

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

From: The City Manager  
 To: The Executive Mayor

**GROUP FINANCIAL SERVICES DEPARTMENT: MUNICIPAL FINANCE  
 MANAGEMENT ACT (MFMA) IN-YEAR FINANCIAL REPORT  
 (MONTHLY AND FOURTH-QUARTER BUDGET STATEMENT) FOR THE  
 PERIOD ENDING 30 JUNE 2019 (PRELIMINARY RESULTS)**

**1. PURPOSE**

This report sets out the progress in the financial performance of the City of Tshwane against the budget for the period ended 30 June 2019, in compliance with section 71 and 52(d) 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 52(d) and 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 52(d) of the MFMA provides that “the mayor of a municipality- must, **within 30 days of the end of each quarter**, submit a report to **Council** on the implementation of the budget and the financial state of the municipality”.

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

For the reporting period ended 30 June 2019, the ten working days within which to report end on **12 July 2019**.

It should be noted that, this is a preliminary financial report for the end of June, period 12 in compliance with the legislation. The financial year-end procedures which entail year-end accruals and year-end transactions such as depreciation, provision for leave, etc are to be finalised in period 13.

#### 4. DISCUSSION

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

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

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 JUNE 2019						
Description	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	32 530 207	32 991 191	32 196 466	32 991 191	(794 725)	-2%
Total Expenditure	32 416 977	32 927 934	31 590 463	32 927 934	(1 337 471)	-4%
Surplus /Deficit	113 230	63 257	606 003	63 257		

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 JUNE 2018						
Description	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	30 226 013	30 676 869	30 131 424	30 676 869	(545 445)	-2%
Total Expenditure	29 994 829	30 674 404	28 515 253	30 674 404	(2 159 151)	-7%
Surplus /Deficit	231 184	2 465	1 616 171	2 465		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R795 million against the total budget for the period ended 30 June 2019.

The operating expenditure is underspent by R1,3 billion, which is 4% less than the expenditure projection.

The total adjustment capital budget amounts to R3,9 billion. The expenditure for the period, including that of the municipal entities, amounts to R3,2 billion, representing 80,5% of the total approved budget.

Cash and short-term investments as at 30 June 2019 amount to R4,8 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

This report sets out the progress in the financial performance of the City of Tshwane against the budget for the period ended 30 June 2019, in compliance with section 71 and 72 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

In terms of section 11 (3)(a), (k) and (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 programmes, 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 the end of that month.

This report is in compliance with the provisions of Regulation 13 of the Local Government: Municipal Planning and Performance Management Regulations, 2001 published in terms of the “MSA” and the Performance Management Policy and Procedure developed by the City of Tshwane (dated 28 August 2008), whereby the purpose of reporting or giving feedback is to assist in monitoring, which aims to provide managers, decision makers and other stakeholders with 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, the **Group Legal and Secretariat Services Department** supports the approval of the report and the recommendations.

## 6.2 CHIEF FINANCIAL OFFICER

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 make known the progress on the financial performance of the City of Tshwane against the budget for the period ended 30 June 2019, in compliance with section 71 and 72 of the Municipal Finance Management Act (MFMA).

## 7. IMPLICATIONS

### 7.1 HUMAN RESOURCES

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

### 7.2 FINANCE

Budget and value for money

This report incorporates information on the City of Tshwane’s financial status for the period ended 30 June 2019. When the Executive Mayor (EM) receives the statement or report submitted by the accounting officer in terms of section 71 of the MFMA, the EM 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 and 52(d) 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 and 52(d) 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-12 mSCOA data strings will be submitted to the National Treasury on 12 July 2019.

## 9. **CONCLUSION**

This report meets the MFMA requirement for the Executive Mayor to receive a section 71 and 52(d) "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 R795 million against the total budget for the period ended 30 June 2019.

Most of the revenue sources are in line with the budget; however, the following revenue sources contributed to the under-recovery:

- Service charges: electricity (R1 billion unfavourable): Mainly on Electricity Smart Prepaid, due to lower demand and the replacement of old meters with new City of Tshwane meters.
- Rental of facilities and equipment (R15 million unfavourable): Mainly on rental stands, rental: businesses and City of Tshwane personnel accommodation. The lease renewal on business rental is still awaiting approval. The report on City of Tshwane personnel accommodation has been finalised and it was

requested that the residential portfolio be sold in accordance with the Council resolution of 30 June 2016.

The Disposal Policy has been drafted and evictions referred to Group Legal and Secretariat Services. Repairs and maintenance are targeted to increase the value of the portfolio. Management of the portfolio can potentially be outsourced. A decision to transfer this portfolio to Housing Company Tshwane (an entity of the City of Tshwane) was taken by the Executive Committee in April 2019.

- Licences and permits (R6,6 million unfavourable): Due to under-recovery, mainly on driver's licences and business licences.
- Transfers and subsidies (R310 million unfavourable): Mainly on the HSDG projects and emergency medical services. An amount of R61 million on the emergency medical services grants was not received due to provincialisation by the Province. Most contracts on the HSDG projects were under review and appointment of services providers were delayed.
- Other revenue (R77 million unfavourable): Mainly due to under-recovery on reminder fees, VAT correction, township development contributions: rezoning and electricity.

The total adjustment capital budget amounts to R3,9 billion. The expenditure for the period, including that of the municipal entities, amounts to R3,2 billion, which represents 80,5% of spending against the total approved budget. Expenditure, including commitments, is at R3,3 billion.

- **The repairs and maintenance expenditure is at R1,4 billion against a budget of R1,5 billion.**
- Cash and short-term investments as at 30 June 2019 amount to R4,8 billion.
- The debt coverage ratio is at 10,9.
- Cost coverage is at 2,63.
- The current ratio is at 1,0
- Payment level is at 102,2%.

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

## ANNEXURE

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

**RECOMMENDED:**

That it be recommended to the Mayoral Committee:

1. That the content of the report with attached Annexure A be noted.
2. That the report be noted, in compliance with section 71 and 52(d) 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 30 JUNE 2019.**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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

## ANNEXURE A



# **IN-YEAR REPORT**

**BUDGET YEAR: 2018/19**

**REPORTING PERIOD: M12 JUNE 2019**

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## PART 1: IN-YEAR REPORT

### 1.1 Mayor's report

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

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

### 1.2 Recommended

That it be recommended to the Mayoral Committee:

1. That the content of the report with attached annexures be noted.
2. That the report be noted, in compliance with section 71 and 52(d) 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 30 June 2019 are summarised as follows:

#### Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

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

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	6 761 347	6 980 636	7 065 502	621 196	7 084 892	7 065 502	19 389	0%	7 065 502
Service charges - electricity revenue	11 265 288	11 946 456	12 010 937	704 936	10 932 547	12 010 996	(1 078 449)	-9%	12 010 937
Service charges - water revenue	3 221 623	4 283 959	3 971 962	441 710	4 201 234	3 971 903	229 331	6%	3 971 962
Service charges - sanitation revenue	952 050	1 063 982	1 084 721	110 308	1 126 713	1 084 721	41 992	4%	1 084 721
Service charges - refuse revenue	1 482 086	1 494 163	1 592 142	151 852	1 672 577	1 592 142	80 435	5%	1 592 142
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143 100	152 593	166 785	21 686	151 716	166 785	(15 069)	-9%	166 785
Interest earned - external investments	210 976	133 342	177 983	106 709	393 998	177 983	216 016	121%	177 983
Interest earned - outstanding debtors	731 938	575 401	765 522	(10 179)	860 903	765 522	95 381	12%	765 522
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228 148	368 755	315 074	47 732	323 837	315 074	8 762	3%	315 074
Licences and permits	52 325	59 551	53 174	7 533	46 618	53 174	(6 555)	-12%	53 174
Agency services	-	6 980	-	-	-	-	-	-	-
Transfers and subsidies	4 362 302	4 440 081	4 736 594	35 284	4 426 896	4 736 594	(309 698)	-7%	4 736 594
Other revenue	885 245	1 023 065	1 050 795	386 796	973 464	1 050 795	(77 331)	-7%	1 050 795
Gains on disposal of PPE	4 809	1 242	-	48	1 070	-	1 070	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>30 301 235</b>	<b>32 530 207</b>	<b>32 991 191</b>	<b>2 625 611</b>	<b>32 196 466</b>	<b>32 991 191</b>	<b>(794 725)</b>	<b>-2%</b>	<b>32 991 191</b>
<b>Expenditure By Type</b>									
Employee related costs	8 161 872	9 602 946	9 560 855	972 738	9 044 511	9 558 311	(513 801)	-5%	9 560 855
Remuneration of councillors	123 786	132 797	132 797	9 963	126 685	132 797	(6 112)	-5%	132 797
Debt impairment	1 713 978	1 514 427	1 514 427	123 657	1 518 524	1 514 427	4 097	0%	1 514 427
Depreciation & asset impairment	2 043 701	1 957 156	1 957 259	306 203	1 750 426	1 957 259	(206 833)	-11%	1 957 259
Finance charges	1 686 623	1 390 948	1 387 722	577 439	1 393 852	1 387 722	6 129	0%	1 387 722
Bulk purchases	9 723 858	10 727 870	10 756 214	1 977 663	10 790 800	10 756 214	34 586	0%	10 756 214
Other materials	499 788	765 218	643 732	81 476	581 124	652 532	(71 408)	-11%	643 732
Contracted services	3 040 943	3 320 884	3 808 663	521 400	3 252 269	3 814 684	(562 415)	-15%	3 808 663
Transfers and subsidies	44 526	52 495	57 868	46 769	46 693	65 327	(18 634)	-29%	57 868
Other expenditure	2 841 280	2 952 234	3 108 310	424 035	3 082 899	3 088 575	(5 676)	0%	3 108 310
Loss on disposal of PPE	84 749	1	85	15 349	2 682	85	2 596	-	85
<b>Total Expenditure</b>	<b>29 965 104</b>	<b>32 416 977</b>	<b>32 927 934</b>	<b>5 056 693</b>	<b>31 590 463</b>	<b>32 927 934</b>	<b>(1 337 471)</b>	<b>-4%</b>	<b>32 927 934</b>
<b>Surplus/(Deficit)</b>	<b>336 131</b>	<b>113 230</b>	<b>63 257</b>	<b>(2 431 082)</b>	<b>606 003</b>	<b>63 257</b>	<b>542 746</b>		<b>63 257</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 104 326	2 198 735	2 257 795	384 934	1 658 573	2 246 922	(588 349)	-26%	2 257 795
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8 000	15 000	77	265	25 873	(25 608)	-99%	15 000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 441 398</b>	<b>2 319 965</b>	<b>2 336 052</b>	<b>(2 046 072)</b>	<b>2 264 841</b>	<b>2 336 052</b>			<b>2 336 052</b>
Taxation	2 920	535	2 931	-	2 776	2 931	(156)		2 931
<b>Surplus/(Deficit) after taxation</b>	<b>2 438 477</b>	<b>2 319 430</b>	<b>2 333 121</b>	<b>(2 046 072)</b>	<b>2 262 065</b>	<b>2 333 121</b>			<b>2 333 121</b>
Attributable to minorities	-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 438 477</b>	<b>2 319 430</b>	<b>2 333 121</b>	<b>(2 046 072)</b>	<b>2 262 065</b>	<b>2 333 121</b>			<b>2 333 121</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	<b>2 438 477</b>	<b>2 319 430</b>	<b>2 333 121</b>	<b>(2 046 072)</b>	<b>2 262 065</b>	<b>2 333 121</b>			<b>2 333 121</b>

The actual revenue amounts to R32,2 billion and reflects an unfavourable variance of R795 million against the total budget.

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

- Property rates (R19 million favourable): Revenue better than projection.
- Service charges: electricity (R1 billion unfavourable): Mainly on Smart Prepaid and connection fees, due to lower demand and the replacement of old meters with new City of Tshwane meters.
- Service charges: water (R229 million favourable): Mainly on cross-border bulk water collection, conveyance and treatment of sewage from the northern suburbs in Johannesburg, which cannot drain to the wastewater treatment works in Johannesburg's area of jurisdiction. The amount collected for cross-border bulk sewerage is based on figures of actual flow, received from Johannesburg Water on a quarterly basis.
- Service charges: sanitation (R42 million favourable): The revenue is dependent on water discharged.
- Service charges: refuse (R80,4 million favourable): Mainly on solid waste removal; actual income received was higher than the projected figures.
- Rental of facilities and equipment (R15 million unfavourable): Mainly on rental: from businesses and City of Tshwane personnel accommodation. The lease renewal on business rental is still awaiting approval. The report on City of Tshwane personnel accommodation has been finalised and it was requested that the residential portfolio be sold as per the Council resolution of 30 June 2016.

The Disposal Policy has been drafted and evictions referred to Group Legal. The repairs and maintenance is targeted to increase the value of the portfolio. The management of the portfolio could potentially be outsourced as a decision to transfer this portfolio to Housing Company Tshwane (an entity of the City of Tshwane) was taken by the Executive Committee in April 2019.

- Interest earned on external investments (R216 million favourable): Mainly on interest received on investments.
- Interest earned on outstanding debtors (R95,4 million favourable): this results from an increase in outstanding debtors.
- Fines, penalties and forfeits (R8,8 million favourable): Mainly on AARTO revenue. The revenue depends on compliance with traffic regulations.
- Licences and permits (R6,6 million unfavourable): Due to under-recovery, mainly on driver's licences and business licences.
- Transfers and subsidies (R310 million unfavourable): Mainly on the HSDG projects and emergency medical services. An amount of R61 million on the emergency medical services grants was not received due to provincialisation by the Province. Most contracts on the HSDG projects were under review and appointment of service providers were delayed.
- Other revenue (R77 million unfavourable): Due to under-recovery mainly on the following line items:
  - Reminder fees (R24 million under recovery): Revenue was less than what was budgeted.
  - VAT correction: Direct income (R65 million under-recovery): Due to the delay in the appointment of the service provider. The tender document served at the Bid Specification Committee (BSC) on 4 March 2019. The

income will only realise when the service provider has identified additional income in 2019/20.

- Township development contributions – rezoning (R42 million under-recovery): Revenue is dependent on the number of applications received.
- Township development contributions – electricity (R14 million under-recovery) and water (R12 million under-recovery): These are revenue for bulk service contributions and connection costs payable to the City for all new connection applications. The revenue is based on the number of applications received.

The actual expenditure amounts to R31,6 billion and indicates an underspending variance of R1,4 billion or 4% against the total budget of R33 billion.

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

- Employee-related costs (R514 million under budget): Mainly on salaries, pension and provident fund.
- Depreciation (R207 million under budget): The calculation is aligned with the asset verification and purification process.
- Finance charges (R6 million overspent): Mainly on the Tshwane House contract and interest on leases; the transactions were posted to ensure GRAP compliance.
- Bulk purchases (R34,6 million overspent): Mainly on Rand Water; the budget was exceeded due to the payment of invoices for bulk water. The consumption is demand-driven and the budget was not sufficient to cover the entire expenditure for the financial year.
- Other materials (R71 million under budget): Underspending mainly on the following line items:
  - Consumable stock (R9,8 million under budget): Expenditure for the consumables are incurred as and when required.
  - Stationery (R11,3 million under budget): Stationery is ordered when required.
  - Chemicals (R4 million under budget): Chemicals are ordered based on usage for water purification, treatment of waste water and sludge.
  - Building consumables (R4,6 million under budget): Expenditure for the consumables are incurred as and when required.
  - Connections (R3,3 million under budget): Due to the delay in appointing a new service provider.
  - Power station (R3,4 million under budget): Due to the delay in delivery of materials.
  - Electricity reticulation (R6,7 million under budget): Due to the delay in delivery of materials.
- Contracted services (R562 million under budget): Due to underspending, mainly on the following:
  - Project linked housing – HSDG (R211 million under budget): Most contracts on the HSDG projects were under review and appointment of services providers were delayed.
  - Gautrans (R12 million under budget): The project will commence in the 2019/20 financial year.

- Municipal services: Other service providers (R68 million under budget): The funds are mainly for the payment of electricity services and for wastewater treatment works and water reservoirs.
  - Internal audit (R22 million under budget): due to the delay in the appointment of service providers.
  - Electronic equipment (R18 million under budget): Invoices still to be processed.
  - Building contractors (R20 million under budget): Delay in the appointment of service providers.
  - Security measures (R11 million under budget): Invoices still to be processed.
- Transfers and subsidies (R19 million under budget): Mainly on gratuities and LED initiatives.
  - Other expenditure (R6 million underspent): Mainly on insurance premiums and excesses – the expenditure on insurance premiums and excesses was less than projected.

Repairs and maintenance expenditure is at R1,4 billion against a budget of R1,5 billion.

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 R3,9 billion. The actual expenditure for the period amounts to R3,2 billion, representing 80,5% of the budget. The expenditure, including commitment, is R3,3 billion or 83,6%.

#### Consolidated summary – capital expenditure, 30 June 2019

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 30 JUNE 2019						
Description	Adjusted Budget 2018/19	YTD Actual	YTD Actual + Committed	YTD Variance	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	3 927 833	3 163 175	118 594	(764 658)	-19.5%	80.5%
TOTAL Capital Financing	3 927 833	3 163 175	118 594	(764 658)	-19.5%	80.5%

### Capital expenditure per funding source as at 30 June 2019

Capital Expenditure for the CoT per Funding Source as at 30 June 2019					
Funding Source	Adjusted Budget 2018/19	YTD Actual Expenditure 30 June 2019	Actual as % of Adjusted Budget	Cumulative Actual + Committed	Cumulative Actual & Committed as % of Adjustments Budget
	(R)	(R)	%	(R)	%
Council Funding	157 318 000	138 594 681	88.1%	142 007 648	90.3%
Public Transport Infrastructure and Systems Grant (PTIS)	509 162 220	458 185 679	90.0%	491 883 549	96.6%
Neighbourhood Development Partnership Grant (NDPG)	7 105 000	4 872 839	68.6%	4 872 839	68.6%
USDG - Urban Settlements Development Grant	1 493 083 790	1 147 049 170	76.8%	1 172 735 008	78.5%
Integrated National Electrification Programme (INEP)	40 000 000	39 816 146	99.5%	39 816 146	99.5%
Capital Replacement Reserve	6 161 635	3 880 136	63.0%	4 168 285	67.6%
Energy Efficiency Demand Side Management (EEDSM)	10 000 000	256 546	2.6%	256 546	2.6%
Other Contributions	7 000 000	0	0.0%	0	0.0%
Community Library Services (CLS)	11 816 800	9 307 553	78.8%	9 307 553	78.8%
Borrowings	1 500 000 000	1 204 075 024	80.3%	1 254 009 803	83.6%
Public Contributions & Donations	97 612 964	96 853 244	99.2%	97 550 731	99.9%
Social Infrastructure Grant	31 438 600	22 180 163	70.6%	23 060 810	73.4%
LG SETA Discretionary Allocation	8 000 000	264 951	3.3%	4 141 046	51.8%
Integrated City Development Grant (ICDG)	38 261 050	37 838 374	98.9%	37 958 104	99.2%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	10 872 806	0	0.0%	0	0.0%
<b>Total</b>	<b>3 927 832 865</b>	<b>3 163 174 506</b>	<b>80.5%</b>	<b>3 281 768 069</b>	<b>83.6%</b>

An amount of R3,2 billion or 80,5% has been spent, mainly on grant-funded projects. The percentage spent in the previous year was 73,4%.

### Capital expenditure per funding source as at 30 June 2018

Capital Expenditure for the CoT per Funding Source as at 30 June 2018				
Funding Source	Adjusted Budget 2017/18	YTD Actual Expenditure 30 June 2018	Variance (Actual vs Adjusted Budget)	Actual as % of Adjusted Budget
	(R)	(R)	(R)	%
Council Funding	248 565 464	170 204 691	( 78 360 773)	68.5%
Public Transport Infrastructure and Systems Grant (PTIS)	648 782 894	596 962 213	( 51 820 681)	92.0%
Neighbourhood Development Partnership Grant (NDPG)	20 000 000	16 892 186	( 3 107 814)	84.5%
USDG - Urban Settlements Development Grant	1 567 922 550	1 219 127 818	( 348 794 732)	77.8%
Integrated National Electrification Programme (INEP)	30 000 000	29 999 831	( 169)	100.0%
Capital Replacement Reserve	6 158 288	4 984 902	( 1 173 386)	80.9%
Other Contributions	2 293 422	2 293 420	( 2)	100.0%
Community Library Services (CLS)	7 012 951	1 042 015	( 5 970 936)	14.9%
Borrowings	1 000 000 000	626 438 523	( 373 561 477)	62.6%
Public Contributions & Donations	90 899 825	61 157 098	( 29 742 727)	67.3%
Social Infrastructure Grant	64 000 000	58 631 343	( 5 368 657)	91.6%
LG SETA Discretionary Allocation	4 900 000	940 363	( 3 959 637)	19.2%
Integrated City Development Grant (ICDG)	32 664 650	0	( 32 664 650)	0.0%
Housing Company Tshwane - Internally Generated Funds	55 578 201	162 480	( 55 415 721)	0.3%
Hosing Company Tshwane - Social Housing Regulatory Authority (SHRA)	60 948 644	29 144 925	( 31 803 719)	47.8%
Tshwane Economic Development Agency - Subsidy	375 000	281 001	( 93 999)	74.9%
<b>Total</b>	<b>3 840 101 889</b>	<b>2 818 262 809</b>	<b>(1 021 839 080)</b>	<b>73.4%</b>

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

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

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

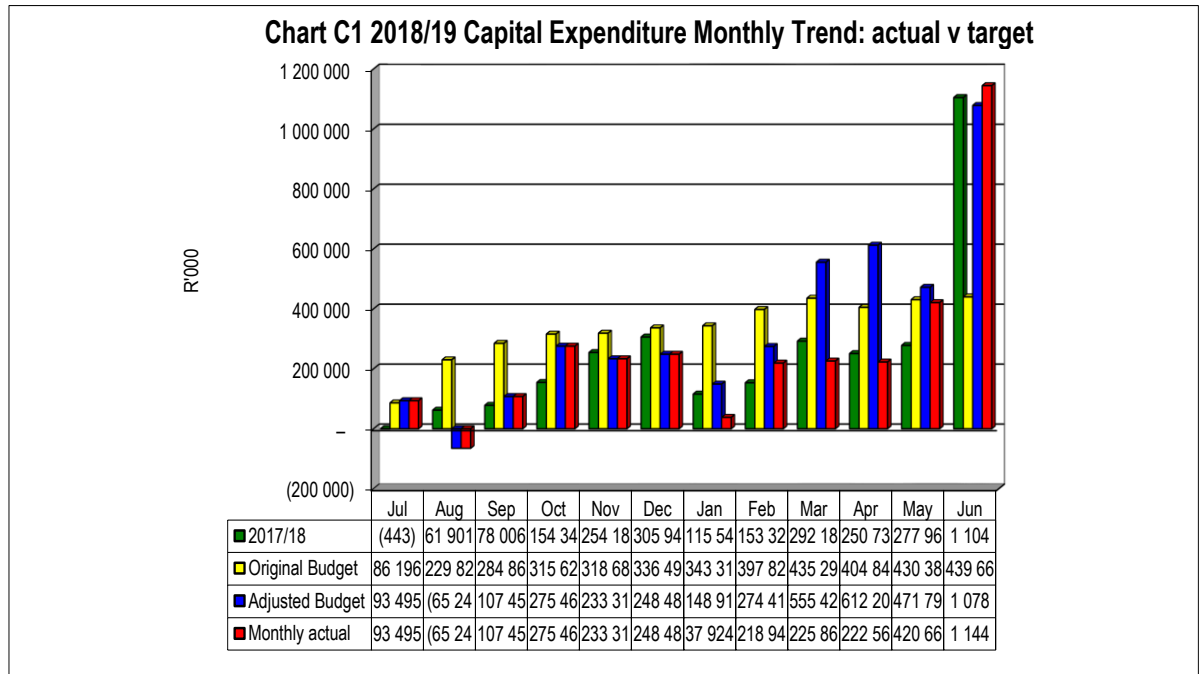
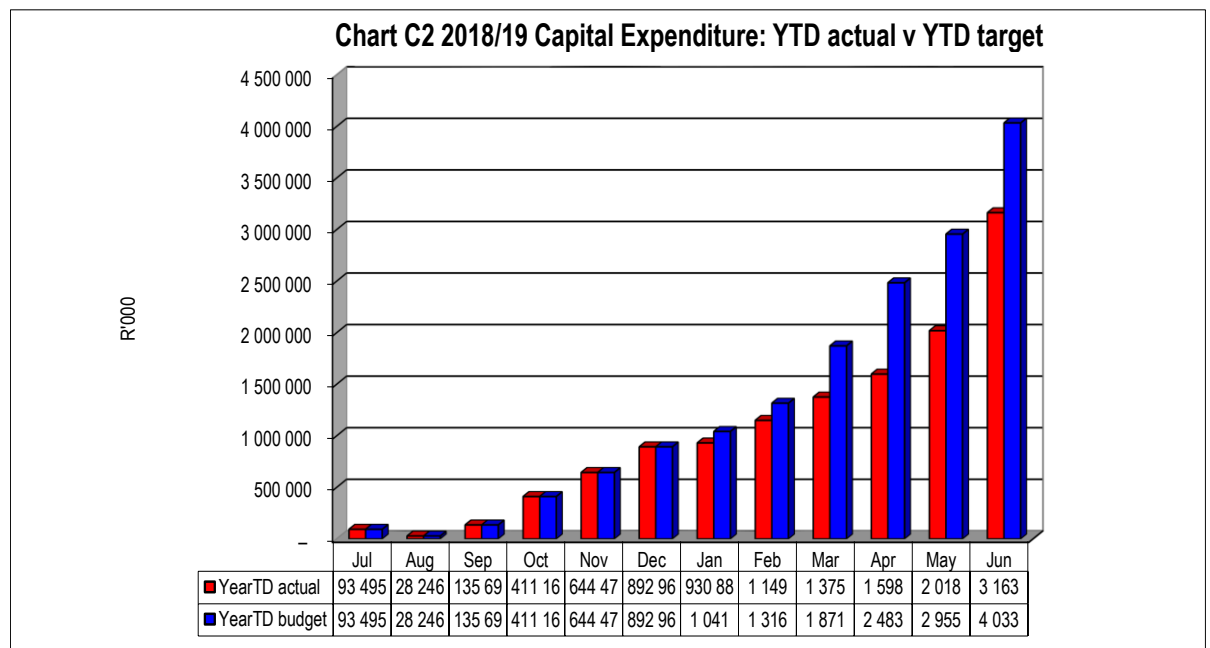


Chart C2: 2018/19 capital expenditure (YTD actual vs YTD target)



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

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

### Financial position

The financial position, as indicated in Table C1, shows that the community wealth/equity of the City of Tshwane as at 30 June 2019 amounts to R27,2 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format that is consistent with international standards and aligned with GRAP 1.

### Cash flow

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

- Cash and cash equivalents as at the end of 30 June 2019 amount to R2,4 billion.
- The cash flow from operating activities is R4,2 billion.
- The cash flow from investing activities amounts to R4,4 billion, due to movement in sinking fund investments.
- The cash flow from financing activities amounts to R349 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 R11,8 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 R6,8 billion is outstanding in this category, compared to R5,9 billion in the 2017/18 financial year.

Chart C3: Aged consumer debtors' analysis

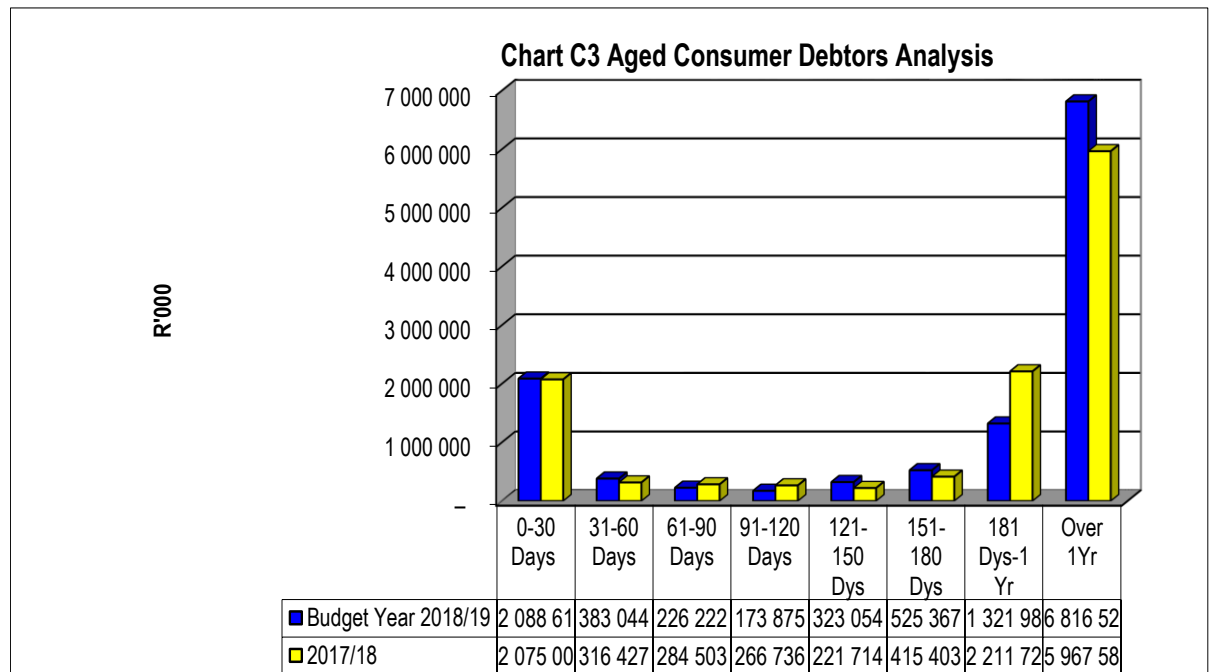
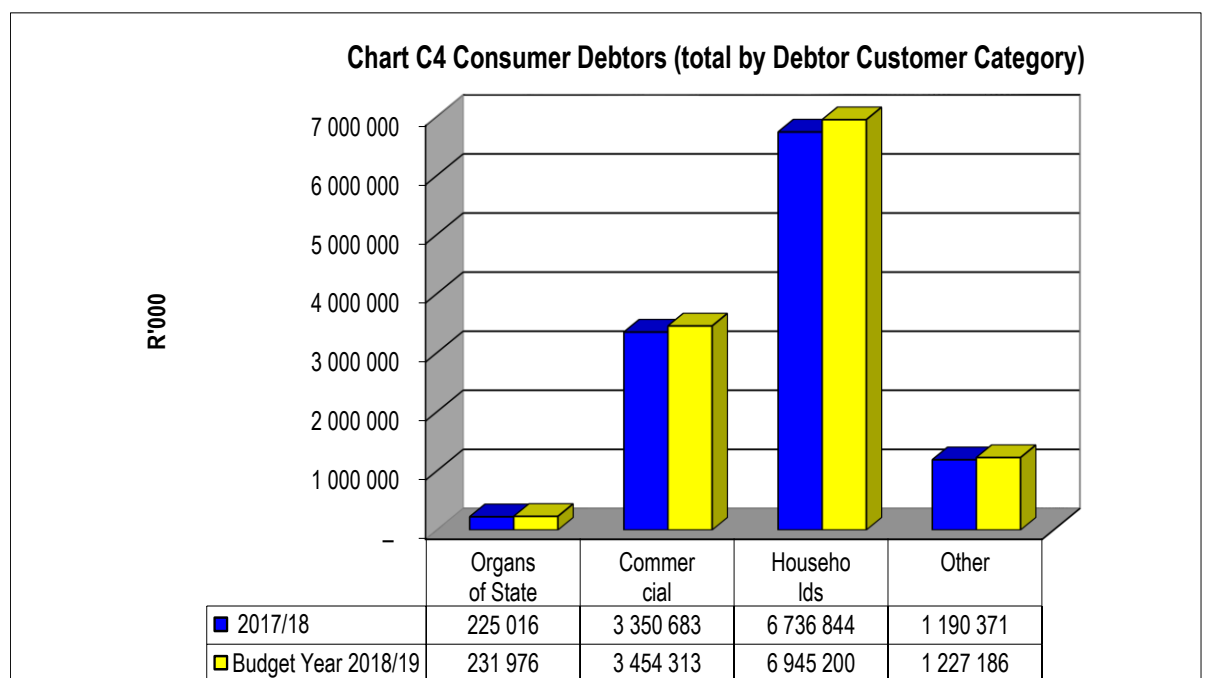


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R208 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

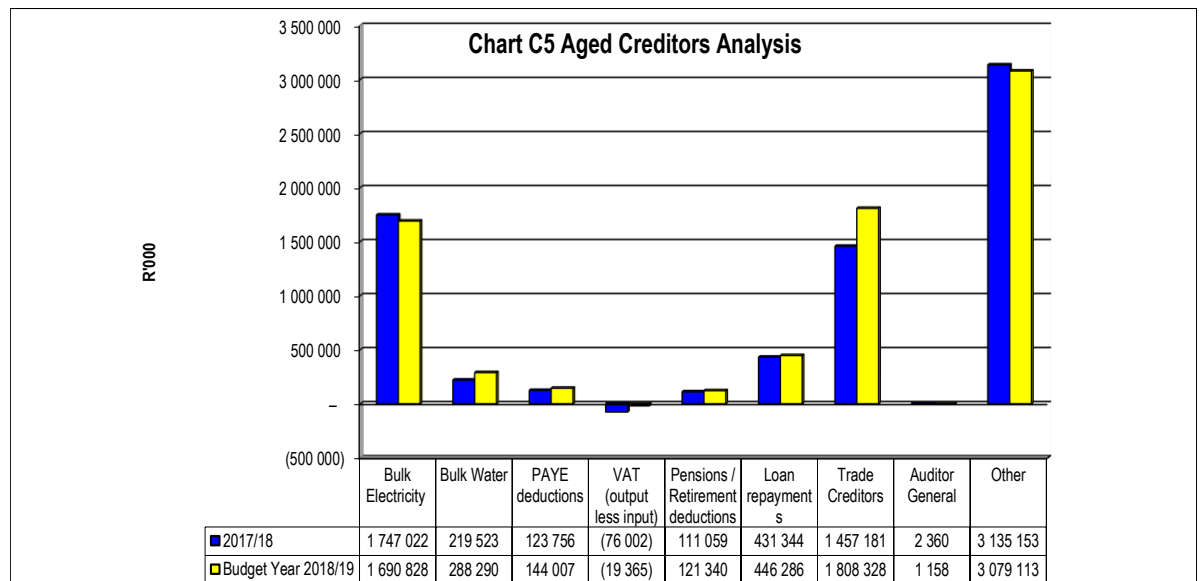


### Creditors' age analysis

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

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

Chart C5: Aged creditors' analysis



#### Investment portfolio analysis (Table SC5)

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

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

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

The total adjusted budget is R6,9 billion, and an amount of R6,5 billion was received for the period.

Table SC7 (1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the recognition of expenditure, amounting to R6,2 billion or 89%, against the total budget of R6,9 billion.

Table SC7 (2) indicates expenditure against approved rollovers. Approved rollovers amount to R318 million and expenditure for the period was R118 million due to under-expenditure on HSDG-funded projects.

#### 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 year ended 30 June 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 - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Financial Performance</b>									
Property rates	6 761 347	6 980 636	7 065 502	621 196	7 084 892	7 065 502	19 389	0%	7 065 502
Service charges	16 921 046	18 788 560	18 659 763	1 408 807	17 933 072	18 659 763	(726 691)	-4%	18 659 763
Investment revenue	210 976	133 342	177 983	106 709	393 998	177 983	216 016	121%	177 983
Transfers and subsidies	4 362 302	4 440 081	4 736 594	35 284	4 426 896	4 736 594	(309 698)	-7%	4 736 594
Other own revenue	2 045 565	2 187 587	2 351 350	453 615	2 357 608	2 351 350	6 258	0%	2 351 350
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>30 301 235</b>	<b>32 530 207</b>	<b>32 991 191</b>	<b>2 625 611</b>	<b>32 196 466</b>	<b>32 991 191</b>	<b>(794 725)</b>	<b>-2%</b>	<b>32 991 191</b>
Employee costs	8 161 872	9 602 946	9 560 855	972 738	9 044 511	9 558 311	(513 801)	-5%	9 560 855
Remuneration of Councillors	123 786	132 797	132 797	9 963	126 685	132 797	(6 112)	-5%	132 797
Depreciation & asset impairment	2 043 701	1 957 156	1 957 259	306 203	1 750 426	1 957 259	(206 833)	-11%	1 957 259
Finance charges	1 686 623	1 390 948	1 387 722	577 439	1 393 852	1 387 722	6 129	0%	1 387 722
Materials and bulk purchases	10 223 645	11 493 088	11 399 946	2 059 139	11 371 924	11 408 746	(36 823)	-0%	11 399 946
Transfers and subsidies	44 526	52 495	57 868	46 769	46 693	65 327	(18 634)	-29%	57 868
Other expenditure	7 680 951	7 787 546	8 431 486	1 084 442	7 856 374	8 417 771	(561 397)	-7%	8 431 486
<b>Total Expenditure</b>	<b>29 965 104</b>	<b>32 416 977</b>	<b>32 927 934</b>	<b>5 056 693</b>	<b>31 590 463</b>	<b>32 927 934</b>	<b>(1 337 471)</b>	<b>-4%</b>	<b>32 927 934</b>
<b>Surplus/(Deficit)</b>	<b>336 131</b>	<b>113 230</b>	<b>63 257</b>	<b>(2 431 082)</b>	<b>606 003</b>	<b>63 257</b>	<b>542 746</b>	<b>858%</b>	<b>63 257</b>
Transfers and subsidies - capital (monetary allocations)	2 104 326	2 198 735	2 257 795	384 934	1 658 573	2 246 922	(588 349)	-26%	2 257 795
Contributions & Contributed assets	940	8 000	15 000	77	265	25 873	(25 608)	-99%	15 000
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 441 398</b>	<b>2 319 965</b>	<b>2 336 052</b>	<b>(2 046 072)</b>	<b>2 264 841</b>	<b>2 336 052</b>	<b>(71 211)</b>	<b>-3%</b>	<b>2 336 052</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>2 441 398</b>	<b>2 319 965</b>	<b>2 336 052</b>	<b>(2 046 072)</b>	<b>2 264 841</b>	<b>2 336 052</b>	<b>(71 211)</b>	<b>-3%</b>	<b>2 336 052</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>3 047 156</b>	<b>4 023 015</b>	<b>3 927 833</b>	<b>1 144 252</b>	<b>3 163 175</b>	<b>3 927 833</b>	<b>(764 658)</b>	<b>-19%</b>	<b>3 927 833</b>
Capital transfers recognised	2 104 326	2 210 697	2 147 867	445 867	1 719 506	2 147 867	(428 361)	-20%	2 147 867
Public contributions & donations	62 097	150 000	105 613	19 389	97 118	105 613	(8 495)	-8%	105 613
Borrowing	700 248	1 500 000	1 490 000	596 725	1 204 075	1 490 000	(285 925)	-19%	1 490 000
Internally generated funds	<b>180 484</b>	<b>162 318</b>	<b>184 352</b>	<b>82 272</b>	<b>142 475</b>	<b>184 352</b>	<b>(41 878)</b>	<b>-23%</b>	<b>184 352</b>
<b>Total sources of capital funds</b>	<b>3 047 156</b>	<b>4 023 015</b>	<b>3 927 833</b>	<b>1 144 252</b>	<b>3 163 175</b>	<b>3 927 833</b>	<b>(764 658)</b>	<b>-19%</b>	<b>3 927 833</b>
<b>Financial position</b>									
Total current assets	9 687 947	11 231 612	10 224 557		12 305 015				10 224 557
Total non current assets	41 864 065	42 830 192	44 110 174		42 983 895				44 110 174
Total current liabilities	11 823 979	11 246 591	11 937 249		12 857 277				11 937 249
Total non current liabilities	14 611 071	14 990 203	13 694 741		15 215 060				13 694 741
Community wealth/Equity	<b>25 116 961</b>	<b>27 825 011</b>	<b>28 702 740</b>		<b>27 216 573</b>				<b>28 702 740</b>
<b>Cash flows</b>									
Net cash from (used) operating	5 707 364	4 161 591	4 571 536	260 627	4 226 603	4 571 536	344 932	8%	4 571 536
Net cash from (used) investing	(3 412 680)	(3 961 251)	(4 073 852)	(1 039 824)	(4 436 602)	(4 073 852)	362 750	-9%	(4 073 852)
Net cash from (used) financing	(983 533)	445 617	647 547	1 160 777	349 239	647 547	298 308	46%	647 547
<b>Cash/cash equivalents at the month/year end</b>	<b>2 392 713</b>	<b>2 978 764</b>	<b>3 537 943</b>	<b>-</b>	<b>2 451 685</b>	<b>3 537 943</b>	<b>1 086 257</b>	<b>31%</b>	<b>3 537 943</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	2 088 610	383 044	226 222	173 875	323 054	525 367	1 321 980	6 816 523	11 858 675
<b>Creditors Age Analysis</b>									
Total Creditors	7 559 985	-	-	-	-	-	-	-	7 559 985

**(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) - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	11 253 624	11 524 873	11 838 178	970 959	12 113 028	11 838 178	274 850	2%	11 838 178
Executive and council	22 952	54 054	61 467	17 724	54 591	61 467	(6 875)	-11%	61 467
Finance and administration	11 182 886	11 426 644	11 734 651	949 041	12 016 006	11 734 651	281 354	2%	11 734 651
Internal audit	47 785	44 175	42 060	4 194	42 431	42 060	371	1%	42 060
<i>Community and public safety</i>	1 582 128	1 681 120	1 954 494	164 565	1 235 621	1 954 494	(718 873)	-37%	1 954 494
Community and social services	41 033	22 671	65 931	3 451	53 379	65 931	(12 551)	-19%	65 931
Sport and recreation	35 424	25 662	27 972	3 137	27 646	27 972	(326)	-1%	27 972
Public safety	225 056	369 254	313 702	47 586	324 182	313 702	10 480	3%	313 702
Housing	1 064 045	1 056 042	1 337 121	103 899	695 375	1 337 121	(641 746)	-48%	1 337 121
Health	216 570	207 491	209 768	6 492	135 039	209 768	(74 729)	-36%	209 768
<i>Economic and environmental services</i>	1 359 298	1 458 926	1 295 176	178 561	1 166 074	1 295 176	(129 102)	-10%	1 295 176
Planning and development	45 038	176 590	148 290	6 536	93 447	148 290	(54 843)	-37%	148 290
Road transport	1 310 226	1 281 674	1 146 224	167 996	1 067 461	1 146 224	(78 763)	-7%	1 146 224
Environmental protection	4 034	662	662	4 028	5 165	662	4 503	680%	662
<i>Trading services</i>	17 991 185	19 831 779	19 939 387	1 675 597	19 114 207	19 939 387	(825 181)	-4%	19 939 387
Energy sources	11 397 964	12 467 449	12 576 538	845 177	11 452 776	12 576 538	(1 123 761)	-9%	12 576 538
Water management	3 986 415	4 390 403	4 339 802	525 055	4 675 573	4 429 988	245 585	6%	4 339 802
Waste water management	1 047 955	1 438 917	1 430 184	129 759	1 288 496	1 339 998	(51 502)	-4%	1 430 184
Waste management	1 558 850	1 535 010	1 592 864	175 606	1 697 361	1 592 864	104 497	7%	1 592 864
<i>Other</i>	220 266	240 244	236 750	20 940	226 374	236 750	(10 376)	-4%	236 750
<b>Total Revenue - Functional</b>	<b>32 406 501</b>	<b>34 736 942</b>	<b>35 263 986</b>	<b>3 010 622</b>	<b>33 855 304</b>	<b>35 263 986</b>	<b>(1 408 682)</b>	<b>-4%</b>	<b>35 263 986</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	8 137 101	7 564 013	7 453 951	1 369 208	7 132 638	7 444 701	(312 063)	-4%	7 453 951
Executive and council	1 402 031	1 309 236	1 255 142	48 634	1 030 394	1 249 899	(219 505)	-18%	1 255 142
Finance and administration	6 535 758	5 918 414	5 886 436	1 304 365	5 911 411	5 882 824	28 588	0%	5 886 436
Internal audit	199 312	336 364	312 373	16 209	190 832	311 978	(121 146)	-39%	312 373
<i>Community and public safety</i>	4 080 186	4 786 871	5 211 471	596 339	4 713 782	5 206 732	(492 950)	-9%	5 211 471
Community and social services	265 825	292 803	346 429	40 532	334 732	347 532	(12 800)	-4%	346 429
Sport and recreation	355 842	531 377	518 724	65 815	500 638	521 882	(21 244)	-4%	518 724
Public safety	2 312 930	2 727 743	2 711 488	303 473	2 653 288	2 711 164	(57 877)	-2%	2 711 488
Housing	561 138	538 580	882 252	87 339	547 580	875 727	(328 148)	-37%	882 252
Health	584 451	696 368	752 578	99 179	677 545	750 426	(72 881)	-10%	752 578
<i>Economic and environmental services</i>	3 013 691	3 295 451	3 340 306	404 974	3 028 975	3 354 638	(325 663)	-10%	3 340 306
Planning and development	907 294	1 041 266	1 021 059	87 020	857 969	1 020 691	(162 722)	-16%	1 021 059
Road transport	1 961 035	2 083 063	2 143 442	286 553	2 002 870	2 157 349	(154 478)	-7%	2 143 442
Environmental protection	145 362	171 122	175 806	31 401	168 137	176 599	(8 462)	-5%	175 806
<i>Trading services</i>	14 563 778	16 588 898	16 744 749	2 667 229	16 571 706	16 744 198	(172 492)	-1%	16 744 749
Energy sources	10 054 518	10 963 043	11 130 325	1 780 694	11 002 839	11 144 920	(142 081)	-1%	11 130 325
Water management	2 343 615	3 567 984	3 569 890	591 168	3 813 237	3 665 450	147 787	4%	3 569 890
Waste water management	789 619	829 563	814 827	62 792	554 316	709 450	(155 134)	-22%	814 827
Waste management	1 376 027	1 228 310	1 229 707	232 575	1 201 314	1 224 378	(23 064)	-2%	1 229 707
<i>Other</i>	173 268	182 277	180 388	18 944	146 137	180 596	(34 459)	-19%	180 388
<b>Total Expenditure - Functional</b>	<b>29 968 024</b>	<b>32 417 512</b>	<b>32 930 865</b>	<b>5 056 693</b>	<b>31 593 239</b>	<b>32 930 866</b>	<b>(1 337 627)</b>	<b>-4%</b>	<b>32 930 865</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2 438 477</b>	<b>2 319 430</b>	<b>2 333 121</b>	<b>(2 046 072)</b>	<b>2 262 065</b>	<b>2 333 121</b>	<b>(71 056)</b>		<b>2 333 121</b>

**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) - M12 June									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Revenue by Vote</b>									
Vote 1 - Community & Social Development Services Department	102 327	78 318	85 506	12 609	73 285	85 506	(12 221)	-14%	85 506
Vote 2 - Economic Development & Spatial Planning Department	256 570	454 700	451 305	35 894	368 755	451 305	(82 550)	-18%	451 305
Vote 3 - Emergency Services Department	110 810	118 785	118 771	2 848	59 963	118 771	(58 809)	-50%	118 771
Vote 4 - Environment & Agriculture Management Department	1 588 361	1 553 665	1 611 769	182 247	1 722 453	1 611 769	110 683	7%	1 611 769
Vote 5 - Group Audit & Risk Department	47 785	44 175	42 060	4 194	42 431	42 060	371	1%	42 060
Vote 6 - Group Financial Services Department	11 052 852	11 247 966	11 566 597	932 023	11 829 062	11 566 597	262 465	2%	11 566 597
Vote 7 - Group Property Management Department	68 252	97 257	89 637	6 093	134 274	89 637	44 637	50%	89 637
Vote 8 - Health Department	59 823	63 435	65 003	308	63 506	65 003	(1 496)	-2%	65 003
Vote 9 - Human Settlement Department	1 038 735	1 015 196	1 312 973	101 879	670 920	1 312 973	(642 054)	-49%	1 312 973
Vote 10 - Tshwane Metro Police Department	233 485	370 549	319 350	48 874	330 074	319 350	10 724	3%	319 350
Vote 11 - Regional Operations & Coordination Department	71 213	64 723	65 842	5 352	53 578	53 881	(303)	-1%	65 842
Vote 12 - Roads & Transport Department	1 314 500	1 299 191	1 143 729	171 490	1 072 681	1 155 691	(83 010)	-7%	1 143 729
Vote 13 - Shared Services Department	5 913	1 126	1 126	1	14	1 126	(1 113)	-99%	1 126
Vote 14 - Utility Services Department	16 420 927	18 289 822	18 339 414	1 500 290	17 406 505	18 339 414	(932 909)	-5%	18 339 414
Vote 15 - Other Departments	34 948	38 034	50 902	6 519	27 805	50 902	(23 097)	-45%	50 902
<b>Total Revenue by Vote</b>	<b>32 406 502</b>	<b>34 736 942</b>	<b>35 263 986</b>	<b>3 010 622</b>	<b>33 855 304</b>	<b>35 263 986</b>	<b>(1 408 682)</b>	<b>-4%</b>	<b>35 263 986</b>
<b>Expenditure by Vote</b>									
Vote 1 - Community & Social Development Services Department	342 903	441 131	472 528	26 659	434 500	472 528	(38 029)	-8%	472 528
Vote 2 - Economic Development & Spatial Planning Department	484 158	578 162	573 434	49 131	494 353	573 434	(79 082)	-14%	573 434
Vote 3 - Emergency Services Department	640 597	741 129	731 932	72 995	714 440	731 932	(17 492)	-2%	731 932
Vote 4 - Environment & Agriculture Management Department	1 627 728	1 503 552	1 511 741	273 918	1 474 900	1 511 741	(36 841)	-2%	1 511 741
Vote 5 - Group Audit & Risk Department	225 211	357 827	336 782	12 844	206 435	336 782	(130 346)	-39%	336 782
Vote 6 - Group Financial Services Department	3 746 709	2 897 921	2 844 418	987 806	3 193 673	2 844 418	349 255	12%	2 844 418
Vote 7 - Group Property Management Department	684 948	656 980	722 587	162 585	713 881	722 587	(8 706)	-1%	722 587
Vote 8 - Health Department	375 545	425 104	441 539	64 294	386 207	441 539	(55 332)	-13%	441 539
Vote 9 - Human Settlement Department	388 557	330 173	607 747	55 093	294 552	607 747	(313 195)	-52%	607 747
Vote 10 - Tshwane Metro Police Department	2 240 070	2 580 441	2 584 934	280 248	2 513 776	2 584 934	(71 159)	-3%	2 584 934
Vote 11 - Regional Operations & Coordination Department	2 683 742	3 138 517	3 165 323	398 070	2 948 794	3 153 555	(204 761)	-6%	3 165 323
Vote 12 - Roads & Transport Department	1 551 678	1 499 742	1 561 251	172 464	1 426 162	1 573 213	(147 050)	-9%	1 561 251
Vote 13 - Shared Services Department	1 430 553	1 548 491	1 515 370	72 135	1 288 177	1 515 370	(227 193)	-15%	1 515 370
Vote 14 - Utility Services Department	12 023 315	14 087 556	14 268 498	2 279 898	14 132 661	14 268 498	(135 837)	-1%	14 268 498
Vote 15 - Other Departments	1 522 310	1 630 786	1 592 781	148 555	1 370 729	1 592 588	(221 859)	-14%	1 592 781
<b>Total Expenditure by Vote</b>	<b>29 968 024</b>	<b>32 417 512</b>	<b>32 930 865</b>	<b>5 056 693</b>	<b>31 593 239</b>	<b>32 930 866</b>	<b>(1 337 627)</b>	<b>-4%</b>	<b>32 930 865</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2 438 477</b>	<b>2 319 430</b>	<b>2 333 121</b>	<b>(2 046 072)</b>	<b>2 262 065</b>	<b>2 333 121</b>	<b>(71 056)</b>		<b>2 333 121</b>

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Revenue By Source</b>									
Property rates	6 761 347	6 980 636	7 065 502	621 196	7 084 892	7 065 502	19 389	0%	7 065 502
Service charges - electricity revenue	11 265 288	11 946 456	12 010 937	704 936	10 932 547	12 010 996	(1 078 449)	-9%	12 010 937
Service charges - water revenue	3 221 623	4 283 959	3 971 962	441 710	4 201 234	3 971 903	229 331	6%	3 971 962
Service charges - sanitation revenue	952 050	1 063 982	1 084 721	110 308	1 126 713	1 084 721	41 992	4%	1 084 721
Service charges - refuse revenue	1 482 086	1 494 163	1 592 142	151 852	1 672 577	1 592 142	80 435	5%	1 592 142
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143 100	152 593	166 785	21 686	151 716	166 785	(15 069)	-9%	166 785
Interest earned - external investments	210 976	133 342	177 983	106 709	393 998	177 983	216 016	121%	177 983
Interest earned - outstanding debtors	731 938	575 401	765 522	(10 179)	860 903	765 522	95 381	12%	765 522
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228 148	368 755	315 074	47 732	323 837	315 074	8 762	3%	315 074
Licences and permits	52 325	59 551	53 174	7 533	46 618	53 174	(6 555)	-12%	53 174
Agency services	-	6 980	-	-	-	-	-	-	-
Transfers and subsidies	4 362 302	4 440 081	4 736 594	35 284	4 426 896	4 736 594	(309 698)	-7%	4 736 594
Other revenue	885 245	1 023 065	1 050 795	386 796	973 464	1 050 795	(77 331)	-7%	1 050 795
Gains on disposal of PPE	4 809	1 242	-	48	1 070	-	1 070	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>30 301 235</b>	<b>32 530 207</b>	<b>32 991 191</b>	<b>2 625 611</b>	<b>32 196 466</b>	<b>32 991 191</b>	<b>(794 725)</b>	<b>-2%</b>	<b>32 991 191</b>
<b>Expenditure By Type</b>									
Employee related costs	8 161 872	9 602 946	9 560 855	972 738	9 044 511	9 558 311	(513 801)	-5%	9 560 855
Remuneration of councillors	123 786	132 797	132 797	9 963	126 685	132 797	(6 112)	-5%	132 797
Debt impairment	1 713 978	1 514 427	1 514 427	123 657	1 518 524	1 514 427	4 097	0%	1 514 427
Depreciation & asset impairment	2 043 701	1 957 156	1 957 259	306 203	1 750 426	1 957 259	(206 833)	-11%	1 957 259
Finance charges	1 686 623	1 390 948	1 387 722	577 439	1 393 852	1 387 722	6 129	0%	1 387 722
Bulk purchases	9 723 858	10 727 870	10 756 214	1 977 663	10 790 800	10 756 214	34 586	0%	10 756 214
Other materials	499 788	765 218	643 732	81 476	581 124	652 532	(71 408)	-11%	643 732
Contracted services	3 040 943	3 320 884	3 808 663	521 400	3 252 269	3 814 684	(562 415)	-15%	3 808 663
Transfers and subsidies	44 526	52 495	57 868	46 769	46 693	65 327	(18 634)	-29%	57 868
Other expenditure	2 841 280	2 952 234	3 108 310	424 035	3 082 899	3 088 575	(5 676)	0%	3 108 310
Loss on disposal of PPE	84 749	1	85	15 349	2 682	85	2 596	-	85
<b>Total Expenditure</b>	<b>29 965 104</b>	<b>32 416 977</b>	<b>32 927 934</b>	<b>5 056 693</b>	<b>31 590 463</b>	<b>32 927 934</b>	<b>(1 337 471)</b>	<b>-4%</b>	<b>32 927 934</b>
<b>Surplus/(Deficit)</b>									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 104 326	2 198 735	2 257 795	384 934	1 658 573	2 246 922	(588 349)	-26%	2 257 795
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8 000	15 000	77	265	25 873	(25 608)	-99%	15 000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 441 398</b>	<b>2 319 965</b>	<b>2 336 052</b>	<b>(2 046 072)</b>	<b>2 264 841</b>	<b>2 336 052</b>			<b>2 336 052</b>
Taxation	2 920	535	2 931	-	2 776	2 931	(156)		2 931
<b>Surplus/(Deficit) after taxation</b>	<b>2 438 477</b>	<b>2 319 430</b>	<b>2 333 121</b>	<b>(2 046 072)</b>	<b>2 262 065</b>	<b>2 333 121</b>			<b>2 333 121</b>
Attributable to minorities	-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 438 477</b>	<b>2 319 430</b>	<b>2 333 121</b>	<b>(2 046 072)</b>	<b>2 262 065</b>	<b>2 333 121</b>			<b>2 333 121</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	<b>2 438 477</b>	<b>2 319 430</b>	<b>2 333 121</b>	<b>(2 046 072)</b>	<b>2 262 065</b>	<b>2 333 121</b>			<b>2 333 121</b>

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

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M12 June)									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Community & Social Development Services Department	76 628	97 730	84 755	27 816	60 956	84 755	(23 799)	-28%	84 755
Vote 2 - Economic Development & Spatial Planning Department	14 203	113 492	86 492	11 742	51 283	86 492	(35 209)	-41%	86 492
Vote 3 - Emergency Services Department	9 940	20 700	14 500	3 276	11 796	14 500	(2 704)	-19%	14 500
Vote 4 - Environment & Agriculture Management Department	27 005	51 500	53 500	22 817	42 113	53 500	(11 387)	-21%	53 500
Vote 5 - Group Audit & Risk Department	9 047	40 150	40 150	9 086	20 140	40 150	(20 010)	-50%	40 150
Vote 6 - Group Financial Services Department	14 397	81 500	45 500	4 867	9 043	45 500	(36 457)	-80%	45 500
Vote 7 - Group Property Management Department	-	5 200	5 000	-	-	5 000	(5 000)	-100%	5 000
Vote 8 - Health Department	15 200	32 000	32 000	2 720	30 797	32 000	(1 203)	-4%	32 000
Vote 9 - Human Settlement Department	900 800	937 758	918 026	129 924	601 347	918 026	(316 680)	-34%	918 026
Vote 10 - Tshwane Metro Police Department	12 996	11 500	15 000	11 103	14 773	15 000	(227)	-2%	15 000
Vote 11 - Regional Operations & Coordination Department	2 448	4 200	-	-	-	-	-	-	-
Vote 12 - Roads & Transport Department	893 286	994 160	963 213	212 549	766 162	963 213	(197 051)	-20%	963 213
Vote 13 - Shared Services Department	87 409	115 000	167 806	126 443	173 295	167 806	5 489	3%	167 806
Vote 14 - Utility Services Department	915 844	1 457 769	1 402 573	540 661	1 320 575	1 402 573	(81 999)	-6%	1 402 573
Vote 15 - Other Departments	38 776	54 705	54 705	16 677	26 450	54 705	(28 255)	-52%	54 705
<b>Total Capital Multi-year expenditure</b>	<b>3 017 979</b>	<b>4 017 365</b>	<b>3 883 221</b>	<b>1 119 681</b>	<b>3 128 729</b>	<b>3 883 221</b>	<b>(754 492)</b>	<b>-19%</b>	<b>3 883 221</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Community & Social Development Services Department	8 823	300	22 300	14 686	22 093	22 300	(207)	-1%	22 300
Vote 2 - Economic Development & Spatial Planning Department	393	350	4 350	3 910	3 925	4 350	(425)	-	4 350
Vote 3 - Emergency Services Department	347	-	200	-	195	200	(5)	-2%	200
Vote 4 - Environment & Agriculture Management Department	-	-	8 700	5 276	5 319	8 700	(3 381)	-39%	8 700
Vote 5 - Group Audit & Risk Department	-	-	-	-	-	-	-	-	-
Vote 6 - Group Financial Services Department	11 265	5 000	5 500	233	407	5 500	(5 093)	-93%	5 500
Vote 7 - Group Property Management Department	-	-	200	11	199	200	(1)	-1%	200
Vote 8 - Health Department	1 084	-	1 162	150	942	1 162	(220)	-19%	1 162
Vote 9 - Human Settlement Department	-	-	-	-	-	-	-	-	-
Vote 10 - Tshwane Metro Police Department	-	-	-	-	-	-	-	-	-
Vote 11 - Regional Operations & Coordination Department	1 601	-	1 200	25	949	1 200	(251)	-21%	1 200
Vote 12 - Roads & Transport Department	-	-	-	-	-	-	-	-	-
Vote 13 - Shared Services Department	-	-	-	-	-	-	-	-	-
Vote 14 - Utility Services Department	5 075	-	500	64	70	500	(430)	-	500
Vote 15 - Other Departments	589	-	500	216	346	500	(154)	-31%	500
<b>Total Capital single-year expenditure</b>	<b>29 177</b>	<b>5 650</b>	<b>44 612</b>	<b>24 571</b>	<b>34 445</b>	<b>44 612</b>	<b>(10 167)</b>		<b>44 612</b>
<b>Total Capital Expenditure</b>	<b>3 047 156</b>	<b>4 023 015</b>	<b>3 927 833</b>	<b>1 144 252</b>	<b>3 163 175</b>	<b>3 927 833</b>	<b>(764 658)</b>	<b>-19%</b>	<b>3 927 833</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>147 132</b>	<b>377 761</b>	<b>300 306</b>	<b>145 467</b>	<b>221 717</b>	<b>300 306</b>	<b>(78 589)</b>	<b>-26%</b>	<b>300 306</b>
Executive and council	1 975	101 761	1 300	25	949	1 300	(351)	-27%	1 300
Finance and administration	-	236 000	-	-	-	-	-	-	-
Internal audit	145 157	40 000	299 006	145 443	220 768	299 006	(78 238)	-26%	299 006
<b>Community and public safety</b>	<b>517 845</b>	<b>1 030 613</b>	<b>717 143</b>	<b>169 878</b>	<b>503 495</b>	<b>724 655</b>	<b>(221 160)</b>	<b>-31%</b>	<b>717 143</b>
Community and social services	11 649	15 250	33 317	14 744	22 888	33 317	(10 429)	-31%	33 317
Sport and recreation	7 815	64 500	53 500	28 640	41 513	53 500	(11 987)	-22%	53 500
Public safety	23 185	18 000	26 200	14 379	23 271	26 200	(2 929)	-11%	26 200
Housing	397 987	900 863	539 526	105 103	361 905	547 038	(185 134)	-34%	539 526
Health	77 209	32 000	64 600	7 012	53 919	64 600	(10 681)	-	64 600
<b>Economic and environmental services</b>	<b>890 215</b>	<b>1 012 823</b>	<b>909 450</b>	<b>216 228</b>	<b>740 168</b>	<b>909 450</b>	<b>(169 282)</b>	<b>-19%</b>	<b>909 450</b>
Planning and development	34 044	9 000	62 986	19 223	24 312	62 986	(38 674)	-61%	62 986
Road transport	848 667	1 000 573	828 964	190 097	701 470	828 964	(127 494)	-15%	828 964
Environmental protection	7 503	3 250	17 500	6 908	14 386	17 500	(3 114)	-18%	17 500
<b>Trading services</b>	<b>1 465 091</b>	<b>1 490 269</b>	<b>2 000 933</b>	<b>604 047</b>	<b>1 683 509</b>	<b>1 953 421</b>	<b>(269 912)</b>	<b>-14%</b>	<b>2 000 933</b>
Energy sources	496 646	983 154	937 229	441 963	914 028	937 229	(23 201)	-2%	937 229
Water management	542 253	327 901	477 085	88 979	404 492	469 573	(65 081)	-14%	477 085
Waste water management	411 622	167 215	519 119	60 582	345 394	519 119	(173 726)	-33%	519 119
Waste management	14 569	12 000	27 500	12 521	19 595	27 500	(7 905)	-29%	27 500
<b>Other</b>	<b>26 873</b>	<b>111 548</b>	<b>40 000</b>	<b>8 633</b>	<b>14 285</b>	<b>40 000</b>	<b>(25 715)</b>	<b>-64%</b>	<b>40 000</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3 047 156</b>	<b>4 023 015</b>	<b>3 927 833</b>	<b>1 144 252</b>	<b>3 163 175</b>	<b>3 927 833</b>	<b>(764 658)</b>	<b>-19%</b>	<b>3 927 833</b>
<b>Funded by:</b>									
National Government	2 042 359	2 161 967	2 097 612	435 686	1 688 019	2 097 612	(409 593)	-20%	2 097 612
Provincial Government	61 967	40 730	50 255	10 181	31 488	50 255	(18 768)	-37%	50 255
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	8 000	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>2 104 326</b>	<b>2 210 697</b>	<b>2 147 867</b>	<b>445 867</b>	<b>1 719 506</b>	<b>2 147 867</b>	<b>(428 361)</b>	<b>-20%</b>	<b>2 147 867</b>
<b>Public contributions &amp; donations</b>	<b>62 097</b>	<b>150 000</b>	<b>105 613</b>	<b>19 389</b>	<b>97 118</b>	<b>105 613</b>	<b>(8 495)</b>	<b>-8%</b>	<b>105 613</b>
<b>Borrowing</b>	<b>700 248</b>	<b>1 500 000</b>	<b>1 490 000</b>	<b>596 725</b>	<b>1 204 075</b>	<b>1 490 000</b>	<b>(285 925)</b>	<b>-19%</b>	<b>1 490 000</b>
<b>Internally generated funds</b>	<b>180 484</b>	<b>162 318</b>	<b>184 352</b>	<b>82 272</b>	<b>142 475</b>	<b>184 352</b>	<b>(41 878)</b>	<b>-23%</b>	<b>184 352</b>
<b>Total Capital Funding</b>	<b>3 047 156</b>	<b>4 023 015</b>	<b>3 927 833</b>	<b>1 144 252</b>	<b>3 163 175</b>	<b>3 927 833</b>	<b>(764 658)</b>	<b>-19%</b>	<b>3 927 833</b>

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M12 June					
Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b><u>ASSETS</u></b>					
<b>Current assets</b>					
Cash	562 496	552 702	618 745	286 412	618 745
Call investment deposits	2 825 342	2 426 063	2 919 198	4 507 668	2 919 198
Consumer debtors	4 117 379	5 812 010	4 377 340	5 355 632	4 377 340
Other debtors	1 414 393	1 499 741	1 489 668	1 341 719	1 489 668
Current portion of long-term receivables	132 772	103 342	120 484	110 697	120 484
Inventory	635 565	837 755	699 122	702 886	699 122
<b>Total current assets</b>	<b>9 687 947</b>	<b>11 231 612</b>	<b>10 224 557</b>	<b>12 305 015</b>	<b>10 224 557</b>
<b>Non current assets</b>					
Long-term receivables	41 039	27 565	73 818	45 767	73 818
Investments	260 151	742 047	406 676	284 067	406 676
Investment property	828 889	917 748	879 955	828 889	879 955
Property, plant and equipment	36 258 780	40 755 539	42 369 149	37 542 474	42 369 149
Intangible	390 138	387 293	380 576	390 085	380 576
Other non-current assets	4 085 068	–	–	3 892 614	–
<b>Total non current assets</b>	<b>41 864 065</b>	<b>42 830 192</b>	<b>44 110 174</b>	<b>42 983 895</b>	<b>44 110 174</b>
<b>TOTAL ASSETS</b>	<b>51 552 012</b>	<b>54 061 805</b>	<b>54 334 731</b>	<b>55 288 910</b>	<b>54 334 731</b>
<b><u>LIABILITIES</u></b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	715 376	1 559 731	1 294 614	1 126 181	1 294 614
Consumer deposits	516 054	427 964	526 375	558 704	526 375
Trade and other payables	10 592 549	9 258 896	10 116 260	10 865 212	10 116 260
Provisions	–	–	–	307 179	–
<b>Total current liabilities</b>	<b>11 823 979</b>	<b>11 246 591</b>	<b>11 937 249</b>	<b>12 857 277</b>	<b>11 937 249</b>
<b>Non current liabilities</b>					
Borrowing	13 667 137	11 369 708	11 111 739	11 382 983	11 111 739
Provisions	943 935	3 620 495	2 583 002	3 832 077	2 583 002
<b>Total non current liabilities</b>	<b>14 611 071</b>	<b>14 990 203</b>	<b>13 694 741</b>	<b>15 215 060</b>	<b>13 694 741</b>
<b>TOTAL LIABILITIES</b>	<b>26 435 051</b>	<b>26 236 794</b>	<b>25 631 990</b>	<b>28 072 337</b>	<b>25 631 990</b>
<b>NET ASSETS</b>	<b>25 116 961</b>	<b>27 825 011</b>	<b>28 702 740</b>	<b>27 216 573</b>	<b>28 702 740</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>					
Accumulated Surplus/(Deficit)	22 654 627	27 566 318	28 461 697	26 914 014	28 461 697
Reserves	2 462 334	258 693	241 043	302 559	241 043
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>25 116 961</b>	<b>27 825 011</b>	<b>28 702 740</b>	<b>27 216 573</b>	<b>28 702 740</b>

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	6 761 347	6 491 991	6 676 900	621 196	7 084 892	6 676 900	407 992	6%	6 676 900
Service charges	15 615 125	17 991 221	18 330 100	2 651 715	19 352 577	18 330 100	1 022 477	6%	18 330 100
Other revenue	2 296 579	1 500 318	1 490 032	289 115	1 413 288	1 490 032	(76 744)	-5%	1 490 032
Government - operating	4 320 824	4 440 081	4 736 594	12 026	4 412 740	4 736 594	(323 854)	-7%	4 736 594
Government - capital	2 368 845	2 206 735	2 272 795	47 211	2 131 875	2 272 795	(140 920)	-6%	2 272 795
Interest	205 582	133 342	177 983	106 605	393 427	177 983	215 444	121%	177 983
Dividends									
<b>Payments</b>									
Suppliers and employees	(24 164 376)	(27 158 654)	(27 667 277)	(2 824 895)	(29 031 297)	(27 667 277)	1 364 020	-5%	(27 667 277)
Finance charges	(1 696 563)	(1 390 948)	(1 387 722)	(577 439)	(1 393 780)	(1 387 722)	6 057	0%	(1 387 722)
Transfers and Grants	–	(52 495)	(57 868)	(64 907)	(137 118)	(57 868)	79 250	-137%	(57 868)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>5 707 364</b>	<b>4 161 591</b>	<b>4 571 536</b>	<b>260 627</b>	<b>4 226 603</b>	<b>4 571 536</b>	<b>344 932</b>	<b>8%</b>	<b>4 571 536</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	3 117	1 242	1 242	–	–	1 242	(1 242)	-100%	1 242
Decrease (increase) other non-current receivables	(46 606)	(269)	16 934	29 062	15 504	16 934	(1 430)	-8%	16 934
Decrease (increase) in non-current investments	565 398	19 751	(99 289)	75 366	(1 539 485)	(99 289)	(1 440 196)		(99 289)
<b>Payments</b>									
Capital assets	(3 934 589)	(3 981 975)	(3 992 739)	(1 144 252)	(2 912 621)	(3 992 739)	(1 080 118)	27%	(3 992 739)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(3 412 680)</b>	<b>(3 961 251)</b>	<b>(4 073 852)</b>	<b>(1 039 824)</b>	<b>(4 436 602)</b>	<b>(4 073 852)</b>	<b>362 750</b>	<b>-9%</b>	<b>(4 073 852)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Borrowing long term/refinancing	–	1 500 000	1 500 000	1 500 000	1 500 000	1 500 000	(0)	0%	1 500 000
Increase (decrease) in consumer deposits	(386 818)	8 391	10 321	–	–	10 321	(10 321)	-100%	10 321
<b>Payments</b>									
Repayment of borrowing	(596 715)	(1 062 774)	(862 774)	(339 223)	(1 150 761)	(862 774)	287 987	-33%	(862 774)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(983 533)</b>	<b>445 617</b>	<b>647 547</b>	<b>1 160 777</b>	<b>349 239</b>	<b>647 547</b>	<b>298 308</b>	<b>46%</b>	<b>647 547</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>1 311 151</b>	<b>645 958</b>	<b>1 145 230</b>	<b>381 580</b>	<b>139 240</b>	<b>1 145 230</b>			<b>1 145 230</b>
Cash/cash equivalents at beginning:	1 081 562	2 332 806	2 392 712		2 312 446	2 392 712			2 392 712
Cash/cash equivalents at month/year end:	2 392 713	2 978 764	3 537 943		2 451 685	3 537 943			3 537 943

**Note:** The cash and cash equivalents as at 30 June 2019 are at R2,5 billion, which only includes highly liquid investments. The total cash and short-term investments amount to R4,8 billion for the period.

## PART 2: SUPPORTING DOCUMENTATION

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M12 June			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>			
<b><u>Revenue By Source</u></b>			
Property rates	19,389	Revenue better than projection.	None
Service charges - electricity revenue	(1,078,449)	Mainly on Electricity SmartPrepaid, revenue was less than projection due to replacement of old meters with new CoT meters.	None
Service charges - water revenue	229,331	Mainly on Cross border –Bulk Water collection, conveyance and treatment of sewage from the Northern Suburbs in Johannesburg which cannot drain to the Waste Water Treatment Works in Johannesburg's area of jurisdiction.	None
Service charges - sanitation revenue	41,992	The revenue is dependent on water sales.	None
Service charges - refuse revenue	80,435	Mainly on solid waste removal; actual income received was higher than the projected figures.	None
Service charges - other	–		
Rental of facilities and equipment	(15,069)	Mainly on Rental: Businesses and COT personnel accommodation. The lease renewal on business rental is still awaiting approval. The report on CoT Personnel accommodation has been finalised and it was requested that the Residential portfolio be sold as per the council resolution of 30 June 2016.	None
Interest earned - external investments	216,016	Mainly on interest received on investment.	
Interest earned - outstanding debtors	95,381	As a result of an increase in outstanding debtors.	None
Dividends received	–		
Fines, penalties and forfeits	8,762	Mainly on AARTO revenue. The revenue is depended on compliance with traffic regulations	None
Licences and permits	(6,555)	Due to under-recovery, mainly on driver's licences and business licences.	None
Agency services	–		
Transfers and subsidies	(309,698)	Mainly on the HSDG projects and Emergency Medical Services. An amount of R61 million on the Emergency medical services grants was not received due to provincialisation of some of the services by the Province. Most contracts on the HSDG projects were under review and appointment of services providers were delayed.	None
Other revenue	(77,331)	Mainly due to under recovery on Reminder Fees, Vat Correction, Township Development contributions on rezoning and electricity.	None
Gains on disposal of PPE	1,070		
<b><u>Expenditure By Type</u></b>			
Employee related costs	(513,801)	Mainly on salaries, pension and provident funds due to vacant positions.	None
Remuneration of councillors	(6,112)	Actual less than Budget.	
Debt impairment	4,097		
Depreciation & asset impairment	(206,833)	The calculation is aligned with the asset verification and purification process.	None
Finance charges	6,129	Mainly on the Tshwane House contract and interest on leases, due to the payment of interest for the Tshwane House Public Private Partnership (PPP) agreement.	None
Bulk purchases	34,586	Mainly on Rand Water, the budget was exceeded due to the payment of invoices on bulk water. The consumption is demand driven and the budget was not sufficient to cover the entire expenditure for the financial year.	None
Other materials	(71,408)	Underspending mainly on Consumable, Stationery, Chemicals, Building Contractors, Connections, Power station and Electricity Reticulation.	None
Contracted services	(562,415)	Underspending mainly on Project link housing, Municipal services: other services, Buildings contractors, LED/SMME Initiatives, GAUTRANS, Internal Audit, Electronic Equipment and Security Measures.	None
Transfers and subsidies	(18,634)	Mainly on Gratuities and LED initiatives.	None
Other expenditure	(5,676)	Mainly on the Insurance Premiums & Excesses, the Expenditure on insurance premium and excesses was less than projected.	None
Loss on disposal of PPE	2,596		

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M12 June			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>			
<b>Capital Expenditure</b>			
Vote 1 - Community & Social Development Services Department	(23 799)	Social Development centre in Winterveldt - Contractor received instructions to finalize sewer treatment plant only in April 2019. Additional spending would require a variation order to be verified by Programme Manager (consultants) once re-appointed/payment.	Payments to be processed on completion of sewer works. EPMU currently reviewing re-appointment/payment of Programme Manager. Variation report will be submitted for approval on confirmation by the QS. Roll over will be requested on the balance.
Vote 2 - Economic Development & Spatial Planning Department	(35 209)	Business Process Outsourcing (BPO) Park Construction - Project stoppage due to legalities since 2017. Principal agent issue resolved in June 2019, project re-installment process to be continue.	Project re-installment
Vote 3 - Emergency Services Department	(2 704)	Construction of Emergency Services Station Mamelodi 1 - The project Principal Agent completed stage 4 tender documentation. Bidding documents were submitted to Supply Chain Management for the appointment of a Principal Contractor 19 February 2019. The bidding process closed 22 March 2019, however due to none responsive bids received the process had to be repeated. No contractual payments could be done because site establishment by the contractor was not possible.	More contractors were invited to bid and the closing date was set for 26 April 2019. Evaluation of bids were completed 3 May 2019. The bid was tabled at the Bid Adjudications Committee on 30 May 2019. Approved appointment letter of the Principal Contractor was issued 5 June 2019. The contractor submitted the application for a work permit to the Department of Labour which takes 30 days till the approved permit is issued. Site establishment can only commence once the permit has been issued.
Vote 4 - Environment & Agriculture Management Department	(11 387)	Upgrade of access control at waste disposal sites - The contractors quoted less than the division estimation by 47% and other site could not proceed due to CSD none compliance by other contractor recommended for Watloo garden refuse site.	None
Vote 5 - Group Audit & Risk Department	(20 010)	Insurance Replacements (CTMM Contribution) - Departments are responsible for the Procurement process after WBS numbers are created and Approval letter sent to Department.	Approval Letters submitted to Departments.
Vote 6 - Group Financial Services Department	(36 457)	Turnaround of Municipality Water Services – Spending will commence next financial year.	SLA revised.
Vote 7 - Group Property Management Department	(5 000)	Upgrade HB Philips Building, budget to be moved from Group Property and the building be released for student accommodation with Melgisedek Kruger Park.	None - the project is no longer considered a Mayoral Green Building Priority Project. No capex will be spent for HB Philips.
Vote 8 - Health Department	(1 203)	Upgrading of Clinic Dispensaries - Contractor did not claim full tendered amount.	None
Vote 9 - Human Settlement Department	(316 680)	Acquisition of Land for the Upgrading of Informal Settlements - Procurement of land parcels underway.	None
Vote 10 - Tshwane Metro Police Department	(227)	Policing Equipment - Expenditure at 98% and in line with requirement.	None
Vote 11 - Regional Operations & Coordination Department	-	None	None
Vote 12 - Roads & Transport Department	(197 051)	Internal Roads - Northern Areas - The amount of R 14,8 million is the savings on the Project, due to the appointed Contractor which has reached a cap on the appointment amount.	None
Vote 13 - Shared Services Department	5 489	Invoices has been received and processed.	None
Vote 14 - Utility Services Department	(81 999)	Temba Water Purification Plant Extension - Professional fees for AECOM Consulting cannot be paid without the approval of BAC. The professional fees need to be revised to be in line with the contractor's construction amount. The contractor has also reached the construction amount which must be revised by BAC.	A special BAC is scheduled for 2 July 2019. Should the report be approved, payments will be made within the accrual period.
Vote 15 - Other Departments	(28 255)	SAP CRM Contact Centre Optimization - Delayed Tender process & Delayed finalisation of SAP Hybris SLA.	None due to financial year ending.
<b>Financial Position</b>			
current assets	2 080 459	Increase in Consumer Debtors and Call Investment Deposits.	
non current assets	(1 126 279)	Decrease in PPE.	
current liabilities	920 028	Increase in Trade and Other Payables.	
non current liabilities	1 520 319	Increase in Provisions	
<b>Cash Flow</b>			
Transfer receipts - capital	(211 568)	USDG revised payment schedule. Grants have been reduced.	
Contributions & Contributed assets	(9 740)		
Proceeds on disposal of PPE	(113)	No actual for the period.	
Short term loans	-		
Borrowing long term/refinancing	1 125 398	Borrowings paid in June.	
Increase in consumer deposits	(938)	No actual for the period.	
Receipt of non-current debtors	-		
Receipt of non-current receivables	27 522	Change in Other Debtors	
Change in non-current investments	100 524	Movement in Financial Assets	
Capital assets	73 515	Payment of CAPEX invoices.	
Repayment of borrowing	-		
<b>Measureable performance</b>			
<b>Municipal Entities</b>			
<b>Revenue By Municipal Entity</b>			
Housing Company Tshwane	496	Revenue better than budget on rental of facilities and equipment.	
Tshwane Economic Development Agency	(1 359)	Under recovery on Other revenue.	None
<b>Expenditure By Municipal Entity</b>			
Housing Company Tshwane	(25 088)	Underspending of employee related costs and contracted services.	None
Tshwane Economic Development Agency	(3 817)		None
<b>Capital Expenditure By Municipal Entity</b>			
Housing Company Tshwane	1 109	Spending on the Social Housing project	Report was approved by Council in May 2019
Tshwane Economic Development Agency	(96)	Computer Equipment - Procuring is still in progress.	Procurement plan to be followed up

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June						
Description of financial indicator	Basis of calculation	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	7.6%	7.6%	6.8%	8.1%	6.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	79.5%	90.2%	85.2%	89.4%	85.2%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	99.4%	79.7%	78.5%	85.9%	78.5%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0.8	1.0	0.9	1.0	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.3	0.3	0.4	0.3
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	91.7%	92.9%	95.0%	102.2%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	18.8%	22.9%	18.4%	21.3%	18.4%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	20.3%	18.0%	18.0%	22.4%	18.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	27.9%	22.0%	22.0%	29.7%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue	26.9%	29.5%	29.4%	28.1%	29.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.5%	5.0%	4.7%	4.3%	4.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	12.3%	10.3%	10.1%	9.8%	10.1%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	20.4	20.9	27.0	10.9	27.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	23.9%	28.6%	23.1%	27.2%	23.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.86	1.20	1.52	2.63	1.52

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June												
Description	NT Code	Budget Year 2018/19									Total over 90 days	Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	488 227	102 594	43 184	29 939	62 671	46 203	299 147	1 347 772	2 419 737	1 785 731	859 890
Trade and Other Receivables from Exchange Transactions - Electricity	1300	400 698	45 367	14 868	15 392	23 163	25 806	122 580	695 868	1 343 742	882 810	117 567
Receivables from Non-exchange Transactions - Property Rates	1400	591 800	88 275	54 921	52 734	52 213	50 168	300 434	1 482 949	2 673 494	1 938 498	45 014
Receivables from Exchange Transactions - Waste Water Management	1500	102 737	18 813	11 277	7 275	13 393	8 661	58 949	203 407	424 512	291 685	175 056
Receivables from Exchange Transactions - Waste Management	1600	138 023	26 155	20 015	16 407	17 653	12 604	85 906	403 657	720 419	536 226	319 963
Receivables from Exchange Transactions - Property Rental Debtors	1700	11 303	1 623	1 036	1 387	1 256	284 345	153	51 323	352 428	338 465	-
Interest on Arrear Debtor Accounts	1810	182 733	78 760	65 025	40 313	91 710	58 161	340 246	1 621 101	2 478 049	2 151 531	687 075
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	173 089	21 455	15 897	10 429	60 994	39 417	114 566	1 010 446	1 446 294	1 235 852	472 365
Total By Income Source	2000	2 088 610	383 044	226 222	173 875	323 054	525 367	1 321 980	6 816 523	11 858 675	9 160 798	2 676 931
2017/18 - totals only		2 075 005	316 427	284 503	266 736	221 714	415 403	2 211 727	5 967 588	11 759 102	9 083 166	88 343
Debtors Age Analysis By Customer Group												
Organs of State	2200	142 353	24 012	(4 438)	413	9 125	9 062	23 670	27 778	231 976	70 049	-
Commercial	2300	824 281	132 117	60 221	61 524	89 485	204 897	380 376	1 701 413	3 454 313	2 437 694	-
Households	2400	956 990	217 569	150 843	102 566	203 899	127 565	846 528	4 339 241	6 945 200	5 619 799	2 676 454
Other	2500	164 987	9 347	19 597	9 372	20 544	183 843	71 406	748 091	1 227 186	1 033 256	477
Total By Customer Group	2600	2 088 610	383 044	226 222	173 875	323 054	525 367	1 321 980	6 816 523	11 858 675	9 160 798	2 676 931

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June											
Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1 690 828								1 690 828	1 747 022
Bulk Water	0200	288 290								288 290	219 523
PAYE deductions	0300	144 007								144 007	123 756
VAT (output less input)	0400	(19 365)								(19 365)	(76 002)
Pensions / Retirement deductions	0500	121 340								121 340	111 059
Loan repayments	0600	446 286								446 286	431 344
Trade Creditors	0700	1 808 328								1 808 328	1 457 181
Auditor General	0800	1 158								1 158	2 360
Other	0900	3 079 113								3 079 113	3 135 153
Total By Customer Type	1000	7 559 985	-	-	-	-	-	-	-	7 559 985	7 151 395

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b>Municipality</b>									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0		-	-	0
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	-	872 897
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
<b>Municipality sub-total</b>					1 909		4 142 044	363 715	4 507 668
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				1 909		4 142 044	363 715	4 507 668

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	3 906 015	4 235 856	4 235 856	–	4 235 856	4 235 856	–		4 235 856
Local Government Equitable Share	2 132 788	2 398 120	2 398 120	–	2 398 120	2 398 120	–		2 398 120
Fuel Levy	1 444 413	1 449 121	1 449 121	–	1 449 121	1 449 121	–		1 449 121
Finance Management Grant	2 650	2 650	2 650	–	2 650	2 650	–		2 650
Urban Settlement Development Grant	48 492	48 168	48 168	–	48 168	48 168	–		48 168
Expanded Public Works Programme Incentive (EPWP)	20 451	32 013	32 013	–	32 013	32 013	–		32 013
Public Transport Network Operations Grant	251 456	299 032	299 032	–	299 032	299 032	–		299 032
Integrated City Development Grant	5 764	6 752	6 752	–	6 752	6 752	–		6 752
<b>Provincial Government:</b>	391 190	173 225	486 454	–	426 445	486 454	(60 009)		486 454
Primary Health Care	46 541	49 837	49 837	–	49 837	49 837	–		49 837
Emergency Medical Services	95 993	102 135	102 135	–	40 854	102 135	(61 281)		102 135
HIV and Aids Grant	12 720	13 591	13 989	–	13 989	13 989	–		13 989
Housing Top Structure (HSDG)	184 112		276 581	–	276 581	276 581	–		276 581
Sports and Recreation : Community Libraries	7 620	7 662	8 694	–	8 694	8 694	0	0.0%	8 694
TRT Bus Operations Subsidy	44 204	–	23 257	–	24 529	23 257	1 272	5.5%	23 257
Gautrans	–	–	11 961	–	11 961	11 961	–		11 961
<b>District Municipality:</b>	–	–	–	–	–	–	–		–
<i>[insert description]</i>							–		
<b>Other grant providers:</b>	1 467	31 000	14 284	403	4 220	14 284	(10 064)	-70.5%	14 284
DBSA	–	31 000	10 000	–	–	10 000	(10 000)	-100.0%	10 000
Tirelo Bosha Grant - Research and Development	1 467	–	4 284	403	4 220	4 284	(64)	-1.5%	4 284
<b>Total Operating Transfers and Grants</b>	<b>4 298 673</b>	<b>4 440 081</b>	<b>4 736 594</b>	<b>403</b>	<b>4 666 521</b>	<b>4 736 594</b>	<b>(70 073)</b>	<b>-1.5%</b>	<b>4 736 594</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	2 299 370	2 161 967	2 097 612	–	2 094 112	2 097 612	(3 500)	-0.2%	2 097 612
Urban Settlement Development Grant	1 567 923	1 557 439	1 493 084	–	1 493 084	1 493 084	–		1 493 084
Public Transport Infrastructure & Systems Grant	648 783	509 162	509 162	–	509 162	509 162	–		509 162
Integrated National Electrification Programme	30 000	40 000	40 000	–	40 000	40 000	–		40 000
Neighbourhood Development Partnership Grant	20 000	7 105	7 105	–	3 605	7 105	(3 500)	-49.3%	7 105
Integrated City Development Grant	32 665	38 261	38 261	–	38 261	38 261	–		38 261
Energy Efficiency and Demand Side Management		10 000	10 000	–	10 000	10 000	–		10 000
<b>Provincial Government:</b>	62 482	36 768	54 128	–	36 633	54 128	(17 495)	-32.3%	54 128
Sport and Recreation: Community Libraries	3 142	6 038	11 817	–	11 817	11 817	–		11 817
Social Infrastructure Grant	59 340	30 730	31 439	–	24 816	31 439	(6 623)	-21.1%	31 439
HCT - SHRA	–	–	10 873	–	–	10 873	(10 873)	-100.0%	10 873
<b>District Municipality:</b>	–	–	–	–	–	–	–		–
<i>[insert description]</i>							–		
<b>Other grant providers:</b>	6 026	8 000	15 000	–	1 130	15 000	(13 870)		15 000
LG SETA Discretionary grant (93 applies over 3 years)	5 398	8 000	8 000	–	1 130	8 000	(6 870)		8 000
DBSA - Installation of Bulkwater (Water pilot study)	–	–	7 000	–	–	7 000	(7 000)	-100.0%	7 000
Smart Connect Grant	628	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	<b>2 367 878</b>	<b>2 206 735</b>	<b>2 166 740</b>	<b>–</b>	<b>2 131 875</b>	<b>2 166 740</b>	<b>(34 865)</b>	<b>-1.6%</b>	<b>2 166 740</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>6 666 551</b>	<b>6 646 816</b>	<b>6 903 334</b>	<b>403</b>	<b>6 798 396</b>	<b>6 903 334</b>	<b>(104 938)</b>	<b>-1.5%</b>	<b>6 903 334</b>

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

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	3 901 228	4 235 856	4 235 856	11 687	4 221 438	4 235 856	(14 418)	-0.3%	4 235 856
Local Government Equitable Share	2 132 788	2 398 120	2 398 120	–	2 398 120	2 398 120	–		2 398 120
Fuel Levy	1 444 413	1 449 121	1 449 121	–	1 449 121	1 449 121	0	0.0%	1 449 121
Finance Management Grant	2 650	2 650	2 650	3	2 650	2 650	–		2 650
Urban Settlement Development Grant	48 492	48 168	48 168	–	48 168	48 168	–		48 168
Expanded Public Works Programme Incentive (EPWP)	20 451	32 013	32 013	–	32 013	32 013	–		32 013
Public Transport Network Operations Grant	246 670	299 032	299 032	11 432	285 370	299 032	(13 662)	-4.6%	299 032
Integrated City Development Grant	5 764	6 752	6 752	252	5 996	6 752	(756)		6 752
<b>Provincial Government:</b>	315 775	173 225	486 454	19 505	201 366	486 454	(285 088)	-58.6%	486 454
Primary Health Care	46 541	49 837	49 837	–	49 837	49 837	–		49 837
Emergency Medical Services	95 993	102 135	102 135	–	40 854	102 135	(61 281)	-60.0%	102 135
HIV and Aids Grant	12 720	13 591	13 989	268	13 293	13 989	(696)	-5.0%	13 989
Housing Top Structure (HSDG)	109 845	–	276 581	12 306	66 020	276 581	(210 561)	-76.1%	276 581
Sports and Recreation : Community Libraries	6 472	7 662	8 694	2 056	8 106	8 694	(588)	-6.8%	8 694
TRT Bus Operations Subsidy	44 204	–	23 257	4 874	23 257	23 257	0	0.0%	23 257
Gautrans	–	–	11 961	–	–	11 961	(11 961)	-100.0%	11 961
<b>District Municipality:</b>	–	–	–	–	–	–	–		–
<i>[insert description]</i>							–		
<b>Other grant providers:</b>	3 653	31 000	14 284	2 472	10 443	14 284	(3 840)	-26.9%	14 284
DBSA	–	31 000	10 000	2 072	6 608	10 000	(3 392)	-33.9%	10 000
Tirelo Bosha Grant - Research and Development	1 467	–	4 284	400	3 835	4 284	(448)	-10.5%	4 284
Broadband/WiFi	1 087	–	–	–	–	–	–		–
LG SETA Discretionary grant (93 applies over 3 years)	1 099	–	–	–	–	–	–		–
<b>Total operating expenditure of Transfers and Grants:</b>	4 220 657	4 440 081	4 736 594	33 663	4 433 248	4 736 594	(303 346)	-6.4%	4 736 594
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	2 154 859	2 161 967	2 097 612	435 686	1 688 019	2 097 612	(409 593)	-19.5%	2 097 612
Urban Settlement Development Grant	1 470 776	1 557 439	1 493 084	325 875	1 147 049	1 493 084	(346 035)	-23.2%	1 493 084
Public Transport Infrastructure & Systems Grant	637 191	509 162	509 162	97 134	458 186	509 162	(50 977)	-10.0%	509 162
Integrated National Electrification Programme	30 000	40 000	40 000	3 303	39 816	40 000	(184)	-0.5%	40 000
Neighbourhood Development Partnership Grant	16 892	7 105	7 105	3 382	4 873	7 105	(2 232)	-31.4%	7 105
Integrated City Development Grant	–	38 261	38 261	5 735	37 838	38 261	(423)	-1.1%	38 261
Energy Efficiency and Demand Side Management	–	10 000	10 000	257	257	10 000	(9 743)	-97.4%	10 000
<b>Provincial Government:</b>	59 673	36 768	54 128	10 181	31 488	54 128	(22 640)	-41.8%	54 128
Sport and Recreation: Community Libraries	1 042	6 038	11 817	6 038	9 308	11 817	(2 509)	-21.2%	11 817
Gautrans	–	–	–	–	–	–	–		–
Social Infrastructure Grant	58 631	30 730	31 439	4 143	22 180	31 439	(9 258)	-29.4%	31 439
HCT - SHRA	–	–	10 873	–	–	10 873	(10 873)	-100.0%	10 873
<b>District Municipality:</b>	–	–	–	–	–	–	–		–
<b>Other grant providers:</b>	3 234	8 000	15 000	77	265	15 000	(14 735)	-98.2%	15 000
LG SETA Discretionary grant (93 applies over 3 years)	940	8 000	8 000	77	265	8 000	(7 735)	-96.7%	8 000
Delft Grant (Social Infrastructure)	2 293	–	7 000	–	–	7 000	(7 000)	-100.0%	7 000
<b>Total capital expenditure of Transfers and Grants</b>	2 217 766	2 206 735	2 166 740	445 944	1 719 771	2 166 740	(446 969)	-20.6%	2 166 740
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	6 438 423	6 646 816	6 903 334	479 607	6 153 020	6 903 334	(750 315)	-10.9%	6 903 334

**(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 - M12 June					
Description	Budget Year 2018/19				
	Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	-	-	-	-	
Local Government Equitable Share				-	
Fuel Levy				-	
Finance Management Grant				-	
Water Services Operating Subsidy Grant				-	
Urban Settlement Development Grant				-	
Municipal Human Settlement Capacity Grant				-	
<b>Provincial Government:</b>	266 582	12 306	67 052	199 531	74.8%
Primary Health Care	-	-	-	-	
HIV and Aids Grant	-	-	-	-	
Housing Top Structure (HSDG)	253 589	12 306	66 020	187 569	74.0%
Sports and Recreation : Community Libraries	1 032	-	1 032	-	
TRT Bus Operations Subsidy	-	-	-	-	
Gautrans	11 961	-	-	11 961	100.0%
Research and Technology	-	-	-	-	
<b>District Municipality:</b>	-	-	-	-	
[insert description]				-	
<b>Other grant providers:</b>	4 284	400	3 835	448	10.5%
DBSA	-	-	-	-	
Tirelo Bosha Grant - Research and Development	4 284	400	3 835	448	10.5%
<b>Total operating expenditure of Approved Roll-overs</b>	<b>270 866</b>	<b>12 706</b>	<b>70 887</b>	<b>199 979</b>	<b>73.8%</b>
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	41 700	-	41 700	-	
Urban Settlement Development Grant	41 700	-	41 700	-	
Finance Management Grant	-	-	-	-	
Energy Efficiency and Demand Side Management	-	-	-	-	
Integrated City Development Grant	-	-	-	-	
Provincial Government	-	-	-	-	
Integrated City Development Grant	-	-	-	-	
<b>Provincial Government:</b>	5 016	1 038	5 016	-	
Sport and Recreation: Community Libraries	4 307	1 038	4 307	-	
Gautrans	-	-	-	-	
Social Infrastructure Grant	709	-	709	-	
HCT - SHRA	-	-	-	-	
<b>District Municipality:</b>	-	-	-	-	
				-	
				-	
<b>Other grant providers:</b>	-	-	-	-	
				-	
<b>Total capital expenditure of Approved Roll-overs</b>	<b>46 716</b>	<b>1 038</b>	<b>46 716</b>	<b>-</b>	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>317 582</b>	<b>13 745</b>	<b>117 603</b>	<b>199 979</b>	<b>63.0%</b>

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	123 786	93 355	93 355	9 963	126 685	93 355	33 330	36%	93 355
Pension and UIF Contributions	—	3 697	3 697	—	—	3 697	(3 697)	-100%	3 697
Medical Aid Contributions	—	3 654	3 654	—	—	3 654	(3 654)	-100%	3 654
Motor Vehicle Allowance	—	26 779	26 779	—	—	26 779	(26 779)	-100%	26 779
Cellphone Allowance	—	5 312	5 312	—	—	5 312	(5 312)	-100%	5 312
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	2 821	—	—	—	—	—	—	—	—
<b>Sub Total - Councillors</b>	<b>126 607</b>	<b>132 797</b>	<b>132 797</b>	<b>9 963</b>	<b>126 685</b>	<b>132 797</b>	<b>(6 112)</b>	<b>-5%</b>	<b>132 797</b>
<b>% increase</b>		<b>4.9%</b>	<b>4.9%</b>						<b>4.9%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	39 549	18 592	18 592	1 817	72 996	18 592	54 404	293%	18 592
Pension and UIF Contributions	1 182	664	664	1	3 093	664	2 429	366%	664
Medical Aid Contributions	587	60	60	—	867	60	808	1355%	60
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	0	—	—	—	3	—	3	—	—
Motor Vehicle Allowance	1 368	—	—	—	3 634	—	3 634	—	—
Cellphone Allowance	407	151	151	16	830	151	679	449%	151
Housing Allowances	5	—	—	—	36	—	36	—	—
Other benefits and allowances	590	333	333	18	1 054	333	721	216%	333
Payments in lieu of leave	(94)	719	719	—	1	719	(718)	-100%	719
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>	<b>43 595</b>	<b>20 519</b>	<b>20 519</b>	<b>1 853</b>	<b>82 514</b>	<b>20 519</b>	<b>61 995</b>	<b>302%</b>	<b>20 519</b>
<b>% increase</b>		<b>-52.9%</b>	<b>-52.9%</b>						<b>-52.9%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	5 156 751	6 245 094	5 627 399	498 030	5 700 784	5 627 399	73 385	1%	5 627 399
Pension and UIF Contributions	1 141 402	1 197 288	1 223 396	95 496	1 136 453	1 223 396	(86 944)	-7%	1 223 396
Medical Aid Contributions	485 534	565 531	577 202	48 763	574 432	577 202	(2 770)	0%	577 202
Overtime	370 316	544 392	248 387	53 175	409 252	248 387	160 864	65%	248 387
Performance Bonus	198	—	—	147	363	—	363	—	—
Motor Vehicle Allowance	309 778	315 519	326 664	25 159	300 331	326 664	(26 334)	-8%	326 664
Cellphone Allowance	15 923	15 475	15 679	1 377	15 824	15 679	145	1%	15 679
Housing Allowances	45 687	46 027	47 024	4 151	48 607	47 024	1 583	3%	47 024
Other benefits and allowances	556 648	106 011	1 001 055	123 849	494 234	1 001 055	(506 821)	-51%	1 001 055
Payments in lieu of leave	—	261 990	266 131	116 439	233 020	266 131	(33 111)	-12%	266 131
Long service awards	—	4 132	4 662	304	4 106	4 662	(556)	-12%	4 662
Post-retirement benefit obligations	—	226 336	148 102	—	—	148 102	(148 102)	-100%	148 102
<b>Sub Total - Other Municipal Staff</b>	<b>8 082 237</b>	<b>9 527 795</b>	<b>9 485 703</b>	<b>966 891</b>	<b>8 917 406</b>	<b>9 485 703</b>	<b>(568 296)</b>	<b>-6%</b>	<b>9 485 703</b>
<b>% increase</b>		<b>17.9%</b>	<b>17.4%</b>						<b>17.4%</b>
<b>Total Parent Municipality</b>	<b>8 252 438</b>	<b>9 681 111</b>	<b>9 639 019</b>	<b>978 707</b>	<b>9 126 605</b>	<b>9 639 019</b>	<b>(512 414)</b>	<b>-5%</b>	<b>9 639 019</b>
		<b>17.3%</b>	<b>16.9%</b>						<b>16.8%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b>Board Members of Entities</b>									
Basic Salaries and Wages	—	—	—	—	—	—	—	—	—
Pension and UIF Contributions	—	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—	—
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	98	98	—	—	98	(98)	-100%	98
Cellphone Allowance	—	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—	—
Board Fees	2 080	2 609	3 484	502	3 200	3 484	(285)	-8%	3 484
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
<b>Sub Total - Board Members of Entities</b>	<b>2 080</b>	<b>2 707</b>	<b>3 583</b>	<b>502</b>	<b>3 200</b>	<b>3 583</b>	<b>(383)</b>	<b>-11%</b>	<b>3 583</b>
<b>% increase</b>		<b>30.1%</b>	<b>72.3%</b>						<b>72.3%</b>
<b>Senior Managers of Entities</b>									
Basic Salaries and Wages	17 327	20 695	17 458	855	11 473	17 458	(5 985)	-34%	17 458
Pension and UIF Contributions	449	181	181	75	271	181	90	50%	181
Medical Aid Contributions	448	—	—	11	218	—	218	—	—
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	485	992	1 732	53	417	1 732	(1 314)	-76%	1 732
Cellphone Allowance	240	1 536	1 632	16	155	1 632	(1 477)	-90%	1 632
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	155	—	—	14	239	—	239	—	—
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Entities</b>	<b>19 103</b>	<b>23 404</b>	<b>21 002</b>	<b>1 024</b>	<b>12 773</b>	<b>21 002</b>	<b>(8 229)</b>	<b>-39%</b>	<b>21 002</b>
<b>% increase</b>		<b>22.5%</b>	<b>9.9%</b>						<b>9.9%</b>
<b>Other Staff of Entities</b>									
Basic Salaries and Wages	15 184	27 091	26 969	2 005	24 718	26 969	(2 251)	-8%	26 969
Pension and UIF Contributions	515	411	411	171	1 032	411	621	151%	411
Medical Aid Contributions	497	—	—	106	1 031	—	1 031	—	—
Overtime	—	—	727	31	140	727	(587)	-81%	727
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	369	—	1	82	701	1	700	—	1
Cellphone Allowance	294	357	399	22	240	399	(158)	-40%	399
Housing Allowances	—	—	—	—	44	—	44	—	—
Other benefits and allowances	79	—	—	52	713	—	713	—	—
Payments in lieu of leave	—	663	663	—	—	663	(663)	-100%	663
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Staff of Entities</b>	<b>16 937</b>	<b>28 522</b>	<b>29 169</b>	<b>2 468</b>	<b>28 618</b>	<b>29 169</b>	<b>(551)</b>	<b>-2%</b>	<b>29 169</b>
<b>% increase</b>		<b>68.4%</b>	<b>72.2%</b>						<b>72.2%</b>
<b>Total Municipal Entities</b>	<b>38 120</b>	<b>54 632</b>	<b>53 754</b>	<b>3 994</b>	<b>44 591</b>	<b>53 754</b>	<b>(9 163)</b>	<b>-17%</b>	<b>53 754</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>8 290 558</b>	<b>9 735 744</b>	<b>9 692 772</b>	<b>982 701</b>	<b>9 171 196</b>	<b>9 692 772</b>	<b>(521 576)</b>	<b>-5%</b>	<b>9 692 772</b>
<b>% increase</b>		<b>17.4%</b>	<b>17.0%</b>						<b>16.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>8 161 872</b>	<b>9 600 239</b>	<b>9 556 392</b>	<b>972 738</b>	<b>9 044 511</b>	<b>9 556 392</b>	<b>(511 881)</b>	<b>-5%</b>	<b>9 556 392</b>

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

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June						
Description	Budget Year 2018/19			Medium Term Revenue and Expenditure Framework		
	June Budget	June Actual	June Variance	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21
<b>R thousands</b>						
<b><u>Cash Receipts By Source</u></b>						
Property rates	596 345	621 145	24 800	6 676 900	7 082 059	7 458 397
Service charges - electricity revenue	1 051 530	760 054	(291 477)	11 798 739	12 559 769	13 249 478
Service charges - water revenue	535 327	445 534	(89 793)	3 901 789	4 112 691	4 337 871
Service charges - sanitation revenue	97 510	107 527	10 017	1 065 558	1 122 366	1 184 113
Service charges - refuse	139 114	140 457	1 344	1 564 014	1 643 837	1 728 705
Service charges - other	–	–	–	–	–	–
Rental of facilities and equipment	15 873	20 904	5 031	105 690	118 313	132 492
Interest earned - external investments	12 603	106 605	94 003	177 983	187 028	196 770
Interest earned - outstanding debtors	48 298	(10 192)	(58 490)	485 105	515 873	545 463
Fines, penalties and forfeits	29 395	47 732	18 337	199 660	214 410	228 796
Licences and permits	3 131	7 533	4 402	33 696	35 833	37 889
Agency services	–	–	–	–	–	–
Transfer receipts - operating	99 525	5 074	(94 450)	4 736 594	4 804 022	5 107 819
Other revenue	84 865	194 998	110 133	665 881	706 252	745 396
<b>Cash Receipts by Source</b>	<b>2 713 516</b>	<b>2 447 372</b>	<b>(266 143)</b>	<b>31 411 608</b>	<b>33 102 452</b>	<b>34 953 188</b>
<b><u>Other Cash Flows by Source</u></b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Transfer receipts - capital	596 579	385 010	(211 568)	2 257 795	2 326 246	2 690 143
Contributions & Contributed assets	9 740	–	(9 740)	15 000	13 000	–
Proceeds on disposal of PPE	113	–	(113)	1 242	1 312	1 312
Borrowing long term/refinancing	374 602	1 500 000	1 125 398	1 500 000	1 300 000	1 300 000
Increase in consumer deposits	938	–	(938)	10 321	10 527	10 738
Receipt of non-current debtors	–	–	–	–	–	–
Receipt of non-current receivables	1 539	29 062	27 522	16 934	(17 146)	(16 321)
Change in non-current investments	(25 158)	75 366	100 524	(99 289)	(100 000)	(45 944)
<b>Total Cash Receipts by Source</b>	<b>3 671 868</b>	<b>4 436 810</b>	<b>764 942</b>	<b>35 113 611</b>	<b>36 636 391</b>	<b>38 893 116</b>
<b><u>Cash Payments by Type</u></b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Employee related costs	852 227	968 744	116 517	9 443 678	10 065 795	10 580 556
Remuneration of councillors	11 168	9 963	(1 205)	131 170	138 954	146 788
Interest paid	424 596	577 439	152 843	1 387 722	1 527 768	1 717 153
Bulk purchases - Electricity	656 564	377 380	(279 185)	8 041 182	8 558 591	8 998 458
Bulk purchases - Water & Sewer	210 919	217 008	6 089	2 583 205	2 730 463	2 871 317
Other materials	54 602	65 711	11 109	635 842	741 797	770 184
Contracted services	269 217	260 068	(9 149)	3 761 984	3 708 784	3 981 240
Grants and subsidies paid - other municipalities	–	–	–	–	–	–
Grants and subsidies paid - other	(72 432)	66 094	138 526	57 868	55 497	55 497
General expenses	241 944	760 481	518 538	3 070 215	2 579 122	2 667 578
<b>Cash Payments by Type</b>	<b>2 648 805</b>	<b>3 302 888</b>	<b>654 083</b>	<b>29 112 868</b>	<b>30 106 771</b>	<b>31 788 771</b>
<b><u>Other Cash Flows/Payments by Type</u></b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Capital assets	1 070 737	1 144 252	73 515	3 992 739	3 948 283	4 117 907
Repayment of borrowing	71 898	(339 223)	(411 121)	862 774	981 243	1 231 616
Other Cash Flows/Payments	–	–	–	–	–	–
<b>Total Cash Payments by Type</b>	<b>3 791 440</b>	<b>4 107 917</b>	<b>316 477</b>	<b>33 968 381</b>	<b>35 036 297</b>	<b>37 138 293</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(119 572)</b>	<b>328 893</b>	<b>448 465</b>	<b>1 145 230</b>	<b>1 600 094</b>	<b>1 754 822</b>
Cash/cash equivalents at the month/year beginning:	3 657 515	2 122 792	2 451 685	2 392 712	3 537 943	5 138 036
Cash/cash equivalents at the month/year end:	3 537 943	2 451 685	2 900 150	3 537 943	5 138 036	6 892 859

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	6 761 720	6 980 636	7 065 502	621 196	7 084 892	7 065 502	19 389	0%	7 065 502
Service charges - electricity revenue	11 265 288	11 946 456	12 010 996	704 936	10 932 547	12 010 996	(1 078 449)	-9%	12 010 996
Service charges - water revenue	3 222 246	4 283 959	3 971 903	441 710	4 201 234	3 971 903	229 331	6%	3 971 903
Service charges - sanitation revenue	952 050	1 063 982	1 084 721	110 308	1 126 713	1 084 721	41 992	4%	1 084 721
Service charges - refuse revenue	1 482 086	1 494 163	1 592 142	151 852	1 672 577	1 592 142	80 435	5%	1 592 142
Service charges - other	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	134 791	143 823	158 022	20 904	142 707	158 022	(15 315)	-10%	158 022
Interest earned - external investments	210 275	132 932	177 385	106 605	393 427	177 385	216 042	122%	177 385
Interest earned - outstanding debtors	731 792	575 252	765 366	(10 192)	860 737	765 366	95 370	12%	765 366
Dividends received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	228 148	368 755	315 074	47 732	323 837	315 074	8 762	3%	315 074
Licences and permits	52 325	59 551	53 174	7 533	46 618	53 174	(6 555)	-12%	53 174
Agency services	–	–	–	–	–	–	–	–	–
Transfers and subsidies	4 333 157	4 440 081	4 746 829	35 284	4 426 896	4 736 594	(309 698)	-7%	4 746 829
Other revenue	885 139	1 022 999	1 037 488	386 675	971 487	1 047 723	(76 236)	-7%	1 037 488
Gains on disposal of PPE	4 809	1 242	–	48	1 070	–	1 070	#DIV/0!	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>30 263 825</b>	<b>32 513 832</b>	<b>32 978 604</b>	<b>2 624 592</b>	<b>32 184 742</b>	<b>32 978 604</b>	<b>(793 862)</b>	<b>-2%</b>	<b>32 978 604</b>
<b>Expenditure By Type</b>									
Employee related costs	8 126 530	9 549 514	9 507 102	968 744	8 999 921	9 504 558	(504 637)	-5%	9 507 102
Remuneration of councillors	123 786	132 797	132 797	9 963	126 685	132 797	(6 112)	-5%	132 797
Debt impairment	1 712 998	1 514 427	1 514 427	123 657	1 518 524	1 514 427	4 097	0%	1 514 427
Depreciation & asset impairment	2 041 796	1 954 590	1 954 590	305 934	1 748 368	1 954 590	(206 221)	-11%	1 954 590
Finance charges	1 686 313	1 390 753	1 387 650	577 439	1 393 780	1 387 650	6 130	0%	1 387 650
Bulk purchases	9 724 356	10 727 870	10 756 214	1 977 663	10 790 800	10 756 214	34 586	0%	10 756 214
Other materials	498 404	760 692	642 608	81 294	580 428	651 408	(70 980)	-11%	642 608
Contracted services	3 002 780	3 305 471	3 780 160	516 158	3 225 577	3 769 290	(543 713)	-14%	3 780 160
Transfers and subsidies	166 951	142 920	148 293	64 907	137 118	155 752	(18 634)	-12%	148 293
Other expenditure	2 841 280	2 923 660	3 091 419	424 035	3 082 899	3 088 575	(5 676)	0%	3 091 419
Loss on disposal of PPE	84 588	1	85	15 349	2 682	85	2 596	3040%	85
<b>Total Expenditure</b>	<b>30 009 782</b>	<b>32 402 694</b>	<b>32 915 346</b>	<b>5 065 145</b>	<b>31 606 781</b>	<b>32 915 346</b>	<b>(1 308 565)</b>	<b>-4%</b>	<b>32 915 346</b>
<b>Surplus/(Deficit)</b>									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	254 043	111 138	63 257	(2 440 552)	577 961	63 257	514 704		63 257
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	2 104 326	2 198 735	2 246 922	384 934	1 658 573	2 246 922	(588 349)	-26%	2 246 922
Transfers and subsidies - capital (in-kind - all)	940	8 000	15 000	77	265	15 000	(14 735)	-98%	15 000
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 359 309</b>	<b>2 317 873</b>	<b>2 325 180</b>	<b>(2 055 542)</b>	<b>2 236 799</b>	<b>2 325 180</b>	<b>(88 381)</b>		<b>2 325 180</b>
Taxation	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after taxation</b>	<b>2 359 309</b>	<b>2 317 873</b>	<b>2 325 180</b>	<b>(2 055 542)</b>	<b>2 236 799</b>	<b>2 325 180</b>	<b>(88 381)</b>		<b>2 325 180</b>

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Municipal Entity</b>									
Housing Company Tshwane	34 238	45 275	45 303	19 056	45 798	45 303	496	1%	45 303
Tshwane Economic Development Agency	59 158	61 525	57 710	100	56 351	57 710	(1 359)	-2%	57 710
<b>Total Operating Revenue</b>	<b>93 396</b>	<b>106 800</b>	<b>103 012</b>	<b>19 156</b>	<b>102 149</b>	<b>103 012</b>	<b>(864)</b>	<b>-1%</b>	<b>103 012</b>
<b>Expenditure By Municipal Entity</b>									
Housing Company Tshwane	17 169	44 036	45 303	2 305	20 214	45 303	(25 088)	-55%	45 303
Tshwane Economic Development Agency	48 743	60 672	57 710	7 381	53 893	57 710	(3 817)	-7%	57 710
<b>Total Operating Expenditure</b>	<b>65 912</b>	<b>104 708</b>	<b>103 013</b>	<b>9 686</b>	<b>74 107</b>	<b>103 013</b>	<b>(28 906)</b>	<b>-28%</b>	<b>103 013</b>
<b>Surplus/ (Deficit) for the yr/period</b>	<b>27 484</b>	<b>2 092</b>	<b>(0)</b>	<b>9 470</b>	<b>28 042</b>	<b>(0)</b>	<b>28 042</b>		<b>(0)</b>
<b>Capital Expenditure By Municipal Entity</b>									
Housing Company Tshwane	162	500	11 373	12 222	12 481	11 373	1 109	10%	11 373
Tshwane Economic Development Agency	281	318	350	23	254	350	(96)	-27%	350
<b>Total Capital Expenditure</b>	<b>443</b>	<b>818</b>	<b>11 723</b>	<b>12 245</b>	<b>12 736</b>	<b>11 723</b>	<b>1 013</b>	<b>9%</b>	<b>11 723</b>

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M12 June									
Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	(443)	86 196	93 495	93 495	93 495	93 495	0	0.0%	2%
August	61 901	229 822	(65 249)	(65 249)	28 246	28 246	(0)	0.0%	1%
September	78 006	284 869	107 450	107 450	135 696	135 696	(0)	0.0%	3%
October	154 340	315 625	275 464	275 464	411 161	411 161	0	0.0%	10%
November	254 183	318 686	233 318	233 318	644 479	644 479	0	0.0%	16%
December	305 942	336 499	248 482	248 482	892 961	892 961	0	0.0%	22%
January	115 541	343 315	148 919	37 924	930 884	1 041 880	110 995	10.7%	23%
February	153 324	397 822	274 417	218 949	1 149 833	1 316 297	166 464	12.6%	29%
March	292 185	435 298	555 420	225 866	1 375 699	1 871 717	496 018	26.5%	34%
April	250 730	404 840	612 206	222 563	1 598 263	2 483 923	885 661	35.7%	40%
May	277 961	430 382	471 790	420 660	2 018 923	2 955 714	936 791	31.7%	50%
June	1 104 746	439 660	972 119	1 144 252	3 163 175	3 927 833	764 658	19.5%	79%
<b>Total Capital expenditure</b>	<b>3 048 415</b>	<b>4 023 015</b>	<b>3 927 833</b>	<b>3 163 175</b>					

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

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>1 347 247</b>	<b>2 350 905</b>	<b>2 222 590</b>	<b>614 959</b>	<b>1 738 485</b>	<b>2 215 078</b>	<b>476 594</b>	<b>2 222 590</b>
Roads Infrastructure	328 331	332 114	444 736	92 033	328 839	444 736	115 897	444 736
Roads	316 833	249 559	408 536	73 047	299 415	408 536	109 120	408 536
Road Structures	11 498	75 450	36 200	18 986	29 423	36 200	6 777	36 200
Road Furniture	—	7 105	—	—	—	—	—	—
Storm water Infrastructure	21 617	168 500	117 115	12 096	66 706	117 115	50 409	117 115
Drainage Collection	2 447	94 500	39 500	818	17 159	39 500	22 341	39 500
Storm water Conveyance	19 170	74 000	77 615	11 278	49 547	77 615	28 068	77 615
Attenuation	—	—	—	—	—	—	—	—
Electrical Infrastructure	204 317	889 154	859 533	392 873	816 573	859 533	42 959	859 533
MV Substations	146 188	123 275	122 000	75 800	104 019	122 000	17 981	122 000
MV Networks	35 417	20 000	40 000	9 640	39 193	40 000	807	40 000
LV Networks	22 711	195 879	687 533	307 177	673 106	687 533	14 427	687 533
Capital Spares	—	550 000	—	—	—	—	—	—
Water Supply Infrastructure	440 313	504 615	509 107	90 178	334 730	501 595	166 865	509 107
Reservoirs	41 047	98 000	59 500	20 080	47 728	59 500	11 772	59 500
Pump Stations	—	10 500	—	—	—	—	—	—
Water Treatment Works	79 366	140 000	57 000	2 740	39 349	57 000	17 651	57 000
Bulk Mains	195 937	64 000	319 992	53 699	182 287	312 480	130 192	319 992
Distribution	123 963	192 115	68 115	13 530	61 754	68 115	6 362	68 115
Sanitation Infrastructure	327 672	418 022	274 500	21 286	171 180	274 500	103 320	274 500
Reticulation	50 656	183 870	75 500	186	52 174	75 500	23 326	75 500
Waste Water Treatment Works	6 135	43 240	17 000	9 691	11 500	17 000	5 500	17 000
Outfall Sewers	270 880	190 912	182 000	11 409	107 506	182 000	74 494	182 000
Solid Waste Infrastructure	9 999	22 000	7 600	407	7 480	7 600	120	7 600
Waste Transfer Stations	9 999	10 000	7 600	407	7 480	7 600	120	7 600
Capital Spares	—	12 000	—	—	—	—	—	—
Information and Communication Infrastructure	14 999	16 500	10 000	6 086	12 977	10 000	(2 977)	10 000
Distribution Layers	14 999	16 500	10 000	6 086	12 977	10 000	(2 977)	10 000
<b>Community Assets</b>	<b>141 525</b>	<b>152 361</b>	<b>114 007</b>	<b>35 315</b>	<b>73 247</b>	<b>114 007</b>	<b>40 760</b>	<b>114 007</b>
Community Facilities	140 813	150 361	114 007	35 315	73 247	114 007	40 760	114 007
Centres	25 548	—	22 105	14 354	17 656	22 105	4 449	22 105
Clinics/Care Centres	78 920	31 250	57 502	10 649	37 324	57 502	20 178	57 502
Fire/Ambulance Stations	2 000	12 000	6 000	481	3 649	6 000	2 351	6 000
Libraries	—	10 000	—	—	—	—	—	—
Cemeteries/Crematoria	4 933	6 500	17 200	8 664	13 451	17 200	3 749	17 200
Airports	3 444	3 000	11 200	1 167	1 167	11 200	10 033	11 200
Taxi Ranks/Bus Terminals	25 968	87 611	—	—	—	—	—	—
Sport and Recreation Facilities	712	2 000	—	—	—	—	—	—
Outdoor Facilities	712	2 000	—	—	—	—	—	—
<b>Heritage assets</b>	<b>—</b>	<b>—</b>	<b>1 500</b>	<b>221</b>	<b>876</b>	<b>1 500</b>	<b>624</b>	<b>1 500</b>
<b>Investment properties</b>	<b>—</b>	<b>45 913</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Revenue Generating	—	43 913	—	—	—	—	—	—
Improved Property	—	43 913	—	—	—	—	—	—
Non-revenue Generating	—	2 000	—	—	—	—	—	—
Improved Property	—	2 000	—	—	—	—	—	—
<b>Other assets</b>	<b>10 513</b>	<b>57 250</b>	<b>71 473</b>	<b>29 529</b>	<b>67 241</b>	<b>89 089</b>	<b>21 848</b>	<b>71 473</b>
Operational Buildings	10 351	57 250	19 000	190	6 339	19 000	12 661	19 000
Municipal Offices	9 995	3 150	12 500	190	5 505	12 500	6 995	12 500
Pay/Enquiry Points	—	5 000	5 000	—	—	5 000	5 000	5 000
Stores	356	7 000	—	—	—	—	—	—
Depots	—	16 900	—	—	—	—	—	—
Capital Spares	—	25 200	—	—	—	—	—	—
<b>Biological or Cultivated Assets</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Intangible Assets</b>	<b>37 801</b>	<b>25 862</b>	<b>14 000</b>	<b>5 627</b>	<b>9 458</b>	<b>14 000</b>	<b>4 542</b>	<b>14 000</b>
Licences and Rights	37 801	25 862	14 000	5 627	9 458	14 000	4 542	14 000
Computer Software and Applications	37 801	25 862	14 000	5 627	9 458	14 000	4 542	14 000
<b>Computer Equipment</b>	<b>28 429</b>	<b>71 921</b>	<b>65 731</b>	<b>1 379</b>	<b>24 581</b>	<b>65 731</b>	<b>41 150</b>	<b>65 731</b>
Computer Equipment	28 429	71 921	65 731	1 379	24 581	65 731	41 150	65 731
<b>Furniture and Office Equipment</b>	<b>44 918</b>	<b>7 128</b>	<b>6 862</b>	<b>846</b>	<b>4 744</b>	<b>6 862</b>	<b>2 117</b>	<b>6 862</b>
Furniture and Office Equipment	44 918	7 128	6 862	846	4 744	6 862	2 117	6 862
<b>Machinery and Equipment</b>	<b>39 839</b>	<b>66 500</b>	<b>29 000</b>	<b>14 438</b>	<b>17 525</b>	<b>29 000</b>	<b>11 475</b>	<b>29 000</b>
Machinery and Equipment	39 839	66 500	29 000	14 438	17 525	29 000	11 475	29 000
<b>Transport Assets</b>	<b>2 898</b>	<b>102 500</b>	<b>31 761</b>	<b>4 968</b>	<b>15 861</b>	<b>31 761</b>	<b>15 900</b>	<b>31 761</b>
Transport Assets	2 898	102 500	31 761	4 968	15 861	31 761	15 900	31 761
<b>Land</b>	<b>6 716</b>	<b>—</b>	<b>12 117</b>	<b>6 079</b>	<b>9 436</b>	<b>12 117</b>	<b>2 681</b>	<b>12 117</b>
Land	6 716	—	12 117	6 079	9 436	12 117	2 681	12 117
<b>Zoo's, Marine and Non-biological Animals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Capital Expenditure on new assets</b>	<b>1 659 887</b>	<b>2 880 339</b>	<b>2 569 040</b>	<b>713 362</b>	<b>1 961 455</b>	<b>2 579 145</b>	<b>617 689</b>	<b>2 569 040</b>

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>785 052</b>	<b>452 754</b>	<b>568 261</b>	<b>128 413</b>	<b>503 907</b>	<b>558 156</b>	<b>54 250</b>	<b>568 261</b>
Roads Infrastructure	320 828	284 863	335 086	36 444	249 565	324 981	75 416	335 086
Roads	320 321	284 863	335 086	36 444	249 565	324 981	75 416	335 086
Electrical Infrastructure	278 433	53 000	57 696	41 299	78 588	57 696	(20 892)	57 696
HV Substations	–	8 000	8 000	5 996	7 893	8 000	107	8 000
MV Substations	–	20 000	–	–	–	–	–	–
MV Networks	13 795	10 000	20 000	6 250	18 497	20 000	1 503	20 000
LV Networks	264 637	10 000	29 696	29 053	52 199	29 696	(22 502)	29 696
Capital Spares	–	5 000	–	–	–	–	–	–
Water Supply Infrastructure	128 707	81 285	94 969	37 588	108 544	94 969	(13 574)	94 969
Dams and Weirs	–	2 500	–	–	–	–	–	–
Bulk Mains	54 888	4 000	15 969	21 258	31 281	15 969	(15 312)	15 969
Distribution	73 819	74 785	79 000	16 330	77 262	79 000	1 737	79 000
Sanitation Infrastructure	57 083	33 605	77 759	10 335	64 461	77 759	13 298	77 759
Pump Station	–	5 000	–	–	–	–	–	–
Reticulation	9 380	20 000	44 266	7 871	35 746	44 266	8 519	44 266
Waste Water Treatment Works	40 643	8 605	33 494	2 464	28 715	33 494	4 779	33 494
<b>Community Assets</b>	<b>19 112</b>	<b>41 750</b>	<b>57 187</b>	<b>5 535</b>	<b>37 018</b>	<b>57 187</b>	<b>20 169</b>	<b>57 187</b>
Community Facilities	13 580	6 750	46 687	5 535	37 018	46 687	9 669	46 687
Clinics/Care Centres	8 140	750	33 937	1 348	27 257	33 937	6 680	33 937
Fire/Ambulance Stations	4 942	6 000	6 000	2 709	5 650	6 000	350	6 000
Sport and Recreation Facilities	5 532	35 000	10 500	–	–	10 500	10 500	10 500
Outdoor Facilities	5 532	35 000	10 500	–	–	10 500	10 500	10 500
<b>Heritage assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Investment properties</b>	<b>–</b>	<b>24 895</b>	<b>5 000</b>	<b>–</b>	<b>–</b>	<b>5 000</b>	<b>5 000</b>	<b>5 000</b>
Revenue Generating	–	24 895	–	–	–	–	–	–
Improved Property	–	24 895	–	–	–	–	–	–
<b>Other assets</b>	<b>15 758</b>	<b>25 000</b>	<b>12 500</b>	<b>–</b>	<b>7 108</b>	<b>12 500</b>	<b>5 392</b>	<b>12 500</b>
Housing	15 758	25 000	12 500	–	7 108	12 500	5 392	12 500
Social Housing	15 758	25 000	12 500	–	7 108	12 500	5 392	12 500
<b>Biological or Cultivated Assets</b>	<b>–</b>	<b>5 500</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Biological or Cultivated Assets	–	5 500	–	–	–	–	–	–
<b>Intangible Assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Computer Equipment</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Furniture and Office Equipment</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Machinery and Equipment</b>	<b>4 355</b>	<b>41 500</b>	<b>41 500</b>	<b>9 086</b>	<b>20 140</b>	<b>41 500</b>	<b>21 360</b>	<b>41 500</b>
Machinery and Equipment	4 355	41 500	41 500	9 086	20 140	41 500	21 360	41 500
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>824 277</b>	<b>591 399</b>	<b>788 754</b>	<b>236 832</b>	<b>670 661</b>	<b>778 649</b>	<b>107 988</b>	<b>788 754</b>

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

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>R thousands</b>								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>543 736</b>	<b>989 734</b>	<b>944 889</b>	<b>190 468</b>	<b>884 067</b>	<b>965 730</b>	<b>81 664</b>	<b>944 889</b>
Roads Infrastructure	69 495	183 813	185 025	59 782	176 367	188 979	12 612	185 025
Roads	63 147	142 467	143 482	18 923	59 215	151 019	91 804	143 482
Road Structures	—	508	455	25 336	82 802	453	(82 349)	455
Road Furniture	6 347	40 838	41 088	15 523	34 350	37 507	3 157	41 088
Storm water Infrastructure	19 293	20 514	20 513	8 515	19 658	20 644	986	20 513
Drainage Collection	19 293	11 849	11 850	7 463	17 853	11 427	(6 426)	11 850
Storm water Conveyance	—	8 665	8 663	1 052	1 805	9 217	7 411	8 663
Electrical Infrastructure	328 392	405 201	369 538	66 040	349 762	390 144	40 382	369 538
Power Plants	9 323	27 294	27 294	7 234	27 444	31 808	4 364	27 294
HV Substations	173 913	11 206	8 040	1 996	30 973	8 452	(22 521)	8 040
HV Switching Station	—	14 262	10 380	420	1 831	10 755	8 924	10 380
HV Transmission Conductors	—	868	702	—	—	765	765	702
MV Substations	—	48 356	50 327	3 462	46 744	50 057	3 313	50 327
MV Switching Stations	—	19 289	17 475	—	—	15 832	15 832	17 475
MV Networks	65 238	125 035	112 424	27 604	122 704	133 063	10 359	112 424
LV Networks	79 918	158 891	142 896	25 324	120 065	139 411	19 347	142 896
Water Supply Infrastructure	27 011	221 123	207 362	28 683	190 099	207 734	17 635	207 362
Reservoirs	18 845	12 986	12 571	3 562	10 154	12 571	2 417	12 571
Water Treatment Works	6 652	7 770	10 453	5 436	12 790	13 453	664	10 453
Bulk Mains	—	11 596	11 006	446	10 525	10 996	471	11 006
Distribution	1 514	188 772	173 332	19 238	156 630	170 713	14 083	173 332
Sanitation Infrastructure	83 866	141 272	144 689	22 194	136 700	142 234	5 535	144 689
Pump Station	5 616	14 086	5 186	1 038	4 424	4 642	218	5 186
Reticulation	13 543	26 198	36 698	1 890	15 642	35 812	20 170	36 698
Waste Water Treatment Works	64 707	94 577	95 746	15 673	93 225	94 111	886	95 746
Outfall Sewers	—	6 411	7 058	3 593	23 409	7 670	(15 739)	7 058
Solid Waste Infrastructure	9 027	10 548	10 548	3 328	6 684	10 548	3 864	10 548
Landfill Sites	3 449	8 707	8 707	3 328	6 124	7 619	1 494	8 707
Waste Transfer Stations	—	579	579	—	93	579	486	579
Waste Drop-off Points	5 578	1 109	1 109	—	435	1 109	673	1 109
Waste Separation Facilities	—	154	154	—	32	1 242	1 210	154
Rail Infrastructure	84	251	251	1 017	1 201	1 211	10	251
Rail Lines	84	251	251	1 017	1 201	1 211	10	251
Information and Communication Infrastructure	6 569	7 012	6 962	910	3 596	4 236	639	6 962
Core Layers	—	3 940	3 940	910	2 095	2 540	446	3 940
Distribution Layers	6 569	3 072	3 022	—	1 502	1 695	193	3 022
<b>Community Assets</b>	<b>22 538</b>	<b>173 721</b>	<b>145 033</b>	<b>29 182</b>	<b>133 446</b>	<b>150 559</b>	<b>17 113</b>	<b>145 033</b>
Community Facilities	15 871	144 174	121 711	23 350	112 692	127 071	14 379	121 711
Halls	—	698	445	199	359	393	34	445
Centres	—	937	224	120	194	210	16	224
Clinics/Care Centres	—	4 414	6 473	3 276	7 344	10 556	3 212	6 473
Fire/Ambulance Stations	10 537	3 103	3 603	1 656	3 813	4 503	690	3 603
Museums	—	457	258	—	205	258	53	258
Galleries	—	163	84	57	73	84	11	84
Libraries	88	6 434	4 631	1 441	3 393	3 583	191	4 631
Cemeteries/Crematoria	—	12 815	10 047	4 834	11 768	11 667	(101)	10 047
Police	—	4 505	3 505	89	3 001	3 555	554	3 505
Parks	—	65 664	53 387	6 635	38 000	54 376	16 375	53 387
Public Open Space	25	30 683	26 394	3 351	35 011	25 157	(9 854)	26 394
Nature Reserves	5 220	6 995	6 854	677	5 159	6 924	1 765	6 854
Markets	—	5 219	3 719	909	3 119	3 719	600	3 719
Airports	—	2 088	2 088	105	1 253	2 088	834	2 088
Sport and Recreation Facilities	6 668	29 546	23 322	5 832	20 754	23 488	2 734	23 322
Indoor Facilities	—	141	141	80	120	141	20	141
Outdoor Facilities	6 668	29 406	23 181	5 752	20 633	23 347	2 714	23 181
<b>Investment properties</b>	<b>—</b>	<b>6 685</b>	<b>19 201</b>	<b>3 879</b>	<b>13 054</b>	<b>18 791</b>	<b>5 736</b>	<b>19 201</b>
Revenue Generating	—	6 685	19 201	3 879	13 054	18 791	5 736	19 201
Improved Property	—	533	950	—	77	950	873	950
Unimproved Property	—	6 152	18 250	3 879	12 977	17 840	4 863	18 250
<b>Other assets</b>	<b>178 575</b>	<b>151 950</b>	<b>124 678</b>	<b>16 557</b>	<b>85 266</b>	<b>115 422</b>	<b>30 156</b>	<b>124 678</b>
Operational Buildings	178 575	144 443	114 239	16 090	84 124	113 107	28 983	114 239
Municipal Offices	176 496	89 917	71 187	11 560	57 483	70 459	12 976	71 187
Pay/Enquiry Points	—	1 777	1 259	13	186	1 259	1 074	1 259
Workshops	—	171	171	—	—	171	171	171
Manufacturing Plant	1 704	2 784	4 266	1 500	3 197	3 390	193	4 266
Depots	376	49 794	37 339	3 016	23 259	37 827	14 569	37 339
Housing	—	7 507	10 439	467	1 142	2 315	1 173	10 439
Social Housing	—	7 507	10 439	467	1 142	2 315	1 173	10 439
<b>Intangible Assets</b>	<b>65 564</b>	<b>68 117</b>	<b>67 067</b>	<b>7 141</b>	<b>58 453</b>	<b>66 250</b>	<b>7 798</b>	<b>67 067</b>
Licences and Rights	65 564	68 117	67 067	7 141	58 453	66 250	7 798	67 067
Computer Software and Applications	65 564	68 117	67 067	7 141	58 453	66 250	7 798	67 067
<b>Computer Equipment</b>	<b>4 459</b>	<b>40 742</b>	<b>36 967</b>	<b>9 195</b>	<b>50 581</b>	<b>41 334</b>	<b>(9 247)</b>	<b>36 967</b>
Computer Equipment	4 459	40 742	36 967	9 195	50 581	41 334	(9 247)	36 967
<b>Furniture and Office Equipment</b>	<b>3 133</b>	<b>3 634</b>	<b>4 246</b>	<b>227</b>	<b>2 496</b>	<b>3 835</b>	<b>1 339</b>	<b>4 246</b>
Furniture and Office Equipment	3 133	3 634	4 246	227	2 496	3 835	1 339	4 246
<b>Machinery and Equipment</b>	<b>61 271</b>	<b>62 241</b>	<b>77 293</b>	<b>12 884</b>	<b>33 747</b>	<b>61 842</b>	<b>28 095</b>	<b>77 293</b>
Machinery and Equipment	61 271	62 241	77 293	12 884	33 747	61 842	28 095	77 293
<b>Transport Assets</b>	<b>188 428</b>	<b>145 603</b>	<b>140 408</b>	<b>34 882</b>	<b>132 328</b>	<b>145 786</b>	<b>13 458</b>	<b>140 408</b>
Transport Assets	188 428	145 603	140 408	34 882	132 328	145 786	13 458	140 408
<b>Land</b>	<b>—</b>	<b>277</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Land	—	277	—	—	—	—	—	—
<b>Total Repairs and Maintenance Expenditure</b>	<b>1 067 705</b>	<b>1 642 704</b>	<b>1 559 781</b>	<b>304 416</b>	<b>1 393 437</b>	<b>1 569 550</b>	<b>176 112</b>	<b>1 559 781</b>

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M12 June								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>R thousands</b>								
<b>Depreciation by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>1 002 774</b>	<b>1 309 078</b>	<b>1 289 526</b>	<b>80 094</b>	<b>950 310</b>	<b>1 309 078</b>	<b>358 768</b>	<b>1 289 526</b>
Roads Infrastructure	346 191	402 838	402 783	27 123	337 479	402 838	65 359	402 783
Roads	275 393	321 559	321 543	21 473	268 689	321 559	52 870	321 543
Road Structures	7 442	8 429	8 429	611	7 062	8 429	1 367	8 429
Road Furniture	63 355	72 850	72 812	5 039	61 728	72 850	11 122	72 812
Capital Spares	—	—	—	—	—	—	—	—
Storm water Infrastructure	71 262	82 177	82 177	5 665	71 532	82 177	10 645	82 177
Drainage Collection	69 040	79 682	79 682	5 447	69 217	79 682	10 464	79 682
Storm water Conveyance	2 222	2 496	2 496	219	2 315	2 496	181	2 496
Electrical Infrastructure	225 753	293 251	273 460	20 212	225 701	293 251	67 550	273 460
Power Plants	3 295	4 490	4 387	311	4 048	4 490	442	4 387
HV Substations	42 612	62 910	56 292	5 550	44 646	62 910	18 263	56 292
HV Transmission Conductors	18 623	22 855	22 173	1 713	18 692	22 855	4 163	22 173
MV Substations	11 168	14 501	14 140	881	11 271	14 501	3 231	14 140
MV Switching Stations	2 310	2 689	2 674	187	2 288	2 689	401	2 674
MV Networks	31 654	39 634	40 330	3 246	36 262	39 634	3 372	40 330
LV Networks	116 091	146 172	133 464	8 324	108 494	146 172	37 678	133 464
Water Supply Infrastructure	138 985	226 671	226 981	11 780	139 536	226 671	87 135	226 981
Dams and Weirs	372	424	424	30	372	424	52	424
Boreholes	47	53	53	4	47	53	7	53
Reservoirs	17 318	25 486	25 486	1 469	17 885	25 486	7 601	25 486
Pump Stations	5 695	6 522	6 522	467	5 705	6 522	817	6 522
Water Treatment Works	16 980	19 472	19 472	1 442	17 546	19 472	1 927	19 472
Bulk Mains	22 001	26 747	26 747	1 809	21 932	26 747	4 816	26 747
Distribution	75 848	147 069	147 379	6 499	75 329	147 069	71 740	147 379
Distribution Points	74	84	84	6	74	84	10	84
PRV Stations	650	814	814	54	648	814	166	814
Sanitation Infrastructure	106 537	151 253	151 253	9 240	103 384	151 253	47 869	151 253
Pump Station	1 141	2 071	2 071	90	1 096	2 071	974	2 071
Reticulation	68 168	99 813	99 813	6 154	65 951	99 813	33 862	99 813
Waste Water Treatment Works	28 064	32 769	32 769	2 273	27 517	32 769	5 253	32 769
Outfall Sewers	9 146	16 579	16 579	721	8 791	16 579	7 789	16 579
Toilet Facilities	18	21	21	2	29	21	(8)	21
Solid Waste Infrastructure	1 337	62 073	62 073	243	1 988	62 073	60 085	62 073
Landfill Sites	1 061	61 749	61 749	213	1 643	61 749	60 107	61 749
Waste Drop-off Points	276	323	323	30	345	323	(22)	323
Rail Infrastructure	0	1	1	0	0	1	0	1
Rail Structures	0	1	1	0	0	1	0	1
Information and Communication Infrastructure	112 708	90 815	90 798	5 831	70 690	90 815	20 125	90 798
Data Centres	178	195	195	15	186	195	9	195
Core Layers	112 530	90 620	90 603	5 816	70 504	90 620	20 116	90 603
<b>Community Assets</b>	<b>373 327</b>	<b>182 636</b>	<b>182 629</b>	<b>12 996</b>	<b>162 415</b>	<b>182 636</b>	<b>20 221</b>	<b>182 629</b>
Community Facilities	309 697	119 308	119 314	8 195	101 388	119 308	17 920	119 314
Halls	209 176	1 474	1 474	107	1 288	1 474	186	1 474
Centres	19 452	17 540	17 549	1 240	16 995	17 540	545	17 549
Crèches	104	755	755	9	112	755	643	755
Clinics/Care Centres	6 934	15 304	15 304	633	7 411	15 304	7 893	15 304
Fire/Ambulance Stations	3 272	3 423	3 423	443	6 358	3 423	(2 936)	3 423
Testing Stations	653	959	959	56	775	959	185	959
Museums	215	243	243	17	200	243	43	243
Libraries	3 979	4 237	4 236	303	4 273	4 237	(36)	4 236
Cemeteries/Crematoria	6 073	6 855	6 853	505	6 299	6 855	556	6 853
Police	358	402	402	23	283	402	120	402
Public Open Space	17 644	20 815	20 815	1 391	16 159	20 815	4 656	20 815
Nature Reserves	4 231	2 823	2 823	190	2 132	2 823	691	2 823
Public Ablution Facilities	63	81	81	6	63	81	18	81
Markets	9 621	10 558	10 558	887	10 470	10 558	88	10 558
Stalls	1 656	1 994	1 994	136	1 615	1 994	379	1 994
Airports	16 076	19 255	19 255	1 401	16 964	19 255	2 291	19 255
Taxi Ranks/Bus Terminals	10 190	12 588	12 588	848	9 991	12 588	2 597	12 588
Sport and Recreation Facilities	63 629	63 328	63 315	4 801	61 028	63 328	2 301	63 315
Indoor Facilities	573	821	821	53	646	821	175	821
Outdoor Facilities	63 056	62 508	62 494	4 748	60 382	62 508	2 126	62 494
<b>Investment properties</b>	<b>5 723</b>	<b>5 883</b>	<b>5 879</b>	<b>476</b>	<b>5 809</b>	<b>5 883</b>	<b>75</b>	<b>5 879</b>
Revenue Generating	5 723	—	—	476	5 809	5 883	75	—
Improved Property	5 723	—	—	476	5 809	5 883	75	—
Non-revenue Generating	—	5 883	5 879	—	—	—	—	5 879
Improved Property	—	5 883	5 879	—	—	—	—	5 879
<b>Other assets</b>	<b>80 981</b>	<b>99 437</b>	<b>99 443</b>	<b>15 250</b>	<b>93 363</b>	<b>98 620</b>	<b>5 257</b>	<b>99 443</b>
Operational Buildings	63 509	71 632	71 638	13 843	76 124	71 445	(4 679)	71 638
Municipal Offices	48 712	56 174	56 192	4 387	51 434	55 987	4 553	56 192
Pay/Enquiry Points	189	229	229	17	210	229	18	229
Workshops	21	25	25	2	37	25	(12)	25
Stores	515	637	637	52	677	637	(40)	637
Training Centres	70	87	75	12	81	87	6	75
Depots	14 002	14 481	14 481	9 373	23 685	14 481	(9 204)	14 481
Housing	17 472	27 805	27 805	1 406	17 239	27 175	9 936	27 805
Staff Housing	2 211	2 555	2 555	179	2 180	2 555	374	2 555
Social Housing	15 261	25 250	25 250	1 227	15 059	24 620	9 561	25 250
<b>Biological or Cultivated Assets</b>	<b>29</b>	<b>39</b>	<b>39</b>	<b>3</b>	<b>46</b>	<b>39</b>	<b>(7)</b>	<b>39</b>
Biological or Cultivated Assets	29	39	39	3	46	39	(7)	39
<b>Intangible Assets</b>	<b>57 141</b>	<b>78 198</b>	<b>77 917</b>	<b>5 029</b>	<b>61 605</b>	<b>77 997</b>	<b>16 393</b>	<b>77 917</b>
Licences and Rights	57 141	78 198	77 917	5 029	61 605	77 997	16 393	77 917
Computer Software and Applications	57 141	78 198	77 917	5 029	61 605	77 997	16 393	77 917
<b>Computer Equipment</b>	<b>60 204</b>	<b>64 003</b>	<b>69 042</b>	<b>7 487</b>	<b>62 470</b>	<b>63 744</b>	<b>1 274</b>	<b>69 042</b>
Computer Equipment	60 204	64 003	69 042	7 487	62 470	63 744	1 274	69 042
<b>Furniture and Office Equipment</b>	<b>52 128</b>	<b>32 563</b>	<b>46 143</b>	<b>9 919</b>	<b>68 745</b>	<b>34 238</b>	<b>(34 507)</b>	<b>46 143</b>
Furniture and Office Equipment	52 128	32 563	46 143	9 919	68 745	34 238	(34 507)	46 143
<b>Machinery and Equipment</b>	<b>64 244</b>	<b>70 950</b>	<b>72 223</b>	<b>7 161</b>	<b>64 817</b>	<b>70 950</b>	<b>6 134</b>	<b>72 223</b>
Machinery and Equipment	64 244	70 950	72 223	7 161	64 817	70 950	6 134	72 223
<b>Transport Assets</b>	<b>325 113</b>	<b>100 206</b>	<b>100 187</b>	<b>167 571</b>	<b>259 899</b>	<b>99 911</b>	<b>(159 988)</b>	<b>100 187</b>
Transport Assets	325 113	100 206	100 187	167 571	259 899	99 911	(159 988)	100 187
<b>Land</b>	<b>22 247</b>	<b>14 164</b>	<b>14 230</b>	<b>211</b>	<b>20 940</b>	<b>14 162</b>	<b>(6 778)</b>	<b>14 230</b>
Land	22 247	14 164	14 230	211	20 940	14 162	(6 778)	14 230
<b>Total Depreciation</b>	<b>2 043 910</b>	<b>1 957 156</b>	<b>1 957 259</b>	<b>306 196</b>	<b>1 750 418</b>	<b>1 957 259</b>	<b>206 840</b>	<b>1 957 259</b>

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

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>523 664</b>	<b>213 541</b>	<b>426 739</b>	<b>128 513</b>	<b>416 558</b>	<b>426 739</b>	<b>10 181</b>	<b>426 739</b>
Roads Infrastructure	484 794	151 049	356 839	86 424	350 144	356 839	6 695	356 839
Roads	426 240	91 049	334 339	86 424	330 302	334 339	4 037	334 339
Road Structures	58 554	60 000	22 500	–	19 842	22 500	2 658	22 500
Storm water Infrastructure	–	1 500	9 000	5 543	8 960	9 000	40	9 000
Storm water Conveyance	–	1 500	9 000	5 543	8 960	9 000	40	9 000
Electrical Infrastructure	3 902	9 000	10 000	1 000	9 144	10 000	856	10 000
MV Networks	–	2 000	–	–	–	–	–	–
LV Networks	3 902	7 000	10 000	1 000	9 144	10 000	856	10 000
Water Supply Infrastructure	157	17 000	2 500	–	–	2 500	2 500	2 500
Water Treatment Works	–	15 000	1 000	–	–	1 000	1 000	1 000
Bulk Mains	–	2 000	–	–	–	–	–	–
Sanitation Infrastructure	6 040	14 992	15 000	2 983	5 924	15 000	9 076	15 000
Waste Water Treatment Works	6 040	14 992	15 000	2 983	5 924	15 000	9 076	15 000
Solid Waste Infrastructure	4 570	5 000	19 900	12 115	12 115	19 900	7 785	19 900
Waste Drop-off Points	4 570	5 000	14 900	7 944	7 944	14 900	6 956	14 900
Information and Communication Infrastructure	24 201	15 000	13 500	20 448	30 272	13 500	(16 772)	13 500
Distribution Layers	24 201	15 000	13 500	20 448	30 272	13 500	(16 772)	13 500
<b>Community Assets</b>	<b>9 887</b>	<b>71 180</b>	<b>72 300</b>	<b>33 378</b>	<b>54 906</b>	<b>72 300</b>	<b>17 394</b>	<b>72 300</b>
Community Facilities	8 317	55 180	29 300	4 738	13 392	29 300	15 908	29 300
Markets	2 499	2 500	6 500	1 175	5 890	6 500	610	6 500
Airports	1 728	6 000	11 800	1 042	1 042	11 800	10 758	11 800
Taxi Ranks/Bus Terminals	–	42 180	–	–	–	–	–	–
Capital Spares	–	4 500	–	–	–	–	–	–
Sport and Recreation Facilities	1 571	16 000	43 000	28 640	41 513	43 000	1 487	43 000
Outdoor Facilities	1 571	16 000	43 000	28 640	41 513	43 000	1 487	43 000
<b>Other assets</b>	<b>13 087</b>	<b>20 750</b>	<b>29 500</b>	<b>18 885</b>	<b>21 234</b>	<b>29 500</b>	<b>8 266</b>	<b>29 500</b>
Operational Buildings	13 087	20 750	29 500	18 885	21 234	29 500	8 266	29 500
Municipal Offices	3 654	10 750	21 500	14 018	14 018	21 500	7 482	21 500
Stores	9 434	10 000	8 000	4 867	7 216	8 000	784	8 000
<b>Intangible Assets</b>	<b>13 711</b>	<b>4 000</b>	<b>15 000</b>	<b>8 129</b>	<b>11 998</b>	<b>15 000</b>	<b>3 002</b>	<b>15 000</b>
Licences and Rights	13 711	4 000	15 000	8 129	11 998	15 000	3 002	15 000
Computer Software and Applications	13 711	4 000	15 000	8 129	11 998	15 000	3 002	15 000
<b>Machinery and Equipment</b>	<b>–</b>	<b>5 000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Machinery and Equipment	–	5 000	–	–	–	–	–	–
<b>Transport Assets</b>	<b>–</b>	<b>37 000</b>	<b>26 000</b>	<b>4 678</b>	<b>25 888</b>	<b>26 000</b>	<b>112</b>	<b>26 000</b>
Transport Assets	–	37 000	26 000	4 678	25 888	26 000	112	26 000
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>562 992</b>	<b>351 471</b>	<b>570 039</b>	<b>194 058</b>	<b>531 059</b>	<b>570 039</b>	<b>38 980</b>	<b>570 039</b>

**(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 **June 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under this act.

Lorette Tredoux  
Acting CITY MANAGER OF THE CITY OF TSHWANE

Signature: \_\_\_\_\_

Date: \_\_\_\_\_