

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

From: The City Manager  
 To: The Executive Mayor

## GROUP FINANCIAL SERVICES DEPARTMENT

### MUNICIPAL FINANCE MANAGEMENT ACT (MFMA) IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDED 31 AUGUST 2018

#### 1. PURPOSE

The purpose of this report is to review progress on the financial performance of the City of Tshwane against the budget for the period ended 31 August 2018, in compliance with Section 71 of the Municipal Finance Management Act (MFMA).

#### 2. STRATEGIC PILLARS

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

#### 3. BACKGROUND

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

For the reporting period ended 31 August 2018, the ten working days within which to report ends on **14 September 2018**.

#### 4. DISCUSSION

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

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

The following table summarises the financial performance as at 31 August 2018:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 AUGUST 2018					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	32,530,207	6,324,440	6,184,139	140,300	2.3%
Total Expenditure	32,416,977	5,057,532	5,971,544	(914,012)	-15%
<b>Surplus /Deficit</b>	<b>113,230</b>	<b>1,266,908</b>	<b>212,595</b>	<b>1,054,313</b>	

The table below shows expenditure of the previous financial year, 2017/18.

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 AUGUST 2017					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	30 226 013	5 910 319	5 687 718	222 601	4%
Total Expenditure	29 994 829	3 581 998	6 554 931	(2 972 933)	-45%
<b>Surplus /Deficit</b>	<b>231 184</b>	<b>2 328 321</b>	<b>(867 213)</b>	<b>3 195 534</b>	

The actual operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R140,3 million against the year-to-date (YTD) budget for the period ended 31 August 2018.

The operating expenditure is underspent by R914 million, which is 15% less than the YTD expenditure projection. However, the expenditure is expected to improve in the following months.

The total approved capital budget allocation amounts to R4 billion. The expenditure for the period, including that of the entities, amounts to R28,2 million, representing 0,7% of the total approved budget.

Cash and cash equivalents as at 31 August 2018 amount to R1,9 billion.

## 5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

## 6. COMMENTS OF THE GROUP LEGAL COUNSEL

The purpose and contents of the report have been taken note of. The report complies with the requirements of Section 71 of the MFMA, with reference to the prescribed reporting responsibilities of the Executive Mayor and the Accounting Officer as expounded in the report.

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

## 7. IMPLICATIONS

### 7.1 HUMAN RESOURCE IMPLICATIONS

This report has no human resource implications.

### 7.2 FINANCIAL IMPLICATIONS

(Budget and value for money)

This report incorporates information on the City of Tshwane's financial status for the period ended 31 August 2018. When the Executive Mayor receives the statement or report submitted by the Accounting Officer in terms of Section 71 of the MFMA, the Executive Mayor is obliged to take certain steps regarding "budgetary control and early identification of financial problems", as required in terms of Section 54 of the MFMA. Furthermore, the Accounting Officer must, in writing, report to the 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 Section 71 of the MFMA and National Treasury Regulation GG 32141 of 17 April 2009.

### 7.4 COMMUNICATION IMPLICATIONS

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

### 7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

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

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

The City does not have an mSCOA system for transacting, but it 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-02 mSCOA data strings will be submitted to the National Treasury on 14 September 2018.

## 9. CONCLUSION

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

The operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R140,3 million against the year-to-date (YTD) budget for the period ended 31 August 2018.

The operating expenditure is underspent by R914 million, which is 15% less than the YTD expenditure projection.

The total capital budget allocation amounts to R4 billion. The expenditure for the period including the entities amounts to R28,2 million, representing 0,7% spending against the total approved budget.

Departments must put measures in place to accelerate spending on budgeted capital expenditure, in particular on conditional grant 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 and its Annexure A be noted.
2. That the report be noted, in compliance with Section 71 of the MFMA and municipal budget and reporting regulations.
3. That this statement be submitted to the National Treasury and the Provincial Treasury, in both signed-document and electronic format.

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 ENDED 31 AUGUST 2018**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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

## ANNEXURE A



# **IN-YEAR REPORT**

**BUDGET YEAR: 2018/19**

**REPORTING PERIOD: M02 AUGUST 2018**

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## PART 1: IN-YEAR REPORT

### 1.1 Mayor's report

On 31 May 2018, Council approved the 2018/19 Medium-term Revenue and Expenditure Framework (MTREF) for the City of Tshwane. This gives effect to the financial plan of the City of Tshwane, which includes its 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 and its Annexure A be noted.
2. That the report be noted, in compliance with Section 71 of the MFMA and the municipal budget and reporting regulations.
3. That this statement be submitted to the National Treasury and the Provincial Treasury, in both signed-document and electronic format.

### 1.3 Executive summary

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

#### Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

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

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



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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Revenue By Source</b>								
Property rates	6,731,720	6,980,636	606,389	1,181,861	1,135,974	45,887	4%	6,980,636
Service charges - electricity revenue	11,201,679	11,946,456	1,130,762	2,271,307	2,191,803	79,505	4%	11,946,456
Service charges - water revenue	3,316,165	4,283,959	315,506	572,264	652,318	(80,054)	-12%	4,283,959
Service charges - sanitation revenue	986,169	1,063,982	91,633	173,061	177,787	(4,725)	-3%	1,063,982
Service charges - refuse revenue	1,482,086	1,494,163	136,677	269,177	241,660	27,517	11%	1,494,163
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143,237	152,593	3,514	7,181	30,344	(23,164)	-76%	152,593
Interest earned - external investments	210,976	133,342	9,823	20,476	17,311	3,165	18%	133,342
Interest earned - outstanding debtors	676,298	575,401	63,121	146,317	91,777	54,540	59%	575,401
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228,148	368,755	20,350	21,537	33,406	(11,869)	-36%	368,755
Licences and permits	52,325	59,551	4,771	4,851	9,690	(4,839)	-50%	59,551
Agency services	-	6,980	-	-	-	-	-	6,980
Transfers and subsidies	4,304,592	4,440,081	568,311	1,567,528	1,432,990	134,538	9%	4,440,081
Other revenue	894,013	1,023,065	61,787	88,880	169,081	(80,201)	-47%	1,023,065
Gains on disposal of PPE	4,809	1,242	-	-	-	-	-	1,242
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>30,232,217</b>	<b>32,530,207</b>	<b>3,012,644</b>	<b>6,324,440</b>	<b>6,184,139</b>	<b>140,300</b>	<b>2%</b>	<b>32,530,207</b>
<b>Expenditure By Type</b>								
Employee related costs	8,199,423	9,602,946	674,392	1,372,426	1,532,503	(160,077)	-10%	9,602,946
Remuneration of councillors	123,786	132,797	10,182	20,395	22,133	(1,738)	-8%	132,797
Debt impairment	1,316,209	1,514,427	252,405	252,405	252,405	-	-	1,514,427
Depreciation & asset impairment	2,035,483	1,957,156	128,650	244,647	326,193	(81,546)	-25%	1,957,156
Finance charges	1,626,502	1,390,948	31,583	71,988	28,412	43,575	153%	1,390,948
Bulk purchases	9,720,982	10,727,870	2,191,279	2,391,279	2,437,232	(45,952)	-2%	10,727,870
Other materials	499,679	765,218	51,855	58,411	190,630	(132,218)	-69%	765,218
Contracted services	3,025,546	3,320,884	202,598	257,409	631,554	(374,146)	-59%	3,320,884
Transfers and subsidies	166,951	52,495	15,458	17,315	23,834	(6,519)	-27%	52,495
Other expenditure	2,820,308	2,952,234	238,360	371,258	526,649	(155,390)	-30%	2,952,234
Loss on disposal of PPE	84,717	1	-	-	0	(0)	-100%	1
<b>Total Expenditure</b>	<b>29,619,587</b>	<b>32,416,977</b>	<b>3,796,762</b>	<b>5,057,532</b>	<b>5,971,544</b>	<b>(914,012)</b>	<b>-15%</b>	<b>32,416,977</b>
<b>Surplus/(Deficit)</b>	<b>612,630</b>	<b>113,230</b>	<b>(784,118)</b>	<b>1,266,908</b>	<b>212,595</b>	<b>1,054,313</b>		<b>113,230</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,218,085	2,198,735	(69,281)	21,650	75,707	(54,057)	-71%	2,198,735
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8,000	-	-	340	(340)	-100%	8,000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2,831,655</b>	<b>2,319,965</b>	<b>(853,399)</b>	<b>1,288,558</b>	<b>288,642</b>			<b>2,319,965</b>
Taxation	3,649	535	-	-	89	(89)		535
<b>Surplus/(Deficit) after taxation</b>	<b>2,828,007</b>	<b>2,319,430</b>	<b>(853,399)</b>	<b>1,288,558</b>	<b>288,553</b>			<b>2,319,430</b>
Attributable to minorities	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2,828,007</b>	<b>2,319,430</b>	<b>(853,399)</b>	<b>1,288,558</b>	<b>288,553</b>			<b>2,319,430</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	<b>2,828,007</b>	<b>2,319,430</b>	<b>(853,399)</b>	<b>1,288,558</b>	<b>288,553</b>			<b>2,319,430</b>

The YTD actual revenue amounts to R6,3 billion and reflects a favourable variance of R140,3 million against the YTD budget of R6,2 billion.

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

- Property rates (R45,8 million favourable) – due to retrospective adjustments done on accounts regarding new and old property registrations.
- Service charges: Electricity revenue (R79,5 million favourable) – due to an increase in the number of applications for smart prepaid electricity.
- Service charges: Water (R80 million unfavourable) and sanitation (R4,7 million unfavourable) – the budget for water and sanitation is based on statistical trends and is demand-driven. The account estimations (when actual readings are not taken) contribute to the under recovery.
- Service charges: Refuse (R27,5 million favourable) – actual income received is higher than the projected figures but mainly on solid waste removal.
- Rental facilities and equipment (R23 million unfavourable): Revenue is expected to improve in the second quarter.
- Interest earned on outstanding debtors (R54,5 million favourable) – as a result of an increase in outstanding debtors.
- Fines, penalties and forfeits (R11,9 million unfavourable). Revenue is recorded one month in arrears. Upon completion of the calibration of mobile speed cameras and their deployment, AARTO revenue should increase.
- Licences and permits (R4,8 million unfavourable) – due to under-recovery mainly on sundry fees and driver's licences. The revenue for August will reflect in September 2018.
- Transfers and subsidies (R134,5 million favourable) – mainly due to the transfer of the first tranche of the equitable share.
- Other revenue (R80,2 million unfavourable) – mainly due to under-recovery on the following line items:
  - Reminder fees
  - Approval fees advertising
  - VAT correction – direct income
  - Township development contributions for electricity and rezoning

The YTD actual expenditure amounts to R5 billion and indicates an underspending variance of R914 million or 15% against the YTD budget of R5,9 billion. Expenditure is expected to improve in the following months.

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

- Employee-related costs (R160 million under budget) – mainly on salaries, pension and provident fund, provision for leave payments.
- Depreciation (R81,5 million under budget) – the calculation is aligned with the asset verification and purification process.
- Finance charges (R43,6 million over budget) – mainly due to the payment of interest on external loans.
- Bulk purchases of electricity (R21 million under budget) – due to outstanding invoices for August, the payments will be processed in September 2018. Rand Water (R25 million under budget) – the purchases are demand-driven and also according to seasonal usage and cannot be predicted.
- Other materials (R132,2 million under budget) – underspending mainly on consumables, electricity reticulation and Magalies Water. Expenditure is expected to increase in the second quarter.

- Contracted services are under budget by R374 million – underspending mainly on watchman services, grounds, roads, household refuse removal and municipal services. Expenditure is expected to increase in the second quarter.
- Transfers and subsidies are under budget by R6,5 million due to underspending on gratuities and payments to NGO support.
- Other expenditure is R155 million under budget – due to underspending mainly on rental of plant and equipment, internet fees and leased vehicles. Expenditure is expected to increase in the second quarter.

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

The following table shows the total budget (including the entities) of R4 billion. The actual expenditure for the period amounts to R28,2 million, which represents 0,7% against the budget.

### Consolidated summary: Capital expenditure, 31 August 2018

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 AUGUST 2018						
Description	Original Budget	YTD Budget - 31 August 2018	YTD Actual - 31 August 2018	YTD Variance	Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	4,023,015	316,018	28,246	(287,772)	-91%	0.7%
TOTAL Capital Financing	4,023,015	316,018	28,246	(287,772)	-91%	0.7%

### Capital expenditure per funding source as at 31 August 2018

Capital Expenditure for the CoT per Funding Source as at 31 August 2018											
Funding Source	Original Budget 2018/19	YTD Expenditure Projections 31 August 2018	YTD Actual Expenditure 31 August 2018	Variance (Actual vs Projection)	Variance (Actual vs Original Budget)	Actual as % of Expenditure Projection	Actual as % of Original Budget	Commitment YTD	Cumulative Actual + Committed	Cumulative Actual + Committed as % of Original Budget	Budget Not Spent (Original Budget - Cum Actual + Committed YTD)
	(R)	(R)	(R)	(R)	(R)	%	%	(R)	(R)	%	(R)
Council Funding	156 500 000	4 991 904	0	( 4 991 904)	( 156 500 000)	0.0%	0.0%	0	0	0.0%	156 500 000
Public Transport Infrastructure and Systems Grant (PTIS)	509 162 220	46 271 552	( 1 259 448)	( 47 531 000)	( 510 421 668)	-2.7%	-0.2%	0	- 1 259 448	-0.2%	510 421 668
Neighbourhood Development Partnership Grant (NDPG)	7 105 000	0	0	0	( 7 105 000)	0.0%	0.0%	0	0	0.0%	7 105 000
USDG (replaces MIG)- Urban Settlements Development Grant	1 557 438 790	104 911 428	20 941 510	( 83 969 918)	( 1 536 497 280)	20.0%	1.3%	42 073 144	63 014 654	4.0%	1 494 424 136
Integrated National Electrification Programme (INEP)	40 000 000	1 000 000	0	( 1 000 000)	( 40 000 000)	0.0%	0.0%	0	0	0.0%	40 000 000
Capital Replacement Reserve	5 000 000	405 000	0	( 405 000)	( 5 000 000)	0.0%	0.0%	7 851	7 851	0.2%	4 992 149
Energy Efficiency Demand Side Management (EEDSM)	10 000 000	0	0	0	( 10 000 000)	0.0%	0.0%	0	0	0.0%	10 000 000
Community Library Services (CLS)	10 000 000	1 000 000	0	( 1 000 000)	( 10 000 000)	0.0%	0.0%	0	0	0.0%	10 000 000
Borrowings	1 500 000 000	118 451 343	5 806 955	( 112 644 388)	( 1 494 193 045)	4.9%	0.4%	47 581 329	53 388 284	3.6%	1 446 611 716
Public Contributions & Donations	150 000 000	1 343 182	2 013 526	670 344	( 147 986 474)	149.9%	1.3%	0	2 013 526	1.3%	147 986 474
Social Infrastructure Grant	30 730 000	30 730 000	715 635	( 30 014 365)	( 30 014 365)	2.3%	2.3%	259 328	974 963	3.2%	29 755 037
LG SETA Discretionary Allocation	8 000 000	640 000	0	( 640 000)	( 8 000 000)	0.0%	0.0%	0	0	0.0%	8 000 000
Integrated City Development Grant (ICDG)	38 261 050	6 121 768	0	( 6 121 768)	( 38 261 050)	0.0%	0.0%	0	0	0.0%	38 261 050
Housing Company Tshwane - Internally Generated Funds	500 000	101 709	0	( 101 709)	( 500 000)	0.0%	0.0%	0	0	0.0%	500 000
Tshwane Economic Development Agency - Internally Generated Funds	318 000	50 000	27 776	( 22 224)	( 290 224)	55.6%	8.7%	0	27 776	8.7%	290 224
<b>Total</b>	<b>4 023 015 060</b>	<b>316 017 886</b>	<b>28 245 955</b>	<b>( 287 771 931)</b>	<b>( 3 994 769 105)</b>	<b>8.9%</b>	<b>0.7%</b>	<b>89 921 652</b>	<b>118 167 607</b>	<b>2.9%</b>	<b>3 904 847 453</b>

An amount of R28,2 million has been spent, mainly on grant-funded projects.

Capital expenditure per funding source as at 31 August 2017

Capital Expenditure for the CoT per Funding Source as at 31 August 2017											
Funding Source	Original Budget	YTD Expenditure Projections 31 August 2017	YTD Actual Expenditure 31 August 2017	Variance (Actual vs Projection)	Variance (Actual vs Original Budget)	Actual as % of Expenditure Projection	Actual as % of Original Budget	Commitment YTD	Cumulative Actual + Committed	Budget Not Spent (Original Budget - Cum Actual + Committed YTD)	% Original Budget Not Spent
	(R)	(R)	(R)	(R)	(R)	%	%	(R)	(R)	(R)	%
Council Funding	376 000 000	11 662 000	0	( 11 662 000)	( 376 000 000)	0.0%	0.0%	0	0	376 000 000	100.0%
Public Transport Infrastructure and Systems Grant (PTIS)	679 189 840	16 300 556	36 119 475	19 818 919	( 643 070 365)	221.6%	5.3%	60 557 521	96 676 996	582 512 844	85.8%
Neighbourhood Development Partnership Grant (NDPG)	20 000 000	480 000	497 622	17 622	( 19 502 378)	103.7%	2.5%	0	497 622	19 502 378	97.5%
USDG (replaces MIG) - Urban Settlements Development Grant	1 567 922 550	98 954 154	15 439 496	( 83 514 658)	(1 552 483 054)	15.6%	1.0%	8 890 582	24 330 078	1 543 592 472	98.4%
Integrated National Electrification Programme (INEP)	30 000 000	720 000	0	( 720 000)	( 30 000 000)	0.0%	0.0%	0	0	30 000 000	100.0%
Capital Replacement Reserve	5 000 000	0	13 999	13 999	( 4 986 001)		0.3%	82 038	96 037	4 903 963	98.1%
Community Library Services (CLS)	9 507 000	0	0	0	( 9 507 000)		0.0%	0	0	9 507 000	100.0%
Borrowings	1 000 000 000	66 614 337	( 8 429 699)	( 75 044 035)	(1 008 429 699)	-12.7%	-0.8%	6 435 277	( 1 994 422)	1 001 994 422	100.2%
Public Contributions & Donations	100 000 000	1 063 492	5 552 677	4 489 186	( 94 447 323)	522.1%	5.6%	1 655 087	7 207 764	92 792 236	92.8%
Social Infrastructure Grant	34 000 000	15 063 521	11 399 693	( 3 663 828)	( 22 600 307)	75.7%	33.5%	0	11 399 693	22 600 307	66.5%
LG SETA Discretionary Allocation	6 000 000	0	0	0	( 6 000 000)		0.0%	0	0	6 000 000	100.0%
Integrated City Development Grant (ICDG)	32 664 650	0	0	0	( 32 664 650)		0.0%	0	0	32 664 650	100.0%
Housing Company Tshwane - Subsidy	51 548 240	8 728 499	7 652 804	( 1 075 695)	( 43 895 436)	87.7%	14.8%	0	7 652 804	43 895 436	85.2%
Hosing Company Tshwane - Social Housing Regulatory Authority (SHRA)	70 626 296	11 968 925	0	( 11 968 925)	( 70 626 296)	0.0%	0.0%	0	0	70 626 296	100.0%
Tshwane Economic Development Agency - Subsidy	300 000	0	0	0	( 300 000)		0.0%	0	0	300 000	100.0%
<b>Total</b>	<b>3 982 758 576</b>	<b>231 555 484</b>	<b>68 246 067</b>	<b>( 163 309 417)</b>	<b>(3 914 512 509)</b>	<b>29.5%</b>	<b>1.7%</b>	<b>77 620 505</b>	<b>145 866 572</b>	<b>3 836 892 004</b>	<b>96.3%</b>

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

Chart 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)

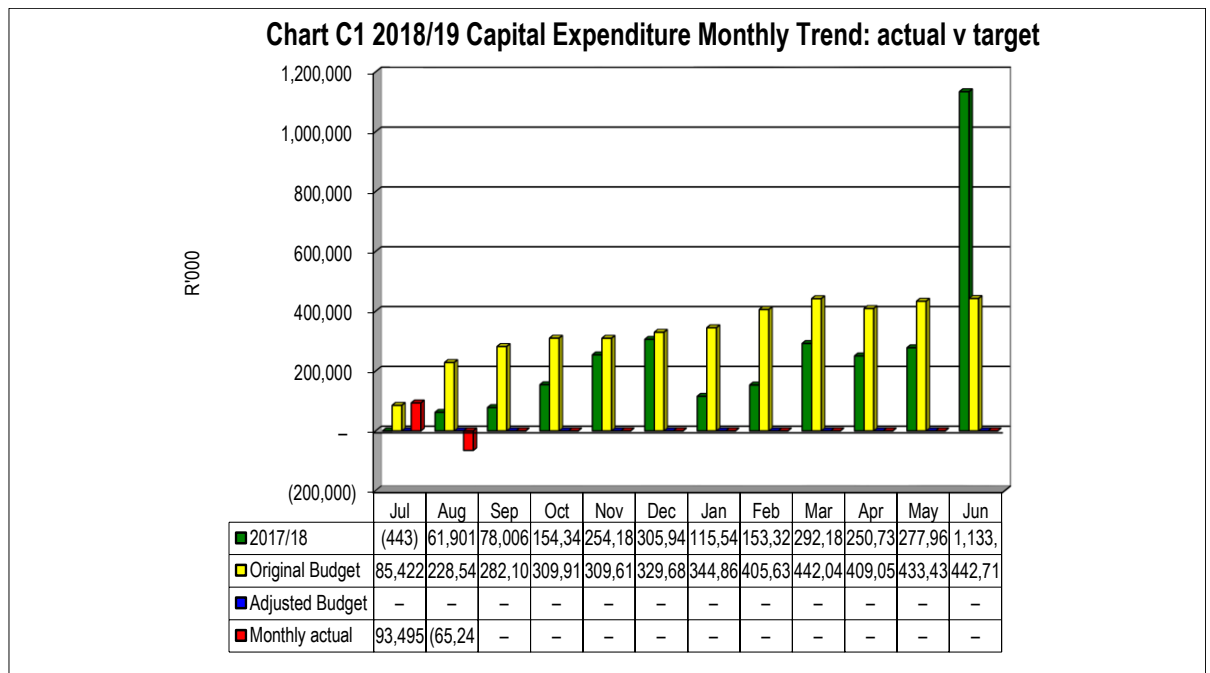
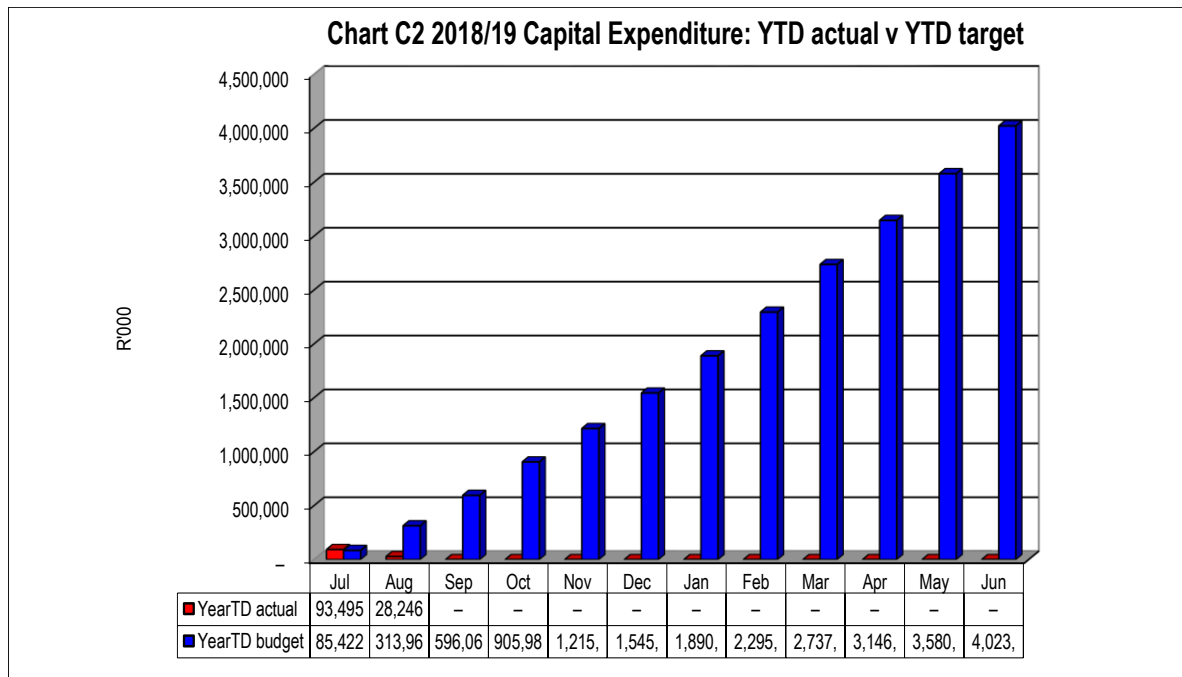


Chart C2: 2018/19 capital expenditure (YTD actual vs YTD target)



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

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

### Financial position

The financial position, as indicated in Table C1, shows that the community wealth/equity of the City of Tshwane as at 31 August 2018 amounts to R28,7 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format that is consistent with international standards and aligned with GRAP 1.

### Cash flow

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

- Cash and cash equivalents as at the end of July 2018 amount to R1,9 billion.
- The cash flow from operating activities is R156,8 million negative.
- The cash flow from investing activities amounts to R115,4 million.
- The cash flow from financing activities amounts to R114,6 million.

### Debtors' age analysis

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

Table C1 and SC3 indicate that the total debtors' amount is R12,3 billion.

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

An amount of R6,4 billion is outstanding in this category compared to R5,2 billion in the 2017/18 financial year.

Chart C3: Aged consumer debtors' analysis

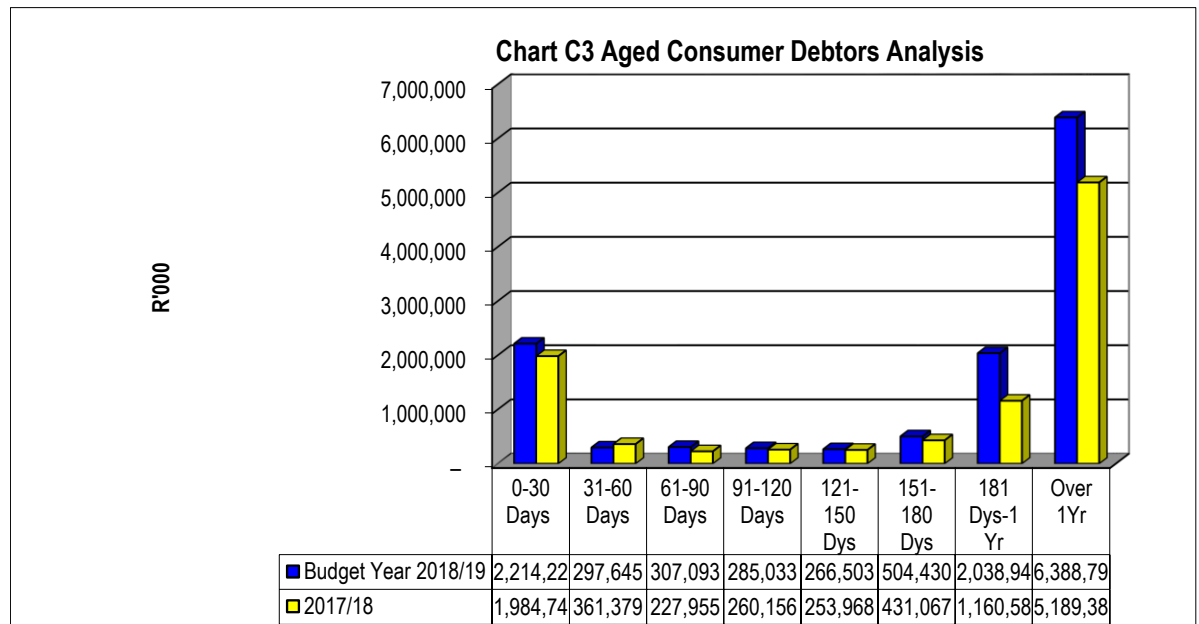
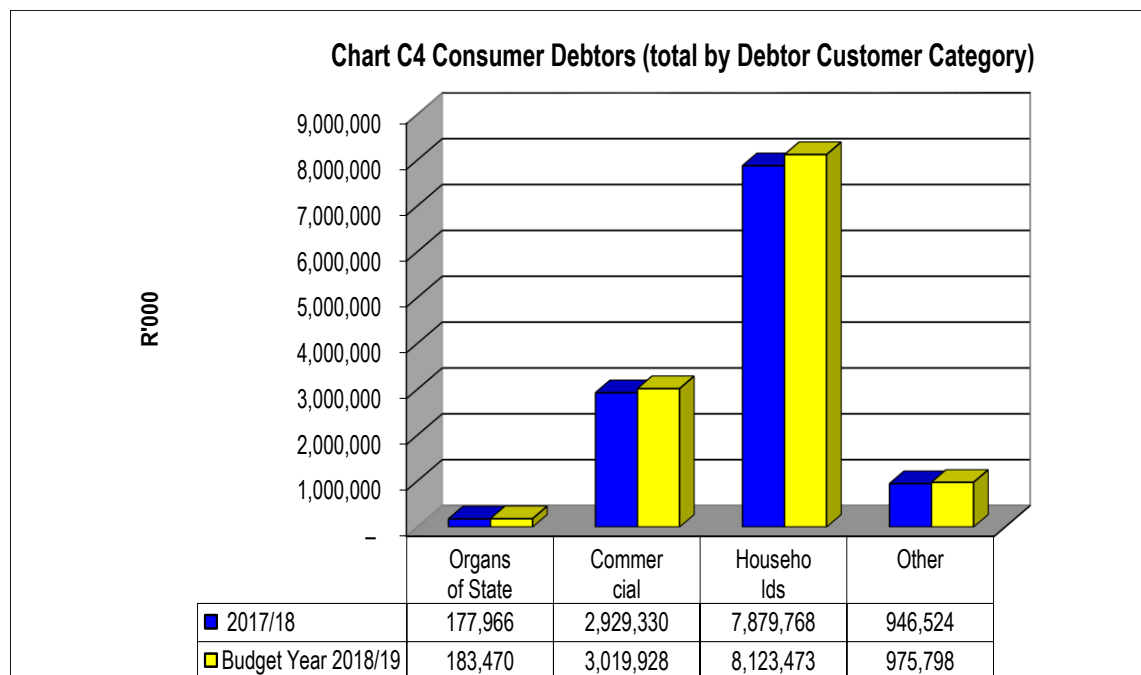


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R244 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

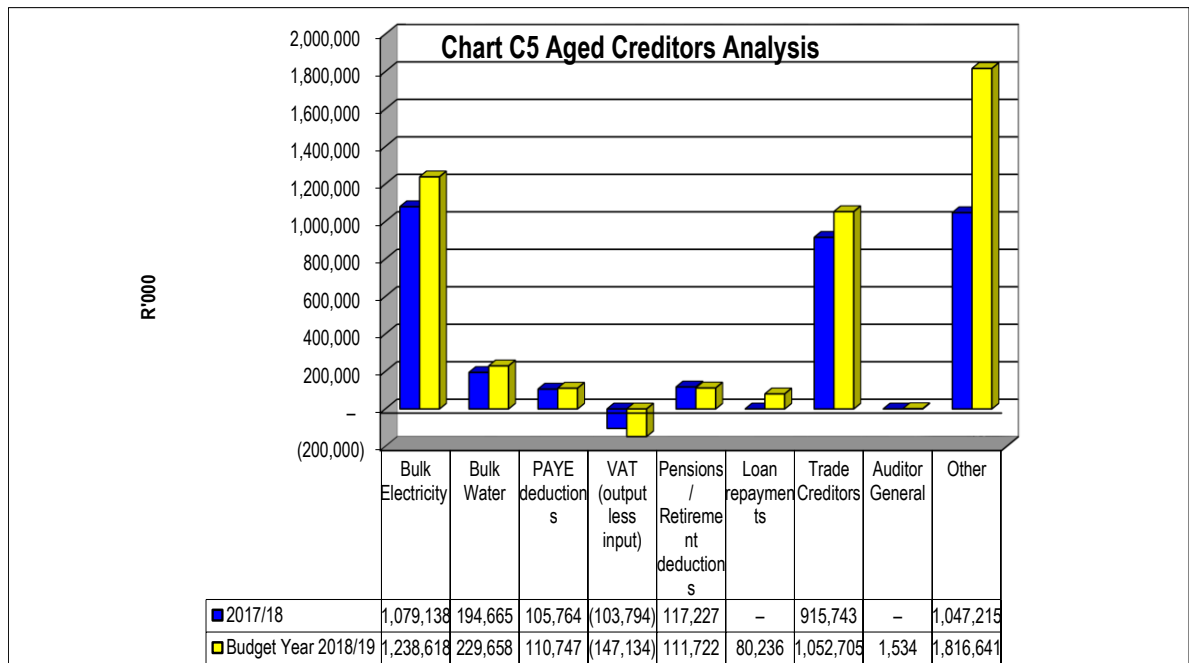


### Creditors' age analysis

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

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

Chart C5: Aged creditors' analysis



### Investment portfolio analysis (Table SC5)

The investment portfolio analysis, shown in Table SC5, reflects the institution where funds are invested, the period of investment, the type of investment and the accrued interest for the month. The market value at the end of the month amounts to R3,3 billion.

### Allocation of grant receipts and expenditure (Table SC6 and SC7)

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

The total budget is R6,6 billion, and an amount of R1,9 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 R1,5 billion against the YTD budget of R1,6 billion.

Table SC7 (2) indicates expenditure against approved rollovers. The rollover application letter was submitted, awaiting response from the National and Provincial Treasury.

#### Expenditure on councillor and staff benefits (Table SC8)

The disclosure on councillors, board members and employee benefits is captured in Table SC8 and provides a comparison of actual expenditure and budgeted expenditure.

#### Parent municipality's financial performance (Table SC10)

This disclosure is required by the National Treasury. Municipalities that have municipal entities should provide 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 for these entities. The reasons for the variance have been captured in Table SC1.

#### Performance indicators (Table SC2)

This table reflects various ratios, such as –

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

### **1.4 In-year budget statement tables**

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



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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M02 August								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	6,731,720	6,980,636	606,389	1,181,861	1,135,974	45,887	4%	6,980,636
Service charges	16,986,098	18,788,560	1,674,578	3,285,809	3,263,567	22,242	1%	18,788,560
Investment revenue	210,976	133,342	9,823	20,476	17,311	3,165	18%	133,342
Transfers and subsidies	4,304,592	4,440,081	568,311	1,567,528	1,432,990	134,538	9%	4,440,081
Other own revenue	1,998,831	2,187,587	153,543	268,766	334,298	(65,531)	-20%	2,187,587
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>30,232,217</b>	<b>32,530,207</b>	<b>3,012,644</b>	<b>6,324,440</b>	<b>6,184,139</b>	<b>140,300</b>	<b>2%</b>	<b>32,530,207</b>
Employee costs	8,199,423	9,602,946	674,392	1,372,426	1,532,503	(160,077)	-10%	9,602,946
Remuneration of Councillors	123,786	132,797	10,182	20,395	22,133	(1,738)	-8%	132,797
Depreciation & asset impairment	2,035,483	1,957,156	128,650	244,647	326,193	(81,546)	-25%	1,957,156
Finance charges	1,626,502	1,390,948	31,583	71,988	28,412	43,575	153%	1,390,948
Materials and bulk purchases	10,220,661	11,493,088	2,243,134	2,449,691	2,627,861	(178,171)	-7%	11,493,088
Transfers and subsidies	166,951	52,495	15,458	17,315	23,834	(6,519)	-27%	52,495
Other expenditure	7,246,781	7,787,546	693,363	881,072	1,410,608	(529,536)	-38%	7,787,546
<b>Total Expenditure</b>	<b>29,619,587</b>	<b>32,416,977</b>	<b>3,796,762</b>	<b>5,057,532</b>	<b>5,971,544</b>	<b>(914,012)</b>	<b>-15%</b>	<b>32,416,977</b>
<b>Surplus/(Deficit)</b>	<b>612,630</b>	<b>113,230</b>	<b>(784,118)</b>	<b>1,266,908</b>	<b>212,595</b>	<b>1,054,313</b>	<b>496%</b>	<b>113,230</b>
Transfers and subsidies - capital (monetary allocations)	2,218,085	2,198,735	(69,281)	21,650	75,707	(54,057)	-71%	2,198,735
Contributions & Contributed assets	940	8,000	–	–	340	(340)	-100%	8,000
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2,831,655</b>	<b>2,319,965</b>	<b>(853,399)</b>	<b>1,288,558</b>	<b>288,642</b>	<b>999,916</b>	<b>346%</b>	<b>2,319,965</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>2,831,655</b>	<b>2,319,965</b>	<b>(853,399)</b>	<b>1,288,558</b>	<b>288,642</b>	<b>999,916</b>	<b>346%</b>	<b>2,319,965</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>3,077,661</b>	<b>4,023,015</b>	<b>(65,249)</b>	<b>28,246</b>	<b>316,018</b>	<b>(287,772)</b>	<b>-91%</b>	<b>4,023,015</b>
Capital transfers recognised	2,135,670	2,210,697	(45,557)	20,398	190,675	(170,277)	-89%	2,210,697
Public contributions & donations	61,157	150,000	(15)	2,014	1,343	670	50%	150,000
Borrowing	700,248	1,500,000	(14,975)	5,807	118,451	(112,644)	-95%	1,500,000
Internally generated funds	180,585	162,318	(4,702)	28	5,549	(5,521)	-99%	162,318
<b>Total sources of capital funds</b>	<b>3,077,661</b>	<b>4,023,015</b>	<b>(65,249)</b>	<b>28,246</b>	<b>316,018</b>	<b>(287,772)</b>	<b>-91%</b>	<b>4,023,015</b>
<b>Financial position</b>								
Total current assets	12,250,383	11,231,612		11,690,780				11,231,612
Total non current assets	41,564,136	42,830,192		41,459,271				42,830,192
Total current liabilities	11,831,160	11,246,591		9,993,172				11,246,591
Total non current liabilities	14,525,937	14,990,203		14,411,224				14,990,203
Community wealth/Equity	27,457,421	27,825,011		28,745,655				27,825,011
<b>Cash flows</b>								
Net cash from (used) operating	5,092,364	4,161,591	(447,793)	(156,819)	640,434	797,252	124%	4,161,591
Net cash from (used) investing	(2,820,542)	(3,961,251)	(152,899)	(115,389)	(103,137)	12,252	-12%	(3,961,251)
Net cash from (used) financing	(983,218)	445,617	(48,674)	(114,647)	(127,321)	(12,674)	10%	445,617
<b>Cash/cash equivalents at the month/year end</b>	<b>2,311,735</b>	<b>2,978,764</b>	<b>–</b>	<b>1,924,880</b>	<b>2,742,782</b>	<b>817,902</b>	<b>30%</b>	<b>2,978,764</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>								
Total By Income Source	2,214,222	297,645	285,033	266,503	504,430	2,038,945	6,388,797	12,302,668
<b>Creditors Age Analysis</b>								
Total Creditors	4,494,728	–	–	–	–	–	–	4,494,728

**(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) - M02 August								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue - Functional</b>								
<i><b>Governance and administration</b></i>	<b>11,172,721</b>	<b>11,524,873</b>	<b>1,153,392</b>	<b>2,790,378</b>	<b>2,523,636</b>	266,743	11%	<b>11,524,873</b>
Executive and council	23,263	54,054	306,128.74	306	2,247,549.47	(1,941)	-86%	54,054
Finance and administration	11,101,635	11,426,644	1,149,571	2,786,550	2,514,025	272,524	11%	11,426,644
Internal audit	47,823	44,175	3,514	3,523	7,363	(3,840)	-52%	44,175
<i><b>Community and public safety</b></i>	<b>1,581,647</b>	<b>1,681,120</b>	<b>13,286</b>	<b>85,231</b>	<b>169,955</b>	(84,724)	-50%	<b>1,681,120</b>
Community and social services	41,534	22,671	1,081	2,312	4,021	(1,709)	-42%	22,671
Sport and recreation	34,683	25,662	909	1,584	4,277	(2,693)	-63%	25,662
Public safety	226,410	369,254	20,110	20,676	33,867	(13,192)	-39%	369,254
Housing	1,061,627	1,056,042	(50,697)	18,424	53,604	(35,180)	-66%	1,056,042
Health	217,393	207,491	41,883	42,236	74,186	(31,950)	-43%	207,491
<i><b>Economic and environmental services</b></i>	<b>1,419,187</b>	<b>1,458,926</b>	<b>46,898</b>	<b>67,550</b>	<b>153,608</b>	(86,058)	-56%	<b>1,458,926</b>
Planning and development	103,588	176,590	30,744	38,384	43,454	(5,070)	-12%	176,590
Road transport	1,311,564	1,281,674	16,134	28,786	110,044	(81,258)	-74%	1,281,674
Environmental protection	4,036	662	20	380	110	270	245%	662
<i><b>Trading services</b></i>	<b>18,057,299</b>	<b>19,831,779</b>	<b>1,713,348</b>	<b>3,370,910</b>	<b>3,372,947</b>	(2,037)	0%	<b>19,831,779</b>
Energy sources	11,334,961	12,467,449	1,144,563	2,293,605	2,226,235	67,369	3%	12,467,449
Water management	4,080,746	4,390,403	337,221	628,572	703,483	(74,910)	-11%	4,390,403
Waste water management	1,082,381	1,438,917	94,789	179,381	194,761	(15,380)	-8%	1,438,917
Waste management	1,559,211	1,535,010	136,775	269,352	248,468	20,884	8%	1,535,010
<i><b>Other</b></i>	<b>220,388</b>	<b>240,244</b>	<b>16,439</b>	<b>32,020</b>	<b>40,041</b>	<b>(8,020)</b>	<b>-20%</b>	<b>240,244</b>
<b>Total Revenue - Functional</b>	<b>32,451,243</b>	<b>34,736,942</b>	<b>2,943,363</b>	<b>6,346,090</b>	<b>6,260,187</b>	<b>85,903</b>	<b>1%</b>	<b>34,736,942</b>
<b>Expenditure - Functional</b>								
<i><b>Governance and administration</b></i>	<b>7,769,340</b>	<b>7,564,013</b>	<b>462,905</b>	<b>794,632</b>	<b>1,055,798</b>	(261,166)	-25%	<b>7,564,013</b>
Executive and council	1,400,652	1,309,236	96,352	151,165	216,812,062.80	(65,647)	-30%	1,309,236
Finance and administration	6,169,280	5,918,414	335,749	608,670	781,415	(172,744)	-22%	5,918,414
Internal audit	199,408	336,364	30,804	34,797	57,571	(22,774)	-40%	336,364
<i><b>Community and public safety</b></i>	<b>4,115,785</b>	<b>4,786,871</b>	<b>380,831</b>	<b>646,070</b>	<b>794,610</b>	(148,540)	-19%	<b>4,786,871</b>
Community and social services	266,585	292,803	21,191	39,745	48,592	(8,848)	-18%	292,803
Sport and recreation	357,007	531,377	33,174	64,039	85,923	(21,884)	-25%	531,377
Public safety	2,324,867	2,727,743	220,028	373,530	435,460	(61,930)	-14%	2,727,743
Housing	612,133	538,580	59,361	74,578	94,416	(19,837)	-21%	538,580
Health	555,194	696,368	47,077	94,178	130,219	(36,041)	-28%	696,368
<i><b>Economic and environmental services</b></i>	<b>3,069,877</b>	<b>3,295,451</b>	<b>214,700</b>	<b>392,424</b>	<b>542,009</b>	(149,586)	-28%	<b>3,295,451</b>
Planning and development	960,453	1,041,266	85,382	148,920	170,242	(21,323)	-13%	1,041,266
Road transport	1,963,960	2,083,063	119,463	225,309	341,138	(115,829)	-34%	2,083,063
Environmental protection	145,464	171,122	9,856	18,195	30,629	(12,434)	-41%	171,122
<i><b>Trading services</b></i>	<b>14,494,794</b>	<b>16,588,898</b>	<b>2,727,540</b>	<b>3,206,068</b>	<b>3,550,866</b>	(344,798)	-10%	<b>16,588,898</b>
Energy sources	10,041,218	10,963,043	2,294,760	2,472,127	2,492,453	(20,326)	-1%	10,963,043
Water management	2,343,641	3,567,984	300,682	533,514	662,615	(129,101)	-19%	3,567,984
Waste water management	772,883	829,563	53,402	88,473	194,579	(106,106)	-55%	829,563
Waste management	1,337,052	1,228,310	78,696	111,954	201,220	(89,265)	-44%	1,228,310
<i><b>Other</b></i>	<b>173,439</b>	<b>182,277</b>	<b>10,786</b>	<b>18,339</b>	<b>28,350</b>	<b>(10,011)</b>	<b>-35%</b>	<b>182,277</b>
<b>Total Expenditure - Functional</b>	<b>29,623,236</b>	<b>32,417,512</b>	<b>3,796,762</b>	<b>5,057,532</b>	<b>5,971,634</b>	<b>(914,101)</b>	<b>-15%</b>	<b>32,417,512</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2,828,007</b>	<b>2,319,430</b>	<b>(853,399)</b>	<b>1,288,558</b>	<b>288,553</b>	<b>1,000,005</b>	<b>347%</b>	<b>2,319,430</b>

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

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

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Revenue by Vote</b>								
Vote 1 - Community & Social Development Services Department	102,713	78,318	8,913	8,937	15,205	(6,268)	-41%	78,318
Vote 2 - Economic Development & Spatial Planning Department	315,041	454,700	54,233	77,071	80,832	(3,761)	-5%	454,700
Vote 3 - Emergency Services Department	111,980	118,785	41,721	42,417	43,629	(1,212)	-3%	118,785
Vote 4 - Environment & Agriculture Management Department	1,587,852	1,553,665	137,435	270,361	251,577	18,784	7%	1,553,665
Vote 5 - Group Audit & Risk Department	47,833	44,175	3,514	3,523	7,363	(3,840)	-52%	44,175
Vote 6 - Group Financial Services Department	10,968,258	11,247,966	1,134,287	2,771,165	2,485,248	285,917	12%	11,247,966
Vote 7 - Group Property Management Department	68,247	97,257	412	728	16,210	(15,482)	-96%	97,257
Vote 8 - Health Department	60,585	63,435	79	104	26,345	(26,241)	-100%	63,435
Vote 9 - Human Settlement Department	1,036,316	1,015,196	(50,699)	18,421	48,413	(29,992)	-62%	1,015,196
Vote 10 - Tshwane Metro Police Department	233,774	370,549	20,432	21,722	33,723	(12,001)	-36%	370,549
Vote 11 - Regional Operations & Coordination Department	72,307	64,723	2,426	4,989	10,399	(5,410)	-52%	64,723
Vote 12 - Roads & Transport Department	1,315,914	1,299,191	14,856	26,357	113,332	(86,976)	-77%	1,299,191
Vote 13 - Shared Services Department	8,950	1,126	1	2	188	(185)	-99%	1,126
Vote 14 - Utility Services Department	16,486,070	18,289,822	1,575,642	3,100,018	3,123,322	(23,304)	-1%	18,289,822
Vote 15 - Other Departments	35,401	38,034	110	276	4,403	(4,127)	-94%	38,034
<b>Total Revenue by Vote</b>	<b>32,451,243</b>	<b>34,736,942</b>	<b>2,943,363</b>	<b>6,346,090</b>	<b>6,260,187</b>	<b>85,903</b>	<b>1%</b>	<b>34,736,942</b>
<b>Expenditure by Vote</b>								
Vote 1 - Community & Social Development Services Department	343,305	441,131	35,412	65,672	70,292	(4,620)	-7%	441,131
Vote 2 - Economic Development & Spatial Planning Department	540,308	578,162	50,991	86,789	94,454	(7,665)	-8%	578,162
Vote 3 - Emergency Services Department	614,009	741,129	55,525	107,644	119,953	(12,309)	-10%	741,129
Vote 4 - Environment & Agriculture Management Department	1,589,260	1,503,552	97,304	147,085	249,462	(102,377)	-41%	1,503,552
Vote 5 - Group Audit & Risk Department	225,356	357,827	32,362	37,970	60,982	(23,011)	-38%	357,827
Vote 6 - Group Financial Services Department	3,381,141	2,897,921	161,506	262,329	275,571	(13,243)	-5%	2,897,921
Vote 7 - Group Property Management Department	684,394	656,980	25,784	108,693	109,075	(382)	0%	656,980
Vote 8 - Health Department	375,774	425,104	25,229	51,148	83,873	(32,725)	-39%	425,104
Vote 9 - Human Settlement Department	439,250	330,173	34,587	46,812	60,599	(13,788)	-23%	330,173
Vote 10 - Tshwane Metro Police Department	2,249,662	2,580,441	208,850	355,770	410,874	(55,104)	-13%	2,580,441
Vote 11 - Regional Operations & Coordination Department	2,693,751	3,138,517	213,964	363,273	527,885	(164,612)	-31%	3,138,517
Vote 12 - Roads & Transport Department	1,550,067	1,499,742	89,117	161,766	247,324	(85,558)	-35%	1,499,742
Vote 13 - Shared Services Department	1,428,735	1,548,491	119,013	156,764	265,001	(108,237)	-41%	1,548,491
Vote 14 - Utility Services Department	11,985,023	14,087,556	2,549,584	2,922,637	3,124,736	(202,099)	-6%	14,087,556
Vote 15 - Other Departments	1,523,198	1,630,786	97,534	183,180	271,551	(88,371)	-33%	1,630,786
<b>Total Expenditure by Vote</b>	<b>29,623,236</b>	<b>32,417,512</b>	<b>3,796,762</b>	<b>5,057,532</b>	<b>5,971,634</b>	<b>(914,101)</b>	<b>-15%</b>	<b>32,417,512</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2,828,007</b>	<b>2,319,430</b>	<b>(853,399)</b>	<b>1,288,558</b>	<b>288,553</b>	<b>1,000,005</b>	<b>347%</b>	<b>2,319,430</b>

**(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) - M02 August								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue By Source</b>								
Property rates	6,731,720	6,980,636	606,389	1,181,861	1,135,974	45,887	4%	6,980,636
Service charges - electricity revenue	11,201,679	11,946,456	1,130,762	2,271,307	2,191,803	79,505	4%	11,946,456
Service charges - water revenue	3,316,165	4,283,959	315,506	572,264	652,318	(80,054)	-12%	4,283,959
Service charges - sanitation revenue	986,169	1,063,982	91,633	173,061	177,787	(4,725)	-3%	1,063,982
Service charges - refuse revenue	1,482,086	1,494,163	136,677	269,177	241,660	27,517	11%	1,494,163
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143,237	152,593	3,514	7,181	30,344	(23,164)	-76%	152,593
Interest earned - external investments	210,976	133,342	9,823	20,476	17,311	3,165	18%	133,342
Interest earned - outstanding debtors	676,298	575,401	63,121	146,317	91,777	54,540	59%	575,401
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228,148	368,755	20,350	21,537	33,406	(11,869)	-36%	368,755
Licences and permits	52,325	59,551	4,771	4,851	9,690	(4,839)	-50%	59,551
Agency services	-	6,980	-	-	-	-	-	6,980
Transfers and subsidies	4,304,592	4,440,081	568,311	1,567,528	1,432,990	134,538	9%	4,440,081
Other revenue	894,013	1,023,065	61,787	88,880	169,081	(80,201)	-47%	1,023,065
Gains on disposal of PPE	4,809	1,242	-	-	-	-	-	1,242
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>30,232,217</b>	<b>32,530,207</b>	<b>3,012,644</b>	<b>6,324,440</b>	<b>6,184,139</b>	<b>140,300</b>	<b>2%</b>	<b>32,530,207</b>
<b>Expenditure By Type</b>								
Employee related costs	8,199,423	9,602,946	674,392	1,372,426	1,532,503	(160,077)	-10%	9,602,946
Remuneration of councillors	123,786	132,797	10,182	20,395	22,133	(1,738)	-8%	132,797
Debt impairment	1,316,209	1,514,427	252,405	252,405	252,405	-	-	1,514,427
Depreciation & asset impairment	2,035,483	1,957,156	128,650	244,647	326,193	(81,546)	-25%	1,957,156
Finance charges	1,626,502	1,390,948	31,583	71,988	28,412	43,575	153%	1,390,948
Bulk purchases	9,720,982	10,727,870	2,191,279	2,391,279	2,437,232	(45,952)	-2%	10,727,870
Other materials	499,679	765,218	51,855	58,411	190,630	(132,218)	-69%	765,218
Contracted services	3,025,546	3,320,884	202,598	257,409	631,554	(374,146)	-59%	3,320,884
Transfers and subsidies	166,951	52,495	15,458	17,315	23,834	(6,519)	-27%	52,495
Other expenditure	2,820,308	2,952,234	238,360	371,258	526,649	(155,390)	-30%	2,952,234
Loss on disposal of PPE	84,717	1	-	-	0	(0)	-100%	1
<b>Total Expenditure</b>	<b>29,619,587</b>	<b>32,416,977</b>	<b>3,796,762</b>	<b>5,057,532</b>	<b>5,971,544</b>	<b>(914,012)</b>	<b>-15%</b>	<b>32,416,977</b>
<b>Surplus/(Deficit)</b>	<b>612,630</b>	<b>113,230</b>	<b>(784,118)</b>	<b>1,266,908</b>	<b>212,595</b>	<b>1,054,313</b>		<b>113,230</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,218,085	2,198,735	(69,281)	21,650	75,707	(54,057)	-71%	2,198,735
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8,000	-	-	340	(340)	-100%	8,000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2,831,655</b>	<b>2,319,965</b>	<b>(853,399)</b>	<b>1,288,558</b>	<b>288,642</b>			<b>2,319,965</b>
Taxation	3,649	535	-	-	89	(89)		535
<b>Surplus/(Deficit) after taxation</b>	<b>2,828,007</b>	<b>2,319,430</b>	<b>(853,399)</b>	<b>1,288,558</b>	<b>288,553</b>			<b>2,319,430</b>
Attributable to minorities	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2,828,007</b>	<b>2,319,430</b>	<b>(853,399)</b>	<b>1,288,558</b>	<b>288,553</b>			<b>2,319,430</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	<b>2,828,007</b>	<b>2,319,430</b>	<b>(853,399)</b>	<b>1,288,558</b>	<b>288,553</b>			<b>2,319,430</b>

**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 - M02 August)							
Vote Description	2017/18	Budget Year 2018/19					
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>R thousands</b>							
<b>Multi-Year expenditure appropriation</b>							
Vote 1 - Community & Social Development Services Department	75,456	97,730	(1,495)	716	32,092	(31,376)	97,730
Vote 2 - Economic Development & Spatial Planning Department	14,697	113,492	(471)	—	6,652	(6,652)	113,492
Vote 3 - Emergency Services Department	10,189	20,700	(330)	—	324	(324)	20,700
Vote 4 - Environment & Agriculture Management Department	27,005	51,500	(896)	—	50	(50)	51,500
Vote 5 - Group Audit & Risk Department	9,047	40,150	(300)	—	487	(487)	40,150
Vote 6 - Group Financial Services Department	25,661	81,500	(478)	—	10,000	(10,000)	81,500
Vote 7 - Group Property Management Department	98	5,200	—	—	—	—	5,200
Vote 8 - Health Department	16,284	32,000	4,191	4,695	14,895	(10,200)	32,000
Vote 9 - Human Settlement Department	929,945	937,758	(22,720)	28	56,726	(56,698)	937,758
Vote 10 - Tshwane Metro Police Department	12,996	11,500	(431)	—	—	—	11,500
Vote 11 - Regional Operations & Coordination Department	4,049	4,200	(81)	—	—	—	4,200
Vote 12 - Roads & Transport Department	894,545	994,160	(31,090)	(176)	63,985	(64,162)	994,160
Vote 13 - Shared Services Department	97,405	115,000	(3,231)	—	3,000	(3,000)	115,000
Vote 14 - Utility Services Department	920,919	1,457,769	(5,689)	22,984	126,791	(103,807)	1,457,769
Vote 15 - Other Departments	10,175	54,705	(1,286)	—	894	(894)	54,705
<b>Total Capital Multi-year expenditure</b>	<b>3,048,471</b>	<b>4,017,365</b>	<b>(64,308)</b>	<b>28,246</b>	<b>315,897</b>	<b>(287,651)</b>	<b>4,017,365</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Community & Social Development Services Department	8,823	300	—	—	6	(6)	300
Vote 2 - Economic Development & Spatial Planning Department	393	350	—	—	7	(7)	350
Vote 3 - Emergency Services Department	249	—	—	—	—	—	—
Vote 4 - Environment & Agriculture Management Department	—	—	—	—	—	—	—
Vote 5 - Group Audit & Risk Department	—	—	—	—	—	—	—
Vote 6 - Group Financial Services Department	11,265	5,000	—	—	107	(107)	5,000
Vote 7 - Group Property Management Department	98	—	—	—	—	—	—
Vote 8 - Health Department	1,084	—	—	—	—	—	—
Vote 9 - Human Settlement Department	—	—	—	—	—	—	—
Vote 10 - Tshwane Metro Police Department	—	—	—	—	—	—	—
Vote 11 - Regional Operations & Coordination Department	1,599	—	—	—	—	—	—
Vote 12 - Roads & Transport Department	—	—	—	—	—	—	—
Vote 13 - Shared Services Department	—	—	—	—	—	—	—
Vote 14 - Utility Services Department	5,075	—	—	—	—	—	—
Vote 15 - Other Departments	604	—	(941)	—	—	—	—
<b>Total Capital single-year expenditure</b>	<b>29,190</b>	<b>5,650</b>	<b>(941)</b>	<b>—</b>	<b>121</b>	<b>(121)</b>	<b>5,650</b>
<b>Total Capital Expenditure</b>	<b>3,077,661</b>	<b>4,023,015</b>	<b>(65,249)</b>	<b>28,246</b>	<b>316,018</b>	<b>(287,772)</b>	<b>4,023,015</b>
<b>Capital Expenditure - Functional Classification</b>							
<b>Governance and administration</b>	<b>190,705</b>	<b>377,761</b>	<b>(4,043)</b>	<b>1,750</b>	<b>29,674</b>	<b>(27,924)</b>	<b>377,761</b>
Executive and council	31,013	101,761	(657)	285	7,994	(7,709)	101,761
Finance and administration	—	236,000	—	—	18,538	(18,538)	236,000
Internal audit	159,693	40,000	(3,386)	1,466	3,142	(1,676)	40,000
<b>Community and public safety</b>	<b>880,823</b>	<b>1,030,613</b>	<b>(18,674)</b>	<b>8,084</b>	<b>80,957</b>	<b>(72,873)</b>	<b>1,030,613</b>
Community and social services	15,865	15,250	(336)	146	1,198	(1,052)	15,250
Sport and recreation	14,567	64,500	(309)	134	5,067	(4,933)	64,500
Public safety	7,853	18,000	(166)	72	1,414	(1,342)	18,000
Housing	759,407	900,863	(16,100)	6,970	70,765	(63,795)	900,863
Health	83,131	32,000	(1,762)	763	2,514	(1,751)	32,000
<b>Economic and environmental services</b>	<b>1,009,858</b>	<b>1,012,823</b>	<b>(21,410)</b>	<b>9,268</b>	<b>79,560</b>	<b>(70,292)</b>	<b>1,012,823</b>
Planning and development	307	9,000	(7)	3	707	(704)	9,000
Road transport	1,006,287	1,000,573	(21,334)	9,235	78,598	(69,362)	1,000,573
Environmental protection	3,264	3,250	(69)	30	255	(225)	3,250
<b>Trading services</b>	<b>966,928</b>	<b>1,490,269</b>	<b>(20,500)</b>	<b>8,874</b>	<b>117,064</b>	<b>(108,190)</b>	<b>1,490,269</b>
Energy sources	542,359	983,154	(11,498)	4,978	77,229	(72,252)	983,154
Water management	296,545	327,901	(6,287)	2,722	25,757	(23,036)	327,901
Waste water management	113,205	167,215	(2,400)	1,039	13,135	(12,096)	167,215
Waste management	14,818	12,000	(314)	136	943	(807)	12,000
<b>Other</b>	<b>29,347</b>	<b>111,548</b>	<b>(622)</b>	<b>269</b>	<b>8,762</b>	<b>(8,493)</b>	<b>111,548</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3,077,661</b>	<b>4,023,015</b>	<b>(65,249)</b>	<b>28,246</b>	<b>316,018</b>	<b>(287,772)</b>	<b>4,023,015</b>
<b>Funded by:</b>							
National Government	2,043,618	2,161,967	(42,121)	19,682	158,305	(138,623)	2,161,967
Provincial Government	88,818	40,730	(3,328)	716	31,730	(31,014)	40,730
District Municipality	—	—	—	—	—	—	—
Other transfers and grants	3,234	8,000	(107)	—	640	(640)	8,000
<b>Transfers recognised - capital</b>	<b>2,135,670</b>	<b>2,210,697</b>	<b>(45,557)</b>	<b>20,398</b>	<b>190,675</b>	<b>(170,277)</b>	<b>2,210,697</b>
<b>Public contributions &amp; donations</b>	<b>61,157</b>	<b>150,000</b>	<b>(15)</b>	<b>2,014</b>	<b>1,343</b>	<b>670</b>	<b>150,000</b>
<b>Borrowing</b>	<b>700,248</b>	<b>1,500,000</b>	<b>(14,975)</b>	<b>5,807</b>	<b>118,451</b>	<b>(112,644)</b>	<b>1,500,000</b>
<b>Internally generated funds</b>	<b>180,585</b>	<b>162,318</b>	<b>(4,702)</b>	<b>28</b>	<b>5,549</b>	<b>(5,521)</b>	<b>162,318</b>
<b>Total Capital Funding</b>	<b>3,077,661</b>	<b>4,023,015</b>	<b>(65,249)</b>	<b>28,246</b>	<b>316,018</b>	<b>(287,772)</b>	<b>4,023,015</b>

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M02 August				
Description	2017/18	Budget Year 2018/19		
	Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>				
<b><u>ASSETS</u></b>				
<b>Current assets</b>				
Cash	482,681	552,702	95,826	552,702
Call investment deposits	2,355,400	2,426,063	2,932,573	2,426,063
Consumer debtors	6,634,318	5,812,010	6,080,939	5,812,010
Other debtors	1,539,198	1,499,741	1,420,226	1,499,741
Current portion of long-term receivables	601,551	103,342	479,039	103,342
Inventory	637,234	837,755	682,176	837,755
<b>Total current assets</b>	<b>12,250,383</b>	<b>11,231,612</b>	<b>11,690,780</b>	<b>11,231,612</b>
<b>Non current assets</b>				
Long-term receivables	78,464	27,565	109,144	27,565
Investments	711	742,047	711	742,047
Investment property	731,587	917,748	731,587	917,748
Property, plant and equipment	36,044,735	40,755,539	35,828,511	40,755,539
Intangible	394,777	387,293	394,777	387,293
Other non-current assets	4,313,863	–	4,394,541	–
<b>Total non current assets</b>	<b>41,564,136</b>	<b>42,830,192</b>	<b>41,459,271</b>	<b>42,830,192</b>
<b>TOTAL ASSETS</b>	<b>53,814,519</b>	<b>54,061,805</b>	<b>53,150,050</b>	<b>54,061,805</b>
<b><u>LIABILITIES</u></b>				
<b>Current liabilities</b>				
Borrowing	866,933	1,559,731	1,097,774	1,559,731
Consumer deposits	516,054	427,964	526,574	427,964
Trade and other payables	10,448,173	9,258,896	8,061,644	9,258,896
Provisions	–	–	307,179	–
<b>Total current liabilities</b>	<b>11,831,160</b>	<b>11,246,591</b>	<b>9,993,172</b>	<b>11,246,591</b>
<b>Non current liabilities</b>				
Borrowing	13,582,367	11,369,708	10,350,509	11,369,708
Provisions	943,570	3,620,495	4,060,714	3,620,495
<b>Total non current liabilities</b>	<b>14,525,937</b>	<b>14,990,203</b>	<b>14,411,224</b>	<b>14,990,203</b>
<b>TOTAL LIABILITIES</b>	<b>26,357,097</b>	<b>26,236,794</b>	<b>24,404,396</b>	<b>26,236,794</b>
<b>NET ASSETS</b>	<b>27,457,421</b>	<b>27,825,011</b>	<b>28,745,655</b>	<b>27,825,011</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>				
Accumulated Surplus/(Deficit)	27,218,032	27,566,318	28,506,265	27,566,318
Reserves	239,390	258,693	239,390	258,693
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>27,457,421</b>	<b>27,825,011</b>	<b>28,745,655</b>	<b>27,825,011</b>

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates	6,731,720	6,491,991	606,389	1,181,895	1,062,949	118,946	11%	6,491,991
Service charges	14,768,029	17,991,221	1,672,466	3,929,020	3,124,995	804,025	26%	17,991,221
Other revenue	2,533,960	1,500,318	199,183	515,632	312,351	203,281	65%	1,500,318
Government - operating	4,291,679	4,440,081	541,301	1,540,518	1,417,920	122,598	9%	4,440,081
Government - capital	2,368,845	2,206,735	20,325	353,360	73,913	279,447	378%	2,206,735
Interest	210,275	133,342	9,818	20,464	117,549	(97,084)	-83%	133,342
Dividends						-		
<b>Payments</b>								
Suppliers and employees	(24,024,407)	(27,158,654)	(3,450,234)	(7,607,417)	(5,432,066)	2,175,351	-40%	(27,158,654)
Finance charges	(1,636,133)	(1,390,948)	(31,583)	(72,976)	(28,412)	44,563	-157%	(1,390,948)
Transfers and Grants	(151,604)	(52,495)	(15,458)	(17,315)	(8,763)	8,552	-98%	(52,495)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>5,092,364</b>	<b>4,161,591</b>	<b>(447,793)</b>	<b>(156,819)</b>	<b>640,434</b>	<b>797,252</b>	<b>124%</b>	<b>4,161,591</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	1,134,450	1,242	-	-	340	(340)	-100%	1,242
Decrease (increase) other non-current receivables	(49,372)	(269)	10,270	10,780	(45)	10,825	-24131%	(269)
Decrease (increase) in non-current investments	(667,609)	19,751	(97,948)	(97,948)	-	(97,948)		19,751
<b>Payments</b>								
Capital assets	(3,238,011)	(3,981,975)	(65,221)	(28,221)	(103,432)	(75,211)	73%	(3,981,975)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(2,820,542)</b>	<b>(3,961,251)</b>	<b>(152,899)</b>	<b>(115,389)</b>	<b>(103,137)</b>	<b>12,252</b>	<b>-12%</b>	<b>(3,961,251)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Borrowing long term/refinancing	1,125,000	1,500,000	-	-	49,808	(49,808)	-100%	1,500,000
Increase (decrease) in consumer deposits	(386,818)	8,391	-	-	-	-		8,391
<b>Payments</b>								
Repayment of borrowing	(1,721,400)	(1,062,774)	(48,674)	(114,647)	(177,129)	(62,482)	35%	(1,062,774)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(983,218)</b>	<b>445,617</b>	<b>(48,674)</b>	<b>(114,647)</b>	<b>(127,321)</b>	<b>(12,674)</b>	<b>10%</b>	<b>445,617</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>1,288,605</b>	<b>645,958</b>	<b>(649,366)</b>	<b>(386,855)</b>	<b>409,976</b>			<b>645,958</b>
Cash/cash equivalents at beginning:	1,023,130	2,332,806		2,311,735	2,332,806			2,332,806
Cash/cash equivalents at month/year end:	2,311,735	2,978,764		1,924,880	2,742,782			2,978,764

## PART 2: SUPPORTING DOCUMENTATION

### (a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M02 August			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>			
<b>Revenue By Source</b>			
Property rates	45,887	Due to retrospective adjustments done on accounts regarding new and old property registrations.	None
Service charges - electricity revenue	79,505	Due to increase in number of application for Smart Prepaid electricity, most of bulk consumers have been moved from normal metering.	None
Service charges - water revenue	(80,054)	The budget for water and sanitation is based on statistical trends and is demand-driven. The accounts estimation and not capturing of actual readings contributes to the under recovery.	None
Service charges - sanitation revenue	(4,725)	The budget for water and sewerage is based on statistical trends and the income is determined by the demand.	None
Service charges - refuse revenue	27,517	Mainly on solid waste removal, actual income received is higher than the projected figures.	None
Service charges - other	-		
Rental of facilities and equipment	(23,164)	Under recovery mainly on rental accommodation and business leases. The leases have expired, awaiting approval for renewal.	Regular follow-ups
Interest earned - external investments	3,165	Interests higher than expected.	
Interest earned - outstanding debtors	54,540	As a result of an increase in outstanding debtors.	None
Dividends received	-		
Fines, penalties and forfeits	(11,869)	Revenue is recorded one month in arrears. Mobile speed camera are in the process of being calibrated, this will assist in increasing the AARTO revenue once the cameras are deployed.	None
Licences and permits	(4,839)	Due to under recovery mainly on sundry fees and drivers licences. The revenue for August will reflect in September 2018.	None
Agency services	-		
Transfers and subsidies	134,538	Mainly due to the transfer of the first tranche of the Equitable Share.	None
Other revenue	(80,201)	Due to under recovery on Reminder fees, Approval Fees Advertising, Vat Correction: Direct income, Township development contributions on electricity and Rezoning.	None
Gains on disposal of PPE	-		
<b>Expenditure By Type</b>			
Employee related costs	(160,077)	Underspending is mainly on salaries, pension and provident fund and provision for leave payments.	None
Remuneration of councillors	(1,738)		
Debt impairment	-		
Depreciation & asset impairment	(81,546)	The calculation is aligned with the asset verification and purification process.	None
Finance charges	43,575	Mainly due to the payment of interest on external loans.	None
Bulk purchases	(45,952)	Due to outstanding invoices for August, the payments will be processed in September 2018. The purchases are demand driven and also according to seasonal usage and cannot be predicted	None
Other materials	(132,218)	Due underspending mainly on consumables, electricity reticulation and magalies water. Expenditure is expected to increase in the second quarter.	None
Contracted services	(374,146)	Underspending mainly on Watchman Services, Grounds, Roads, Household Refuse Removal and Municipal Services. Expenditure is expected to increase in the second quarter.	None
Transfers and subsidies	(6,519)	Due to under spending on gratuities and payment to NGO support.	None
Other expenditure	(155,390)	Due to underspending mainly on Rental of Plant and Equipment, Internet Fees, Leased Vehicles and Bulk Water Purchases (Own plant). Expenditure is expected to increase in the second quarter.	None
Loss on disposal of PPE	(0)		



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

<b>TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M02 August</b>			
<b>Description</b>	<b>Variance</b>	<b>Reasons for material deviations</b>	<b>Remedial or corrective steps/remarks</b>
<b>R thousands</b>			
<b>Capital Expenditure</b>			
Vote 1 - Community & Social Development Services Department	(31,376)	Social Development centre in Winterveldt and Mabopane is the main contributor: Progress behind schedule.	Expedite construction programme. Completion date to be revised.
Vote 2 - Economic Development & Spatial Planning Department	(6,652)	Rosslyn Urban Realm Upgrade and Multi Modal Interchange is the main contributor: Contractor appointment letter received 17 August 2018. Project managed by Roads and Transport. In process with project compliance, insurance and guarantees, where after site will be handed over to contractor.	Finalise site handover and start construction.
Vote 3 - Emergency Services Department	(324)	Construction of Emergency Services Station Mamelodi 1 is the main contributor: The appointed Principal Agent responsible for stages 4 to 6 of the project have not completed the review of the detailed drawings. The Principal Agent appointed for stages 1 to 3 still to submit outstanding detailed drawings to complete the review. The Principal Agent can only be paid if stage 3 of the project has been completed in full.	The Emergency Services Department is coordinating the process based on outstanding information on continues basis.
Vote 4 - Environment & Agriculture Management Department	(50)	Development of waste transfer stations - Still in process of appointing a service provider.	Finalise the appointment
Vote 5 - Group Audit & Risk Department	(487)	Under spending on Insurance Replacements.	None
Vote 6 - Group Financial Services Department	(10,000)	BPC and SCOA project is the main contributor. This project is dependent on the review of mSCOA implementation.	None
Vote 7 - Group Property Management Department	-	None	None
Vote 8 - Health Department	(10,200)	Replacement of Rayton Clinic: Expenditure is expected to increase in the second quarter.	All previous claims in process of payment
Vote 9 - Human Settlement Department	(56,698)	Sewer provision - Zithobeni Heights Extension 13 is the main contributor. Expenditure is expected to improve in the second quarter.	None
Vote 10 - Tshwane Metro Police Department	-	Policing Equipment project - Await final approval from the departments executive management meeting on items to be procured.	Expedite procurement upon receipt of item list from the departments executive management meeting.
Vote 11 - Regional Operations & Coordination Department	-	No deviation.	None
Vote 12 - Roads & Transport Department	(64,162)	Flooding backlog: Network 5A, Matenteng: Invoices were submitted late. Awaiting for the approval of the designs.	An Invoice has been submitted.
Vote 13 - Shared Services Department	(3,000)	Computer Equipment Deployment - End user computer hardware equipment. Procurement vehicle not approved	Waiting for approval of the contract.
Vote 14 - Utility Services Department	(103,807)	Electricity Distribution Loss: Expenditure is expected to increase in the second quarter.	Expenditure is expected to increase in the second quarter.
Vote 15 - Other Departments	(894)	None	None
<b>Financial Position</b>			
current assets	459,167	Increase in Cosumer Debtors and Call Investment Deposit	
non current assets	(1,370,922)	Decrease in PPE.	
current liabilities	(1,253,419)	Decrease in Trade and Other Receivables and borrowings.	
non current liabilities	(578,979)	Decrease in long term borrowings	
<b>Cash Flow</b>			
Transfer receipts - capital	(110,695)	Reversal of accruals.	
Contributions & Contributed assets	(190)	No actual for the period	
Proceeds on disposal of PPE	-		
Short term loans	-		
Borrowing long term/refinancing	(27,815)	Borrowings expected in the last quarter.	
Increase in consumer deposits	-		
Receipt of non-current debtors	-		
Receipt of non-current receivables	10,314	Increase in non-current receivables.	
Change in non-current investments	(97,948)	Movement in financial assets	
Capital assets	(139,567)	Underspending on the capital budget	
Repayment of borrowing	-		
<b>Measurable performance</b>			
<b>Municipal Entities</b>			
<b>Revenue By Municipal Entity</b>			
Housing Company Tshwane	(6,044)	The entity has not claimed grant from COT	Grant will be claimed in September 2018
Tshwane Economic Development Agency	3,371	The Grant from COT is only invoiced once quarterly and on track	None
<b>Expenditure By Municipal Entity</b>			
Housing Company Tshwane	(5,102)	The procurement of the contractor for cleaning and security services has been put on hold at Danville, Claremont, Oosmont, Silverkroon and Capital Park as per the board resolution.	The funds will be transferred to salaries to cater for additional staff members as per the board resolution
Tshwane Economic Development Agency	(3,533)	Underspending mainly on Other Expenditure	None
<b>Capital Expenditure By Municipal Entity</b>			
Housing Company Tshwane	(83)	Due to termination of Townlands project.	The capex expenditure will improve once the new contractor has been appointed to fast track delivery of 350 social housing units
Tshwane Economic Development Agency	(25)	The Expenditure to be incurred in terms of planning	None

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August					
Description of financial indicator	Basis of calculation	2017/18	Budget Year 2018/19		
		Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.3%	7.6%	6.3%	7.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	22.8%	37.3%	20.6%	37.3%
<b><u>Safety of Capital</u></b>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	90.7%	79.7%	67.9%	79.7%
<b><u>Liquidity</u></b>					
Current Ratio	Current assets/current liabilities	103.5%	99.9%	117.0%	99.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	24.0%	26.5%	30.3%	26.5%
<b><u>Revenue Management</u></b>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	88.1%	92.9%	110.8%	92.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	29.3%	22.9%	127.9%	22.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	766.7%	374.9%	438.9%	374.9%
<b><u>Creditors Management</u></b>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%
<b><u>Funding of Provisions</u></b>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<b><u>Other Indicators</u></b>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	20.2%	18.0%	21.0%	18.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	20.5%	22.0%	24.4%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue	27.1%	29.5%	21.7%	29.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.5%	5.0%	1.4%	5.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	12.1%	10.3%	5.0%	4.7%
<b><u>IDP regulation financial viability indicators</u></b>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	20.4	20.9	19.0	20.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	37.0%	28.6%	17.9%	28.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.34	1.20	1.56	1.20

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2018/19										Total over 90 days	Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	466,751	67,283	71,813	62,903	67,175	74,213	526,163	1,269,843	2,606,144	2,000,297	3,258	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	379,246	30,178	28,817	26,828	25,012	22,178	118,132	664,767	1,295,157	856,916	3,258	
Receivables from Non-exchange Transactions - Property Rates	1400	694,318	84,546	62,790	50,462	48,399	53,566	238,001	1,392,721	2,624,803	1,783,149	3,258	
Receivables from Exchange Transactions - Waste Water Management	1500	109,901	12,197	15,809	12,199	11,864	14,025	68,048	213,726	457,770	319,862	3,258	
Receivables from Exchange Transactions - Waste Management	1600	163,105	22,555	28,524	21,022	21,015	20,415	123,670	467,019	867,327	653,141	3,258	
Receivables from Exchange Transactions - Property Rental Debtors	1700	11,536	913	1,895	1,432	1,282	254,161	180	47,257	318,655	304,311	3,258	
Interest on Arrear Debtor Accounts	1810	236,701	54,067	66,861	50,315	53,118	53,082	482,961	1,512,533	2,509,638	2,152,008	3,258	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	3,258	
Other	1900	152,662	25,905	30,585	59,871	38,639	12,791	481,790	820,932	1,623,175	1,414,023	3,258	
Total By Income Source	2000	2,214,222	297,645	307,093	285,033	266,503	504,430	2,038,945	6,388,797	12,302,668	9,483,708	29,320	
2017/18 - totals only		1,984,742	361,379	227,955	260,156	253,968	431,067	1,160,585	5,189,380	9,869,233	7,295,157	73,875	
Debtors Age Analysis By Customer Group													
Organs of State	2200	137,448	12,430	2,945	3,943	4,002	66	18,299	4,336	183,470	30,646	-	
Commercial	2300	728,570	103,432	81,810	83,152	61,909	184,650	332,314	1,444,091	3,019,928	2,106,116	-	
Households	2400	1,202,095	178,673	227,999	193,338	193,181	180,754	1,637,067	4,310,365	8,123,473	6,514,706	133,398	
Other	2500	146,108	3,110	(5,660)	4,599	7,412	138,959	51,264	630,006	975,798	832,240	(124,520)	
Total By Customer Group	2600	2,214,222	297,645	307,093	285,033	266,503	504,430	2,038,945	6,388,797	12,302,668	9,483,708	8,878	

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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	1,238,618								1,238,618	1,079,138
Bulk Water	0200	229,658								229,658	194,665
PAYE deductions	0300	110,747								110,747	105,764
VAT (output less input)	0400	(147,134)								(147,134)	(103,794)
Pensions / Retirement deductions	0500	111,722								111,722	117,227
Loan repayments	0600	80,236								80,236	–
Trade Creditors	0700	1,052,705								1,052,705	915,743
Auditor General	0800	1,534								1,534	–
Other	0900	1,816,641								1,816,641	1,047,215
Total By Customer Type	1000	4,494,728	–	–	–	–	–	–	–	4,494,728	3,355,959

**(e) Table SC5: Monthly budget statement – investment portfolio****TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August**

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							
<b>Municipality</b>									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	0.0%	711	-	711
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%	262	(0)	262
ABSA	338	On Call	Short Term	On call	-	6.5%	999	249,001	250,000
Nedbank	341	On Call	Short Term	On call	-	6.7%	972	224,029	225,001
Standard Bank	340	On Call	Short Term	On call	-	6.6%	148,563	135,933	284,496
Standard Bank	243	On Call	Short Term	On call	-	0.0%	122,047	(121,163)	884
Nedbank	244	On Call	Short Term	On call	-	0.0%	1,019,200	(719,100)	300,100
ABSA	245	On Call	Short Term	On call	-	0.0%	511,728	(409,501)	102,227
Standard Bank		On Call	Sinking Fund	On call	-	0.0%	-	-	-
Nedbank								724,514	724,514
Nedbank	247	On Call	Short Term	On call	-	0.0%	700,000	(528,366)	171,634
ABSA	248	On Call	Short Term	On call	-	0.0%	375,000	-	375,000
Standard Bank	260	On Call	Short Term	On call	4,346	7.8%	656,040	-	660,386
<b>Municipality sub-total</b>					5,766		3,760,204	(444,653)	3,321,317
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				5,766		3,760,204	(444,653)	3,321,317

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	<b>3,875,608</b>	<b>4,235,856</b>	<b>500,447</b>	<b>1,499,664</b>	<b>1,550,176</b>	<b>(50,512)</b>	<b>-3.3%</b>	<b>4,235,856</b>
Local Government Equitable Share	2,132,788	2,398,120	–	999,217	999,217	–		2,398,120
Fuel Levy	1,444,413	1,449,121	483,040	483,040	483,040	–		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
Expanded Public Works Programme Incentive (EPWP)	20,451	32,013	8,005	8,005	8,005	–		32,013
Public Transport Network Operations Grant	221,049	299,032	–	–	50,512	(50,512)	-100.0%	299,032
Integrated City Development Grant	5,764	6,752	6,752	6,752	6,752	–		6,752
<b>Provincial Government:</b>	<b>391,190</b>	<b>173,225</b>	<b>40,854</b>	<b>40,854</b>	<b>68,944</b>	<b>(28,090)</b>		<b>173,225</b>
Primary Health Care	46,541	49,837	–	–	19,935	(19,935)	-100.0%	49,837
Emergency Medical Services	95,993	102,135	40,854	40,854	40,854	–		102,135
HIV and Aids Grant	12,720	13,591	–	–	8,155	(8,155)	-100.0%	13,591
Housing Top Structure (HSDG)	184,112	–	–	–	–	–		–
Sports and Recreation : Community Libraries	7,620	7,662	–	–	–	–		7,662
TRT Bus Operations Subsidy	44,204	–	–	–	–	–		–
<b>Other grant providers:</b>	<b>1,467</b>	<b>31,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>31,000</b>
DBSA	–	31,000	–	–	–	–		31,000
Tirelo Boshia Grant - Research and Development	1,467	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	<b>4,268,265</b>	<b>4,440,081</b>	<b>541,301</b>	<b>1,540,518</b>	<b>1,619,120</b>	<b>(78,602)</b>	<b>-4.9%</b>	<b>4,440,081</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	<b>2,329,777</b>	<b>2,161,967</b>	<b>15,755</b>	<b>348,790</b>	<b>500,326</b>	<b>(151,536)</b>	<b>-30.3%</b>	<b>2,161,967</b>
Urban Settlement Development Grant	1,567,923	1,557,439	–	321,121	321,121	–		1,557,439
Public Transport Infrastructure & Systems Grant	679,190	509,162	–	–	151,536	(151,536)	-100.0%	509,162
Integrated National Electrification Programme	30,000	40,000	–	7,914	7,914	–		40,000
Neighbourhood Development Partnership Grant	20,000	7,105	–	–	–	–		7,105
Integrated City Development Grant	32,665	38,261	15,755	15,755	15,755	–		38,261
Energy Efficiency and Demand Side Management	–	10,000	–	4,000	4,000	–		10,000
<b>Provincial Government:</b>	<b>62,482</b>	<b>36,768</b>	<b>3,440</b>	<b>3,440</b>	<b>6,000</b>	<b>(2,560)</b>	<b>-42.7%</b>	<b>36,768</b>
Sport and Recreation: Community Libraries	3,142	6,038	3,440	3,440	6,000	(2,560)	-42.7%	6,038
Social Infrastructure Grant	59,340	30,730	–	–	–	–		30,730
<b>Other grant providers:</b>	<b>6,026</b>	<b>8,000</b>	<b>1,130</b>	<b>1,130</b>	<b>640</b>	<b>490</b>		<b>8,000</b>
LG SETA Discretionary grant (93 applies over 3 years)	5,398	8,000	1,130	1,130	640	490		8,000
Smart Connect Grant	628	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	<b>2,398,285</b>	<b>2,206,735</b>	<b>20,325</b>	<b>353,360</b>	<b>506,966</b>	<b>(153,606)</b>	<b>-30.3%</b>	<b>2,206,735</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>6,666,551</b>	<b>6,646,816</b>	<b>561,626</b>	<b>1,893,878</b>	<b>2,126,086</b>	<b>(232,208)</b>	<b>-10.9%</b>	<b>6,646,816</b>

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

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>3,901,228</b>	<b>4,235,856</b>	<b>496,603</b>	<b>1,496,291</b>	<b>1,352,174</b>	<b>144,117</b>	<b>10.7%</b>	<b>4,235,856</b>
Local Government Equitable Share	2,132,788	2,398,120	–	999,217	799,373	199,844	25.0%	2,398,120
Fuel Levy	1,444,413	1,449,121	483,040	483,040	483,040	–	–	1,449,121
Finance Management Grant	2,650	2,650	306	306	442	(136)	-30.7%	2,650
Urban Settlement Development Grant	48,492	48,168	–	–	11,920	(11,920)	-100.0%	48,168
Expanded Public Works Programme Incentive (EPWP)	20,451	32,013	8,005	8,005	5,336	2,669	50.0%	32,013
Public Transport Network Operations Grant	246,670	299,032	4,787	4,787	49,839	(45,052)	-90.4%	299,032
Integrated City Development Grant	5,764	6,752	465	936	2,226	(1,289)	–	6,752
<b>Provincial Government:</b>	<b>315,775</b>	<b>173,225</b>	<b>40,854</b>	<b>41,815</b>	<b>64,194</b>	<b>(22,379)</b>	<b>-34.9%</b>	<b>173,225</b>
Primary Health Care	46,541	49,837	–	–	19,935	(19,935)	-100.0%	49,837
Emergency Medical Services	95,993	102,135	40,854	40,854	40,854	–	–	102,135
HIV and Aids Grant	12,720	13,591	–	961	2,114	(1,154)	-54.6%	13,591
Housing Top Structure (HSDG)	109,845	–	–	–	–	–	–	–
Sports and Recreation : Community Libraries	6,472	7,662	–	–	1,291	(1,291)	-100.0%	7,662
TRT Bus Operations Subsidy	44,204	–	–	–	–	–	–	–
<b>Other grant providers:</b>	<b>3,653</b>	<b>31,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>31,000</b>
DBSA	–	31,000	–	–	–	–	–	31,000
Tirelo Boshia Grant - Research and Development	1,467	–	–	–	–	–	–	–
Broadband/Wifi	1,087	–	–	–	–	–	–	–
LG SETA Discretionary grant (93 applies over 3 years)	1,099	–	–	–	–	–	–	–
<b>Total operating expenditure of Transfers and Grants:</b>	<b>4,220,657</b>	<b>4,440,081</b>	<b>537,457</b>	<b>1,538,106</b>	<b>1,416,368</b>	<b>121,737</b>	<b>8.6%</b>	<b>4,440,081</b>
<b>Capital expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>2,156,118</b>	<b>2,161,967</b>	<b>20,942</b>	<b>20,942</b>	<b>158,305</b>	<b>(137,363)</b>	<b>-86.8%</b>	<b>2,161,967</b>
Urban Settlement Development Grant	1,470,776	1,557,439	20,942	20,942	104,911	(83,970)	-80.0%	1,557,439
Public Transport Infrastructure & Systems Grant	638,451	509,162	–	–	46,272	(46,272)	-100.0%	509,162
Integrated National Electrification Programme	30,000	40,000	–	–	1,000	(1,000)	-100.0%	40,000
Neighbourhood Development Partnership Grant	16,892	7,105	–	–	–	–	–	7,105
Integrated City Development Grant	–	38,261	–	–	6,122	(6,122)	-100.0%	38,261
Energy Efficiency and Demand Side Management	–	10,000	–	–	–	–	–	10,000
<b>Provincial Government:</b>	<b>59,673</b>	<b>36,768</b>	<b>716</b>	<b>716</b>	<b>31,730</b>	<b>(31,014)</b>	<b>-97.7%</b>	<b>36,768</b>
Sport and Recreation: Community Libraries	1,042	6,038	–	–	1,000	(1,000)	-100.0%	6,038
Gautrans	–	–	–	–	–	–	–	–
Social Infrastructure Grant	58,631	30,730	716	716	30,730	(30,014)	-97.7%	30,730
<b>Other grant providers:</b>	<b>3,234</b>	<b>8,000</b>	<b>–</b>	<b>–</b>	<b>640</b>	<b>(640)</b>	<b>-100.0%</b>	<b>8,000</b>
LG SETA Discretionary grant (93 applies over 3 years)	940	8,000	–	–	640	(640)	-100.0%	8,000
Delft Grant (Social Infrastructure)	2,293	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>	<b>2,219,026</b>	<b>2,206,735</b>	<b>21,657</b>	<b>21,657</b>	<b>190,675</b>	<b>(169,018)</b>	<b>-88.6%</b>	<b>2,206,735</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>6,439,683</b>	<b>6,646,816</b>	<b>559,114</b>	<b>1,559,763</b>	<b>1,607,043</b>	<b>(47,280)</b>	<b>-2.9%</b>	<b>6,646,816</b>

**(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 - M02 August

Description	Budget Year 2018/19				
	Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
<b>EXPENDITURE</b>					
<b><u>Operating expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Local Government Equitable Share				-	
Fuel Levy				-	
Finance Management Grant				-	
Water Services Operating Subsidy Grant				-	
Urban Settlement Development Grant				-	
Municipal Human Settlement Capacity Grant				-	
<b>Provincial Government:</b>	-	-	-	-	
Primary Health Care				-	
Sports and Recreation : Community Libraries				-	
TRT Bus Operations Subsidy				-	
Gautrans				-	
Research and Technology				-	
<b>District Municipality:</b>	-	-	-	-	
[insert description]				-	
<b>Other grant providers:</b>	-	-	-	-	
DBSA				-	
<b>Total operating expenditure of Approved Roll-overs</b>	-	-	-	-	
<b><u>Capital expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Urban Settlement Development Grant				-	
Energy Efficiency and Demand Side Management				-	
Integrated City Development Grant				-	
Energy Efficiency and Demand Side Management				-	
<b>Provincial Government:</b>	-	-	-	-	
				-	
<b>District Municipality:</b>	-	-	-	-	
				-	
<b>Other grant providers:</b>	-	-	-	-	
				-	
<b>Total capital expenditure of Approved Roll-overs</b>	-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	-	-	-	-	

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	2017/18	Budget Year 2018/19						Full Year Forecast
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	A	B						D
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	123,786	93,355	10,182	20,395	22,133	(1,738)	-8%	93,355
Pension and UIF Contributions	—	3,697	—	—	—	—	—	3,697
Medical Aid Contributions	—	3,654	—	—	—	—	—	3,654
Motor Vehicle Allowance	—	26,779	—	—	—	—	—	26,779
Cellphone Allowance	—	5,312	—	—	—	—	—	5,312
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	2,821	—	—	—	—	—	—	—
<b>Sub Total - Councillors</b>	<b>126,607</b>	<b>132,797</b>	<b>10,182</b>	<b>20,395</b>	<b>22,133</b>	<b>(1,738)</b>	<b>-8%</b>	<b>132,797</b>
<b>% increase</b>		<b>4.9%</b>						<b>4.9%</b>
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	39,549	18,592	5,698	10,658	3,099	7,560	244%	18,592
Pension and UIF Contributions	1,182	664	261	468	111	357	323%	664
Medical Aid Contributions	587	60	84	170	10	160	1614%	60
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	0	—	—	—	—	—	—	—
Motor Vehicle Allowance	1,368	—	286	523	—	523	—	—
Cellphone Allowance	407	151	83	147	25	122	483%	151
Housing Allowances	5	—	7	9	—	9	—	—
Other benefits and allowances	590	333	100	150	56	94	169%	333
Payments in lieu of leave	(94)	719	—	—	120	(120)	-100%	719
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>	<b>43,595</b>	<b>20,519</b>	<b>6,520</b>	<b>12,125</b>	<b>3,420</b>	<b>8,706</b>	<b>255%</b>	<b>20,519</b>
<b>% increase</b>		<b>-52.9%</b>						<b>-52.9%</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	5,528,345	6,245,094	426,025	871,513	973,917	(102,404)	-11%	6,245,094
Pension and UIF Contributions	1,141,402	1,197,288	94,676	189,332	199,548	(10,216)	-5%	1,197,288
Medical Aid Contributions	485,534	565,531	40,475	80,987	94,255	(13,268)	-14%	565,531
Overtime	370,316	544,392	30,791	65,408	90,732	(25,324)	-28%	544,392
Performance Bonus	198	—	4	9	—	9	—	—
Motor Vehicle Allowance	309,778	315,519	24,953	50,447	52,587	(2,140)	-4%	315,519
Cellphone Allowance	15,923	15,475	1,254	2,712	2,579	133	5%	15,475
Housing Allowances	45,687	46,027	3,841	7,653	7,671	(18)	0%	46,027
Other benefits and allowances	556,648	106,011	42,537	85,672	17,668	68,004	385%	106,011
Payments in lieu of leave	—	261,990	—	—	43,665	(43,665)	-100%	261,990
Long service awards	—	4,132	342	699	689	10	1%	4,132
Post-retirement benefit obligations	—	226,336	—	—	37,723	(37,723)	-100%	226,336
<b>Sub Total - Other Municipal Staff</b>	<b>8,453,831</b>	<b>9,527,795</b>	<b>664,899</b>	<b>1,354,432</b>	<b>1,521,034</b>	<b>(166,602)</b>	<b>-11%</b>	<b>9,527,795</b>
<b>% increase</b>		<b>12.7%</b>						<b>12.7%</b>
<b>Total Parent Municipality</b>	<b>8,624,033</b>	<b>9,681,111</b>	<b>681,601</b>	<b>1,386,951</b>	<b>1,546,587</b>	<b>(159,635)</b>	<b>-10%</b>	<b>9,681,111</b>
		<b>12.3%</b>						<b>12.3%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>								
<b>Board Members of Entities</b>								
Basic Salaries and Wages	—	—	—	—	—	—	—	—
Pension and UIF Contributions	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	98	—	—	16	(16)	-100%	98
Cellphone Allowance	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—
Board Fees	2,080	2,609	327	543	435	108	25%	2,609
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
<b>Sub Total - Board Members of Entities</b>	<b>2,080</b>	<b>2,707</b>	<b>327</b>	<b>543</b>	<b>451</b>	<b>91</b>	<b>20%</b>	<b>2,707</b>
<b>% increase</b>		<b>30.1%</b>						<b>30.1%</b>
<b>Senior Managers of Entities</b>								
Basic Salaries and Wages	17,327	20,695	729	1,594	2,756	(1,162)	-42%	20,695
Pension and UIF Contributions	449	181	10	20	89	(69)	-77%	181
Medical Aid Contributions	448	—	17	40	110	(70)	—	—
Overtime	—	—	—	—	91	(91)	-100%	—
Performance Bonus	—	—	—	—	43	(43)	-100%	—
Motor Vehicle Allowance	485	992	19	38	—	38	#DIV/0!	992
Cellphone Allowance	240	1,536	10	22	207	(185)	-89%	1,536
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	155	—	70	83	—	83	—	—
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Entities</b>	<b>19,103</b>	<b>23,404</b>	<b>854</b>	<b>1,797</b>	<b>3,296</b>	<b>(1,499)</b>	<b>-45%</b>	<b>23,404</b>
<b>% increase</b>		<b>22.5%</b>						<b>22.5%</b>
<b>Other Staff of Entities</b>								
Basic Salaries and Wages	15,184	27,091	1,828	3,520	4,515	(996)	-22%	27,091
Pension and UIF Contributions	515	411	67	132	68	63	92%	411
Medical Aid Contributions	497	—	72	144	—	144	—	—
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	369	—	56	113	—	113	—	—
Cellphone Allowance	294	357	20	40	59	(20)	-33%	357
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	79	—	76	125	—	125	—	—
Payments in lieu of leave	—	663	—	—	111	(111)	-100%	663
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
<b>Sub Total - Other Staff of Entities</b>	<b>16,937</b>	<b>28,522</b>	<b>2,119</b>	<b>4,073</b>	<b>4,754</b>	<b>(681)</b>	<b>-14%</b>	<b>28,522</b>
<b>% increase</b>		<b>68.4%</b>						<b>68.4%</b>
<b>Total Municipal Entities</b>	<b>38,120</b>	<b>54,632</b>	<b>3,300</b>	<b>6,412</b>	<b>8,501</b>	<b>(2,089)</b>	<b>-25%</b>	<b>54,632</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>8,662,153</b>	<b>9,735,744</b>	<b>684,901</b>	<b>1,393,364</b>	<b>1,555,087</b>	<b>(161,724)</b>	<b>-10%</b>	<b>9,735,744</b>
<b>% increase</b>		<b>12.4%</b>						<b>12.4%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>8,533,466</b>	<b>9,600,239</b>	<b>674,392</b>	<b>1,372,426</b>	<b>1,532,503</b>	<b>(160,077)</b>	<b>-10%</b>	<b>9,600,239</b>



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

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August						
Description	Budget Year 2018/19			Medium Term Revenue and Expenditure Framework		
	August Budget	August Actual	August Variance	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21
<b>R thousands</b>						
<b><u>Cash Receipts By Source</u></b>						
Property rates	532,297	606,470	74,173	6,491,991	6,881,511	7,294,402
Service charges - electricity revenue	977,075	1,149,410	172,336	11,110,204	11,832,368	12,478,769
Service charges - water revenue	331,198	327,570	(3,628)	3,984,082	4,203,207	4,434,383
Service charges - sanitation revenue	84,331	90,228	5,897	989,502	1,043,925	1,101,341
Service charges - refuse	115,544	136,239	20,696	1,389,572	1,465,349	1,545,944
Service charges - other	–	2,964	2,964	–	–	–
Rental of facilities and equipment	12,716	1,952	(10,764)	152,593	172,987	206,546
Interest earned - external investments	11,112	9,818	(1,294)	133,342	140,656	148,398
Interest earned - outstanding debtors	41,300	–	(41,300)	517,861	548,126	578,273
Dividends received	–	–	–	–	–	–
Fines, penalties and forfeits	2,694	19,327	16,633	368,755	389,036	410,433
Licences and permits	4,963	4,931	(32)	59,551	62,827	66,282
Agency services	582	–	(582)	6,981	6,108	6,510
Transfer receipts - operating	519,778	554,774	34,995	4,440,081	4,625,822	4,982,119
Other revenue	96,036	61,697	(34,340)	1,156,618	1,220,080	1,280,586
<b>Cash Receipts by Source</b>	<b>2,729,625</b>	<b>2,965,380</b>	<b>235,755</b>	<b>30,801,134</b>	<b>32,592,002</b>	<b>34,533,986</b>
<b><u>Other Cash Flows by Source</u></b>						
Transfer receipts - capital	41,413	(69,281)	(110,695)	2,198,735	2,233,164	2,404,502
Contributions & Contributed assets	190	–	(190)	8,000	–	–
Proceeds on disposal of PPE	–	–	–	1,242	1,312	1,312
Short term loans	–	–	–	–	–	–
Borrowing long term/refinancing	27,815	–	(27,815)	1,500,000	1,300,000	1,300,000
Increase in consumer deposits	–	–	–	8,391	8,559	8,730
Receipt of non-current debtors	–	–	–	–	–	–
Receipt of non-current receivables	(44)	10,270	10,314	(269)	(49)	148
Change in non-current investments	–	(97,948)	(97,948)	19,751	(14,758)	(31,600)
<b>Total Cash Receipts by Source</b>	<b>2,798,999</b>	<b>2,808,420</b>	<b>9,422</b>	<b>34,536,985</b>	<b>36,120,231</b>	<b>38,217,079</b>
<b><u>Cash Payments by Type</u></b>						
Employee related costs	791,986	667,384	(124,602)	9,503,832	10,082,668	10,513,862
Remuneration of councillors	11,066	10,182	(885)	132,797	140,765	149,211
Interest paid	14,206	32,173	17,966	1,390,948	1,543,627	1,733,317
Bulk purchases - Electricity	1,261,266	1,991,407	730,142	10,727,870	11,412,247	12,039,920
Bulk purchases - Water & Sewer	–	205,956	205,956	–	–	–
Other materials	55,706	–	(55,706)	765,218	804,490	839,756
Contracted services	311,760	597,711	285,951	3,320,884	3,516,016	3,847,916
Grants and subsidies paid - other municipalities	–	–	–	–	–	–
Grants and subsidies paid - other	4,381	13,619	9,237	52,495	55,598	55,598
General expenses	267,651	1,410,565	1,142,913	2,952,234	2,632,953	2,733,582
<b>Cash Payments by Type</b>	<b>2,718,023</b>	<b>4,928,997</b>	<b>2,210,973</b>	<b>28,846,278</b>	<b>30,188,365</b>	<b>31,913,162</b>
<b><u>Other Cash Flows/Payments by Type</u></b>						
Capital assets	74,318	(65,249)	(139,567)	3,981,975	3,948,283	4,117,907
Repayment of borrowing	88,564	48,674	(39,890)	1,062,774	1,201,096	1,431,616
Other Cash Flows/Payments	–	–	–	–	–	–
<b>Total Cash Payments by Type</b>	<b>2,880,906</b>	<b>4,912,422</b>	<b>2,031,516</b>	<b>33,891,027</b>	<b>35,337,743</b>	<b>37,462,685</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(81,908)</b>	<b>(2,104,002)</b>	<b>(2,022,094)</b>	<b>645,958</b>	<b>782,487</b>	<b>754,394</b>
Cash/cash equivalents at the month/year beginning:	3,043,286	4,028,882	1,935,077	2,332,806	2,978,764	3,761,252
Cash/cash equivalents at the month/year end:	2,961,378	1,924,880	(87,017)	2,978,764	3,761,252	4,515,646

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M02 August								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue By Source</b>								
Property rates	6,731,720	6,980,636	606,389	1,181,861	1,135,974	45,887	4%	6,980,636
Service charges - electricity revenue	11,201,679	11,946,456	1,130,762	2,271,307	2,191,803	79,505	4%	11,946,456
Service charges - water revenue	3,316,165	4,283,959	315,506	572,264	652,318	(80,054)	-12%	4,283,959
Service charges - sanitation revenue	986,169	1,063,982	91,633	173,061	177,787	(4,725)	-3%	1,063,982
Service charges - refuse revenue	1,482,086	1,494,163	136,677	269,177	241,660	27,517	11%	1,494,163
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	134,791	143,823	2,787	5,723	28,883	(23,160)	-80%	143,823
Interest earned - external investments	210,275	132,932	9,818	20,464	17,242	3,222	19%	132,932
Interest earned - outstanding debtors	676,153	575,252	63,110	146,293	91,752	54,541	59%	575,252
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228,148	368,755	20,350	21,537	33,406	(11,869)	-36%	368,755
Licences and permits	52,325	59,551	4,771	4,851	9,690	(4,839)	-50%	59,551
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	4,220,657	4,440,081	554,774	1,553,991	1,417,920	136,071	10%	4,440,081
Other revenue	893,845	1,022,999	61,722	88,783	167,906	(79,124)	-47%	1,022,999
Gains on disposal of PPE	4,809	1,242	-	-	-	-	-	1,242
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>30,138,821</b>	<b>32,513,832</b>	<b>2,998,297</b>	<b>6,309,312</b>	<b>6,166,339</b>	<b>142,973</b>	<b>2%</b>	<b>32,513,832</b>
<b>Expenditure By Type</b>								
Employee related costs	8,162,522	9,549,514	671,092	1,366,014	1,523,398	(157,384)	-10%	9,549,514
Remuneration of councillors	123,786	132,797	10,182	20,395	22,133	(1,738)	-8%	132,797
Debt impairment	1,316,209	1,514,427	252,405	252,405	252,405	-	-	1,514,427
Depreciation & asset impairment	2,033,169	1,954,590	128,548	244,444	325,765	(81,321)	-25%	1,954,590
Finance charges	1,626,194	1,390,753	31,565	71,951	28,380	43,571	154%	1,390,753
Bulk purchases	9,720,982	10,727,870	2,191,279	2,391,279	2,437,232	(45,952)	-2%	10,727,870
Other materials	498,404	760,692	51,787	58,315	190,481	(132,166)	-69%	760,692
Contracted services	3,000,562	3,305,471	201,337	255,339	623,817	(368,478)	-59%	3,305,471
Transfers and subsidies	166,951	142,920	15,458	17,315	23,834	(6,519)	-27%	142,920
Other expenditure	2,820,308	2,923,660	238,360	371,258	526,649	(155,390)	-30%	2,923,660
Loss on disposal of PPE	84,588	1	-	-	0	(0)	-100%	1
<b>Total Expenditure</b>	<b>29,553,675</b>	<b>32,402,694</b>	<b>3,792,013</b>	<b>5,048,716</b>	<b>5,954,093</b>	<b>(905,378)</b>	<b>-15%</b>	<b>32,402,694</b>
<b>Surplus/(Deficit)</b>	585,146	111,138	(793,716)	1,260,597	212,246	1,048,350		111,138
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,218,085	2,198,735	(69,281)	21,650	75,707	(54,057)	-71%	2,198,735
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8,000	-	-	340	(340)	-100%	8,000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2,804,171</b>	<b>2,317,873</b>	<b>(862,997)</b>	<b>1,282,247</b>	<b>288,294</b>	<b>993,953</b>		<b>2,317,873</b>
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>2,804,171</b>	<b>2,317,873</b>	<b>(862,997)</b>	<b>1,282,247</b>	<b>288,294</b>	<b>993,953</b>		<b>2,317,873</b>

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M02 August								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Revenue By Municipal Entity</b>								
Housing Company Tshwane	34,238	45,275	749	1,502	7,546	(6,044)	-80%	45,275
Tshwane Economic Development Agency	59,158	61,525	13,598	13,626	10,254	3,371	33%	61,525
<b>Total Operating Revenue</b>	<b>93,396</b>	<b>106,800</b>	<b>14,347</b>	<b>15,128</b>	<b>17,800</b>	<b>(2,672)</b>	<b>-15%</b>	<b>106,800</b>
<b>Expenditure By Municipal Entity</b>								
Housing Company Tshwane	17,169	44,036	1,211	2,237	7,339	(5,102)	-70%	44,036
Tshwane Economic Development Agency	48,743	60,672	3,537	6,579	10,112	(3,533)	-35%	60,672
<b>Total Operating Expenditure</b>	<b>65,912</b>	<b>104,708</b>	<b>4,749</b>	<b>8,817</b>	<b>17,451</b>	<b>(8,635)</b>	<b>-49%</b>	<b>104,708</b>
<b>Surplus/ (Deficit) for the yr/period</b>	<b>27,484</b>	<b>2,092</b>	<b>9,598</b>	<b>6,311</b>	<b>349</b>	<b>(11,307)</b>	<b>-3243%</b>	<b>2,092</b>
<b>Capital Expenditure By Municipal Entity</b>								
Housing Company Tshwane	29,307	500			83	(83)	-100%	500
Tshwane Economic Development Agency	281	318	-	28	53	(25)	-48%	318
<b>Total Capital Expenditure</b>	<b>29,588</b>	<b>818</b>	<b>-</b>	<b>28</b>	<b>136</b>	<b>(109)</b>	<b>-80%</b>	<b>818</b>

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M02 August								
Month	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
<b>Monthly expenditure performance trend</b>								
July	(443)	85,422	93,495	93,495	85,422	(8,073)	-9.5%	2%
August	61,901	228,542	(65,249)	28,246	313,963	285,717	91.0%	1%
September	78,006	282,102			596,065	-		
October	154,340	309,919			905,984	-		
November	254,183	309,611			1,215,595	-		
December	305,942	329,683			1,545,277	-		
January	115,541	344,860			1,890,137	-		
February	153,324	405,639			2,295,777	-		
March	292,185	442,040			2,737,816	-		
April	250,730	409,053			3,146,869	-		
May	277,961	433,434			3,580,303	-		
June	1,133,992	442,712			4,023,015	-		
<b>Total Capital expenditure</b>	<b>3,077,661</b>	<b>4,023,015</b>	<b>28,246</b>					

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

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August							
Description	2017/18	Budget Year 2018/19					
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>R thousands</b>							
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	<b>1,759,478</b>	<b>2,350,905</b>	<b>(36,913)</b>	<b>17,350</b>	<b>238,016</b>	<b>220,666</b>	<b>2,350,905</b>
Roads Infrastructure	524,447	332,114	(11,003)	5,172	33,625	28,453	332,114
Roads	470,035	249,559	(9,861)	4,635	25,266	20,631	249,559
Road Structures	34,678	75,450	(728)	342	7,639	7,297	75,450
Road Furniture	19,734	7,105	(414)	195	719	525	7,105
Storm water Infrastructure	23,487	168,500	(493)	232	17,060	16,828	168,500
Drainage Collection	3,032	94,500	(64)	30	9,568	9,538	94,500
Storm water Conveyance	20,455	74,000	(429)	202	7,492	7,290	74,000
Attenuation	—	—	—	—	—	—	—
Electrical Infrastructure	525,616	889,154	(11,027)	5,183	90,022	84,839	889,154
MV Substations	157,768	123,275	(3,310)	1,556	12,481	10,925	123,275
MV Networks	17,348	20,000	(364)	171	2,025	1,854	20,000
LV Networks	285,655	195,879	(5,993)	2,817	19,832	17,015	195,879
Capital Spares	64,845	550,000	(1,360)	639	55,684	55,045	550,000
Water Supply Infrastructure	459,980	504,615	(9,650)	4,536	51,089	46,554	504,615
Reservoirs	86,092	98,000	(1,806)	849	9,922	9,073	98,000
Pump Stations	—	10,500	—	—	1,063	1,063	10,500
Water Treatment Works	80,283	140,000	(1,684)	792	14,174	13,383	140,000
Bulk Mains	16,561	64,000	(347)	163	6,480	6,316	64,000
Distribution	277,045	192,115	(5,812)	2,732	19,451	16,719	192,115
Sanitation Infrastructure	185,585	418,022	(3,893)	1,830	42,322	40,492	418,022
Pump Station	24,573	—	(516)	242	—	(242)	—
Reticulation	97,032	183,870	(2,036)	957	18,616	17,659	183,870
Waste Water Treatment Works	4,201	43,240	(88)	41	4,378	4,336	43,240
Outfall Sewers	59,780	190,912	(1,254)	589	19,329	18,739	190,912
Solid Waste Infrastructure	11,675	22,000	(245)	115	2,227	2,112	22,000
Waste Transfer Stations	1,168	10,000	(24)	12	1,012	1,001	10,000
Capital Spares	10,507	12,000	(220)	104	1,215	1,111	12,000
Information and Communication Infrastructure	28,687	16,500	(602)	283	1,671	1,388	16,500
Distribution Layers	28,687	16,500	(602)	283	1,671	1,388	16,500
<b>Community Assets</b>	<b>129,421</b>	<b>152,361</b>	<b>(2,715)</b>	<b>1,276</b>	<b>15,426</b>	<b>14,149</b>	<b>152,361</b>
Community Facilities	118,005	150,361	(2,476)	1,164	15,223	14,060	150,361
Centres	581	—	(12)	6	—	(6)	—
Clinics/Care Centres	88,296	31,250	(1,852)	871	3,164	2,293	31,250
Fire/Ambulance Stations	2,335	12,000	(49)	23	1,215	1,192	12,000
Libraries	—	10,000	—	—	1,012	1,012	10,000
Cemeteries/Crematoria	5,759	6,500	(121)	57	658	601	6,500
Airports	—	3,000	—	—	304	304	3,000
Taxi Ranks/Bus Terminals	21,034	87,611	(441)	207	8,870	8,663	87,611
Sport and Recreation Facilities	11,416	2,000	(239)	113	202	90	2,000
Outdoor Facilities	11,416	2,000	(239)	113	202	90	2,000
<b>Heritage assets</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Investment properties</b>	<b>10,757</b>	<b>45,913</b>	<b>(226)</b>	<b>106</b>	<b>4,648</b>	<b>4,542</b>	<b>45,913</b>
Revenue Generating	9,011	43,913	(189)	89	4,446	4,357	43,913
Improved Property	9,011	43,913	(189)	89	4,446	4,357	43,913
Non-revenue Generating	1,746	2,000	(37)	17	202	185	2,000
Improved Property	1,746	2,000	(37)	17	202	185	2,000
<b>Other assets</b>	<b>10,487</b>	<b>57,250</b>	<b>(220)</b>	<b>103</b>	<b>5,796</b>	<b>5,693</b>	<b>57,250</b>
Operational Buildings	10,487	57,250	(220)	103	5,796	5,693	57,250
Municipal Offices	3,862	3,150	(81)	38	319	281	3,150
Pay/Enquiry Points	—	5,000	—	—	506	506	5,000
Stores	415	7,000	(9)	4	709	705	7,000
Depots	—	16,900	—	—	1,711	1,711	16,900
Capital Spares	6,209	25,200	(130)	61	2,551	2,490	25,200
<b>Biological or Cultivated Assets</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Intangible Assets</b>	<b>99,422</b>	<b>25,862</b>	<b>(2,086)</b>	<b>980</b>	<b>2,618</b>	<b>1,638</b>	<b>25,862</b>
Licences and Rights	99,422	25,862	(2,086)	980	2,618	1,638	25,862
Computer Software and Applications	99,422	25,862	(2,086)	980	2,618	1,638	25,862
<b>Computer Equipment</b>	<b>14,888</b>	<b>71,921</b>	<b>(312)</b>	<b>147</b>	<b>7,282</b>	<b>7,135</b>	<b>71,921</b>
Computer Equipment	14,888	71,921	(312)	147	7,282	7,135	71,921
<b>Furniture and Office Equipment</b>	<b>15,744</b>	<b>7,128</b>	<b>(330)</b>	<b>155</b>	<b>722</b>	<b>566</b>	<b>7,128</b>
Furniture and Office Equipment	15,744	7,128	(330)	155	722	566	7,128
<b>Machinery and Equipment</b>	<b>64,869</b>	<b>66,500</b>	<b>(1,361)</b>	<b>640</b>	<b>6,733</b>	<b>6,093</b>	<b>66,500</b>
Machinery and Equipment	64,869	66,500	(1,361)	640	6,733	6,093	66,500
<b>Transport Assets</b>	<b>131,095</b>	<b>102,500</b>	<b>(2,750)</b>	<b>1,293</b>	<b>10,378</b>	<b>9,085</b>	<b>102,500</b>
Transport Assets	131,095	102,500	(2,750)	1,293	10,378	9,085	102,500
<b>Land</b>	<b>7,842</b>	<b>—</b>	<b>(165)</b>	<b>77</b>	<b>—</b>	<b>(77)</b>	<b>—</b>
Land	7,842	—	(165)	77	—	(77)	—
<b>Zoo's, Marine and Non-biological Animals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Capital Expenditure on new assets</b>	<b>2,244,005</b>	<b>2,880,339</b>	<b>(47,078)</b>	<b>22,489</b>	<b>291,618</b>	<b>269,129</b>	<b>2,880,339</b>

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August							
Description	2017/18	Budget Year 2018/19					
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	<b>403,629</b>	<b>452,754</b>	<b>(16,049)</b>	<b>4,886</b>	<b>8,421</b>	<b>3,535</b>	<b>452,754</b>
Roads Infrastructure	265,764	284,863	(10,567)	3,217	5,298	2,081	284,863
Roads	265,764	284,863	(10,567)	3,217	5,298	2,081	284,863
Electrical Infrastructure	13,795	53,000	(549)	167	986	819	53,000
HV Substations	–	8,000	–	–	149	149	8,000
MV Substations	–	20,000	–	–	372	372	20,000
MV Networks	4,693	10,000	(187)	57	186	129	10,000
LV Networks	9,103	10,000	(362)	110	186	76	10,000
Capital Spares	–	5,000	–	–	93	93	5,000
Water Supply Infrastructure	34,910	81,285	(1,388)	423	1,512	1,089	81,285
Dams and Weirs	–	2,500	–	–	46	46	2,500
Bulk Mains	–	4,000	–	–	74	74	4,000
Distribution	34,910	74,785	(1,388)	423	1,391	968	74,785
Sanitation Infrastructure	89,160	33,605	(3,545)	1,079	625	(454)	33,605
Pump Station	–	5,000	–	–	93	93	5,000
Reticulation	9,387	20,000	(373)	114	372	258	20,000
Waste Water Treatment Works	79,773	8,605	(3,172)	966	160	(806)	8,605
<b>Community Assets</b>	<b>10,974</b>	<b>41,750</b>	<b>(436)</b>	<b>133</b>	<b>777</b>	<b>644</b>	<b>41,750</b>
Community Facilities	5,442	6,750	(216)	66	126	60	6,750
Clinics/Care Centres	500	750	(20)	6	14	8	750
Fire/Ambulance Stations	4,942	6,000	(197)	60	112	52	6,000
Sport and Recreation Facilities	5,532	35,000	(220)	67	651	584	35,000
Outdoor Facilities	5,532	35,000	(220)	67	651	584	35,000
<b>Heritage assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Investment properties</b>	<b>–</b>	<b>24,895</b>	<b>–</b>	<b>–</b>	<b>463</b>	<b>463</b>	<b>24,895</b>
Revenue Generating	–	24,895	–	–	463	463	24,895
Improved Property	–	24,895	–	–	463	463	24,895
<b>Other assets</b>	<b>42,758</b>	<b>25,000</b>	<b>(1,700)</b>	<b>518</b>	<b>465</b>	<b>(53)</b>	<b>25,000</b>
Housing	42,758	25,000	(1,700)	518	465	(53)	25,000
Social Housing	42,758	25,000	(1,700)	518	465	(53)	25,000
<b>Biological or Cultivated Assets</b>	<b>–</b>	<b>5,500</b>	<b>–</b>	<b>–</b>	<b>102</b>	<b>102</b>	<b>5,500</b>
Biological or Cultivated Assets	–	5,500	–	–	102	102	5,500
<b>Intangible Assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Computer Equipment</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Furniture and Office Equipment</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Machinery and Equipment</b>	<b>940</b>	<b>41,500</b>	<b>(37)</b>	<b>11</b>	<b>772</b>	<b>761</b>	<b>41,500</b>
Machinery and Equipment	940	41,500	(37)	11	772	761	41,500
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>458,301</b>	<b>591,399</b>	<b>(18,223)</b>	<b>5,548</b>	<b>11,000</b>	<b>5,452</b>	<b>591,399</b>

(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 - M02 August							
Description	2017/18	Budget Year 2018/19					
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>R thousands</b>							
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	<b>606,082</b>	<b>989,734</b>	<b>42,819</b>	<b>51,584</b>	<b>192,972</b>	<b>141,388</b>	<b>989,734</b>
Roads Infrastructure	82,182	183,813	5,806	6,995	35,839	28,844	183,813
Roads	60,562	142,467	4,279	5,154	27,777	22,623	142,467
Road Structures	431	508	30	37	99	62	508
Road Furniture	21,189	40,838	1,497	1,803	7,962	6,159	40,838
Storm water Infrastructure	17,368	20,514	1,227	1,478	4,000	2,521	20,514
Drainage Collection	17,368	11,849	1,227	1,478	2,310	832	11,849
Storm water Conveyance	—	8,665	—	—	1,689	1,689	8,665
Electrical Infrastructure	293,441	405,201	20,731	24,975	79,003	54,029	405,201
Power Plants	8,393	27,294	593	714	5,322	4,607	27,294
HV Substations	71,510	11,206	5,052	6,086	2,185	(3,901)	11,206
HV Switching Station	—	14,262	—	—	2,781	—	14,262
HV Transmission Conductors	—	868	—	—	169	—	868
MV Substations	39,418	48,356	2,785	3,355	9,428	6,073	48,356
MV Switching Stations	526	19,289	37	45	3,761	3,716	19,289
MV Networks	69,380	125,035	4,902	5,905	24,378	18,474	125,035
LV Networks	104,215	158,891	7,363	8,870	30,979	22,110	158,891
Water Supply Infrastructure	114,255	221,123	8,072	9,724	43,113	33,389	221,123
Reservoirs	23,534	12,986	1,663	2,003	5,232	529	12,986
Water Treatment Works	5,988	7,770	423	510	1,515	1,005	7,770
Bulk Mains	379	11,596	27	32	2,261	2,229	11,596
Distribution	84,354	188,772	5,960	7,179	36,805	29,626	188,772
Sanitation Infrastructure	87,120	141,272	6,155	7,415	27,544	20,130	141,272
Pump Station	5,956	14,086	421	507	2,746	2,240	14,086
Reticulation	19,906	26,198	1,406	1,694	5,108	3,414	26,198
Waste Water Treatment Works	61,258	94,577	4,328	5,214	18,440	13,226	94,577
Outfall Sewers	—	6,411	—	—	1,250	1,250	6,411
Solid Waste Infrastructure	8,471	10,548	598	721	2,057	1,336	10,548
Landfill Sites	3,439	8,707	243	293	1,698	1,405	8,707
Waste Transfer Stations	—	579	—	—	113	113	579
Waste Drop-off Points	4,999	1,109	353	425	216	(209)	1,109
Waste Separation Facilities	33	154	2	3	30	27	154
Rail Infrastructure	75	251	5	6	49	43	251
Rail Lines	75	251	5	6	49	43	251
Information and Communication Infrastructure	3,169	7,012	224	270	1,367	1,098	7,012
Core Layers	1,634	3,940	115	139	768	629	3,940
Distribution Layers	1,535	3,072	108	131	599	468	3,072
<b>Community Assets</b>	<b>111,114</b>	<b>173,721</b>	<b>7,850</b>	<b>9,457</b>	<b>33,871</b>	<b>24,414</b>	<b>173,721</b>
Community Facilities	93,508	144,174	6,606	7,958	28,110	20,152	144,174
Halls	534	698	38	45	136	91	698
Centres	184	937	13	16	183	167	937
Clinics/Care Centres	4,791	4,414	338	408	861	453	4,414
Fire/Ambulance Stations	6,557	3,103	463	558	605	47	3,103
Museums	368	457	26	31	89	58	457
Galleries	136	163	10	12	32	20	163
Libraries	—	6,434	—	—	1,255	1,255	6,434
Cemeteries/Crematoria	10,343	12,815	731	880	2,499	1,618	12,815
Police	3,298	4,505	233	281	878	598	4,505
Parks	—	65,664	—	—	12,803	12,803	65,664
Public Open Space	59,383	30,683	4,195	5,054	5,982	928	30,683
Nature Reserves	4,368	6,995	309	372	1,364	992	6,995
Markets	3,348	5,219	237	285	1,018	733	5,219
Airports	198	2,088	14	17	407	390	2,088
Sport and Recreation Facilities	17,606	29,546	1,244	1,498	5,761	4,262	29,546
Indoor Facilities	93	141	7	8	27	19	141
Outdoor Facilities	17,513	29,406	1,237	1,491	5,733	4,243	29,406
<b>Investment properties</b>	<b>8,131</b>	<b>6,685</b>	<b>574</b>	<b>692</b>	<b>1,303</b>	<b>611</b>	<b>6,685</b>
Revenue Generating	8,131	6,685	574	692	1,303	611	6,685
Improved Property	249	533	18	21	104	83	533
Unimproved Property	7,882	6,152	557	671	1,199	529	6,152
<b>Other assets</b>	<b>64,244</b>	<b>151,950</b>	<b>4,539</b>	<b>5,468</b>	<b>29,626</b>	<b>24,159</b>	<b>151,950</b>
Operational Buildings	63,922	144,443	4,516	5,440	28,163	22,722	144,443
Municipal Offices	24,529	89,917	1,733	2,088	17,532	15,444	89,917
Pay/Enquiry Points	—	1,777	—	—	346	346	1,777
Workshops	—	171	—	—	33	33	171
Manufacturing Plant	1,705	2,784	120	145	543	398	2,784
Depots	37,689	49,794	2,663	3,208	9,708	6,501	49,794
Capital Spares	—	—	—	—	—	—	—
Housing	321	7,507	23	27	1,464	1,436	7,507
Staff Housing	—	—	—	—	—	—	—
Social Housing	321	7,507	23	27	1,464	1,436	7,507
<b>Intangible Assets</b>	<b>57,287</b>	<b>68,117</b>	<b>4,047</b>	<b>4,876</b>	<b>13,281</b>	<b>8,405</b>	<b>68,117</b>
Licences and Rights	57,287	68,117	4,047	4,876	13,281	8,405	68,117
Computer Software and Applications	57,287	68,117	4,047	4,876	13,281	8,405	68,117
<b>Computer Equipment</b>	<b>15,971</b>	<b>40,742</b>	<b>1,128</b>	<b>1,359</b>	<b>7,944</b>	<b>6,584</b>	<b>40,742</b>
Computer Equipment	15,971	40,742	1,128	1,359	7,944	6,584	40,742
<b>Furniture and Office Equipment</b>	<b>2,598</b>	<b>3,634</b>	<b>184</b>	<b>221</b>	<b>709</b>	<b>487</b>	<b>3,634</b>
Furniture and Office Equipment	2,598	3,634	184	221	709	487	3,634
<b>Machinery and Equipment</b>	<b>58,417</b>	<b>62,241</b>	<b>4,127</b>	<b>4,972</b>	<b>12,135</b>	<b>7,164</b>	<b>62,241</b>
Machinery and Equipment	58,417	62,241	4,127	4,972	12,135	7,164	62,241
<b>Transport Assets</b>	<b>138,879</b>	<b>145,603</b>	<b>9,812</b>	<b>11,820</b>	<b>28,389</b>	<b>16,569</b>	<b>145,603</b>
Transport Assets	138,879	145,603	9,812	11,820	28,389	16,569	145,603
<b>Land</b>	<b>3,329</b>	<b>277</b>	<b>235</b>	<b>283</b>	<b>54</b>	<b>(229)</b>	<b>277</b>
Land	3,329	277	235	283	54	(229)	277
<b>Total Repairs and Maintenance Expenditure</b>	<b>1,066,052</b>	<b>1,642,704</b>	<b>75,315</b>	<b>90,731</b>	<b>320,284</b>	<b>229,552</b>	<b>1,642,704</b>

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M02 August							
Description	2017/18	Budget Year 2018/19					
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>R thousands</b>							
<b>Depreciation by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	<b>994,531</b>	<b>1,309,078</b>	<b>62,858</b>	<b>119,534</b>	<b>163,636</b>	<b>44,103</b>	<b>1,309,078</b>
Roads Infrastructure	342,439	402,838	21,643	41,158	50,355	9,197	402,838
Roads	291,069	321,559	18,397	34,984	40,195,147.93	5,211	321,559
Road Structures	4,835	8,429	306	581	1,054	472	8,429
Road Furniture	46,535	72,850	2,941	5,593	9,106	3,513	72,850
Storm water Infrastructure	66,615	82,177	4,210	8,007	10,272	2,266	82,177
Drainage Collection	—	79,682	—	—	9,960	9,960	79,682
Storm water Conveyance	66,615	2,496	4,210	8,007	312	(7,695)	2,496
Electrical Infrastructure	238,327	293,251	15,063	28,645	36,657	8,012	293,251
Power Plants	4,280	4,490	270	514	561	47	4,490
HV Substations	41,759	62,910	2,639	5,019	7,864	2,845	62,910
HV Switching Station	7	—	0	1	—	(1)	—
HV Transmission Conductors	11,356	22,855	718	1,365	2,857	1,492	22,855
MV Substations	17,272	14,501	1,092	2,076	1,813	(263)	14,501
MV Switching Stations	3,137	2,689	198	377	336	(41)	2,689
MV Networks	51,774	39,634	3,272	6,223	4,954	(1,268)	39,634
LV Networks	108,742	146,172	6,873	13,070	18,272	5,202	146,172
Water Supply Infrastructure	172,944	226,671	10,931	20,786	28,334	7,548	226,671
Dams and Weirs	703	424	44	85	53	(32)	424
Boreholes	122	53	8	15	7	(8)	53
Reservoirs	20,953	25,486	1,324	2,518	3,186	667	25,486
Pump Stations	3,687	6,522	233	443	815	372	6,522
Water Treatment Works	15,136	19,472	957	1,819	2,434	615	19,472
Bulk Mains	39,041	26,747	2,468	4,692	3,343	(1,349)	26,747
Distribution	92,547	147,069	5,849	11,123	18,384	7,260	147,069
Distribution Points	307	84	19	37	10	(26)	84
PRV Stations	449	814	28	54	102	48	814
Sanitation Infrastructure	153,673	151,253	9,713	18,470	18,907	437	151,253
Pump Station	1,895	2,071	120	228	259	31	2,071
Reticulation	97,799	99,813	6,181	11,755	12,477	722	99,813
Waste Water Treatment Works	30,699	32,769	1,940	3,690	4,096	406	32,769
Outfall Sewers	23,281	16,579	1,471	2,798	2,072	(726)	16,579
Toilet Facilities	—	21	—	—	3	3	21
Solid Waste Infrastructure	9,749	62,073	616	1,172	7,759	6,587	62,073
Landfill Sites	—	61,749	—	—	7,719	7,719	61,749
Waste Processing Facilities	6,497	—	411	781	—	(781)	—
Waste Drop-off Points	—	323	—	—	40	40	323
Waste Separation Facilities	3,252	—	206	391	—	(391)	—
Rail Infrastructure	—	1	—	—	0	0	1
Rail Lines	—	—	—	—	—	—	—
Rail Structures	—	1	—	—	0	0	1
Information and Communication Infrastructure	10,783	90,815	682	1,296	11,352	10,056	90,815
Data Centres	—	195	—	—	24	24	195
Core Layers	10,783	90,620	682	1,296	11,328	10,031	90,620
<b>Community Assets</b>	<b>149,943</b>	<b>182,636</b>	<b>9,477</b>	<b>18,022</b>	<b>22,830</b>	<b>4,808</b>	<b>182,636</b>
Community Facilities	94,364	119,308	5,964	11,342	14,914	3,572	119,308
Halls	2,229	1,474	141	268	184	(84)	1,474
Centres	5,582	17,540	353	671	2,193	1,522	17,540
Crèches	694	755	44	83	94	11	755
Clinics/Care Centres	6,866	15,304	434	825	1,913	1,088	15,304
Fire/Ambulance Stations	5,205	3,423	329	626	428	(198)	3,423
Testing Stations	2	959	0	0	120	120	959
Museums	496	243	31	60	30	(29)	243
Libraries	—	4,237	—	—	530	530	4,237
Cemeteries/Crematoria	7,276	6,855	460	875	857	(18)	6,855
Police	387	402	24	47	50	4	402
Public Open Space	28,172	20,815	1,781	3,386	2,602	(784)	20,815
Nature Reserves	—	2,823	—	—	353	353	2,823
Public Ablution Facilities	156	81	10	19	10	(9)	81
Markets	11,221	10,558	709	1,349	1,320	(29)	10,558
Stalls	12	1,994	1	1	249	248	1,994
Airports	14,539	19,255	919	1,747	2,407	659	19,255
Taxi Ranks/Bus Terminals	11,527	12,588	729	1,385	188	188	12,588
Sport and Recreation Facilities	55,580	63,328	3,513	6,680	7,916	1,236	63,328
Indoor Facilities	—	821	—	—	103	103	821
Outdoor Facilities	55,580	62,508	3,513	6,680	7,814	1,133	62,508
<b>Heritage assets</b>	<b>149,979</b>	<b>—</b>	<b>9,479</b>	<b>18,026</b>	<b>—</b>	<b>(18,026)</b>	<b>—</b>
Monuments	100	—	6	12	—	(12)	—
Historic Buildings	131,182	—	8,291	15,767	—	(15,767)	—
Works of Art	18,639	—	1,178	2,240	—	(2,240)	—
Other Heritage	58	—	4	7	—	(7)	—
<b>Investment properties</b>	<b>9,382</b>	<b>5,883</b>	<b>593</b>	<b>1,128</b>	<b>735</b>	<b>(392)</b>	<b>5,883</b>
Revenue Generating	9,382	—	593	1,128	—	(1,128)	—
Improved Property	9,382	—	593	1,128	—	(1,128)	—
Non-revenue Generating	—	5,883	—	—	735	735	5,883
Improved Property	—	5,883	—	—	735	735	5,883
<b>Other assets</b>	<b>10,169</b>	<b>99,437</b>	<b>643</b>	<b>1,222</b>	<b>12,430</b>	<b>11,207</b>	<b>99,437</b>
Operational Buildings	201	71,632	13	24	8,954	8,930	71,632
Municipal Offices	89	56,174	6	11	7,022	7,011	56,174
Pay/Enquiry Points	—	229	—	—	29	29	229
Workshops	—	25	—	—	3	3	25
Stores	—	637	—	—	80	80	637
Training Centres	—	87	—	—	11	11	87
Depots	112	14,481	7	13	1,810	1,797	14,481
Housing	9,968	27,805	630	1,198	3,476	2,278	27,805
Staff Housing	613	2,555	39	74	319	246	2,555
Social Housing	9,355	25,250	591	1,124	3,156	2,032	25,250
<b>Biological or Cultivated Assets</b>	<b>20</b>	<b>39</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>2</b>	<b>39</b>
Biological or Cultivated Assets	20	39	1	2	5	2	39
<b>Intangible Assets</b>	<b>23,230</b>	<b>78,198</b>	<b>1,468</b>	<b>2,792</b>	<b>9,775</b>	<b>6,983</b>	<b>78,198</b>
Servitudes	8,274	—	523	994	—	(994)	—
Licences and Rights	14,956	78,198	945	1,798	9,775	7,977	78,198
Computer Software and Applications	14,956	78,198	945	1,798	9,775	7,977	78,198
<b>Computer Equipment</b>	<b>26,499</b>	<b>64,003</b>	<b>1,675</b>	<b>3,185</b>	<b>8,000</b>	<b>4,816</b>	<b>64,003</b>
Computer Equipment	26,499	64,003	1,675	3,185	8,000	4,816	64,003
<b>Furniture and Office Equipment</b>	<b>3,460</b>	<b>32,563</b>	<b>219</b>	<b>416</b>	<b>4,070</b>	<b>3,654</b>	<b>32,563</b>
Furniture and Office Equipment	3,460	32,563	219	416	4,070	3,654	32,563
<b>Machinery and Equipment</b>	<b>15,751</b>	<b>70,950</b>	<b>996</b>	<b>1,893</b>	<b>8,869</b>	<b>6,976</b>	<b>70,950</b>
Machinery and Equipment	15,751	70,950	996	1,893	8,869	6,976	70,950
<b>Transport Assets</b>	<b>28,317</b>	<b>100,206</b>	<b>1,790</b>	<b>3,403</b>	<b>12,526</b>	<b>9,122</b>	<b>100,206</b>
Transport Assets	28,317	100,206	1,790	3,403	12,526	9,122	100,206
<b>Land</b>	<b>4,003</b>	<b>14,164</b>	<b>253</b>	<b>481</b>	<b>1,771</b>	<b>1,289</b>	<b>14,164</b>
Land	4,003	14,164	253	481	1,771	1,289	14,164
<b>Total Depreciation</b>	<b>2,035,483</b>	<b>1,957,156</b>	<b>128,650</b>	<b>244,647</b>	<b>326,193</b>	<b>81,546</b>	<b>1,957,156</b>

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

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August							
Description	2017/18	Budget Year 2018/19					
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>R thousands</b>							
<b><u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u></b>							
<b><u>Infrastructure</u></b>	<b>160,042</b>	<b>213,541</b>	<b>89</b>	<b>89</b>	<b>127</b>	<b>38</b>	<b>213,541</b>
Roads Infrastructure	125,633	151,049	70	70	90	20	151,049
Roads	67,078	91,049	37	37	54	17	91,049
Road Structures	58,554	60,000	33	33	36	3	60,000
Storm water Infrastructure	1,500	1,500	1	1	1	0	1,500
Storm water Conveyance	1,500	1,500	1	1	1	0	1,500
Electrical Infrastructure	7,670	9,000	4	4	5	1	9,000
MV Networks	1,498	2,000	1	1	1	0	2,000
LV Networks	6,172	7,000	3	3	4	1	7,000
Water Supply Infrastructure	–	17,000	–	–	10	10	17,000
Water Treatment Works	–	15,000	–	–	9	9	15,000
Bulk Mains	–	2,000	–	–	1	1	2,000
Sanitation Infrastructure	6,040	14,992	3	3	9	6	14,992
Waste Water Treatment Works	6,040	14,992	3	3	9	6	14,992
Solid Waste Infrastructure	4,570	5,000	3	3	3	0	5,000
Waste Drop-off Points	4,570	5,000	3	3	3	0	5,000
Information and Communication Infrastructure	14,630	15,000	8	8	9	1	15,000
Distribution Layers	14,630	15,000	8	8	9	1	15,000
<b><u>Community Assets</u></b>	<b>160</b>	<b>71,180</b>	<b>0</b>	<b>0</b>	<b>42</b>	<b>42</b>	<b>71,180</b>
Community Facilities	7,655	55,180	4	4	33	29	55,180
Markets	2,488	2,500	1	1	1	0	2,500
Airports	1,728	6,000	1	1	4	3	6,000
Taxi Ranks/Bus Terminals	1,567	42,180	1	1	25	24	42,180
Capital Spares	1,872	4,500	1	1	3	2	4,500
Sport and Recreation Facilities	(7,495)	16,000	(4)	(4)	10	14	16,000
Outdoor Facilities	(7,495)	16,000	(4)	(4)	10	14	16,000
<b><u>Other assets</u></b>	<b>13,087</b>	<b>20,750</b>	<b>7</b>	<b>7</b>	<b>12</b>	<b>5</b>	<b>20,750</b>
Operational Buildings	13,087	20,750	7	7	12	5	20,750
Municipal Offices	3,654	10,750	2	2	6	4	10,750
Stores	9,434	10,000	5	5	6	1	10,000
<b><u>Intangible Assets</u></b>	<b>3,716</b>	<b>4,000</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>4,000</b>
Licences and Rights	3,716	4,000	2	2	2	0	4,000
Computer Software and Applications	3,716	4,000	2	2	2	0	4,000
<b><u>Machinery and Equipment</u></b>	<b>–</b>	<b>5,000</b>	<b>–</b>	<b>–</b>	<b>3</b>	<b>3</b>	<b>5,000</b>
Machinery and Equipment	–	5,000	–	–	3	3	5,000
<b><u>Transport Assets</u></b>	<b>198,350</b>	<b>37,000</b>	<b>111</b>	<b>111</b>	<b>22</b>	<b>(89)</b>	<b>37,000</b>
Transport Assets	198,350	37,000	111	111	22	(89)	37,000
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>375,355</b>	<b>351,471</b>	<b>209</b>	<b>209</b>	<b>13,400</b>	<b>13,191</b>	<b>351,471</b>



**(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 **August 2018** 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: \_\_\_\_\_