

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

From: The City Manager
 To: The Executive Mayor

GROUP FINANCIAL SERVICES DEPARTMENT: MUNICIPAL FINANCE
 MANAGEMENT ACT (MFMA) IN-YEAR FINANCIAL REPORT
 (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 31 JULY 2019

1. PURPOSE

This report sets out the progress in the financial performance of the City of Tshwane against the budget for the period ended 31 July 2019, in compliance with section 71 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

2. STRATEGIC PILLARS

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

3. BACKGROUND

Section 71 of the MFMA, as well as the Municipal Budget and Reporting Regulations, require that specific financial particulars on the implementation of the budget be reported in the format prescribed in order to meet legislative compliance.

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

For the reporting period ended 31 July 2019, the ten working days within which to report end on **15 August 2019**.

4. DISCUSSION

On 30 May 2019, Council approved the original budget to the 2019/20 Medium-term Revenue and Expenditure Framework for the City of Tshwane.

The attached in-year report (Annexure A) provides a high-level analysis as at 31 July 2019 in the prescribed format. Material variances will be referred to briefly in this report. Comprehensive explanations will be included in the monthly financial management report.

The following table summarises the financial performance as at 31 July 2019:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 JULY 2019					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	35,465,848	2,805,653	3,566,677	(761,024)	-21%
Total Expenditure	35,446,239	1,137,718	2,938,426	(1,800,709)	-61%
Surplus /Deficit	19,609	1,667,935	628,250		

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 JULY 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	3,336,489	3,329,102	7,388	0%
Total Expenditure	32,416,977	1,260,770	3,048,333	(1,787,563)	-59%
Surplus /Deficit	113,230	2,075,719	280,768		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R761 million against the total budget for the period ended 31 July 2019.

The operating expenditure is underspent by R1,8 billion, which is 61% less than the expenditure projection. The expenditure is expected to improve in the following month.

The total capital budget amounts to R4,2 billion. The expenditure for the period, including that of the municipal entities, amounts to R11,5 million, representing 0.3% of the total approved budget.

Cash and short-term investments as at 31 July 2019 amount to R4,3 billion.

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

6. COMMENTS FROM DEPARTMENTS

6.1 GROUP LEGAL AND SECRETARIAT SERVICES

(Unaltered)

This report sets out the progress in the financial performance of the City of Tshwane against the budget for the period ended 31 July 2019, in compliance with sections 71 and 72 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

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

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

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

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

6.2 CHIEF FINANCIAL OFFICER

(Unaltered)

Cognisance is taken of the contents of the report.

There are no financial implications emanating as a result of this report for the City of Tshwane, as the purpose of this report is to provide progress on the financial performance of the City of Tshwane against the budget for the period ended 31 July 2019, in compliance with section 71 of the Municipal Finance Management Act (MFMA).

7. IMPLICATIONS

7.1 HUMAN RESOURCES

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

7.2 FINANCE

Budget and value for money

This report incorporates information on the City of Tshwane's financial status for the period ended 31 July 2019. When the executive mayor receives the statement or report submitted by the accounting officer in terms of section 71 of the MFMA, the executive mayor is obliged to take certain steps regarding "budgetary control and early identification of financial problems", as required in terms of section 54 of the MFMA. Furthermore, the accounting officer must, in writing, report to the municipal council the impending shortfalls, overspending and overdrafts in terms of section 70 of the MFMA.

7.3 CONSTITUTIONAL AND LEGAL FACTORS

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

7.4 COMMUNICATION

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

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

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

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

The City does not have an mSCOA system for transacting; however, the City is still required to submit financial information to the National Treasury in terms of the seven mSCOA segments, and the project team is currently developing an interim reporting solution. The month-1 mSCOA data strings will be submitted to the National Treasury on 15 August 2019.

9. CONCLUSION

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

The operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R761 million against the total budget for the period ended 31 July 2019.

The following revenue sources contributed to the under-recovery:

- Property Rates (R50,6 million unfavourable): Revenue was less than projection due to industrial action.
- Service Charges: Electricity (R748 million unfavourable): Mainly on Electricity Smart Prepaid due to replacement of meters. The journal for July still needs to be posted in the system.
- Service Charges: Water (R23 million unfavourable): Mainly on water fees collection, revenue was less than projected.
- Service Charges: Refuse (R40 million unfavourable): Mainly on solid waste removal, actual income received was less than projection.
- Interest earned on external investments (R10 million unfavourable): Mainly on interest received on investment, revenue was less than projected.
- Interest earned on outstanding debtors (R18,3 million unfavourable): Revenue was less than projected.

The total approved capital budget amounts to R4,2 billion. The expenditure for the period, including that of the municipal entities, amounts to R11,5 million, which

represents 0,3% of spending against the total approved budget. Expenditure, including commitments, is at R12,6 million.

- The repairs and maintenance expenditure is at R33 million against a budget of R188 billion.
- Cash and short-term investments as at 30 June 2019 amount to R4,3 billion.

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

ANNEXURE

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

RECOMMENDED:

That it be recommended to the Mayoral Committee:

1. That the financial performance for the period of 31 July 2019 as contained in Annexure A be noted.
2. That the report be noted, in compliance with section 71 of the MFMA as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and Provincial Treasury in both signed-document and electronic format.

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

GROUP FINANCIAL SERVICES
MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT FOR THE PERIOD ENDING 31 JULY 2019.

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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

ANNEXURE A



IN-YEAR REPORT

BUDGET YEAR: 2019/20

REPORTING PERIOD: M01 JULY 2019

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PART 1: IN-YEAR REPORT

1.1 Mayor's report

On 30 May 2019, Council approved the original budget to the 2019/20 Medium-term Revenue and Expenditure Framework (MTREF) for the City of Tshwane. This gives effect to the financial plan of the City of Tshwane, including the two municipal entities.

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

1.2 Recommended

That it be recommended to the Mayoral Committee:

1. That the financial performance for the period of 31 July 2019 as contained in Annexure A be noted.
2. That the report be noted, in compliance with section 71 of the MFMA as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and Provincial Treasury in both signed-document and electronic format.

1.3 Executive summary

The financial results of the City of Tshwane for the period ended 31 July 2019 are summarised as follows:

Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

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

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	7 113 390	7 490 493	559 432	559 432	610 083	(50 651)	-8%	7 490 493
Service charges - electricity revenue	11 321 806	13 453 616	567 005	567 005	1 315 372	(748 366)	-57%	13 453 616
Service charges - water revenue	4 201 234	4 292 528	251 321	251 321	274 352	(23 031)	-8%	4 292 528
Service charges - sanitation revenue	1 126 713	1 171 499	80 523	80 523	88 001	(7 478)	-8%	1 171 499
Service charges - refuse revenue	1 672 577	1 687 671	102 428	102 428	142 335	(39 907)	-28%	1 687 671
Rental of facilities and equipment	151 766	177 159	3 586	3 586	9 035	(5 449)	-60%	177 159
Interest earned - external investments	392 520	196 887	1 951	1 951	11 952	(10 000)	-84%	196 887
Interest earned - outstanding debtors	860 903	846 791	74 282	74 282	92 553	(18 271)	-20%	846 791
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	313 548	334 089	1 345	1 345	1 254	91	7%	334 089
Licences and permits	46 618	54 588	50	50	-	50	-	54 588
Agency services	-	1 947	-	-	-	-	-	1 947
Transfers and subsidies	4 435 341	4 726 160	1 120 782	1 120 782	989 303	131 479	13%	4 726 160
Other revenue	1 075 366	1 032 420	42 947	42 947	32 437	10 510	32%	1 032 420
Gains on disposal of PPE	27 433	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	32 739 215	35 465 848	2 805 653	2 805 653	3 566 677	(761 024)	-21%	35 465 848
Expenditure By Type								
Employee related costs	9 006 072	10 513 510	837 435	837 435	760 888	76 547	10%	10 513 510
Remuneration of councillors	126 685	142 093	10 210	10 210	10 928	(717)	-7%	142 093
Debt impairment	1 804 213	1 639 519	-	-	-	-	-	1 639 519
Depreciation & asset impairment	1 968 905	2 132 963	121 592	121 592	126 427	(4 834)	-4%	2 132 963
Finance charges	1 399 451	1 502 321	34 872	34 872	47 725	(12 854)	-27%	1 502 321
Bulk purchases	10 772 774	12 081 171	4 601	4 601	1 267 094	(1 262 493)	-100%	12 081 171
Other materials	582 957	692 370	20 517	20 517	66 286	(45 769)	-69%	692 370
Contracted services	3 327 121	4 101 494	52 089	52 089	386 060	(333 971)	-87%	4 101 494
Transfers and subsidies	46 743	57 340	2 291	2 291	18 818	(16 527)	-88%	57 340
Other expenditure	3 116 355	2 583 458	54 110	54 110	254 201	(200 090)	-79%	2 583 458
Loss on disposal of PPE	4 212	-	-	-	-	-	-	-
Total Expenditure	32 155 488	35 446 239	1 137 718	1 137 718	2 938 426	(1 800 709)	-61%	35 446 239
Surplus/(Deficit)	583 726	19 609	1 667 935	1 667 935	628 250	1 039 685		19 609
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 003 800	2 203 953	-	-	94 087	(94 087)	-100%	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	265	149 676	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	2 587 791	2 373 239	1 667 935	1 667 935	722 338			19 609
Taxation	2 776	465	-	-	-	-	-	
Surplus/(Deficit) after taxation	2 585 016	2 372 774	1 667 935	1 667 935	722 338			19 609
Attributable to minorities	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality	2 585 016	2 372 774	1 667 935	1 667 935	722 338			19 609
Share of surplus/ (deficit) of associate	-	-	-	-	-			
Surplus/ (Deficit) for the year	2 585 016	2 372 774	1 667 935	1 667 935	722 338			19 609

The actual revenue amounts to R2,8 billion and reflects an unfavourable variance of R761 million against the year-to-date budget.

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

- Property Rates (R50,6 million unfavourable): Revenue less than projection due to industrial action.
- Service Charges: Electricity (R748 million unfavourable): Mainly on Electricity Smart Prepaid due to replacement of meters. The journal for July still needs to be posted in the system.
- Service Charges: Water (R23 million unfavourable): Mainly on water fees collection, revenue was less than projection due to industrial action.
- Service Charges: Refuse (R40 million unfavourable): Mainly on solid waste removal, actual income received was less than projection.
- Interest earned on external investments (R10 million unfavourable): Mainly on interest received on investment, revenue was less than projected.
- Interest earned on outstanding debtors (R18,3 million unfavourable): Revenue was less than projected.
- Transfers and Subsidies (R131 million favourable): Due to the transfer of the equitable share, which is recognised in full on receipts.
- Other revenue (R10 million favourable): Due to over-recovery, mainly on advertising.

The actual expenditure amounts to R1,1 billion and indicates an underspending variance of R1,8 billion or 61% against the year-to-date budget of R2,9 billion. The expenditure will improve in the following months.

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

- Bulk Purchases (R1,3 billion under budget): Due to outstanding invoices for July 2019.
- Contracted Services (R334 million under budget): Due to underspending, mainly on Household Refuse Removal, Rudimentary Services and Waste Water Purification.
- Other expenditure (R200 million under spent): Mainly on Rental of Plant and Equipment, Auto Fare Collection System and Leased Vehicles.

Repair and maintenance expenditure is at R33 million against a budget of R188 million.

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

Summary of capital expenditure

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

The following table shows the total budget of R4,2 billion. The actual expenditure for the period amounts to R11,5 million, representing 0,3% of the budget. The expenditure including commitment, is R12,6 million.

Consolidated summary – capital expenditure, 31 July 2019

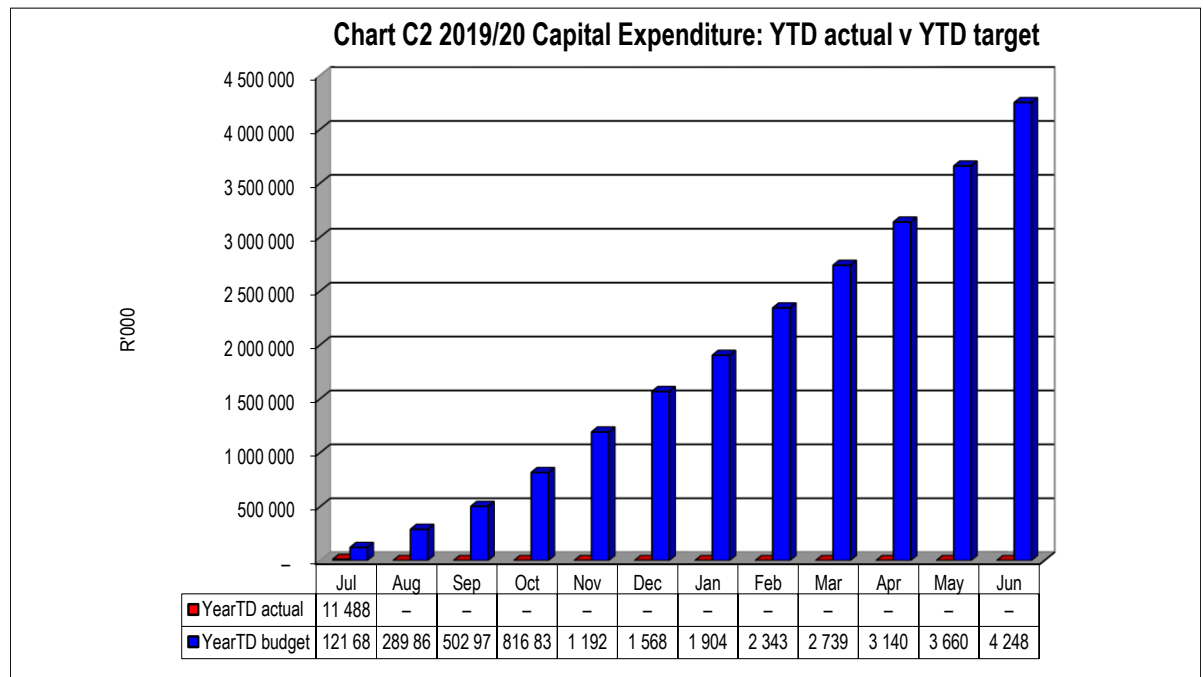
CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 JULY 2019							
Description	Original Budget 2019/20	YTD Budget	YTD Actual	YTD Actual + Committed	YTD Variance	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	4 248 464	121 687	11 488	12 554	(110 199)	-90.6%	0.3%
TOTAL Capital Financing	4 248 464	121 687	11 488	12 554	(110 199)	-90.6%	0.3%

Capital expenditure per funding source as at 31 July 2019

Capital Expenditure for the CoT per Funding Source as at 31 July 2019						
Funding Source	Original Budget 2019/20	YTD Expenditure Projections 31 July 2019	YTD Actual Expenditure 31 July 2019	Variance (Actual vs Projection)	Actual as % of Expenditure Projection	Actual as % of Original Budget
	(R)	(R)	(R)	(R)	%	%
Council Funding	164 597 817	4 170 478	0	(4 170 478)	0.0%	0.0%
Public Transport Infrastructure and Systems Grant (PTIS)	475 638 150	28 524 244	0	(28 524 244)	0.0%	0.0%
Neighbourhood Development Partnership Grant (NDPG)	4 500 000	67 500	0	(67 500)	0.0%	0.0%
USDG - Urban Settlements Development Grant	1 278 482 610	58 670 873	(5 404 375)	(64 075 248)	-9.2%	-0.4%
Integrated National Electrification Programme (INEP)	38 000 000	0	0	0		0.0%
Capital Replacement Reserve	4 725 000	83 333	0	(83 333)	0.0%	0.0%
Energy Efficiency Demand Side Management (EEDSM)	15 000 000	0	0	0		0.0%
Other Contributions	20 000 000	0	0	0		0.0%
Community Library Services (CLS)	12 357 000	0	0	0		0.0%
Borrowings	1 500 000 000	16 652 121	6 524 703	(10 127 419)	39.2%	0.4%
Public Contributions & Donations	150 000 000	2 351 154	0	(2 351 154)	0.0%	0.0%
LG SETA Discretionary Allocation	10 000 000	0	0	0		0.0%
Integrated City Development Grant (ICDG)	36 775 250	0	0	0		0.0%
Informal Settlements Upgrading Partnership Grant	343 200 000	6 824 583	0	(6 824 583)	0.0%	0.0%
Housing Development Fund	75 512 424	1 550 588	0	(1 550 588)	0.0%	0.0%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	69 750 000	1 627 500	10 368 157	8 740 657	637.1%	14.9%
RCG (Provincial Housing)	49 926 150	1 164 944	0	(1 164 944)	0.0%	0.0%
Total	4 248 464 401	121 687 319	11 488 484	(110 198 835)	9.4%	0.3%

An amount of R11,5 million or 0,3% has been spent, mainly on grant-funded projects. The percentage spent in the previous year was 2,3%.

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



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

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

Financial position

The financial position, as indicated in Table C1, shows that the community wealth/equity of the City of Tshwane as at 31 July 2019 amounts to R29 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format that is consistent with international standards and aligned with GRAP 1.

Cash flow

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

- Cash and cash equivalents as at the end of 31 July 2019 amount to R2 billion.
- The cash flow from operating activities is R425 million.
- The cash flow from investing activities amounts to R77 million
- The cash flow from financing activities amounts to R545 million.

Debtors' age analysis

The debtors' report, as reflected in Tables C1 and SC3, has been prepared based on the format required to be lodged electronically with the National Treasury. This format provides an extended age analysis, as well as an age analysis by debtor type.

It also compares this month's results with those of the same period of the previous financial year.

Tables C1 and SC3 indicate that the total debtors amount to R12,4 billion.

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

An amount of R6,9 billion is outstanding in this category, compared to R6,2 billion in the 2018/19 financial year.

Chart C3: Aged consumer debtors' analysis

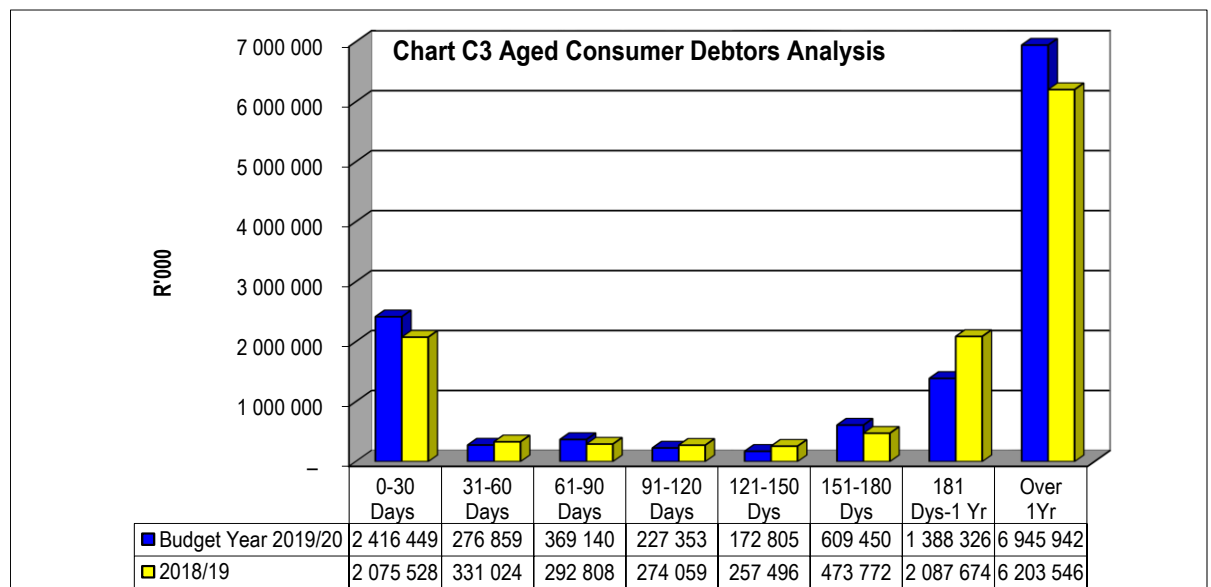
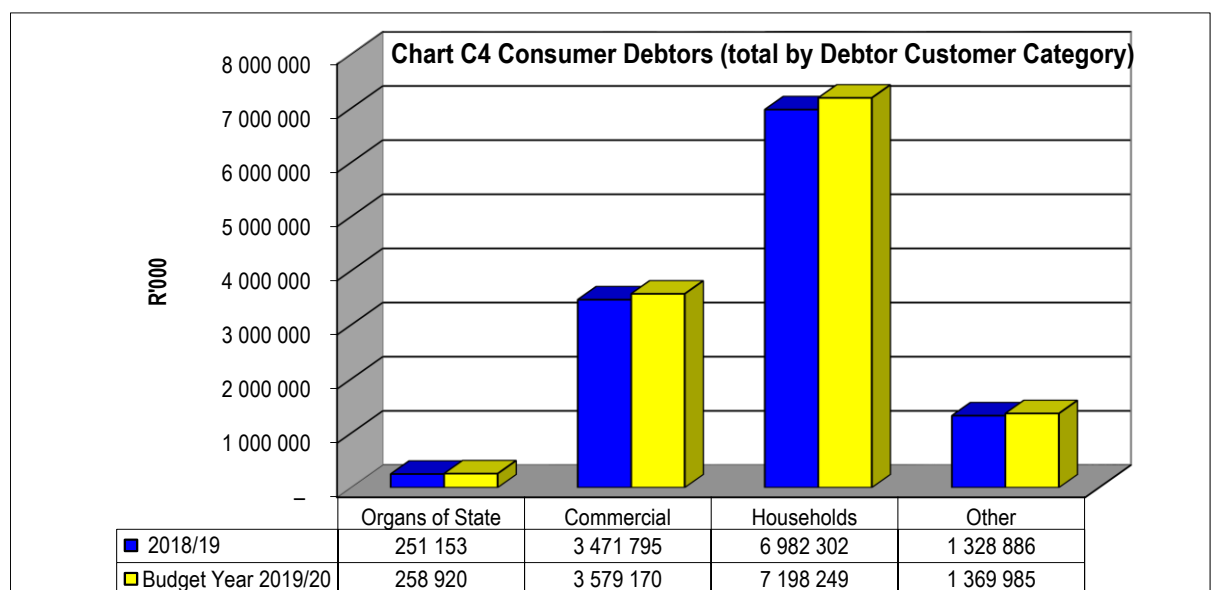


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R216 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

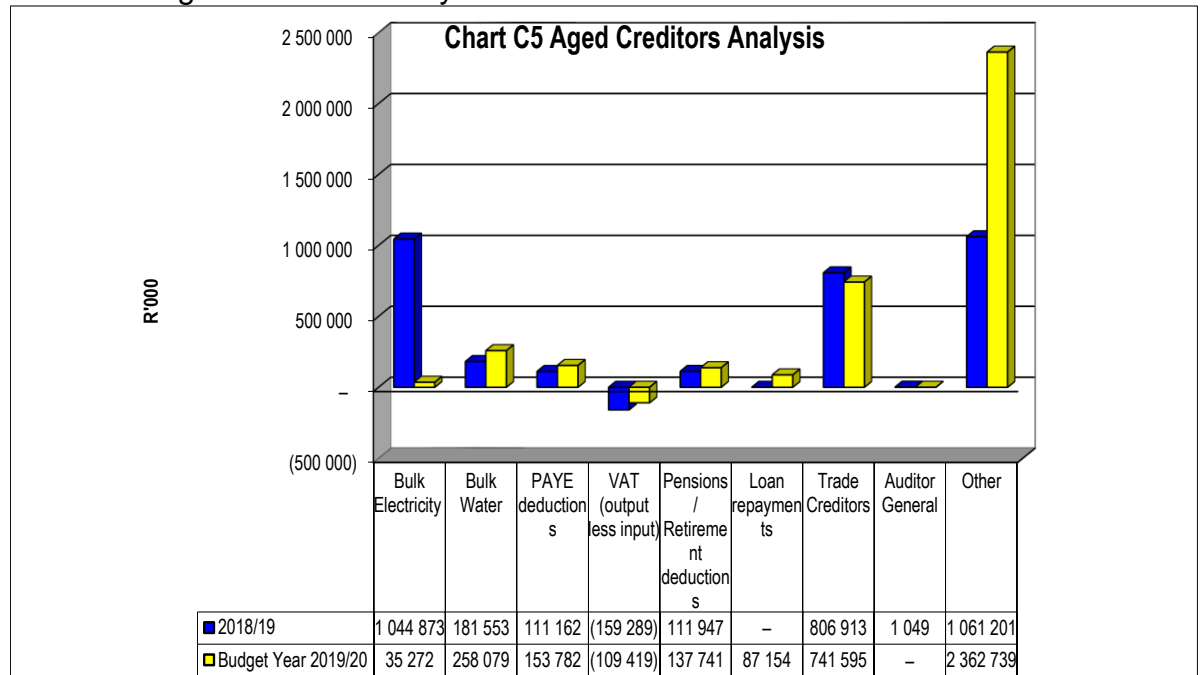


Creditors' age analysis

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

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

Chart C5: Aged creditors' analysis



Investment portfolio analysis (Table SC5)

The investment portfolio analysis, shown in Table SC5, reflects the institution where funds are invested, the period of investment, the type of investment and the accrued interest for the month. The market value at the end of the month amounts to R4,2 billion.

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

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

The total budget is R7 billion, and an amount of R1,6 billion was received for the period.

Table SC7(1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the recognition of expenditure, amounting to R1,1 billion, against the total budget of R7 billion.

Expenditure on councillor and staff benefits (Table SC8)

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

Parent municipality's financial performance (Table SC10)

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

Summary of municipal entities (Table SC11)

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

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

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

Performance indicators (Table SC2)

This table reflects various ratios, such as –

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

1.4 In-year budget statement tables

The financial results for the period ended 31 July 2019 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.

(a) Table C1: Consolidated monthly budget statement – summary**TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M01 July**

Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	7,113,390	7,490,493	559,432	559,432	610,083	(50,651)	-8%	7,490,493
Service charges	18,322,330	20,605,313	1,001,277	1,001,277	1,820,060	(818,782)	-45%	20,605,313
Investment revenue	392,520	196,887	1,951	1,951	11,952	(10,000)	-84%	196,887
Transfers and subsidies	4,435,341	4,726,160	1,120,782	1,120,782	989,303	131,479	13%	4,726,160
Other own revenue	2,475,634	2,446,995	122,210	122,210	135,279	(13,069)	-10%	2,446,995
Total Revenue (excluding capital transfers and contributions)	32,739,215	35,465,848	2,805,653	2,805,653	3,566,677	(761,024)	-21%	35,465,848
Employee costs	9,006,072	10,513,510	837,435	837,435	760,888	76,547	10%	10,513,510
Remuneration of Councillors	126,685	142,093	10,210	10,210	10,928	(717)	-7%	142,093
Depreciation & asset impairment	1,968,905	2,132,963	121,592	121,592	126,427	(4,834)	-4%	2,132,963
Finance charges	1,399,451	1,502,321	34,872	34,872	47,725	(12,854)	-27%	1,502,321
Materials and bulk purchases	11,355,732	12,773,541	25,118	25,118	1,333,380	(1,308,262)	-98%	12,773,541
Transfers and subsidies	46,743	57,340	2,291	2,291	18,818	(16,527)	-88%	57,340
Other expenditure	8,251,900	8,324,471	106,199	106,199	640,260	(534,061)	-83%	8,324,471
Total Expenditure	32,155,488	35,446,239	1,137,718	1,137,718	2,938,426	(1,800,709)	-61%	35,446,239
Surplus/(Deficit)	583,726	19,609	1,667,935	1,667,935	628,250	1,039,685	165%	19,609
Transfers and subsidies - capital (monetary allocations)	2,003,800	2,203,953	–	–	94,087	(94,087)	-100%	–
Contributions & Contributed assets	265	149,676	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	2,587,791	2,373,239	1,667,935	1,667,935	722,338	945,598	131%	19,609
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	2,587,791	2,373,239	1,667,935	1,667,935	722,338	945,598	131%	19,609
<u>Capital expenditure & funds sources</u>								
Capital expenditure	2,564,576	4,248,464	11,488	11,488	121,687	(110,199)	-91%	4,248,464
Capital transfers recognised	1,844,135	2,353,629	4,964	4,964	96,880	(91,916)	-95%	2,353,629
Borrowing	533,223	1,500,000	6,525	6,525	16,652	(10,127)	-61%	1,500,000
Internally generated funds	187,218	394,835	–	–	8,156	(8,156)	-100%	394,835
Total sources of capital funds	2,564,576	4,248,464	11,488	11,488	121,687	(110,199)	-91%	4,248,464
<u>Financial position</u>								
Total current assets	12,305,015	11,461,504		10,446,005				11,461,504
Total non current assets	42,983,895	46,249,023		43,201,064				46,249,023
Total current liabilities	12,857,277	12,573,323		9,117,520				12,573,323
Total non current liabilities	15,215,060	14,135,515		15,482,161				14,135,515
Community wealth/Equity	27,216,573	31,001,688		29,047,388				31,001,688
<u>Cash flows</u>								
Net cash from (used) operating	4,226,603	4,656,579	(425,102)	(425,102)	712,058	1,137,160	160%	4,656,579
Net cash from (used) investing	(4,436,602)	(4,322,215)	(77,386)	(77,386)	(120,470)	(43,085)	36%	(4,322,215)
Net cash from (used) financing	349,239	469,284	(545,276)	(545,276)	5,348	550,624	10296%	469,284
Cash/cash equivalents at the month/year end	2,451,685	4,341,592	–	1,977,975	4,134,879	2,156,904	52%	3,829,388
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>								
Total By Income Source	2,416,449	276,859	227,353	172,805	609,450	1,388,326	6,945,942	12,406,324
<u>Creditors Age Analysis</u>								
Total Creditors	3,666,943	–	–	–	–	–	–	3,666,943

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

TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M01 July								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
<i>Governance and administration</i>	12,300,673	12,628,286	1,711,035	1,711,035	1,568,741	142,294	9%	12,628,286
Executive and council	63,397	49,132	0	0	–	0		49,132
Finance and administration	12,190,856	12,534,680	1,710,407	1,710,407	1,568,732	141,675	9%	12,534,680
Internal audit	46,420	44,474	628	628	9	619	6802%	44,474
<i>Community and public safety</i>	1,412,241	1,834,304	7,379	7,379	79,479	(72,100)	-91%	1,834,304
Community and social services	56,730	44,991	1,125	1,125	950	175	18%	44,991
Sport and recreation	27,646	29,865	805	805	652	154	24%	29,865
Public safety	331,288	377,360	2,169	2,169	1,512	657	43%	377,360
Housing	861,539	1,302,910	2,828	2,828	49,428	(46,600)	-94%	1,302,910
Health	135,039	79,177	452	452	26,937	(26,485)	-98%	79,177
<i>Economic and environmental services</i>	1,151,286	1,154,829	22,757	22,757	105,548	(82,791)	-78%	1,154,829
Planning and development	94,490	129,994	19,643	19,643	6,960	12,683	182%	129,994
Road transport	1,051,631	1,024,188	3,109	3,109	98,588	(95,478)	-97%	1,024,188
Environmental protection	5,165	647	4	4	–	4		647
<i>Trading services</i>	19,652,505	21,956,404	1,047,799	1,047,799	1,890,596	(842,797)	-45%	21,956,404
Energy sources	11,909,790	14,034,295	582,343	582,343	1,328,470	(746,127)	-56%	14,034,295
Water management	4,759,085	4,722,835	276,910	276,910	326,195	(49,284)	-15%	4,722,835
Waste water management	1,323,003	1,511,410	86,092	86,092	93,576	(7,485)	-8%	1,511,410
Waste management	1,660,627	1,687,864	102,454	102,454	142,355	(39,900)	-28%	1,687,864
<i>Other</i>	226,574	245,655	16,683	16,683	16,400	283	2%	245,655
Total Revenue - Functional	34,743,280	37,819,478	2,805,653	2,805,653	3,660,764	(855,111)	-23%	37,819,478
Expenditure - Functional								
<i>Governance and administration</i>	7,412,996	8,213,439	333,571	333,571	512,416	(178,846)	-35%	8,213,439
Executive and council	1,026,203	1,278,283	92,173	92,173	84,044	8,129	10%	1,278,283
Finance and administration	6,185,459	6,613,436	236,495	236,495	405,789	(169,293)	-42%	6,613,436
Internal audit	201,334	321,720	4,902	4,902	22,584	(17,681)	-78%	321,720
<i>Community and public safety</i>	5,063,882	5,875,109	342,415	342,415	399,266	(56,852)	-14%	5,875,109
Community and social services	335,917	355,206	20,489	20,489	24,029	(3,540)	-15%	355,206
Sport and recreation	656,992	532,600	38,282	38,282	42,200	(3,918)	-9%	532,600
Public safety	2,841,492	3,377,582	210,743	210,743	213,123	(2,380)	-1%	3,377,582
Housing	552,089	809,889	17,031	17,031	58,268	(41,237)	-71%	809,889
Health	677,392	799,832	55,870	55,870	61,647	(5,777)	-9%	799,832
<i>Economic and environmental services</i>	2,745,843	3,243,537	179,191	179,191	282,126	(102,935)	-36%	3,243,537
Planning and development	853,907	1,086,330	81,654	81,654	80,970	683	1%	1,086,330
Road transport	1,723,378	1,978,604	90,687	90,687	191,408	(100,721)	-53%	1,978,604
Environmental protection	168,559	178,603	6,850	6,850	9,748	(2,897)	-30%	178,603
<i>Trading services</i>	16,788,441	17,936,468	274,081	274,081	1,734,172	(1,460,091)	-84%	17,936,468
Energy sources	11,073,436	11,868,160	150,427	150,427	1,206,656	(1,056,229)	-88%	11,868,160
Water management	3,859,049	3,902,225	46,686	46,686	295,785	(249,099)	-84%	3,902,225
Waste water management	626,267	815,169	39,250	39,250	106,725	(67,475)	-63%	815,169
Waste management	1,229,689	1,350,915	37,718	37,718	125,006	(87,288)	-70%	1,350,915
<i>Other</i>	147,102	178,151	8,461	8,461	10,446	(1,985)	-19%	178,151
Total Expenditure - Functional	32,158,264	35,446,704	1,137,718	1,137,718	2,938,426	(1,800,709)	-61%	35,446,704
Surplus/ (Deficit) for the year	2,585,016	2,372,774	1,667,935	1,667,935	722,338	945,598	131%	2,372,774

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

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

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

Vote Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community & Social Development Services Department	73 285	43 782	246	246	25	221	873.4%	43 782
Vote 2 - Economic Development & Spatial Planning Department	369 997	441 814	45 804	45 804	23 293	22 512	96.6%	441 814
Vote 3 - Emergency Services Department	59 964	46 297	909	909	493	415	84.2%	46 297
Vote 4 - Environment & Agriculture Management Department	1 685 719	1 708 860	102 499	102 499	142 343	(39 844)	-28.0%	1 708 860
Vote 5 - Group Audit & Risk Department	46 420	44 474	628	628	9	619	6802.1%	44 474
Vote 6 - Group Financial Services Department	12 003 700	12 336 719	1 700 423	1 700 423	1 563 592	136 831	8.8%	12 336 719
Vote 7 - Group Property Management Department	134 486	112 200	388	388	5 028	(4 640)	-92.3%	112 200
Vote 8 - Health Department	63 506	67 314	37	37	26 590	(26 553)	-99.9%	67 314
Vote 9 - Human Settlement Department	837 034	1 303 181	2 828	2 828	49 428	(46 600)	-94.3%	1 303 181
Vote 10 - Tshwane Metro Police Department	319 786	341 849	1 473	1 473	1 365	107	7.8%	341 849
Vote 11 - Regional Operations & Coordination Department	56 763	25 548	2 233	2 233	1 508	725	48.1%	25 548
Vote 12 - Roads & Transport Department	1 074 457	1 047 411	2 957	2 957	98 600	(95 643)	-97.0%	1 047 411
Vote 13 - Shared Services Department	14	1 194	1	1	-	1		1 194
Vote 14 - Utility Services Department	17 981 538	20 267 787	944 998	944 998	1 748 241	(803 243)	-45.9%	20 267 787
Vote 15 - Other Departments	36 612	31 047	229	229	248	(18)	-7.4%	31 047
Total Revenue by Vote	34 743 280	37 819 478	2 805 653	2 805 653	3 660 764	(855 111)	-23.4%	37 819 478
Expenditure by Vote								
Vote 1 - Community & Social Development Services Department	441 811	505 172	39 669	39 669	33 313	6 356	19.1%	505 172
Vote 2 - Economic Development & Spatial Planning Department	493 103	604 244	44 274	44 274	50 902	(6 628)	-13.0%	604 244
Vote 3 - Emergency Services Department	709 572	809 685	59 930	59 930	58 659	1 271	2.2%	809 685
Vote 4 - Environment & Agriculture Management Department	1 503 649	1 671 171	58 740	58 740	145 414	(86 674)	-59.6%	1 671 171
Vote 5 - Group Audit & Risk Department	216 915	345 782	6 747	6 747	24 436	(17 688)	-72.4%	345 782
Vote 6 - Group Financial Services Department	3 575 961	3 295 551	106 260	106 260	143 262	(37 002)	-25.8%	3 295 551
Vote 7 - Group Property Management Department	712 934	864 402	28 107	28 107	77 116	(49 009)	-63.6%	864 402
Vote 8 - Health Department	385 706	459 327	31 471	31 471	40 010	(8 539)	-21.3%	459 327
Vote 9 - Human Settlement Department	297 574	841 545	20 699	20 699	60 662	(39 963)	-65.9%	841 545
Vote 10 - Tshwane Metro Police Department	2 388 840	2 870 312	175 102	175 102	176 284	(1 182)	-0.7%	2 870 312
Vote 11 - Regional Operations & Coordination Department	3 114 748	2 901 316	163 968	163 968	250 105	(86 137)	-34.4%	2 901 316
Vote 12 - Roads & Transport Department	1 458 198	1 727 355	81 691	81 691	152 372	(70 680)	-46.4%	1 727 355
Vote 13 - Shared Services Department	1 168 851	1 604 828	56 625	56 625	116 074	(59 449)	-51.2%	1 604 828
Vote 14 - Utility Services Department	14 306 330	15 318 984	153 289	153 289	1 491 603	(1 338 314)	-89.7%	15 318 984
Vote 15 - Other Departments	1 384 073	1 627 030	111 147	111 147	118 216	(7 069)	-6.0%	1 627 030
Total Expenditure by Vote	32 158 264	35 446 704	1 137 718	1 137 718	2 938 426	(1 800 709)	-61.3%	35 446 704
Surplus/ (Deficit) for the year	2 585 016	2 372 774	1 667 935	1 667 935	722 338	945 598	130.9%	2 372 774

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	7,113,390	7,490,493	559,432	559,432	610,083	(50,651)	-8%	7,490,493
Service charges - electricity revenue	11,321,806	13,453,616	567,005	567,005	1,315,372	(748,366)	-57%	13,453,616
Service charges - water revenue	4,201,234	4,292,528	251,321	251,321	274,352	(23,031)	-8%	4,292,528
Service charges - sanitation revenue	1,126,713	1,171,499	80,523	80,523	88,001	(7,478)	-8%	1,171,499
Service charges - refuse revenue	1,672,577	1,687,671	102,428	102,428	142,335	(39,907)	-28%	1,687,671
Rental of facilities and equipment	151,766	177,159	3,586	3,586	9,035	(5,449)	-60%	177,159
Interest earned - external investments	392,520	196,887	1,951	1,951	11,952	(10,000)	-84%	196,887
Interest earned - outstanding debtors	860,903	846,791	74,282	74,282	92,553	(18,271)	-20%	846,791
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	313,548	334,089	1,345	1,345	1,254	91	7%	334,089
Licences and permits	46,618	54,588	50	50	-	50	-	54,588
Agency services	-	1,947	-	-	-	-	-	1,947
Transfers and subsidies	4,435,341	4,726,160	1,120,782	1,120,782	989,303	131,479	13%	4,726,160
Other revenue	1,075,366	1,032,420	42,947	42,947	32,437	10,510	32%	1,032,420
Gains on disposal of PPE	27,433	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	32,739,215	35,465,848	2,805,653	2,805,653	3,566,677	(761,024)	-21%	35,465,848
Expenditure By Type								
Employee related costs	9,006,072	10,513,510	837,435	837,435	760,888	76,547	10%	10,513,510
Remuneration of councillors	126,685	142,093	10,210	10,210	10,928	(717)	-7%	142,093
Debt impairment	1,804,213	1,639,519	-	-	-	-	-	1,639,519
Depreciation & asset impairment	1,968,905	2,132,963	121,592	121,592	126,427	(4,834)	-4%	2,132,963
Finance charges	1,399,451	1,502,321	34,872	34,872	47,725	(12,854)	-27%	1,502,321
Bulk purchases	10,772,774	12,081,171	4,601	4,601	1,267,094	(1,262,493)	-100%	12,081,171
Other materials	582,957	692,370	20,517	20,517	66,286	(45,769)	-69%	692,370
Contracted services	3,327,121	4,101,494	52,089	52,089	386,060	(333,971)	-87%	4,101,494
Transfers and subsidies	46,743	57,340	2,291	2,291	18,818	(16,527)	-88%	57,340
Other expenditure	3,116,355	2,583,458	54,110	54,110	254,201	(200,090)	-79%	2,583,458
Loss on disposal of PPE	4,212	-	-	-	-	-	-	-
Total Expenditure	32,155,488	35,446,239	1,137,718	1,137,718	2,938,426	(1,800,709)	-61%	35,446,239
Surplus/(Deficit)								
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,003,800	2,203,953	-	-	94,087	(94,087)	-100%	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	265	149,676	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	2,587,791	2,372,774	1,667,935	1,667,935	722,338			19,609
Taxation	2,776	465	-	-	-	-	-	
Surplus/(Deficit) after taxation	2,585,016	2,372,774	1,667,935	1,667,935	722,338			19,609
Attributable to minorities	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2,585,016	2,372,774	1,667,935	1,667,935	722,338			19,609
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	2,585,016	2,372,774	1,667,935	1,667,935	722,338			19,609

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

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M01 July)								
Vote Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community & Social Development Services Department	19 227	65 857	—	—	283	(283)	-100%	65 857
Vote 2 - Economic Development & Spatial Planning Department	8 419	70 735	—	—	197	(197)	-100%	70 735
Vote 3 - Emergency Services Department	8 147	68 300	—	—	4 045	(4 045)	-100%	68 300
Vote 4 - Environment & Agriculture Management Department	3 649	63 000	—	—	3 521	(3 521)	-100%	63 000
Vote 5 - Group Audit & Risk Department	20 140	25 150	—	—	2 083	(2 083)	-100%	25 150
Vote 6 - Group Financial Services Department	7 216	114 262	—	—	87	(87)	-100%	114 262
Vote 7 - Group Property Management Department	—	4 500	—	—	—	—	—	4 500
Vote 8 - Health Department	2 706	40 661	—	—	—	—	—	40 661
Vote 9 - Human Settlement Department	680 217	1 151 247	3 935	3 935	40 879	(36 944)	-90%	1 151 247
Vote 10 - Tshwane Metro Police Department	11 280	37 068	—	—	2 957	(2 957)	-100%	37 068
Vote 11 - Regional Operations & Coordination Department	—	50 000	—	—	—	—	—	50 000
Vote 12 - Roads & Transport Department	751 839	1 007 369	2 095	2 095	34 776	(32 681)	-94%	1 007 369
Vote 13 - Shared Services Department	163 478	283 500	4 430	4 430	1 050	3 380	322%	283 500
Vote 14 - Utility Services Department	836 436	1 235 465	1 029	1 029	31 808	(30 780)	-97%	1 235 465
Vote 15 - Other Departments	17 921	14 300	—	—	—	—	—	14 300
Total Capital Multi-year expenditure	2 530 675	4 231 414	11 488	11 488	121 687	(110 199)	-91%	4 231 414
Single Year expenditure appropriation								
Vote 1 - Community & Social Development Services Department	22 093	—	—	—	—	—	—	—
Vote 2 - Economic Development & Spatial Planning Department	3 925	250	—	—	—	—	—	250
Vote 3 - Emergency Services Department	195	—	—	—	—	—	—	—
Vote 4 - Environment & Agriculture Management Department	5 319	—	—	—	—	—	—	—
Vote 5 - Group Audit & Risk Department	—	—	—	—	—	—	—	—
Vote 6 - Group Financial Services Department	407	—	—	—	—	—	—	—
Vote 7 - Group Property Management Department	—	15 200	—	—	—	—	—	15 200
Vote 8 - Health Department	942	—	—	—	—	—	—	—
Vote 9 - Human Settlement Department	—	—	—	—	—	—	—	—
Vote 10 - Tshwane Metro Police Department	—	—	—	—	—	—	—	—
Vote 11 - Regional Operations & Coordination Department	949	1 200	—	—	—	—	—	1 200
Vote 12 - Roads & Transport Department	—	—	—	—	—	—	—	—
Vote 13 - Shared Services Department	—	—	—	—	—	—	—	—
Vote 14 - Utility Services Department	70	—	—	—	—	—	—	—
Vote 15 - Other Departments	—	400	—	—	—	—	—	400
Total Capital single-year expenditure	33 901	17 050	—	—	—	—	—	17 050
Total Capital Expenditure	2 564 576	4 248 464	11 488	11 488	121 687	(110 199)	-91%	4 248 464
Capital Expenditure - Functional Classification								
Governance and administration	202 375	450 233	4 430	4 430	4 176	254	6%	450 233
Executive and council	949	—	—	—	—	—	—	—
Finance and administration	—	450 083	—	—	—	—	—	450 083
Internal audit	201 426	150	4 430	4 430	4 176	254	6%	150
Community and public safety	480 456	1 255 283	3 935	3 935	45 085	(41 150)	-91%	1 255 283
Community and social services	9 436	31 307	—	—	183	(183)	-100%	31 307
Sport and recreation	21 964	49 000	—	—	1 270	(1 270)	-100%	49 000
Public safety	19 622	110 068	—	—	7 003	(7 003)	-100%	110 068
Housing	425 786	1 024 247	3 935	3 935	36 629	(32 694)	-89%	1 024 247
Health	3 648	40 661	—	—	—	—	—	40 661
Economic and environmental services	669 595	1 146 378	2 095	2 095	35 493	(33 398)	-94%	1 146 378
Planning and development	17 910	47 089	—	—	143	(143)	-100%	47 089
Road transport	646 983	1 077 289	2 095	2 095	34 559	(32 464)	-94%	1 077 289
Environmental protection	4 701	22 000	—	—	792	(792)	-100%	22 000
Trading services	1 199 032	1 391 715	1 029	1 029	36 933	(35 905)	-97%	1 391 715
Energy sources	471 006	648 026	—	—	13 913	(13 913)	-100%	648 026
Water management	380 582	436 639	1 029	1 029	16 408	(15 380)	-94%	436 639
Waste water management	343 178	270 300	—	—	4 904	(4 904)	-100%	270 300
Waste management	4 267	36 750	—	—	1 708	(1 708)	-100%	36 750
Other	13 117	4 855	—	—	—	—	—	4 855
Total Capital Expenditure - Functional Classification	2 564 576	4 248 464	11 488	11 488	121 687	(110 199)	-91%	4 248 464
Funded by:								
National Government	1 834 828	2 191 596	4 964	4 964	96 880	(91 916)	-95%	2 191 596
Provincial Government	9 308	132 033	—	—	—	—	—	132 033
District Municipality	—	—	—	—	—	—	—	—
Other transfers and grants	—	30 000	—	—	—	—	—	30 000
Transfers recognised - capital	1 844 135	2 353 629	4 964	4 964	96 880	(91 916)	-95%	2 353 629
Borrowing	533 223	1 500 000	6 525	6 525	16 652	(10 127)	-61%	1 500 000
Internally generated funds	187 218	394 835	—	—	8 156	(8 156)	-100%	394 835
Total Capital Funding	2 564 576	4 248 464	11 488	11 488	121 687	(110 199)	-91%	4 248 464

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M01 July				
Description	2018/19	Budget Year 2019/20		
	Pre-audit outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands				
<u>ASSETS</u>				
Current assets				
Cash	286 412	680 620	87 558	680 620
Call investment deposits	4 507 668	3 660 972	4 222 307	3 660 972
Consumer debtors	5 355 632	4 648 318	4 152 085	4 648 318
Other debtors	1 341 719	1 571 600	1 137 935	1 571 600
Current portion of long-term receivables	110 697	130 961	110 697	130 961
Inventory	702 886	769 034	735 423	769 034
Total current assets	12 305 015	11 461 504	10 446 005	11 461 504
Non current assets				
Long-term receivables	45 767	79 576	27 539	79 576
Investments	284 067	506 676	284 067	506 676
Investment property	828 889	934 114	828 889	934 114
Property, plant and equipment	41 435 088	44 354 871	41 670 484	44 354 871
Intangible	390 085	373 785	390 085	373 785
Other non-current assets	–	–	–	–
Total non current assets	42 983 895	46 249 023	43 201 064	46 249 023
TOTAL ASSETS	55 288 910	57 710 527	53 647 069	57 710 527
<u>LIABILITIES</u>				
Current liabilities				
Bank overdraft	–	–	–	–
Borrowing	1 126 181	1 494 675	1 126 181	1 494 675
Consumer deposits	558 704	536 902	563 290	536 902
Trade and other payables	10 865 212	10 541 745	7 120 869	10 541 745
Provisions	307 179	–	307 179	–
Total current liabilities	12 857 277	12 573 323	9 117 520	12 573 323
Non current liabilities				
Borrowing	11 382 983	11 263 367	11 684 504	11 263 367
Provisions	3 832 077	2 872 149	3 797 658	2 872 149
Total non current liabilities	15 215 060	14 135 515	15 482 161	14 135 515
TOTAL LIABILITIES	28 072 337	26 708 839	24 599 681	26 708 839
NET ASSETS	27 216 573	31 001 688	29 047 388	31 001 688
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated Surplus/(Deficit)	26 914 014	30 834 470	28 744 826	30 834 470
Reserves	302 559	167 218	302 562	167 218
TOTAL COMMUNITY WEALTH/EQUITY	27 216 573	31 001 688	29 047 388	31 001 688

(g) Table C7: Consolidated monthly budget statement – cash flow**TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M01 July**

Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	7,084,892	7,041,063	559,432	559,432	573,478	(14,046)	-2%	7,041,063
Service charges	19,352,577	20,131,106	1,349,069	1,349,069	1,778,173	(429,104)	-24%	20,131,106
Other revenue	1,413,288	1,510,000	435,844	435,844	25,696	410,148	1596%	1,510,000
Government - operating	4,412,740	4,726,160	1,109,038	1,109,038	986,099	122,939	12%	4,726,160
Government - capital	2,131,875	2,353,629	443,966	443,966	96,880	347,086	358%	2,353,629
Interest	393,427	196,887	1,877	1,877	12,001	(10,125)	-84%	196,887
Dividends		-	-	-	-	-		-
Payments								
Suppliers and employees	(29,031,297)	(29,742,606)	(4,287,165)	(4,287,165)	(2,710,575)	1,576,591	-58%	(29,742,606)
Finance charges	(1,393,780)	(1,502,321)	(34,872)	(34,872)	(47,725)	(12,854)	27%	(1,502,321)
Transfers and Grants	(137,118)	(57,340)	(2,291)	(2,291)	(1,968)	322	-16%	(57,340)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4,226,603	4,656,579	(425,102)	(425,102)	712,058	1,137,160	160%	4,656,579
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	15,504	(16,235)	16,851	16,851	-	16,851		(16,235)
Decrease (increase) in non-current investments	(1,539,485)	(100,000)	(585,081)	(585,081)	-	(585,081)		(100,000)
Payments								
Capital assets	(2,912,621)	(4,205,980)	490,844	490,844	(120,470)	(611,314)	507%	(4,205,980)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(4,436,602)	(4,322,215)	(77,386)	(77,386)	(120,470)	(43,085)	36%	(4,322,215)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	1,500,000	1,500,000	-	-	17,485	(17,485)	-100%	1,500,000
Increase (decrease) in consumer deposits	-	10,527	-	-	-	-		10,527
Payments								
Repayment of borrowing	(1,150,761)	(1,041,243)	(545,276)	(545,276)	(12,138)	533,139	-4392%	(1,041,243)
NET CASH FROM/(USED) FINANCING ACTIVITIES	349,239	469,284	(545,276)	(545,276)	5,348	550,624	10296%	469,284
NET INCREASE/ (DECREASE) IN CASH HELD	139,240	803,649	(1,047,764)	(1,047,764)	596,936			803,649
Cash/cash equivalents at beginning:	2,312,446	3,537,943		3,025,739	3,537,943			3,537,943
Cash/cash equivalents at month/year end:	2,451,685	4,341,592		1,977,975	4,134,879			4,341,592

Note: The cash and equivalents as at 31 July 2019 are at R2 billion, which only includes highly liquid investments. The total cash and short-term investments amount to R4,3 billion for the period.

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M01 July			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>			
Property rates	(50,651)	Revenue less than projection due to the industrial action.	None
Service charges - electricity revenue	(748,366)	Mainly on Electricity Smart Prepaid due to the replacement of meters. The Journal for July still needs to be posted in the system.	None
Service charges - water revenue	(23,031)	Mainly on Water fees collection, revenue was less than projection due to the industrial action.	None
Service charges - sanitation revenue	(7,478)		None
Service charges - refuse revenue	(39,907)	Mainly on solid waste removal; actual income received was less than the projection.	None
	-		None
Rental of facilities and equipment	(5,449)	Revenue less than projection.	None
Interest earned - external investments	(10,000)	Mainly on interest received on investment, revenue less than projected.	None
Interest earned - outstanding debtors	(18,271)	Revenue less than projected.	None
Dividends received	-		None
Fines, penalties and forfeits	91		None
Licences and permits	50		None
Agency services	-		None
Transfers and subsidies	131,479	Due to the transfer of the equitable share.	None
Other revenue	10,510	Due to over-recovery mainly on advertising.	None
Gains on disposal of PPE	-		
<u>Expenditure By Type</u>			
Employee related costs	76,547	Mainly on basic salaries and pension fund.	None
Remuneration of councillors	(717)		None
Debt impairment	-		None
Depreciation & asset impairment	(4,834)		None
Finance charges	(12,854)	Expenditure was less than budget	None
Bulk purchases	(1,262,493)	Due to outstanding invoices for July 2019.	None
Other materials	(45,769)	Mainly on chemicals, petrol and diesel.	None
Contracted services	(333,971)	Due to underspending, mainly on the Household Refuse removal, Rudimentary Services and Waste Water Purification.	None
Transfers and subsidies	(16,527)	Mainly on payment of Municipal Entities.	None
Other expenditure	(200,090)	Mainly on the Rental of plant and equipment, Auto fare Collection System and leased Vehicles.	None
Loss on disposal of PPE	-		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M01 July			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Capital Expenditure			
Vote 1 - Community & Social Development Services Department	(283)	Upgrade Refilwe Stadium - Slow progress by contractor due to lack of technical supervision by consultants as appointment have lapsed.	Deviation report to be approved by BAC to re-appoint consultants on the basis of practicality.
Vote 2 - Economic Development & Spatial Planning Department	(197)	Marabastad Informal Traders Formalisation - Approved tender to be re-committed. Implemented by Innercity team.	Innercity team to re-commit tender and the way forward.
Vote 3 - Emergency Services Department	(4,045)	Construction of Emergency Services Station Mamelodi 1 - Construction works permit application was submitted by the appointed Principal Contractor which takes 30 days till a permit is issued. Rezoning: A few challenges received in terms of the rezoning of one portion on Erf 34042. Plans was submitted for approval but was repeated due to amendments.	Construction works permit: Expected to be received during second week of August 2019. Rezoning: Is being addressed by the Principal Agent. Plans: Expected final approval 30 August 2019
Vote 4 - Environment & Agriculture Management Department	(3,521)	Still in the planning phase.	
Vote 5 - Group Audit & Risk Department	(2,083)	Insurance Replacements (CTMM Contribution) - Process for Creation of WBS numbers opened at end of July 2019. No WBS numbers could be created during July 2019	WBS numbers to be created and Approval Letters submitted
Vote 6 - Group Financial Services Department	(87)	Capital Movables - Awaiting the appointment of the project manager.	Role mapping of appointed project managers.
Vote 7 - Group Property Management Department	-	None	None
Vote 8 - Health Department	-	None	None
Vote 9 - Human Settlement Department	(36,944)	Expenditure expected to increase by the end of the quarter.	
Vote 10 - Tshwane Metro Police Department	(2,957)	Sub Project - Policing Equipment (New Recruits) Security - The required documentation for the creation of WBS numbers was only received on 26 July 2019	A delay of 30 to 60 days is acceptable.
Vote 11 - Regional Operations & Coordination Department	-	None	None
Vote 12 - Roads & Transport Department	(32,681)	Wonderboom Intermodal Facility (Building Works) - Contractor to be appointed.	Expenditure will improve as soon as implementation starts following appointment of a contractor.
Vote 13 - Shared Services Department	3,380	SAP4 hanna - In process of creating WBS's.	Creation of WBS's
Vote 14 - Utility Services Department	(30,780)	Water Conservation and Demand Management - WBS number not activated as yet	WBS number need to be activated.
Vote 15 - Other Departments	-	None	None
Financial Position			
Current assets	(1,015,499)	Mainly due to decrease in Consumer Debtors.	
Non current assets	(3,047,958)	Mainly due to the decrease in PPE.	
Current liabilities	(3,455,804)	Mainly due to the decrease in Trade and Other Payables.	
Non current liabilities	1,346,646	Mainly due to an increase in Provisions.	
Cash Flow			
Cash flow from operating activities	1,137,160	Mainly on payment of suppliers and employees.	
Cash flow from investing activities	(43,085)	Mainly on payment of capital assets.	
Cash flow from financing activities	550,624	Mainly on borrowings.	
Measureable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	(4,188)	The grant has not been claimed from the City	The grant will be claimed in August 2019
Tshwane Economic Development Agency	11,099	Mainly on transfers and subsidies	
Expenditure By Municipal Entity			
Housing Company Tshwane	(3,709)	Vacant positions not yet filled.	The positions were advertised in June 2019 and shortlisting will commence in August 2019
Tshwane Economic Development Agency	(1,834)	Mainly on contracted services	
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	(6,411)	Delay in the appointment of the second contractor for Townlands project	The appointment of the second contractor will be concluded in August 2019
Tshwane Economic Development Agency	(350)		

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July					
Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20		
		Pre-audit outcome	Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	7.9%	7.2%	51.0%	7.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	284.8%	379.9%	0.0%	379.9%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	85.9%	75.2%	68.6%	75.2%
Gearing	Long Term Borrowing/ Funds & Reserves	3762.2%	6735.8%	3861.9%	6735.8%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1.0	0.9	1.1	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.3	0.5	0.3
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	104.0%	96.7%	123.4%	96.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	20.9%	18.1%	193.5%	18.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	22.4%	17.5%	24.5%	17.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	29.7%	22.0%	28.8%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue	27.5%	29.6%	29.8%	29.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	4.3%	4.6%	1.2%	4.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10.3%	10.3%	1.2%	4.6%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	11.1	12.1	2.9	12.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	24.4%	20.8%	377.4%	20.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.1	1.7	9.2	1.7

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July													
Description	NT Code	Budget Year 2019/20										Total over 90 days	Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	471 491	62 121	99 028	43 249	30 121	62 678	306 885	1 362 034	2 437 605	1 804 966	321	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	507 960	34 345	40 287	14 174	14 905	22 491	128 287	708 225	1 470 675	888 083	62	
Receivables from Non-exchange Transactions - Property Rates	1400	647 278	67 947	80 038	51 840	50 945	50 701	304 629	1 516 548	2 769 925	1 974 663	301	
Receivables from Exchange Transactions - Waste Water Management	1500	104 603	10 834	17 826	11 276	7 275	13 501	62 221	205 086	432 622	299 359	238	
Receivables from Exchange Transactions - Waste Management	1600	133 836	21 375	25 532	19 892	16 324	17 904	88 152	413 584	736 600	555 856	220	
Receivables from Exchange Transactions - Property Rental Debtors	1700	11 753	2 613	1 446	1 078	1 046	289 563	204	51 079	358 782	342 970	-	
Interest on Arrear Debtor Accounts	1810	206 747	58 810	79 952	66 171	40 762	92 811	361 466	1 668 042	2 574 761	2 229 253	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	332 782	18 815	25 031	19 674	11 426	59 800	136 481	1 021 343	1 625 353	1 248 725	1 451	
Total By Income Source	2000	2 416 449	276 859	369 140	227 353	172 805	609 450	1 388 326	6 945 942	12 406 324	9 343 876	2 593	
2018/19 - totals only		2 075 528	331 024	292 808	274 059	257 496	473 772	2 087 674	6 203 546	11 995 909	9 296 548	9 098	
Debtors Age Analysis By Customer Group													
Organs of State	2200	159 236	18 836	21 291	(3 676)	930	8 282	27 596	26 426	258 920	59 557	-	
Commercial	2300	905 392	93 774	122 556	57 723	59 797	215 762	390 028	1 734 138	3 579 170	2 457 448	-	
Households	2400	1 062 356	147 725	216 403	153 119	101 832	205 788	876 881	4 434 145	7 198 249	5 771 764	4 489	
Other	2500	289 465	16 524	8 890	20 188	10 246	179 617	93 821	751 234	1 369 985	1 055 107	(1 896)	
Total By Customer Group	2600	2 416 449	276 859	369 140	227 353	172 805	609 450	1 388 326	6 945 942	12 406 324	9 343 876	2 593	

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	35 272								35 272	1 044 873
Bulk Water	0200	258 079								258 079	181 553
PAYE deductions	0300	153 782								153 782	111 162
VAT (output less input)	0400	(109 419)								(109 419)	(159 289)
Pensions / Retirement deductions	0500	137 741								137 741	111 947
Loan repayments	0600	87 154								87 154	-
Trade Creditors	0700	741 595								741 595	806 913
Auditor General	0800	-								-	1 049
Other	0900	2 362 739								2 362 739	1 061 201
Total By Customer Type	1000	3 666 943	-	-	-	-	-	-	-	3 666 943	3 159 410

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month July 2019
R thousands		Yrs/Months							
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0		–	–	0
Sanlam	26	14y	Insurance policy	07.12.2015	–	3.0%	–	–	–
Sanlam	27	14y	Insurance policy	01.01.2016	–	3.0%	–	–	–
Capital Alliance	28	8y	Insurance policy	On selling date	–	2.0%	–	–	–
Capital Alliance	29	9y	Insurance policy	On selling date	–	3.0%	–	–	–
ABSA	32	On Call	Money Market	On call	195	7.3%	31,602	–	31,797
ABSA	33	On Call	Money Market	On call	68	7.3%	11,074	–	11,143
ABSA	34	On Call	Money Market	On call	51	7.3%	8,295	–	8,346
ABSA	35	On Call	Money Market	On call	1	7.3%	183	–	184
Investec Bank	37	On Call	Money Market	On call	171	7.3%	27,752	–	27,923
Investec Bank	38	On Call	Money Market	On call	55	7.3%	8,871	–	8,925
Investec Bank	39	On Call	Money Market	On call	7	7.3%	1,188	–	1,196
Standard Bank	40	On Call	Money Market	On call	667	7.8%	100,631	–	101,298
Standard Bank	41	On Call	Money Market	On call	21	7.8%	3,124	–	3,144
Investec Bank	108	On Call	Money Market	On call	185	6.8%	31,962	–	32,147
RMB	237	On Call	Money Market	31.10.2011	–	0.0%	–	–	–
STANLIB	106	On Call	Money Market	On call	–	0.4%	272	3	275
ABSA	338	On Call	Short Term	On call	–	6.7%	695,555	–	695,555
Nedbank	341	On Call	Short Term	On call	–	6.7%	160,000	75,242	235,242
Standard Bank	340	On Call	Short Term	On call	–	6.6%	235,043	–	235,043
Standard Bank	243	On Call	Short Term	On call	–	0.0%	446,763	–	446,763
Nedbank	244	On Call	Short Term	On call	–	0.0%	164,421	188,320	352,741
ABSA	245	On Call	Short Term	On call	–	0.0%	451,809	0	451,809
Standard Bank		On Call	Sinking Fund	On call	–	0.0%	416,711	–	416,711
Nedbank	247	On Call	Short Term	On call	–	0.0%	872,897	(285,452)	587,445
ABSA	248	On Call	Short Term	On call	–	0.0%	400,060	100,150	500,210
Standard Bank	260	On Call	Short Term	On call	489	7.8%	73,830	–	74,319
Municipality sub-total					0		4,142,044	78,263	4,222,216
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2	–			0		4,142,044	78,263	4,222,216

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	4 235 856	4 433 581	1 134 038	1 134 038	1 134 038	–		4 433 581
Local Government Equitable Share	2 398 120	2 642 492	1 101 038	1 101 038	1 101 038	–		2 642 492
Fuel Levy	1 449 121	1 451 890				–		1 451 890
Finance Management Grant	2 650	2 250				–		2 250
Urban Settlement Development Grant	48 168	51 330	8 000	8 000	8 000	–		51 330
Municipal Human Settlement Capacity Grant	–	–				–		–
Expanded Public Works Programme Incentive (EPWP)	32 013	23 016				–		23 016
Public Transport Network Operations Grant	299 032	256 113	25 000	25 000	25 000	–		256 113
Integrated City Development Grant	6 752	6 490				–		6 490
Municipal Disaster Recovery Grant	–	–				–		–
Provincial Government:	160 703	268 379	–	–	39 608	(39 608)	-100.0%	268 379
Primary Health Care	49 837	52 096			20 838	(20 838)	-100.0%	52 096
Emergency Medical Services	40 854	–				–		–
HIV and Aids Grant	13 989	14 379			8 627	(8 627)	-100.0%	14 379
Housing Top Structure (HSDG)	22 800	156 000			6 143	(6 143)	-100.0%	156 000
Sports and Recreation : Community Libraries	8 694	6 143				–		6 143
TRT Bus Operations Subsidy	24 529	39 761			4 000	(4 000)	-100.0%	39 761
Gautrans	–	–				–		–
Research and Technology Development Services	–	–				–		–
District Municipality:	–	–	–	–	–	–		–
<i>[insert description]</i>						–		
Other grant providers:	4 220	24 200	–	–	–	–		24 200
DBSA		22 200				–		22 200
BroadBand Wifi		–				–		–
HCT Social Housing SHRA		–				–		–
LG SETA Discretionary grant (93 applies over 3 years)		2 000				–		2 000
Tirelo Boshia Grant - Research and Development	4 220	–				–		–
Total Operating Transfers and Grants	4 400 778	4 726 160	1 134 038	1 134 038	1 173 646	(39 608)	-3.4%	4 726 160
Capital Transfers and Grants								
National Government:	2 033 711	2 191 596	418 966	418 966	420 966	(2 000)	-0.5%	2 191 596
Urban Settlement Development Grant	1 432 683	1 278 483	334 203	334 203	334 203	–		1 278 483
Public Transport Infrastructure & Systems Grant	509 162	475 638	84 763	84 763	84 763	–		475 638
Integrated National Electrification Programme	40 000	38 000				–		38 000
Neighbourhood Development Partnership Grant	3 605	4 500				–		4 500
Finance Management Grant		–				–		–
Energy Efficiency and Demand Side Management	10 000	15 000			2 000	(2 000)	-100.0%	15 000
Integrated City Development Grant	38 261	36 775				–		36 775
Informal Settlements Upgrading Partnership Grant		343 200				–		343 200
Provincial Government:	36 633	132 033	–	–	7 000	(7 000)	-100.0%	132 033
Sport and Recreation: Community Libraries	11 817	12 357			7 000	(7 000)	-100.0%	12 357
Gautrans		–				–		–
Social Infrastructure Grant	24 816	–				–		–
HCT - SHRA		69 750				–		69 750
RCG		49 926				–		49 926
District Municipality:	–	–	–	–	–	–		–
<i>[insert description]</i>						–		
Other grant providers:	1 130	30 000	–	–	–	–		30 000
DBSA - Installation of Bulkwater (Water pilot study)		20 000				–		20 000
LG SETA Discretionary grant (93 applies over 3 years)	1 130	10 000				–		10 000
Delft Grant (Social Infrastructure)		–				–		–
Smart Connect Grant		–				–		–
Total Capital Transfers and Grants	2 071 474	2 353 629	418 966	418 966	427 966	(9 000)	-2.1%	2 353 629
TOTAL RECEIPTS OF TRANSFERS & GRANTS	6 472 253	7 079 790	1 553 004	1 553 004	1 601 612	(48 608)	-3.0%	7 079 790

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

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	4 221 438	4 433 581	1 105 760	1 105 760	922 998	182 762	19.8%	4 433 581
Local Government Equitable Share	2 398 120	2 642 492	1 101 038	1 101 038	880 831	220 207	25.0%	2 642 492
Fuel Levy	1 449 121	1 451 890				-		1 451 890
Finance Management Grant	2 650	2 250	1 828	1 828	188	1 640	874.8%	2 250
Urban Settlement Development Grant	48 168	51 330	1 938	1 938	8 000	(6 062)	-75.8%	51 330
Municipal Human Settlement Capacity Grant		-				-		-
Expanded Public Works Programme Incentive (EPWP)	32 013	23 016				-		23 016
Public Transport Network Operations Grant	285 370	256 113	957	957	33 980	(33 023)	-97.2%	256 113
Integrated City Development Grant	5 996	6 490				-		6 490
Municipal Disaster Recovery Grant		-				-		-
Provincial Government:	262 647	268 379	0	0	26 435	(26 434)	-100.0%	268 379
Primary Health Care	49 837	52 096			20 838	(20 838)	-100.0%	52 096
Emergency Medical Services	102 135	-				-		-
HIV and Aids Grant	13 293	14 379			1 196	(1 196)	-100.0%	14 379
Housing Top Structure (HSDG)	66 020	156 000				-		156 000
Sports and Recreation : Community Libraries	8 106	6 143	0	0	0	0	6.1%	6 143
TRT Bus Operations Subsidy	23 257	39 761			4 400	(4 400)	-100.0%	39 761
Gautrans		-				-		-
Research and Technology Development Services		-				-		-
District Municipality:	-	-	-	-	-	-	-	-
<i>[insert description]</i>						-		-
						-		-
Other grant providers:	12 280	24 200	1 412	1 412	2 001	(589)	-29.4%	24 200
DBSA	8 445	22 200	1 412	1 412	2 001	(589)	-29.4%	22 200
BroadBand Wifi	3 835	-				-		-
HCT Social Housing SHRA		-				-		-
LG SETA Discretionary grant (93 applies over 3 years)		2 000				-		2 000
Tirelo Boshia Grant - Research and Development		-				-		-
Total operating expenditure of Transfers and Grants:	4 496 366	4 726 160	1 107 172	1 107 172	951 434	155 739	16.4%	4 726 160
Capital expenditure of Transfers and Grants								
National Government:	1 973 653	2 191 596	-	-	94 087	(94 087)	-100.0%	2 191 596
Urban Settlement Development Grant	1 432 683	1 278 483			58 671	(58 671)	-100.0%	1 278 483
Public Transport Infrastructure & Systems Grant	458 186	475 638			28 524	(28 524)	-100.0%	475 638
Integrated National Electrification Programme	39 816	38 000			-	-		38 000
Neighbourhood Development Partnership Grant	4 873	4 500			68	(68)	-100.0%	4 500
Finance Management Grant		-				-		-
Energy Efficiency and Demand Side Management	257	15 000			-	-		15 000
Integrated City Development Grant	37 838	36 775			-	-		36 775
Informal Settlements Upgrading Partnership Grant		343 200			6 825	(6 825)	-100.0%	343 200
Provincial Government:	31 488	132 033	10 368	10 368	2 792	7 576	271.3%	132 033
Sport and Recreation: Community Libraries	9 308	12 357				-		12 357
Gautrans		-				-		-
Social Infrastructure Grant	22 180	-				-		-
HCT - SHRA		69 750	10 368	10 368	1 628	8 741	537.1%	69 750
RCG		49 926			1 165	(1 165)	-100.0%	49 926
District Municipality:	-	-	-	-	-	-	-	-
<i>[insert description]</i>						-		-
						-		-
Other grant providers:	265	30 000	-	-	-	-	-	30 000
DBSA - Installation of Bulkwater (Water pilot study)	265	20 000				-		20 000
LG SETA Discretionary grant (93 applies over 3 years)		10 000				-		10 000
Delft Grant (Social Infrastructure)		-				-		-
Smart Connect Grant		-				-		-
Total capital expenditure of Transfers and Grants	2 005 405	2 353 629	10 368	10 368	96 880	(86 511)	-89.3%	2 353 629
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6 501 771	7 079 790	1 117 541	1 117 541	1 048 313	69 227	6.6%	7 079 790

(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 - M01 July

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

Rollovers are expected late in the financial year.

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July								
Summary of Employee and Councillor remuneration	2018/19 Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	Budget Year 2019/20 YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	126,685	99,890	10,210	10,210	8,324	1,886	23%	99,890
Pension and UIF Contributions	—	3,956	—	—	330	(330)	-100%	3,956
Medical Aid Contributions	—	3,910	—	—	326	(326)	-100%	3,910
Motor Vehicle Allowance	—	28,654	—	—	2,388	(2,388)	-100%	28,654
Cellphone Allowance	—	5,684	—	—	474	(474)	-100%	5,684
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—
Sub Total - Councillors	126,685	142,093	10,210	10,210	11,841	(1,631)	-14%	142,093
% increase		12.2%						12.2%
Senior Managers of the Municipality								
Basic Salaries and Wages	72,996	18,211	1,996	1,996	1,518	479	32%	18,211
Pension and UIF Contributions	3,093	711	1	1	59	(58)	-97%	711
Medical Aid Contributions	867	185	—	—	15	(15)	-100%	185
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	3	—	—	—	—	—	—	—
Motor Vehicle Allowance	3,634	—	—	—	—	—	—	—
Cellphone Allowance	830	158	18	18	13	5	38%	158
Housing Allowances	36	—	—	—	—	—	—	—
Other benefits and allowances	1,054	2,603	22	22	217	(195)	-90%	2,603
Payments in lieu of leave	1	826	—	—	69	(69)	-100%	826
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	82,514	22,693	2,038	2,038	1,891	147	8%	22,693
% increase		-72.5%						-72.5%
Other Municipal Staff								
Basic Salaries and Wages	5,700,784	6,243,306	554,517	554,517	520,275	34,242	7%	6,243,306
Pension and UIF Contributions	1,136,453	42,862	103,253	103,253	3,572	99,681	2791%	42,862
Medical Aid Contributions	574,432	1,902,198	49,685	49,685	158,516	(108,831)	-69%	1,902,198
Overtime	409,252	675,182	46,960	46,960	56,265	(9,306)	-17%	675,182
Performance Bonus	363	467,504	4	4	38,959	(38,955)	-100%	467,504
Motor Vehicle Allowance	300,331	334,758	25,114	25,114	27,896	(2,783)	-10%	334,758
Cellphone Allowance	15,824	16,168	1,330	1,330	1,347	(17)	-1%	16,168
Housing Allowances	48,607	50,363	4,372	4,372	4,197	175	4%	50,363
Other benefits and allowances	494,234	159,793	34,698	34,698	13,316	21,382	161%	159,793
Payments in lieu of leave	233,020	284,839	11,302	11,302	23,737	(12,435)	-52%	284,839
Long service awards	4,106	4,993	320	320	416	(96)	-23%	4,993
Post-retirement benefit obligations	—	239,994	—	—	20,000	(20,000)	-100%	239,994
Sub Total - Other Municipal Staff	8,917,406	10,421,959	831,554	831,554	868,497	(36,943)	-4%	10,421,959
% increase		16.9%						16.9%
Total Parent Municipality	9,126,605	10,586,746	843,802	843,802	882,229	(38,427)	-4%	10,586,746
Unpaid salary, allowances & benefits in arrears:								
Board Members of Entities								
Basic Salaries and Wages	—	—	—	—	—	—	—	—
Pension and UIF Contributions	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—	—
Cellphone Allowance	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—
Board Fees	3,200	3,807	174	174	317	(143)	-45%	3,807
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	3,200	3,807	174	174	317	(143)	-45%	3,807
% increase		19.0%						19.0%
Senior Managers of Entities								
Basic Salaries and Wages	11,473	22,919	601	601	1,910	(1,309)	-69%	22,919
Pension and UIF Contributions	271	596	89	89	50	39	79%	596
Medical Aid Contributions	218	734	11	11	61	(50)	-82%	734
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	417	1,761	50	50	147	(97)	-66%	1,761
Cellphone Allowance	155	459	17	17	38	(21)	-56%	459
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	239	1,378	14	14	115	(101)	-88%	1,378
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	12,773	27,846	782	782	2,321	(1,538)	-66%	27,846
% increase		118.0%						118.0%
Other Staff of Entities								
Basic Salaries and Wages	24,718	33,805	2,447	2,447	2,817	(371)	-13%	33,805
Pension and UIF Contributions	1,032	1,209	171	171	101	70	70%	1,209
Medical Aid Contributions	1,031	848	106	106	71	35	50%	848
Overtime	140	778	10	10	65	(55)	-85%	778
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	701	1	77	77	0	77	151179%	1
Cellphone Allowance	240	323	22	22	27	(5)	-17%	323
Housing Allowances	44	—	—	—	—	—	—	—
Other benefits and allowances	713	243	55	55	20	35	173%	243
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	28,618	37,205	2,888	2,888	3,100	(213)	-7%	37,205
% increase		30.0%						30.0%
Total Municipal Entities	44,591	68,858	3,844	3,844	5,738	(1,894)	-33%	68,858
TOTAL SALARY, ALLOWANCES & BENEFITS	9,171,196	10,655,604	847,645	847,645	887,967	(40,321)	-5%	10,655,604
% increase		16.2%						16.2%
TOTAL MANAGERS AND STAFF	9,041,311	10,509,704	837,435	837,435	760,888	(38,547)	-5%	10,509,704

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

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July																	
Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework				
	July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22		
R thousands																	
Cash Receipts By Source																	
Property rates	561 474	604 283	556 013	607 478	577 201	444 387	662 250	625 391	599 581	576 682	584 635	641 688	7 041 063	7 421 280	7 905 243		
Service charges - electricity revenue	586 000	1 253 187	984 080	1 035 941	1 027 640	938 897	952 901	1 066 991	1 146 471	1 026 154	1 138 663	1 987 071	13 143 996	14 204 404	14 534 632		
Service charges - water revenue	279 038	343 646	341 526	344 314	373 495	299 081	387 921	326 879	378 488	337 633	330 658	451 060	4 193 741	4 528 025	4 752 422		
Service charges - sanitation revenue	83 093	96 145	96 726	93 398	100 758	81 348	120 137	95 901	93 144	84 124	92 079	107 685	1 144 538	1 235 731	1 298 115		
Service charges - refuse	102 995	145 057	139 444	145 811	140 854	122 475	155 795	125 095	128 025	125 806	134 538	182 936	1 648 831	1 737 347	1 781 117		
Rental of facilities and equipment	2 781	4 953	9 288	9 684	7 386	4 781	12 287	9 534	9 534	9 534	9 546	20 015	109 322	122 188	136 360		
Interest earned - external investments	1 877	10 952	18 402	7 336	19 755	44 962	17 560	13 183	13 183	13 183	13 183	23 310	196 887	207 701	219 101		
Interest earned - outstanding debtors	74 270	43 182	50 264	39 987	53 276	56 851	46 387	29 420	29 420	35 800	29 420	34 261	522 541	558 009	592 199		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	1 345	13 342	18 426	19 028	24 031	21 040	17 110	15 519	15 519	15 519	15 519	29 762	206 161	216 850	228 821		
Licences and permits	50	3 064	3 205	2 508	2 758	2 781	4 078	3 059	3 059	3 059	3 059	3 008	33 685	35 501	37 534		
Agency services	-	-	-	-	-	-	-	-	-	-	-	1 202	1 202	1 064	952		
Transfer receipts - operating	1 134 038	503 272	34 350	98 234	18 235	1 468 124	89 607	89 305	1 433 384	-	5 550	(147 939)	4 726 160	4 932 710	5 377 955		
Other revenue	42 903	36 796	33 619	47 525	56 163	46 021	76 298	61 097	60 945	61 161	61 036	53 524	637 090	671 429	709 875		
Cash Receipts by Source	2 869 864	3 057 880	2 285 343	2 451 244	2 401 553	3 530 748	2 542 332	2 461 374	3 910 753	2 288 655	2 417 887	3 387 584	33 605 217	35 872 240	37 574 325		
Other Cash Flows by Source																	
Transfer receipts - capital	418 966	115 995	135 771	200 866	231 528	228 301	198 183	222 165	237 756	210 112	224 859	(70 874)	2 353 629	2 558 127	2 715 556		
Contributions & Contributed assets												-	-	-	-		
Proceeds on disposal of PPE												-	-	-	-		
Short term loans												-	-	-	-		
Borrowing long term/refinancing		33 195	53 840	88 574	119 198	107 726	109 645	186 766	124 373	156 200	200 420	320 062	1 500 000	1 456 620	1 428 000		
Increase in consumer deposits												10 527	10 527	10 738	10 953		
Receipt of non-current debtors													-	-	-		
Receipt of non-current receivables	16 851											(33 086)	(16 235)	(16 551)	(6 082)		
Change in non-current investments	(585 081)											485 081	(100 000)	(150 000)	(250 000)		
Total Cash Receipts by Source	2 720 600	3 207 070	2 474 954	2 740 684	2 752 280	3 866 775	2 850 161	2 870 304	4 272 881	2 654 968	2 843 166	4 099 295	37 353 139	39 731 174	41 472 751		
Cash Payments by Type																	
Employee related costs	833 591	748 591	747 866	921 927	797 763	785 036	1 177 505	856 227	856 614	857 433	858 696	942 565	10 383 815	11 324 598	12 198 484		
Remuneration of councillors	10 210	10 760	10 691	10 711	10 900	10 810	15 932	11 949	11 949	11 949	11 949	12 532	140 340	149 273	160 789		
Interest paid	34 872	37 303	41 434	151 047	17	164 039	39 303	11 591	493 339	11 591	11 591	506 193	1 502 321	1 607 483	1 720 007		
Bulk purchases - Electricity	-	1 082 245	1 049 474	670 542	695 934	687 579	637 559	625 595	646 996	663 818	637 210	1 694 474	9 091 426	9 796 972	10 404 432		
Bulk purchases - Water & Sewer	4 601	338 159	327 919	209 518	217 452	214 841	199 212	195 474	202 161	207 417	199 103	524 855	2 840 711	3 058 334	3 272 665		
Other materials	20 514	60 183	65 521	54 828	56 972	57 571	59 026	54 353	59 364	48 276	47 593	99 626	683 829	721 446	770 425		
Contracted services	33 654	379 040	419 353	375 037	355 004	397 227	348 165	372 099	262 030	248 893	252 574	607 822	4 050 897	3 855 323	3 916 223		
Grants and subsidies paid - other municipalities	-											-	-	-	-		
Grants and subsidies paid - other	2 291	330	1 768	1 922	200	858	10 000	8 059	8 059	8 059	8 059	7 737	57 340	60 437	63 700		
General expenses	2 337 787	219 930	260 352	204 031	237 244	228 124	206 404	190 837	188 714	215 421	178 856	(1 916 113)	2 551 588	2 676 263	2 846 422		
Cash Payments by Type	3 277 520	2 876 541	2 924 377	2 599 563	2 371 485	2 546 084	2 693 107	2 326 184	2 729 226	2 272 857	2 205 632	2 479 690	31 302 267	33 250 129	35 353 147		
Other Cash Flows/Payments by Type																	
Capital assets	490 844	166 500	210 971	310 727	372 376	371 596	332 402	435 103	391 566	397 017	514 799	212 077	4 205 980	4 578 537	4 618 240		
Repayment of borrowing	-	23 043	37 374	61 485	82 743	74 779	76 112	129 646	86 335	108 428	139 124	222 175	1 041 243	1 267 278	1 442 856		
Other Cash Flows/Payments												-	-	-	-		
Total Cash Payments by Type	3 768 364	3 066 084	3 172 722	2 971 775	2 826 604	2 992 460	3 101 621	2 890 933	3 207 127	2 778 302	2 859 555	2 913 942	36 549 490	39 095 945	41 414 243		
NET INCREASE/(DECREASE) IN CASH HELD	(1 047 764)	140 986	(697 768)	(231 091)	(74 325)	874 316	(251 460)	(20 629)	1 065 754	(123 334)	(16 389)	1 185 353	803 649	635 229	58 508		
Cash/cash equivalents at the month/year beginning:	3 025 739	1 977 975	2 118 961	1 421 193	1 190 102	1 115 777	1 990 093	1 738 633	1 718 004	2 783 758	2 660 424	2 644 035	3 025 739	3 829 388	4 464 617		
Cash/cash equivalents at the month/year end:	1 977 975	2 118 961	1 421 193	1 190 102	1 115 777	1 990 093	1 738 633	1 718 004	2 783 758	2 660 424	2 644 035	3 829 388	3 829 388	4 464 617	4 523 125		

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M01 July								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	7 113 390	7 521 770	559 432	559 432	610 083	(50 651)	-8%	7 521 770
Service charges - electricity revenue	11 321 806	13 693 838	567 005	567 005	1 315 372	(748 366)	-57%	13 693 838
Service charges - water revenue	4 201 234	4 518 488	251 321	251 321	274 352	(23 031)	-8%	4 518 488
Service charges - sanitation revenue	1 126 713	1 190 772	80 523	80 523	88 001	(7 478)	-8%	1 190 772
Service charges - refuse revenue	1 672 577	1 747 858	102 428	102 428	142 335	(39 907)	-28%	1 747 858
Rental of facilities and equipment	142 756	158 013	2 781	2 781	7 439	(4 658)	-63%	158 013
Interest earned - external investments	391 948	196 254	1 877	1 877	11 948	(10 072)	-84%	196 254
Interest earned - outstanding debtors	860 737	846 595	74 270	74 270	92 537	(18 267)	-20%	846 595
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	313 548	334 089	1 345	1 345	1 254	91	7%	334 089
Licences and permits	46 618	54 588	50	50	-	50	-	54 588
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	4 435 341	4 726 160	1 103 932	1 103 932	986 099	117 833	12%	4 726 160
Other revenue	1 073 389	1 029 703	42 903	42 903	32 211	10 692	33%	1 029 703
Gains on disposal of PPE	27 433	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	32 727 491	36 018 129	2 787 868	2 787 868	3 561 631	(773 763)	-22%	36 018 129
Expenditure By Type								
Employee related costs	8 961 482	10 444 652	833 591	833 591	758 416	75 176	10%	10 444 652
Remuneration of councillors	126 685	142 093	10 210	10 210	10 928	(717)	-7%	142 093
Debt impairment	1 804 213	1 639 519	-	-	-	-	-	1 639 519
Depreciation & asset impairment	1 966 848	2 130 502	121 488	121 488	126 326	(4 838)	-4%	2 130 502
Finance charges	1 399 379	1 502 184	34 872	34 872	47 714	(12 842)	-27%	1 502 184
Bulk purchases	10 772 774	12 081 171	4 601	4 601	1 267 094	(1 262 493)	-100%	12 081 171
Other materials	582 262	687 811	20 514	20 514	65 949	(45 435)	-69%	687 811
Contracted services	3 300 429	4 069 242	50 716	50 716	383 942	(333 226)	-87%	4 069 242
Transfers and subsidies	137 168	163 191	2 291	2 291	18 818	(16 527)	-88%	163 191
Other expenditure	3 116 355	3 138 241	54 110	54 110	254 201	(200 090)	-79%	3 138 241
Loss on disposal of PPE	4 212	-	-	-	-	-	-	-
Total Expenditure	32 171 806	35 998 607	1 132 394	1 132 394	2 933 387	(1 800 994)	-61%	35 998 607
Surplus/(Deficit)								
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	555 685	19 522	1 655 474	1 655 474	628 244	1 027 230	164%	19 522
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	2 003 800	2 203 953	-	-	94 087	(94 087)	-100%	2 203 953
Transfers and subsidies - capital (in-kind - all)	265	30 000	-	-	-	-	-	30 000
Surplus/(Deficit) after capital transfers & contributions	2 559 750	2 253 475	1 655 474	1 655 474	722 331	933 143	129%	2 253 475
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 559 750	2 253 475	1 655 474	1 655 474	722 331	933 143	129%	2 253 475

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M01 July								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Municipal Entity								
Housing Company Tshwane	45 798	60 550	858	858	5 046	(4 188)	-83%	60 550
Tshwane Economic Development Agency	56 351	69 940	16 927	16 927	5 828	11 099	190%	69 940
Total Operating Revenue	102 149	130 490	17 785	17 785	10 874	6 911	64%	130 490
Expenditure By Municipal Entity								
Housing Company Tshwane	20 214	60 470	1 330	1 330	5 039	(3 709)	-74%	60 470
Tshwane Economic Development Agency	53 893	69 933	3 994	3 994	5 828	(1 834)	-31%	69 933
Total Operating Expenditure	74 107	130 403	5 324	5 324	10 867	(5 543)	-51%	130 403
Surplus/ (Deficit) for the yr/period	28 042	87	12 461	12 461	7	1 368	18761%	87
Capital Expenditure By Municipal Entity								
Housing Company Tshwane	88 130	202 547	10 468	10 468	16 879	(6 411)	-38%	202 547
Tshwane Economic Development Agency	254	2 621	–	–	350	(350)	-100%	2 621
Total Capital Expenditure	88 384	205 168	10 468	10 468	17 229	(6 761)	-39%	205 168

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July								
Month	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	93 495	121 687	11 488	11 488	121 687	110 199	90.6%	0%
August	(65 249)	168 182			289 869	–		
September	107 450	213 102			502 971	–		
October	275 464	313 866			816 837	–		
November	233 318	376 138			1 192 975	–		
December	248 482	375 350			1 568 325	–		
January	37 924	335 760			1 904 085	–		
February	218 949	439 498			2 343 583	–		
March	225 866	395 521			2 739 104	–		
April	222 563	401 027			3 140 131	–		
May	420 660	519 999			3 660 130	–		
June	1 272 059	588 334			4 248 464	–		
Total Capital expenditure	3 290 982	4 248 464	11 488					

(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								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	1 349 618	2 220 503	11 188	11 188	58 269	47 082	80.8%	2 220 503
Roads Infrastructure	328 839	493 275	2 095	2 095	14 243	12 148	85.3%	493 275
Roads	299 415	400 754	2 095	2 095	8 509	6 415	75.4%	400 754
Road Structures	29 423	88 021	—	—	5 666	5 666	100.0%	88 021
Road Furniture	—	4 500	—	—	68	68	100.0%	4 500
Storm water Infrastructure	66 706	120 000	—	—	—	—	—	120 000
Drainage Collection	17 159	36 500	—	—	—	—	—	36 500
Storm water Conveyance	49 547	83 500	—	—	—	—	—	83 500
Electrical Infrastructure	354 914	456 212	—	—	10 239	10 239	100.0%	456 212
Power Plants	257	4 000	—	—	—	—	—	4 000
HV Substations	—	63 000	—	—	5 000	5 000	100.0%	63 000
HV Transmission Conductors	—	15 000	—	—	—	—	—	15 000
MV Substations	104 019	48 050	—	—	417	417	100.0%	48 050
MV Networks	48 124	94 662	—	—	2 492	2 492	100.0%	94 662
LV Networks	202 515	231 500	—	—	2 331	2 331	100.0%	231 500
Water Supply Infrastructure	412 122	622 539	1 029	1 029	24 603	23 574	95.8%	622 539
Dams and Weirs	3 611	—	—	—	—	—	—	—
Reservoirs	68 435	90 000	1 029	1 029	6 250	5 222	83.5%	90 000
Water Treatment Works	39 349	80 000	—	—	—	—	—	80 000
Bulk Mains	295 794	56 500	—	—	1 725	1 725	100.0%	56 500
Distribution	4 931	333 100	—	—	10 945	10 945	100.0%	333 100
PRV Stations	—	62 939	—	—	5 683	5 683	100.0%	62 939
Sanitation Infrastructure	173 964	468 727	8 064	8 064	8 351	287	3.4%	468 727
Reticulation	52 174	463 727	8 064	8 064	8 351	287	3.4%	463 727
Waste Water Treatment Works	11 500	5 000	—	—	—	—	—	5 000
Outfall Sewers	110 290	—	—	—	—	—	—	—
Solid Waste Infrastructure	97	29 750	—	—	—	—	—	29 750
Waste Transfer Stations	97	9 250	—	—	—	—	—	9 250
Capital Spares	—	20 500	—	—	—	—	—	20 500
Information and Communication Infrastructure	12 977	30 000	—	—	833	833	100.0%	30 000
Distribution Layers	12 977	30 000	—	—	833	833	100.0%	30 000
Community Assets	31 700	231 793	—	—	15 611	15 611	100.0%	231 793
Community Facilities	31 700	202 436	—	—	15 611	15 611	100.0%	202 436
Centres	17 656	10 000	—	—	150	150	100.0%	10 000
Clinics/Care Centres	14 044	23 436	—	—	—	—	—	23 436
Fire/Ambulance Stations	—	10 000	—	—	4 045	4 045	100.0%	10 000
Markets	—	16 000	—	—	—	—	—	16 000
Taxi Ranks/Bus Terminals	—	143 000	—	—	11 416	11 416	100.0%	143 000
Sport and Recreation Facilities	—	29 357	—	—	—	—	—	29 357
Outdoor Facilities	—	29 357	—	—	—	—	—	29 357
Other assets	12 481	120 971	2 304	2 304	7 471	5 167	69.2%	120 971
Operational Buildings	—	71 050	—	—	4 212	4 212	100.0%	71 050
Municipal Offices	—	15 300	—	—	—	—	—	15 300
Training Centres	—	5 000	—	—	—	—	—	5 000
Depots	—	50 750	—	—	4 212	4 212	100.0%	50 750
Housing	12 481	49 921	2 304	2 304	3 259	955	29.3%	49 921
Staff Housing	—	15 000	—	—	—	—	—	15 000
Social Housing	12 481	34 921	2 304	2 304	1 551	(753)	-48.6%	34 921
Biological or Cultivated Assets	—	1 500	—	—	—	—	—	1 500
Biological or Cultivated Assets	—	1 500	—	—	—	—	—	1 500
Intangible Assets	9 460	18 000	—	—	—	—	—	18 000
Licences and Rights	9 460	18 000	—	—	—	—	—	18 000
Computer Software and Applications	9 460	18 000	—	—	—	—	—	18 000
Computer Equipment	8 535	114 843	4 430	4 430	1 050	(3 380)	-321.9%	114 843
Computer Equipment	8 535	114 843	4 430	4 430	1 050	(3 380)	-321.9%	114 843
Furniture and Office Equipment	3 202	35 864	—	—	206	206	100.0%	35 864
Furniture and Office Equipment	3 202	35 864	—	—	206	206	100.0%	35 864
Machinery and Equipment	14 276	147 605	—	—	5 624	5 624	100.0%	147 605
Machinery and Equipment	14 276	147 605	—	—	5 624	5 624	100.0%	147 605
Transport Assets	3 910	135 000	—	—	—	—	—	135 000
Transport Assets	3 910	135 000	—	—	—	—	—	135 000
Land	9 436	—	—	—	—	—	—	—
Land	9 436	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1 442 620	3 026 079	17 921	17 921	88 232	70 310	79.7%	3 026 079

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	530 791	441 500	(6 433)	(6 433)	19 483	25 916	133.0%	441 500
Roads Infrastructure	249 565	262 000	(6 433)	(6 433)	18 033	24 466	135.7%	262 000
Roads	249 565	262 000	(6 433)	(6 433)	18 033	24 466	135.7%	262 000
Electrical Infrastructure	97 221	71 500	–	–	1 450	1 450	100.0%	71 500
Power Plants	–	2 000	–	–	–	–	–	2 000
HV Substations	7 893	20 000	–	–	–	–	–	20 000
MV Substations	–	18 000	–	–	–	–	–	18 000
MV Networks	18 497	–	–	–	50	50	100.0%	–
LV Networks	70 831	16 500	–	–	1 400	1 400	100.0%	16 500
Capital Spares	–	15 000	–	–	–	–	–	15 000
Water Supply Infrastructure	119 544	103 000	–	–	–	–	–	103 000
Dams and Weirs	–	3 000	–	–	–	–	–	3 000
Reservoirs	–	8 000	–	–	–	–	–	8 000
Water Treatment Works	–	6 000	–	–	–	–	–	6 000
Bulk Mains	42 281	6 000	–	–	–	–	–	6 000
Distribution	77 262	80 000	–	–	–	–	–	80 000
Sanitation Infrastructure	64 461	–	–	–	–	–	–	–
Reticulation	35 746	–	–	–	–	–	–	–
Waste Water Treatment Works	28 715	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	5 000	–	–	–	–	–	5 000
Distribution Layers	–	5 000	–	–	–	–	–	5 000
Community Assets	8 649	18 000	–	–	75	75	100.0%	18 000
Community Facilities	8 649	3 000	–	–	75	75	100.0%	3 000
Clinics/Care Centres	265	–	–	–	–	–	–	–
Fire/Ambulance Stations	5 650	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	3 000	–	–	–	–	–	3 000
Purls	2 734	–	–	–	–	–	–	–
Markets	–	–	–	–	75	75	100.0%	–
Sport and Recreation Facilities	–	15 000	–	–	–	–	–	15 000
Outdoor Facilities	–	15 000	–	–	–	–	–	15 000
Other assets	7 108	2 000	–	–	–	–	–	2 000
Training Centres	–	2 000	–	–	–	–	–	2 000
Housing	7 108	–	–	–	–	–	–	–
Social Housing	7 108	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	3 000	–	–	–	–	–	3 000
Biological or Cultivated Assets	–	3 000	–	–	–	–	–	3 000
Intangible Assets	–	7 000	–	–	–	–	–	7 000
Licences and Rights	–	7 000	–	–	–	–	–	7 000
Computer Software and Applications	–	7 000	–	–	–	–	–	7 000
Computer Equipment	–	30 000	–	–	833	833	100.0%	30 000
Computer Equipment	–	30 000	–	–	833	833	100.0%	30 000
Furniture and Office Equipment	–	10 000	–	–	–	–	–	10 000
Furniture and Office Equipment	–	10 000	–	–	–	–	–	10 000
Machinery and Equipment	20 140	15 000	–	–	1 250	1 250	100.0%	15 000
Machinery and Equipment	20 140	15 000	–	–	1 250	1 250	100.0%	15 000
Transport Assets	102 488	–	–	–	–	–	–	–
Transport Assets	102 488	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	669 177	526 500	(6 433)	(6 433)	21 642	28 075	129.7%	526 500

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

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July								
Description	2018/19	Original Budget	Monthly actual	Budget Year 2019/20				
	Pre-audit outcome			YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	885 846	962 781	29 160	29 160	141 656	112 495	79.4%	962 781
Roads Infrastructure	176 367	187 486	597	597	25 538	24 941	97.7%	187 486
Roads	59 215	150 640	202	202	22 898	22 696	99.1%	150 640
Road Structures	82 802	753	—	—	36	36	100.0%	753
Road Furniture	34 350	36 094	395	395	2 604	2 209	84.8%	36 094
Storm water Infrastructure	19 658	21 404	122	122	1 784	1 662	93.2%	21 404
Drainage Collection	17 853	12 754	122	122	1 784	1 662	93.2%	12 754
Storm water Conveyance	1 805	8 650	—	—	—	—	—	8 650
Electrical Infrastructure	349 762	370 601	16 907	16 907	34 016	17 109	50.3%	370 601
Power Plants	27 585	28 659	583	583	2 388	1 805	75.6%	28 659
HV Substations	31 553	8 442	4 422	4 422	4 047	(376)	-9.3%	8 442
HV Switching Station	1 831	10 899	29	29	276	247	89.5%	10 899
HV Transmission Conductors	—	737	—	—	—	—	—	737
MV Substations	46 744	52 842	3 908	3 908	4 579	671	14.6%	52 842
MV Switching Stations	—	18 800	—	—	149	149	100.0%	18 800
MV Networks	122 704	117 045	5 996	5 996	14 742	8 746	59.3%	117 045
LV Networks	119 344	133 177	1 969	1 969	7 836	5 867	74.9%	133 177
Water Supply Infrastructure	191 878	221 875	2 237	2 237	23 249	21 011	90.4%	221 875
Reservoirs	10 154	12 491	6	6	1 644	1 638	99.6%	12 491
Pump Stations	—	6 113	—	—	—	—	—	6 113
Water Treatment Works	12 790	10 868	2	2	3 816	3 815	100.0%	10 868
Bulk Mains	10 525	11 556	24	24	963	939	97.5%	11 556
Distribution	158 410	180 847	2 206	2 206	16 825	14 620	86.9%	180 847
Sanitation Infrastructure	136 700	145 469	1 145	1 145	50 473	49 327	97.7%	145 469
Pump Station	4 424	—	—	—	—	—	—	—
Reticulation	15 642	42 707	594	594	2 745	2 151	78.4%	42 707
Waste Water Treatment Works	93 225	93 889	23	23	46 899	46 876	100.0%	93 889
Outfall Sewers	23 409	8 873	528	528	829	301	36.3%	8 873
Solid Waste Infrastructure	6 684	10 906	—	—	971	971	100.0%	10 906
Landfill Sites	6 124	9 142	—	—	971	971	100.0%	9 142
Waste Transfer Stations	93	577	—	—	—	—	—	577
Waste Drop-off Points	435	1 164	—	—	—	—	—	1 164
Waste Separation Facilities	32	23	—	—	—	—	—	23
Rail Infrastructure	1 201	265	—	—	—	—	—	265
Rail Lines	1 201	265	—	—	—	—	—	265
Information and Communication Infrastructure	3 596	4 773	8 152	8 152	5 627	(2 525)	-44.9%	4 773
Core Layers	2 095	1 842	—	—	—	—	—	1 842
Distribution Layers	1 502	2 931	8 152	8 152	5 627	(2 525)	-44.9%	2 931
Community Assets	133 528	133 560	16	16	2 143	2 128	99.3%	133 560
Community Facilities	112 762	108 514	—	—	1 369	1 369	100.0%	108 514
Halls	359	467	—	—	—	—	—	467
Centres	194	235	—	—	—	—	—	235
Clinics/Care Centres	7 344	53	—	—	—	—	—	53
Fire/Ambulance Stations	3 813	1 165	—	—	116	116	100.0%	1 165
Museums	205	93	—	—	—	—	—	93
Galleries	73	88	—	—	—	—	—	88
Libraries	3 393	3 886	—	—	—	—	—	3 886
Cemeteries/Crematoria	11 768	9 854	—	—	—	—	—	9 854
Police	3 001	216	—	—	218	218	100.0%	216
Purfs	38 000	54 649	—	—	—	—	—	54 649
Public Open Space	35 011	30 029	—	—	837	837	100.0%	30 029
Nature Reserves	5 228	6 080	—	—	—	—	—	6 080
Markets	3 119	875	—	—	33	33	100.0%	875
Airports	1 253	823	—	—	164	164	100.0%	823
Sport and Recreation Facilities	20 767	25 047	16	16	775	759	98.0%	25 047
Indoor Facilities	120	148	—	—	—	—	—	148
Outdoor Facilities	20 646	24 899	16	16	775	759	98.0%	24 899
Investment properties	13 054	63 111	—	—	—	—	—	63 111
Revenue Generating	13 054	63 111	—	—	—	—	—	63 111
Improved Property	77	10 849	—	—	—	—	—	10 849
Unimproved Property	12 977	52 262	—	—	—	—	—	52 262
Other assets	86 299	117 519	1 887	1 887	18 248	16 361	89.7%	117 519
Operational Buildings	85 157	115 378	1 799	1 799	13 956	12 157	87.1%	115 378
Municipal Offices	57 483	82 067	1 598	1 598	5 736	4 139	72.1%	82 067
Pay/Enquiry Points	186	—	—	—	—	—	—	—
Manufacturing Plant	3 197	4 479	—	—	1 618	1 618	100.0%	4 479
Depots	24 292	28 832	202	202	6 602	6 400	96.9%	28 832
Housing	1 142	2 141	88	88	4 292	4 204	97.9%	2 141
Social Housing	1 142	2 141	88	88	4 292	4 204	97.9%	2 141
Intangible Assets	59 404	72 874	—	—	221	221	100.0%	72 874
Licences and Rights	59 404	72 874	—	—	221	221	100.0%	72 874
Computer Software and Applications	59 404	72 874	—	—	221	221	100.0%	72 874
Computer Equipment	51 033	23 159	424	424	11 466	11 042	96.3%	23 159
Computer Equipment	51 033	23 159	424	424	11 466	11 042	96.3%	23 159
Furniture and Office Equipment	2 496	4 028	—	—	355	355	100.0%	4 028
Furniture and Office Equipment	2 496	4 028	—	—	355	355	100.0%	4 028
Machinery and Equipment	33 747	108 861	0	0	3 265	3 264	100.0%	108 861
Machinery and Equipment	33 747	108 861	0	0	3 265	3 264	100.0%	108 861
Transport Assets	132 328	148 011	1 595	1 595	10 975	9 381	85.5%	148 011
Transport Assets	132 328	148 011	1 595	1 595	10 975	9 381	85.5%	148 011
Total Repairs and Maintenance Expenditure	1 397 735	1 633 905	33 082	33 082	188 329	155 246	82.4%	1 633 905

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M01 July								
Description	2018/19	Original Budget	Monthly actual	YearTD actual	Budget Year 2019/20			
	Pre-audit outcome				YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	990,709	495,798	81,235	81,235	84,926	3,691	4.3%	495,798
Roads Infrastructure	332,474	134,484	30,207	30,207	30,994	787	2.5%	134,484
Roads	264,993	134,484	23,224	23,224	24,604	1,380	5.6%	134,484
Road Structures	6,755	—	931	931	676	(255)	-37.8%	—
Road Furniture	60,727	—	6,052	6,052	5,714	(338)	-5.9%	—
Storm water Infrastructure	70,853	—	6,302	6,302	6,441	139	2.2%	—
Drainage Collection	68,544	—	6,103	6,103	6,239	136	2.2%	—
Storm water Conveyance	2,309	—	199	199	202	2	1.2%	—
Electrical Infrastructure	219,231	94,314	19,140	19,140	19,347	207	1.1%	94,314
Power Plants	3,674	1,000	339	339	335	(4)	-1.2%	1,000
HV Substations	45,650	33,814	4,705	4,705	3,821	(883)	-23.1%	33,814
HV Switching Station	—	—	1	1	—	(1)	—	—
HV Transmission Conductors	18,833	—	1,228	1,228	1,679	451	26.8%	—
MV Substations	11,312	—	1,031	1,031	1,013	(18)	-1.8%	—
MV Switching Stations	2,336	—	—	—	209	209	100.0%	—
MV Networks	34,335	—	3,056	3,056	2,928	(128)	-4.4%	—
LV Networks	103,091	59,500	8,780	8,780	9,362	582	6.2%	59,500
Water Supply Infrastructure	162,787	70,000	10,342	10,342	12,595	2,253	17.9%	70,000
Dams and Weirs	362	—	32	32	34	2	6.1%	—
Boreholes	45	—	3	3	4	1	30.6%	—
Reservoirs	18,669	20,000	1,676	1,676	1,626	(50)	-3.1%	20,000
Pump Stations	5,892	—	433	433	517	84	16.3%	—
Water Treatment Works	18,843	—	1,613	1,613	1,590	(23)	-1.5%	—
Bulk Mains	25,498	—	2,026	2,026	1,994	(32)	-1.6%	—
Distribution	92,601	—	4,514	4,514	6,766	2,252	33.3%	—
Distribution Points	72	50,000	2	2	7	4	66.6%	50,000
PRV Stations	804	—	44	44	59	15	25.5%	—
Sanitation Infrastructure	134,954	170,000	10,580	10,580	9,326	(1,254)	-13.4%	170,000
Pump Station	1,419	—	129	129	100	(29)	-29.4%	—
Reticulation	91,943	—	3,096	3,096	5,939	2,842	47.9%	—
Waste Water Treatment Works	30,201	170,000	5,985	5,985	2,488	(3,497)	-140.6%	170,000
Outfall Sewers	11,366	—	1,369	1,369	798	(571)	-100.0%	—
Toilet Facilities	25	—	—	—	1	1	100.0%	—
Solid Waste Infrastructure	1,960	7,000	123	123	147	24	16.3%	7,000
Landfill Sites	1,659	—	43	43	119	76	63.9%	—
Waste Drop-off Points	301	7,000	80	80	28	(52)	-188.0%	7,000
Electricity Generation Facilities	—	—	0	0	—	(0)	#DIV/0!	—
Rail Infrastructure	0	—	—	—	0	0	100.0%	—
Rail Structures	0	—	—	—	0	0	100.0%	—
Information and Communication Infrastructure	68,450	20,000	4,541	4,541	6,076	1,535	25.3%	20,000
Data Centres	180	—	49	49	17	(32)	-186.4%	—
Core Layers	68,270	—	4,336	4,336	6,059	1,724	28.4%	—
Distribution Layers	—	20,000	156	156	—	(156)	#DIV/0!	20,000
Community Assets	166,229	53,075	12,701	12,701	13,717	1,016	7.4%	53,075
Community Facilities	104,004	53,075	8,104	8,104	8,632	528	6.1%	53,075
Halls	3,589	—	67	67	117	50	42.7%	—
Centres	20,560	4,000	1,288	1,288	1,227	(61)	-5.0%	4,000
Crèches	113	—	0	0	9	9	98.4%	—
Clinics/Care Centres	7,175	9,500	555	555	656	100	15.3%	9,500
Fire/Ambulance Stations	4,921	1,800	277	277	254	(23)	-9.0%	1,800
Testing Stations	722	—	53	53	55	2	4.5%	—
Museums	184	—	16	16	19	3	15.2%	—
Libraries	3,966	—	331	331	514	183	35.6%	—
Cemeteries/Crematoria	6,100	4,000	571	571	548	(23)	-4.3%	4,000
Police	190	—	207	207	33	(175)	-537.4%	—
Parks	—	—	1,112	1,112	—	(1,112)	#DIV/0!	—
Public Open Space	15,622	—	239	239	1,568	1,330	84.8%	—
Nature Reserves	2,097	—	221	221	192	(29)	-15.1%	—
Public Ablution Facilities	59	—	6	6	6	(0)	-1.1%	—
Markets	10,004	23,775	750	750	917	168	18.3%	23,775
Stalls	1,618	—	200	200	150	(50)	-33.6%	—
Airports	16,611	1,000	1,373	1,373	1,458	85	5.8%	1,000
Taxi Ranks/Bus Terminals	10,484	—	837	837	909	72	7.9%	—
Capital Spares	—	9,000	—	—	—	—	—	9,000
Sport and Recreation Facilities	62,225	—	4,598	4,598	5,085	488	9.6%	—
Indoor Facilities	632	—	11	11	52	41	79.0%	—
Outdoor Facilities	61,593	—	4,587	4,587	5,033	447	8.9%	—
Heritage assets	—	5,000	—	—	—	—	—	5,000
Other Heritage	—	5,000	—	—	—	—	—	5,000
Investment properties	5,452	—	395	395	514	119	23.2%	—
Revenue Generating	5,452	—	6	6	—	(6)	#DIV/0!	—
Improved Property	5,452	—	6	6	—	(6)	#DIV/0!	—
Non-revenue Generating	—	—	390	390	514	125	24.3%	—
Improved Property	—	—	390	390	514	125	24.3%	—
Unimproved Property	—	—	0	0	—	(0)	#DIV/0!	—
Other assets	94,448	63,262	6,076	6,076	6,986	910	13.0%	63,262
Operational Buildings	77,205	38,262	4,760	4,760	5,421	661	12.2%	38,262
Municipal Offices	50,376	3,500	3,816	3,816	4,443	627	14.1%	3,500
Pay/Enquiry Points	198	—	89	89	18	(71)	-403.2%	—
Workshops	33	—	2	2	2	0	1.1%	—
Yards	—	—	—	—	—	—	—	—
Stores	601	23,762	52	52	49	(3)	-6.5%	23,762
Laboratories	—	—	—	—	—	—	—	—
Training Centres	228	—	40	40	6	(33)	-528.4%	—
Manufacturing Plant	—	11,000	3	3	—	(3)	#DIV/0!	11,000
Depots	25,769	—	758	758	903	145	16.0%	—
Housing	17,242	25,000	1,316	1,316	1,564	248	15.9%	25,000
Staff Housing	2,171	—	142	142	201	59	29.2%	—
Social Housing	15,071	25,000	1,174	1,174	1,363	190	13.9%	25,000
Biological or Cultivated Assets	38	2,000	1	1	2	1	36.5%	2,000
Biological or Cultivated Assets	38	2,000	1	1	2	1	36.5%	2,000
Intangible Assets	53,334	—	5,044	5,044	5,635	590	10.5%	—
Licences and Rights	53,334	—	5,044	5,044	5,635	590	10.5%	—
Computer Software and Applications	53,334	—	5,044	5,044	5,635	590	10.5%	—
Computer Equipment	57,423	—	2,503	2,503	4,346	1,842	42.4%	—
Computer Equipment	57,423	—	2,503	2,503	4,346	1,842	42.4%	—
Furniture and Office Equipment	81,491	20,250	1,716	1,716	2,216	501	22.6%	20,250
Furniture and Office Equipment	81,491	20,250	1,716	1,716	2,216	501	22.6%	20,250
Machinery and Equipment	160,115	4,500	4,667	4,667	5,139	472	9.2%	4,500
Machinery and Equipment	160,115	4,500	4,667	4,667	5,139	472	9.2%	4,500
Transport Assets	342,820	52,000	7,149	7,149	2,845	(4,304)	-151.3%	52,000
Transport Assets	342,820	52,000	7,149	7,149	2,845	(4,304)	-151.3%	52,000
Land	16,845	—	—	—	—	—	—	—
Land	16,845	—	—	—	—	—	—	—
Total Depreciation	1,968,905	142,012	121,488	121,488	126,326	4,838	3.8%	142,012

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

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July								
Description	2018/19	Budget Year 2019/20						
	Pre-audit outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	403,617	495,798	-	-	6,066	6,066	100.0%	495,798
Roads Infrastructure	350,144	134,484	-	-	3,355	3,355	100.0%	134,484
Roads	330,302	134,484	-	-	3,355	3,355	100.0%	134,484
Road Structures	19,842	-	-	-	-	-	-	-
Storm water Infrastructure	8,960	-	-	-	-	-	-	-
Storm water Conveyance	8,960	-	-	-	-	-	-	-
Electrical Infrastructure	9,147	94,314	-	-	557	557	100.0%	94,314
Power Plants	-	1,000	-	-	-	-	-	1,000
HV Substations	-	33,814	-	-	-	-	-	33,814
LV Networks	9,147	59,500	-	-	557	557	100.0%	59,500
Water Supply Infrastructure	-	70,000	-	-	-	-	-	70,000
Reservoirs	-	20,000	-	-	-	-	-	20,000
Distribution Points	-	50,000	-	-	-	-	-	50,000
Sanitation Infrastructure	924	170,000	-	-	2,154	2,154	100.0%	170,000
Waste Water Treatment Works	924	170,000	-	-	2,154	2,154	100.0%	170,000
Solid Waste Infrastructure	4,170	7,000	-	-	-	-	-	7,000
Waste Transfer Stations	4,170	-	-	-	-	-	-	-
Waste Drop-off Points	-	7,000	-	-	-	-	-	7,000
Information and Communication Infrastructure	30,272	20,000	-	-	-	-	-	20,000
Community Assets	28,897	53,075	-	-	283	283	100.0%	53,075
Community Facilities	6,932	53,075	-	-	13	13	100.0%	53,075
Centres	-	4,000	-	-	13	13	100.0%	4,000
Clinics/Care Centres	-	9,500	-	-	-	-	-	9,500
Fire/Ambulance Stations	-	1,800	-	-	-	-	-	1,800
Cemeteries/Crematoria	-	4,000	-	-	-	-	-	4,000
Markets	5,890	23,775	-	-	-	-	-	23,775
Airports	1,042	1,000	-	-	-	-	-	1,000
Capital Spares	-	9,000	-	-	-	-	-	9,000
Sport and Recreation Facilities	21,964	-	-	-	270	270	100.0%	-
Outdoor Facilities	21,964	-	-	-	270	270	100.0%	-
Heritage assets	-	5,000	-	-	-	-	-	5,000
Other Heritage	-	5,000	-	-	-	-	-	5,000
Other assets	8,268	63,262	-	-	1,295	1,295	100.0%	63,262
Operational Buildings	8,268	38,262	-	-	45	45	100.0%	38,262
Municipal Offices	1,052	3,500	-	-	-	-	-	3,500
Stores	7,216	23,762	-	-	45	45	100.0%	23,762
Manufacturing Plant	-	11,000	-	-	-	-	-	11,000
Housing	-	25,000	-	-	1,250	1,250	100.0%	25,000
Social Housing	-	25,000	-	-	500	500	100.0%	25,000
Capital Spares	-	-	-	-	750	750	100.0%	-
Biological or Cultivated Assets	-	2,000	-	-	-	-	-	2,000
Biological or Cultivated Assets	-	2,000	-	-	-	-	-	2,000
Intangible Assets	11,998	-	-	-	-	-	-	-
Licences and Rights	11,998	-	-	-	-	-	-	-
Computer Software and Applications	11,998	-	-	-	-	-	-	-
Furniture and Office Equipment	-	20,250	-	-	21	21	100.0%	20,250
Furniture and Office Equipment	-	20,250	-	-	21	21	100.0%	20,250
Machinery and Equipment	-	4,500	-	-	-	-	-	4,500
Machinery and Equipment	-	4,500	-	-	-	-	-	4,500
Transport Assets	-	52,000	-	-	4,150	4,150	100.0%	52,000
Transport Assets	-	52,000	-	-	4,150	4,150	100.0%	52,000
Total Capital Expenditure on upgrading of existing assets	452,779	695,886	-	-	11,814	11,814	100.0%	695,886

(s) Municipal Manager's quality certification

QUALITY CERTIFICATE

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

Lorette Tredoux
ACTING CITY MANAGER: CITY OF TSHWANE

Signature: _____

Date: _____