning and development	840,665	1,041,266	37,168	37,168	97,931	(60,763)	-62%	1,041,266
Road transport	1,798,827	2,083,063	79,531	79,531	195,913	(116,382)	-59%	2,083,063
Environmental protection	138,861	171,122	6,139	6,139	16,094	(9,955)	-62%	171,122
<i>Trading services</i>	14,599,784	16,588,898	645,497	645,497	1,560,191	(914,694)	-59%	16,588,898
Energy sources	9,928,882	10,963,043	438,983	438,983	1,031,078	(592,094)	-57%	10,963,043
Water management	3,040,287	3,567,984	134,420	134,420	335,570	(201,150)	-60%	3,567,984
Waste water management	672,341	829,563	29,726	29,726	78,021	(48,295)	-62%	829,563
Waste management	958,273	1,228,310	42,368	42,368	115,523	(73,155)	-63%	1,228,310
<i>Other</i>	163,263	182,277	7,218	7,218	17,143	(9,925)	-58%	182,277
Total Expenditure - Functional	28,515,967	32,417,512	1,260,770	1,260,770	3,048,878	(1,788,108)	-59%	32,417,512
Surplus/ (Deficit) for the year	3,655,929	2,319,430	2,167,287	2,167,287	2,765,695	(598,408)	-22%	2,319,430

Note: The variance in total revenue in Table C1 differs from that in Table C2 because the item "Capital transfers" is excluded in Table C1, whereas in Table C2 it has been included.

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

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community & Social Development Services Department	81,589	78,318	8,694	8,694	13,110	(4,416)	-34%	78,318
Vote 2 - Economic Development & Spatial Planning Department	387,714	454,700	41,313	41,313	76,112	(34,799)	-46%	454,700
Vote 3 - Emergency Services Department	111,584	118,785	11,890	11,890	19,883	(7,993)	-40%	118,785
Vote 4 - Environment & Agriculture Management Department	(17,500)	1,553,665	(1,865)	(1,865)	260,066	(261,931)	-101%	1,553,665
Vote 5 - Group Audit & Risk Department	47,833	44,175	5,097	5,097	7,394	(2,298)	-31%	44,175
Vote 6 - Group Financial Services Department	10,974,221	11,247,966	1,169,352	1,169,352	1,882,783	(713,431)	-38%	11,247,966
Vote 7 - Group Property Management Department	68,250	97,257	7,272	7,272	16,280	(9,007)	-55%	97,257
Vote 8 - Health Department	60,585	63,435	6,456	6,456	10,618	(4,163)	-39%	63,435
Vote 9 - Human Settlement Department	825,122	1,015,196	87,920	87,920	169,932	(82,012)	-48%	1,015,196
Vote 10 - Tshwane Metro Police Department	238,257	370,549	25,387	25,387	62,026	(36,638)	-59%	370,549
Vote 11 - Regional Operations & Coordination Department	1,576,452	64,723	167,978	167,978	10,834	157,144	1450%	64,723
Vote 12 - Roads & Transport Department	1,237,750	1,299,191	131,888	131,888	217,470	(85,582)	-39%	1,299,191
Vote 13 - Shared Services Department	4,090	1,126	436	436	189	247	131%	1,126
Vote 14 - Utility Services Department	16,541,979	18,289,822	1,762,621	1,762,621	3,061,510	(1,298,890)	-42%	18,289,822
Vote 15 - Other Departments	33,970	38,034	3,620	3,620	6,367	(2,747)	-43%	38,034
Total Revenue by Vote	32,171,896	34,736,942	3,428,057	3,428,057	5,814,573	(2,386,516)	-41%	34,736,942
Expenditure by Vote								
Vote 1 - Community & Social Development Services Department	322,689	441,131	14,267	14,267	41,489	(27,222)	-66%	441,131
Vote 2 - Economic Development & Spatial Planning Department	481,146	578,162	21,273	21,273	54,376	(33,104)	-61%	578,162
Vote 3 - Emergency Services Department	647,120	741,129	28,611	28,611	69,703	(41,092)	-59%	741,129
Vote 4 - Environment & Agriculture Management Department	466,453	1,503,552	20,623	20,623	141,410	(120,786)	-85%	1,503,552
Vote 5 - Group Audit & Risk Department	217,021	357,827	9,595	9,595	33,654	(24,059)	-71%	357,827
Vote 6 - Group Financial Services Department	2,816,833	2,897,921	124,540	124,540	272,550	(148,010)	-54%	2,897,921
Vote 7 - Group Property Management Department	625,542	656,980	27,657	27,657	61,789	(34,132)	-55%	656,980
Vote 8 - Health Department	370,604	425,104	16,385	16,385	39,981	(23,596)	-59%	425,104
Vote 9 - Human Settlement Department	366,505	330,173	16,204	16,204	31,053	(14,849)	-48%	330,173
Vote 10 - Tshwane Metro Police Department	2,336,627	2,580,441	103,309	103,309	242,691	(139,383)	-57%	2,580,441
Vote 11 - Regional Operations & Coordination Department	3,380,265	3,138,517	149,451	149,451	295,179	(145,728)	-49%	3,138,517
Vote 12 - Roads & Transport Department	1,390,013	1,499,742	61,456	61,456	141,051	(79,595)	-56%	1,499,742
Vote 13 - Shared Services Department	1,309,516	1,548,491	57,897	57,897	145,636	(87,739)	-60%	1,548,491
Vote 14 - Utility Services Department	12,497,444	14,087,556	552,547	552,547	1,324,939	(772,393)	-58%	14,087,556
Vote 15 - Other Departments	1,288,186	1,630,786	56,954	56,954	153,376	(96,422)	-63%	1,630,786
Total Expenditure by Vote	28,515,967	32,417,512	1,260,770	1,260,770	3,048,878	(1,788,108)	-59%	32,417,512
Surplus/ (Deficit) for the year	3,655,929	2,319,430	2,167,287	2,167,287	2,765,695	(598,408)	-22%	2,319,430

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	6,736,434	6,980,636	578,350	578,350	570,593	7,757	1%	6,980,636
Service charges - electricity revenue	11,159,882	11,946,456	1,162,361	1,162,361	1,155,084	7,277	1%	11,946,456
Service charges - water revenue	3,424,497	4,283,959	256,758	256,758	321,523	(64,766)	-20%	4,283,959
Service charges - sanitation revenue	987,033	1,063,982	81,428	81,428	90,467	(9,039)	-10%	1,063,982
Service charges - refuse revenue	1,474,290	1,494,163	132,500	132,500	123,150	9,350	8%	1,494,163
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	120,818	152,593	3,667	3,667	12,716	(9,050)	-71%	152,593
Interest earned - external investments	237,530	133,342	10,652	10,652	11,112	(460)	-4%	133,342
Interest earned - outstanding debtors	676,229	575,401	83,197	83,197	45,876	37,321	81%	575,401
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	232,619	368,755	1,187	1,187	2,685	(1,498)	-56%	368,755
Licences and permits	160,808	59,551	182	182	8,597	(8,415)	-98%	59,551
Agency services	-	6,980	-	-	582	(582)	-100%	6,980
Transfers and subsidies	4,213,977	4,440,081	999,217	999,217	905,677	93,540	10%	4,440,081
Other revenue	707,307	1,023,065	26,991	26,991	80,936	(53,945)	-67%	1,023,065
Gains on disposal of PPE	0	1,242	-	-	104	(104)	-100%	1,242
Total Revenue (excluding capital transfers and contributions)	30,131,424	32,530,207	3,336,489	3,336,489	3,329,102	7,388	0%	32,530,207
Expenditure By Type								
Employee related costs	8,404,780	9,602,946	697,818	697,818	770,688	(72,870)	-9%	9,602,946
Remuneration of councillors	128,686	132,797	10,429	10,429	11,292	(864)	-8%	132,797
Debt impairment	1,137,837	1,514,427	-	-	126,202	(126,202)	-100%	1,514,427
Depreciation & asset impairment	1,415,286	1,957,156	115,997	115,997	163,096	(47,100)	-29%	1,957,156
Finance charges	1,388,636	1,390,948	40,405	40,405	14,206	26,198	184%	1,390,948
Bulk purchases	7,579,222	10,727,870	200,000	200,000	1,175,966	(975,966)	-83%	10,727,870
Other materials	2,608,697	765,218	6,557	6,557	123,757	(117,200)	-95%	765,218
Contracted services	3,082,579	3,320,884	54,401	54,401	362,672	(308,270)	-85%	3,320,884
Transfers and subsidies	28,095	52,495	1,857	1,857	11,917	(10,060)	-84%	52,495
Other expenditure	2,741,435	2,952,234	133,307	133,307	288,537	(155,230)	-54%	2,952,234
Loss on disposal of PPE	-	1	-	-	0	(0)	-100%	1
Total Expenditure	28,515,253	32,416,977	1,260,770	1,260,770	3,048,333	(1,787,563)	-59%	32,416,977
Surplus/(Deficit)	1,616,171	113,230	2,075,719	2,075,719	280,768	1,794,951		113,230
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,999,620	2,198,735	90,931	90,931	2,466,441	(2,375,509)	-96%	2,198,735
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	8,000	636	636	19,030	(18,394)	-97%	8,000
Transfers and subsidies - capital (in-kind - all)	40,851	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	3,656,643	2,319,965	2,167,287	2,167,287	2,766,240			2,319,965
Taxation	714	535	-	-	545	(545)		535
Surplus/(Deficit) after taxation	3,655,929	2,319,430	2,167,287	2,167,287	2,765,695			2,319,430
Attributable to minorities	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	3,655,929	2,319,430	2,167,287	2,167,287	2,765,695			2,319,430
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	3,655,929	2,319,430	2,167,287	2,167,287	2,765,695			2,319,430

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

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M01 July)								
Vote Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community & Social Development Services Department	66,633	97,730	2,211	2,211	2,094	117	6%	97,730
Vote 2 - Economic Development & Spatial Planning Department	14,203	113,492	471	471	2,432	(1,960)	-81%	113,492
Vote 3 - Emergency Services Department	9,940	20,700	330	330	444	(114)	-26%	20,700
Vote 4 - Environment & Agriculture Management Department	27,016	51,500	896	896	1,103	(207)	-19%	51,500
Vote 5 - Group Audit & Risk Department	9,047	40,150	300	300	860	(560)	-65%	40,150
Vote 6 - Group Financial Services Department	14,397	81,500	478	478	1,746	(1,269)	-73%	81,500
Vote 7 - Group Property Management Department	-	5,200	-	-	111	(111)	-100%	5,200
Vote 8 - Health Department	15,200	32,000	504	504	686	(181)	-26%	32,000
Vote 9 - Human Settlement Department	684,861	937,758	22,720	22,720	20,092	2,628	13%	937,758
Vote 10 - Tshwane Metro Police Department	12,996	11,500	431	431	246	185	75%	11,500
Vote 11 - Regional Operations & Coordination Department	2,448	4,200	81	81	90	(9)	-10%	4,200
Vote 12 - Roads & Transport Department	931,846	994,160	30,914	30,914	21,301	9,613	45%	994,160
Vote 13 - Shared Services Department	97,405	115,000	3,231	3,231	2,464	767	31%	115,000
Vote 14 - Utility Services Department	864,305	1,457,769	28,673	28,673	31,234	(2,561)	-8%	1,457,769
Vote 15 - Other Departments	38,776	54,705	1,286	1,286	1,172	114	10%	54,705
Total Capital Multi-year expenditure	2,789,073	4,017,365	92,526	92,526	86,075	6,451	7%	4,017,365
Single Year expenditure appropriation								
Vote 1 - Community & Social Development Services Department	8,823	300	293	293	6	286		300
Vote 2 - Economic Development & Spatial Planning Department	393	350	13	13	7	6	74%	350
Vote 3 - Emergency Services Department	249	-	8	8	-	8		-
Vote 4 - Environment & Agriculture Management Department	-	-	-	-	-	-		-
Vote 5 - Group Audit & Risk Department	-	-	-	-	-	-		-
Vote 6 - Group Financial Services Department	11,265	5,000	374	374	107	267		5,000
Vote 7 - Group Property Management Department	98	-	3	3	-	3		-
Vote 8 - Health Department	1,084	-	36	36	-	36		-
Vote 9 - Human Settlement Department	-	-	-	-	-	-		-
Vote 10 - Tshwane Metro Police Department	-	-	-	-	-	-		-
Vote 11 - Regional Operations & Coordination Department	1,599	-	53	53	-	53		-
Vote 12 - Roads & Transport Department	-	-	-	-	-	-		-
Vote 13 - Shared Services Department	-	-	-	-	-	-		-
Vote 14 - Utility Services Department	5,075	-	168	168	-	168		-
Vote 15 - Other Departments	604	-	20	20	-	20		-
Total Capital single-year expenditure	29,190	5,650	968	968	121	847		5,650
Total Capital Expenditure	2,818,263	4,023,015	93,495	93,495	86,196	7,299	8%	4,023,015
Capital Expenditure - Functional Classification								
Governance and administration	174,632	377,761	5,793	5,793	8,094	(2,300)	-28%	377,761
Executive and council	28,399	101,761	942	942	2,180	(1,238)	-57%	101,761
Finance and administration	-	236,000	-	-	5,056	(5,056)	-100%	236,000
Internal audit	146,233	40,000	4,851	4,851	857	3,994	466%	40,000
Community and public safety	806,584	1,030,613	26,758	26,758	22,082	4,676	21%	1,030,613
Community and social services	14,528	15,250	482	482	327	155	48%	15,250
Sport and recreation	13,339	64,500	443	443	1,382	(939)	-68%	64,500
Public safety	7,191	18,000	239	239	386	(147)	-38%	18,000
Housing	695,401	900,863	23,070	23,070	19,302	3,768	20%	900,863
Health	76,125	32,000	2,525	2,525	686	1,840		32,000
Economic and environmental services	924,743	1,012,823	30,678	30,678	21,700	8,977	41%	1,012,823
Planning and development	281	9,000	9	9	193	(184)	-95%	9,000
Road transport	921,473	1,000,573	30,569	30,569	21,438	9,131	43%	1,000,573
Environmental protection	2,989	3,250	99	99	70	30	42%	3,250
Trading services	885,431	1,490,269	29,374	29,374	31,930	(2,556)	-8%	1,490,269
Energy sources	496,646	983,154	16,476	16,476	21,065	(4,589)	-22%	983,154
Water management	271,551	327,901	9,009	9,009	7,025	1,983	28%	327,901
Waste water management	103,664	167,215	3,439	3,439	3,583	(144)	-4%	167,215
Waste management	13,569	12,000	450	450	257	193	75%	12,000
Other	26,873	111,548	892	892	2,390	(1,498)	-63%	111,548
Total Capital Expenditure - Functional Classification	2,818,263	4,023,015	93,495	93,495	86,196	7,299	8%	4,023,015
Funded by:								
National Government	1,862,982	2,161,967	61,804	61,804	46,322	15,482	33%	2,161,967
Provincial Government	121,885	40,730	4,043	4,043	873	3,171	363%	40,730
District Municipality	-	-	-	-	-	-		-
Other transfers and grants	3,234	8,000	107	107	171	(64)	-37%	8,000
Transfers recognised - capital	1,988,101	2,210,697	65,954	65,954	47,366	18,589	39%	2,210,697
Public contributions & donations	61,157	150,000	2,029	2,029	3,214	(1,185)	-37%	150,000
Borrowing	626,439	1,500,000	20,782	20,782	32,139	(11,357)	-35%	1,500,000
Internally generated funds	142,566	162,318	4,730	4,730	1,252	3,478	36%	162,318
Total Capital Funding	2,818,263	4,023,015	93,495	93,495	86,196	7,299	8%	4,023,015

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial				
Description	2017/18	Budget Year 2018/19		
	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands				
<u>ASSETS</u>				
Current assets				
Cash	453,207	552,702	113,394	552,702
Call investment deposits	3,351,561	2,426,063	3,915,488	2,426,063
Consumer debtors	5,536,470	5,812,010	4,899,864	5,812,010
Other debtors	1,166,455	1,499,741	1,094,238	1,499,741
Current portion of long-term receivables	91,005	103,342	91,005	103,342
Inventory	638,087	837,755	674,347	837,755
Total current assets	11,236,785	11,231,612	10,788,337	11,231,612
Non current assets				
Long-term receivables	74,844	27,565	74,524	27,565
Investments	711	742,047	711	742,047
Investment property	773,100	917,748	773,100	917,748
Property, plant and equipment	39,692,348	40,755,539	35,513,959	40,755,539
Intangible	388,542	387,293	388,542	387,293
Other non-current assets	–	–	4,113,563	–
Total non current assets	40,929,545	42,830,192	40,864,400	42,830,192
TOTAL ASSETS	52,166,330	54,061,805	51,652,736	54,061,805
<u>LIABILITIES</u>				
Current liabilities				
Borrowing	910,567	1,559,731	182,927	1,559,731
Consumer deposits	516,299	427,964	523,147	427,964
Trade and other payables	9,877,646	9,258,896	7,210,989	9,258,896
Total current liabilities	11,304,513	11,246,591	7,917,063	11,246,591
Non current liabilities				
Borrowing	10,497,632	11,369,708	11,167,174	11,369,708
Provisions	4,343,894	3,620,495	3,839,764	3,620,495
Total non current liabilities	14,841,526	14,990,203	15,006,939	14,990,203
TOTAL LIABILITIES	26,146,039	26,236,794	22,924,002	26,236,794
NET ASSETS	26,020,291	27,825,011	28,728,734	27,825,011
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated Surplus/(Deficit)	25,765,233	27,566,318	28,489,345	27,566,318
Reserves	255,059	258,693	239,390	258,693
TOTAL COMMUNITY WEALTH/EQUITY	26,020,291	27,825,011	28,728,734	27,825,011

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M01 July								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	6,142,100	6,491,991	575,506	575,506	530,651	44,855	8%	6,491,991
Service charges	16,709,359	17,991,221	2,256,554	2,256,554	1,616,848	639,706	40%	17,991,221
Other revenue	1,580,515	1,500,318	377,915	377,915	195,360	182,555	93%	1,500,318
Government - operating	4,507,256	4,440,081	1,000,347	1,000,347	898,141	102,206	11%	4,440,081
Government - capital	2,438,525	2,206,735	333,035	333,035	32,500	300,535	925%	2,206,735
Interest	129,469	133,342	10,647	10,647	65,137	(54,490)	-84%	133,342
Dividends						-		
Payments								
Suppliers and employees	(25,857,862)	(27,158,654)	(4,157,183)	(4,157,183)	(2,612,968)	1,544,216	-59%	(27,158,654)
Finance charges	(1,455,723)	(1,390,948)	(41,393)	(41,393)	(14,206)	27,187	-191%	(1,390,948)
Transfers and Grants	(50,062)	(52,495)	(1,857)	(1,857)	(4,381)	(2,525)	58%	(52,495)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4,143,577	4,161,591	353,570	353,570	707,082	353,512	50%	4,161,591
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	5,880	1,242	-	-	150	(150)	-100%	1,242
Decrease (increase) other non-current receivables	(1,635)	(269)	510	510	(22)	532	-2372%	(269)
Decrease (increase) in non-current investments	(742,345)	19,751	-	-	-	-		19,751
Payments								
Capital assets	(3,648,736)	(3,981,975)	(93,467)	(93,467)	(29,114)	64,353	-221%	(3,981,975)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(4,386,835)	(3,961,251)	(92,957)	(92,957)	(28,986)	63,971	-221%	(3,961,251)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Borrowing long term/refinancing	1,000,000	1,500,000	-	-	21,993	(21,993)	-100%	1,500,000
Increase (decrease) in consumer deposits	8,227	8,391	-	-	-	-		8,391
Payments								
Repayment of borrowing	(601,479)	(1,062,774)	(65,972)	(65,972)	(88,564)	(22,592)	26%	(1,062,774)
NET CASH FROM/(USED) FINANCING ACTIVITIES	406,748	445,617	(65,972)	(65,972)	(66,572)	(599)	1%	445,617
NET INCREASE/ (DECREASE) IN CASH HELD	163,491	645,958	194,640	194,640	611,524			645,958
Cash/cash equivalents at beginning:	2,169,316	2,332,806		3,834,242	2,332,806			2,332,806
Cash/cash equivalents at month/year end:	2,332,806	2,978,764		4,028,882	2,944,331			2,978,764

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M01 July			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>			
Property rates	7,757	Due to supplementary valuations and retrospective adjustments done on accounts regarding new and old property registrations.	None
Service charges - electricity revenue	7,277	Technical audits are currently being conducted on all meters, and all notifications and placement of meters are being attended to.	None
Service charges - water revenue	(64,766)	The budget for water and sanitation is based on statistical trends and is demand-driven. The accounts estimation and not capturing of actual readings contributes to the under recovery.	None
Service charges - sanitation revenue	(9,039)	The budget for water and sewerage is based on statistical trends and the income is determined by the demand.	None
Service charges - refuse revenue	9,350	Solid waste removal is ahead due to the city cleansing levy imposed on non-refuse account holders.	
Service charges - other	-		
Rental of facilities and equipment	(9,050)	The City of Tshwane has not signed lease agreements with tenants for a long period of time; the revenue paid for this rental is not allocated to the department, due to an error list that must be corrected.	Regular follow-ups
Interest earned - external investments	(460)		
Interest earned - outstanding debtors	37,321	As a result of an increase in outstanding debtors.	
Dividends received	-		
Fines, penalties and forfeits	(1,498)		Normal recovery pattern will resume during the first quarter of the financial year.
Licences and permits	(8,415)	Due to under recovery mainly on Sundry Fees, Drivers Licences and Motor Vehicles. The revenue for July will reflect in August 2018	None
Agency services	(582)		
Transfers and subsidies	93,540	Mainly due to the transfer of the first tranche of the Equitable Share.	
Other revenue	(53,945)	Due to under recovery on Reminder fees, Building Fees, Transport fees, Township development contributions on electricity and Rezoning.	None
Gains on disposal of PPE	(104)		
<u>Expenditure By Type</u>			
Employee related costs	(72,870)	Underspending is mainly on salaries, pension and provident fund and provision for leave payments.	None
Remuneration of councillors	(864)		None
Debt impairment	(126,202)	The journal for July was not processed, the necessary entries will be done in August 2018.	None
Depreciation & asset impairment	(47,100)	The calculation is aligned with the asset verification and purification process.	None
Finance charges	26,198	Mainly due to the payment of interest on external loans.	None
Bulk purchases	(975,966)	Due to outstanding invoices for July, the payments will be processed in August 2018.	
Other materials	(117,200)	Underspending mainly on Petrol and Diesel, Consumables, Electricity Reticulation and Magalies Water.	
Contracted services	(308,270)	Underspending mainly on Watchman Services, Network Charges, Household Refuse Removal and Municipal Services.	None
Transfers and subsidies	(10,060)		
Other expenditure	(155,230)	Underspending mainly on Rental of Plant and Equipment, Internet Fees, Leased Vehicles and Bulk Water Purchases (Own plant).	
Loss on disposal of PPE	(0)		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M01 July			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Capital Expenditure			
Vote 1 - Community & Social Development Services Department	117		
Vote 2 - Economic Development & Spatial Planning Department	(1,960)	Rosslyn Urban Realm Upgrade and Multi Modal Interchange is the main contributor: Awaiting contractor appointment.	
Vote 3 - Emergency Services Department	(114)	Construction of Emergency Services Station Mamelodi 1 is the main contributor: Professional fee not paid during July 2018. The Principle Agent did not complete stage three of the project for detailed designs in full.	
Vote 4 - Environment & Agriculture Management Department	(207)		
Vote 5 - Group Audit & Risk Department	(560)	Under spending on Insurance Replacements.	
Vote 6 - Group Financial Services Department	(1,269)		
Vote 7 - Group Property Management Department	(111)		
Vote 8 - Health Department	(181)	Replacement of Rayton Clinic: Contractor slowed down due to lack of budget/payment for 2017/18.	
Vote 9 - Human Settlement Department	2,628	Sewer provision - Zithobeni Heights Extension 13 is the main contributor.	
Vote 10 - Tshwane Metro Police Department	185		
Vote 11 - Regional Operations & Coordination Department	(9)		
Vote 12 - Roads & Transport Department	9,613		
Vote 13 - Shared Services Department	767		
Vote 14 - Utility Services Department	(2,561)	Electricity Distribution Loss: Activating WBS's	
Vote 15 - Other Departments	114		
Financial Position			
current assets	(443,276)	Decrease in Cosumer Debtors	
non current assets	(1,965,793)	Decrease in Property Plant and Equipment	
current liabilities	(3,329,528)	Decrease in Trade and Other Receivables	
non current liabilities	16,736	Increase in Provision	
Cash Flow			
Transfer receipts - capital	300,535	Increase in Transfer received	
Contributions & Contributed assets	(150)	No actual for the period	
Proceeds on disposal of PPE	(0)		
Short term loans	-		
Borrowing long term/refinancing	(21,993)	No actual for the period	
Increase in consumer deposits	-		
Receipt of non-current debtors	-		
Receipt of non-current receivables	22		
Change in non-current investments	-		
Capital assets	1,193,245	Increase Capital expenditure for the period	
Repayment of borrowing	-		
Measureable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	(3,008)	Management has not claimed grant from COT	The grant will be claimed in August 2018.
Tshwane Economic Development Agency	(5,099)	Income earned from the operational grant not yet received.	
Expenditure By Municipal Entity			
Housing Company Tshwane	(2,644)	The City has not billed water & electricity and rates & taxes for Danville, Claremont, Capital Park and Oosmont.	
Tshwane Economic Development Agency	(2,014)	Underspending mainly on Employee related costs due to vacant position.	
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	(42)		
Tshwane Economic Development Agency	1		

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July					
Description of financial indicator	Basis of calculation	2017/18	Budget Year 2018/19		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2.8%	10.3%	3.2%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	22.2%	37.3%	22.2%	37.3%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	81.8%	79.7%	64.6%	79.7%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	99.4%	99.9%	136.3%	99.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	33.7%	26.5%	50.9%	26.5%
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	22.8%	22.9%	184.6%	22.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	121.6%	374.9%	122.1%	374.9%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	20.2%	18.0%	41.1%	18.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	20.5%	22.0%	68.9%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue	27.9%	29.5%	20.9%	29.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.9%	5.0%	0.5%	5.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9.3%	10.3%	1.2%	4.7%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	21.7	20.9	8.5	20.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	28.6%	28.6%	27.5%	28.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.03	1.20	4.37	1.20

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2018/19										Total over 90 days	Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	433,243	75,153	65,139	69,084	76,497	56,827	555,058	1,197,412	2,528,413	1,954,878	2,692	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	344,243	33,193	28,266	26,077	23,058	16,302	132,094	645,974	1,249,207	843,505	840	
Receivables from Non-exchange Transactions - Property Rates	1400	668,754	74,913	54,397	51,551	56,328	50,933	232,335	1,378,576	2,567,787	1,769,723	665	
Receivables from Exchange Transactions - Waste Water Management	1500	101,501	16,467	12,589	12,191	14,209	13,392	63,019	208,055	441,424	310,867	731	
Receivables from Exchange Transactions - Waste Management	1600	156,249	30,775	22,027	21,866	21,048	20,803	118,476	456,581	847,825	638,775	1,150	
Receivables from Exchange Transactions - Property Rental Debtors	1700	11,281	2,463	1,539	1,448	1,092	251,555	205	48,537	318,120	302,837	-	
Interest on Arrear Debtor Accounts	1810	224,279	67,275	50,707	53,478	53,443	57,399	476,109	1,473,872	2,456,562	2,114,301	1,698	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	135,978	30,786	58,145	38,364	11,820	6,560	510,378	794,540	1,586,571	1,361,662	1,322	
Total By Income Source	2000	2,075,528	331,024	292,808	274,059	257,496	473,772	2,087,674	6,203,546	11,995,909	9,296,548	9,098	
2017/18 - totals only		1,976,385	248,435	269,694	266,722	217,373	374,517	1,228,704	5,080,214	9,662,043	7,167,531	6,153	
Debtors Age Analysis By Customer Group													
Organs of State	2200	112,550	3,314	4,330	3,964	(896)	5,205	13,105	1,532	143,105	22,910	-	
Commercial	2300	732,360	94,198	87,694	64,630	71,692	172,011	351,657	1,395,594	2,969,836	2,055,584	-	
Households	2400	1,129,574	235,584	199,487	198,053	185,010	160,804	1,651,628	4,200,195	7,960,335	6,395,689	8,651	
Other	2500	101,044	(2,073)	1,298	7,412	1,691	135,751	71,284	606,225	922,633	822,364	447	
Total By Customer Group	2600	2,075,528	331,024	292,808	274,059	257,496	473,772	2,087,674	6,203,546	11,995,909	9,296,548	9,098	

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Budget Year 2018/19											Prior year totals for chart (same period)
Description	NT Code	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	1,106								1,106	1,044,873
Bulk Water	0200	217,033								217,033	181,553
PAYE deductions	0300	113,537								113,537	111,162
VAT (output less input)	0400	(174,504)								(174,504)	(159,289)
Pensions / Retirement deductions	0500	111,316								111,316	111,947
Loan repayments	0600	101,935								101,935	-
Trade Creditors	0700	972,870								972,870	806,913
Auditor General	0800	1,264								1,264	1,049
Other	0900	2,473,568								2,473,568	1,061,201
Total By Customer Type	1000	3,818,125	-	-	-	-	-	-	-	3,818,125	3,159,410

(e) Table SC5: Monthly budget statement – investment portfolio**TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July**

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	0.0%	711	-	711
Sanlam	26	14y	Insurance polic	07.12.2015	-	3.0%	-	-	-
Sanlam	27	14y	Insurance polic	01.01.2016	-	3.0%	-	-	-
Capital Allianze	28	8y	Insurance polic	On selling date	-	2.0%	-	-	-
Capital Allianze	29	9y	Insurance polic	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%	262	(0)	262
ABSA	338	On Call	Short Term	On call	-	6.5%	999	249,001	250,000
Nedbank	341	On Call	Short Term	On call	-	6.7%	972	224,029	225,001
Standard Bank	340	On Call	Short Term	On call	-	6.6%	148,563	135,933	284,496
Standard Bank	243	On Call	Short Term	On call	-	0.0%	122,047	(121,163)	884
Nedbank	244	On Call	Short Term	On call	-	0.0%	1,019,200	(719,100)	300,100
ABSA	245	On Call	Short Term	On call	-	0.0%	511,728	(409,501)	102,227
Standard Bank		On Call	Sinking Fund	On call	-	0.0%	-	-	-
Nedbank								996,161	996,161
Nedbank	247	On Call	Short Term	On call	-	0.0%	700,000	(528,366)	171,634
ABSA	248	On Call	Short Term	On call	-	0.0%	375,000	-	375,000
Standard Bank	260	On Call	Short Term	On call	4,346	7.8%	656,040	-	660,386
Municipality sub-total					5,766		3,760,204	(173,006)	3,592,964
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				5,766		3,760,204	(173,006)	3,592,964

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	3,610,649	4,235,856	999,217	999,217	849,885	149,332	17.6%	4,235,856
Local Government Equitable Share	1,864,838	2,398,120	999,217	999,217	799,373	199,844	25.0%	2,398,120
Fuel Levy	1,440,100	1,449,121	-	-	-	-	-	1,449,121
Finance Management Grant	2,875	2,650	-	-	-	-	-	2,650
Urban Settlement Development Grant	46,180	48,168	-	-	-	-	-	48,168
Expanded Public Works Programme Incentive (EPWP)	50,247	32,013	-	-	-	-	-	32,013
Public Transport Network Operations Grant	200,011	299,032	-	-	50,512	(50,512)	-100.0%	299,032
Integrated City Development Grant	6,398	6,752	-	-	-	-	-	6,752
Provincial Government:	329,873	173,225	-	-	68,944	(68,944)	-100.0%	173,225
Primary Health Care	44,325	49,837	-	-	19,935	(19,935)	-100.0%	49,837
Emergency Medical Services	62,850	102,135	-	-	40,854	(40,854)	-100.0%	102,135
HIV and Aids Grant	12,649	13,591	-	-	8,155	(8,155)	-100.0%	13,591
Housing Top Structure (HSDG)	203,033	-	-	-	-	-	-	-
Sports and Recreation : Community Libraries	7,016	7,662	-	-	-	-	-	7,662
Other grant providers:	3,900	31,000	-	-	-	-	-	31,000
DBSA	-	31,000	-	-	-	-	-	31,000
Tirelo Boshia Grant - Research and Development	3,900	-	-	-	-	-	-	-
Total Operating Transfers and Grants	3,944,422	4,440,081	999,217	999,217	918,829	80,388	8.7%	4,440,081
Capital Transfers and Grants								
National Government:	2,367,908	2,161,967	333,035	333,035	484,571	(151,536)	-31.3%	2,161,967
Urban Settlement Development Grant	1,493,154	1,557,439	321,121	321,121	321,121	-	-	1,557,439
Public Transport Infrastructure & Systems Grant	750,000	509,162	-	-	151,536	(151,536)	-100.0%	509,162
Integrated National Electrification Programme	40,000	40,000	7,914	7,914	7,914	-	-	40,000
Neighbourhood Development Partnership Grant	48,500	7,105	-	-	-	-	-	7,105
Integrated City Development Grant	36,254	38,261	-	-	-	-	-	38,261
Energy Efficiency and Demand Side Management	-	10,000	4,000	4,000	4,000	-	-	10,000
Provincial Government:	46,984	36,768	-	-	-	-	-	36,768
Sport and Recreation: Community Libraries	5,984	6,038	-	-	-	-	-	6,038
Social Infrastructure Grant	41,000	30,730	-	-	-	-	-	30,730
Other grant providers:	200	8,000	1,130	1,130	-	1,130	-	8,000
LG SETA Discretionary grant (93 applies over 3 years)	-	8,000	1,130	1,130	-	1,130	-	8,000
Smart Connect Grant	200	-	-	-	-	-	-	-
Total Capital Transfers and Grants	2,415,092	2,206,735	334,165	334,165	484,571	(150,406)	-31.0%	2,206,735
TOTAL RECEIPTS OF TRANSFERS & GRANTS	6,359,514	6,646,816	1,333,382	1,333,382	1,403,400	(70,018)	-5.0%	6,646,816

(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 - M01 July								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	3,610,652	4,235,856	999,688	999,688	833,199	166,489	20.0%	4,235,856
Local Government Equitable Share	1,864,838	2,398,120	999,217	999,217	799,373	199,844	25.0%	2,398,120
Fuel Levy	1,440,100	1,449,121	-	-	-	-		1,449,121
Finance Management Grant	2,875	2,650	-	-	-	-		2,650
Urban Settlement Development Grant	46,180	48,168	-	-	11,920	(11,920)	-100.0%	48,168
Expanded Public Works Programme Incentive (EPWP)	50,247	32,013	-	-	-	-		32,013
Public Transport Network Operations Grant	200,266	299,032	-	-	21,906	(21,906)	-100.0%	299,032
Integrated City Development Grant	6,145	6,752	471	471	-	471		6,752
Provincial Government:	198,592	173,225	961	961	64,942	(63,982)	-98.5%	173,225
Primary Health Care	44,325	49,837	-	-	19,935	(19,935)	-100.0%	49,837
Emergency Medical Services	62,850	102,135	-	-	40,854	(40,854)	-100.0%	102,135
HIV and Aids Grant	12,649	13,591	961	961	3,398	(2,437)	-71.7%	13,591
Housing Top Structure (HSDG)	72,555	-	-	-	-	-		-
Sports and Recreation : Community Libraries	6,103	7,662	-	-	756	(756)	-100.0%	7,662
Gautrans	110	-	-	-	-	-		-
Other grant providers:	3,900	31,000	-	-	-	-		31,000
DBSA	-	31,000	-	-	-	-		31,000
Tirelo Boshia Grant - Research and Development	3,900	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	3,813,144	4,440,081	1,000,649	1,000,649	898,141	102,507	11.4%	4,440,081
Capital expenditure of Transfers and Grants								
National Government:	2,263,542	2,161,967	82,073	82,073	57,850	24,223	41.9%	2,161,967
Urban Settlement Development Grant	1,490,265	1,557,439	72,074	72,074	34,615	37,459	108.2%	1,557,439
Public Transport Infrastructure & Systems Grant	684,777	509,162	9,999	9,999	20,174	(10,175)	-50.4%	509,162
Integrated National Electrification Programme	40,000	40,000	-	-	-	-		40,000
Neighbourhood Development Partnership Grant	48,500	7,105	-	-	-	-		7,105
Integrated City Development Grant	-	38,261	-	-	3,061	(3,061)	-100.0%	38,261
Energy Efficiency and Demand Side Management	-	10,000	-	-	-	-		10,000
Provincial Government:	46,710	36,768	-	-	-	-		36,768
Sport and Recreation: Community Libraries	5,710	6,038	-	-	-	-		6,038
Social Infrastructure Grant	41,000	30,730	-	-	-	-		30,730
Other grant providers:	200	8,000	-	-	640	(640)	-100.0%	8,000
LG SETA Discretionary grant (93 applies over 3 years)	-	8,000	-	-	640	(640)	-100.0%	8,000
Smart Connect Grant	200	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	2,310,452	2,206,735	82,073	82,073	58,490	23,583	40.3%	2,206,735
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6,123,595	6,646,816	1,082,722	1,082,722	956,632	126,090	13.2%	6,646,816

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 - M01 July

Description	Budget Year 2018/19				
	Approved Rollover 2017/18	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				-	
Water Services Operating Subsidy Grant				-	
Urban Settlement Development Grant				-	
Municipal Human Settlement Capacity Grant				-	
Provincial Government:	-	-	-	-	
Primary Health Care				-	
Sports and Recreation : Community Libraries				-	
TRT Bus Operations Subsidy				-	
Gautrans				-	
Research and Technology				-	
District Municipality:	-	-	-	-	
<i>[insert description]</i>				-	
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				-	
Energy Efficiency and Demand Side Management				-	
Provincial Government:	-	-	-	-	
				-	
District Municipality:	-	-	-	-	
				-	
Other grant providers:	-	-	-	-	
				-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July								
Summary of Employee and Councillor remuneration	2017/18	Original Budget	Monthly actual	YearTD actual	Budget Year 2018/19			
	Audited Outcome				YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	123,786	93,355	10,213	10,213	7,779,565.42	2,433	31%	93,355
Pension and UIF Contributions	—	3,697	—	—	308	(308)	-100%	3,697
Medical Aid Contributions	—	3,654	—	—	305	(305)	-100%	3,654
Motor Vehicle Allowance	—	26,779	—	—	2,232	(2,232)	-100%	26,779
Cellphone Allowance	—	5,312	—	—	443	(443)	-100%	5,312
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	2,821	—	—	—	—	—	—	—
Sub Total - Councillors	126,607	132,797	10,213	10,213	11,066	(854)	-8%	132,797
% increase		4.9%						4.9%
Senior Managers of the Municipality								
Basic Salaries and Wages	39,549	18,592	4,960	4,960	1,549	3,411	220%	18,592
Pension and UIF Contributions	1,182	664	207	207	55	152	274%	664
Medical Aid Contributions	587	60	86	86	5	81	1631%	60
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	0	—	—	—	—	—	—	—
Motor Vehicle Allowance	1,368	—	237	237	—	237	—	—
Cellphone Allowance	407	151	64	64	13	51	406%	151
Housing Allowances	5	—	2	2	—	2	—	—
Other benefits and allowances	590	333	50	50	28	22	79%	333
Payments in lieu of leave	(94)	719	—	—	60	(60)	-100%	719
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	43,595	20,519	5,605	5,605	1,710	3,895	228%	20,519
% increase		-52.9%						-52.9%
Other Municipal Staff								
Basic Salaries and Wages	5,528,345	6,245,094	453,253	453,253	520,425	(67,172)	-13%	6,245,094
Pension and UIF Contributions	1,141,402	1,197,288	94,450	94,450	99,774	(5,324)	-5%	1,197,288
Medical Aid Contributions	485,534	565,531	40,426	40,426	47,128	(6,702)	-14%	565,531
Overtime	370,316	544,392	34,617	34,617	45,366	(10,749)	-24%	544,392
Performance Bonus	198	—	4	4	—	4	—	—
Motor Vehicle Allowance	309,778	315,519	25,257	25,257	26,293	(1,036)	-4%	315,519
Cellphone Allowance	15,923	15,475	1,260	1,260	1,290	(30)	-2%	15,475
Housing Allowances	45,687	46,027	3,811	3,811	3,836	(25)	-1%	46,027
Other benefits and allowances	556,648	106,011	36,240	36,240	8,834	27,406	310%	106,011
Payments in lieu of leave	—	261,990	—	—	21,833	(21,833)	-100%	261,990
Long service awards	—	4,132	—	—	344	(344)	-100%	4,132
Post-retirement benefit obligations	—	226,336	—	—	18,861	(18,861)	-100%	226,336
Sub Total - Other Municipal Staff	8,453,831	9,527,795	689,317	689,317	793,983	(104,666)	-13%	9,527,795
% increase		12.7%						12.7%
Total Parent Municipality	8,624,033	9,681,111	705,135	705,135	806,799	(101,624)	-13%	9,681,111

(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 - M01 July						
Description	Budget Year 2018/19			Medium Term Revenue and Expenditure Framework		
	July Budget	July Actual	July Variance	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21
R thousands						
Cash Receipts By Source						
Property rates	530,651	575,506	44,855	6,491,991	6,881,511	7,294,402
Service charges - electricity revenue	1,087,155	1,781,942	694,787	11,110,204	11,832,368	12,478,769
Service charges - water revenue	322,575	265,337	(57,238)	3,984,082	4,203,207	4,434,383
Service charges - sanitation revenue	87,257	79,135	(8,122)	989,502	1,043,925	1,101,341
Service charges - refuse	119,860	130,140	10,280	1,389,572	1,465,349	1,545,944
Service charges - other	–	–	–	–	–	–
Rental of facilities and equipment	12,716	2,005	(10,712)	152,593	172,987	206,546
Interest earned - external investments	11,112	10,647	(465)	133,342	140,656	148,398
Interest earned - outstanding debtors	54,025	–	(54,025)	517,861	548,126	578,273
Dividends received	–	–	–	–	–	–
Fines, penalties and forfeits	58,767	113	(58,654)	368,755	389,036	410,433
Licences and permits	4,963	182	(4,781)	59,551	62,827	66,282
Agency services	582	–	(582)	6,981	6,108	6,510
Transfer receipts - operating	898,141	1,000,347	102,206	4,440,081	4,625,822	4,982,119
Other revenue	118,332	375,615	257,283	1,156,618	1,220,080	1,280,586
Cash Receipts by Source	3,306,138	4,220,968	914,831	30,801,134	32,592,002	34,533,986
Other Cash Flows by Source						
Transfer receipts - capital	32,500	333,035	300,535	2,198,735	2,233,164	2,404,502
Contributions & Contributed assets	150	–	(150)	8,000	–	–
Proceeds on disposal of PPE	0	–	(0)	1,242	1,312	1,312
Short term loans	–	–	–	–	–	–
Borrowing long term/refinancing	21,993	–	(21,993)	1,500,000	1,300,000	1,300,000
Increase in consumer deposits	–	–	–	8,391	8,559	8,730
Receipt of non-current debtors	–	–	–	–	–	–
Receipt of non-current receivables	(22)	–	22	(269)	(49)	148
Change in non-current investments	–	–	–	19,751	(14,758)	(31,600)
Total Cash Receipts by Source	3,360,758	4,554,003	1,193,245	34,536,985	36,120,231	38,217,079
Cash Payments by Type						
Employee related costs	791,986	692,246	(99,740)	9,503,832	10,082,668	10,513,862
Remuneration of councillors	11,066	10,213	(854)	132,797	140,765	149,211
Interest paid	14,206	41,393	27,187	1,390,948	1,543,627	1,733,317
Bulk purchases - Electricity	1,175,966	–	(1,175,966)	10,727,870	11,412,247	12,039,920
Bulk purchases - Water & Sewer	–	200,485	200,485	–	–	–
Other materials	50,249	–	(50,249)	765,218	804,490	839,756
Contracted services	251,433	31,597	(219,836)	3,320,884	3,516,016	3,847,916
Grants and subsidies paid - other municipalities	–	–	–	–	–	–
Grants and subsidies paid - other	4,381	1,857	(2,525)	52,495	55,598	55,598
General expenses	233,312	1,720,698	1,487,385	2,952,234	2,632,953	2,733,582
Cash Payments by Type	2,532,600	2,698,488	165,888	28,846,278	30,188,365	31,913,162
Other Cash Flows/Payments by Type						
Capital assets	29,114	93,467	64,353	3,981,975	3,948,283	4,117,907
Repayment of borrowing	88,564	65,972	(22,592)	1,062,774	1,201,096	1,431,616
Other Cash Flows/Payments	–	–	–	–	–	–
Total Cash Payments by Type	2,650,278	2,857,927	207,649	33,891,027	35,337,743	37,462,685
NET INCREASE/(DECREASE) IN CASH HELD	710,479	1,696,076	985,597	645,958	782,487	754,394
Cash/cash equivalents at the month/year beginning:	2,332,806	2,332,806	1,935,077	2,332,806	2,978,764	3,761,252
Cash/cash equivalents at the month/year end:	3,043,286	4,028,882	2,920,674	2,978,764	3,761,252	4,515,646

(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) - M01 July								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	6,644,674	7,022,527	578,350	578,350	570,593	7,757	1%	6,644,674
Service charges - electricity revenue	11,540,800	12,333,572	1,158,689	1,158,689	1,178,164	(19,475)	-2%	11,540,800
Service charges - water revenue	3,946,085	4,367,621	266,045	266,045	337,675	(71,630)	-21%	3,946,085
Service charges - sanitation revenue	997,961	1,104,284	82,843	82,843	93,825	(10,982)	-12%	997,961
Service charges - refuse revenue	1,475,385	1,562,935	135,423	135,423	128,882	6,541	5%	1,475,385
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	136,462	143,823	2,936	2,936	11,985	(9,049)	-76%	136,462
Interest earned - external investments	129,061	132,932	10,647	10,647	11,078	(431)	-4%	129,061
Interest earned - outstanding debtors	546,510	575,252	83,184	83,184	45,876	37,308	81%	546,510
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	293,953	368,651	1,187	1,187	2,685	(1,498)	-56%	293,953
Licences and permits	103,421	101,710	182	182	8,597	(8,415)	-98%	103,421
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	4,507,256	4,440,081	999,217	999,217	898,141	101,076	11%	4,507,256
Other revenue	938,980	980,943	26,959	26,959	80,931	(53,971)	-67%	938,980
Gains on disposal of PPE	5,880	1,242	-	-	104	(104)	-100%	5,880
Total Revenue (excluding capital transfers and contributions)	31,266,427	33,135,575	3,345,662	3,345,662	3,368,536	(22,874)	-1%	31,266,427
Expenditure By Type								
Employee related costs	8,624,046	9,549,514	694,922	694,922	766,361	(71,439)	-9%	8,624,046
Remuneration of councillors	125,281	132,797	10,213	10,213	11,066	(854)	-8%	125,281
Debt impairment	1,135,973	1,514,427	-	-	126,202	(126,202)	-100%	1,135,973
Depreciation & asset impairment	1,862,391	1,954,590	115,896	115,896	162,882	(46,987)	-29%	1,862,391
Finance charges	1,456,083	1,390,753	40,386	40,386	14,190	26,196	185%	1,456,083
Bulk purchases	9,867,311	10,727,870	200,000	200,000	1,175,966	(975,966)	-83%	9,867,311
Other materials	630,223	760,692	6,528	6,528	123,683	(117,155)	-95%	630,223
Contracted services	3,894,787	3,307,661	54,002	54,002	360,405	(306,403)	-85%	3,894,787
Transfers and subsidies	196,962	142,920	1,857	1,857	11,917	(10,060)	-84%	196,962
Other expenditure	3,475,602	3,543,213	167,545	167,545	338,747	(171,203)	-51%	3,475,602
Loss on disposal of PPE	1	1	-	-	0	(0)	-100%	1
Total Expenditure	31,268,660	33,024,437	1,291,349	1,291,349	3,091,420	(1,800,072)	-58%	31,268,660
Surplus/(Deficit)	(2,233)	111,138	2,054,313	2,054,313	277,115	(1,822,946)	(0)	(2,233)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,372,676	2,198,735	90,931	90,931	29,862	61,069	0	2,372,676
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	4,900	8,000	-	-	150	-	-	4,900
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2,375,344	2,317,873	2,145,244	2,145,244	307,128			2,375,344
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2,375,344	2,317,873	2,145,244	2,145,244	307,128			2,375,344
Attributable to minorities	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	2,375,344	2,317,873	2,145,244	2,145,244	307,128			2,375,344
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	2,375,344	2,317,873	2,145,244	2,145,244	307,128			2,375,344

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M01 July								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Municipal Entity								
Housing Company Tshwane	17,169	45,275	753	753	3,760	(3,008)	-80%	45,275
Tshwane Economic Development Agency	59,158	61,525	28	28	5,127	(5,099)	-99%	61,525
Total Operating Revenue	76,326	106,800	781	781	8,888	(8,107)	-91%	106,800
Expenditure By Municipal Entity								
Housing Company Tshwane	17,169	44,036	1,026	1,026	3,670	(2,644)	-72%	44,036
Tshwane Economic Development Agency	48,743	60,672	3,042	3,042	5,056	(2,014)	-40%	60,672
Total Operating Expenditure	65,912	104,708	4,068	4,068	8,726	(4,658)	-53%	104,708
Surplus/ (Deficit) for the yr/period	10,415	2,092	(3,287)	(3,287)	162	(12,764)	-7881%	2,092
Capital Expenditure By Municipal Entity								
Housing Company Tshwane	29,307	500			42	(42)	-100%	500
Tshwane Economic Development Agency	281	318	28	28	27	1	5%	318
Total Capital Expenditure	29,588	818	28	28	68	(40)	-59%	818

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July								
Month	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	(443)	85,422	93,495	93,495	85,422	(8,073)	-9.5%	2%
August	61,458	228,542			313,963	—		
September	139,464	282,102			596,065	—		
October	293,804	309,919			905,984	—		
November	547,987	309,611			1,215,595	—		
December	853,929	329,683			1,545,277	—		
January	969,470	344,860			1,890,137	—		
February	1,122,794	405,639			2,295,777	—		
March	1,414,979	442,040			2,737,816	—		
April	1,665,708	409,053			3,146,869	—		
May	1,943,669	433,434			3,580,303	—		
June	2,818,263	442,712			4,023,015	—		
Total Capital expenditure	11,831,081	4,023,015	93,495					

(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 - M01 July							
Description	2017/18	Budget Year 2018/19					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
Capital expenditure on new assets by Asset Class/Sub-class							
Infrastructure	1,506,979	2,350,905	54,196	54,196	49,308	(4,888)	2,350,905
Roads Infrastructure	449,185	332,114	16,154	16,154	6,966	(9,188)	332,114
Roads	402,581	249,559	14,478	14,478	5,234	(9,244)	249,559
Road Structures	29,702	75,450	1,068	1,068	1,582	514	75,450
Road Furniture	16,902	7,105	608	608	149	(459)	7,105
Storm water Infrastructure	20,117	168,500	723	723	3,534	2,811	168,500
Drainage Collection	2,597	94,500	93	93	1,982	1,889	94,500
Storm water Conveyance	17,520	74,000	630	630	1,552	922	74,000
Attenuation	—	—	—	—	—	—	—
Electrical Infrastructure	450,186	889,154	16,190	16,190	18,649	2,459	889,154
MV Substations	135,127	123,275	4,860	4,860	2,586	(2,274)	123,275
MV Networks	14,858	20,000	534	534	419	(115)	20,000
LV Networks	244,661	195,879	8,799	8,799	4,108	(4,690)	195,879
Capital Spares	55,540	550,000	1,997	1,997	11,536	9,538	550,000
Water Supply Infrastructure	393,970	504,615	14,168	14,168	10,584	(3,585)	504,615
Reservoirs	73,737	98,000	2,652	2,652	2,055	(596)	98,000
Pump Stations	—	10,500	—	—	220	220	10,500
Water Treatment Works	68,762	140,000	2,473	2,473	2,936	463	140,000
Bulk Mains	14,185	64,000	510	510	1,342	832	64,000
Distribution	237,287	192,115	8,534	8,534	4,029	(4,504)	192,115
Sanitation Infrastructure	158,952	418,022	5,716	5,716	8,768	3,051	418,022
Pump Station	21,046	—	757	757	—	(757)	—
Reticulation	83,107	183,870	2,989	2,989	3,856	868	183,870
Waste Water Treatment Works	3,598	43,240	129	129	907	778	43,240
Outfall Sewers	51,201	190,912	1,841	1,841	4,004	2,163	190,912
Solid Waste Infrastructure	9,999	22,000	360	360	461	102	22,000
Waste Transfer Stations	1,000	10,000	36	36	210	174	10,000
Capital Spares	8,999	12,000	324	324	252	(72)	12,000
Information and Communication Infrastructure	24,570	16,500	884	884	346	(538)	16,500
Distribution Layers	24,570	16,500	884	884	346	(538)	16,500
Community Assets	110,848	152,361	3,986	3,986	3,196	(791)	152,361
Community Facilities	101,071	150,361	3,635	3,635	3,154	(481)	150,361
Centres	498	—	18	18	—	(18)	—
Clinics/Care Centres	75,625	31,250	2,720	2,720	655	(2,064)	31,250
Fire/Ambulance Stations	2,000	12,000	72	72	252	180	12,000
Libraries	—	10,000	—	—	210	210	10,000
Cemeteries/Crematoria	4,933	6,500	177	177	136	(41)	6,500
Airports	—	3,000	—	—	63	63	3,000
Taxi Ranks/Bus Terminals	18,016	87,611	648	648	1,838	1,190	87,611
Sport and Recreation Facilities	9,778	2,000	352	352	42	(310)	2,000
Outdoor Facilities	9,778	2,000	352	352	42	(310)	2,000
Heritage assets	—	—	—	—	—	—	—
Investment properties	9,214	45,913	331	331	963	632	45,913
Revenue Generating	7,718	43,913	278	278	921	643	43,913
Improved Property	7,718	43,913	278	278	921	643	43,913
Non-revenue Generating	1,496	2,000	54	54	42	(12)	2,000
Improved Property	1,496	2,000	54	54	42	(12)	2,000
Other assets	8,982	57,250	323	323	1,201	878	57,250
Operational Buildings	8,982	57,250	323	323	1,201	878	57,250
Municipal Offices	3,308	3,150	119	119	66	(53)	3,150
Pay/Enquiry Points	—	5,000	—	—	105	105	5,000
Stores	356	7,000	13	13	147	134	7,000
Depots	—	16,900	—	—	354	354	16,900
Capital Spares	5,318	25,200	191	191	529	337	25,200
Biological or Cultivated Assets	—	—	—	—	—	—	—
Intangible Assets	85,154	25,862	3,062	3,062	542	(2,520)	25,862
Licences and Rights	85,154	25,862	3,062	3,062	542	(2,520)	25,862
Computer Software and Applications	85,154	25,862	3,062	3,062	542	(2,520)	25,862
Computer Equipment	44,068	71,921	459	459	1,508	1,050	71,921
Computer Equipment	12,751	71,921	459	459	1,508	1,050	71,921
Furniture and Office Equipment	13,485	7,128	485	485	150	(335)	7,128
Furniture and Office Equipment	13,485	7,128	485	485	150	(335)	7,128
Machinery and Equipment	55,560	66,500	1,998	1,998	1,395	(603)	66,500
Machinery and Equipment	55,560	66,500	1,998	1,998	1,395	(603)	66,500
Transport Assets	112,282	102,500	4,038	4,038	2,150	(1,888)	102,500
Transport Assets	112,282	102,500	4,038	4,038	2,150	(1,888)	102,500
Land	6,716	—	242	242	—	(242)	—
Land	6,716	—	242	242	—	(242)	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1,953,290	2,880,339	70,247	69,121	60,412	(8,708)	2,880,339

(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 - M01 July							
Description	2017/18	Budget Year 2018/19					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Infrastructure	403,629	452,754	11,500	11,500	10,852	(649)	452,754
Roads Infrastructure	265,764	284,863	7,572	7,572	6,828	(745)	284,863
Roads	265,764	284,863	7,572,135.31	7,572	6,827,545.56	(745)	284,863
Electrical Infrastructure	13,795	53,000	393	393	1,270	877	53,000
HV Substations	–	8,000	–	–	192	192	8,000
MV Substations	–	20,000	–	–	479	479	20,000
MV Networks	4,693	10,000	134	134	240	106	10,000
LV Networks	9,103	10,000	259	259	240	(20)	10,000
Capital Spares	–	5,000	–	–	120	120	5,000
Water Supply Infrastructure	34,910	81,285	995	995	1,948	954	81,285
Dams and Weirs	–	2,500	–	–	60	60	2,500
Bulk Mains	–	4,000	–	–	96	96	4,000
Distribution	34,910	74,785	995	995	1,792	798	74,785
Sanitation Infrastructure	89,160	33,605	2,540	2,540	805	(1,735)	33,605
Pump Station	–	5,000	–	–	120	120	5,000
Reticulation	9,387	20,000	267	267	479	212	20,000
Waste Water Treatment Works	79,773	8,605	2,273	2,273	206	(2,067)	8,605
Community Assets	10,974	41,750	313	313	1,001	688	41,750
Community Facilities	5,442	6,750	155	155	162	7	6,750
Clinics/Care Centres	500	750	14	14	18	4	750
Fire/Ambulance Stations	4,942	6,000	141	141	144	3	6,000
Sport and Recreation Facilities	5,532	35,000	158	158	839	681	35,000
Outdoor Facilities	5,532	35,000	158	158	839	681	35,000
Heritage assets	–	–	–	–	–	–	–
Investment properties	–	24,895	–	–	597	597	24,895
Revenue Generating	–	24,895	–	–	597	597	24,895
Improved Property	–	24,895	–	–	597	597	24,895
Other assets	42,758	25,000	1,218	1,218	599	(619)	25,000
Housing	42,758	25,000	1,218	1,218	599	(619)	25,000
Social Housing	42,758	25,000	1,218	1,218	599	(619)	25,000
Biological or Cultivated Assets	–	5,500	–	–	132	132	5,500
Biological or Cultivated Assets	–	5,500	–	–	132	132	5,500
Intangible Assets	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–
Machinery and Equipment	940	41,500	27	27	995	968	41,500
Machinery and Equipment	940	41,500	27	27	995	968	41,500
Total Capital Expenditure on renewal of existing assets	458,301	591,399	13,058	13,058	14,175	1,117	591,399

(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 - M01 July							
Description	2017/18	Original Budget	Monthly actual	Budget Year 2018/19			
	Audited Outcome			YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
Repairs and maintenance expenditure by Asset Class/Sub-class							
Infrastructure	673,233	989,734	8,764	8,764	985,838	977,073	989,734
Roads Infrastructure	91,288	183,813	1,188	1,188	183,089	181,901	183,813
Roads	67,273	142,467	876	876	141,906	141,030	142,467
Road Structures	479	508	6	6	506	499	508
Road Furniture	23,536	40,838	306	306	40,678	40,371	40,838
Storm water Infrastructure	19,293	20,514	251	251	20,433	20,182	20,514
Drainage Collection	19,293	11,849	251	251	11,802	11,551	11,849
Storm water Conveyance	—	8,665	—	—	8,631	8,631	8,665
Electrical Infrastructure	325,953	405,201	4,243	4,243	403,606	399,362	405,201
Power Plants	9,323	27,294	121	121	27,187	27,065	27,294
HV Substations	79,433	11,206	1,034	1,034	11,162	10,128	11,206
HV Switching Station	—	14,262	—	—	14,206	14,206	14,262
HV Transmission Conductors	—	868	—	—	865	865	868
MV Substations	43,785	48,356	570	570	48,166	47,596	48,356
MV Switching Stations	584	19,289	8	8	19,213	19,205	19,289
MV Networks	77,067	125,035	1,003	1,003	124,542	123,539	125,035
LV Networks	115,761	158,891	1,507	1,507	158,265	156,758	158,891
Water Supply Infrastructure	126,914	221,123	1,652	1,652	220,253	218,600	221,123
Reservoirs	26,141	12,986	340	340	12,935	12,594	12,986
Water Treatment Works	6,652	7,770	87	87	7,739	7,653	7,770
Bulk Mains	421	11,596	5	5	11,550	11,545	11,596
Distribution	93,700	188,772	1,220	1,220	188,028	186,809	188,772
Sanitation Infrastructure	96,772	141,272	1,260	1,260	140,716	139,456	141,272
Pump Station	6,615	14,086	86	86	14,031	13,945	14,086
Reticulation	22,112	26,198	288	288	26,094	25,807	26,198
Waste Water Treatment Works	68,045	94,577	886	886	94,205	93,319	94,577
Outfall Sewers	—	6,411	—	—	6,386	6,386	6,411
Solid Waste Infrastructure	9,410	10,548	123	123	10,507	10,384	10,548
Landfill Sites	3,820	8,707	50	50	8,672	8,623	8,707
Waste Transfer Stations	—	579	—	—	577	577	579
Waste Drop-off Points	5,553	1,109	72	72	1,104	1,032	1,109
Waste Separation Facilities	37	154	0	0	154	153	154
Rail Infrastructure	84	251	1	1	250	249	251
Rail Lines	84	251	1	1	250	249	251
Information and Communication Infrastructure	3,520	7,012	46	46	6,985	6,939	7,012
Core Layers	1,815	3,940	24	24	3,925	3,901	3,940
Distribution Layers	1,705	3,072	22	22	3,060	3,038	3,072
Community Assets	123,425	173,721	1,607	1,607	173,037	171,430	173,721
Community Facilities	103,868	144,174	1,352	1,352	143,607	142,255	144,174
Halls	593	698	8	8	695	687	698
Centres	204	937	3	3	933	930	937
Clinics/Care Centres	5,322	4,414	69	69	4,396	4,327	4,414
Fire/Ambulance Stations	7,283	3,103	95	95	3,091	2,996	3,103
Museums	409	457	5	5	455	450	457
Galleries	151	163	2	2	163	161	163
Libraries	—	6,434	—	—	6,409	6,409	6,434
Cemeteries/Crematoria	11,489	12,815	150	150	12,765	12,615	12,815
Police	3,664	4,505	48	48	4,487	4,439	4,505
Purvs	—	65,664	—	—	65,406	65,406	65,664
Public Open Space	65,963	30,683	859	859	30,563	29,704	30,683
Nature Reserves	4,852	6,995	63	63	6,967	6,904	6,995
Markets	3,719	5,219	48	48	5,198	5,150	5,219
Airports	220	2,088	3	3	2,079	2,077	2,088
Sport and Recreation Facilities	19,557	29,546	255	255	29,430	29,175	29,546
Indoor Facilities	103	141	1	1	140	139	141
Outdoor Facilities	19,454	29,406	253	253	29,290	29,037	29,406
Investment properties	9,032	6,685	118	118	6,658	6,541	6,685
Revenue Generating	9,032	6,685	118	118	6,658	6,541	6,685
Improved Property	277	533	4	4	531	527	533
Unimproved Property	8,755	6,152	114	114	6,128	6,014	6,152
Other assets	71,362	151,950	929	929	151,352	150,423	151,950
Operational Buildings	71,005	144,443	924	924	143,875	142,950	144,443
Municipal Offices	27,246	89,917	355	355	89,563	89,209	89,917
Pay/Enquiry Points	—	1,777	—	—	1,770	1,770	1,777
Workshops	—	171	—	—	171	171	171
Manufacturing Plant	1,893	2,784	25	25	2,773	2,748	2,784
Depots	41,865	49,794	545	545	49,598	49,053	49,794
Capital Spares	—	—	—	—	—	—	—
Housing	357	7,507	5	5	7,478	7,473	7,507
Staff Housing	—	—	—	—	—	—	—
Social Housing	357	7,507	5	5	7,478	7,473	7,507
Intangible Assets	63,634	68,117	828	828	67,849	67,020	68,117
Licences and Rights	63,634	68,117	828	828	67,849	67,020	68,117
Computer Software and Applications	63,634	68,117	828	828	67,849	67,020	68,117
Computer Equipment	17,740	40,742	231	231	40,582	40,351	40,742
Computer Equipment	17,740	40,742	231	231	40,582	40,351	40,742
Furniture and Office Equipment	2,886	3,634	38	38	3,620	3,582	3,634
Furniture and Office Equipment	2,886	3,634	38	38	3,620	3,582	3,634
Machinery and Equipment	64,890	62,241	845	845	61,996	61,152	62,241
Machinery and Equipment	64,890	62,241	845	845	61,996	61,152	62,241
Transport Assets	154,266	145,603	2,008	2,008	145,029	143,021	145,603
Transport Assets	154,266	145,603	2,008	2,008	145,029	143,021	145,603
Land	3,697	277	48	48	276	228	277
Land	3,697	277	48	48	276	228	277
Total Repairs and Maintenance Expenditure	1,184,165	1,642,704	15,416	15,416	1,636,237	1,620,821	1,642,704

(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 - M01 July							
Description	2017/18 Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
Depreciation by Asset Class/Sub-class							
Infrastructure	994,531	1,309,078	81,512	81,512	77,586	(3,925)	1,309,078
Roads Infrastructure	342,439	402,838	28,066	28,066	23,875	(4,191)	402,838
Roads	291,069	321,559	23,856	23,856	19,058,145.03	(4,798)	321,559
Road Structures	4,835	8,429	396	396	500	103	8,429
Road Furniture	46,535	72,850	3,814	3,814	4,318	504	72,850
Storm water Infrastructure	66,615	82,177	5,460	5,460	4,870	(589)	82,177
Drainage Collection	—	79,682	—	—	4,723	4,723	79,682
Storm water Conveyance	66,615	2,496	5,460	5,460	148	(5,312)	2,496
Electrical Infrastructure	238,327	293,251	19,533	19,533	17,380	(2,153)	293,251
Power Plants	4,280	4,490	351	351	266	(85)	4,490
HV Substations	41,759	62,910	3,423	3,423	3,729	306	62,910
HV Switching Station	7	—	1	1	—	(1)	—
HV Transmission Conductors	11,356	22,855	931	931	1,355	424	22,855
MV Substations	17,272	14,501	1,416	1,416	859	(556)	14,501
MV Switching Stations	3,137	2,689	257	257	159	(98)	2,689
MV Networks	51,774	39,634	4,243	4,243	2,349	(1,894)	39,634
LV Networks	108,742	146,172	8,912	8,912	8,663	(249)	146,172
Water Supply Infrastructure	172,944	226,671	14,175	14,175	13,434	(740)	226,671
Dams and Weirs	703	424	58	58	25	(33)	424
Boreholes	122	53	10	10	3	(7)	53
Reservoirs	20,953	25,486	1,717	1,717	1,510	(207)	25,486
Pump Stations	3,687	6,522	302	302	387	84	6,522
Water Treatment Works	15,136	19,472	1,241	1,241	1,154	(86)	19,472
Bulk Mains	39,041	26,747	3,200	3,200	1,585	(1,615)	26,747
Distribution	92,547	147,069	7,585	7,585	8,716	1,131	147,069
Distribution Points	307	84	25	25	5	(20)	84
PRV Stations	449	814	37	37	48	11	814
Sanitation Infrastructure	153,673	151,253	12,595	12,595	8,964	(3,631)	151,253
Pump Station	1,895	2,071	155	155	123	(33)	2,071
Reticulation	97,799	99,813	8,016	8,016	5,916	(2,100)	99,813
Waste Water Treatment Works	30,699	32,769	2,516	2,516	1,942	(574)	32,769
Outfall Sewers	23,281	16,579	1,908	1,908	983	(925)	16,579
Toilet Facilities	—	21	—	—	1	1	21
Solid Waste Infrastructure	9,749	62,073	799	799	3,679	2,880	62,073
Landfill Sites	—	61,749	—	—	3,660	3,660	61,749
Waste Processing Facilities	6,497	—	532	532	—	(532)	—
Waste Drop-off Points	—	323	—	—	19	19	323
Waste Separation Facilities	3,252	—	267	267	—	(267)	—
Rail Infrastructure	—	1	—	—	0	0	1
Rail Lines	—	—	—	—	—	—	—
Rail Structures	—	1	—	—	0	0	1
Information and Communication Infrastructure	10,783	90,815	884	884	5,382	4,499	90,815
Data Centres	—	195	—	—	12	12	195
Core Layers	10,783	90,620	884	884	5,371	4,487	90,620
Community Assets	149,943	182,636	12,289	12,289	10,824	(1,465)	182,636
Community Facilities	94,364	119,308	7,734	7,734	7,071	(663)	119,308
Halls	2,229	1,474	183	183	87	(95)	1,474
Centres	5,582	17,540	457	457	1,040	582	17,540
Crèches	694	755	57	57	45	(12)	755
Clinics/Care Centres	6,866	15,304	563	563	907	344	15,304
Fire/Ambulance Stations	5,205	3,423	427	427	203	(224)	3,423
Testing Stations	2	959	0	0	57	57	959
Museums	496	243	41	41	—	(26)	243
Libraries	—	4,237	—	—	251	251	4,237
Cemeteries/Crematoria	7,276	6,855	596	596	406	(190)	6,855
Police	387	402	32	32	24	(8)	402
Public Open Space	28,172	20,815	2,309	2,309	1,234	(1,075)	20,815
Nature Reserves	—	2,823	—	—	167	167	2,823
Public Ablution Facilities	156	81	13	13	5	(8)	81
Markets	11,221	10,558	920	920	626	(294)	10,558
Stalls	12	1,994	1	1	118	117	1,994
Airports	14,539	19,255	1,192	1,192	1,141	(50)	19,255
Taxi Ranks/Bus Terminals	11,527	12,588	945	945	746	(199)	12,588
Sport and Recreation Facilities	55,580	63,328	4,555	4,555	3,753	(802)	63,328
Indoor Facilities	—	821	—	—	49	49	821
Outdoor Facilities	55,580	62,508	4,555	4,555	3,705	(851)	62,508
Heritage assets	149,979	—	12,292	12,292	—	(12,292)	—
Monuments	100	—	8	8	—	(8)	—
Historic Buildings	131,182	—	10,752	10,752	—	(10,752)	—
Works of Art	18,639	—	1,528	1,528	—	(1,528)	—
Other Heritage	58	—	5	5	—	(5)	—
Investment properties	9,382	5,883	769	769	349	(420)	5,883
Revenue Generating	9,382	—	769	769	—	(769)	—
Improved Property	9,382	—	769	769	—	(769)	—
Non-revenue Generating	—	5,883	—	—	349	349	5,883
Improved Property	—	5,883	—	—	349	349	5,883
Other assets	10,169	99,437	833	833	5,893	5,060	99,437
Operational Buildings	201	71,632	16	16	4,245	4,229	71,632
Municipal Offices	89	56,174	7	7	3,329	3,322	56,174
Pay/Enquiry Points	—	229	—	—	14	14	229
Workshops	—	25	—	—	1	1	25
Stores	—	637	—	—	38	38	637
Training Centres	—	87	—	—	5	5	87
Depots	112	14,481	9	9	858	849	14,481
Housing	9,968	27,805	817	817	1,648	831	27,805
Staff Housing	613	2,555	50	50	151	101	2,555
Social Housing	9,355	25,250	767	767	1,497	730	25,250
Biological or Cultivated Assets	20	39	2	2	2	1	39
Biological or Cultivated Assets	20	39	2	2	2	1	39
Intangible Assets	23,230	78,198	1,904	1,904	4,635	2,731	78,198
Servitudes	8,274	—	678	678	—	(678)	—
Licences and Rights	14,956	78,198	1,226	1,226	4,635	3,409	78,198
Computer Software and Applications	14,956	78,198	1,226	1,226	4,635	3,409	78,198
Computer Equipment	26,499	64,003	2,172	2,172	3,793	1,621	64,003
Computer Equipment	26,499	64,003	2,172	2,172	3,793	1,621	64,003
Furniture and Office Equipment	3,460	32,563	284	284	1,930	1,646	32,563
Furniture and Office Equipment	3,460	32,563	284	284	1,930	1,646	32,563
Machinery and Equipment	15,751	70,950	1,291	1,291	4,205	2,914	70,950
Machinery and Equipment	15,751	70,950	1,291	1,291	4,205	2,914	70,950
Transport Assets	28,317	100,206	2,321	2,321	5,939	3,618	100,206
Transport Assets	28,317	100,206	2,321	2,321	5,939	3,618	100,206
Land	4,003	14,164	328	328	839	511	14,164
Land	4,003	14,164	328	328	839	511	14,164
Total Depreciation	1,415,286	1,957,156	115,997	115,997	163,096	47,100	1,957,156

(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 - M01 July							
Description	2017/18	Budget Year 2018/19					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class							
Infrastructure	160,042	213,541	4,345	4,345	6,191	1,846	213,541
Roads Infrastructure	125,633	151,049	3,411	3,411	4,379	969	151,049
Roads	67,078	91,049	1,821	1,821	2,640	819	91,049
Road Structures	58,554	60,000	1,590	1,590	1,740	150	60,000
Storm water Infrastructure	1,500	1,500	41	41	43	3	1,500
Storm water Conveyance	1,500	1,500	41	41	43	3	1,500
Electrical Infrastructure	7,670	9,000	208	208	261	53	9,000
MV Networks	1,498	2,000	41	41	58	17	2,000
LV Networks	6,172	7,000	168	168	203	35	7,000
Water Supply Infrastructure	–	17,000	–	–	493	493	17,000
Water Treatment Works	–	15,000	–	–	435	435	15,000
Bulk Mains	–	2,000	–	–	58	58	2,000
Sanitation Infrastructure	6,040	14,992	164	164	435	271	14,992
Waste Water Treatment Works	6,040	14,992	164	164	435	271	14,992
Solid Waste Infrastructure	4,570	5,000	124	124	145	21	5,000
Waste Drop-off Points	4,570	5,000	124	124	145	21	5,000
Information and Communication Infrastructure	14,630	15,000	397	397	435	38	15,000
Distribution Layers	14,630	15,000	397	397	435	38	15,000
Community Assets	160	71,180	4	4	2,064	2,059	71,180
Community Facilities	7,655	55,180	208	208	1,600	1,392	55,180
Markets	2,488	2,500	68	68	72	5	2,500
Airports	1,728	6,000	47	47	174	127	6,000
Taxi Ranks/Bus Terminals	1,567	42,180	43	43	1,223	1,180	42,180
Capital Spares	1,872	4,500	51	51	130	80	4,500
Sport and Recreation Facilities	(7,495)	16,000	(203)	(203)	464	667	16,000
Outdoor Facilities	(7,495)	16,000	(203)	(203)	464	667	16,000
Other assets	13,087	20,750	355	355	602	246	20,750
Operational Buildings	13,087	20,750	355	355	602	246	20,750
Municipal Offices	3,654	10,750	99	99	312	212	10,750
Stores	9,434	10,000	256	256	290	34	10,000
Intangible Assets	3,716	4,000	101	101	116	15	4,000
Licences and Rights	3,716	4,000	101	101	116	15	4,000
Computer Software and Applications	3,716	4,000	101	101	116	15	4,000
Machinery and Equipment	–	5,000	–	–	145	145	5,000
Machinery and Equipment	–	5,000	–	–	145	145	5,000
Transport Assets	198,350	37,000	5,385	5,385	1,073	(4,312)	37,000
Transport Assets	198,350	37,000	5,385	5,385	1,073	(4,312)	37,000
Total Capital Expenditure on upgrading of existing assets	375,355	351,471	10,190	10,190	11,609	1,419	351,471

(s) Municipal Manager's quality certification

QUALITY CERTIFICATE

I, **Moeketsi Mosola**, the City Manager of the City of Tshwane, hereby certify that the monthly budget statement for **July 2018** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under this act.

Dr Moeketsi Mosola
CITY MANAGER: CITY OF TSHWANE

Signature: _____

Date: _____