

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

From: The City Manager
To: The Executive Mayor

GROUP FINANCIAL SERVICES
MUNICIPAL FINANCE MANAGEMENT ACT (MFMA) IN-YEAR FINANCIAL
REPORT FOR THE PERIOD ENDING 30 APRIL 2019

1. PURPOSE

This report sets out the progress in the financial performance of the City of Tshwane against the budget for the period ended 30 April 2019, in compliance with section 71 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

2. STRATEGIC PILLARS

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

3. BACKGROUND

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

For the reporting period ended 30 April 2019, the ten working days within which to report end on **16 May 2019**.

4. DISCUSSION

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

The attached in-year report (Annexure A) provides a high-level analysis as at 30 April 2019 in the prescribed format. Material variances will be referred to briefly in this report. Comprehensive explanations will be included in the monthly financial management report.

The following table summarises the financial performance as at 30 April 2019:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 APRIL 2019						
Description	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	32,530,207	33,081,616	27,112,121	27,717,442	(605,321)	-2%
Total Expenditure	32,416,977	33,018,359	25,133,813	27,377,656	(2,243,843)	-8%
Surplus /Deficit	113,230	63,257	1,978,308	339,786		

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 APRIL 2018						
Description	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	30,226,013	30,676,869	25,275,583	25,753,692	(478,109)	-2%
Total Expenditure	29,994,829	30,674,404	22,330,889	24,529,697	(2,198,808)	-9%
Surplus /Deficit	231,184	2,465	2,944,694	1,223,995		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R605 million against the year-to-date (YTD) budget for the period ended 30 April 2019.

The operating expenditure is underspent by R2,2 billion, which is 8% less than the YTD expenditure projection.

The total adjustment capital budget amounts to R4 billion. The expenditure for the period, including that of the municipal entities, amounts to R1,6 billion, representing 39,6% of the total approved budget.

Cash and short-term investments as at 30 April 2019 amount to R4,7 billion.

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

6. COMMENTS FROM DEPARTMENTS

6.1 GROUP LEGAL AND SECRETARIAT SERVICES

(Unaltered)

This report sets out the progress in the financial performance of the City of Tshwane against the budget for the period ended 30 April 2019, in compliance with section 71 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

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

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

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

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

6.2 CHIEF FINANCIAL OFFICER

(Unaltered)

Cognisance is taken of the contents of the report.

There are no financial implications emanating as a result of this report for the City of Tshwane, as the purpose of this report is to provide progress on the financial performance of the City of Tshwane against the budget for the period ended 30 April 2019, in compliance with section 71 of the Municipal Finance Management Act (MFMA).

7. IMPLICATIONS

7.1 HUMAN RESOURCES

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

7.2 FINANCE

Budget and value for money

This report incorporates information on the City of Tshwane's financial status for the period ended 30 April 2019. When the executive mayor receives the statement or report submitted by the accounting officer in terms of section 71 of the MFMA, the executive mayor is obliged to take certain steps regarding "budgetary control and early identification of financial problems", as required in terms of section 54 of the MFMA. Furthermore, the accounting officer must, in writing, report to the municipal council the impending shortfalls, overspending and overdrafts in terms of section 70 of the MFMA.

7.3 CONSTITUTIONAL AND LEGAL FACTORS

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

7.4 COMMUNICATION

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

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

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

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

The City does not have an mSCOA system for transacting; however, the City is still required to submit financial information to the National Treasury in terms of the seven mSCOA segments, and the project team is currently developing an interim reporting solution. The month-9 mSCOA data strings will be submitted to the National Treasury on 16 May 2019.

9. CONCLUSION

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

The operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R605 million against the YTD budget for the period ended 30 April 2019.

The following revenue sources contributed to the variance:

- Property rates (R10 million unfavourable): Revenue less than projection, due to supplementary valuations that were effected in April 2019
- Service charges: Electricity (R544 million unfavourable): Mainly on electricity smart prepaid, revenue was less than projection due to replacement of old meters with new City of Tshwane meters.
- Rental of facilities and equipment (R40,8 million unfavourable): Mainly on rental stands, rental: businesses and City of Tshwane personnel accommodation. There was a delay in processing revenue for the quarter. The lease renewal on business rental is still awaiting approval. The report on City of Tshwane personnel accommodation has been finalised and it was requested that the residential portfolio be sold in accordance with the Council resolution of 30 June 2016. Revenue for the third quarter on rental stands is still to be allocated.
- Transfers and subsidies (R193 million unfavourable): Mainly on the HSDG projects and non-receipt of the Emergency Medical Services Subsidy.
- Other revenue (R178 million unfavourable): Mainly due to under-recovery on reminder fees, building plans and township development contributions.

The total adjustment capital budget amounts to R4 billion. The expenditure for the period, including that of the municipal entities, amounts to R1,6 billion, which represents 39,6% of spending against the total approved budget. Expenditure, including commitments, is at R2,2 billion.

- The repairs and maintenance expenditure is at R917 million against a budget of R1,5 billion.
- Cash and short-term investments as at 30 April 2019 amount to R4,7 billion.
- The debt coverage ratio is at 14,2.
- Cost coverage is at 2,67.
- The current ratio is at 1,0.
- Payment level is at 97,9%.

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

ANNEXURE

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

RECOMMENDED:

That it be recommended to the Mayoral Committee:

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

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

GROUP FINANCIAL SERVICES
MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT FOR THE PERIOD ENDING 30 APRIL 2019.

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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

ANNEXURE A



IN-YEAR REPORT

BUDGET YEAR: 2018/19

REPORTING PERIOD: M10 APRIL 2019

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PART 1: IN-YEAR REPORT

1.1 Mayor's report

On 28 February 2019, Council approved the adjustments to the 2018/19 Medium-term Revenue and Expenditure Framework (MTREF) for the City of Tshwane. This gives effect to the financial plan of the City of Tshwane, including the two municipal entities.

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

1.2 Recommended

That it be recommended to the Mayoral Committee:

1. That the content of the report with attached annexures be noted.
2. That the report be noted, in compliance with section 71 of the MFMA as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and 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 30 April 2019 are summarised as follows:

Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

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

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	6 761 347	6 980 636	7 065 502	676 393	5 836 553	5 846 942	(10 389)	0%	7 065 502
Service charges - electricity revenue	11 265 288	11 946 456	12 010 996	930 941	9 206 088	9 749 946	(543 858)	-6%	12 010 996
Service charges - water revenue	3 221 623	4 283 959	3 971 903	339 310	3 320 346	3 262 208	58 138	2%	3 971 903
Service charges - sanitation revenue	952 050	1 063 982	1 084 721	96 085	904 985	898 130	6 856	1%	1 084 721
Service charges - refuse revenue	1 482 086	1 494 163	1 592 142	147 352	1 369 130	1 320 820	48 310	4%	1 592 142
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143 100	152 593	166 785	10 580	89 956	130 757	(40 801)	-31%	166 785
Interest earned - external investments	210 976	133 342	177 983	21 798	270 762	153 873	116 889	76%	177 983
Interest earned - outstanding debtors	731 938	575 401	765 522	83 648	775 032	646 347	128 684	20%	765 522
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228 148	368 755	315 074	25 811	253 718	244 940	8 777	4%	315 074
Licences and permits	52 325	59 551	53 174	3 198	35 831	43 293	(7 462)	-17%	53 174
Agency services	-	6 980	-	-	-	-	-	-	-
Transfers and subsidies	4 362 302	4 440 081	4 837 255	18 079	4 424 844	4 617 645	(192 801)	-4%	4 837 255
Other revenue	885 245	1 023 065	1 040 559	66 907	624 878	802 542	(177 663)	-22%	1 040 559
Gains on disposal of PPE	4 809	1 242	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	30 301 235	32 530 207	33 081 616	2 420 100	27 112 121	27 717 442	(605 321)	-2%	33 081 616
Expenditure By Type									
Employee related costs	8 161 872	9 602 946	9 560 855	748 300	7 309 729	7 932 102	(622 373)	-8%	9 560 855
Remuneration of councillors	123 786	132 797	132 797	10 682	106 064	110 184	(4 121)	-4%	132 797
Debt impairment	1 713 978	1 514 427	1 514 512	119 560	1 275 307	1 275 307	-	-	1 514 512
Depreciation & asset impairment	2 043 701	1 957 156	1 957 259	188 038	1 295 824	1 571 578	(275 754)	-18%	1 957 259
Finance charges	1 686 623	1 390 948	1 387 722	18 379	854 069	946 426	(92 357)	-10%	1 387 722
Bulk purchases	9 723 858	10 727 870	10 756 214	611 589	8 973 508	9 121 575	(148 067)	-2%	10 756 214
Other materials	499 788	765 218	643 732	48 541	433 910	543 483	(109 573)	-20%	643 732
Contracted services	3 040 943	3 320 884	3 828 704	333 193	2 438 093	3 145 655	(707 562)	-22%	3 828 704
Transfers and subsidies	44 526	52 495	148 293	14 629	69 586	112 307	(42 721)	-38%	148 293
Other expenditure	2 841 280	2 952 234	3 088 269	325 332	2 377 640	2 618 954	(241 314)	-9%	3 088 269
Loss on disposal of PPE	84 749	1	1	1 624	84	85	(1)	-1%	1
Total Expenditure	29 965 104	32 416 977	33 018 359	2 419 866	25 133 813	27 377 656	(2 243 843)	-8%	33 018 359
Surplus/(Deficit)	336 131	113 230	63 257	233	1 978 308	339 786	1 638 522		63 257
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 104 326	2 198 735	2 246 922	140 434	1 103 052	1 399 659	(296 607)	-21%	2 246 922
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8 000	25 873	-	-	9 596	(9 596)	-100%	25 873
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 441 398	2 319 965	2 336 052	140 667	3 081 360	1 749 041			2 336 052
Taxation	2 920	535	2 931	-	2 776	446	2 330		2 931
Surplus/(Deficit) after taxation	2 438 477	2 319 430	2 333 121	140 667	3 078 584	1 748 595			2 333 121
Attributable to minorities	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	2 438 477	2 319 430	2 333 121	140 667	3 078 584	1 748 595			2 333 121
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	2 438 477	2 319 430	2 333 121	140 667	3 078 584	1 748 595			2 333 121

The YTD actual revenue amounts to R27 billion and reflects an unfavourable variance of R605 million against the YTD budget.

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

- Property rates (R10 million unfavourable): Revenue is less than projection due to supplementary valuations that were effected in April 2019.
- Service charges: Electricity (R544 million unfavourable): Mainly on electricity smart prepaid, revenue was less than projection due to replacement of old meters with new City of Tshwane meters.
- Service charges: Water (R58 million favourable) and sanitation (R7 million favourable): The budget for water is based on statistical trends and is demand-driven.
- Service charges: Refuse (R48 million favourable): Mainly on solid waste removal; actual income received was higher than the projected figures.
- Rental of facilities and equipment (R40,8 million unfavourable): Mainly on rental stands, rental: businesses and City of Tshwane personnel accommodation. There is a delay in processing revenue for the quarter. The lease renewal on business rental is still awaiting approval. The report on City of Tshwane personnel accommodation has been finalised and it was requested that the residential portfolio be sold in accordance with the Council resolution of 30 June 2016. Revenue for the third quarter on rental stands is still to be allocated.
- Interest earned on external investments (R117 million favourable): Mainly on interest received on the sinking fund and interest earned on investment.
- Interest earned on outstanding debtors (R129 million favourable): As a result of an increase in outstanding debtors.
- Fines, penalties and forfeits (R8,8 million favourable): Mainly on AARTO revenue. The revenue is dependent on demand for services as well as compliance with traffic regulations.
- Licences and permits (R7,5 million unfavourable): The under-recovery, mainly on driver's licences and motor vehicles. The shortage of forms for about a month called for a restriction on the issuing of blank permits to dealers. This has now normalised, and revenue will increase.
- Transfers and subsidies (R193 million unfavourable): Mainly on the HSDG projects and non-receipt of the Emergency Medical Services Subsidy.
- Other revenue (R178 million unfavourable): Mainly due to under-recovery on the following line items:
 - Reminder fees (R14,7 million under-recovery): Delay in loading fees on SAP system after delivery of reminder notice.
 - VAT correction: Direct income (R44,3 million under-recovery): Due to the delay in the appointment of the service provider. The tender document served at the Bid Specification Committee (BSC) on 4 March 2019. The income will only be realised when the service provider has identified additional income in 2019/20.
 - Township development contributions – rezoning (R27,9 million under-recovery): Revenue is dependent on the number of applications received.
 - Township development contributions – electricity (R29,5 million under-recovery): These is revenue for bulk service contributions and connection cost payable to the City for all applicants for new connections. The revenue is based on the number of applications received.
 - Building plan fees are under-recovered by R10,9 million. Building plan fees are market-driven based on current development trends.

- Approval fees: Advertising is under-recovered by R18,2 million. Advertising revenue depends on applications made and on when contract revenue becomes due.
- Market fees are under-recovered by R8,6 million. Market fees are transaction-driven based on supply, demand and trading activities.

The YTD actual expenditure amounts to R25 billion and indicates an underspending variance of R2,2 billion or 8% against the YTD budget of R27,4 billion.

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

- Employee-related costs (R622 million under budget): Mainly on salaries, provision for leave payments, medical aid, pension and provident funds due to vacant positions and year end transactions.
- Depreciation (R276 million under budget): The calculation is aligned with the asset verification and purification process.
- Finance charges (R92,4 million under budget): Mainly on interest payable expense.
- Bulk purchases (R148 million under budget): Mainly on payment of Rand Water. The purchase of water is demand-driven and according to seasonal usage.
- Other materials (R109 million under budget): Underspending mainly on the following line items:
 - Consumables (R12,4 million under budget): Expenditure for consumables are as and when required.
 - Stationery (R8,7 million under budget): Funds have been committed to procure consumer account envelopes for the Postal Bureau on a quarterly basis.
 - Chemicals (R7,2 million under budget): Awaiting invoices from the service provider for chemicals ordered for water purification, treatment of waste water and sludge.
 - Equipment (R3,8 million under budget): Repairs and maintenance are done only when required.
 - Connections (R18 million under budget): Due to expiry of the contract for the installation, maintenance, supply and delivery of water meters.
 - Power station (R6 million under budget): Funds have been committed for procuring required materials to generate electricity. Awaiting delivery from the suppliers.
 - Pump station (R5,9 million under budget): Funds have been committed for the maintenance of power stations, and the committed funds will be finalised when all required maintenance work is completed satisfactorily.
 - Electricity reticulation (R17 million under budget): Repairs and maintenance are as and when required.
- Contracted services (R708 million under budget): Due to underspending, mainly on the following:
 - Watchman services (R33,8 million under budget): The contract ended on 30 March 2018. The new tender has been submitted to the Bid Evaluation Committee.

- Project-linked housing (R223 million under budget): Most projects are still in the procurement phase due to contract reviews. The allocation will not be spent in full at year end.
 - Household refuse removal (R44,8 million under budget): Funds are committed, and the expenditure will increase in the fourth quarter.
 - Municipal services: Other service providers (R69,6 million under budget): Funds have been committed for the payment of municipal services. The funds are mainly for the payment of electricity services by Eskom and for waste water treatment works and water reservoirs supplied to the following areas: Ekangala, Klipgat, Themba and Babelegi.
 - Buildings (R24,7 million under budget): Service providers have been appointed; expenditure is expected to increase in the fourth quarter of the financial year.
 - Equipment (R8,8 million under budget): Repair and maintenance of equipment are done as and when required.
 - Grounds (R16,4 million under budget): Funds have been committed and expenditure is expected to increase in the fourth quarter.
 - Roads (R24,4 million under budget): Funds have been committed and expenditure is expected to increase in the fourth quarter.
 - Waste water purification works (R27,7 million under budget): Due to late appointment of service providers. Tenders are still to be adjudicated and service providers to be appointed.
 - Vehicles (R26,3 million under budget): Funds have been committed and invoices are being processed. Expenditure will increase in the fourth quarter.
 - Consultant: Civil engineering (R14,3 million under budget): The current contract has expired. The new tender closed on 30 July 2018. Awaiting the appointment of a new service provider.
 - Rudimentary services (R14,8 million under budget): Funds have been committed and invoices for April 2019 are still to be processed.
 - Water reticulation network (R16,9 million under budget): The funds were set aside for the War on Leaks project for the training of artisans (plumbers). Awaiting invoices from the service provider. Expenditure will increase in the fourth quarter.
 - Internal audit (R17 million under budget): Due to delay in the appointment of service providers. The funds are committed and work is being carried out on all co-sourced assignments.
- Transfers and subsidies (R42,7 million under budget): Due to underspending on gratuities and payment to municipal entity (HCT).
 - Other expenditure (R241 million under budget): Mainly on the following line items:
 - Specialised computer services (R19,9 million under budget): The purchase requisition has been created and invoices will be processed as received.
 - Wi-Fi (R28,4 million under budget): The service provider was only appointed in August 2018. A catch-up plan for the rest of the financial year has been developed and is being implemented. Expenditure is expected in the fourth quarter.
 - Telecommunication (R14 million under budget): Expenditure is based on usage.
 - Training board fees (R12,6 million under budget): Payment for training board fees for skills development in accordance with regulations.

- Insurance premiums and excesses (R33 million under budget): The expenditure on insurance premiums and excesses was less than projected.
- Printing publications and books (R12,7 million under budget): Printing work is dependent on demand by clients.
- Leased buildings (R50,4 million under budget): Value of Category A vehicles loaded on e-procurement was reached and delayed the processing of billings. The issues were resolved, and invoices are being processed. Expenditure is expected to increase in the fourth quarter.
- Building rentals (R18,4 million under budget): Funds are committed, and expenditure is expected to increase in the fourth quarter.
- Uniforms (R14 million under budget): There is a delay in awarding the tender to the service providers, and funds have been committed.
- Uniforms and protective clothing (R11 million under budget): There is a delay in awarding the tender to the service providers, and funds have been committed.
- Loss: Sinking fund (R20,4 million): A loss has been incurred in the market values of the sinking fund investment portfolio. Journals are processed monthly on the sinking fund investment portfolio using the market valuation.

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

Summary of capital expenditure

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

The following table shows the total budget of R4 billion. The actual expenditure for the period amounts to R1,6 billion, representing 39,6% of the budget. The expenditure, including commitment, is R2,2 billion.

The repairs and maintenance expenditure is at R917 million against a budget of R1,5 billion.

Consolidated summary – capital expenditure, 30 April 2019

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 30 APRIL 2019							
Description	Adjusted Budget 2018/19	YTD Budget	YTD Actual	YTD Actual + Committed	YTD Variance	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	4 033 888	2 483 923	1 598 263	2 161 304	(885 661)	-35.7%	39.6%
TOTAL Capital Financing	4 033 888	2 483 923	1 598 263	2 161 304	(885 661)	-35.7%	39.6%

Capital expenditure per funding source as at 30 April 2019

Capital Expenditure for the CoT per Funding Source as at 30 April 2019							
Funding Source	Adjusted Budget 2018/19	YTD Expenditure Projections 30 April 2019	YTD Actual Expenditure 30 April 2019	YTD Actual + Committed	Variance (Actual vs Projection)	Actual as % of Expenditure Projection	Actual as % of Adjusted Budget
	(R)	(R)	(R)	(R)	(R)	%	%
Council Funding	157 318 000	56 753 432	54 567 461	61 241 790	(2 185 972)	96.1%	34.7%
Public Transport Infrastructure and Systems Grant (PTIS)	509 162 220	238 836 138	314 727 654	388 603 733	75 891 516	131.8%	61.8%
Neighbourhood Development Partnership Grant (NDPG)	7 105 000	0	0	4 884 705	0		0.0%
USDG - Urban Settlements Development Grant	1 599 138 790	1 044 429 231	707 096 366	806 607 520	(337 332 865)	67.7%	44.2%
Integrated National Electrification Programme (INEP)	40 000 000	39 500 000	36 167 711	36 607 711	(3 332 289)	91.6%	90.4%
Capital Replacement Reserve	6 161 635	3 378 166	2 212 127	2 740 847	(1 166 039)	65.5%	35.9%
Energy Efficiency Demand Side Management (EEDSM)	10 000 000	8 000 000	0	0	(8 000 000)	0.0%	0.0%
Other Contributions	7 000 000	0	0	0	0	0.0%	0.0%
Community Library Services (CLS)	11 816 800	5 307 238	1 580 006	5 178 030	(3 727 232)	0.0%	13.4%
Borrowings	1 500 000 000	934 744 078	368 475 483	718 884 252	(566 268 595)	39.4%	24.6%
Public Contributions & Donations	97 612 964	85 614 563	69 225 261	79 912 660	(16 389 302)	80.9%	70.9%
Social Infrastructure Grant	31 438 601	28 193 434	18 042 083	18 684 914	(10 151 351)	64.0%	57.4%
LG SETA Discretionary Allocation	8 000 000	4 160 000	0	0	(4 160 000)	0.0%	0.0%
Integrated City Development Grant (ICDG)	38 261 050	29 570 507	26 168 398	37 958 104	(3 402 110)	88.5%	68.4%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	10 872 806	5 436 403	0	0	(5 436 403)	0.0%	0.0%
Total	4 033 887 866	2 483 923 190	1 598 262 549	2 161 304 265	(885 660 641)	64.3%	39.6%

An amount of R1,6 billion or 39,6% has been spent, mainly on grant-funded projects. The percentage spent in the previous year was at 43,4%.

Capital expenditure per funding source as at 30 April 2018

Capital Expenditure for the CoT per Funding Source as at 30 April 2018						
Funding Source	Adjusted Budget 2017/18	YTD Adjusted Expenditure Projections 30 April 2018	YTD Actual Expenditure 30 April 2018	Variance (Actual vs Adjusted Projection)	Actual as % of Adjusted Expenditure Projection	Actual as % of Adjusted Budget
	(R)	(R)	(R)	(R)	%	%
Council Funding	248 565 464	57 515 852	11 171 089	(46 344 763)	19.4%	4.5%
Public Transport Infrastructure and Systems Grant (PTIS)	648 782 894	464 659 389	437 410 614	(27 248 775)	94.1%	67.4%
Neighbourhood Development Partnership Grant (NDPG)	20 000 000	14 497 622	7 422 719	(7 074 902)	51.2%	37.1%
USDG (replaces MIG)- Urban Settlements Development Grant	1 567 922 550	1 003 490 306	792 312 233	(211 178 073)	79.0%	50.5%
Integrated National Electrification Programme (INEP)	30 000 000	18 096 545	21 340 168	3 243 623	117.9%	71.1%
Capital Replacement Reserve	6 158 288	3 299 681	2 760 865	(538 816)	83.7%	44.8%
Other Contributions	2 293 422	0	339 289	339 289		14.8%
Community Library Services (CLS)	7 012 951	2 575 000	344 561	(2 230 439)	13.4%	4.9%
Borrowings	1 000 000 000	548 047 809	298 032 053	(250 015 757)	54.4%	29.8%
Public Contributions & Donations	90 899 825	45 740 269	43 220 304	(2 519 964)	94.5%	47.5%
Social Infrastructure Grant	64 000 000	43 542 492	43 222 167	(320 325)	99.3%	67.5%
LG SETA Discretionary Allocation	4 900 000	4 100 000	269 800	(3 830 200)	6.6%	5.5%
Integrated City Development Grant (ICDG)	32 664 650	16 332 324	0	(16 332 324)	0.0%	0.0%
Housing Company Tshwane - Internally Generated Funds	55 578 201	30 879 831	864 343	(30 015 488)	2.8%	1.6%
Hosing Company Tshwane - Social Housing Regulatory Authority (SHRA)	60 948 644	31 234 819	6 838 113	(24 396 706)	21.9%	11.2%
Tshwane Economic Development Agency - Subsidy	375 000	236 102	160 081	(76 020)	67.8%	42.7%
Total	3 840 101 889	2 284 248 041	1 665 708 399	(618 539 641)	72.9%	43.4%

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

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

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

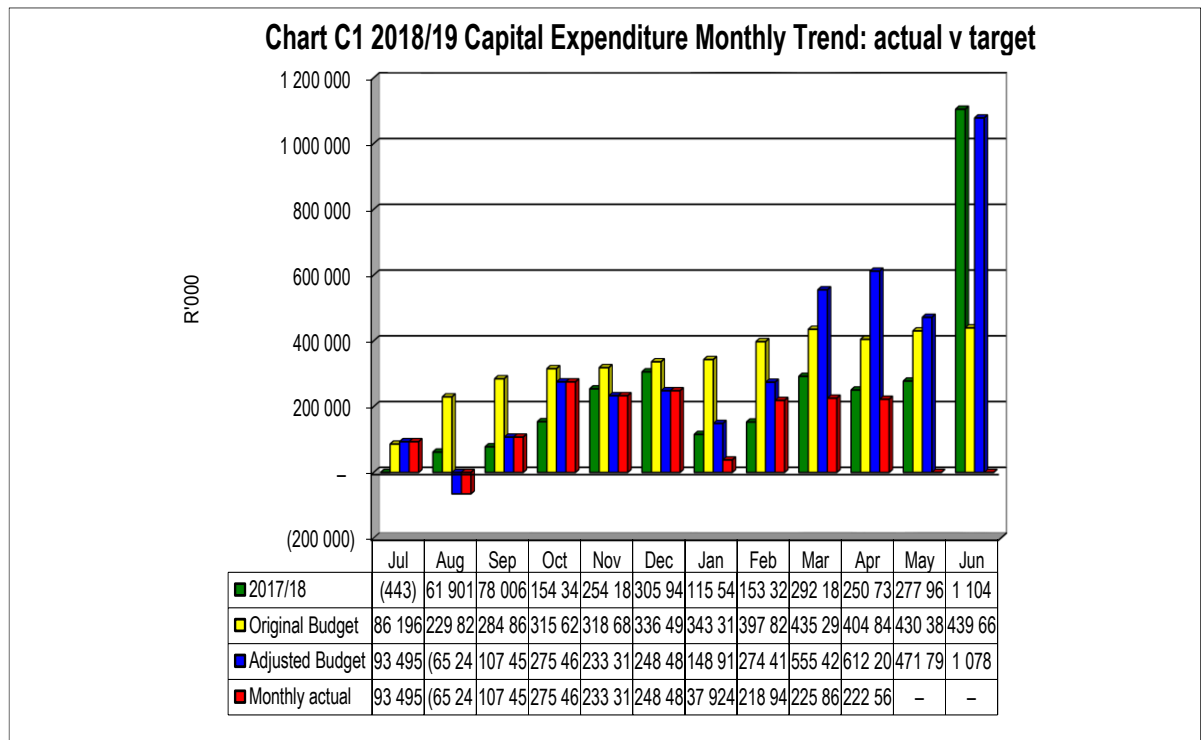
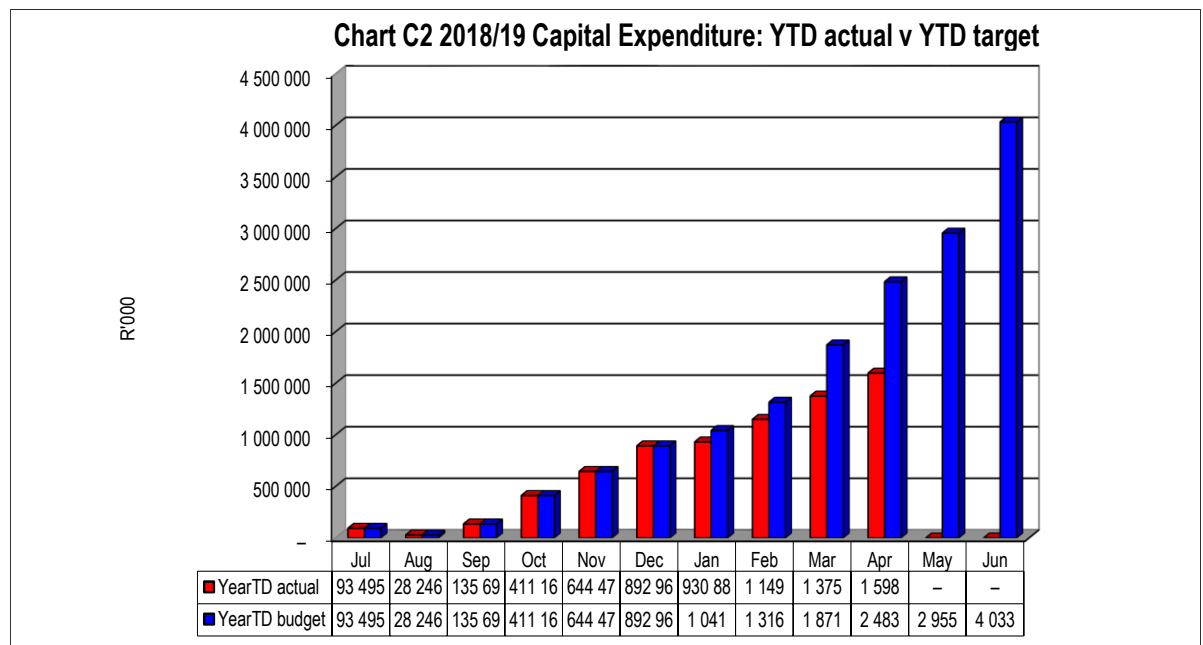


Chart C2: 2018/19 capital expenditure (YTD actual vs YTD target)



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

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

Financial position

The financial position, as indicated in Table C1, shows that the community wealth/equity of the City of Tshwane as at 30 April 2019 amounts to R28,1 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format that is consistent with international standards and aligned with GRAP 1.

Cash flow

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

- Cash and cash equivalents as at the end of 30 April 2019 amount to R2,4 billion.
- The cash flow from operating activities is R3,8 billion.
- The cash flow from investing activities amounts to R3 billion, due to movement in short-term investments.
- The cash flow from financing activities amounts to R744 million, due to the repayment of long-term borrowings.

Debtors' age analysis

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

Tables C1 and SC3 indicate that the total debtors amount to R14,1 billion.

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

An amount of R11,3 billion is outstanding in this category, compared to R8,9 billion in the 2017/18 financial year.

Chart C3: Aged consumer debtors' analysis

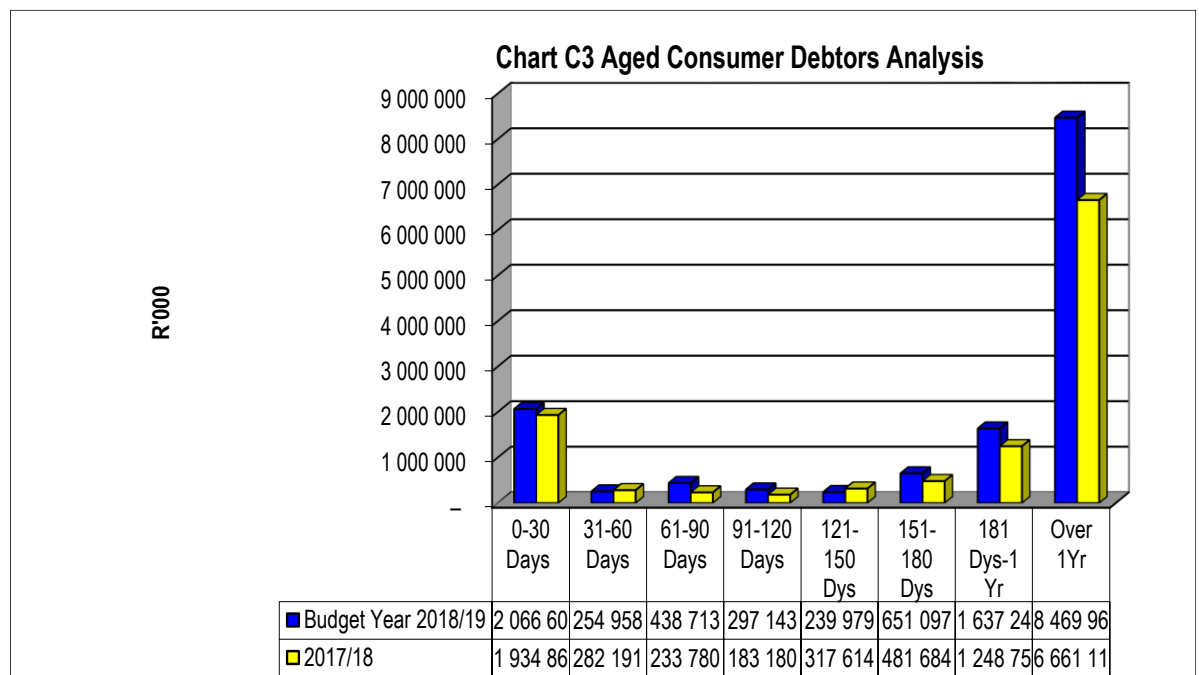
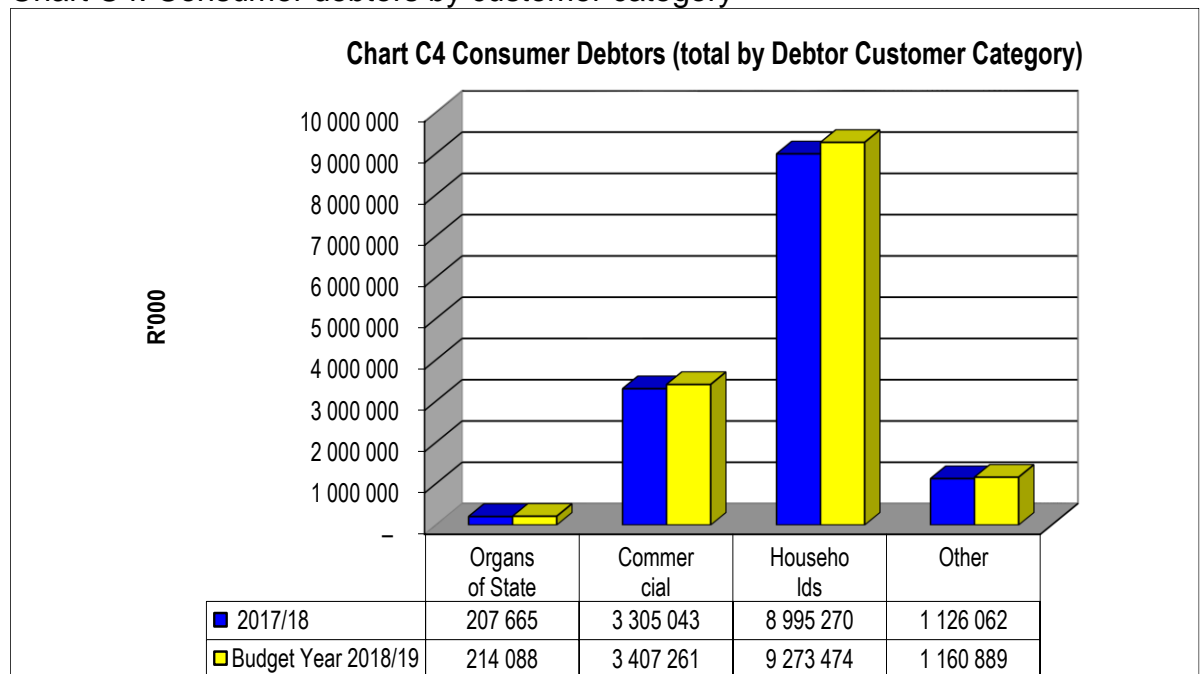


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R278 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

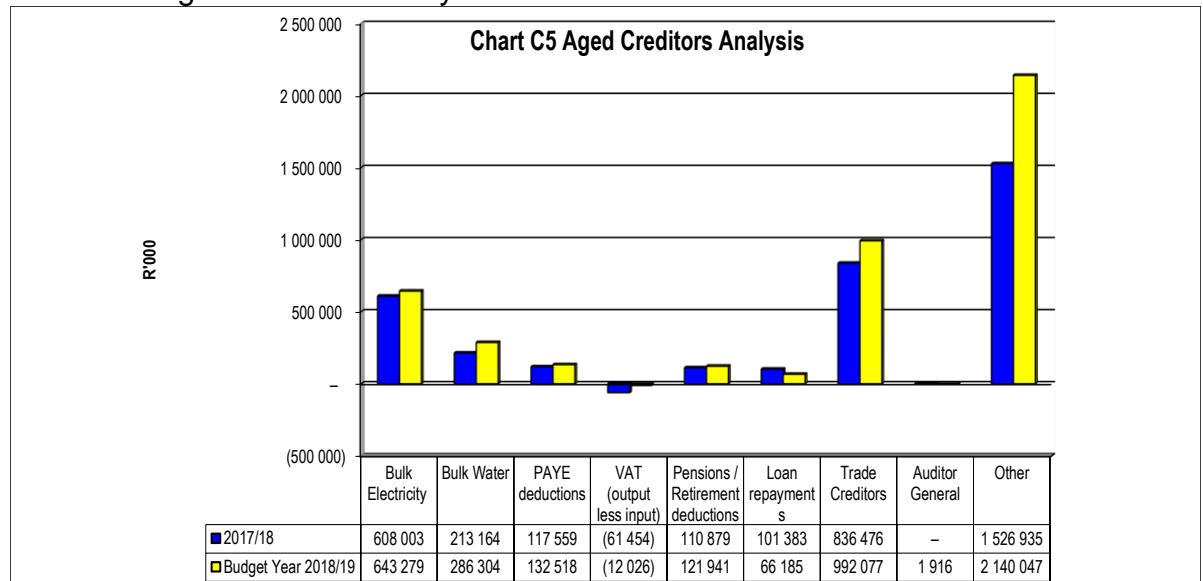


Creditors' age analysis

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

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

Chart C5: Aged creditors' analysis



Investment portfolio analysis (Table SC5)

The investment portfolio analysis, shown in Table SC5, reflects the institution where funds are invested, the period of investment, the type of investment and the accrued interest for the month. The market value at the end of the month amounts to R4,5 billion.

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

The disclosure on transfers and grant receipts, for both operating and capital expenditure, is reflected in Table SC6. The receipts from national, provincial and other grant providers are also indicated.

The total adjusted budget is R7 billion, and an amount of R6,5 billion was received for the period.

Table SC7(1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the recognition of expenditure, amounting to R5,5 billion, against the YTD budget of R6 billion.

Table SC7(2) indicates expenditure against approved rollovers. Approved rollovers amount to R318 million and expenditure for the period was R98 million.

Expenditure on councillor and staff benefits (Table SC8)

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

Parent municipality's financial performance (Table SC10)

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

Summary of municipal entities (Table SC11)

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

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

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

Performance indicators (Table SC2)

This table reflects various ratios, such as –

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

1.4 In-year budget statement tables

The financial results for the period ended 30 April 2019 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M10 April									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	6 761 347	6 980 636	7 065 502	676 393	5 836 553	5 846 942	(10 389)	-0%	7 065 502
Service charges	16 921 046	18 788 560	18 659 763	1 513 687	14 800 548	15 231 104	(430 555)	-3%	18 659 763
Investment revenue	210 976	133 342	177 983	21 798	270 762	153 873	116 889	76%	177 983
Transfers and subsidies	4 362 302	4 440 081	4 837 255	18 079	4 424 844	4 617 645	(192 801)	-4%	4 837 255
Other own revenue	2 045 565	2 187 587	2 341 114	190 143	1 779 414	1 867 879	(88 465)	-5%	2 341 114
Total Revenue (excluding capital transfers and contributions)	30 301 235	32 530 207	33 081 616	2 420 100	27 112 121	27 717 442	(605 321)	-2%	33 081 616
Employee costs	8 161 872	9 602 946	9 560 855	748 300	7 309 729	7 932 102	(622 373)	-8%	9 560 855
Remuneration of Councillors	123 786	132 797	132 797	10 682	106 064	110 184	(4 121)	-4%	132 797
Depreciation & asset impairment	2 043 701	1 957 156	1 957 259	188 038	1 295 824	1 571 578	(275 754)	-18%	1 957 259
Finance charges	1 686 623	1 390 948	1 387 722	18 379	854 069	946 426	(92 357)	-10%	1 387 722
Materials and bulk purchases	10 223 645	11 493 088	11 399 946	660 129	9 407 418	9 665 058	(257 640)	-3%	11 399 946
Transfers and subsidies	44 526	52 495	148 293	14 629	69 586	112 307	(42 721)	-38%	148 293
Other expenditure	7 680 951	7 787 546	8 431 486	779 709	6 091 124	7 040 001	(948 877)	-13%	8 431 486
Total Expenditure	29 965 104	32 416 977	33 018 359	2 419 866	25 133 813	27 377 656	(2 243 843)	-8%	33 018 359
Surplus/(Deficit)	336 131	113 230	63 257	233	1 978 308	339 786	1 638 522	482%	63 257
Transfers and subsidies - capital (monetary allocations)	2 104 326	2 198 735	2 246 922	140 434	1 103 052	1 399 659	(296 607)	-21%	2 246 922
Contributions & Contributed assets	940	8 000	25 873	–	–	9 596	(9 596)	-100%	25 873
Surplus/(Deficit) after capital transfers & contributions	2 441 398	2 319 965	2 336 052	140 667	3 081 360	1 749 041	1 332 319	76%	2 336 052
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	2 441 398	2 319 965	2 336 052	140 667	3 081 360	1 749 041	1 332 319	76%	2 336 052
Capital expenditure & funds sources									
Capital expenditure	3 047 156	4 023 015	4 033 888	222 563	1 598 263	2 483 923	(885 661)	-36%	4 033 888
Capital transfers recognised	2 104 326	2 210 697	2 253 922	140 573	1 103 782	1 393 837	(290 054)	-21%	2 253 922
Public contributions & donations	62 097	150 000	105 613	7 050	69 225	89 775	(20 549)	-23%	105 613
Borrowing	700 248	1 500 000	1 490 000	71 641	368 475	934 744	(566 269)	-61%	1 490 000
Internally generated funds	180 484	162 318	184 352	3 299	56 780	65 568	(8 788)	-13%	184 352
Total sources of capital funds	3 047 156	4 023 015	4 033 888	222 563	1 598 263	2 483 923	(885 661)	-36%	4 033 888
Financial position									
Total current assets	9 687 947	11 231 612	10 224 557		11 278 820				10 224 557
Total non current assets	41 864 065	42 830 192	44 110 174		41 902 785				44 110 174
Total current liabilities	11 823 979	11 246 591	11 937 249		11 164 600				11 937 249
Total non current liabilities	14 611 071	14 990 203	13 694 741		13 869 182				13 694 741
Community wealth/Equity	25 116 961	27 825 011	28 702 740		28 147 823				28 702 740
Cash flows									
Net cash from (used) operating	5 707 364	4 161 591	4 571 536	1 739 244	3 818 111	2 893 329	(924 783)	-32%	4 571 536
Net cash from (used) investing	(3 412 680)	(3 961 251)	(4 073 852)	(1 733 094)	(2 957 438)	(2 486 867)	470 571	-19%	(4 073 852)
Net cash from (used) financing	(983 533)	445 617	647 547	–	(743 679)	224 210	967 889	432%	647 547
Cash/cash equivalents at the month/year end	2 392 713	2 978 764	3 537 943	–	2 429 440	3 023 384	593 944	20%	3 537 943
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	2 066 605	254 958	438 713	297 143	239 979	651 097	1 637 247	8 469 969	14 055 711
Creditors Age Analysis									
Total Creditors	4 372 241	–	–	–	–	–	–	–	4 372 241

(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) - M10 April									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	11 253 624	11 524 873	11 838 178	749 716	10 513 759	10 447 127	66 632	1%	11 838 178
Executive and council	22 952	54 054	61 467	3 808	27 023	37 448	(10 425)	-28%	61 467
Finance and administration	11 182 886	11 426 644	11 734 651	741 862	10 452 348	10 374 988	77 360	1%	11 734 651
Internal audit	47 785	44 175	42 060	4 046	34 388	34 691	(303)	-1%	42 060
<i>Community and public safety</i>	1 582 128	1 681 120	1 990 769	89 494	998 658	1 482 655	(483 997)	-33%	1 990 769
Community and social services	41 033	22 671	65 931	3 989	46 310	57 090	(10 780)	-19%	65 931
Sport and recreation	35 424	25 662	27 972	3 045	20 251	21 948	(1 697)	-8%	27 972
Public safety	225 056	369 254	313 702	26 187	253 656	243 645	10 011	4%	313 702
Housing	1 064 045	1 056 042	1 373 396	56 572	552 031	956 283	(404 252)	-42%	1 373 396
Health	216 570	207 491	209 768	(299)	126 409	203 689	(77 279)	-38%	209 768
<i>Economic and environmental services</i>	1 359 298	1 458 926	1 349 326	93 098	917 688	864 227	53 461	6%	1 349 326
Planning and development	45 038	176 590	202 440	5 305	132 646	159 553	(26 907)	-17%	202 440
Road transport	1 310 226	1 281 674	1 146 224	87 341	784 133	704 195	79 938	11%	1 146 224
Environmental protection	4 034	662	662	451	908	479	430	90%	662
<i>Trading services</i>	17 991 185	19 831 779	19 939 387	1 609 380	15 596 349	16 138 443	(542 095)	-3%	19 939 387
Energy sources	11 397 964	12 467 449	12 576 538	970 036	9 536 294	10 154 078	(617 783)	-6%	12 576 538
Water management	3 986 415	4 390 403	4 429 988	361 762	3 662 101	3 618 394	43 707	1%	4 429 988
Waste water management	1 047 955	1 438 917	1 339 998	130 169	1 027 892	1 044 654	(16 762)	-2%	1 339 998
Waste management	1 558 850	1 535 010	1 592 864	147 413	1 370 061	1 321 318	48 743	4%	1 592 864
<i>Other</i>	220 266	240 244	236 750	18 845	188 719	194 245	(5 526)	-3%	236 750
Total Revenue - Functional	32 406 501	34 736 942	35 354 411	2 560 533	28 215 173	29 126 697	(911 524)	-3%	35 354 411
Expenditure - Functional									
<i>Governance and administration</i>	8 137 101	7 564 013	7 453 951	583 199	5 326 287	5 969 555	(643 268)	-11%	7 453 951
Executive and council	1 402 031	1 309 236	1 255 142	140 869	887 128	1 033 388	(146 259)	-14%	1 255 142
Finance and administration	6 535 758	5 918 414	5 886 436	433 371	4 275 093	4 683 606	(408 514)	-9%	5 886 436
Internal audit	199 312	336 364	312 373	8 958	164 066	252 561	(88 495)	-35%	312 373
<i>Community and public safety</i>	4 080 186	4 786 871	5 280 375	451 839	3 713 246	4 359 590	(646 345)	-15%	5 280 375
Community and social services	265 825	292 803	346 429	90 670	257 217	284 833	(27 615)	-10%	346 429
Sport and recreation	355 842	531 377	518 724	44 247	392 601	429 400	(36 800)	-9%	518 724
Public safety	2 312 930	2 727 743	2 711 438	223 162	2 115 905	2 247 073	(131 167)	-6%	2 711 438
Housing	561 138	538 580	951 156	39 648	424 025	779 764	(355 739)	-46%	951 156
Health	584 451	696 368	752 628	54 113	523 497	618 520	(95 023)	-15%	752 628
<i>Economic and environmental services</i>	3 013 691	3 295 451	3 361 828	275 935	2 411 143	2 768 893	(357 750)	-13%	3 361 828
Planning and development	907 294	1 041 266	1 042 580	85 974	753 135	875 890	(122 755)	-14%	1 042 580
Road transport	1 961 035	2 083 063	2 143 442	177 815	1 534 808	1 744 274	(209 466)	-12%	2 143 442
Environmental protection	145 362	171 122	175 806	12 147	123 201	148 730	(25 529)	-17%	175 806
<i>Trading services</i>	14 563 778	16 588 898	16 744 749	1 097 393	13 569 250	14 135 385	(566 135)	-4%	16 744 749
Energy sources	10 054 518	10 963 043	11 130 325	815 258	9 357 163	9 419 909	(62 746)	-1%	11 130 325
Water management	2 343 615	3 567 984	3 675 119	139 165	2 916 350	3 117 314	(200 964)	-6%	3 675 119
Waste water management	789 619	829 563	709 598	51 545	438 067	599 218	(161 150)	-27%	709 598
Waste management	1 376 027	1 228 310	1 229 707	91 425	857 670	998 944	(141 274)	-14%	1 229 707
<i>Other</i>	173 268	182 277	180 388	11 500	116 662	144 678	(28 016)	-19%	180 388
Total Expenditure - Functional	29 968 024	32 417 512	33 021 290	2 419 866	25 136 589	27 378 102	(2 241 513)	-8%	33 021 290
Surplus/ (Deficit) for the year	2 438 477	2 319 430	2 333 121	140 667	3 078 584	1 748 595	1 329 989		2 333 121

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

(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) - M10 April									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Community & Social Development Services Department	102 327	78 318	85 506	3 691	55 468	73 381	(17 913)	-24%	85 506
Vote 2 - Economic Development & Spatial Planning Department	256 570	454 700	505 455	26 319	354 617	409 961	(55 345)	-13%	505 455
Vote 3 - Emergency Services Department	110 810	118 785	118 771	2 629	55 765	116 114	(60 349)	-52%	118 771
Vote 4 - Environment & Agriculture Management Department	1 588 361	1 553 665	1 611 769	150 408	1 385 351	1 335 850	49 502	4%	1 611 769
Vote 5 - Group Audit & Risk Department	47 785	44 175	42 060	4 046	34 388	34 691	(303)	-1%	42 060
Vote 6 - Group Financial Services Department	11 052 852	11 247 966	11 566 597	740 993	10 379 892	10 244 344	135 548	1%	11 566 597
Vote 7 - Group Property Management Department	68 252	97 257	89 637	379	37 311	68 400	(31 089)	-45%	89 637
Vote 8 - Health Department	59 823	63 435	65 003	(2 266)	61 414	64 565	(3 150)	-5%	65 003
Vote 9 - Human Settlement Department	1 038 735	1 015 196	1 349 248	50 808	534 447	936 510	(402 063)	-43%	1 349 248
Vote 10 - Tshwane Metro Police Department	233 485	370 549	319 350	26 030	258 647	248 023	10 624	4%	319 350
Vote 11 - Regional Operations & Coordination Department	71 213	64 723	53 881	8 726	40 689	43 112	(2 423)	-6%	53 881
Vote 12 - Roads & Transport Department	1 314 500	1 299 191	1 155 691	87 858	786 541	708 455	78 086	11%	1 155 691
Vote 13 - Shared Services Department	5 913	1 126	1 126	1	11	771	(760)	-99%	1 126
Vote 14 - Utility Services Department	16 420 927	18 289 822	18 339 414	1 459 475	14 216 409	14 811 323	(594 914)	-4%	18 339 414
Vote 15 - Other Departments	34 948	38 034	50 902	1 436	14 224	31 199	(16 975)	-54%	50 902
Total Revenue by Vote	32 406 502	34 736 942	35 354 411	2 560 533	28 215 173	29 126 697	(911 524)	-3%	35 354 411
Expenditure by Vote									
Vote 1 - Community & Social Development Services Department	342 903	441 131	472 528	39 913	514 866	395 285	119 581	30%	472 528
Vote 2 - Economic Development & Spatial Planning Department	484 158	578 162	627 584	52 568	459 742	514 596	(54 854)	-11%	627 584
Vote 3 - Emergency Services Department	640 597	741 129	731 932	59 305	579 695	612 758	(33 063)	-5%	731 932
Vote 4 - Environment & Agriculture Management Department	1 627 728	1 503 552	1 511 741	113 025	1 066 418	1 238 065	(171 647)	-14%	1 511 741
Vote 5 - Group Audit & Risk Department	225 211	357 827	336 782	10 600	181 152	272 513	(91 361)	-34%	336 782
Vote 6 - Group Financial Services Department	3 746 709	2 897 921	2 844 418	180 730	2 099 838	2 140 471	(40 633)	-2%	2 844 418
Vote 7 - Group Property Management Department	684 948	656 980	722 587	56 972	553 001	673 854	(120 853)	-18%	722 587
Vote 8 - Health Department	375 545	425 104	441 539	30 849	292 402	364 077	(71 675)	-20%	441 539
Vote 9 - Human Settlement Department	388 557	330 173	644 022	20 315	239 183	567 640	(328 457)	-58%	644 022
Vote 10 - Tshwane Metro Police Department	2 240 070	2 580 441	2 584 934	211 780	2 014 159	2 138 133	(123 974)	-6%	2 584 934
Vote 11 - Regional Operations & Coordination Department	2 683 742	3 138 517	3 153 361	256 883	2 271 519	2 570 002	(298 482)	-12%	3 153 361
Vote 12 - Roads & Transport Department	1 551 678	1 499 742	1 573 213	122 723	1 128 289	1 270 708	(142 419)	-11%	1 573 213
Vote 13 - Shared Services Department	1 430 553	1 548 491	1 515 370	175 242	1 066 841	1 233 731	(166 890)	-14%	1 515 370
Vote 14 - Utility Services Department	12 023 315	14 087 556	14 268 498	907 544	11 728 832	12 099 099	(370 267)	-3%	14 268 498
Vote 15 - Other Departments	1 522 310	1 630 786	1 592 781	181 416	940 650	1 287 170	(346 520)	-27%	1 592 781
Total Expenditure by Vote	29 968 024	32 417 512	33 021 290	2 419 866	25 136 589	27 378 102	(2 241 513)	-8%	33 021 290
Surplus/ (Deficit) for the year	2 438 477	2 319 430	2 333 121	140 667	3 078 584	1 748 595	1 329 989		2 333 121

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	6 761 347	6 980 636	7 065 502	676 393	5 836 553	5 846 942	(10 389)	0%	7 065 502
Service charges - electricity revenue	11 265 288	11 946 456	12 010 996	930 941	9 206 088	9 749 946	(543 858)	-6%	12 010 996
Service charges - water revenue	3 221 623	4 283 959	3 971 903	339 310	3 320 346	3 262 208	58 138	2%	3 971 903
Service charges - sanitation revenue	952 050	1 063 982	1 084 721	96 085	904 985	898 130	6 856	1%	1 084 721
Service charges - refuse revenue	1 482 086	1 494 163	1 592 142	147 352	1 369 130	1 320 820	48 310	4%	1 592 142
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143 100	152 593	166 785	10 580	89 956	130 757	(40 801)	-31%	166 785
Interest earned - external investments	210 976	133 342	177 983	21 798	270 762	153 873	116 889	76%	177 983
Interest earned - outstanding debtors	731 938	575 401	765 522	83 648	775 032	646 347	128 684	20%	765 522
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228 148	368 755	315 074	25 811	253 718	244 940	8 777	4%	315 074
Licences and permits	52 325	59 551	53 174	3 198	35 831	43 293	(7 462)	-17%	53 174
Agency services	-	6 980	-	-	-	-	-	-	-
Transfers and subsidies	4 362 302	4 440 081	4 837 255	18 079	4 424 844	4 617 645	(192 801)	-4%	4 837 255
Other revenue	885 245	1 023 065	1 040 559	66 907	624 878	802 542	(177 663)	-22%	1 040 559
Gains on disposal of PPE	4 809	1 242	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	30 301 235	32 530 207	33 081 616	2 420 100	27 112 121	27 717 442	(605 321)	-2%	33 081 616
Expenditure By Type									
Employee related costs	8 161 872	9 602 946	9 560 855	748 300	7 309 729	7 932 102	(622 373)	-8%	9 560 855
Remuneration of councillors	123 786	132 797	132 797	10 682	106 064	110 184	(4 121)	-4%	132 797
Debt impairment	1 713 978	1 514 427	1 514 512	119 560	1 275 307	1 275 307	-	-	1 514 512
Depreciation & asset impairment	2 043 701	1 957 156	1 957 259	188 038	1 295 824	1 571 578	(275 754)	-18%	1 957 259
Finance charges	1 686 623	1 390 948	1 387 722	18 379	854 069	946 426	(92 357)	-10%	1 387 722
Bulk purchases	9 723 858	10 727 870	10 756 214	611 589	8 973 508	9 121 575	(148 067)	-2%	10 756 214
Other materials	499 788	765 218	643 732	48 541	433 910	543 483	(109 573)	-20%	643 732
Contracted services	3 040 943	3 320 884	3 828 704	333 193	2 438 093	3 145 655	(707 562)	-22%	3 828 704
Transfers and subsidies	44 526	52 495	148 293	14 629	69 586	112 307	(42 721)	-38%	148 293
Other expenditure	2 841 280	2 952 234	3 088 269	325 332	2 377 640	2 618 954	(241 314)	-9%	3 088 269
Loss on disposal of PPE	84 749	1	1	1 624	84	85	(1)	-1%	1
Total Expenditure	29 965 104	32 416 977	33 018 359	2 419 866	25 133 813	27 377 656	(2 243 843)	-8%	33 018 359
Surplus/(Deficit)	336 131	113 230	63 257	233	1 978 308	339 786	1 638 522		63 257
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 104 326	2 198 735	2 246 922	140 434	1 103 052	1 399 659	(296 607)	-21%	2 246 922
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8 000	25 873	-	-	9 596	(9 596)	-100%	25 873
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 441 398	2 319 965	2 336 052	140 667	3 081 360	1 749 041			2 336 052
Taxation	2 920	535	2 931	-	2 776	446	2 330		2 931
Surplus/(Deficit) after taxation	2 438 477	2 319 430	2 333 121	140 667	3 078 584	1 748 595			2 333 121
Attributable to minorities	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	2 438 477	2 319 430	2 333 121	140 667	3 078 584	1 748 595			2 333 121
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	2 438 477	2 319 430	2 333 121	140 667	3 078 584	1 748 595			2 333 121

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

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M10 April)									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Community & Social Development Services Department	76 628	97 730	84 755	7 671	25 902	59 001	(33 099)	-56%	84 755
Vote 2 - Economic Development & Spatial Planning Department	14 203	113 492	86 492	5 521	29 726	58 316	(28 590)	-49%	86 492
Vote 3 - Emergency Services Department	9 940	20 700	14 500	667	7 385	7 713	(327)	-4%	14 500
Vote 4 - Environment & Agriculture Management Department	27 005	51 500	53 500	3 847	16 246	32 987	(16 741)	-51%	53 500
Vote 5 - Group Audit & Risk Department	9 047	40 150	40 150	1 168	9 259	11 320	(2 061)	-18%	40 150
Vote 6 - Group Financial Services Department	14 397	81 500	45 500	473	2 301	33 507	(31 206)	-93%	45 500
Vote 7 - Group Property Management Department	—	5 200	5 000	—	—	250	(250)	-100%	5 000
Vote 8 - Health Department	15 200	32 000	32 000	1 658	27 924	30 217	(2 293)	-8%	32 000
Vote 9 - Human Settlement Department	900 800	937 758	1 024 081	44 932	420 173	704 509	(284 336)	-40%	1 024 081
Vote 10 - Tshwane Metro Police Department	12 996	11 500	15 000	115	2 226	13 894	(11 669)	-84%	15 000
Vote 11 - Regional Operations & Coordination Department	2 448	4 200	—	—	—	—	—	—	—
Vote 12 - Roads & Transport Department	893 286	994 160	963 213	68 583	439 244	422 266	16 977	4%	963 213
Vote 13 - Shared Services Department	87 409	115 000	167 806	5 428	33 485	48 500	(15 015)	-31%	167 806
Vote 14 - Utility Services Department	915 844	1 457 769	1 402 573	80 866	574 347	1 017 700	(443 353)	-44%	1 402 573
Vote 15 - Other Departments	38 776	54 705	54 705	891	8 006	28 665	(20 659)	-72%	54 705
Total Capital Multi-year expenditure	3 017 979	4 017 365	3 989 276	221 819	1 596 222	2 468 845	(872 623)	-35%	3 989 276
Single Year expenditure appropriation									
Vote 1 - Community & Social Development Services Department	8 823	300	22 300	20	68	5 028	(4 960)	-99%	22 300
Vote 2 - Economic Development & Spatial Planning Department	393	350	4 350	14	14	—	14	—	4 350
Vote 3 - Emergency Services Department	347	—	200	20	195	200	(5)	-2%	200
Vote 4 - Environment & Agriculture Management Department	—	—	8 700	—	—	2 300	(2 300)	-100%	8 700
Vote 5 - Group Audit & Risk Department	—	—	—	—	—	—	—	—	—
Vote 6 - Group Financial Services Department	11 265	5 000	5 500	169	174	5 400	(5 226)	-97%	5 500
Vote 7 - Group Property Management Department	—	—	200	—	156	138	17	13%	200
Vote 8 - Health Department	1 084	—	1 162	449	449	762	(313)	-41%	1 162
Vote 9 - Human Settlement Department	—	—	—	—	—	—	—	—	—
Vote 10 - Tshwane Metro Police Department	—	—	—	—	—	—	—	—	—
Vote 11 - Regional Operations & Coordination Department	1 601	—	1 200	39	850	831	19	2%	1 200
Vote 12 - Roads & Transport Department	—	—	—	—	—	—	—	—	—
Vote 13 - Shared Services Department	—	—	—	—	—	—	—	—	—
Vote 14 - Utility Services Department	5 075	—	500	—	5	155	(150)	—	500
Vote 15 - Other Departments	589	—	500	34	129	264	(134)	-51%	500
Total Capital single-year expenditure	29 177	5 650	44 612	744	2 040	15 078	(13 038)	—	44 612
Total Capital Expenditure	3 047 156	4 023 015	4 033 888	222 563	1 598 263	2 483 923	(885 661)	-36%	4 033 888
Capital Expenditure - Functional Classification									
Governance and administration	147 132	377 761	230 611	14 357	58 878	127 450	(68 572)	-54%	230 611
Executive and council	1 975	101 761	1 300	39	850	871	(21)	-2%	1 300
Finance and administration	—	236 000	—	—	—	—	—	—	—
Internal audit	145 157	40 000	229 311	14 318	58 028	126 579	(68 551)	-54%	229 311
Community and public safety	517 845	1 030 613	1 009 493	40 162	284 912	498 558	(213 647)	-43%	1 009 493
Community and social services	11 649	15 250	33 317	750	5 145	15 835	(10 690)	-68%	33 317
Sport and recreation	7 815	64 500	53 500	—	—	20 500	(20 500)	-100%	53 500
Public safety	23 185	18 000	26 200	802	7 738	18 974	(11 237)	-59%	26 200
Housing	397 987	900 863	831 876	35 844	225 615	384 077	(158 462)	-41%	831 876
Health	77 209	32 000	64 600	2 766	46 414	59 172	(12 758)	—	64 600
Economic and environmental services	890 215	1 012 823	1 139 850	66 426	421 457	419 550	1 907	0%	1 139 850
Planning and development	34 044	9 000	62 986	792	3 525	30 726	(27 200)	-89%	62 986
Road transport	848 667	1 000 573	1 059 364	61 787	412 213	378 137	34 076	9%	1 059 364
Environmental protection	7 503	3 250	17 500	3 847	5 719	10 688	(4 969)	-46%	17 500
Trading services	1 465 091	1 490 269	1 618 933	100 572	831 222	1 418 170	(586 948)	-41%	1 618 933
Energy sources	496 646	983 154	519 229	37 266	310 132	714 307	(404 175)	-57%	519 229
Water management	542 253	327 901	516 085	20 082	279 477	374 512	(95 035)	-25%	516 085
Waste water management	411 622	167 215	556 119	43 224	234 583	311 251	(76 668)	-25%	556 119
Waste management	14 569	12 000	27 500	—	7 030	18 100	(11 070)	-61%	27 500
Other	26 873	111 548	35 000	1 046	1 793	20 194	(18 401)	-91%	35 000
Total Capital Expenditure - Functional Classification	3 047 156	4 023 015	4 033 888	222 563	1 598 263	2 483 923	(885 661)	-36%	4 033 888
Funded by:									
National Government	2 042 359	2 161 967	2 203 667	139 182	1 084 160	1 360 336	(276 176)	-20%	2 203 667
Provincial Government	61 967	40 730	50 255	1 391	19 622	33 501	(13 879)	-41%	50 255
District Municipality	—	—	—	—	—	—	—	—	—
Other transfers and grants	—	8 000	—	—	—	—	—	—	—
Transfers recognised - capital	2 104 326	2 210 697	2 253 922	140 573	1 103 782	1 393 837	(290 054)	-21%	2 253 922
Public contributions & donations	62 097	150 000	105 613	7 050	69 225	89 775	(20 549)	-23%	105 613
Borrowing	700 248	1 500 000	1 490 000	71 641	368 475	934 744	(566 269)	-61%	1 490 000
Internally generated funds	180 484	162 318	184 352	3 299	56 780	65 568	(8 788)	-13%	184 352
Total Capital Funding	3 047 156	4 023 015	4 033 888	222 563	1 598 263	2 483 923	(885 661)	-36%	4 033 888

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10 April					
Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash	562 496	552 702	618 745	137 207	618 745
Call investment deposits	2 825 342	2 426 063	2 919 198	4 531 921	2 919 198
Consumer debtors	4 117 379	5 812 010	4 377 340	4 431 045	4 377 340
Other debtors	1 414 393	1 499 741	1 489 668	1 377 512	1 489 668
Current portion of long-term receivables	132 772	103 342	120 484	110 697	120 484
Inventory	635 565	837 755	699 122	690 437	699 122
Total current assets	9 687 947	11 231 612	10 224 557	11 278 820	10 224 557
Non current assets					
Long-term receivables	41 039	27 565	73 818	7 864	73 818
Investments	260 151	742 047	406 676	206 915	406 676
Investment property	828 889	917 748	879 955	828 889	879 955
Property, plant and equipment	36 258 780	40 755 539	42 369 149	36 426 097	42 369 149
Intangible	390 138	387 293	380 576	390 085	380 576
Other non-current assets	4 085 068	–	–	4 042 935	–
Total non current assets	41 864 065	42 830 192	44 110 174	41 902 785	44 110 174
TOTAL ASSETS	51 552 012	54 061 805	54 334 731	53 181 605	54 334 731
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	715 376	1 559 731	1 294 614	1 126 181	1 294 614
Consumer deposits	516 054	427 964	526 375	552 073	526 375
Trade and other payables	10 592 549	9 258 896	10 116 260	9 179 166	10 116 260
Provisions	–	–	–	307 179	–
Total current liabilities	11 823 979	11 246 591	11 937 249	11 164 600	11 937 249
Non current liabilities					
Borrowing	13 667 137	11 369 708	11 111 739	10 104 028	11 111 739
Provisions	943 935	3 620 495	2 583 002	3 765 154	2 583 002
Total non current liabilities	14 611 071	14 990 203	13 694 741	13 869 182	13 694 741
TOTAL LIABILITIES	26 435 051	26 236 794	25 631 990	25 033 782	25 631 990
NET ASSETS	25 116 961	27 825 011	28 702 740	28 147 823	28 702 740
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	22 654 627	27 566 318	28 461 697	27 908 433	28 461 697
Reserves	2 462 334	258 693	241 043	239 390	241 043
TOTAL COMMUNITY WEALTH/EQUITY	25 116 961	27 825 011	28 702 740	28 147 823	28 702 740

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	6 761 347	6 491 991	6 676 900	676 393	5 836 553	5 525 990	310 563	6%	6 676 900
Service charges	15 615 125	17 991 221	18 330 100	3 023 603	15 129 308	14 962 026	167 281	1%	18 330 100
Other revenue	2 296 579	1 500 318	1 490 032	183 468	1 255 172	1 273 415	(18 243)	-1%	1 490 032
Government - operating	4 320 824	4 440 081	4 736 594	5 074	4 384 325	4 453 356	(69 031)	-2%	4 736 594
Government - capital	2 368 845	2 206 735	2 272 795	-	2 084 664	2 213 262	(128 598)	-6%	2 272 795
Interest	205 582	133 342	177 983	21 711	270 406	153 375	117 031	76%	177 983
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(24 164 376)	(27 158 654)	(27 667 277)	(2 083 040)	(24 218 733)	(24 689 422)	(470 689)	2%	(27 667 277)
Finance charges	(1 696 563)	(1 390 948)	(1 387 722)	(18 379)	(853 997)	(946 366)	(92 369)	10%	(1 387 722)
Transfers and Grants	-	(52 495)	(57 868)	(69 586)	(69 586)	(52 307)	17 279	-33%	(57 868)
NET CASH FROM/(USED) OPERATING ACTIVITIES	5 707 364	4 161 591	4 571 536	1 739 244	3 818 111	2 893 329	(924 783)	-32%	4 571 536
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3 117	1 242	1 242	-	-	1 017	(1 017)	-100%	1 242
Decrease (increase) other non-current receivables	(46 606)	(269)	16 934	(312)	53 698	13 855	39 843	288%	16 934
Decrease (increase) in non-current investments	565 398	19 751	(99 289)	(1 511 808)	(1 511 808)	(48 968)	(1 462 840)	-	(99 289)
Payments									
Capital assets	(3 934 589)	(3 981 975)	(3 992 739)	(220 974)	(1 499 327)	(2 452 771)	(953 443)	39%	(3 992 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(3 412 680)	(3 961 251)	(4 073 852)	(1 733 094)	(2 957 438)	(2 486 867)	470 571	-19%	(4 073 852)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Borrowing long term/refinancing	-	1 500 000	1 500 000	-	-	934 744	(934 744)	-100%	1 500 000
Increase (decrease) in consumer deposits	(386 818)	8 391	10 321	-	-	8 445	(8 445)	-100%	10 321
Payments									
Repayment of borrowing	(596 715)	(1 062 774)	(862 774)	-	(743 679)	(718 978)	24 701	-3%	(862 774)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(983 533)	445 617	647 547	-	(743 679)	224 210	967 889	432%	647 547
NET INCREASE/(DECREASE) IN CASH HELD	1 311 151	645 958	1 145 230	6 150	116 994	630 672			1 145 230
Cash/cash equivalents at beginning:	1 081 562	2 332 806	2 392 712		2 312 446	2 392 712			2 392 712
Cash/cash equivalents at month/year end:	2 392 713	2 978 764	3 537 943		2 429 440	3 023 384			3 537 943

Note: The cash and equivalents as at 30 April 2019 are at R2,4 billion which only includes highly liquid investments. The total cash and short-term investments amount to R4,7 billion for the period.

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M10 April			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	(10 389)	Revenue less than projection, due to supplementary valuations that were effected in April 2019.	None
Service charges - electricity revenue	(543 858)	Mainly on Electricity Smart Prepaid, revenue was less than projection due to replacement of old meters with new CoT meters.	None
Service charges - water revenue	58 138	The budget for water is based on statistical trends and is demand-driven.	None
Service charges - sanitation revenue	6 856	Sanitation Fees are based on water consumption.	None
Service charges - refuse revenue	48 310	Mainly on solid waste removal and landfill sites; actual income received was higher than the projected figures.	
Service charges - other	-		
Rental of facilities and equipment	(40 801)	Mainly on Rental stands, Rental: Businesses and COT personnel accommodation. Delay in processing revenue for the quarter. The lease renewal on business rental is still awaiting approval. The report on CoT Personnel accommodation has been finalised and it was requested that the Residential portfolio be sold as per the council resolution of 30 June 2016. Revenue for the third quarter on Rental stands still to be allocated.	None
Interest earned - external investments	116 889	Mainly on interest received on the sinking fund.	
Interest earned - outstanding debtors	128 684	As a result of an increase in outstanding debtors.	None
Dividends received	-		
Fines, penalties and forfeits	8 777	Mainly on AARTO revenue. The revenue is depended on demand for services and also compliance with traffic regulations.	None
Licences and permits	(7 462)	The under-recovery, mainly on driver's licences and motor vehicles. The shortage of face values for about a month called for a restriction on the issuing of blank permits to the dealers. This has now normalised and revenue will increase.	None
Agency services	-		
Transfers and subsidies	(192 801)	Mainly on the HSDG projects and shortfall on the Emergency Medical Services Subsidy.	None
Other revenue	(177 663)	Mainly due to under recovery on Reminder Fees, Vat Correction, Township Development contributions on rezoning and electricity, Market fees, Approval fees and Building plans.	None
Gains on disposal of PPE	-		
Expenditure By Type			
Employee related costs	(622 373)	Mainly on salaries, provision for leave payments, medical aid, pension and provident funds due to vacant positions.	None
Remuneration of councillors	(4 121)	Non alignment of projections.	
Debt impairment	-		
Depreciation & asset impairment	(275 754)	The calculation is aligned with the asset verification and purification process.	None
Finance charges	(92 357)	Mainly on interest payable expense.	None
Bulk purchases	(148 067)	Mainly on payment of Rand water. The purchases of water is demand-driven and according to seasonal usage.	None
Other materials	(109 573)	Underspending mainly on Consumable, Stationery, Chemicals, Equipment, Power station, Pump Station, Electricity Reticulation and Connections.	None
Contracted services	(707 562)	Underspending mainly on Watchman Services, Households refuse removal, Project link housing, Roads, Vehicles, Equipment, Municipal services: other services, Buildings, Waste Water Purification, Grounds, Consultant: Civil Engineering, Rudimentary Services, Water Reticulation Networks and Internal Audit.	None
Transfers and subsidies	(42 721)	Due to underspending on gratuities and payment to municipal entities.	None
Other expenditure	(241 314)	Due to underspending mainly on Specialised computer services, WiFi, Telecommunication, Leased buildings, Building Rentals, Training Board Fees, Insurance Premiums, Uniform, loss on Sinking Fund, Printing Publications and Books.	None
Loss on disposal of PPE	(1)		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M10 April			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Capital Expenditure			
Vole 1 - Community & Social Development Services	(33 099)	Social Development centre in Winterveldt - Contractor received instructions to finalize sewer treatment plant in April 2019. Additional spending would require a variation order to be verified by Programme Manager (consultants) once re-appointed/payment	Payments to be processed on completion of sewer works. EPMU currently reviewing re-appointment/payment of Programme Manager. Variation report will be submitted for approval.
Vole 2 - Economic Development & Spatial Planning	(28 590)	Business Process Outsourcing (BPO) Park Construction - Indefinite delays. Await resolve of legal matter with Principle agent. Project cannot currently be re-instated	In process to resolved the matter.
Vole 3 - Emergency Services Department	(327)	Construction of Emergency Services Station Mamelodi 1 - Bids closed 22 March 2019. Evaluation of bids was 5 April 2019. Due to none-responsive bidder the process to appoint a contractor had to be repeated.	New briefing session was scheduled for 10 April 2019. Closing date 26 April 2019. Evaluation of bids scheduled for 3 May 2019.
Vole 4 - Environment & Agriculture Management	(16 741)	Upgrade of access control at waste disposal sites - Technical evaluation and recommendations for the appointment of Contractors for the upgrade of access control at garden refuse site: Menlo Park, Watloo, Cullinan and Mountain View is completed and submitted for approval by SCM and BAC. The quotation for fencing at Hertherly Land Fill Site is submitted for approval.	Awaiting finalisation and approval for the appointment of contractors to resume with the upgrade of access control.
Vole 5 - Group Audit & Risk Department	(2 061)	Capital Funded from Operating - Delays at Supply Chain in terms of RSQ's and advertising.	Bids have been receive and the RFQ's are at the bid evaluation stage
Vole 6 - Group Financial Services Department	(31 206)	Turnaround of Municipality Water Services – The bulk meter tender has recently been submitted to the specification committee.	The contract between the CoT and the implementation agent is currently been revised to be in line with the terms of reference and project timeline.
Vole 7 - Group Property Management Department	(250)	City Hall Renovations - The Request for Proposal (RFQ) has been submitted to Supply Chain Management awaiting site inspections by the potential service provider and appointment through the supply chain processes.	None
Vole 8 - Health Department	(2 293)	Upgrading of Clinic Dispensaries - Contractor did not complete outstanding fittings works due to ongoing dispute with local sub-contractor hence no payment. In addition professional fees await BAC approval of adjustment of fees.	Several meetings were held to resolve the dispute and they jointly working to finalize the fittings. EPMU is currently conducting verifications to assist BAC decision making.
Vole 9 - Human Settlement Department	(284 336)	Acquisition of Land for the Upgrading of Informal Settlements - Procurement of land parcels underway.	None
Vole 10 - Tshwane Metro Police Department	(11 669)	Policing Equipment - Importation of goods as well as the delay in the programming of radios at SAPS.	Constant project meetings are held with service providers to ensure delivery and installation of goods
Vole 11 - Regional Operations & Coordination Department	-	None	None
Vole 12 - Roads & Transport Department	16 977	Internal Roads: Northern Areas - Contractor performs better than anticipated.	Better than planned – no corrective measures needed.
Vole 13 - Shared Services Department	(15 015)	MSCOA Automation - A report will be done to move the funds to upgrade of IT networks.	Approval of the reprioritisation report and ordering of equipment.
Vole 14 - Utility Services Department	(443 353)	Replacement of SORP solution and implementation of MDMS, HES & ONLINE vending (Electricity Distribution Loss) - Committed funds will be proceed in May.	Continuous engagement with the service provider to speedup delivery.
Vole 15 - Other Departments	(20 659)	SAP CRM Contact Centre Optimization - Delayed Bid Processes.	Awaiting outcome of Bid Committee.
Financial Position			
current assets	1 054 263	Increase in Consumer Debtors and Call Investment Deposits.	
non current assets	(2 207 389)	Decrease in PPE.	
current liabilities	(772 649)	Decrease in Trade and Other Payables.	
non current liabilities	174 441	Increase in Provisions	
Cash Flow			
Transfer receipts - capital	(239 486)	USDG and NDPG revised payment schedule. Grants will not be received for the current year.	
Contributions & Contributed assets	(4 160)		
Proceeds on disposal of PPE	(113)	No actual for the period.	
Short term loans	-		
Borrowing long term/refinancing	(268 806)	Borrowings expected in the last quarter.	
Increase in consumer deposits	(938)	No actual for the period.	
Receipt of non-current debtors	-		
Receipt of non-current receivables	(1 852)	Change in Other Debtors	
Change in non-current investments	(1 486 645)	Movement in Financial Assets	
Capital assets	(380 520)	Underspending on the capital budget.	
Repayment of borrowing	-		
Measureable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	(11 817)	The entity has not invoiced the City of Tshwane for the 3rd quarter	
Tshwane Economic Development Agency	7 856	Due to grants received.	None
Expenditure By Municipal Entity			
Housing Company Tshwane	(21 274)	The entity has not invoiced the City of Tshwane for the 3rd quarter	None
Tshwane Economic Development Agency	(6 346)		None
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	(5 456)	Furniture & Office equipment not bought due to vacant positions.	Furniture & Office Equipment to be bought in April 2020.
Tshwane Economic Development Agency	(79)	Capital spending expenditure expected to increase in the fourth quarter.	Procurement plan to be followed up

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April						
Description of financial indicator	Basis of calculation	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	7.6%	7.6%	6.8%	6.4%	6.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	79.5%	90.2%	85.2%	86.6%	85.2%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	99.4%	79.7%	78.5%	72.5%	78.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.8	1.0	0.9	1.0	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.3	0.3	0.4	0.3
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	91.7%	92.9%	95.0%	97.9%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	18.8%	22.9%	18.4%	18.2%	18.4%
<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%	100.0%
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	20.3%	18.0%	18.0%	21.0%	18.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	27.9%	22.0%	22.0%	32.4%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue	26.9%	29.5%	29.4%	27.0%	29.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.5%	5.0%	4.7%	3.4%	4.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	12.3%	10.3%	10.1%	7.9%	10.1%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	20.4	20.9	27.0	14.2	27.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	23.9%	28.6%	23.1%	23.9%	23.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.86	1.20	1.52	2.67	1.52

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April												
Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	456 360	47 165	96 159	66 259	57 711	102 364	389 867	1 848 795	3 064 679	2 464 995	3 574
Trade and Other Receivables from Exchange Transactions - Electricity	1300	322 515	36 013	29 702	30 858	23 024	32 684	133 761	778 128	1 386 685	998 455	893
Receivables from Non-exchange Transactions - Property Rates	1400	638 137	75 142	68 551	62 845	60 154	63 425	310 653	1 529 210	2 808 117	2 026 287	547
Receivables from Exchange Transactions - Waste Water Management	1500	110 358	11 759	22 064	13 416	12 784	22 014	79 138	291 473	563 008	418 826	838
Receivables from Exchange Transactions - Waste Management	1600	165 186	21 691	28 819	17 886	20 068	28 240	123 864	599 330	1 005 085	789 389	1 415
Receivables from Exchange Transactions - Property Rental Debtors	1700	11 382	1 329	1 943	1 344	1 433	278 149	154	59 199	354 932	340 278	-
Interest on Arrear Debtor Accounts	1810	233 203	47 060	120 466	69 581	57 681	96 777	409 224	2 034 312	3 068 303	2 667 574	1 832
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	129 464	14 799	71 008	34 953	7 124	27 444	190 587	1 329 522	1 804 902	1 589 631	2 961
Total By Income Source	2000	2 066 605	254 958	438 713	297 143	239 979	651 097	1 637 247	8 469 969	14 055 711	11 295 435	12 061
2017/18 - totals only		1 934 867	282 191	233 780	183 180	317 614	481 684	1 248 751	6 661 118	11 343 185	8 892 347	7 521
Debtors Age Analysis By Customer Group												
Organs of State	2200	110 329	1 552	8 828	5 763	8 158	10 686	25 536	43 234	214 088	93 378	-
Commercial	2300	718 834	102 107	103 142	91 136	66 529	201 363	398 611	1 725 538	3 407 261	2 483 178	-
Households	2400	1 103 438	132 779	305 344	172 027	165 591	275 348	1 146 975	5 971 973	9 273 474	7 731 914	10 338
Other	2500	134 004	18 520	21 400	28 217	(299)	163 700	66 124	729 223	1 160 889	986 965	1 723
Total By Customer Group	2600	2 066 605	254 958	438 713	297 143	239 979	651 097	1 637 247	8 469 969	14 055 711	11 295 435	12 061

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April											
Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	643 279								643 279	608 003
Bulk Water	0200	286 304								286 304	213 164
PAYE deductions	0300	132 518								132 518	117 559
VAT (output less input)	0400	(12 026)								(12 026)	(61 454)
Pensions / Retirement deductions	0500	121 941								121 941	110 879
Loan repayments	0600	66 185								66 185	101 383
Trade Creditors	0700	992 077								992 077	836 476
Auditor General	0800	1 916								1 916	-
Other	0900	2 140 047								2 140 047	1 526 935
Total By Customer Type	1000	4 372 241	-	-	-	-	-	-	-	4 372 241	3 452 945

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April									
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							
Municipality									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0		-	-	0
Sanlam	26	14y	Insurance policy	07.12.2015	-	3.0%	-	-	-
Sanlam	27	14y	Insurance policy	01.01.2016	-	3.0%	-	-	-
Capital Alliance	28	8y	Insurance policy	On selling date	-	2.0%	-	-	-
Capital Alliance	29	9y	Insurance policy	On selling date	-	3.0%	-	-	-
ABSA	32	On Call	Money Market	On call	195	7.3%	31 602	-	31 797
ABSA	33	On Call	Money Market	On call	68	7.3%	11 074	-	11 143
ABSA	34	On Call	Money Market	On call	51	7.3%	8 295	-	8 346
ABSA	35	On Call	Money Market	On call	1	7.3%	183	-	184
Investec Bank	37	On Call	Money Market	On call	171	7.3%	27 752	-	27 923
Investec Bank	38	On Call	Money Market	On call	55	7.3%	8 871	-	8 925
Investec Bank	39	On Call	Money Market	On call	7	7.3%	1 188	-	1 196
Standard Bank	40	On Call	Money Market	On call	667	7.8%	100 631	-	101 298
Standard Bank	41	On Call	Money Market	On call	21	7.8%	3 124	-	3 144
Investec Bank	108	On Call	Money Market	On call	185	6.8%	31 962	-	32 147
RMB	237	On Call	Money Market	31.10.2011	-	0.0%	-	-	-
STANLIB	106	On Call	Money Market	On call	-	0.4%	269	1	269
ABSA	338	On Call	Short Term	On call	-	6.7%	695 555	-	695 555
Nedbank	341	On Call	Short Term	On call	-	6.7%	60 000	100 000	160 000
Standard Bank	340	On Call	Short Term	On call	-	6.6%	35 043	200 000	235 043
Standard Bank	243	On Call	Short Term	On call	-	0.0%	446 763	-	446 763
Nedbank	244	On Call	Short Term	On call	-	0.0%	252 008	299 984	551 992
ABSA	245	On Call	Short Term	On call	-	0.0%	301 809	150 000	451 809
Standard Bank		On Call	Sinking Fund	On call	-	0.0%	251 172	165 539	416 711
Nedbank	247	On Call	Short Term	On call	-	0.0%	1 013 697	(140 800)	872 897
ABSA	248	On Call	Short Term	On call	-	0.0%	150 460	250 000	400 460
Standard Bank	260	On Call	Short Term	On call	489	7.8%	73 830	-	74 319
Municipality sub-total					1 909		3 505 288	1 024 724	4 531 921
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				1 909		3 505 288	1 024 724	4 531 921

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	3 906 015	4 235 856	4 235 856	–	4 235 856	4 235 856	–		4 235 856
Local Government Equitable Share	2 132 788	2 398 120	2 398 120	–	2 398 120	2 398 120	–		2 398 120
Fuel Levy	1 444 413	1 449 121	1 449 121	–	1 449 121	1 449 121	–		1 449 121
Finance Management Grant	2 650	2 650	2 650		2 650	2 650	–		2 650
Urban Settlement Development Grant	48 492	48 168	48 168		48 168	48 168	–		48 168
Expanded Public Works Programme Incentive (EPWP)	20 451	32 013	32 013		32 013	32 013	–		32 013
Public Transport Network Operations Grant	251 456	299 032	299 032	–	299 032	299 032	–		299 032
Integrated City Development Grant	5 764	6 752	6 752		6 752	6 752	–		6 752
Provincial Government:	391 190	173 225	486 454	5 074	148 469	217 500	(69 031)		486 454
Primary Health Care	46 541	49 837	49 837	–	50 105	49 837	268	0.5%	49 837
Emergency Medical Services	95 993	102 135	102 135	–	40 854	102 135	(61 281)		102 135
HIV and Aids Grant	12 720	13 591	13 989	–	13 989	13 989	–		13 989
Housing Top Structure (HSDG)	184 112		276 581	–	22 800	22 800	–		276 581
Sports and Recreation : Community Libraries	7 620	7 662	8 694		8 694	8 694	–		8 694
TRT Bus Operations Subsidy	44 204	–	23 257	5 074	12 027	20 045	(8 019)	-40.0%	23 257
Gautrans	–	–	11 961	–	–	–	–		11 961
District Municipality:	–	–	–	–	–	–	–		–
<i>[insert description]</i>							–		
							–		
Other grant providers:	1 467	31 000	14 284	–	–	–	–		14 284
DBSA	–	31 000	10 000	–	–	–	–		10 000
Tirelo Boshia Grant - Research and Development	1 467	–	4 284	–	–	–	–		4 284
Total Operating Transfers and Grants	4 298 673	4 440 081	4 736 594	5 074	4 384 325	4 453 356	(69 031)	-1.6%	4 736 594
Capital Transfers and Grants									
National Government:	2 299 370	2 161 967	2 203 667	–	2 052 412	2 161 967	(109 555)	-5.1%	2 203 667
Urban Settlement Development Grant	1 567 923	1 557 439	1 599 139	–	1 451 384	1 557 439	(106 055)		1 599 139
Public Transport Infrastructure & Systems Grant	648 783	509 162	509 162	–	509 162	509 162	–		509 162
Integrated National Electrification Programme	30 000	40 000	40 000	–	40 000	40 000	–		40 000
Neighbourhood Development Partnership Grant	20 000	7 105	7 105	–	3 605	7 105	(3 500)	-49.3%	7 105
Integrated City Development Grant	32 665	38 261	38 261	–	38 261	38 261	–		38 261
Energy Efficiency and Demand Side Management		10 000	10 000	–	10 000	10 000	–		10 000
Provincial Government:	62 482	36 768	54 128	–	31 122	39 754	(8 632)	-21.7%	54 128
Sport and Recreation: Community Libraries	3 142	6 038	11 817	–	6 306	6 306	(0)	0.0%	11 817
Social Infrastructure Grant	59 340	30 730	31 439	–	24 816	30 730	(5 914)	-19.2%	31 439
HCT - SHRA	–	–	10 873	–	–	2 718	(2 718)	-100.0%	10 873
District Municipality:	–	–	–	–	–	–	–		–
<i>[insert description]</i>							–		
							–		
Other grant providers:	6 026	8 000	15 000	–	1 130	11 540	(10 410)		15 000
LG SETA Discretionary grant (93 applies over 3 years)	5 398	8 000	8 000	–	1 130	5 540	(4 410)		8 000
DBSA - Installation of Bulkwater (Water pilot study)	–	–	7 000	–	–	6 000	(6 000)	-100.0%	7 000
Smart Connect Grant	628	–	–	–	–	–	–		–
Total Capital Transfers and Grants	2 367 878	2 206 735	2 272 795	–	2 084 664	2 213 262	(128 598)	-5.8%	2 272 795
TOTAL RECEIPTS OF TRANSFERS & GRANTS	6 666 551	6 646 816	7 009 389	5 074	6 468 989	6 666 618	(197 629)	-3.0%	7 009 389

(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 - M10 April									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	3 901 228	4 235 856	4 235 856	24 516	4 183 093	4 182 499	594	0.0%	4 235 856
Local Government Equitable Share	2 132 788	2 398 120	2 398 120	–	2 398 120	2 398 120	–		2 398 120
Fuel Levy	1 444 413	1 449 121	1 449 121	–	1 449 121	1 449 121	–		1 449 121
Finance Management Grant	2 650	2 650	2 650	2	2 647	2 650	(3)	-0.1%	2 650
Urban Settlement Development Grant	48 492	48 168	48 168	–	48 168	48 168	–		48 168
Expanded Public Works Programme Incentive (EPWP)	20 451	32 013	32 013	–	32 013	32 013	–		32 013
Public Transport Network Operations Grant	246 670	299 032	299 032	24 016	247 727	247 021	706	0.3%	299 032
Integrated City Development Grant	5 764	6 752	6 752	499	5 296	5 406	(109)		6 752
Provincial Government:	315 775	173 225	486 454	9 734	169 463	468 580	(299 117)	-63.8%	486 454
Primary Health Care	46 541	49 837	49 837	–	49 837	49 837	–		49 837
Emergency Medical Services	95 993	102 135	102 135	–	40 854	102 135	(61 281)	-60.0%	102 135
HIV and Aids Grant	12 720	13 591	13 989	1 900	11 302	9 861	1 442	14.6%	13 989
Housing Top Structure (HSDG)	109 845	–	276 581	4 850	53 250	276 582	(223 331)	-80.7%	276 581
Sports and Recreation : Community Libraries	6 472	7 662	8 694	2 985	3 754	6 687	(2 933)	-43.9%	8 694
TRT Bus Operations Subsidy	44 204	–	23 257	–	10 465	15 505	(5 039)	-32.5%	23 257
Gautrans	–	–	11 961	–	7 974	7 974	(7 974)	-100.0%	11 961
District Municipality:	–	–	–	–	–	–	–	–	–
<i>[insert description]</i>									
Other grant providers:	3 653	31 000	14 284	–	4 100	9 773	(5 673)	-58.0%	14 284
DBSA	–	31 000	10 000	–	3 765	6 842	(3 077)	-45.0%	10 000
Tirelo Bosha Grant - Research and Development	1 467	–	4 284	–	335	2 931	(2 596)	-88.6%	4 284
Broadband/Wifi	1 087	–	–	–	–	–	–		–
LG SETA Discretionary grant (93 applies over 3 years)	1 099	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:	4 220 657	4 440 081	4 736 594	34 250	4 356 656	4 660 852	(304 195)	-6.5%	4 736 594
Capital expenditure of Transfers and Grants									
National Government:	2 154 859	2 161 967	2 203 667	139 182	1 084 160	1 360 336	(276 176)	-20.3%	2 203 667
Urban Settlement Development Grant	1 470 776	1 557 439	1 599 139	88 872	707 096	1 044 429	(337 333)	-32.3%	1 599 139
Public Transport Infrastructure & Systems Grant	637 191	509 162	509 162	44 911	314 728	238 836	75 892	31.8%	509 162
Integrated National Electrification Programme	30 000	40 000	40 000	1 591	36 168	39 500	(3 332)	-8.4%	40 000
Neighbourhood Development Partnership Grant	16 892	7 105	7 105	–	–	–	–		7 105
Integrated City Development Grant	–	38 261	38 261	3 808	26 168	29 571	(3 402)	-11.5%	38 261
Energy Efficiency and Demand Side Management	–	10 000	10 000	–	–	8 000	(8 000)	-100.0%	10 000
Provincial Government:	59 673	36 768	54 128	1 391	19 622	36 219	(16 597)	-45.8%	54 128
Sport and Recreation: Community Libraries	1 042	6 038	11 817	730	1 580	5 307	(3 727)	-70.2%	11 817
Gautrans	–	–	–	–	–	–	–		–
Social Infrastructure Grant	58 631	30 730	31 439	660	18 042	28 193	(10 151)	-36.0%	31 439
HCT - SHRA	–	–	10 873	–	–	2 718	(2 718)	-100.0%	10 873
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	3 234	8 000	15 000	–	–	4 160	(4 160)	-100.0%	15 000
LG SETA Discretionary grant (93 applies over 3 years)	940	8 000	8 000	–	–	4 160	(4 160)	-100.0%	8 000
Delft Grant (Social Infrastructure)	2 293	–	7 000	–	–	–	–		7 000
Total capital expenditure of Transfers and Grants	2 217 766	2 206 735	2 272 795	140 573	1 103 782	1 400 715	(296 933)	-21.2%	2 272 795
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6 438 423	6 646 816	7 009 389	174 823	5 460 439	6 061 567	(601 128)	-9.9%	7 009 389

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

TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April					
Description	Budget Year 2018/19				
	Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Fuel Levy				-	
Finance Management Grant				-	
Water Services Operating Subsidy Grant				-	
Urban Settlement Development Grant				-	
Municipal Human Settlement Capacity Grant				-	
Provincial Government:	266 582	5 521	54 282	212 300	79.6%
Primary Health Care	-	-	-	-	
HIV and Aids Grant	-	-	-	-	
Housing Top Structure (HSDG)	253 589	4 850	53 250	200 339	79.0%
Sports and Recreation : Community Libraries	1 032	671	1 032	-	
TRT Bus Operations Subsidy	-	-	-	-	
Gautrans	11 961	-	-	11 961	100.0%
Research and Technology	-	-	-	-	
District Municipality:	-	-	-	-	
[insert description]				-	
Other grant providers:	4 284	-	335	3 949	92.2%
DBSA	-	-	-	-	
Tirelo Bosha Grant - Research and Development	4 284	-	335	3 949	92.2%
Total operating expenditure of Approved Roll-overs	270 866	5 521	54 617	216 249	79.8%
Capital expenditure of Approved Roll-overs					
National Government:	41 700	4 024	41 700	-	
Urban Settlement Development Grant	41 700	4 024	41 700	-	
Finance Management Grant	-	-	-	-	
Energy Efficiency and Demand Side Management	-	-	-	-	
Integrated City Development Grant	-	-	-	-	
Provincial Government	-	-	-	-	
Integrated City Development Grant	-	-	-	-	
Provincial Government:	5 016	1 439	1 795	3 221	64.2%
Sport and Recreation: Community Libraries	4 307	730	1 087	3 221	74.8%
Gautrans	-	-	-	-	
Social Infrastructure Grant	709	709	709	-	
HCT - SHRA	-	-	-	-	
District Municipality:	-	-	-	-	
				-	
Other grant providers:	-	-	-	-	
				-	
Total capital expenditure of Approved Roll-overs	46 716	5 463	43 495	3 221	6.9%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	317 582	10 984	98 112	219 470	69.1%

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2018/19 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	123 786	93 355	93 355	10 682	106 064	77 458	28 606	37%	93 355
Pension and UIF Contributions	—	3 697	3 697	—	—	3 068	(3 068)	-100%	3 697
Medical Aid Contributions	—	3 654	3 654	—	—	3 032	(3 032)	-100%	3 654
Motor Vehicle Allowance	—	26 779	26 779	—	—	22 219	(22 219)	-100%	26 779
Cellphone Allowance	—	5 312	5 312	—	—	4 407	(4 407)	-100%	5 312
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	2 821	—	—	—	—	—	—	—	—
Sub Total - Councillors	126 607	132 797	132 797	10 682	106 064	110 184	(4 121)	-4%	132 797
% increase		4.9%	4.9%						4.9%
Senior Managers of the Municipality									
Basic Salaries and Wages	39 549	18 592	18 592	7 830	72 996	15 493	57 503	371%	18 592
Pension and UIF Contributions	1 182	664	664	326	3 093	553	2 540	459%	664
Medical Aid Contributions	587	60	60	99	867	50	817	1646%	60
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	0	—	—	—	3	—	3	—	—
Motor Vehicle Allowance	1 368	—	—	412	3 634	—	3 634	—	—
Cellphone Allowance	407	151	151	87	830	126	704	559%	151
Housing Allowances	5	—	—	3	36	—	36	—	—
Other benefits and allowances	590	333	333	116	1 054	278	776	280%	333
Payments in lieu of leave	(94)	719	719	—	1	599	(598)	-100%	719
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	43 595	20 519	20 519	8 873	82 514	17 099	65 415	383%	20 519
% increase		-52.9%	-52.9%						-52.9%
Other Municipal Staff									
Basic Salaries and Wages	5 156 751	6 245 094	5 631 863	476 363	4 710 996	5 072 687	(361 692)	-7%	5 631 863
Pension and UIF Contributions	1 141 402	1 197 288	1 223 396	95 531	945 437	1 034 680	(89 243)	-9%	1 223 396
Medical Aid Contributions	485 534	565 531	577 202	48 875	476 716	529 722	(53 006)	-10%	577 202
Overtime	370 316	544 392	248 387	39 096	308 048	256 162	51 886	20%	248 387
Performance Bonus	198	—	—	4	210	353	(143)	—	—
Motor Vehicle Allowance	309 778	315 519	326 664	24 813	250 023	272 906	(22 882)	-8%	326 664
Cellphone Allowance	15 923	15 475	15 679	1 292	13 014	14 033	(1 019)	-7%	15 679
Housing Allowances	45 687	46 027	47 024	4 074	40 368	39 929	439	1%	47 024
Other benefits and allowances	556 648	106 011	1 001 055	34 851	336 114	443 878	(107 765)	-24%	1 001 055
Payments in lieu of leave	—	261 990	266 131	10 646	105 935	201 979	(96 043)	-48%	266 131
Long service awards	—	4 132	4 662	321	3 491	3 878	(387)	-10%	4 662
Post-retirement benefit obligations	—	226 336	148 102	—	—	—	—	—	148 102
Sub Total - Other Municipal Staff	8 082 237	9 527 795	9 490 166	735 863	7 190 354	7 870 209	(679 855)	-9%	9 490 166
% increase		17.9%	17.4%						17.4%
Total Parent Municipality	8 252 438	9 681 111	9 643 482	755 418	7 378 931	7 997 492	(618 561)	-8%	9 643 482
		17.3%	16.9%						16.9%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages	—	—	—	—	—	—	—	—	—
Pension and UIF Contributions	—	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—	—
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	98	98	—	—	82	(82)	-100%	98
Cellphone Allowance	—	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—	—
Board Fees	2 080	2 609	3 484	278	2 390	2 906	(516)	-18%	3 484
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	2 080	2 707	3 583	278	2 390	2 988	(598)	-20%	3 583
% increase		30.1%	72.3%						72.3%
Senior Managers of Entities									
Basic Salaries and Wages	17 327	20 695	17 458	893	9 661	14 834	(5 173)	-35%	17 458
Pension and UIF Contributions	449	181	181	35	157	447	(290)	-65%	181
Medical Aid Contributions	448	—	—	13	196	550	(354)	—	—
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	485	992	1 732	58	300	1 073	(773)	-72%	1 732
Cellphone Allowance	240	1 536	1 632	17	122	297	(174)	-59%	1 632
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	155	—	—	15	211	1 033	(822)	—	—
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	19 103	23 404	21 002	1 032	10 647	18 233	(7 586)	-42%	21 002
% increase		22.5%	9.9%						9.9%
Other Staff of Entities									
Basic Salaries and Wages	15 184	27 091	26 969	1 859	20 817	21 001	(184)	-1%	26 969
Pension and UIF Contributions	515	411	411	141	732	906	(174)	-19%	411
Medical Aid Contributions	497	—	—	105	819	635	183	—	—
Overtime	—	—	727	16	65	606	(541)	-89%	727
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	369	—	1	64	542	0	542	—	1
Cellphone Allowance	294	357	399	21	196	244	(47)	-19%	399
Housing Allowances	—	—	—	—	44	—	44	—	—
Other benefits and allowances	79	—	—	47	610	182	428	—	—
Payments in lieu of leave	—	663	663	—	—	—	—	—	663
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	16 937	28 522	29 169	2 254	23 825	23 574	251	1%	29 169
% increase		68.4%	72.2%						72.2%
Total Municipal Entities	38 120	54 632	53 754	3 564	36 861	44 795	(7 933)	-18%	53 754
TOTAL SALARY, ALLOWANCES & BENEFITS	8 290 558	9 735 744	9 697 235	758 982	7 415 793	8 042 286	(626 494)	-8%	9 697 235
% increase		17.4%	17.0%						17.0%
TOTAL MANAGERS AND STAFF	8 161 872	9 600 239	9 560 855	748 300	7 309 729	7 932 102	(622 373)	-8%	9 560 855

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

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April						
Description	Budget Year 2018/19			Medium Term Revenue and Expenditure Framework		
	April Budget	April Actual	April Variance	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21
R thousands						
<u>Cash Receipts By Source</u>						
Property rates	547 022	677 605	130 583	6 676 900	7 082 059	7 458 397
Service charges - electricity revenue	934 207	964 353	30 147	11 798 739	12 559 769	13 249 478
Service charges - water revenue	302 093	344 251	42 158	3 901 789	4 112 691	4 337 871
Service charges - sanitation revenue	78 259	90 357	12 098	1 065 558	1 122 366	1 184 113
Service charges - refuse	119 132	142 067	22 935	1 564 014	1 643 837	1 728 705
Service charges - other						
Rental of facilities and equipment	10 320	9 808	(512)	105 690	118 313	132 492
Interest earned - external investments	12 005	21 711	9 706	177 983	187 028	196 770
Interest earned - outstanding debtors	33 370	83 633	50 263	485 105	515 873	545 463
Fines, penalties and forfeits	15 049	25 811	10 763	199 660	214 410	228 796
Licences and permits	3 131	3 198	67	33 696	35 833	37 889
Agency services		–	–			
Transfer receipts - operating	101 602	5 074	(96 528)	4 736 594	4 804 022	5 107 819
Other revenue	69 750	66 090	(3 660)	665 881	706 252	745 396
Cash Receipts by Source	2 225 940	2 433 959	208 019	31 411 608	33 102 452	34 953 188
<u>Other Cash Flows by Source</u>						
Transfer receipts - capital	239 486	–	(239 486)	2 257 795	2 326 246	2 690 143
Contributions & Contributed assets	4 160		(4 160)	15 000	13 000	–
Proceeds on disposal of PPE	113		(113)	1 242	1 312	1 312
Borrowing long term/refinancing	268 806		(268 806)	1 500 000	1 300 000	1 300 000
Increase in consumer deposits	938		(938)	10 321	10 527	10 738
Receipt of non-current debtors			–	–	–	–
Receipt of non-current receivables	1 539	(312)	(1 852)	16 934	(17 146)	(16 321)
Change in non-current investments	(25 163)	(1 511 808)	(1 486 645)	(99 289)	(100 000)	(45 944)
Total Cash Receipts by Source	2 715 819	921 839	(1 793 980)	35 113 611	36 636 391	38 893 116
<u>Cash Payments by Type</u>						
Employee related costs	798 941	744 788	(54 153)	9 443 678	10 065 795	10 580 556
Remuneration of councillors	11 168	10 682	(486)	131 170	138 954	146 788
Interest paid	16 760	18 379	1 619	1 387 722	1 527 768	1 717 153
Bulk purchases - Electricity	588 806	556 695	(32 111)	8 041 182	8 558 591	8 998 458
Bulk purchases - Water & Sewer	189 152	194 893	5 741	2 583 205	2 730 463	2 871 317
Other materials	57 915	48 514	(9 401)	635 842	741 797	770 184
Contracted services	364 026	327 606	(36 420)	3 761 984	3 708 784	3 981 240
Grants and subsidies paid - other municipalities		–	–			
Grants and subsidies paid - other	17 993	15 796	(2 197)	57 868	55 497	55 497
General expenses	284 137	610 342	326 205	3 070 215	2 579 122	2 667 578
Cash Payments by Type	2 328 898	2 527 696	198 798	29 112 868	30 106 771	31 788 771
<u>Other Cash Flows/Payments by Type</u>						
Capital assets	603 083	222 563	(380 520)	3 992 739	3 948 283	4 117 907
Repayment of borrowing	71 898	–	(71 898)	862 774	981 243	1 231 616
Other Cash Flows/Payments	–	–	–	–	–	–
Total Cash Payments by Type	3 003 879	2 750 259	(253 619)	33 968 381	35 036 297	37 138 293
NET INCREASE/(DECREASE) IN CASH HELD	(288 060)	(1 828 420)	(1 540 361)	1 145 230	1 600 094	1 754 822
Cash/cash equivalents at the month/year beginning:	3 933 615	4 257 860	2 429 440	2 392 712	3 537 943	5 138 036
Cash/cash equivalents at the month/year end:	3 645 555	2 429 440	889 079	3 537 943	5 138 036	6 892 859

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M10 April									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	6 761 720	6 980 636	7 065 502	676 393	5 836 553	5 846 942	(10 389)	0%	7 065 502
Service charges - electricity revenue	11 265 288	11 946 456	12 010 996	930 941	9 206 088	9 749 946	(543 858)	-6%	12 010 996
Service charges - water revenue	3 222 246	4 283 959	3 971 903	339 310	3 320 346	3 262 208	58 138	2%	3 971 903
Service charges - sanitation revenue	952 050	1 063 982	1 084 721	96 085	904 985	898 130	6 856	1%	1 084 721
Service charges - refuse revenue	1 482 086	1 494 163	1 592 142	147 352	1 369 130	1 320 820	48 310	4%	1 592 142
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	134 791	143 823	158 022	9 808	82 500	123 455	(40 954)	-33%	158 022
Interest earned - external investments	210 275	132 932	177 385	21 711	270 406	153 375	117 031	76%	177 385
Interest earned - outstanding debtors	731 792	575 252	765 366	83 633	774 892	646 218	128 674	20%	765 366
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228 148	368 755	315 074	25 811	253 718	244 940	8 777	4%	315 074
Licences and permits	52 325	59 551	53 174	3 198	35 831	43 293	(7 462)	-17%	53 174
Agency services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	4 333 157	4 440 081	4 746 829	18 079	4 352 556	4 542 291	(189 735)	-4%	4 746 829
Other revenue	885 139	1 022 999	1 037 488	65 796	623 235	799 982	(176 747)	-22%	1 037 488
Gains on disposal of PPE	4 809	1 242	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	30 263 825	32 513 832	32 978 604	2 418 116	27 030 239	27 631 598	(601 359)	-2%	32 978 604
Expenditure By Type									
Employee related costs	8 126 530	9 549 514	9 507 102	744 736	7 272 868	7 887 308	(614 440)	-8%	9 507 102
Remuneration of councillors	123 786	132 797	132 797	10 682	106 064	110 184	(4 121)	-4%	132 797
Debt impairment	1 712 998	1 514 427	1 514 512	119 560	1 275 307	1 275 307	-	-	1 514 512
Depreciation & asset impairment	2 041 796	1 954 590	1 954 590	187 936	1 294 136	1 569 354	(275 217)	-18%	1 954 590
Finance charges	1 686 313	1 390 753	1 387 650	18 379	853 997	946 366	(92 369)	-10%	1 387 650
Bulk purchases	9 724 356	10 727 870	10 756 214	611 589	8 973 508	9 121 575	(148 067)	-2%	10 756 214
Other materials	498 404	760 692	642 608	48 514	433 423	542 546	(109 123)	-20%	642 608
Contracted services	3 002 780	3 305 471	3 783 310	331 300	2 418 977	3 107 827	(688 850)	-22%	3 783 310
Transfers and subsidies	166 951	142 920	148 293	14 629	69 586	112 307	(42 721)	-38%	148 293
Other expenditure	2 841 280	2 923 660	3 088 269	325 332	2 377 640	2 618 954	(241 314)	-9%	3 088 269
Loss on disposal of PPE	84 588	1	1	1 624	84	85	(1)	-1%	1
Total Expenditure	30 009 782	32 402 694	32 915 346	2 414 281	25 075 590	27 291 812	(2 216 223)	-8%	32 915 346
Surplus/(Deficit)	254 043	111 138	63 257	3 835	1 954 649	339 786	1 614 863		63 257
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 104 326	2 198 735	2 246 922	140 434	1 103 052	1 399 659	(296 607)	-21%	2 246 922
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8 000	15 000	-	-	4 160	(4 160)	-100%	15 000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 359 309	2 317 873	2 325 180	144 269	3 057 701	1 743 605	1 314 096		2 325 180
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 359 309	2 317 873	2 325 180	144 269	3 057 701	1 743 605	1 314 096		2 325 180

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M10 April									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Municipal Entity									
Housing Company Tshwane	34 238	45 275	45 303	802	25 935	37 752	(11 817)	-31%	45 303
Tshwane Economic Development Agency	59 158	61 525	57 710	1 181	55 947	48 092	7 856	16%	57 710
Total Operating Revenue	93 396	106 800	103 012	1 984	81 882	85 844	(3 961)	-5%	103 012
Expenditure By Municipal Entity									
Housing Company Tshwane	17 169	44 036	45 302	1 686	16 478	37 752	(21 274)	-56%	45 302
Tshwane Economic Development Agency	48 743	60 672	57 710	3 899	41 746	48 092	(6 346)	-13%	57 710
Total Operating Expenditure	65 912	104 708	103 013	5 585	58 223	85 844	(27 620)	-32%	103 013
Surplus/ (Deficit) for the yr/period	27 484	2 092	(0)	(3 602)	23 659	(0)	23 659		(0)
Capital Expenditure By Municipal Entity									
Housing Company Tshwane	162	500	11 373	79	259	5 716	(5 456)	-95%	11 373
Tshwane Economic Development Agency	281	318	350	151	232	310	(79)	-25%	350
Total Capital Expenditure	443	818	11 723	230	491	6 026	(5 535)	-92%	11 723

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M10 April									
Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	(443)	86 196	93 495	93 495	93 495	93 495	0	0.0%	2%
August	61 901	229 822	(65 249)	(65 249)	28 246	28 246	(0)	0.0%	1%
September	78 006	284 869	107 450	107 450	135 696	135 696	(0)	0.0%	3%
October	154 340	315 625	275 464	275 464	411 161	411 161	0	0.0%	10%
November	254 183	318 686	233 318	233 318	644 479	644 479	0	0.0%	16%
December	305 942	336 499	248 482	248 482	892 961	892 961	0	0.0%	22%
January	115 541	343 315	148 919	37 924	930 884	1 041 880	110 995	10.7%	23%
February	153 324	397 822	274 417	218 949	1 149 833	1 316 297	166 464	12.6%	29%
March	292 185	435 298	555 420	225 866	1 375 699	1 871 717	496 018	26.5%	34%
April	250 730	404 840	612 206	222 563	1 598 263	2 483 923	885 661	35.7%	40%
May	277 961	430 382	471 790			2 955 714	-		
June	1 104 746	439 660	1 078 174			4 033 888	-		
Total Capital expenditure	3 048 415	4 023 015	4 033 888	1 598 263					

(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 - M10 April								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	1 347 247	2 350 905	2 298 590	88 464	856 050	1 596 206	740 156	2 298 590
Roads Infrastructure	328 331	332 114	444 736	24 817	186 901	244 307	57 406	444 736
Roads	316 833	249 559	408 536	24 817	178 026	227 587	49 561	408 536
Road Structures	11 498	75 450	36 200	—	8 874	16 720	7 845	36 200
Road Furniture	—	7 105	—	—	—	—	—	—
Storm water Infrastructure	21 617	168 500	117 115	5 627	31 118	39 834	8 716	117 115
Drainage Collection	2 447	94 500	39 500	77	8 301	8 350	49	39 500
Storm water Conveyance	19 170	74 000	77 615	5 550	22 817	31 484	8 667	77 615
Attenuation	—	—	—	—	—	—	—	—
Electrical Infrastructure	204 317	889 154	859 533	29 187	265 691	665 334	399 642	859 533
MV Substations	146 188	123 275	122 000	951	17 374	55 754	38 380	122 000
MV Networks	35 417	20 000	40 000	(0)	23 809	31 509	7 700	40 000
LV Networks	22 711	195 879	687 533	28 235	224 508	570 071	345 563	687 533
Capital Spares	—	550 000	—	—	—	—	—	—
Water Supply Infrastructure	440 313	504 615	548 107	8 038	223 157	434 530	211 373	548 107
Reservoirs	41 047	98 000	59 500	4 646	24 455	38 805	14 350	59 500
Pump Stations	—	10 500	—	—	—	—	—	—
Water Treatment Works	79 366	140 000	57 000	1 091	27 784	40 869	13 085	57 000
Bulk Mains	195 937	64 000	358 992	17 717	121 350	288 102	166 751	358 992
Distribution	123 963	192 115	68 115	(17 897)	46 223	62 254	16 031	68 115
Sanitation Infrastructure	327 672	418 022	311 500	20 795	135 261	194 601	59 341	311 500
Reticulation	50 656	183 870	75 500	19 359	51 989	47 087	(4 902)	75 500
Waste Water Treatment Works	6 135	43 240	17 000	—	—	3 092	3 092	17 000
Outfall Sewers	270 880	190 912	219 000	1 436	83 272	144 423	61 150	219 000
Solid Waste Infrastructure	9 999	22 000	7 600	—	7 030	7 600	570	7 600
Waste Transfer Stations	9 999	10 000	7 600	—	7 030	7 600	570	7 600
Capital Spares	—	12 000	—	—	—	—	—	—
Information and Communication Infrastructure	14 999	16 500	10 000	—	6 891	10 000	3 109	10 000
Distribution Layers	14 999	16 500	10 000	—	6 891	10 000	3 109	10 000
Community Assets	141 525	152 361	114 007	7 198	35 079	74 805	39 726	114 007
Community Facilities	140 813	150 361	114 007	7 198	35 079	74 805	39 726	114 007
Centres	25 548	—	22 105	126	1 761	7 365	5 604	22 105
Clinics/Care Centres	78 920	31 250	57 502	7 072	26 679	47 474	20 795	57 502
Fire/Ambulance Stations	2 000	12 000	6 000	—	3 142	4 366	1 224	6 000
Libraries	—	10 000	—	—	—	—	—	—
Cemeteries/Crematoria	4 933	6 500	17 200	—	3 497	6 500	3 003	17 200
Airports	3 444	3 000	11 200	—	—	9 100	9 100	11 200
Taxi Ranks/Bus Terminals	25 968	87 611	—	—	—	—	—	—
Sport and Recreation Facilities	712	2 000	—	—	—	—	—	—
Outdoor Facilities	712	2 000	—	—	—	—	—	—
Heritage assets	—	—	1 500	516	655	1 200	545	1 500
Investment properties	—	45 913	—	—	—	—	—	—
Revenue Generating	—	43 913	—	—	—	—	—	—
Improved Property	—	43 913	—	—	—	—	—	—
Non-revenue Generating	—	2 000	—	—	—	—	—	—
Improved Property	—	2 000	—	—	—	—	—	—
Other assets	10 513	57 250	71 473	73	36 266	58 986	22 720	71 473
Operational Buildings	10 351	57 250	19 000	(6)	4 702	18 333	13 631	19 000
Municipal Offices	9 995	3 150	12 500	(6)	3 891	11 833	7 942	12 500
Pay/Enquiry Points	—	5 000	5 000	—	—	5 000	5 000	5 000
Stores	356	7 000	—	—	—	—	—	—
Depots	—	16 900	—	—	—	—	—	—
Capital Spares	—	25 200	—	—	—	—	—	—
Biological or Cultivated Assets	—	—	—	—	—	—	—	—
Intangible Assets	37 801	25 862	14 000	229	1 336	9 500	8 164	14 000
Licences and Rights	37 801	25 862	14 000	229	1 336	9 500	8 164	14 000
Computer Software and Applications	37 801	25 862	14 000	229	1 336	9 500	8 164	14 000
Computer Equipment	28 429	71 921	65 731	3 281	22 817	44 101	21 284	65 731
Computer Equipment	28 429	71 921	65 731	3 281	22 817	44 101	21 284	65 731
Furniture and Office Equipment	44 918	7 128	6 862	1 302	3 119	3 950	831	6 862
Furniture and Office Equipment	44 918	7 128	6 862	1 302	3 119	3 950	831	6 862
Machinery and Equipment	39 839	66 500	29 000	115	2 382	18 039	15 657	29 000
Machinery and Equipment	39 839	66 500	29 000	115	2 382	18 039	15 657	29 000
Transport Assets	2 898	102 500	31 761	925	10 893	25 733	14 841	31 761
Transport Assets	2 898	102 500	31 761	925	10 893	25 733	14 841	31 761
Land	6 716	—	12 117	750	1 648	5 335	3 687	12 117
Land	6 716	—	12 117	750	1 648	5 335	3 687	12 117
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1 659 887	2 880 339	2 645 040	102 852	970 244	1 837 856	867 612	2 645 040

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	785 052	452 754	598 316	66 908	307 142	360 624	53 483	598 316
Roads Infrastructure	320 828	284 863	365 141	38 796	173 437	210 815	37 379	365 141
Roads	320 321	284 863	365 141	38 796	173 437	210 815	37 379	365 141
Electrical Infrastructure	278 433	53 000	57 696	6 275	35 367	32 367	(3 001)	57 696
HV Substations	–	8 000	8 000	–	1 897	5 954	4 057	8 000
MV Substations	–	20 000	–	–	–	–	–	–
MV Networks	13 795	10 000	20 000	1 653	10 341	12 095	1 754	20 000
LV Networks	264 637	10 000	29 696	4 621	23 129	14 317	(8 812)	29 696
Capital Spares	–	5 000	–	–	–	–	–	–
Water Supply Infrastructure	128 707	81 285	94 969	12 043	56 314	60 926	4 611	94 969
Dams and Weirs	–	2 500	–	–	–	–	–	–
Bulk Mains	54 888	4 000	15 969	5 978	5 978	–	(5 978)	15 969
Distribution	73 819	74 785	79 000	6 066	50 337	60 926	10 589	79 000
Sanitation Infrastructure	57 083	33 605	77 759	9 794	42 023	54 867	12 844	77 759
Pump Station	–	5 000	–	–	–	–	–	–
Reticulation	9 380	20 000	44 266	3 830	23 710	35 957	12 247	44 266
Waste Water Treatment Works	40 643	8 605	33 494	5 964	18 313	18 910	597	33 494
Community Assets	19 112	41 750	57 187	3 193	29 702	37 703	8 001	57 187
Community Facilities	13 580	6 750	46 687	3 193	29 702	32 703	3 001	46 687
Clinics/Care Centres	8 140	750	33 937	1 526	25 567	30 097	4 530	33 937
Fire/Ambulance Stations	4 942	6 000	6 000	667	2 033	1 369	(664)	6 000
Sport and Recreation Facilities	5 532	35 000	10 500	–	–	5 000	5 000	10 500
Outdoor Facilities	5 532	35 000	10 500	–	–	5 000	5 000	10 500
Heritage assets	–	–	–	–	–	–	–	–
Investment properties	–	24 895	5 000	–	–	–	–	5 000
Revenue Generating	–	24 895	–	–	–	–	–	–
Improved Property	–	24 895	–	–	–	–	–	–
Other assets	15 758	25 000	12 500	–	7 108	10 233	3 125	12 500
Housing	15 758	25 000	12 500	–	7 108	10 233	3 125	12 500
Social Housing	15 758	25 000	12 500	–	7 108	10 233	3 125	12 500
Biological or Cultivated Assets	–	5 500	–	–	–	–	–	–
Biological or Cultivated Assets	–	5 500	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–
Machinery and Equipment	4 355	41 500	41 500	1 168	9 259	12 010	2 751	41 500
Machinery and Equipment	4 355	41 500	41 500	1 168	9 259	12 010	2 751	41 500
Total Capital Expenditure on renewal of existing assets	824 277	591 399	818 809	71 270	353 210	420 570	67 360	818 809

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

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	543 736	989 734	934 169	86 872	573 004	768 703	195 699	934 169
Roads Infrastructure	69 495	183 813	173 493	23 144	91 452	138 154	46 702	173 493
Roads	63 147	142 467	134 468	5 783	32 167	109 387	77 220	134 468
Road Structures	—	508	479	16 453	47 088	349	(46 739)	479
Road Furniture	6 347	40 838	38 546	908	12 197	28 418	16 221	38 546
Storm water Infrastructure	19 293	20 514	19 362	1 150	6 927	14 725	7 798	19 362
Drainage Collection	19 293	11 849	11 183	850	6 554	8 598	2 044	11 183
Storm water Conveyance	—	8 665	8 178	300	373	6 127	5 754	8 178
Electrical Infrastructure	328 392	405 201	382 452	30 780	242 061	299 343	57 282	382 452
Power Plants	9 323	27 294	25 762	1 630	19 918	27 516	7 597	25 762
HV Substations	173 913	11 206	10 577	3 502	25 577	6 899	(18 678)	10 577
HV Switching Station	—	14 262	13 461	229	956	8 721	7 765	13 461
HV Transmission Conductors	—	868	819	—	—	667	667	819
MV Substations	—	48 356	45 641	5 395	35 680	40 863	5 183	45 641
MV Switching Stations	—	19 289	18 206	—	—	12 935	12 935	18 206
MV Networks	65 238	125 035	118 015	9 449	77 804	94 437	16 633	118 015
LV Networks	79 918	158 891	149 971	10 576	82 126	107 306	25 180	149 971
Water Supply Infrastructure	27 011	221 123	208 709	13 965	131 437	178 571	47 134	208 709
Reservoirs	18 845	12 966	12 257	1 708	3 838	12 030	8 192	12 257
Water Treatment Works	6 652	7 770	7 334	934	5 787	9 691	3 904	7 334
Bulk Mains	—	11 596	10 945	504	9 949	10 748	799	10 945
Distribution	1 514	188 772	178 174	10 820	111 862	146 102	34 240	178 174
Sanitation Infrastructure	83 866	141 272	133 341	17 495	97 137	124 120	26 983	133 341
Pump Station	5 616	14 086	13 296	177	2 110	4 021	1 910	13 296
Reticulation	13 543	26 198	24 727	2 034	10 467	28 773	18 305	24 727
Waste Water Treatment Works	64 707	94 577	89 267	11 739	66 842	85 418	18 576	89 267
Outfall Sewers	—	6 411	6 052	3 544	17 718	5 909	(11 809)	6 052
Solid Waste Infrastructure	9 027	10 548	9 956	0	1 245	7 847	6 601	9 956
Landfill Sites	3 449	8 707	8 218	—	703	5 354	4 651	8 218
Waste Transfer Stations	—	579	546	—	85	396	311	546
Waste Drop-off Points	5 578	1 109	1 046	—	435	896	461	1 046
Waste Separation Facilities	—	154	146	0	22	1 200	1 178	146
Rail Infrastructure	84	251	237	—	150	1 716	1 565	237
Rail Lines	84	251	237	—	150	1 716	1 565	237
Information and Communication Infrastructure	6 569	7 012	6 619	338	2 596	4 228	1 633	6 619
Core Layers	—	3 940	3 719	338	1 185	2 634	1 449	3 719
Distribution Layers	6 569	3 072	2 899	—	1 410	1 594	184	2 899
Community Assets	22 538	173 721	163 968	14 188	90 970	120 778	29 808	163 968
Community Facilities	15 871	144 174	136 080	13 091	77 750	101 818	24 068	136 080
Halls	—	698	659	—	159	331	172	659
Centres	—	937	884	0	74	162	88	884
Clinics/Care Centres	—	4 414	4 166	760	3 895	4 917	1 022	4 166
Fire/Ambulance Stations	10 537	3 103	2 929	56	1 794	3 329	1 535	2 929
Museums	—	457	431	3	200	211	11	431
Galleries	—	163	154	0	15	61	45	154
Libraries	88	6 434	6 073	8	1 379	3 601	2 222	6 073
Cemeteries/Crematoria	—	12 815	12 096	987	6 202	7 922	1 720	12 096
Police	—	4 505	4 252	99	1 897	2 636	740	4 252
Parks	—	65 664	61 978	6 441	28 630	45 196	16 566	61 978
Public Open Space	25	30 683	28 961	3 973	26 593	23 468	(3 125)	28 961
Nature Reserves	5 220	6 995	6 602	375	3 872	5 479	1 606	6 602
Markets	—	5 219	4 926	388	2 004	2 877	872	4 926
Airports	—	2 088	1 970	—	1 035	1 628	593	1 970
Sport and Recreation Facilities	6 668	29 546	27 755	1 096	13 220	18 960	5 740	27 755
Indoor Facilities	—	141	133	34	37	97	60	133
Outdoor Facilities	6 668	29 406	27 755	1 062	13 183	18 864	5 680	27 755
Investment properties	—	6 685	6 309	4 368	8 510	18 941	10 432	6 309
Revenue Generating	—	6 685	6 309	4 368	8 510	18 941	10 432	6 309
Improved Property	—	533	503	14	71	691	620	503
Unimproved Property	—	6 152	5 807	4 354	8 438	18 250	9 812	5 807
Other assets	178 575	151 950	143 420	3 767	58 982	94 266	35 284	143 420
Operational Buildings	178 575	144 443	136 334	3 723	58 459	91 616	33 157	136 334
Municipal Offices	176 496	89 917	84 869	2 065	39 888	55 277	15 389	84 869
Pay/Enquiry Points	—	1 777	1 677	8	167	891	724	1 677
Workshops	—	171	162	—	—	171	171	162
Manufacturing Plant	1 704	2 784	2 628	6	1 690	4 266	2 576	2 628
Depots	376	49 794	46 998	1 645	16 714	31 011	14 297	46 998
Housing	—	7 507	7 086	43	523	2 650	2 127	7 086
Social Housing	—	7 507	7 086	43	523	2 650	2 127	7 086
Intangible Assets	65 564	68 117	64 293	623	47 052	57 974	10 922	64 293
Licences and Rights	65 564	68 117	64 293	623	47 052	57 974	10 922	64 293
Computer Software and Applications	65 564	68 117	64 293	623	47 052	57 974	10 922	64 293
Computer Equipment	4 459	40 742	38 455	9 432	34 210	40 710	6 501	38 455
Computer Equipment	4 459	40 742	38 455	9 432	34 210	40 710	6 501	38 455
Furniture and Office Equipment	3 133	3 634	3 430	75	1 791	3 100	1 309	3 430
Furniture and Office Equipment	3 133	3 634	3 430	75	1 791	3 100	1 309	3 430
Machinery and Equipment	61 271	62 241	58 747	2 893	16 417	49 158	32 741	58 747
Machinery and Equipment	61 271	62 241	58 747	2 893	16 417	49 158	32 741	58 747
Transport Assets	188 428	145 603	137 428	14 000	86 419	111 307	24 887	137 428
Transport Assets	188 428	145 603	137 428	14 000	86 419	111 307	24 887	137 428
Land	—	277	261	—	—	—	—	261
Land	—	277	261	—	—	—	—	261
Total Repairs and Maintenance Expenditure	1 067 705	1 642 704	1 550 481	136 217	917 355	1 264 938	347 583	1 550 481

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M10 April								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1 002 774	1 309 078	1 309 146	78 106	789 728	1 090 898	301 170	1 309 146
Roads Infrastructure	346 191	402 838	402 859	28 021	281 274	335 698	54 424	402 859
Roads	275 393	321 559	321 575	22 373	224 001	267 965	43 965	321 575
Road Structures	7 442	8 429	8 429	577	5 851	7 024	1 174	8 429
Road Furniture	63 355	72 850	72 854	5 070	51 423	60 709	9 286	72 854
Capital Spares	—	—	—	—	—	—	—	—
Storm water Infrastructure	71 262	82 177	82 181	5 893	59 742	68 481	8 739	82 181
Drainage Collection	69 040	79 682	79 686	5 706	57 843	66 401	8 559	79 686
Storm water Conveyance	2 222	2 496	2 496	187	1 899	2 080	180	2 496
Electrical Infrastructure	225 753	293 251	293 266	18 395	186 272	244 376	58 104	293 266
Power Plants	3 295	4 490	4 490	333	3 381	3 742	361	4 490
HV Substations	42 612	62 910	62 913	3 509	35 468	52 425	16 957	62 913
HV Transmission Conductors	18 623	22 855	22 856	1 521	15 412	19 046	3 634	22 856
MV Substations	11 168	14 501	14 502	929	9 424	12 084	2 660	14 502
MV Switching Stations	2 310	2 689	2 689	188	1 906	2 241	335	2 689
MV Networks	31 654	39 634	39 636	2 952	29 908	33 029	3 121	39 636
LV Networks	116 091	146 172	146 180	8 962	90 773	121 810	31 037	146 180
Water Supply Infrastructure	138 985	226 671	226 683	11 446	116 072	188 992	72 920	226 683
Dams and Weirs	372	424	424	31	310	353	43	424
Boreholes	47	53	53	4	39	44	5	53
Reservoirs	17 318	25 486	25 487	1 469	14 900	21 238	6 338	25 487
Pump Stations	5 695	6 522	6 523	468	4 753	5 435	682	6 523
Water Treatment Works	16 980	19 472	19 473	1 441	14 620	16 227	1 607	19 473
Bulk Mains	22 001	26 747	26 749	1 803	18 287	22 289	4 003	26 749
Distribution	75 848	147 069	147 076	6 171	62 562	122 557	59 995	147 076
Distribution Points	74	84	84	6	61	70	9	84
PRV Stations	650	814	814	53	540	678	138	814
Sanitation Infrastructure	106 537	151 253	151 261	8 434	85 642	126 044	40 403	151 261
Pump Station	1 141	2 071	2 071	90	914	1 725	812	2 071
Reticulation	68 168	99 813	99 818	5 362	54 464	83 178	28 714	99 818
Waste Water Treatment Works	28 064	32 769	32 771	2 259	22 914	27 308	4 394	32 771
Outfall Sewers	9 146	16 579	16 580	722	7 325	13 816	6 491	16 580
Toilet Facilities	18	21	21	2	25	17	(8)	21
Solid Waste Infrastructure	1 337	62 073	62 076	137	1 404	51 727	50 323	62 076
Landfill Sites	1 061	61 749	61 753	109	1 120	51 458	50 338	61 753
Waste Drop-off Points	276	323	323	28	284	270	(15)	323
Rail Infrastructure	0	1	1	0	0	0	0	1
Rail Structures	0	1	1	0	0	0	0	1
Information and Communication Infrastructure	112 708	90 815	90 819	5 780	59 321	75 679	16 358	90 819
Data Centres	178	195	195	15	155	162	7	195
Core Layers	112 530	90 620	90 624	5 765	59 166	75 516	16 350	90 624
Community Assets	373 327	182 636	182 646	75 915	133 837	152 197	18 359	182 646
Community Facilities	309 697	119 308	119 314	71 131	67 459	99 423	31 964	119 314
Halls	209 176	1 474	1 474	63 087	(93 314)	1 229	94 543	1 474
Centres	19 452	17 540	17 541	1 320	91 458	14 617	(76 841)	17 541
Crèches	104	755	755	9	152	629	477	755
Clinics/Care Centres	6 934	15 304	15 305	612	6 217	12 754	6 537	15 305
Fire/Ambulance Stations	3 272	3 423	3 423	432	5 408	2 852	(2 556)	3 423
Testing Stations	653	959	959	56	664	800	136	959
Museums	215	243	243	16	167	203	36	243
Libraries	3 979	4 237	4 237	355	3 600	3 531	(70)	4 237
Cemeteries/Crematoria	6 073	6 855	6 855	514	5 239	5 712	473	6 855
Police	358	402	402	23	236	335	100	402
Public Open Space	17 644	20 815	20 816	1 352	13 348	17 346	3 998	20 816
Nature Reserves	4 231	2 823	2 823	156	1 781	2 353	572	2 823
Public Ablution Facilities	63	81	81	5	52	68	16	81
Markets	9 621	10 558	10 558	852	8 702	8 798	96	10 558
Stalls	1 656	1 994	1 994	132	1 342	1 662	320	1 994
Airports	16 076	19 255	19 256	1 393	14 119	16 046	1 926	19 256
Taxi Ranks/Bus Terminals	10 190	12 588	12 589	815	8 289	10 490	2 201	12 589
Sport and Recreation Facilities	63 629	63 328	63 332	4 784	66 378	52 774	(13 604)	63 332
Indoor Facilities	573	821	821	53	538	684	146	821
Outdoor Facilities	63 056	62 508	62 511	4 730	65 840	52 090	(13 750)	62 511
Investment properties	5 723	5 883	5 884	466	4 754	4 903	149	5 884
Revenue Generating	5 723	—	—	466	4 754	4 903	149	—
Improved Property	5 723	—	—	466	4 754	4 903	149	—
Non-revenue Generating	—	5 883	5 884	—	—	—	—	5 884
Improved Property	—	5 883	5 884	—	—	—	—	5 884
Other assets	80 981	99 437	99 442	6 459	68 075	82 184	14 108	99 442
Operational Buildings	63 509	71 632	71 635	5 041	53 707	59 538	5 830	71 635
Municipal Offices	48 712	56 174	56 177	4 044	42 281	46 656	4 375	56 177
Pay/Enquiry Points	189	229	229	17	177	191	13	229
Workshops	21	25	25	2	32	21	(11)	25
Stores	515	637	637	54	569	531	(38)	637
Training Centres	70	87	87	6	62	72	10	87
Depots	14 002	14 481	14 481	917	10 586	12 067	1 481	14 481
Housing	17 472	27 805	27 806	1 418	14 368	22 646	8 278	27 806
Staff Housing	2 211	2 555	2 555	179	1 816	2 129	313	2 555
Social Housing	15 261	25 250	25 252	1 239	12 552	20 517	7 965	25 252
Biological or Cultivated Assets	29	39	39	3	40	32	(8)	39
Biological or Cultivated Assets	29	39	39	3	40	32	(8)	39
Intangible Assets	57 141	78 198	78 202	5 180	52 559	64 998	12 439	78 202
Licences and Rights	57 141	78 198	78 202	5 180	52 559	64 998	12 439	78 202
Computer Software and Applications	57 141	78 198	78 202	5 180	52 559	64 998	12 439	78 202
Computer Equipment	60 204	64 003	64 007	4 794	49 399	53 120	3 721	64 007
Computer Equipment	60 204	64 003	64 007	4 794	49 399	53 120	3 721	64 007
Furniture and Office Equipment	52 128	32 563	32 564	4 894	53 149	28 531	(24 618)	32 564
Furniture and Office Equipment	52 128	32 563	32 564	4 894	53 149	28 531	(24 618)	32 564
Machinery and Equipment	64 244	70 950	70 954	4 846	52 611	59 125	6 514	70 954
Machinery and Equipment	64 244	70 950	70 954	4 846	52 611	59 125	6 514	70 954
Transport Assets	325 113	100 206	100 211	5 493	72 801	83 259	10 458	100 211
Transport Assets	325 113	100 206	100 211	5 493	72 801	83 259	10 458	100 211
Land	22 247	14 164	14 165	1 878	18 839	11 802	(7 037)	14 165
Land	22 247	14 164	14 165	1 878	18 839	11 802	(7 037)	14 165
Total Depreciation	2 043 910	1 957 156	1 957 259	188 035	1 295 792	1 631 049	335 257	1 957 259

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

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	523 664	213 541	426 739	40 241	251 631	157 016	(94 616)	426 739
Roads Infrastructure	484 794	151 049	356 839	32 194	231 633	121 659	(109 974)	356 839
Roads	426 240	91 049	334 339	32 194	211 791	99 159	(112 632)	334 339
Road Structures	58 554	60 000	22 500	–	19 842	22 500	2 658	22 500
Storm water Infrastructure	–	1 500	9 000	2 914	3 098	2 500	(598)	9 000
Storm water Conveyance	–	1 500	9 000	2 914	3 098	2 500	(598)	9 000
Electrical Infrastructure	3 902	9 000	10 000	706	6 874	8 856	1 982	10 000
MV Networks	–	2 000	–	–	–	–	–	–
LV Networks	3 902	7 000	10 000	706	6 874	8 856	1 982	10 000
Water Supply Infrastructure	157	17 000	2 500	–	–	–	–	2 500
Water Treatment Works	–	15 000	1 000	–	–	–	–	1 000
Bulk Mains	–	2 000	–	–	–	–	–	–
Sanitation Infrastructure	6 040	14 992	15 000	2 017	2 017	–	(2 017)	15 000
Waste Water Treatment Works	6 040	14 992	15 000	2 017	2 017	–	(2 017)	15 000
Solid Waste Infrastructure	4 570	5 000	19 900	–	–	10 500	10 500	19 900
Waste Drop-off Points	4 570	5 000	14 900	–	–	10 500	10 500	14 900
Information and Communication Infrastructure	24 201	15 000	13 500	2 411	8 009	13 500	5 491	13 500
Distribution Layers	24 201	15 000	13 500	2 411	8 009	13 500	5 491	13 500
Community Assets	9 887	71 180	72 300	3 712	5 127	32 164	27 037	72 300
Community Facilities	8 317	55 180	29 300	3 712	5 127	16 664	11 537	29 300
Markets	2 499	2 500	6 500	1 015	1 692	3 564	1 872	6 500
Airports	1 728	6 000	11 800	–	–	4 900	4 900	11 800
Taxi Ranks/Bus Terminals	–	42 180	–	–	–	–	–	–
Capital Spares	–	4 500	–	–	–	–	–	–
Sport and Recreation Facilities	1 571	16 000	43 000	–	–	15 500	15 500	43 000
Outdoor Facilities	1 571	16 000	43 000	–	–	15 500	15 500	43 000
Other assets	13 087	20 750	29 500	473	473	6 850	6 377	29 500
Operational Buildings	13 087	20 750	29 500	473	473	6 850	6 377	29 500
Municipal Offices	3 654	10 750	21 500	–	–	2 850	2 850	21 500
Stores	9 434	10 000	8 000	473	473	4 000	3 527	8 000
Intangible Assets	13 711	4 000	15 000	1 131	2 301	9 630	7 329	15 000
Licences and Rights	13 711	4 000	15 000	1 131	2 301	9 630	7 329	15 000
Computer Software and Applications	13 711	4 000	15 000	1 131	2 301	9 630	7 329	15 000
Machinery and Equipment	–	5 000	–	–	–	–	–	–
Machinery and Equipment	–	5 000	–	–	–	–	–	–
Transport Assets	–	37 000	26 000	2 883	15 276	19 337	4 061	26 000
Transport Assets	–	37 000	26 000	2 883	15 276	19 337	4 061	26 000
Total Capital Expenditure on upgrading of existing assets	562 992	351 471	570 039	48 441	274 808	225 497	(49 311)	570 039

(s) Municipal Manager's quality certification

QUALITY CERTIFICATE

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

Dr Moeketsi Mosola
CITY MANAGER OF THE CITY OF TSHWANE

Signature: _____

Date: _____