

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

From: The City Manager
To: The Executive Mayor

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

1. PURPOSE

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

2. STRATEGIC PILLARS

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

3. BACKGROUND

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

For the reporting period ended 31 October 2018, the ten working days within which to report end on **14 November 2018**.

4. DISCUSSION

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

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

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 OCTOBER 2018					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	32,530,207	10,835,971	10,811,679	24,291	0%
Total Expenditure	32,416,977	10,437,678	11,812,379	(1,374,702)	-12%
Surplus /Deficit	113,230	398,293	(1,000,700)	1,398,993	

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 OCTOBER 2017					
Description	Original Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	30,226,013	10,595,511	10,356,404	239,107	2%
Total Expenditure	29,994,829	9,675,216	11,674,770	(1,999,554)	-17%
Surplus /Deficit	231,184	920,295	(1,318,366)	2,238,661	

The actual operating revenue realised, excluding capital transfers and contributions, reflects a favourable variance of R24 million against the year-to-date (YTD) budget for the period ended 31 October 2018.

The operating expenditure is underspent by R1,4 billion, which is 12% less than the YTD expenditure projection.

The total approved capital budget allocation amounts to R4 billion. The expenditure for the period, including that of the entities, amounts to R411 million, representing 10,2% of the total approved budget.

Cash and cash equivalents as at 31 October 2018 amount to R2,3 billion.

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

6. COMMENTS OF THE GROUP LEGAL COUNSEL

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

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

7. IMPLICATIONS

7.1 HUMAN RESOURCES

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

7.2 FINANCE

Budget and value for money

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

7.3 CONSTITUTIONAL AND LEGAL FACTORS

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

7.4 COMMUNICATION

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

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

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

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

The City 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-04 mSCOA data strings will be submitted to the National Treasury on 14 October 2018.

9. CONCLUSION

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

The operating revenue that was realised, excluding capital transfers and contributions, reflects a favourable variance of R24 million against the YTD budget for the period ended 31 October 2018.

The operating expenditure is underspent by R1,4 billion, which is 12% less than the YTD expenditure projection.

The total capital budget allocation amounts to R4 billion. The expenditure for the period, including the entities, amounts to R411 million, which represents 10,2% spending against the total approved budget.

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

ANNEXURE

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

RECOMMENDED:

That it be recommended to the Mayoral Committee:

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

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

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

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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

ANNEXURE A



IN-YEAR REPORT

BUDGET YEAR: 2018/19

REPORTING PERIOD: M04 OCTOBER 2018

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PART 1: IN-YEAR REPORT

1.1 Mayor's report

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

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

1.2 Recommended:

That it be recommended to the Mayoral Committee:

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

1.3 Executive summary

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

Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

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

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	6,731,347	6,980,636	609,594	2,349,314	2,261,115	88,199	4%	6,980,636
Service charges - electricity revenue	11,201,679	11,946,456	932,517	4,083,840	4,117,947	(34,107)	-1%	11,946,456
Service charges - water revenue	3,315,836	4,283,959	315,094	1,201,845	1,310,257	(108,412)	-8%	4,283,959
Service charges - sanitation revenue	986,169	1,063,982	88,524	353,252	352,005	1,247	0%	1,063,982
Service charges - refuse revenue	1,482,086	1,494,163	137,263	544,301	487,484	56,817	12%	1,494,163
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143,100	152,593	16,291	40,730	60,689	(19,959)	-33%	152,593
Interest earned - external investments	210,976	133,342	6,667	43,651	34,621	9,030	26%	133,342
Interest earned - outstanding debtors	676,298	575,401	58,472	278,422	186,154	92,268	50%	575,401
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228,148	368,755	29,063	78,798	94,846	(16,049)	-17%	368,755
Licences and permits	52,325	59,551	3,930	13,754	19,380	(5,625)	-29%	59,551
Agency services	-	6,980	-	-	-	-	-	6,980
Transfers and subsidies	4,220,657	4,440,081	49,684	1,655,947	1,549,687	106,260	7%	4,440,081
Other revenue	893,951	1,023,065	62,168	192,116	337,495	(145,378)	-43%	1,023,065
Gains on disposal of PPE	4,809	1,242	-	-	-	-	-	1,242
Total Revenue (excluding capital transfers and contributions)	30,147,381	32,530,207	2,309,266	10,835,971	10,811,679	24,291	0%	32,530,207
Expenditure By Type								
Employee related costs	8,198,736	9,602,946	842,042	2,919,686	3,069,666	(149,981)	-5%	9,602,946
Remuneration of councillors	123,786	132,797	10,135	40,646	44,266	(3,620)	-8%	132,797
Debt impairment	1,317,190	1,514,427	125,813	504,419	504,809	(390)	0%	1,514,427
Depreciation & asset impairment	2,035,074	1,957,156	122,316	489,538	652,385	(162,847)	-25%	1,957,156
Finance charges	1,626,504	1,390,948	190,301	296,708	361,943	(65,235)	-18%	1,390,948
Bulk purchases	9,720,777	10,727,870	787,386	4,411,379	4,483,891	(72,512)	-2%	10,727,870
Other materials	499,679	765,218	64,177	166,171	306,785	(140,614)	-46%	765,218
Contracted services	3,037,726	3,320,884	206,326	666,748	1,273,619	(606,871)	-48%	3,320,884
Transfers and subsidies	44,526	52,495	15,765	36,430	47,579	(11,148)	-23%	52,495
Other expenditure	2,820,248	2,952,234	316,938	905,953	1,067,435	(161,482)	-15%	2,952,234
Loss on disposal of PPE	84,749	1	-	-	0	(0)	-100%	1
Total Expenditure	29,508,997	32,416,977	2,681,199	10,437,678	11,812,379	(1,374,702)	-12%	32,416,977
Surplus/(Deficit)								
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,218,085	2,198,735	189,434	275,075	341,577	(66,502)	-19%	2,198,735
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8,000	-	-	1,579	(1,579)	-100%	8,000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2,857,409	2,319,965	(182,500)	673,368	(657,544)			2,319,965
Taxation	2,920	535	-	-	134	(134)		535
Surplus/(Deficit) after taxation	2,854,489	2,319,430	(182,500)	673,368	(657,678)			2,319,430
Attributable to minorities	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	2,854,489	2,319,430	(182,500)	673,368	(657,678)			2,319,430
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	2,854,489	2,319,430	(182,500)	673,368	(657,678)			2,319,430

The YTD actual revenue amounts to R10,8 billion and reflects a favourable variance of R24 million against the YTD budget.

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

- Property rates (R88,2 million favourable): Revenue better than projection.
- Service charges: Electricity revenue (R34 million unfavourable): Due to under-recovery on Electricity – Prepaid and Electricity – MEGA. The revenue on electricity is demand-driven.
- Service charges: Water (R108,4 million unfavourable): The budget for water is based on statistical trends and is demand-driven. Estimating accounts instead of capturing actual readings contributes to the under-recovery.
- Service charges: Refuse (R56,8 million favourable): Mainly on solid waste removal, actual income received was higher than the projected figures.
- Rental facilities and equipment (R19,9 million unfavourable): Due to expiry of leases for Rental: Business. A lease renewal report is awaiting approval to regulate the expired agreements.
- Interest earned on external investments (R9 million favourable): Interest was higher than expected for the period, due to the positive bank balance.
- Interest earned on outstanding debtors (R92,3 million favourable): As a result of an increase in outstanding debtors.
- Fines, penalties and forfeits (R16 million unfavourable): Underspending mainly on AARTO revenue. Mobile speed cameras were calibrated and deployed in August. A gradual monthly increase is expected.
- Licences and permits (R5,6 million unfavourable): Due to under-recovery, mainly on driver's licences.
- Transfers and subsidies (R106,3 million favourable): Mainly due to the transfer of the first tranche of the equitable share.
- Other revenue (R145,4 million unfavourable): Mainly due to under-recovery on the following line items:
 - Reminder fees (R21 million under recovery) – Delay in loading fees on the SAP system after delivery of reminder notices.
 - VAT correction: Direct income (R23 million under recovery) – Due to the delay in the appointment of the service provider. The Tender document has been finalised. The service provider is expected to be appointed in November 2018. The income will only be realised when the service provider has identified additional income.
 - Township development contributions rezoning (R14,9 million under recovery) and on Electricity (R23,7 million under recovery): revenue is dependent on the number of applications received, paid for and clients accepting.

The YTD actual expenditure amounts to R10,4 billion and indicates an underspending variance of R1,4 billion or 12% against the YTD budget of R11,8 billion.

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

- Employee-related costs (R150 million under budget): Mainly on salaries, medical aid, pension and provident funds, due to vacant positions.

- Depreciation (R163 million under budget): The calculation is aligned with the asset verification and purification process.
- Finance charges (R65 million under budget): The interest on long-term loans that are ceded to the redemption fund is managed by the external fund managers. The interest is paid as and when it is due.
- Bulk purchases of electricity (R58,7 million under budget): The bulk electricity Eskom invoice for October 2018 has not yet been processed for payment. The invoices will be processed in November 2018.
Rand Water (R13,8 million under budget): The purchases are demand-driven and also according to seasonal usage, and they cannot be predicted.
- Other materials (R140,6 million under budget): Underspensing mainly on the following line items:
 - Water: Other Source (R8,3 million under budget) – mainly on the purchase of Bulk Water and Waste Water Treatment Services from Cullinan Diamond Mine. No Service Level Agreement (SLA) with Cullinan Diamond Mine has been concluded.
 - Pump Station (R15 million under budget) – Expenditure will reflect in the following month.
 - Electricity Reticulation (R15,7 million under budget) – A new tender is in process; spending will improve once the service provider is appointed.
 - Equipment (R10,7 million under budget) – The repairs and maintenance is done only when required.
 - Lights (R11,9 million under budget) – invoices for work in progress are expected in November 2018.
 - Vehicles (R16 million under budget) – The repairs of vehicles are done as and when needed.
- Contracted services are (R607 million under budget): The underspending is mainly on the following:
 - Watchman services (R36 million under budget) – The contract ended on 30 March 2018. The new tender has been submitted to the Bid Evaluation Committee.
 - Household Refuse Removal (R51,8 million under budget): The invoices for October have not yet been processed. Expenditure will reflect in November 2018.
 - Municipal Services (R46,2 million under budget) – the delay in the processing of payment is due to outstanding invoices from Eskom.
 - Buildings (R20 million under budget) – Tender has been advertised and service providers were appointed; the expenditure will increase in Quarter 3 of the financial year.
 - Waste Water Purification Works (R22,7 million under budget): Due to late appointment of service providers. Tenders are still to be adjudicated and service providers to be appointed.
- Transfers and subsidies (R11 million under budget): Due to underspending on gratuities and payment to municipal entities.
- Other expenditure (R161,4 million under budget): mainly on the following line items:

- Rental Plant and Equipment (R25,8 million under budget) – The invoices for October are not yet processed. Expenditure will reflect in November 2018.
- Leased Vehicles (R36,9 million under budget) – The contract value on the current tender has been exceeded; waiting for SCM to raise the cap of the contract.
- Wi-Fi (R21 million under budget) – The service provider was only appointed in August 2018 and the deployment of the new sites will commence in October 2018. Expenditure is expected at the end of November 2018.
- Bulk Water Purchase Own (R24,6 million under budget): Due to the delay in the processing of the service entry sheet. An amount of R30 million is committed.

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

Summary of capital expenditure

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

The following table shows the total budget (including the entities) of R4 billion. The actual expenditure for the period amounts to R411 million, which represents 10,2% against the budget.

Consolidated summary – Capital expenditure, 31 October 2018

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 OCTOBER 2018						
Description	Original Budget 2018/19	YTD Budget	YTD Actual	YTD Variance	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	4,023,015	916,512	411,161	(505,351)	-55%	10.2%
TOTAL Capital Financing	4,023,015	916,512	411,161	(505,351)	-55%	10.2%

Capital expenditure per funding source as at 31 October 2018

Capital Expenditure for the CoT per Funding Source as at 31 October 2018											
Funding Source	Original Budget 2018/19	YTD Expenditure Projections 31 October 2018	YTD Actual Expenditure 31 October 2018	Variance (Actual vs Projection)	Variance (Actual vs Original Budget)	Actual as % of Expenditure Projection	Actual as % of Original Budget	Commitment YTD	Cumulative Actual + Committed	Cumulative Actual & Committed as % of Original Budget	Budget Not Spent (Original Budget - Cum Actual + Committed YTD)
	(R)	(R)	(R)	(R)	(R)	%	%	(R)	(R)	%	(R)
Council Funding	166 500 000	29 353 991	22 606 539	(6 747 452)	(133 893 461)	77.0%	14.4%	3 722 025	26 328 564	16.8%	130 171 436
Public Transport Infrastructure and Systems Grant (PTIS)	509 162 220	123 083 309	59 099 293	(63 984 017)	(450 062 928)	48.0%	11.6%	112 893 698	171 992 991	33.8%	337 169 230
Neighbourhood Development Partnership Grant (NDPG)	7 105 000	0	0	0	(7 105 000)	0.0%	0.0%	0	0	0.0%	7 105 000
USDG (replaces MIG)- Urban Settlements Development Grant	1 557 438 790	330 997 174	208 154 157	(122 843 017)	(1 349 284 633)	62.9%	13.4%	81 213 193	289 367 350	18.6%	1 268 071 440
Integrated National Electrification Programme (INEP)	40 000 000	8 400 000	11 582 359	3 182 359	(28 417 641)	137.9%	29.0%	2 907 269	14 489 628	36.2%	25 510 372
Capital Replacement Reserve	5 000 000	1 055 000	130 394	(924 606)	(4 869 606)	12.4%	2.6%	482 127	612 521	12.3%	4 387 479
Energy Efficiency Demand Side Management (EEDSM)	10 000 000	0	0	0	(10 000 000)	0.0%	0.0%	0	0	0.0%	10 000 000
Community Library Services (CLS)	10 000 000	3 000 000	0	(3 000 000)	(10 000 000)	0.0%	0.0%	0	0	0.0%	10 000 000
Borrowings	1 500 000 000	350 164 971	78 237 608	(271 927 363)	(1 421 762 392)	22.3%	5.2%	197 170 909	275 408 517	18.4%	1 224 591 483
Public Contributions & Donations	150 000 000	26 580 000	16 507 200	(10 072 800)	(133 492 800)	62.1%	11.0%	3 278 739	19 785 939	13.2%	130 214 061
Social Infrastructure Grant	30 730 000	30 730 000	13 019 404	(17 710 596)	(17 710 596)	42.4%	42.4%	3 980 590	16 999 994	55.3%	13 730 006
LG SETA Discretionary Allocation	8 000 000	640 000	0	(640 000)	(8 000 000)	0.0%	0.0%	0	0	0.0%	8 000 000
Integrated City Development Grant (ICDG)	38 261 050	12 243 536	1 795 992	(10 447 544)	(36 465 058)	14.7%	4.7%	14 565 342	16 361 334	42.8%	21 899 716
Housing Company Tshwane - Internally Generated Funds	500 000	184 338	0	(184 338)	(500 000)	0.0%	0.0%	0	0	0.0%	500 000
Tshwane Economic Development Agency - Internally Generated Funds	318 000	79 778	27 776	(52 002)	(290 224)	34.8%	8.7%	0	27 776	8.7%	290 224
Total	4 023 015 060	916 512 097	411 160 720	(505 351 377)	(3 611 854 340)	44.9%	10.2%	420 213 892	831 374 612	20.7%	3 191 640 448

An amount of R411 million has been spent, mainly on grant-funded projects.

Capital expenditure per funding source as at 31 October 2017

Capital Expenditure for the CoT per Funding Source as at 31 October 2017						
Funding Source	Original Budget 2017/18	YTD Expenditure Projections 31 October 2017	YTD Actual Expenditure 31 October 2017	Variance (Actual vs Projection)	Actual as % of Expenditure Projection	Actual as % of Original Budget
	(R)	(R)	(R)	(R)	%	%
Council Funding	376 000 000	53 420 000	767 358	(52 652 642)	1.4%	0.2%
Public Transport Infrastructure and Systems Grant (PTIS)	679 189 840	84 219 540	93 165 245	8 945 705	110.6%	13.7%
Neighbourhood Development Partnership Grant (NDPG)	20 000 000	2 480 000	497 622	(1 982 378)	20.1%	2.5%
USDG (replaces MIG)- Urban Settlements Development Grant	1 567 922 550	356 097 925	137 796 893	(218 301 032)	38.7%	8.8%
Integrated National Electrification Programme (INEP)	30 000 000	3 720 000	4 013 275	293 275	107.9%	13.4%
Capital Replacement Reserve	5 000 000	0	128 888	128 888		2.6%
Community Library Services (CLS)	9 507 000	998 235	0	(998 235)	0.0%	0.0%
Borrowings	1 000 000 000	238 728 569	31 366 941	(207 361 628)	13.1%	3.1%
Public Contributions & Donations	100 000 000	5 494 706	13 605 043	8 110 337	247.6%	13.6%
Social Infrastructure Grant	34 000 000	31 076 442	11 598 361	(19 478 081)	37.3%	34.1%
LG SETA Discretionary Allocation	6 000 000	0	0	0		0.0%
Integrated City Development Grant (ICDG)	32 664 650	0	0	0		0.0%
Housing Company Tshwane - Internally Generated Funds	11 548 240	3 872 572	86 434	(3 786 138)	2.2%	0.7%
Hosing Company Tshwane - Social Housing Regulatory Authority (SHRA)	70 626 296	23 683 729	0	(23 683 729)	0.0%	0.0%
Tshwane Economic Development Agency - Subsidy	300 000	50 000	0	(50 000)	0.0%	0.0%
Total	3 942 758 576	803 841 718	293 026 060	(510 815 658)	36.5%	7.4%

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

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

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

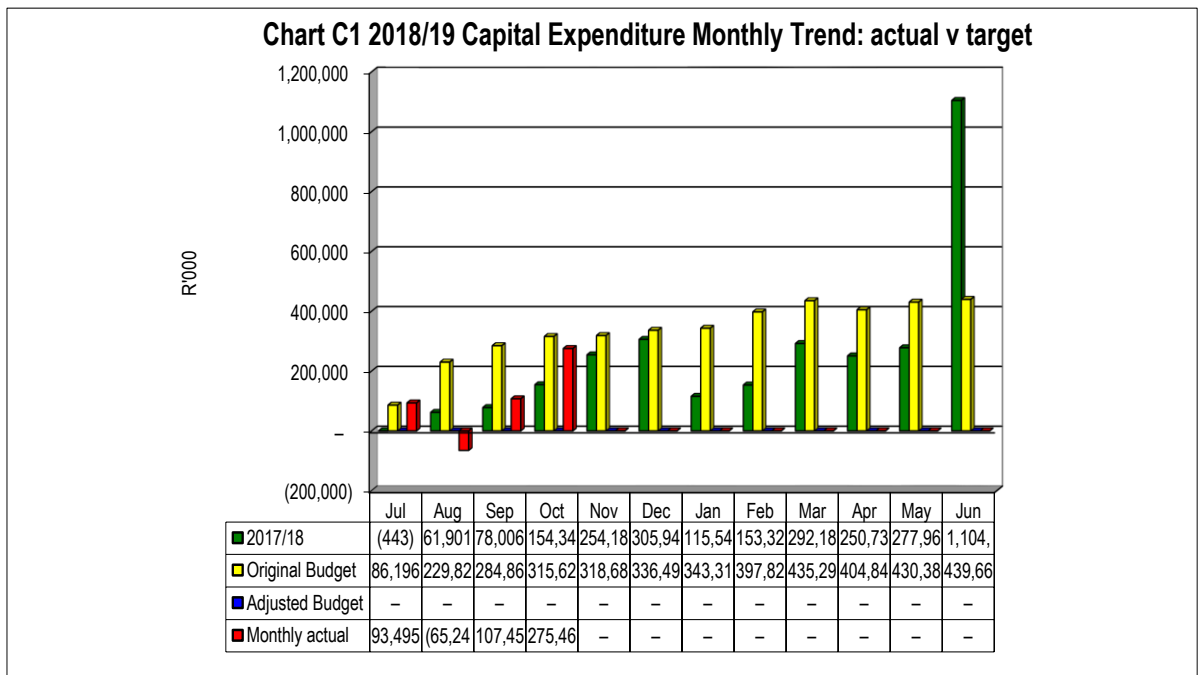
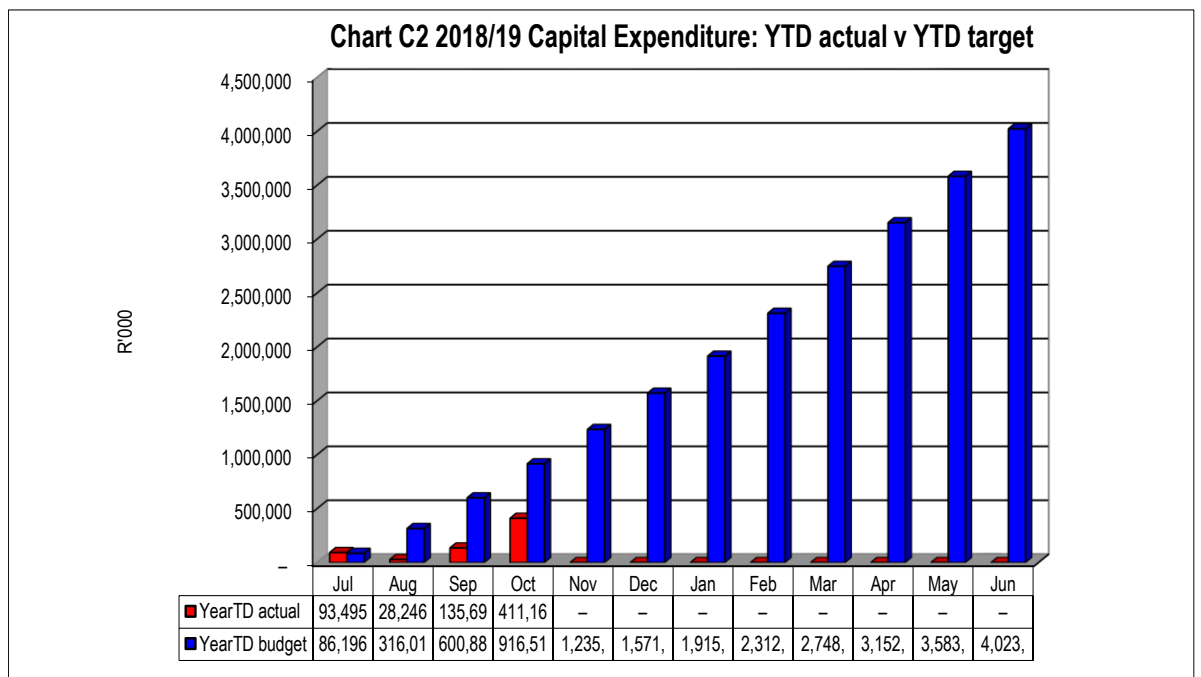


Chart C2: 2018/19 capital expenditure (YTD actual vs YTD target)



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

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

Financial position

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

Cash flow

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

- Cash and cash equivalents as at the end of October 2018 amount to R2,3 billion.
- The cash flow from operating activities is R116 million.
- The cash flow from investing activities amounts to R89,7 million.
- The cash flow from financing activities amounts to R198,3 million, negative.

Debtors' age analysis

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

Tables C1 and SC3 indicate that the total debtors amount to R12,7 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 R6,7 billion is outstanding in this category, compared to R5,5 billion in the 2017/18 financial year.

Chart C3: Aged consumer debtors' analysis

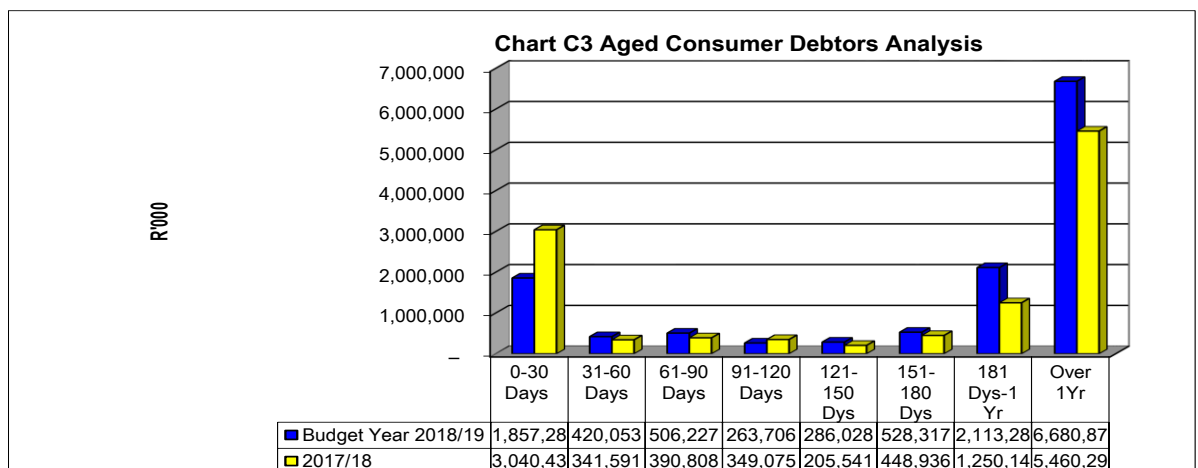
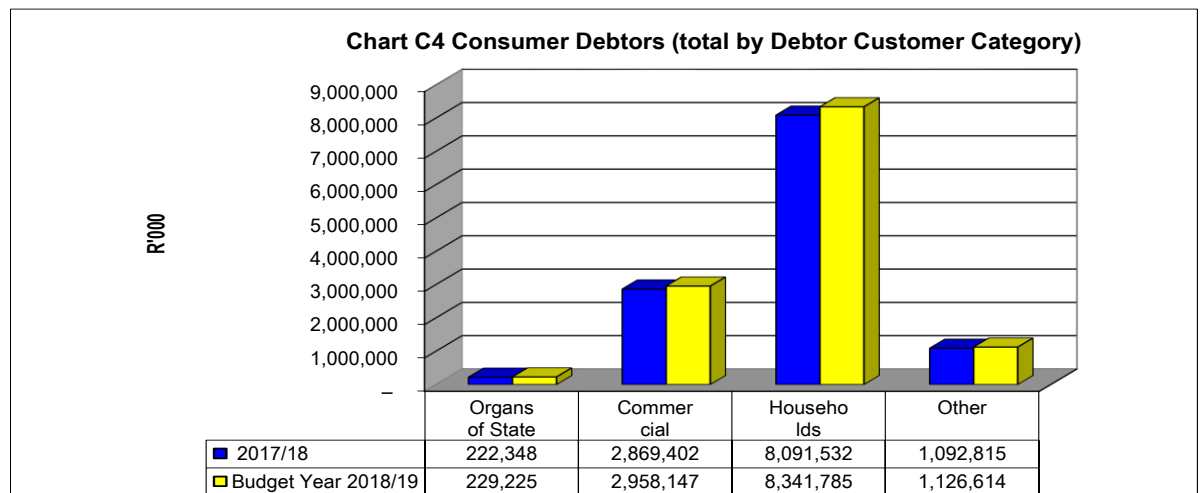


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R250 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

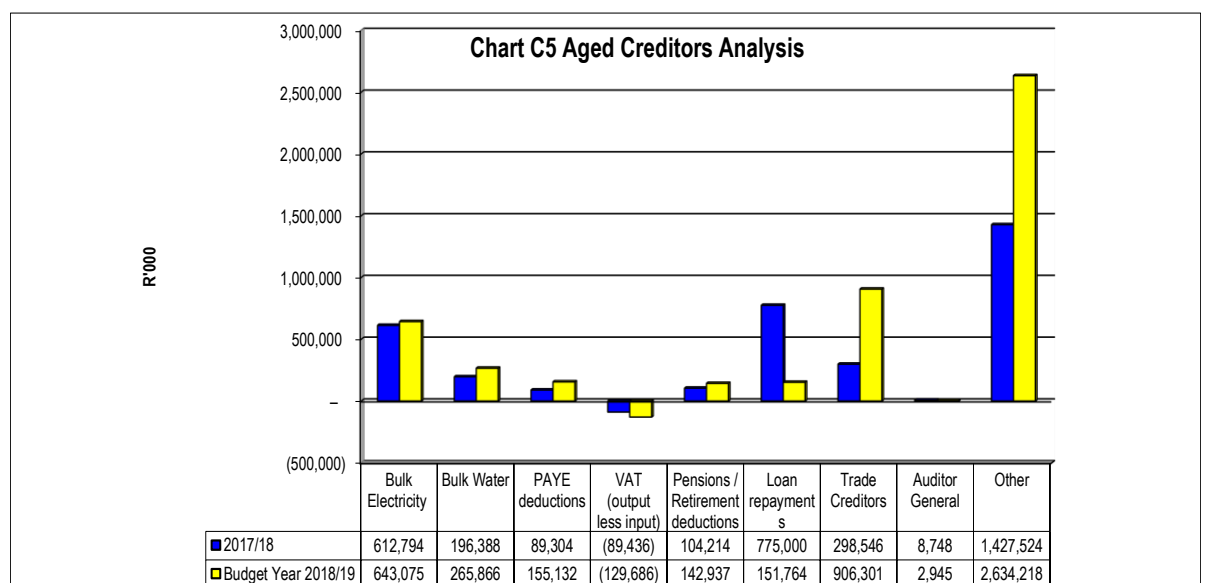


Creditors' age analysis

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 R2,4 billion.

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

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

The total budget is R6,6 billion, and an amount of R1,9 billion was received for the period. The followings tranches were outstanding for the period:

- PTNG – R202 million
- EMS – R30 million
- NDPG – R3,5 million
- HIV and AIDS – R5,4 million
- Social Infrastructure Grant – R12,7 million

Table SC7 (1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the recognition of expenditure, amounting to R1,9 billion, against the YTD budget of R2 billion.

Table SC7 (2) indicates expenditure against approved rollovers. Approved rollovers will reflect once the adjustment budget has been approved.

Expenditure on councillor and staff benefits (Table SC8)

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

Parent municipality's financial performance (Table SC10)

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

Summary of municipal entities (Table SC11)

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

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

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

Performance indicators (Table SC2)

This table reflects various ratios, such as –

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

1.4 In-year budget statement tables

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

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M04 October								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	6,731,347	6,980,636	609,594	2,349,314	2,261,115	88,199	4%	6,980,636
Service charges	16,985,769	18,788,560	1,473,397	6,183,238	6,267,693	(84,455)	-1%	18,788,560
Investment revenue	210,976	133,342	6,667	43,651	34,621	9,030	26%	133,342
Transfers and subsidies	4,220,657	4,440,081	49,684	1,655,947	1,549,687	106,260	7%	4,440,081
Other own revenue	1,998,632	2,187,587	169,924	603,821	698,563	(94,742)	-14%	2,187,587
Total Revenue (excluding capital transfers and contributions)	30,147,381	32,530,207	2,309,266	10,835,971	10,811,679	24,291	0%	32,530,207
Employee costs	8,198,736	9,602,946	842,042	2,919,686	3,069,666	(149,981)	-5%	9,602,946
Remuneration of Councilors	123,786	132,797	10,135	40,646	44,266	(3,620)	-8%	132,797
Depreciation & asset impairment	2,035,074	1,957,156	122,316	489,538	652,385	(162,847)	-25%	1,957,156
Finance charges	1,626,504	1,390,948	190,301	296,708	361,943	(65,235)	-18%	1,390,948
Materials and bulk purchases	10,220,457	11,493,088	851,563	4,577,550	4,790,676	(213,126)	-4%	11,493,088
Transfers and subsidies	44,526	52,495	15,765	36,430	47,579	(11,148)	-23%	52,495
Other expenditure	7,259,913	7,787,546	649,077	2,077,120	2,845,864	(768,744)	-27%	7,787,546
Total Expenditure	29,508,997	32,416,977	2,681,199	10,437,678	11,812,379	(1,374,702)	-12%	32,416,977
Surplus/(Deficit)	638,384	113,230	(371,934)	398,293	(1,000,700)	1,398,993	-140%	113,230
Transfers and subsidies - capital (monetary allocations)	2,218,085	2,198,735	189,434	275,075	341,577	(66,502)	-19%	2,198,735
Contributions & Contributed assets	940	8,000	-	-	1,579	(1,579)	-100%	8,000
Surplus/(Deficit) after capital transfers & contributions	2,857,409	2,319,965	(182,500)	673,368	(657,544)	1,330,912	-202%	2,319,965
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2,857,409	2,319,965	(182,500)	673,368	(657,544)	1,330,912	-202%	2,319,965
Capital expenditure & funds sources								
Capital expenditure	3,048,415	4,023,015	275,464	411,161	916,512	(505,351)	-55%	4,023,015
Capital transfers recognised	2,155,076	2,210,697	197,710	293,651	508,576	(214,924)	-42%	2,210,697
Public contributions & donations	295,701	150,000	13,528	16,507	27,220	(10,713)	-39%	150,000
Borrowing	479,950	1,500,000	46,383	78,238	350,165	(271,927)	-78%	1,500,000
Internally generated funds	117,689	162,318	17,843	22,765	30,552	(7,787)	-25%	162,318
Total sources of capital funds	3,048,415	4,023,015	275,464	411,161	916,512	(505,351)	-55%	4,023,015
Financial position								
Total current assets	12,391,804	11,231,612		11,219,562				11,231,612
Total non current assets	41,694,031	42,830,192		41,521,884				42,830,192
Total current liabilities	11,973,427	11,246,591		10,292,644				11,246,591
Total non current liabilities	14,527,241	14,990,203		14,327,535				14,990,203
Community wealth/Equity	27,585,168	27,825,011		28,121,267				27,825,011
Cash flows								
Net cash from (used) operating	5,092,364	4,161,591	401,482	115,856	(100,478)	(216,334)	215%	4,161,591
Net cash from (used) investing	(2,820,542)	(3,961,251)	194,806	89,664	(594,421)	(684,085)	115%	(3,961,251)
Net cash from (used) financing	(983,218)	445,617	(33,645)	(198,335)	(121,331)	77,005	-63%	445,617
Cash/cash equivalents at the month/year end	2,311,735	2,978,764	-	2,318,920	1,516,577	(802,343)	-53%	2,978,764
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	1,857,280	420,053	263,706	286,028	528,317	2,113,280	6,680,879	12,655,770
Creditors Age Analysis								
Total Creditors	4,772,552	-	-	-	-	-	-	4,772,552

(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) - M04 October								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
<i>Governance and administration</i>	11,172,721	11,524,873	667,524	4,071,105	3,757,731	313,374	8%	11,524,873
Executive and council	23,263	54,054	2,416,851.63	2,723	9,705,755.09	(6,983)	-72%	54,054
Finance and administration	11,101,635	11,426,644	661,655	4,057,919	3,733,300	324,619	9%	11,426,644
Internal audit	47,823	44,175	3,451	10,463	14,725	(4,262)	-29%	44,175
<i>Community and public safety</i>	1,555,247	1,681,120	176,246	351,357	426,044	(74,687)	-18%	1,681,120
Community and social services	41,534	22,671	1,250	4,585	6,531	(1,945)	-30%	22,671
Sport and recreation	34,683	25,662	2,241	5,124	8,554	(3,430)	-40%	25,662
Public safety	226,410	369,254	30,338	78,318	95,770	(17,452)	-18%	369,254
Housing	1,035,226	1,056,042	94,712	171,807	181,629	(9,822)	-5%	1,056,042
Health	217,393	207,491	47,706	91,523	133,560	(42,037)	-31%	207,491
<i>Economic and environmental services</i>	1,360,752	1,458,926	94,939	192,978	364,109	(171,131)	-47%	1,458,926
Planning and development	45,152	176,590	22,976	67,134	81,205	(14,071)	-17%	176,590
Road transport	1,311,564	1,281,674	71,953	125,435	282,683	(157,248)	-56%	1,281,674
Environmental protection	4,036	662	10	410	221	189	86%	662
<i>Trading services</i>	18,057,299	19,831,779	1,542,347	6,432,517	6,526,870	(94,352)	-1%	19,831,779
Energy sources	11,334,961	12,467,449	961,866	4,173,231	4,209,292	(36,061)	-1%	12,467,449
Water management	4,080,746	4,390,403	344,567	1,333,192	1,425,447	(92,255)	-6%	4,390,403
Waste water management	1,082,381	1,438,917	98,420	381,244	391,031	(9,787)	-3%	1,438,917
Waste management	1,559,211	1,535,010	137,494	544,851	501,100	43,751	9%	1,535,010
<i>Other</i>	220,388	240,244	17,644	63,087	80,081	(16,994)	-21%	240,244
Total Revenue - Functional	32,366,406	34,736,942	2,498,700	11,111,046	11,154,835	(43,790)	0%	34,736,942
Expenditure - Functional								
<i>Governance and administration</i>	7,769,340	7,564,013	631,383	1,889,045	2,409,810	(520,765)	-22%	7,564,013
Executive and council	1,400,652	1,309,236	104,432	325,988	425,343,831.01	(99,356)	-23%	1,309,236
Finance and administration	6,169,280	5,918,414	505,199	1,458,296	1,871,109	(412,814)	-22%	5,918,414
Internal audit	199,408	336,364	21,752	104,762	113,357	(8,596)	-8%	336,364
<i>Community and public safety</i>	4,063,269	4,786,871	411,047	1,402,698	1,616,977	(214,279)	-13%	4,786,871
Community and social services	266,585	292,803	24,884	86,163	98,655	(12,492)	-13%	292,803
Sport and recreation	357,007	531,377	48,759	146,014	172,471	(26,458)	-15%	531,377
Public safety	2,324,867	2,727,743	233,314	800,727	877,089	(76,362)	-9%	2,727,743
Housing	559,617	538,580	46,444	170,882	207,477	(36,595)	-18%	538,580
Health	555,194	696,368	57,647	198,912	261,284	(62,372)	-24%	696,368
<i>Economic and environmental services</i>	3,011,075	3,295,451	281,981	892,668	1,150,747	(258,080)	-22%	3,295,451
Planning and development	901,651	1,041,266	92,231	322,199	375,743	(53,545)	-14%	1,041,266
Road transport	1,963,960	2,083,063	174,612	525,945	715,592	(189,646)	-27%	2,083,063
Environmental protection	145,464	171,122	15,138	44,524	59,412	(14,889)	-25%	171,122
<i>Trading services</i>	14,494,794	16,588,898	1,344,669	6,208,920	6,569,703	(360,783)	-5%	16,588,898
Energy sources	10,041,218	10,963,043	844,397	4,545,624	4,540,503	5,120	0%	10,963,043
Water management	2,343,641	3,567,984	314,936	1,164,809	1,286,250	(121,440)	-9%	3,567,984
Waste water management	772,883	829,563	62,767	201,934	340,737	(138,804)	-41%	829,563
Waste management	1,337,052	1,228,310	122,569	296,554	402,213	(105,659)	-26%	1,228,310
<i>Other</i>	173,439	182,277	12,120	44,347	65,320	(20,973)	-32%	182,277
Total Expenditure - Functional	29,511,917	32,417,512	2,681,199	10,437,678	11,812,558	(1,374,880)	-12%	32,417,512
Surplus/ (Deficit) for the year	2,854,489	2,319,430	(182,500)	673,368	(657,723)	1,331,090	-202%	2,319,430

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

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

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community & Social Development Services Department	102,713	78,318	12,596	21,668	21,574	93	0%	78,318
Vote 2 - Economic Development & Spatial Planning Department	256,606	454,700	46,602	140,086	167,406	(27,320)	-16%	454,700
Vote 3 - Emergency Services Department	111,980	118,785	2,019	45,419	77,044	(31,625)	-41%	118,785
Vote 4 - Environment & Agriculture Management Department	1,587,852	1,553,665	139,096	548,043	507,318	40,725	8%	1,553,665
Vote 5 - Group Audit & Risk Department	47,833	44,175	3,451	10,463	14,725	(4,262)	-29%	44,175
Vote 6 - Group Financial Services Department	10,968,258	11,247,966	647,568	4,030,043	3,675,295	354,747	10%	11,247,966
Vote 7 - Group Property Management Department	68,247	97,257	11,384	20,528	32,419	(11,891)	-37%	97,257
Vote 8 - Health Department	60,585	63,435	34,918	36,013	48,092	(12,079)	-25%	63,435
Vote 9 - Human Settlement Department	1,009,915	1,015,196	93,392	165,003	170,992	(5,989)	-4%	1,015,196
Vote 10 - Tshwane Metro Police Department	233,774	370,549	29,462	80,003	95,481	(15,478)	-16%	370,549
Vote 11 - Regional Operations & Coordination Department	72,307	64,723	4,155	17,186	21,054	(3,868)	-18%	64,723
Vote 12 - Roads & Transport Department	1,315,914	1,299,191	71,136	120,190	289,259	(169,069)	-58%	1,299,191
Vote 13 - Shared Services Department	8,950	1,126	1	5	375	(371)	-99%	1,126
Vote 14 - Utility Services Department	16,486,070	18,289,822	1,402,798	5,875,887	6,023,455	(147,568)	-2%	18,289,822
Vote 15 - Other Departments	35,401	38,034	120	509	10,344	(9,836)	-95%	38,034
Total Revenue by Vote	32,366,406	34,736,942	2,498,700	11,111,046	11,154,835	(43,790)	0%	34,736,942
Expenditure by Vote								
Vote 1 - Community & Social Development Services Department	343,305	441,131	42,196	154,094	146,286	7,808	5%	441,131
Vote 2 - Economic Development & Spatial Planning Department	481,506	578,162	58,341	185,419	230,430	(45,011)	-20%	578,162
Vote 3 - Emergency Services Department	614,009	741,129	65,890	227,270	239,807	(12,537)	-5%	741,129
Vote 4 - Environment & Agriculture Management Department	1,589,260	1,503,552	146,154	375,962	495,941	(119,979)	-24%	1,503,552
Vote 5 - Group Audit & Risk Department	225,356	357,827	23,714	111,486	120,468	(8,982)	-7%	357,827
Vote 6 - Group Financial Services Department	3,381,141	2,897,921	251,382	668,562	856,692	(188,130)	-22%	2,897,921
Vote 7 - Group Property Management Department	684,394	656,980	43,932	203,243	231,998	(28,755)	-12%	656,980
Vote 8 - Health Department	375,774	425,104	30,743	107,134	166,826	(59,692)	-36%	425,104
Vote 9 - Human Settlement Department	386,734	330,173	24,407	114,576	121,199	(6,622)	-5%	330,173
Vote 10 - Tshwane Metro Police Department	2,249,662	2,580,441	220,680	760,753	827,825	(67,072)	-8%	2,580,441
Vote 11 - Regional Operations & Coordination Department	2,693,751	3,138,517	272,704	833,543	1,057,863	(224,320)	-21%	3,138,517
Vote 12 - Roads & Transport Department	1,550,067	1,499,742	126,268	381,823	527,383	(145,560)	-28%	1,499,742
Vote 13 - Shared Services Department	1,428,735	1,548,491	146,309	384,003	519,872	(135,869)	-26%	1,548,491
Vote 14 - Utility Services Department	11,985,023	14,087,556	1,108,114	5,531,512	5,735,522	(204,010)	-4%	14,087,556
Vote 15 - Other Departments	1,523,198	1,630,786	120,363	398,296	534,445	(136,149)	-25%	1,630,786
Total Expenditure by Vote	29,511,917	32,417,512	2,681,199	10,437,678	11,812,558	(1,374,880)	-12%	32,417,512
Surplus/ (Deficit) for the year	2,854,489	2,319,430	(182,500)	673,368	(657,723)	1,331,090		2,319,430

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	6,731,347	6,980,636	609,594	2,349,314	2,261,115	88,199	4%	6,980,636
Service charges - electricity revenue	11,201,679	11,946,456	932,517	4,083,840	4,117,947	(34,107)	-1%	11,946,456
Service charges - water revenue	3,315,836	4,283,959	315,094	1,201,845	1,310,257	(108,412)	-8%	4,283,959
Service charges - sanitation revenue	986,169	1,063,982	88,524	353,252	352,005	1,247	0%	1,063,982
Service charges - refuse revenue	1,482,086	1,494,163	137,263	544,301	487,484	56,817	12%	1,494,163
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143,100	152,593	16,291	40,730	60,689	(19,959)	-33%	152,593
Interest earned - external investments	210,976	133,342	6,667	43,651	34,621	9,030	26%	133,342
Interest earned - outstanding debtors	676,298	575,401	58,472	278,422	186,154	92,268	50%	575,401
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228,148	368,755	29,063	78,798	94,846	(16,049)	-17%	368,755
Licences and permits	52,325	59,551	3,930	13,754	19,380	(5,625)	-29%	59,551
Agency services	-	6,980	-	-	-	-	-	6,980
Transfers and subsidies	4,220,657	4,440,081	49,684	1,655,947	1,549,687	106,260	7%	4,440,081
Other revenue	893,951	1,023,065	62,168	192,116	337,495	(145,378)	-43%	1,023,065
Gains on disposal of PPE	4,809	1,242	-	-	-	-	-	1,242
Total Revenue (excluding capital transfers and contributions)	30,147,381	32,530,207	2,309,266	10,835,971	10,811,679	24,291	0%	32,530,207
Expenditure By Type								
Employee related costs	8,198,736	9,602,946	842,042	2,919,686	3,069,666	(149,981)	-5%	9,602,946
Remuneration of councillors	123,786	132,797	10,135	40,646	44,266	(3,620)	-8%	132,797
Debt impairment	1,317,190	1,514,427	125,813	504,419	504,809	(390)	0%	1,514,427
Depreciation & asset impairment	2,035,074	1,957,156	122,316	489,538	652,385	(162,847)	-25%	1,957,156
Finance charges	1,626,504	1,390,948	190,301	296,708	361,943	(65,235)	-18%	1,390,948
Bulk purchases	9,720,777	10,727,870	787,386	4,411,379	4,483,891	(72,512)	-2%	10,727,870
Other materials	499,679	765,218	64,177	166,171	306,785	(140,614)	-46%	765,218
Contracted services	3,037,726	3,320,884	206,326	666,748	1,273,619	(606,871)	-48%	3,320,884
Transfers and subsidies	44,526	52,495	15,765	36,430	47,579	(11,148)	-23%	52,495
Other expenditure	2,820,248	2,952,234	316,938	905,953	1,067,435	(161,482)	-15%	2,952,234
Loss on disposal of PPE	84,749	1	-	-	0	(0)	-100%	1
Total Expenditure	29,508,997	32,416,977	2,681,199	10,437,678	11,812,379	(1,374,702)	-12%	32,416,977
Surplus/(Deficit)	638,384	113,230	(371,934)	398,293	(1,000,700)	1,398,993		113,230
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,218,085	2,198,735	189,434	275,075	341,577	(66,502)	-19%	2,198,735
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8,000	-	-	1,579	(1,579)	-100%	8,000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2,857,409	2,319,965	(182,500)	673,368	(657,544)			2,319,965
Taxation	2,920	535	-	-	134	(134)		535
Surplus/(Deficit) after taxation	2,854,489	2,319,430	(182,500)	673,368	(657,678)			2,319,430
Attributable to minorities	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	2,854,489	2,319,430	(182,500)	673,368	(657,678)			2,319,430
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	2,854,489	2,319,430	(182,500)	673,368	(657,678)			2,319,430

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

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M04 October)								
Vote Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community & Social Development Services Department	81,865	97,730	4,309	13,019	48,584	(35,565)	-73%	97,730
Vote 2 - Economic Development & Spatial Planning Department	14,203	113,492	1,796	1,824	14,160	(12,336)	-87%	113,492
Vote 3 - Emergency Services Department	9,940	20,700	1,821	1,832	1,434	398	28%	20,700
Vote 4 - Environment & Agriculture Management Department	27,005	51,500	5,004	5,955	3,300	2,655	80%	51,500
Vote 5 - Group Audit & Risk Department	9,047	40,150	33	33	2,321	(2,288)	-99%	40,150
Vote 6 - Group Financial Services Department	14,397	81,500	1,827	1,827	2,493	(666)	-27%	81,500
Vote 7 - Group Property Management Department	-	5,200	-	-	-	-	-	5,200
Vote 8 - Health Department	15,200	32,000	6,215	14,135	24,050	(9,915)	-41%	32,000
Vote 9 - Human Settlement Department	900,800	937,758	106,438	121,283	156,980	(35,575)	-23%	937,758
Vote 10 - Tshwane Metro Police Department	12,996	11,500	-	-	9,828	(9,828)	-100%	11,500
Vote 11 - Regional Operations & Coordination Department	2,448	4,200	-	-	150	(150)	-100%	4,200
Vote 12 - Roads & Transport Department	894,545	994,160	69,395	74,699	184,335	(109,637)	-59%	994,160
Vote 13 - Shared Services Department	87,409	115,000	-	-	34,000	(34,000)	-100%	115,000
Vote 14 - Utility Services Department	915,844	1,457,769	78,497	176,423	423,603	(247,180)	-58%	1,457,769
Vote 15 - Other Departments	38,776	54,705	-	-	10,270	(10,270)	-100%	54,705
Total Capital Multi-year expenditure	3,024,475	4,017,365	275,334	411,030	915,507	(504,355)	-55%	4,017,365
Single Year expenditure appropriation								
Vote 1 - Community & Social Development Services Department	8,661	300	17	17	90	(73)	-81%	300
Vote 2 - Economic Development & Spatial Planning Department	393	350	-	-	350	(350)	-100%	350
Vote 3 - Emergency Services Department	347	-	33	33	80	(47)	-59%	-
Vote 4 - Environment & Agriculture Management Department	-	-	-	-	-	-	-	-
Vote 5 - Group Audit & Risk Department	-	-	-	-	-	-	-	-
Vote 6 - Group Financial Services Department	11,265	5,000	-	-	100	(100)	-100%	5,000
Vote 7 - Group Property Management Department	-	-	-	-	-	-	-	-
Vote 8 - Health Department	1,084	-	-	-	-	-	-	-
Vote 9 - Human Settlement Department	-	-	-	-	-	-	-	-
Vote 10 - Tshwane Metro Police Department	-	-	-	-	-	-	-	-
Vote 11 - Regional Operations & Coordination Department	1,601	-	78	78	240	(162)	-67%	-
Vote 12 - Roads & Transport Department	-	-	-	-	-	-	-	-
Vote 13 - Shared Services Department	-	-	-	-	-	-	-	-
Vote 14 - Utility Services Department	-	-	-	-	-	-	-	-
Vote 15 - Other Departments	589	-	3	3	145	(143)	-98%	-
Total Capital single-year expenditure	23,941	5,650	130	130	1,005	(875)		5,650
Total Capital Expenditure	3,048,415	4,023,015	275,464	411,161	916,512	(505,230)	-55%	4,023,015
Capital Expenditure - Functional Classification								
Governance and administration	147,132	377,761	1,973	1,973	57,579	(55,606)	-97%	377,761
Executive and council	1,975	101,761	78	78	260	(182)	-70%	101,761
Finance and administration	-	236,000	-	-	-	-	-	236,000
Internal audit	145,157	40,000	1,895	1,895	57,319	(55,424)	-97%	40,000
Community and public safety	522,920	1,030,613	82,036	114,474	137,476	(22,880)	-17%	1,030,613
Community and social services	16,724	15,250	2,022	2,973	3,090	(117)	-4%	15,250
Sport and recreation	7,815	64,500	-	-	6,854	(6,854)	-100%	64,500
Public safety	23,185	18,000	1,821	1,832	11,249	(9,417)	-84%	18,000
Housing	397,987	900,863	67,669	82,515	61,503	21,134	34%	900,863
Health	77,209	32,000	10,524	27,154	54,780	(27,626)	-84%	32,000
Economic and environmental services	886,475	1,012,823	67,325	71,133	173,415	(102,283)	-59%	1,012,823
Planning and development	34,044	9,000	-	28	1,654	(1,626)	-98%	9,000
Road transport	844,927	1,000,573	67,325	71,105	171,762	(100,657)	-59%	1,000,573
Environmental protection	7,503	3,250	-	-	-	-	-	3,250
Trading services	1,465,016	1,490,269	124,131	223,580	542,000	(318,419)	-59%	1,490,269
Energy sources	496,646	983,154	45,294	80,670	252,737	(172,067)	-68%	983,154
Water management	542,177	327,901	47,801	96,478	172,545	(76,067)	-44%	327,901
Waste water management	411,622	167,215	28,036	43,433	113,417	(69,984)	-62%	167,215
Waste management	14,569	12,000	2,999	2,999	3,300	(301)	-9%	12,000
Other	26,873	111,548	-	-	6,043	(6,043)	-100%	111,548
Total Capital Expenditure - Functional Classification	3,048,415	4,023,015	275,464	411,161	916,512	(505,230)	-55%	4,023,015
Funded by:								
National Government	2,060,872	2,161,967	193,401	280,632	474,846	(194,092)	-41%	2,161,967
Provincial Government	94,203	40,730	4,309	13,019	33,730	(20,711)	-61%	40,730
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	8,000	-	-	-	-	-	8,000
Transfers recognised - capital	2,155,076	2,210,697	197,710	293,651	508,576	(214,803)	-42%	2,210,697
Public contributions & donations	295,701	150,000	13,528	16,507	27,220	(10,713)	-39%	150,000
Borrowing	479,950	1,500,000	46,383	78,238	350,165	(271,927)	-78%	1,500,000
Internally generated funds	117,689	162,318	17,843	22,765	30,552	(7,787)	-25%	162,318
Total Capital Funding	3,048,415	4,023,015	275,464	411,161	916,512	(505,230)	-55%	4,023,015

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M04 October				
Description	2017/18	Budget Year 2018/19		
	Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands				
<u>ASSETS</u>				
Current assets				
Cash	562,496	552,702	97,679	552,702
Call investment deposits	2,824,632	2,426,063	2,721,156	2,426,063
Consumer debtors	6,634,318	5,812,010	6,216,871	5,812,010
Other debtors	1,600,353	1,499,741	1,441,529	1,499,741
Current portion of long-term receivables	132,772	103,342	91,005	103,342
Inventory	637,234	837,755	651,323	837,755
Total current assets	12,391,804	11,231,612	11,219,562	11,231,612
Non current assets				
Long-term receivables	78,464	27,565	116,160	27,565
Investments	260,742	742,047	-	742,047
Investment property	731,587	917,748	731,587	917,748
Property, plant and equipment	36,174,577	40,755,539	35,965,565	40,755,539
Intangible	394,830	387,293	394,777	387,293
Other non-current assets	4,053,831	-	4,313,796	-
Total non current assets	41,694,031	42,830,192	41,521,884	42,830,192
TOTAL ASSETS	54,085,836	54,061,805	52,741,447	54,061,805
<u>LIABILITIES</u>				
Current liabilities				
Borrowing	867,248	1,559,731	1,097,774	1,559,731
Consumer deposits	516,054	427,964	534,893	427,964
Trade and other payables	10,590,125	9,258,896	8,352,797	9,258,896
Provisions	-	-	307,179	-
Total current liabilities	11,973,427	11,246,591	10,292,644	11,246,591
Non current liabilities				
Borrowing	13,583,671	11,369,708	10,274,451	11,369,708
Provisions	943,570	3,620,495	4,053,084	3,620,495
Total non current liabilities	14,527,241	14,990,203	14,327,535	14,990,203
TOTAL LIABILITIES	26,500,668	26,236,794	24,620,179	26,236,794
NET ASSETS	27,585,168	27,825,011	28,121,267	27,825,011
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated Surplus/(Deficit)	27,345,778	27,566,318	27,881,878	27,566,318
Reserves	239,390	258,693	239,390	258,693
TOTAL COMMUNITY WEALTH/EQUITY	27,585,168	27,825,011	28,121,267	27,825,011

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M04 October								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	6,731,720	6,491,991	609,320	2,349,314	2,115,823	233,491	11%	6,491,991
Service charges	14,768,029	17,991,221	1,479,041	6,180,457	6,008,709	171,748	3%	17,991,221
Other revenue	2,533,960	1,500,318	507,435	1,423,271	598,327	824,944	138%	1,500,318
Government - operating	4,291,679	4,440,081	34,886	1,596,594	1,683,183	(86,589)	-5%	4,440,081
Government - capital	2,368,845	2,206,735	32,745	379,069	546,369	(167,300)	-31%	2,206,735
Interest	210,275	133,342	639	43,629	222,371	(178,743)	-80%	133,342
Dividends								
Payments								
Suppliers and employees	(24,024,407)	(27,158,654)	(2,059,954)	(11,523,411)	(10,895,881)	627,530	-6%	(27,158,654)
Finance charges	(1,636,133)	(1,390,948)	(186,866)	(296,636)	(361,943)	(65,307)	18%	(1,390,948)
Transfers and Grants	(151,604)	(52,495)	(15,765)	(36,430)	(17,437)	18,993	-109%	(52,495)
NET CASH FROM/(USED) OPERATING ACTIVITIES	5,092,364	4,161,591	401,482	115,856	(100,478)	(216,334)	215%	4,161,591
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	1,242	-	-	1,786	(1,786)	-100%	1,242
Decrease (increase) other non-current receivables	(49,372)	(269)	(12,258)	3,456	(90)	3,546	-3953%	(269)
Decrease (increase) in non-current investments	466,841	19,751	482,506	495,921	3,292	492,629		19,751
Payments								
Capital assets	(3,238,011)	(3,981,975)	(275,441)	(409,714)	(599,409)	(189,696)	32%	(3,981,975)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2,820,542)	(3,961,251)	194,806	89,664	(594,421)	(684,085)	115%	(3,961,251)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Borrowing long term/refinancing	-	1,500,000	-	-	231,529	(231,529)	-100%	1,500,000
Increase (decrease) in consumer deposits	(386,818)	8,391	(7,630)	(7,630)	1,399	(9,029)	-646%	8,391
Payments								
Repayment of borrowing	(596,400)	(1,062,774)	(26,015)	(190,705)	(354,258)	(163,553)	46%	(1,062,774)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(983,218)	445,617	(33,645)	(198,335)	(121,331)	77,005	-63%	445,617
NET INCREASE/ (DECREASE) IN CASH HELD	1,288,605	645,958	562,643	7,185	(816,229)			645,958
Cash/cash equivalents at beginning:	1,023,130	2,332,806		2,311,735	2,332,806			2,332,806
Cash/cash equivalents at month/year end:	2,311,735	2,978,764		2,318,920	1,516,577			2,978,764

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M04 October			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>			
Property rates	88,199	Revenue better than projection.	None
Service charges - electricity revenue	(34,107)	Due to under recovery on the Electricity Prepaid and Electricity MEGA. The revenue on electricity is demand driven.	None
Service charges - water revenue	(108,412)	The budget for water is based on statistical trends and is demand-driven. Estimating accounts instead of capturing actual readings contributes to the under-recovery.	None
Service charges - sanitation revenue	1,247	The budget for water and sewerage is based on statistical trends and the income is determined by the demand.	None
Service charges - refuse revenue	56,817	Mainly on solid waste removal, actual income received was higher than the projected figures.	
Service charges - other	-		
Rental of facilities and equipment	(19,959)	Due to expiry of lease for Rental: Business. Lease renewal report awaiting approval to regulate the expired agreements.	Regular follow-ups
Interest earned - external investments	9,030	Interest was higher than expected for the period.	
Interest earned - outstanding debtors	92,268	As a result of an increase in outstanding debtors.	None
Dividends received	-		
Fines, penalties and forfeits	(16,049)	Underspending mainly on AARTO revenue. Mobile speed cameras were calibrated and deployed in August. A gradual increase is expected on a monthly basis.	None
Licences and permits	(5,625)	Due to under-recovery, mainly on driver's licences. The revenue for October will reflect in November 2018.	None
Agency services	-		
Transfers and subsidies	106,260	Mainly due to the transfer of the first tranche of the Equitable Share.	None
Other revenue	(145,378)	Mainly due to under recovery on Reminder Fees, Market Fees, Transport Fees, Vat Correction- Direct income and Township Development contributions on electricity and rezoning.	None
Gains on disposal of PPE	-		
<u>Expenditure By Type</u>			
Employee related costs	(149,981)	Mainly on salaries, medical aid, pension and provident funds, due to vacant positions.	None
Remuneration of councillors	(3,620)	Non alignment of projections.	
Debt impairment	(390)		
Depreciation & asset impairment	(162,847)	The calculation is aligned with the asset verification and purification process.	None
Finance charges	(65,235)	The interest on long term loans that are ceded to the redemption fund is managed by the external fund managers, the interest is paid as and when is due.	None
Bulk purchases	(72,512)	Due to outstanding invoices on Electricity. Rand Water purchases are demand-driven and also according to seasonal usage, and they cannot be predicted.	None
Other materials	(140,614)	Underspending mainly on pumpstation consumables, electricity reticulation and water.	None
Contracted services	(606,871)	Underspending mainly on Watchman Services, Households removal and maintenance of Buildings.	None
Transfers and subsidies	(11,148)	Due to under spending on gratuities and payment to municipal entities.	None
Other expenditure	(161,482)	Due to underspending mainly on leased Vehicles, WiFi and Rental of Plant and Equipment.	None
Loss on disposal of PPE	(0)		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M04 October			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Capital Expenditure			
Vote 1 - Community & Social Development Services Department	(35,565)	Upgrading of Caledonian Stadium was put on hold due to outstanding legal matters.	Negotiations to cancel current contract without penalties. Appointment of a new contractor.
Vote 2 - Economic Development & Spatial Planning Department	(12,336)	Rosslyn Urban Realm Upgrade and Multi Modal Interchange is the main contributor. Contractor appointment finalised, in process with project compliance and site establishment process.	Finalise site establishment and contractor guarantees/insurance.
Vote 3 - Emergency Services Department	398	Breathing apparatus equipment purchased, due to increase demand.	None
Vote 4 - Environment & Agriculture Management Department	2,655	Progress ahead of schedule on the Provision of Burial facilities.	None.
Vote 5 - Group Audit & Risk Department	(2,288)	Under spending on Insurance Replacements. Procurement done by Corporate Fleet, they are busy compiling the specifications for the vehicles to be replaced.	None.
Vote 6 - Group Financial Services Department	(666)	BPC and SCOA project is the main contributor. The project has been reviewed, a proposal for the automation of monthly reports and data string is in process.	None
Vote 7 - Group Property Management Department	-	None	None
Vote 8 - Health Department	(9,915)	Upgrading of Clinic Dispensaries: Slow progress by the service provider.	Weekly site visits, recovery plan and extension of time has been recommended.
Vote 9 - Human Settlement Department	(35,575)	Sewer provision - Zithobeni Heights Extension 13 is the main contributor. Utility Services Department indicated that the bulk capacity has been capped in the area, hence the project cannot proceed.	Funds will be re-allocated to the constructions of the road intersections in the same project. Specifications submitted for approval.
Vote 10 - Tshwane Metro Police Department	(9,828)	Policing Equipment project - TMPD Executive Management Meeting reprioritised items to be procured due to critical needs within the department. Reprioritised procurement list for 2018-19 has been approved by EMM on 25 September 2018.	Regulation 32 reports in process.
Vote 11 - Regional Operations & Coordination Department	(150)	Installation of Communal pipes could not commence on time.	None
Vote 12 - Roads & Transport Department	(109,637)	Wonderboom Intermodal Facility, delay in the issuing of work permit	Work permit issued in August, contractor being monitored to speed up the progress.
Vote 13 - Shared Services Department	(34,000)	Awaiting appointment of the Service Provider for the Disaster Recovery System Storage, Storage Area Network and One Integrated Transaction Processing System projects.	Tender loaded for Bid Specification and advertising.
Vote 14 - Utility Services Department	(247,180)	Mainly on the Public Lighting project due to shortage of material. Substations projects also under spending due to delays in the appointment of the service provider.	Catch-up plan in place to expedite implementation and finalisation of outstanding tenders.
Vote 15 - Other Departments	(10,270)	Capital movables. The project is wrongly allocated and it will be adjusted during the adjustments budget.	None
Financial Position			
current assets	(12,050)	Decrease in Call Investment Deposit.	
non current assets	(1,308,308)	Decrease in PPE.	
current liabilities	(953,946)	Decrease in Trade and Other Payables.	
non current liabilities	(662,668)	Decrease in long term borrowings.	
Cash Flow			
Transfer receipts - capital	9,311	revenue recognised.	
Contributions & Contributed assets	(828)	No actual for the period.	
Proceeds on disposal of PPE	(104)	No actual for the period.	
Short term loans	-		
Borrowing long term/refinancing	(121,408)	Borrowings expected in the last quarter.	
Increase in consumer deposits	(699)	No actual for the period	
Receipt of non-current debtors	-		
Receipt of non-current receivables	24,670	Increase in non-current receivables.	
Change in non-current investments	7,041	Movement in financial assets	
Capital assets	(59,362)	Underspending on the capital budget	
Repayment of borrowing	-		
Measureable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	(2,994)	No invoice issued on the grant for the period.	Invoice on the grant to be issued in November.
Tshwane Economic Development Agency	6,818	Subsidy received for the period.	None
Expenditure By Municipal Entity			
Housing Company Tshwane	(8,750)	The procurement of the contractor for cleaning and security services has been put on hold at Danville, Claremont, Oosmont, Silwerkroon and Capital Park as per the board resolution.	The funds will be transferred to salaries to cater for additional staff members as per the board resolution
Tshwane Economic Development Agency	(4,999)	Underspending mainly on Employee Related Costs and Other Expenditure groups.	None
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	(184)	Due to termination of Townlands project.	The capex expenditure will improve once the new contractor has been appointed to fast track delivery of 350 social housing units
Tshwane Economic Development Agency	(52)	Capital spending expenditure expected to increase in the third quarter.	None

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October					
Description of financial indicator	Basis of calculation	2017/18	Budget Year 2018/19		
		Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	7.5%	7.6%	4.7%	7.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	80.3%	90.2%	77.5%	90.2%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	90.7%	79.7%	70.1%	79.7%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	103.5%	99.9%	109.0%	99.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	28.0%	26.5%	27.4%	26.5%
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	88.1%	92.9%	96.8%	92.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	27.8%	22.9%	18.1%	22.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	169.2%	374.9%	78.3%	374.9%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	20.2%	18.0%	21.4%	18.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	20.5%	22.0%	31.3%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue	27.2%	29.5%	26.9%	29.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.5%	5.0%	2.7%	5.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	12.1%	10.3%	7.3%	4.7%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	20.4	20.9	39.2	20.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	35.0%	28.6%	11.4%	28.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.84	1.20	1.52	1.20

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	399,488	103,047	100,137	59,404	68,146	60,009	577,909	1,332,120	2,700,260	2,097,589	751
Trade and Other Receivables from Exchange Transactions - Electricity	1300	315,208	43,444	42,418	25,213	25,782	24,120	117,223	696,608	1,290,016	888,945	425
Receivables from Non-exchange Transactions - Property Rates	1400	650,714	112,283	132,829	66,612	55,420	45,432	245,854	1,425,290	2,734,433	1,838,607	232
Receivables from Exchange Transactions - Waste Water Management	1500	96,793	21,299	19,963	10,962	15,242	11,640	78,600	223,616	478,115	340,060	245
Receivables from Exchange Transactions - Waste Management	1600	151,219	31,963	33,171	19,731	26,258	19,908	131,380	491,188	904,818	688,466	419
Receivables from Exchange Transactions - Property Rental Debtors	1700	11,175	1,412	1,675	1,338	900	262,157	208	47,515	326,380	312,118	-
Interest on Arrear Debtor Accounts	1810	167,754	80,763	126,375	52,990	66,021	49,505	488,245	1,591,925	2,623,578	2,248,686	489
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	64,930	25,841	49,658	27,456	28,260	55,545	473,861	872,619	1,598,170	1,457,740	1,478
Total By Income Source	2000	1,857,280	420,053	506,227	263,706	286,028	528,317	2,113,280	6,680,879	12,655,770	9,872,210	4,039
2017/18 - totals only		3,040,434	341,591	390,808	349,075	205,541	448,936	1,250,146	5,460,295	11,486,826	7,713,993	4,961
Debtors Age Analysis By Customer Group												
Organs of State	2200	134,169	26,161	19,415	10,969	3,225	3,823	19,892	11,569	229,225	49,479	-
Commercial	2300	652,958	109,902	136,827	85,028	71,340	73,565	339,996	1,488,532	2,958,147	2,058,461	-
Households	2400	976,918	258,782	315,402	164,947	216,080	183,444	1,709,126	4,517,086	8,341,785	6,790,683	2,885
Other	2500	93,235	25,208	34,583	2,762	(4,618)	267,484	44,267	663,691	1,126,614	973,587	1,153
Total By Customer Group	2600	1,857,280	420,053	506,227	263,706	286,028	528,317	2,113,280	6,680,879	12,655,770	9,872,210	4,039

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	643,075								643,075	612,794
Bulk Water	0200	265,866								265,866	196,388
PAYE deductions	0300	155,132								155,132	89,304
VAT (output less input)	0400	(129,686)								(129,686)	(89,436)
Pensions / Retirement deductions	0500	142,937								142,937	104,214
Loan repayments	0600	151,764								151,764	775,000
Trade Creditors	0700	906,301								906,301	298,546
Auditor General	0800	2,945								2,945	8,748
Other	0900	2,634,218								2,634,218	1,427,524
Total By Customer Type	1000	4,772,552	—	—	—	—	—	—	—	4,772,552	3,423,081

(e) Table SC5: Monthly budget statement – investment portfolio**TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October**

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	0.0%	711	-	711
Sanlam	26	14y	Insurance polic	07.12.2015	-	3.0%	-	-	-
Sanlam	27	14y	Insurance polic	01.01.2016	-	3.0%	-	-	-
Capital Allianze	28	8y	Insurance polic	On selling date	-	2.0%	-	-	-
Capital Allianze	29	9y	Insurance polic	On selling date	-	3.0%	-	-	-
ABSA	32	On Call	Money Market	On call	195	7.3%	31,602	-	31,797
ABSA	33	On Call	Money Market	On call	68	7.3%	11,074	-	11,143
ABSA	34	On Call	Money Market	On call	51	7.3%	8,295	-	8,346
ABSA	35	On Call	Money Market	On call	1	7.3%	183	-	184
Investec Bank	37	On Call	Money Market	On call	171	7.3%	27,752	-	27,923
Investec Bank	38	On Call	Money Market	On call	55	7.3%	8,871	-	8,925
Investec Bank	39	On Call	Money Market	On call	7	7.3%	1,188	-	1,196
Standard Bank	40	On Call	Money Market	On call	667	7.8%	100,631	-	101,298
Standard Bank	41	On Call	Money Market	On call	21	7.8%	3,124	-	3,144
Investec Bank	108	On Call	Money Market	On call	185	6.8%	31,962	-	32,147
RMB	237	On Call	Money Market	31.10.2011	-	0.0%	-	-	-
STANLIB	106	On Call	Money Market	On call	-	0.4%	263	1	264
ABSA	338	On Call	Short Term	On call	-	6.7%	138,391	161,410	299,801
Nedbank	341	On Call	Short Term	On call	-	6.7%	35,000	(15,000)	20,000
Standard Bank	340	On Call	Short Term	On call	-	6.6%	35,043	-	35,043
Standard Bank	243	On Call	Short Term	On call	-	0.0%	60,175	-	60,175
Nedbank	244	On Call	Short Term	On call	-	0.0%	252,008	-	252,008
ABSA	245	On Call	Short Term	On call	-	0.0%	301,809	-	301,809
Standard Bank	408	On Call	Sinking Fund	On call	-	0.0%	251,172	-	251,172
Standard Bank	414	On Call	Short Term	On call	-	0.0%	-	296,270	296,270
Nedbank	247	On Call	Short Term	On call	-	0.0%	284,251	-	284,251
Nedbank	449	On Call	Short Term	On call	-	0.0%	388,034	-	388,034
ABSA	248	On Call	Short Term	On call	-	0.0%	150,450	-	150,450
Standard Bank	260	On Call	Short Term	On call	-	7.8%	74,319	-	74,319
Municipality sub-total					1,420		1,971,539	442,682	2,415,641
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				1,420		1,971,539	442,682	2,415,641

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	3,875,608	4,235,856	-	1,509,298	1,559,810	(50,512)	-3.2%	4,235,856
Local Government Equitable Share	2,132,788	2,398,120	-	999,217	999,217	-		2,398,120
Fuel Levy	1,444,413	1,449,121	-	483,040	483,040	-		1,449,121
Finance Management Grant	2,650	2,650	-	2,650	2,650	-		2,650
Urban Settlement Development Grant	48,492	48,168	-	9,634	9,634	-		48,168
Expanded Public Works Programme Incentive (EPWP)	20,451	32,013	-	8,005	8,005	-		32,013
Public Transport Network Operations Grant	221,049	299,032	-	-	50,512	(50,512)	-100.0%	299,032
Integrated City Development Grant	5,764	6,752	-	6,752	6,752	-		6,752
Provincial Government:	391,190	173,225	34,886	87,297	123,374	(36,077)		173,225
Primary Health Care	46,541	49,837	34,886	34,886	34,886	-		49,837
Emergency Medical Services	95,993	102,135	-	40,854	71,495	(30,641)		102,135
HIV and Aids Grant	12,720	13,591	-	8,155	13,591	(5,436)	-40.0%	13,591
Housing Top Structure (HSDG)	184,112	-	-	-	-	-		-
Sports and Recreation : Community Libraries	7,620	7,662	-	3,402	3,402	-		7,662
TRT Bus Operations Subsidy	44,204	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								
Other grant providers:	1,467	31,000	-	-	-	-		31,000
DBSA	-	31,000	-	-	-	-		31,000
Tirelo Boshia Grant - Research and Development	1,467	-	-	-	-	-		-
Total Operating Transfers and Grants	4,268,265	4,440,081	34,886	1,596,594	1,683,183	(86,589)	-5.1%	4,440,081
Capital Transfers and Grants								
National Government:	2,329,777	2,161,967	14,769	353,925	508,961	(155,036)	-30.5%	2,161,967
Urban Settlement Development Grant	1,567,923	1,557,439	-	311,487	311,487	-		1,557,439
Public Transport Infrastructure & Systems Grant	679,190	509,162	-	-	151,536	(151,536)	-100.0%	509,162
Integrated National Electrification Programme	30,000	40,000	14,769	22,683	22,683	-		40,000
Neighbourhood Development Partnership Grant	20,000	7,105	-	-	3,500	(3,500)	-100.0%	7,105
Integrated City Development Grant	32,665	38,261	-	15,755	15,755	-		38,261
Energy Efficiency and Demand Side Management	-	10,000	-	4,000	4,000	-		10,000
Provincial Government:	62,482	36,768	17,976	24,014	36,768	(12,754)	-34.7%	36,768
Sport and Recreation: Community Libraries	3,142	6,038	-	6,038	6,038	-		6,038
Social Infrastructure Grant	59,340	30,730	17,976	17,976	30,730	(12,754)	-41.5%	30,730
HCT - SHRA	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								
Other grant providers:	6,026	8,000	-	1,130	640	490		8,000
LG SETA Discretionary grant (93 applies over 3 years)	5,398	8,000	-	1,130	640	490		8,000
Smart Connect Grant	628	-	-	-	-	-		-
Total Capital Transfers and Grants	2,398,285	2,206,735	32,745	379,069	546,369	(167,300)	-30.6%	2,206,735
TOTAL RECEIPTS OF TRANSFERS & GRANTS	6,666,551	6,646,816	67,631	1,975,663	2,229,553	(253,889)	-11.4%	6,646,816

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

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	3,901,228	4,235,856	44,263	1,540,998	1,445,018	95,980	6.6%	4,235,856
Local Government Equitable Share	2,132,788	2,398,120	–	999,217	799,373	199,844	25.0%	2,398,120
Fuel Levy	1,444,413	1,449,121	–	483,040	483,040	–	–	1,449,121
Finance Management Grant	2,650	2,650	621	927	883	44	4.9%	2,650
Urban Settlement Development Grant	48,492	48,168	–	–	11,920	(11,920)	-100.0%	48,168
Expanded Public Works Programme Incentive (EPWP)	20,451	32,013	–	8,005	10,671	(2,666)	-25.0%	32,013
Public Transport Network Operations Grant	246,670	299,032	43,146	47,932	132,379	(84,447)	-63.8%	299,032
Integrated City Development Grant	5,764	6,752	496	1,877	6,752	(4,875)	–	6,752
Provincial Government:	315,775	173,225	35,029	76,844	115,983	(39,139)	-33.7%	173,225
Primary Health Care	46,541	49,837	34,886	34,886	34,886	–	–	49,837
Emergency Medical Services	95,993	102,135	–	40,854	71,495	(30,641)	-42.9%	102,135
HIV and Aids Grant	12,720	13,591	–	961	4,530	(3,570)	-78.8%	13,591
Housing Top Structure (HSDG)	109,845	–	–	–	–	–	–	–
Sports and Recreation : Community Libraries	6,472	7,662	144	144	5,072	(4,929)	-97.2%	7,662
TRT Bus Operations Subsidy	44,204	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–
<i>[insert description]</i>								
Other grant providers:	3,653	31,000	–	–	7,750	(7,750)	-100.0%	31,000
DBSA	–	31,000	–	–	7,750	(7,750)	-100.0%	31,000
Tirelo Boshia Grant - Research and Development	1,467	–	–	–	–	–	–	–
Broadband/Wifi	1,087	–	–	–	–	–	–	–
LG SETA Discretionary grant (93 applies over 3 years)	1,099	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	4,220,657	4,440,081	79,293	1,617,842	1,568,751	49,091	3.1%	4,440,081
Capital expenditure of Transfers and Grants								
National Government:	2,156,118	2,161,967	193,401	280,632	474,724	(194,092)	-40.9%	2,161,967
Urban Settlement Development Grant	1,470,776	1,557,439	120,923	208,154	330,997	(122,843)	-37.1%	1,557,439
Public Transport Infrastructure & Systems Grant	638,451	509,162	59,099	59,099	123,083	(63,984)	-52.0%	509,162
Integrated National Electrification Programme	30,000	40,000	11,582	11,582	8,400	3,182	37.9%	40,000
Neighbourhood Development Partnership Grant	16,892	7,105	–	–	–	–	–	7,105
Integrated City Development Grant	–	38,261	1,796	1,796	12,244	(10,448)	-85.3%	38,261
Energy Efficiency and Demand Side Management	–	10,000	–	–	–	–	–	10,000
Provincial Government:	59,673	36,768	4,309	13,019	33,730	(20,711)	-61.4%	36,768
Sport and Recreation: Community Libraries	1,042	6,038	–	–	3,000	(3,000)	-100.0%	6,038
Gautrans	–	–	–	–	–	–	–	–
Social Infrastructure Grant	58,631	30,730	4,309	13,019	30,730	(17,711)	-57.6%	30,730
District Municipality:	–	–	–	–	–	–	–	–
Other grant providers:	3,234	8,000	–	–	640	(640)	-100.0%	8,000
LG SETA Discretionary grant (93 applies over 3 years)	940	8,000	–	–	640	(640)	-100.0%	8,000
Delft Grant (Social Infrastructure)	2,293	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	2,219,026	2,206,735	197,710	293,651	509,094	(215,443)	-42.3%	2,206,735
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6,439,683	6,646,816	277,003	1,911,493	2,077,845	(166,352)	-8.0%	6,646,816

(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 - M03 September

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

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	2017/18 Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	Budget Year 2018/19 YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	123,786	93,355	10,135	40,646	44,266	(3,620)	-8%	93,355
Pension and UIF Contributions	—	3,697	—	—	—	—	—	3,697
Medical Aid Contributions	—	3,654	—	—	—	—	—	3,654
Motor Vehicle Allowance	—	26,779	—	—	—	—	—	26,779
Cellphone Allowance	—	5,312	—	—	—	—	—	5,312
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	2,821	—	—	—	—	—	—	—
Sub Total - Councillors	126,607	132,797	10,135	40,646	44,266	(3,620)	-8%	132,797
% increase		4.9%						4.9%
Senior Managers of the Municipality								
Basic Salaries and Wages	39,549	18,592	6,237	22,916	6,197	16,719	270%	18,592
Pension and UIF Contributions	1,182	664	271	1,030	221	809	366%	664
Medical Aid Contributions	587	60	74	298	20	278	1398%	60
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	0	—	3	3	—	3	—	—
Motor Vehicle Allowance	1,368	—	360	1,208	—	1,208	—	—
Cellphone Allowance	407	151	82	308	50	257	511%	151
Housing Allowances	5	—	3	14	—	14	—	—
Other benefits and allowances	590	333	82	308	111	197	178%	333
Payments in lieu of leave	(94)	719	1	1	240	(239)	-100%	719
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	43,595	20,519	7,113	26,086	6,840	19,246	281%	20,519
% increase		-52.9%						-52.9%
Other Municipal Staff								
Basic Salaries and Wages	5,528,345	6,245,094	550,358	1,882,900	1,915,858	(32,958)	-2%	6,245,094
Pension and UIF Contributions	1,141,402	1,197,288	123,637	416,953	513,539	(96,586)	-19%	1,197,288
Medical Aid Contributions	485,534	565,531	48,887	186,990	214,435	(27,446)	-13%	565,531
Overtime	370,316	544,392	37,253	132,281	90,796	41,485	46%	544,392
Performance Bonus	198	—	4	46	—	46	—	—
Motor Vehicle Allowance	309,778	315,519	25,275	100,487	108,866	(8,379)	-8%	315,519
Cellphone Allowance	15,923	15,475	1,254	5,037	5,272	(235)	-4%	15,475
Housing Allowances	45,687	46,027	4,696	16,205	15,731	474	3%	46,027
Other benefits and allowances	556,648	106,011	39,309	137,934	178,564	(40,630)	-23%	106,011
Payments in lieu of leave	—	261,990	—	—	—	—	—	261,990
Long service awards	—	4,132	435	1,474	1,554	(80)	-5%	4,132
Post-retirement benefit obligations	—	226,336	—	—	—	—	—	226,336
Sub Total - Other Municipal Staff	8,453,831	9,527,795	831,108	2,880,306	3,044,616	(164,310)	-5%	9,527,795
% increase		12.7%						12.7%
Total Parent Municipality	8,624,033	9,681,111	848,356	2,947,038	3,095,721	(148,684)	-5%	9,681,111
		12.3%						12.3%
Unpaid salary, allowances & benefits in arrears:								
Board Members of Entities								
Basic Salaries and Wages	—	—	—	—	—	—	—	—
Pension and UIF Contributions	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	98	—	—	—	—	—	98
Cellphone Allowance	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—
Board Fees	2,080	2,609	322	986	903	83	9%	2,609
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	2,080	2,707	322	986	903	83	9%	2,707
% increase		30.1%						30.1%
Senior Managers of Entities								
Basic Salaries and Wages	17,327	20,695	885	3,143	7,013	(3,870)	-55%	20,695
Pension and UIF Contributions	449	181	—	31	179	(148)	-83%	181
Medical Aid Contributions	448	—	17	74	220	(146)	—	—
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	485	992	19	76	183	(107)	-58%	992
Cellphone Allowance	240	1,536	8	40	87	(47)	-54%	1,536
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	155	—	2	110	413	(303)	—	—
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	19,103	23,404	931	3,473	8,094	(4,621)	-57%	23,404
% increase		22.5%						22.5%
Other Staff of Entities								
Basic Salaries and Wages	15,184	27,091	2,220	7,600	8,441	(842)	-10%	27,091
Pension and UIF Contributions	515	411	73	272	362	(91)	-25%	411
Medical Aid Contributions	497	—	71	287	254	33	—	—
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	369	—	56	226	—	226	—	—
Cellphone Allowance	294	357	20	80	83	(3)	-4%	357
Housing Allowances	—	—	—	44	—	44	—	—
Other benefits and allowances	79	—	126	327	73	255	—	—
Payments in lieu of leave	—	663	—	—	—	—	—	663
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	16,937	28,522	2,568	8,835	9,214	(379)	-4%	28,522
% increase		68.4%						68.4%
Total Municipal Entities	38,120	54,632	3,821	13,294	18,211	(4,917)	-27%	54,632
TOTAL SALARY, ALLOWANCES & BENEFITS	8,662,153	9,735,744	852,177	2,960,332	3,113,932	(153,600)	-5%	9,735,744
% increase		12.4%						12.4%
TOTAL MANAGERS AND STAFF	8,533,466	9,600,239	842,042	2,919,686	3,069,666	(150,063)	-5%	9,600,239

(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 - M04 October						
Description	Budget Year 2018/19			Medium Term Revenue and Expenditure Framework		
	October Budget	October Actual	October Variance	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21
R thousands						
<u>Cash Receipts By Source</u>						
Property rates	490,091	611,936	121,845	6,491,991	6,881,511	7,294,402
Service charges - electricity revenue	787,184	948,821	161,637	11,110,204	11,832,368	12,478,769
Service charges - water revenue	301,595	325,688	24,093	3,984,082	4,203,207	4,434,383
Service charges - sanitation revenue	77,467	87,948	10,481	989,502	1,043,925	1,101,341
Service charges - refuse	113,102	136,488	23,386	1,389,572	1,465,349	1,545,944
Service charges - other	–	3,093	3,093	–	–	–
Rental of facilities and equipment	12,716	24,041	11,325	152,593	172,987	206,546
Interest earned - external investments	11,112	639	(10,473)	133,342	140,656	148,398
Interest earned - outstanding debtors	41,300	58,598	17,299	517,861	548,126	578,273
Fines, penalties and forfeits	30,729	32,556	1,827	368,755	389,036	410,433
Licences and permits	4,963	3,588	(1,374)	59,551	62,827	66,282
Agency services	582	–	(582)	6,981	6,108	6,510
Transfer receipts - operating	73,646	36,147	(37,500)	4,440,081	4,625,822	4,982,119
Other revenue	94,281	33,938	(60,344)	1,156,618	1,220,080	1,280,586
Cash Receipts by Source	2,038,767	2,303,482	264,715	30,801,134	32,592,002	34,533,986
<u>Other Cash Flows by Source</u>						
Transfer receipts - capital	180,123	189,434	9,311	2,198,735	2,233,164	2,404,502
Contributions & Contributed assets	828	–	(828)	8,000	–	–
Proceeds on disposal of PPE	104	–	(104)	1,242	1,312	1,312
Borrowing long term/refinancing	121,408	–	(121,408)	1,500,000	1,300,000	1,300,000
Increase in consumer deposits	699	–	(699)	8,391	8,559	8,730
Receipt of non-current debtors	–	–	–	–	–	–
Receipt of non-current receivables	(22)	24,647	24,670	(269)	(49)	148
Change in non-current investments	1,646	8,687	7,041	19,751	(14,758)	(31,600)
Total Cash Receipts by Source	2,343,552	2,526,250	182,698	34,536,985	36,120,231	38,217,079
<u>Cash Payments by Type</u>						
Employee related costs	791,986	848,333	56,347	9,503,832	10,082,668	10,513,862
Remuneration of councillors	11,066	10,135	(931)	132,797	140,765	149,211
Interest paid	14,206	186,866	172,660	1,390,948	1,543,627	1,733,317
Bulk purchases - Electricity	811,256	556,002	(255,254)	10,727,870	11,412,247	12,039,920
Bulk purchases - Water & Sewer	–	–	–	–	–	–
Other materials	66,547	231,384	164,836	765,218	804,490	839,756
Contracted services	278,413	–	(278,413)	3,320,884	3,516,016	3,847,916
Grants and subsidies paid - other municipalities	–	–	–	–	–	–
Grants and subsidies paid - other	4,337	22,619	18,282	52,495	55,598	55,598
General expenses	240,620	70,339	(170,281)	2,952,234	2,632,953	2,733,582
Cash Payments by Type	2,218,433	1,925,680	(292,753)	28,846,278	30,188,365	31,913,162
<u>Other Cash Flows/Payments by Type</u>						
Capital assets	334,827	275,464	(59,362)	3,981,975	3,948,283	4,117,907
Repayment of borrowing	88,564	26,015	(62,549)	1,062,774	1,201,096	1,431,616
Other Cash Flows/Payments	–	–	–	–	–	–
Total Cash Payments by Type	2,641,824	2,227,160	(414,664)	33,891,027	35,337,743	37,462,685
NET INCREASE/(DECREASE) IN CASH HELD	(298,272)	299,090	597,362	645,958	782,487	754,394
Cash/cash equivalents at the month/year beginning:	2,138,451	2,019,830	2,318,920	2,332,806	2,978,764	3,761,252
Cash/cash equivalents at the month/year end:	1,840,180	2,318,920	2,916,282	2,978,764	3,761,252	4,515,646

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M04 October								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	6,731,720	6,980,636	557,860	1,739,720	1,737,627	2,093	0%	6,980,636
Service charges - electricity revenue	11,201,679	11,946,456	880,015	3,151,323	3,285,413	(134,090)	-4%	11,946,456
Service charges - water revenue	3,316,165	4,283,959	314,487	886,751	1,011,293	(124,542)	-12%	4,283,959
Service charges - sanitation revenue	986,169	1,063,982	91,668	264,729	272,066	(7,337)	-3%	1,063,982
Service charges - refuse revenue	1,482,086	1,494,163	137,862	407,038	371,599	35,439	10%	1,494,163
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	134,791	143,823	16,521	22,244	43,324	(21,080)	-49%	143,823
Interest earned - external investments	210,275	132,932	16,503	36,968	25,864	11,104	43%	132,932
Interest earned - outstanding debtors	676,153	575,252	73,620	219,913	137,628	82,285	60%	575,252
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228,148	368,755	28,198	49,734	64,126	(14,392)	-22%	368,755
Licences and permits	52,325	59,551	4,973	9,824	14,535	(4,710)	-32%	59,551
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	4,220,657	4,440,081	29,666	1,583,657	1,445,899	137,758	10%	4,440,081
Other revenue	893,845	1,022,999	40,984	129,766	251,526	(121,760)	-48%	1,022,999
Gains on disposal of PPE	4,809	1,242	-	-	-	-	-	1,242
Total Revenue (excluding capital transfers and contributions)	30,138,821	32,513,832	2,192,356	8,501,668	8,660,900	(159,232)	-2%	32,513,832
Expenditure By Type								
Employee related costs	8,162,522	9,549,514	702,157	2,068,171	2,289,573	(221,402)	-10%	9,549,514
Remuneration of councillors	123,786	132,797	10,116	30,511	33,199	(2,689)	-8%	132,797
Debt impairment	1,316,209	1,514,427	126,202	378,607	378,607	-	-	1,514,427
Depreciation & asset impairment	2,033,169	1,954,590	122,224	366,668	488,647	(121,979)	-25%	1,954,590
Finance charges	1,626,194	1,390,753	34,401	106,352	347,688	(241,336)	-69%	1,390,753
Bulk purchases	9,720,982	10,727,870	1,232,713	3,623,993	3,690,858	(66,866)	-2%	10,727,870
Other materials	498,404	760,692	43,578	101,893	246,229	(144,336)	-59%	760,692
Contracted services	3,000,562	3,305,471	200,674	456,012	936,934	(480,922)	-51%	3,305,471
Transfers and subsidies	166,951	142,920	3,351	20,666	35,706	(15,041)	-42%	142,920
Other expenditure	2,820,308	2,923,660	217,756	589,014	801,212	(212,198)	-26%	2,923,660
Loss on disposal of PPE	84,588	1	-	-	0	(0)	-100%	1
Total Expenditure	29,553,675	32,402,694	2,693,172	7,741,887	9,248,654	(1,506,767)	-16%	32,402,694
Surplus/(Deficit)	585,146	111,138	(500,816)	759,781	(587,755)	1,347,535		111,138
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,218,085	2,198,735	63,991	85,641	165,166	(79,525)	-48%	2,198,735
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8,000	-	-	751	(751)	-100%	8,000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2,804,171	2,317,873	(436,825)	845,421	(421,838)	1,267,259		2,317,873
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2,804,171	2,317,873	(436,825)	845,421	(421,838)	1,267,259		2,317,873

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M04 October								
Description	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Municipal Entity								
Housing Company Tshwane	34,238	45,275	765	12,098	15,092	(2,994)	-20%	45,275
Tshwane Economic Development Agency	59,158	61,525	13,622	27,326	20,508	6,818	33%	61,525
Total Operating Revenue	93,396	106,800	14,387	39,424	35,600	3,824	11%	106,800
Expenditure By Municipal Entity								
Housing Company Tshwane	17,169	44,036	1,856	5,929	14,679	(8,750)	-60%	44,036
Tshwane Economic Development Agency	48,743	60,672	4,706	15,225	20,224	(4,999)	-25%	60,672
Total Operating Expenditure	65,912	104,708	6,562	21,154	34,903	(13,749)	-39%	104,708
Surplus/ (Deficit) for the yr/period	27,484	2,092	7,824	18,270	697	(9,925)	-1423%	2,092
Capital Expenditure By Municipal Entity								
Housing Company Tshwane	29,307	500	–	–	184	(184)	-100%	500
Tshwane Economic Development Agency	281	318	–	28	80	(52)	-65%	318
Total Capital Expenditure	29,588	818	–	28	264	(236)	-89%	818

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M04 October								
Month	2017/18	Budget Year 2018/19						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	(443)	86,196	93,495	93,495	86,196	(7,299)	-8.5%	2%
August	61,901	229,822	(65,249)	28,246	316,018	287,772	91.1%	1%
September	78,006	284,869	107,450	135,696	600,887	465,191	77.4%	3%
October	154,340	315,625	275,464	411,161	916,512	505,351	55.1%	10%
November	254,183	318,686			1,235,198	–		
December	305,942	336,499			1,571,697	–		
January	115,541	343,315			1,915,012	–		
February	153,324	397,822			2,312,835	–		
March	292,185	435,298			2,748,133	–		
April	250,730	404,840			3,152,973	–		
May	277,961	430,382			3,583,355	–		
June	1,104,746	439,660			4,023,015	–		
Total Capital expenditure	3,048,415	4,023,015	411,161					

(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 - M04 October							
Description	2017/18	Budget Year 2018/19					
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
Capital expenditure on new assets by Asset Class/Sub-class							
Infrastructure	1,670,708	2,350,905	129,330	205,557	599,081	393,524	2,350,905
Roads Infrastructure	303,584	332,114	35,921	36,613	113,733	77,121	332,114
Roads	292,086	249,559	35,879	36,571	107,733	71,162	249,559
Road Structures	11,498	75,450	41	41	6,000	5,959	75,450
Road Furniture	—	7,105	—	—	—	—	7,105
Storm water Infrastructure	17,792	168,500	619	2,142	10,625	8,483	168,500
Drainage Collection	2,447	94,500	—	—	3,390	3,390	94,500
Storm water Conveyance	15,345	74,000	619	2,142	7,235	5,093	74,000
Attenuation	—	—	—	—	—	—	—
Electrical Infrastructure	486,652	889,154	39,629	66,772	242,519	175,748	889,154
MV Substations	126,735	123,275	249	1,288	21,424	20,136	123,275
MV Networks	20,559	20,000	4,775	15,373	23,000	7,627	20,000
LV Networks	339,357	195,879	34,605	50,110	198,096	147,985	195,879
Capital Spares	—	550,000	—	—	—	—	550,000
Water Supply Infrastructure	465,919	504,615	29,760	67,216	141,101	73,885	504,615
Reservoirs	41,205	98,000	2,602	8,910	17,500	8,590	98,000
Pump Stations	—	10,500	—	—	—	—	10,500
Water Treatment Works	79,366	140,000	2,163	9,538	24,093	14,555	140,000
Bulk Mains	233,385	64,000	17,188	17,188	53,758	36,570	64,000
Distribution	111,963	192,115	7,807	31,580	45,750	14,170	192,115
Sanitation Infrastructure	371,763	418,022	20,403	29,815	78,423	48,608	418,022
Pump Station	—	—	—	—	—	—	—
Reticulation	93,822	183,870	5,000	14,413	14,485	72	183,870
Waste Water Treatment Works	—	43,240	—	—	16,630	16,630	43,240
Outfall Sewers	277,941	190,912	15,402	15,402	47,309	31,906	190,912
Solid Waste Infrastructure	9,999	22,000	2,999	2,999	3,300	301	22,000
Waste Transfer Stations	9,999	10,000	2,999	2,999	3,300	301	10,000
Capital Spares	—	12,000	—	—	—	—	12,000
Information and Communication Infrastructure	14,999	16,500	—	—	9,500	9,500	16,500
Distribution Layers	14,999	16,500	—	—	9,500	9,500	16,500
Community Assets	131,723	152,361	7,903	17,564	49,488	31,924	152,361
Community Facilities	130,813	150,361	7,903	17,564	48,824	31,260	150,361
Centres	25,548	—	—	—	—	—	—
Clinics/Care Centres	78,920	31,250	5,059	13,769	43,480	29,711	31,250
Fire/Ambulance Stations	2,000	12,000	839	839	924	85	12,000
Libraries	—	10,000	—	—	—	—	10,000
Cemeteries/Crematoria	4,933	6,500	2,005	2,956	—	(2,956)	6,500
Airports	3,444	3,000	—	—	4,420	4,420	3,000
Taxi Ranks/Bus Terminals	15,968	87,611	—	—	—	—	87,611
Sport and Recreation Facilities	911	2,000	—	—	664	664	2,000
Outdoor Facilities	911	2,000	—	—	664	664	2,000
Heritage assets	—	—	—	—	1,560	1,560	—
Investment properties	—	45,913	—	—	2,194	2,194	45,913
Revenue Generating	—	43,913	—	—	—	—	43,913
Improved Property	—	43,913	—	—	—	—	43,913
Non-revenue Generating	—	2,000	—	—	2,194	2,194	2,000
Improved Property	—	2,000	—	—	—	—	2,000
Other assets	10,513	57,250	33,132	33,132	9,816	(23,315)	57,250
Operational Buildings	10,351	57,250	1,827	1,827	4,053	2,225	57,250
Municipal Offices	9,995	3,150	1,827	1,827	4,053	2,225	3,150
Pay/Enquiry Points	—	5,000	—	—	—	—	5,000
Stores	356	7,000	—	—	—	—	7,000
Depots	—	16,900	—	—	—	—	16,900
Capital Spares	—	25,200	—	—	—	—	25,200
Biological or Cultivated Assets	—	—	—	—	—	—	—
Intangible Assets	37,812	25,862	—	—	5,000	5,000	25,862
Licences and Rights	37,812	25,862	—	—	5,000	5,000	25,862
Computer Software and Applications	37,812	25,862	—	—	5,000	5,000	25,862
Computer Equipment	28,429	71,921	—	28	18,724	18,696	71,921
Computer Equipment	28,429	71,921	—	28	18,724	18,696	71,921
Furniture and Office Equipment	39,844	7,128	113	113	1,415	1,302	7,128
Furniture and Office Equipment	39,844	7,128	113	113	1,415	1,302	7,128
Machinery and Equipment	36,841	66,500	786	798	10,538	9,740	66,500
Machinery and Equipment	36,841	66,500	786	798	10,538	9,740	66,500
Transport Assets	2,898	102,500	1,361	1,361	3,924	2,562	102,500
Transport Assets	2,898	102,500	1,361	1,361	3,924	2,562	102,500
Land	11,791	—	17	17	3,090	3,073	—
Land	11,791	—	17	17	3,090	3,073	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1,970,560	2,880,339	172,642	258,570	704,951	446,381	2,880,339

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October							
Description	2017/18	Budget Year 2018/19					
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>							
<u>Infrastructure</u>	472,044	452,754	58,443	94,351	98,942	4,591	452,754
Roads Infrastructure	355,574	284,863	38,059	52,904	47,716	(5,188)	284,863
Roads	355,067	284,863	38,059	52,904	47,716	(5,188)	284,863
Electrical Infrastructure	–	53,000	4,754	10,135	7,023	(3,113)	53,000
HV Substations	–	8,000	1,897	1,897	2,400	503	8,000
MV Substations	–	20,000	–	–	–	–	20,000
MV Networks	–	10,000	2,857	4,952	250	(4,702)	10,000
LV Networks	–	10,000	–	3,287	4,373	1,086	10,000
Capital Spares	–	5,000	–	–	–	–	5,000
Water Supply Infrastructure	103,258	81,285	11,863	23,084	31,048	7,964	81,285
Dams and Weirs	–	2,500	–	–	–	–	2,500
Bulk Mains	30,946	4,000	–	–	625	625	4,000
Distribution	72,312	74,785	11,863	23,084	30,423	7,339	74,785
Sanitation Infrastructure	9,387	33,605	3,767	8,228	13,156	4,928	33,605
Pump Station	–	5,000	–	–	–	–	5,000
Reticulation	9,387	20,000	3,767	8,228	4,396	(3,832)	20,000
Waste Water Treatment Works	–	8,605	–	–	8,760	8,760	8,605
<u>Community Assets</u>	19,318	41,750	5,660	13,581	24,440	10,859	41,750
Community Facilities	13,580	6,750	5,660	13,581	20,450	6,869	6,750
Clinics/Care Centres	8,140	750	5,465	13,385	19,940	6,555	750
Fire/Ambulance Stations	4,942	6,000	196	196	510	314	6,000
Sport and Recreation Facilities	5,738	35,000	–	–	3,990	3,990	35,000
Outdoor Facilities	5,738	35,000	–	–	3,990	3,990	35,000
<u>Heritage assets</u>	–	–	–	–	–	–	–
<u>Investment properties</u>	–	24,895	–	–	–	–	24,895
Revenue Generating	–	24,895	–	–	–	–	24,895
Improved Property	–	24,895	–	–	–	–	24,895
<u>Other assets</u>	25,192	25,000	–	–	625	625	25,000
Housing	15,758	25,000	–	–	625	625	25,000
Social Housing	15,758	25,000	–	–	625	625	25,000
<u>Biological or Cultivated Assets</u>	–	5,500	–	–	–	–	5,500
Biological or Cultivated Assets	–	5,500	–	–	–	–	5,500
<u>Intangible Assets</u>	–	–	–	–	–	–	–
<u>Computer Equipment</u>	–	–	–	–	–	–	–
<u>Furniture and Office Equipment</u>	–	–	–	–	–	–	–
<u>Machinery and Equipment</u>	7,353	41,500	33	33	1,678	1,645	41,500
Machinery and Equipment	7,353	41,500	33	33	1,678	1,645	41,500
Total Capital Expenditure on renewal of existing assets	523,907	591,399	64,136	107,964	125,685	17,721	591,399

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

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October							
Description	2017/18	Budget Year 2018/19					
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
Repairs and maintenance expenditure by Asset Class/Sub-class							
Infrastructure	544,603	989,734	69,589	193,508	287,302	93,794	989,734
Roads Infrastructure	69,578	183,813	9,880	17,332	46,064	28,732	183,813
Roads	62,752	142,467	2,823	5,291	35,726	30,435	142,467
Road Structures	479	508	6,440	9,332	127	(9,205)	508
Road Furniture	6,347	40,838	617	2,709	10,211	7,502	40,838
Storm water Infrastructure	19,293	20,514	1,017	1,804	5,128	3,324	20,514
Drainage Collection	19,293	11,849	1,013	1,733	2,962	1,229	11,849
Storm water Conveyance	—	8,665	3	71	2,166	2,095	8,665
Electrical Infrastructure	317,028	405,201	27,198	92,060	109,446	17,386	405,201
Power Plants	9,323	27,294	2,700	7,698	6,824	(875)	27,294
HV Substations	173,140	11,206	1,967	15,944	2,802	(13,143)	11,206
HV Switching Station	—	14,262	214	244	3,565	3,321	14,262
HV Transmission Conductors	—	868	—	—	217	217	868
MV Substations	—	48,356	4,979	14,191	14,099	(92)	48,356
MV Switching Stations	—	19,289	—	—	5,198	5,198	19,289
MV Networks	65,238	125,035	7,110	24,431	37,079	12,648	125,035
LV Networks	69,327	158,891	10,228	29,551	39,662	10,112	158,891
Water Supply Infrastructure	37,602	221,123	15,460	48,914	62,277	13,363	221,123
Reservoirs	18,845	12,986	169	896	6,326	5,431	12,986
Water Treatment Works	6,652	7,770	966	3,122	3,063	(59)	7,770
Bulk Mains	—	11,596	2,759	4,132	5,740	1,608	11,596
Distribution	12,105	188,772	11,565	40,764	47,148	6,384	188,772
Sanitation Infrastructure	83,866	141,272	15,713	31,413	57,509	26,096	141,272
Pump Station	5,616	14,086	260	834	3,522	2,688	14,086
Reticulation	13,543	26,198	1,091	3,049	6,000	2,951	26,198
Waste Water Treatment Works	64,707	94,577	11,326	22,508	46,384	23,876	94,577
Outfall Sewers	—	6,411	3,035	5,021	1,603	(3,418)	6,411
Solid Waste Infrastructure	9,027	10,548	156	444	2,637	2,193	10,548
Landfill Sites	3,449	8,707	11	13	2,177	2,163	8,707
Waste Transfer Stations	—	579	—	—	145	145	579
Waste Drop-off Points	5,578	1,109	143	410	277	(133)	1,109
Waste Separation Facilities	—	154	2	20	39	18	154
Rail Infrastructure	1,640	251	150	150	251	101	251
Rail Lines	—	251	150	150	251	101	251
Information and Communication Infrastructure	6,569	7,012	14	1,391	3,989	2,598	7,012
Core Layers	—	3,940	—	—	985	985	3,940
Distribution Layers	6,569	3,072	14	1,391	3,004	1,613	3,072
Community Assets	38,435	173,721	14,086	23,310	47,981	24,671	173,721
Community Facilities	31,767	144,174	7,411	16,301	40,535	24,234	144,174
Halls	—	698	7	12	174	162	698
Centres	—	937	—	1	234	233	937
Clinics/Care Centres	—	4,414	274	503	3,918	3,414	4,414
Fire/Ambulance Stations	10,537	3,103	301	744	687	(57)	3,103
Museums	—	457	1	9	114	106	457
Galleries	—	163	5	13	41	27	163
Libraries	88	6,434	191	307	1,678	1,371	6,434
Cemeteries/Crematoria	—	12,815	576	866	3,154	2,288	12,815
Police	—	4,505	163	285	1,177	892	4,505
Purrs	—	65,664	1,807	4,062	16,930	12,868	65,664
Public Open Space	—	30,683	2,822	7,673	8,473	800	30,683
Nature Reserves	5,513	6,995	818	1,165	1,852	688	6,995
Markets	—	5,219	198	401	1,580	1,180	5,219
Airports	15,629	2,088	247	260	522	262	2,088
Sport and Recreation Facilities	6,668	29,546	6,675	7,009	7,446	437	29,546
Indoor Facilities	—	141	—	—	35	35	141
Outdoor Facilities	6,668	29,406	6,675	7,009	7,411	402	29,406
Investment properties	656	6,685	350	480	7,114	6,635	6,685
Revenue Generating	—	6,685	350	480	7,114	6,635	6,685
Improved Property	—	533	—	—	133	133	533
Unimproved Property	—	6,152	350	480	6,981	6,502	6,152
Other assets	179,399	151,950	1,735	15,213	42,246	27,032	151,950
Operational Buildings	179,399	144,443	1,651	15,051	41,781	26,730	144,443
Municipal Offices	177,131	89,917	459	8,484	27,683	19,200	89,917
Pay/Enquiry Points	—	1,777	26	54	444	390	1,777
Workshops	—	171	—	—	100	100	171
Manufacturing Plant	1,704	2,784	48	394	782	389	2,784
Depots	564	49,794	1,117	6,120	12,771	6,652	49,794
Capital Spares	—	—	—	—	—	—	—
Housing	—	7,507	85	162	464	302	7,507
Staff Housing	—	—	—	—	—	—	—
Social Housing	—	7,507	85	162	464	302	7,507
Intangible Assets	64,863	68,117	7,467	26,038	18,062	(7,976)	68,117
Licences and Rights	64,863	68,117	7,467	26,038	18,062	(7,976)	68,117
Computer Software and Applications	64,863	68,117	7,467	26,038	18,062	(7,976)	68,117
Computer Equipment	2,629	40,742	664	4,028	10,692	6,664	40,742
Computer Equipment	2,629	40,742	664	4,028	10,692	6,664	40,742
Furniture and Office Equipment	3,159	3,634	156	1,447	1,265	(182)	3,634
Furniture and Office Equipment	3,159	3,634	156	1,447	1,265	(182)	3,634
Machinery and Equipment	62,745	62,241	1,372	3,583	22,337	18,754	62,241
Machinery and Equipment	62,745	62,241	1,372	3,583	22,337	18,754	62,241
Transport Assets	166,682	145,603	10,377	28,232	36,401	8,169	145,603
Transport Assets	166,682	145,603	10,377	28,232	36,401	8,169	145,603
Land	—	277	—	—	—	—	277
Land	—	277	—	—	—	—	277
Total Repairs and Maintenance Expenditure	1,063,172	1,642,704	105,795	295,839	473,400	177,561	1,642,704

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M04 October							
Description	2017/18	Budget Year 2018/19					
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
Depreciation by Asset Class/Sub-class							
Infrastructure	997,796	1,309,078	78,830	315,319	436,359	121,040	1,309,078
Roads Infrastructure	343,898	402,838	28,434	113,738	134,279	20,541	402,838
Roads	273,449	321,559	22,573	90,292	107,186	16,895	321,559
Road Structures	7,437	8,429	620	2,479	2,810	330	8,429
Road Furniture	63,012	72,850	5,242	20,967	24,283	3,317	72,850
Storm water Infrastructure	70,662	82,177	5,909	23,635	27,392	3,757	82,177
Drainage Collection	68,440	79,682	5,724	22,895	26,561	3,665	79,682
Storm water Conveyance	2,221	2,496	185	740	832	92	2,496
Electrical Infrastructure	223,348	293,251	18,586	74,346	97,750	23,404	293,251
Power Plants	3,291	4,490	336	1,343	1,497	154	4,490
HV Substations	41,621	62,910	3,540	14,159	20,970	6,811	62,910
HV Switching Station	—	—	—	—	—	—	—
HV Transmission Conductors	18,479	22,855	1,541	6,162	7,618	1,456	22,855
MV Substations	10,908	14,501	940	3,761	4,834	1,073	14,501
MV Switching Stations	2,315	2,689	193	770	896	126	2,689
MV Networks	31,531	39,634	2,986	11,945	13,211	1,266	39,634
LV Networks	115,204	146,172	9,051	36,205	48,724	12,519	146,172
Water Supply Infrastructure	138,837	226,671	11,607	46,428	75,557	29,128	226,671
Dams and Weirs	372	424	31	124	141	17	424
Boreholes	47	53	4	16	18	2	53
Reservoirs	17,318	25,486	1,492	5,966	8,495	2,529	25,486
Pump Stations	5,694	6,522	474	1,896	2,174	279	6,522
Water Treatment Works	16,974	19,472	1,459	5,834	6,491	656	19,472
Bulk Mains	21,965	26,747	1,829	7,316	8,916	1,600	26,747
Distribution	75,746	147,069	6,259	25,036	49,023	23,986	147,069
Distribution Points	74	84	6	24	28	3	84
PRV Stations	649	814	54	216	271	55	814
Sanitation Infrastructure	106,537	151,253	8,556	34,223	50,418	16,195	151,253
Pump Station	1,141	2,071	91	365	690	325	2,071
Reticalation	68,171	99,813	5,448	21,794	33,271	11,477	99,813
Waste Water Treatment Works	28,062	32,769	2,283	9,131	10,923	1,792	32,769
Outfall Sewers	9,145	16,579	732	2,928	5,526	2,598	16,579
Toilet Facilities	18	21	1	5	7	2	21
Solid Waste Infrastructure	1,336	62,073	135	540	20,691	20,151	62,073
Landfill Sites	1,060	61,749	110	438	20,583	20,145	61,749
Waste Processing Facilities	—	—	—	—	—	—	—
Waste Drop-off Points	276	323	25	101	108	6	323
Waste Separation Facilities	—	—	—	—	—	—	—
Rail Infrastructure	0	1	0	0	0	0	1
Rail Lines	—	—	—	—	—	—	—
Rail Structures	0	1	0	0	0	0	1
Information and Communication Infrastructure	113,178	90,815	5,602	22,408	30,272	7,863	90,815
Data Centres	178	195	16	63	65	2	195
Core Layers	112,999	90,620	5,586	22,345	30,207	7,862	90,620
Community Assets	370,691	182,636	12,643	50,572	60,879	10,307	182,636
Community Facilities	307,063	119,308	7,960	31,838	39,769	7,931	119,308
Halls	209,175	1,474	107	429	491	62	1,474
Centres	16,892	17,540	1,288	5,151	5,847	696	17,540
Crèches	104	755	8	34	252	218	755
Clinics/Care Centres	6,903	15,304	602	2,407	5,101	2,695	15,304
Fire/Ambulance Stations	3,243	3,423	233	931	1,141	210	3,423
Testing Stations	653	959	51	203	320	117	959
Museums	215	243	18	71	81	10	243
Libraries	3,978	4,237	350	1,400	1,412	12	4,237
Cemeteries/Crematoria	6,073	6,855	502	2,010	2,285	275	6,855
Police	358	402	30	119	134	15	402
Public Open Space	17,639	20,815	1,439	5,756	6,938	1,182	20,815
Nature Reserves	4,231	2,823	176	703	941	238	2,823
Public Ablution Facilities	63	81	5	20	27	7	81
Markets	9,618	10,558	842	3,367	3,519	152	10,558
Stalls	1,656	1,994	137	550	665	115	1,994
Airports	16,072	19,255	1,337	5,350	6,418	1,068	19,255
Taxi Ranks/Bus Terminals	10,189	12,588	834	3,336	4,196	860	12,588
Sport and Recreation Facilities	63,628	63,328	4,683	18,734	21,109	2,376	63,328
Indoor Facilities	573	821	48	190	274	83	821
Outdoor Facilities	63,055	62,508	4,636	18,544	20,836	2,292	62,508
Heritage assets	—	—	—	—	—	—	—
Monuments	—	—	—	—	—	—	—
Historic Buildings	—	—	—	—	—	—	—
Works of Art	—	—	—	—	—	—	—
Other Heritage	—	—	—	—	—	—	—
Investment properties	5,723	5,883	472	1,888	1,961	73	5,883
Revenue Generating	5,723	—	472	1,888	1,961	73	—
Improved Property	5,723	—	472	1,888	1,961	73	—
Non-revenue Generating	—	5,883	—	—	—	—	5,883
Improved Property	—	5,883	—	—	—	—	5,883
Other assets	80,890	99,437	6,412	25,648	32,873	7,226	99,437
Operational Buildings	63,417	71,632	4,977	19,907	23,815	3,908	71,632
Municipal Offices	48,627	56,174	4,078	16,310	18,662	2,352	56,174
Pay/Enquiry Points	191	229	16	65	76	11	229
Workshops	21	25	2	7	8	25	25
Stores	514	637	47	188	212	25	637
Training Centres	70	87	6	23	29	6	87
Depots	13,994	14,481	829	3,314	4,827	1,513	14,481
Housing	17,472	27,805	1,435	5,741	9,058	3,317	27,805
Staff Housing	2,211	2,555	184	738	852	114	2,555
Social Housing	15,261	25,250	1,251	5,003	8,207	3,204	25,250
Biological or Cultivated Assets	29	39	2	8	13	5	39
Biological or Cultivated Assets	29	39	2	8	13	5	39
Intangible Assets	58,366	78,198	5,180	20,722	25,999	5,277	78,198
Servitudes	—	—	—	—	—	—	—
Licences and Rights	58,366	78,198	5,180	20,722	25,999	5,277	78,198
Computer Software and Applications	58,366	78,198	5,180	20,722	25,999	5,277	78,198
Computer Equipment	59,464	64,003	4,841	19,373	21,248	1,875	64,003
Computer Equipment	59,464	64,003	4,841	19,373	21,248	1,875	64,003
Furniture and Office Equipment	51,159	32,563	4,454	18,069	11,379	(6,690)	32,563
Furniture and Office Equipment	51,159	32,563	4,454	18,069	11,379	(6,690)	32,563
Machinery and Equipment	63,878	70,950	4,993	19,983	23,650	3,667	70,950
Machinery and Equipment	63,878	70,950	4,993	19,983	23,650	3,667	70,950
Transport Assets	325,041	100,206	2,641	10,565	33,304	22,738	100,206
Transport Assets	325,041	100,206	2,641	10,565	33,304	22,738	100,206
Land	22,247	14,164	1,848	7,391	4,721	(2,671)	14,164
Land	22,247	14,164	1,848	7,391	4,721	(2,671)	14,164
Total Depreciation	2,035,283	1,957,156	122,316	489,538	652,385	162,847	1,957,156

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

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October							
Description	2017/18	Budget Year 2018/19					
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class							
Infrastructure	524,470	213,541	38,251	44,192	71,783	27,592	213,541
Roads Infrastructure	486,054	151,049	37,340	40,428	54,127	13,699	151,049
<i>Roads</i>	427,499	91,049	32,539	32,539	48,052	15,512	91,049
<i>Road Structures</i>	58,554	60,000	4,801	7,889	6,075	(1,814)	60,000
Storm water Infrastructure	–	1,500	–	–	–	–	1,500
<i>Storm water Conveyance</i>	–	1,500	–	–	–	–	1,500
Electrical Infrastructure	–	9,000	911	3,764	1,316	(2,447)	9,000
<i>MV Networks</i>	–	2,000	–	–	–	–	2,000
<i>LV Networks</i>	–	7,000	911	3,764	1,316	(2,447)	7,000
Water Supply Infrastructure	–	17,000	–	–	2,340	2,340	17,000
<i>Water Treatment Works</i>	–	15,000	–	–	240	240	15,000
<i>Bulk Mains</i>	–	2,000	–	–	–	–	2,000
Sanitation Infrastructure	9,645	14,992	–	–	4,000	4,000	14,992
<i>Waste Water Treatment Works</i>	9,645	14,992	–	–	4,000	4,000	14,992
Solid Waste Infrastructure	4,570	5,000	–	–	–	–	5,000
<i>Waste Drop-off Points</i>	4,570	5,000	–	–	–	–	5,000
Information and Communication Infrastructure	24,201	15,000	–	–	10,000	10,000	15,000
<i>Distribution Layers</i>	24,201	15,000	–	–	10,000	10,000	15,000
Community Assets	9,483	71,180	–	–	3,673	3,673	71,180
Community Facilities	8,317	55,180	–	–	1,473	1,473	55,180
<i>Markets</i>	2,499	2,500	–	–	293	293	2,500
<i>Airports</i>	1,728	6,000	–	–	1,180	1,180	6,000
<i>Taxi Ranks/Bus Terminals</i>	–	42,180	–	–	–	–	42,180
<i>Capital Spares</i>	–	4,500	–	–	–	–	4,500
Sport and Recreation Facilities	1,166	16,000	–	–	2,200	2,200	16,000
<i>Outdoor Facilities</i>	1,166	16,000	–	–	2,200	2,200	16,000
Other assets	3,654	20,750	–	–	100	100	20,750
Operational Buildings	3,654	20,750	–	–	100	100	20,750
<i>Municipal Offices</i>	3,654	10,750	–	–	100	100	10,750
<i>Stores</i>	–	10,000	–	–	–	–	10,000
Intangible Assets	13,700	4,000	–	–	2,000	2,000	4,000
Licences and Rights	13,700	4,000	–	–	2,000	2,000	4,000
<i>Computer Software and Applications</i>	13,700	4,000	–	–	2,000	2,000	4,000
Machinery and Equipment	–	5,000	–	–	–	–	5,000
Machinery and Equipment	–	5,000	–	–	–	–	5,000
Transport Assets	–	37,000	435	435	8,320	7,885	37,000
Transport Assets	–	37,000	435	435	8,320	7,885	37,000
Total Capital Expenditure on upgrading of existing assets	553,948	351,471	38,686	44,626	85,876	41,250	351,471

(s) Municipal Manager's quality certification

QUALITY CERTIFICATE

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

Dr Moeketsi Mosola
CITY MANAGER OF THE CITY OF TSHWANE

Signature: _____

Date: _____