

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

From: The City Manager
 To: The Executive Mayor

GROUP FINANCIAL SERVICES DEPARTMENT: MUNICIPAL FINANCE
 MANAGEMENT ACT (MFMA) IN-YEAR FINANCIAL REPORT (MONTHLY AND
 FIRST QUARTER BUDGET STATEMENT) FOR THE PERIOD ENDING 30
 SEPTEMBER 2018

1. PURPOSE

This report provides progress on the financial performance of the City of Tshwane against the budget for the period ended 30 September 2018, in compliance with sections 52(d) and 71 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

2. STRATEGIC PILLARS

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

3. BACKGROUND

Sections 52(d) and 71 of the MFMA, as well as the Municipal Budget and Reporting Regulations, require that specific financial particulars on the implementation of the budget be reported in the prescribed format in order to comply with legislation.

Section 52(d) of the MFMA provides that “the mayor of a municipality must, within 30 days of the end of each quarter, submit a report to Council on the implementation of the budget and the financial state of the municipality”.

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

For the reporting period ended 30 September 2018, the ten working days within which to report end on **12 October 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 30 September 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 30 September 2018:

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 SEPTEMBER 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	8,526,705	8,687,600	(160,894)	-2%
Total Expenditure	32,416,977	7,756,479	9,274,831	(1,518,353)	-16%
Surplus /Deficit	113,230	770,227	(587,232)	1,357,458	

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 SEPTEMBER 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	8 013 964	8 103 489	(89 525)	-1%
Total Expenditure	29 994 829	6 341 960	9 359 475	(3 017 516)	-32%
Surplus /Deficit	231 184	1 672 004	(1 255 986)	2 927 991	

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R160,9 million against the year-to-date (YTD) budget for the period ended 30 September 2018.

The operating expenditure is underspent by R1,5 billion, which is 16% less than the YTD expenditure projection. However, it is expected that the expenditure will improve in the second quarter.

The total approved capital budget allocation amounts to R4 billion. The expenditure for the period, including that of the entities, amounts to R136 million, representing 3,4% of the total approved budget.

Cash and cash equivalents as at 30 September 2018 amount to R2 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 30 September 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-03 mSCOA data strings will be submitted to the National Treasury on 12 September 2018.

9. CONCLUSION

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

The operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R160,9 million against the YTD budget for the period ended 30 September 2018.

The operating expenditure is underspent by R1,5 billion, which is 16% 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 R136 million, which represents 3,4% 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 sections 52(d) and 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 30 SEPTEMBER 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: M03 SEPTEMBER 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 Recommendation

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 sections 52(d) and 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 30 September 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) - M03 September								
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	143,237	152,593	17,258	24,439	45,517	(21,078)	-46%	152,593
Interest earned - external investments	210,976	133,342	16,509	36,984	25,966	11,018	42%	133,342
Interest earned - outstanding debtors	676,298	575,401	73,633	219,950	137,665	82,285	60%	575,401
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	-	6,980	-	-	-	-	-	6,980
Transfers and subsidies	4,304,592	4,440,081	38,735	1,606,263	1,468,505	137,758	9%	4,440,081
Other revenue	894,013	1,023,065	41,068	129,949	253,288	(123,339)	-49%	1,023,065
Gains on disposal of PPE	4,809	1,242	-	-	-	-	-	1,242
Total Revenue (excluding capital transfers and contributions)	30,232,217	32,530,207	2,202,265	8,526,705	8,687,600	(160,894)	-2%	32,530,207
Expenditure By Type								
Employee related costs	8,199,423	9,602,946	705,217	2,077,644	2,303,231	(225,587)	-10%	9,602,946
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	2,035,483	1,957,156	122,575	367,222	489,289	(122,067)	-25%	1,957,156
Finance charges	1,626,502	1,390,948	34,419	106,407	347,737	(241,330)	-69%	1,390,948
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	499,679	765,218	43,583	101,994	246,451	(144,457)	-59%	765,218
Contracted services	3,025,546	3,320,884	203,013	460,422	948,540	(488,118)	-51%	3,320,884
Transfers and subsidies	166,951	52,495	3,351	20,666	35,706	(15,041)	-42%	52,495
Other expenditure	2,820,308	2,952,234	217,756	589,014	801,212	(212,198)	-26%	2,952,234
Loss on disposal of PPE	84,717	1	-	-	0	(0)	-100%	1
Total Expenditure	29,619,587	32,416,977	2,698,946	7,756,479	9,274,831	(1,518,353)	-16%	32,416,977
Surplus/(Deficit)	612,630	113,230	(496,681)	770,227	(587,232)	1,357,458		113,230
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,218,085	2,198,735	71,754	94,040	207,557	(113,517)	-55%	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	2,831,655	2,319,965	(424,927)	864,267	(378,923)			2,319,965
Taxation	3,649	535	-	-	134	(134)		535
Surplus/(Deficit) after taxation	2,828,007	2,319,430	(424,927)	864,267	(379,057)			2,319,430
Attributable to minorities	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	2,828,007	2,319,430	(424,927)	864,267	(379,057)			2,319,430
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	2,828,007	2,319,430	(424,927)	864,267	(379,057)			2,319,430

The YTD actual revenue amounts to R8,5 billion and reflects an unfavourable variance of R160,9 million against the YTD budget of R8,7 billion.

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

- Service charges: Electricity revenue (R134 million unfavourable): Due to low consumption on smart prepaid electricity.
- Service charges: Water (R124 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 (R35,4 million favourable): Mainly on solid waste removal, actual income received was higher than the projected figures.
- Rental facilities and equipment (R21 million unfavourable): Due to the delay in allocating revenue to the general ledger accounts, revenue for the first quarter will reflect in October 2018.
- Interest earned on external investments (R11 million favourable): Interest was higher than expected for the quarter.
- Interest earned on outstanding debtors (R82,3 million favourable): As a result of an increase in outstanding debtors.
- Fines, penalties and forfeits (R14,4 million unfavourable): Underspending mainly on AARTO revenue. Mobile speed cameras were calibrated and deployed in August to assist in increasing the AARTO revenue.
- Licences and permits (R4,7 million unfavourable): Due to under-recovery, mainly on sundry fees and driver's licences. The revenue for September will reflect in October 2018.
- Transfers and subsidies (R137,8 million favourable): Mainly due to the transfer of the first tranche of the equitable share.
- Other revenue (R123 million unfavourable): Mainly due to under-recovery on the following line items:
 - Reminder fees
 - Market fees
 - Transport fees
 - VAT correction: Direct income
 - Township development contributions on electricity and rezoning

The YTD actual expenditure amounts to R7,8 billion and indicates an underspending variance of R1,5 billion or 16% against the YTD budget of R9,3 billion. Expenditure is expected to improve in the next quarter.

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

- Employee-related costs (R225,6 million under budget): Mainly on salaries, medical aid, and pension and provident funds, due to vacant positions.
- Depreciation (R122 million under budget): The calculation is aligned with the asset verification and purification process.
- Finance charges (R241,3 million under budget): The interest on the external loans is payable at the end of each quarter. Expenditure is to reflect in October 2018.
- Bulk purchases of electricity (R43 million under budget): Due to outstanding invoices for September, the payments will be processed in October 2018.
- Rand Water (R24 million under budget): The purchases are demand-driven and also according to seasonal usage, and they cannot be predicted.

- Other materials (R144,4 million under budget): Underspending mainly on consumables, electricity reticulation and water. Expenditure is expected to increase in the second quarter.
- Contracted services are (R488 million under budget): Underspending, mainly on watchman services and maintenance of buildings, grounds and roads. Expenditure is expected to increase in the second quarter.
- Transfers and subsidies (R15 million under budget): Due to underspending on gratuities and payment to municipal entities.
- Other expenditure (R212 million under budget): Due to underspending, mainly on leased vehicles, A Re Yeng operations and internet fees. Expenditure is expected to increase in the second quarter.

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

Summary of capital expenditure

The capital expenditure report, shown in 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 R136 million, which represents 3,4% against the budget.

Consolidated summary – Capital expenditure, 30 September 2018

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 30 SEPTEMBER 2018						
Description	Original Budget	YTD Budget - 30 September 2018	YTD Actual - 30 September 2018	YTD Variance	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	4,023,015	600,887	135,696	(465,191)	-77%	3.4%
TOTAL Capital Financing	4,023,015	600,887	135,696	(465,191)	-77%	3.4%

Capital expenditure per funding source as at 30 September 2018

Capital Expenditure for the CoT per Funding Source as at 30 September 2018											
Funding Source	Original Budget 2018/19	YTD Expenditure Projections 30 September 2018	YTD Actual Expenditure 30 September 2018	Variance (Actual vs Projection)	Variance (Actual vs Original Budget)	Actual as % of Expenditure Projection	Actual as % of Original Budget	Commitment YTD	Cumulative Actual + Committed	Cumulative Actual & Committed as % of Original Budget	Budget Not Spent (Original Budget - Cum Actual + Committed YTD)
	(R)	(R)	(R)	(R)	(R)	%	%	(R)	(R)	%	(R)
Council Funding	156 500 000	16 884 190	4 893 604	(11 990 585)	(1 151 606 396)	29.0%	3.1%	8 192 747	13 086 351	8.4%	143 413 649
Public Transport Infrastructure and Systems Grant (PTIS)	509 162 220	81 965 669	0	(81 965 669)	(509 162 220)	0.0%	0.0%	1 150 000	1 150 000	0.2%	508 012 220
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	204 562 977	87 230 921	(117 332 056)	(1 470 207 869)	42.6%	5.6%	81 636 361	168 867 282	10.8%	1 388 571 508
Integrated National Electrification Programme (INEP)	40 000 000	4 400 000	0	(4 400 000)	(4 400 000)	0.0%	0.0%	0	0	0.0%	40 000 000
Capital Replacement Reserve	5 000 000	730 000	0	(730 000)	(5 000 000)	0.0%	0.0%	305 415	305 415	6.1%	4 694 585
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	2 000 000	0	(2 000 000)	(10 000 000)	0.0%	0.0%	0	0	0.0%	10 000 000
Borrowings	1 500 000 000	237 841 551	31 854 479	(205 987 072)	(1 468 145 521)	13.4%	2.1%	68 266 007	100 120 486	6.7%	1 399 879 514
Public Contributions & Donations	150 000 000	11 746 667	2 979 041	(8 767 625)	(147 020 959)	25.4%	2.0%	252 380	3 231 421	2.2%	146 768 579
Social Infrastructure Grant	30 730 000	30 730 000	8 710 400	(22 019 600)	(22 019 600)	28.3%	28.3%	4 209 236	12 919 636	42.0%	17 810 364
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	9 182 652	0	(9 182 652)	(38 261 050)	0.0%	0.0%	0	0	0.0%	38 261 050
Housing Company Tshwane - Internally Generated Funds	500 000	153 298	0	(153 298)	(500 000)	0.0%	0.0%	0	0	0.0%	500 000
Tshwane Economic Development Agency - Internally Generated Funds	318 000	50 000	27 776	(22 224)	(290 224)	55.6%	8.7%	0	27 776	8.7%	290 224
Total	4 023 015 060	600 887 003	135 696 222	(465 190 781)	(3 887 318 838)	22.6%	3.4%	164 012 146	299 708 368	7.4%	3 723 306 692

An amount of R160 million has been spent, mainly on grant-funded projects.

Capital expenditure per funding source as at 30 September 2017

Capital Expenditure for the CoT per Funding Source as at 30 September 2017										
Funding Source	Original Budget 2017/18	YTD Expenditure Projections 30 September 2017	YTD Actual Expenditure 30 September 2017	Variance (Actual vs Projection)	Variance (Actual vs Original Budget)	Actual as % of Expenditure Projection	Actual as % of Original Budget	Commitment YTD	Cumulative Actual + Committed	Budget Not Spent (Original Budget - Cum Actual + Committed YTD)
	R000	(R)	(R)	(R)	(R)	%	%	(R)	(R)	(R)
Council Funding	376 000 000	25 413 000	409 474	(25 003 526)	(375 590 526)	1.6%	0.1%	202 817	612 291	375 387 709
Public Transport Infrastructure and Systems Grant (PTIS)	679 189 840	38 034 631	73 532 222	35 497 591	(605 657 618)	193.3%	10.8%	31 678 021	105 210 243	573 979 597
Neighbourhood Development Partnership Grant (NDPG)	20 000 000	1 120 000	497 622	(622 378)	(19 502 378)	44.4%	2.5%	0	497 622	19 502 378
USDG (replaces MIG- Urban Settlements Development Grant)	1 567 922 550	209 710 675	40 694 595	(169 016 080)	(1 527 227 955)	19.4%	2.6%	52 011 901	92 706 496	1 475 216 054
Integrated National Electrification Programme (INEP)	30 000 000	1 680 000	0	(1 680 000)	(30 000 000)	0.0%	0.0%	700 000	700 000	29 300 000
Capital Replacement Reserve	5 000 000	0	21 618	21 618	(4 978 382)	0.4%	0.4%	92 918	114 536	4 885 464
Community Library Services (CLS)	9 507 000	0	0	0	(9 507 000)	0.0%	0.0%	0	0	9 507 000
Borrowings	1 000 000 000	159 030 396	2 317 453	(156 712 943)	(997 682 547)	1.5%	0.2%	12 423 574	14 741 027	985 258 973
Public Contributions & Donations	100 000 000	2 481 480	9 636 892	7 155 411	(90 363 108)	388.4%	9.6%	2 081 740	11 718 632	88 281 368
Social Infrastructure Grant	34 000 000	22 178 482	11 489 854	(10 688 628)	(22 510 146)	51.8%	33.8%	0	11 489 854	22 510 146
LG SETA Discretionary Allocation	6 000 000	0	0	0	(6 000 000)	0.0%	0.0%	0	0	6 000 000
Integrated City Development Grant (ICDG)	32 664 650	0	0	0	(32 664 650)	0.0%	0.0%	0	0	32 664 650
Housing Company Tshwane - Subsidy	51 548 240	17 843 005	13 771 769	(4 071 236)	(37 776 471)	77.2%	26.7%	0	13 771 769	37 776 471
Hosing Company Tshwane - Social Housing Regulatory Authority (SHRA)	70 626 296	13 023 131	0	(13 023 131)	(70 626 296)	0.0%	0.0%	0	0	70 626 296
Tshwane Economic Development Agency - Subsidy	300 000	50 000	0	(50 000)	(300 000)	0.0%	0.0%	0	0	300 000
Total	3 982 758 576	490 564 800	152 371 499	(338 193 301)	(3 830 387 077)	31.1%	3.8%	99 190 971	251 562 470	3 731 196 106

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)

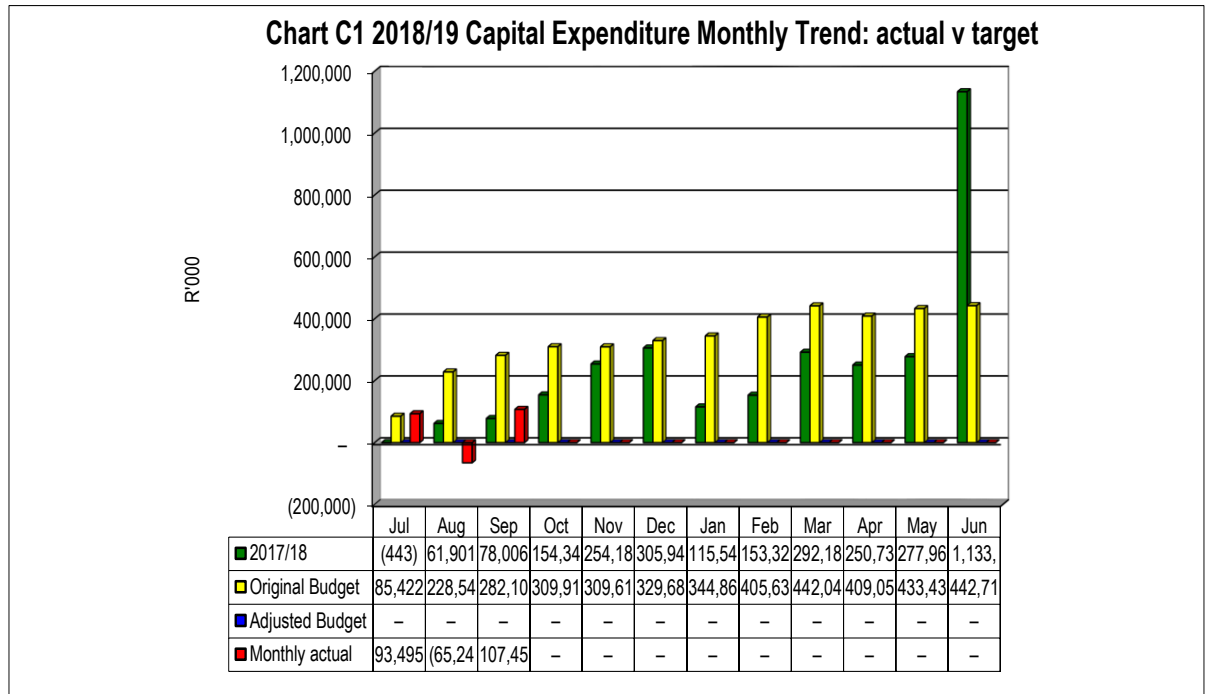
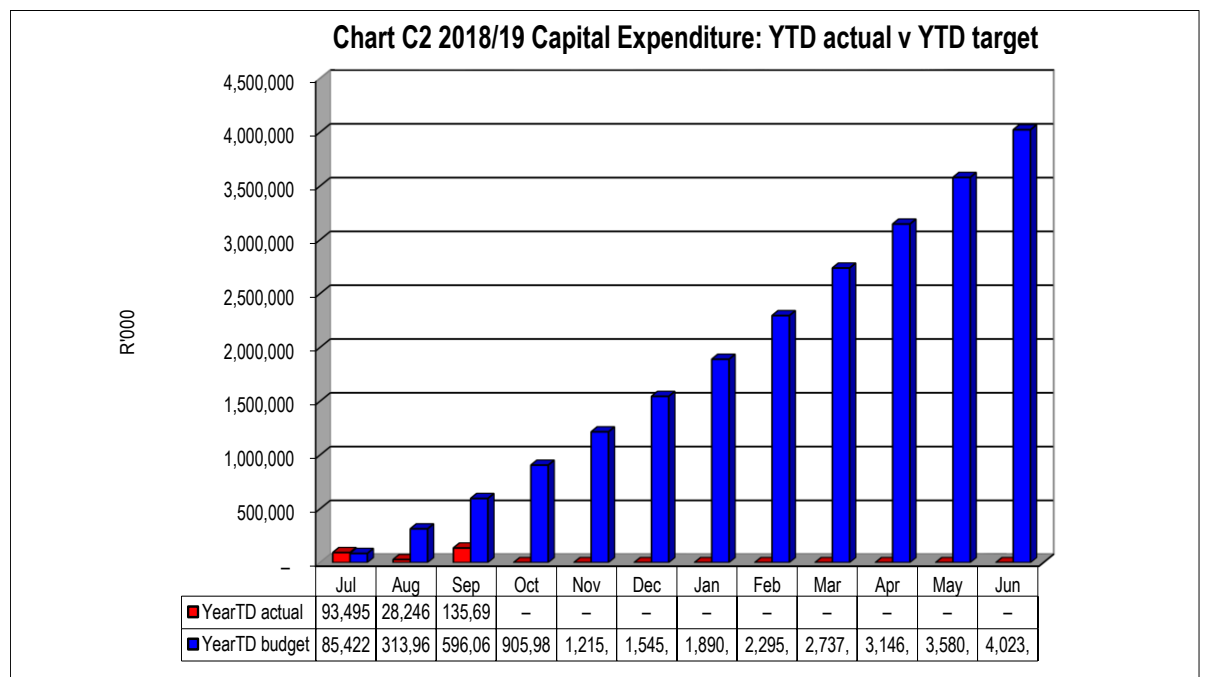


Chart C2: 2018/19 capital expenditure (YTD actual vs YTD target)



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 30 September 2018 amounts to R28,3 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 September 2018 amount to R2 billion.
- The cash flow from operating activities is R218 million negative.
- The cash flow from investing activities amounts to R90,8 million.
- The cash flow from financing activities amounts to R164,7 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 R12,6 billion.

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

An amount of R6,6 billion is outstanding in this category compared to R5,3 billion in the 2017/18 financial year.

Chart C3: Aged consumer debtors' analysis

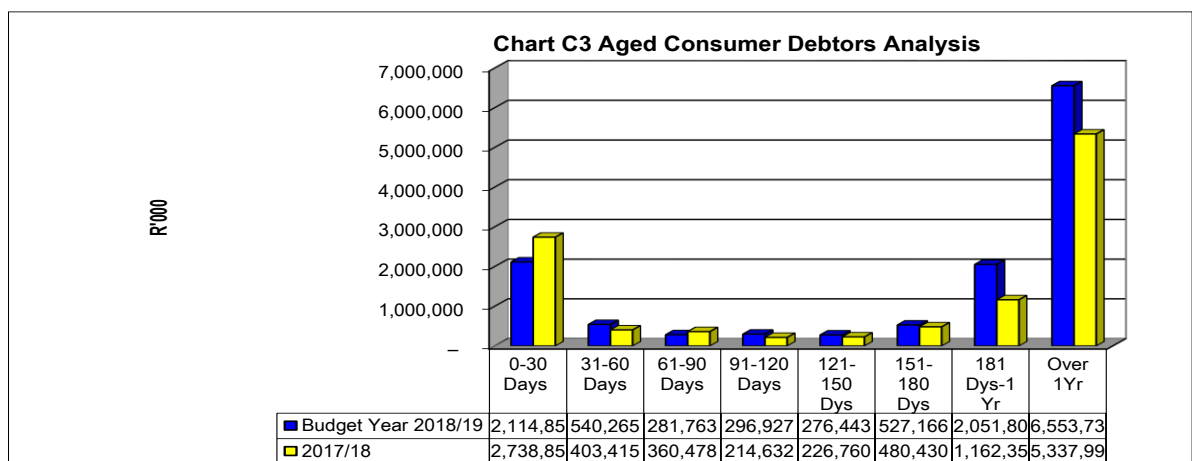
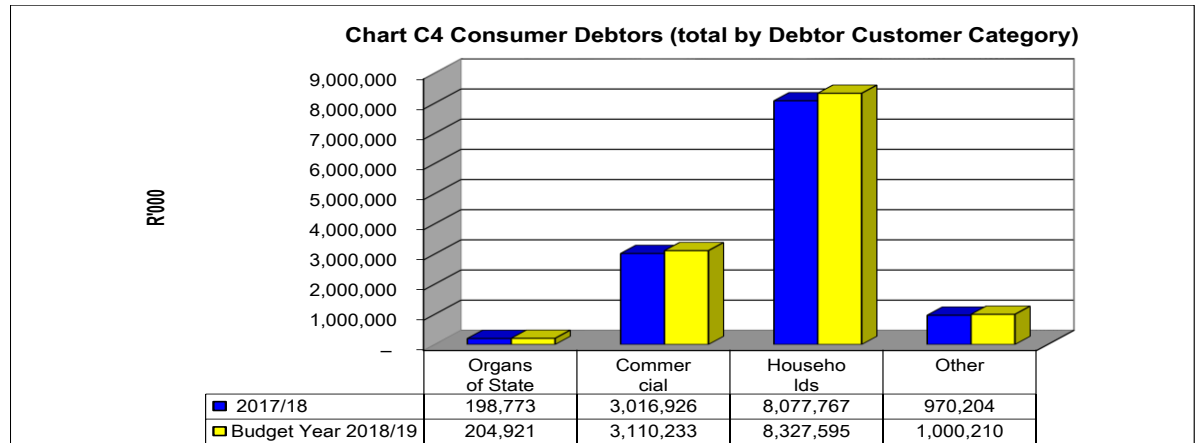


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R250 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

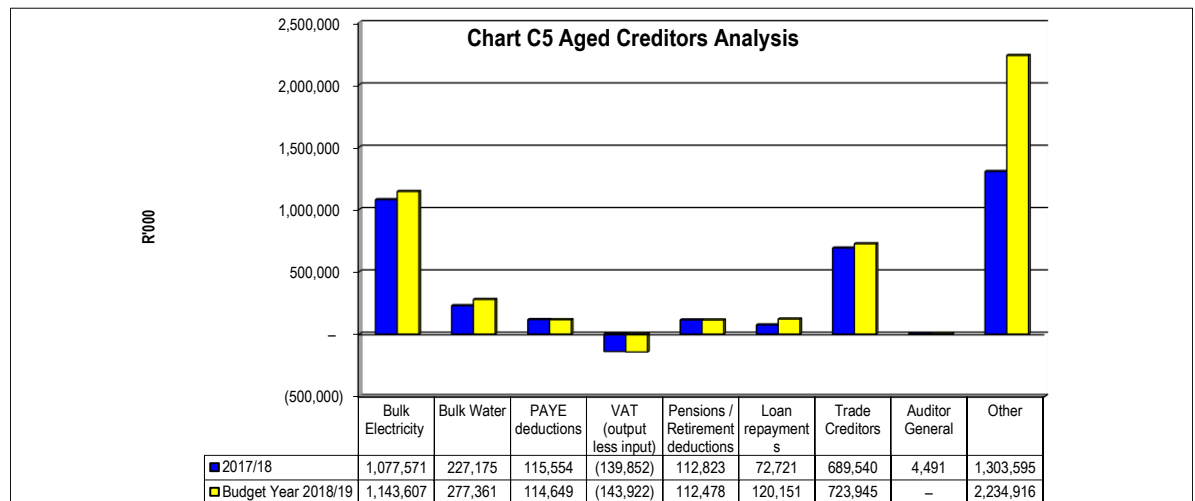


Creditors' age analysis

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 R1,8 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.

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 R1,6 billion, against the YTD budget of R1,8 billion.

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

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
- creditor's management.

1.4 In-year budget statement tables

The financial results for the period ended 30 September 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 - M03 September								
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	6,731,720	6,980,636	557,860	1,739,720	1,737,627	2,093	0%	6,980,636
Service charges	16,986,098	18,788,560	1,424,032	4,709,841	4,940,371	(230,530)	-5%	18,788,560
Investment revenue	210,976	133,342	16,509	36,984	25,966	11,018	42%	133,342
Transfers and subsidies	4,304,592	4,440,081	38,735	1,606,263	1,468,505	137,758	9%	4,440,081
Other own revenue	1,998,831	2,187,587	165,131	433,897	515,130	(81,234)	-16%	2,187,587
Total Revenue (excluding capital transfers and contributions)	30,232,217	32,530,207	2,202,265	8,526,705	8,687,600	(160,894)	-2%	32,530,207
Employee costs	8,199,423	9,602,946	705,217	2,077,644	2,303,231	(225,587)	-10%	9,602,946
Remuneration of Councillors	123,786	132,797	10,116	30,511	33,199	(2,689)	-8%	132,797
Depreciation & asset impairment	2,035,483	1,957,156	122,575	367,222	489,289	(122,067)	-25%	1,957,156
Finance charges	1,626,502	1,390,948	34,419	106,407	347,737	(241,330)	-69%	1,390,948
Materials and bulk purchases	10,220,661	11,493,088	1,276,296	3,725,987	3,937,310	(211,323)	-5%	11,493,088
Transfers and subsidies	166,951	52,495	3,351	20,666	35,706	(15,041)	-42%	52,495
Other expenditure	7,246,781	7,787,546	546,972	1,428,043	2,128,359	(700,316)	-33%	7,787,546
Total Expenditure	29,619,587	32,416,977	2,698,946	7,756,479	9,274,831	(1,518,353)	-16%	32,416,977
Surplus/(Deficit)	612,630	113,230	(496,681)	770,227	(587,232)	1,357,458	-231%	113,230
Transfers and subsidies - capital (monetary allocations)	2,218,085	2,198,735	71,754	94,040	207,557	(113,517)	-55%	2,198,735
Contributions & Contributed assets	940	8,000	–	–	751	(751)	-100%	8,000
Surplus/(Deficit) after capital transfers & contributions	2,831,655	2,319,965	(424,927)	864,267	(378,923)	1,243,190	-328%	2,319,965
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	2,831,655	2,319,965	(424,927)	864,267	(378,923)	1,243,190	-328%	2,319,965
Capital expenditure & funds sources								
Capital expenditure	3,077,661	4,023,015	107,450	135,696	600,887	(465,191)	-77%	4,023,015
Capital transfers recognised	2,135,670	2,210,697	75,544	95,941	332,841	(236,900)	-71%	2,210,697
Public contributions & donations	61,157	150,000	966	2,979	12,387	(9,408)	-76%	150,000
Borrowing	700,248	1,500,000	26,048	31,854	237,842	(205,987)	-87%	1,500,000
Internally generated funds	180,585	162,318	4,894	4,921	17,817	(12,896)	-72%	162,318
Total sources of capital funds	3,077,661	4,023,015	107,450	135,696	600,887	(465,191)	-77%	4,023,015
Financial position								
Total current assets	12,250,383	11,231,612		11,220,958				11,231,612
Total non current assets	41,564,136	42,830,192		41,437,984				42,830,192
Total current liabilities	11,831,160	11,246,591		9,986,171				11,246,591
Total non current liabilities	14,525,937	14,990,203		14,361,180				14,990,203
Community wealth/Equity	27,457,421	27,825,011		28,311,591				27,825,011
Cash flows								
Net cash from (used) operating	5,092,364	4,161,591	(122,642)	(217,995)	(317,964)	(99,969)	31%	4,161,591
Net cash from (used) investing	(2,820,542)	(3,961,251)	10,272	90,780	(262,149)	(352,929)	135%	(3,961,251)
Net cash from (used) financing	(983,218)	445,617	(50,043)	(164,690)	(154,873)	9,817	-6%	445,617
Cash/cash equivalents at the month/year end	2,311,735	2,978,764	–	2,019,830	1,597,821	(422,009)	-26%	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	2,114,851	540,265	296,927	276,443	527,166	2,051,806	6,553,738	12,642,959
Creditors Age Analysis								
Total Creditors	4,583,186	–	–	–	–	–	–	4,583,186

(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) - M03 September								
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	618,407	3,408,786	3,178,455	230,331	7%	11,524,873
Executive and council	23,263	54,054	-	306	4,874,212.58	(4,568)	-94%	54,054
Finance and administration	11,101,635	11,426,644	614,918	3,401,468	3,162,537	238,931	8%	11,426,644
Internal audit	47,823	44,175	3,489	7,012	11,044	(4,032)	-37%	44,175
<i>Community and public safety</i>	1,581,647	1,681,120	97,643	183,510	298,408	(114,898)	-39%	1,681,120
Community and social services	41,534	22,671	1,023	3,335	5,276	(1,941)	-37%	22,671
Sport and recreation	34,683	25,662	1,299	2,883	6,415	(3,532)	-55%	25,662
Public safety	226,410	369,254	27,304	47,980	64,819	(16,839)	-26%	369,254
Housing	1,061,627	1,056,042	66,435	85,495	140,821	(55,326)	-39%	1,056,042
Health	217,393	207,491	1,582	43,818	81,077	(37,260)	-46%	207,491
<i>Economic and environmental services</i>	1,419,187	1,458,926	30,489	98,039	244,002	(145,962)	-60%	1,458,926
Planning and development	103,588	176,590	5,774	44,158	62,292	(18,134)	-29%	176,590
Road transport	1,311,564	1,281,674	24,696	53,482	181,544	(128,063)	-71%	1,281,674
Environmental protection	4,036	662	20	400	166	234	142%	662
<i>Trading services</i>	18,057,299	19,831,779	1,511,881	4,882,791	5,114,982	(232,191)	-5%	19,831,779
Energy sources	11,334,961	12,467,449	908,285	3,201,889	3,343,231	(141,342)	-4%	12,467,449
Water management	4,080,746	4,390,403	362,213	990,786	1,091,613	(100,827)	-9%	4,390,403
Waste water management	1,082,381	1,438,917	103,443	282,824	298,327	(15,503)	-5%	1,438,917
Waste management	1,559,211	1,535,010	137,941	407,293	381,811	25,481	7%	1,535,010
<i>Other</i>	220,388	240,244	15,598	47,619	60,061	(12,442)	-21%	240,244
Total Revenue - Functional	32,451,243	34,736,942	2,274,020	8,620,746	8,895,908	(275,162)	-3%	34,736,942
Expenditure - Functional								
<i>Governance and administration</i>	7,769,340	7,564,013	463,030	1,257,663	1,893,822	(636,159)	-34%	7,564,013
Executive and council	1,400,652	1,309,236	70,391	221,556	320,965,737.48	(99,410)	-31%	1,309,236
Finance and administration	6,169,280	5,918,414	344,427	953,097	1,487,125	(534,028)	-36%	5,918,414
Internal audit	199,408	336,364	48,213	83,010	85,731	(2,721)	-3%	336,364
<i>Community and public safety</i>	4,115,785	4,786,871	345,581	991,651	1,199,961	(208,310)	-17%	4,786,871
Community and social services	266,585	292,803	21,535	61,279	71,917	(10,637)	-15%	292,803
Sport and recreation	357,007	531,377	33,216	97,255	130,336	(33,081)	-25%	531,377
Public safety	2,324,867	2,727,743	193,884	567,413	655,658	(88,245)	-13%	2,727,743
Housing	612,133	538,580	49,860	124,439	134,731	(10,293)	-8%	538,580
Health	555,194	696,368	47,087	141,265	207,319	(66,054)	-32%	696,368
<i>Economic and environmental services</i>	3,069,877	3,295,451	218,264	610,687	844,651	(233,964)	-28%	3,295,451
Planning and development	960,453	1,041,266	81,048	229,968	291,091	(61,123)	-21%	1,041,266
Road transport	1,963,960	2,083,063	126,025	351,333	508,483	(157,149)	-31%	2,083,063
Environmental protection	145,464	171,122	11,191	29,386	45,077	(15,692)	-35%	171,122
<i>Trading services</i>	14,494,794	16,588,898	1,658,184	4,864,252	5,285,447	(421,196)	-8%	16,588,898
Energy sources	10,041,218	10,963,043	1,229,100	3,701,227	3,729,575	(28,348)	-1%	10,963,043
Water management	2,343,641	3,567,984	316,359	849,873	984,172	(134,299)	-14%	3,567,984
Waste water management	772,883	829,563	50,694	139,167	269,874	(130,707)	-48%	829,563
Waste management	1,337,052	1,228,310	62,030	173,985	301,827	(127,842)	-42%	1,228,310
<i>Other</i>	173,439	182,277	13,888	32,227	51,085	(18,858)	-37%	182,277
Total Expenditure - Functional	29,623,236	32,417,512	2,698,946	7,756,479	9,274,965	(1,518,487)	-16%	32,417,512
Surplus/ (Deficit) for the year	2,828,007	2,319,430	(424,927)	864,267	(379,057)	1,243,324	-328%	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) - M03 September

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	135	9,072	18,232	(9,160)	-50%	78,318
Vote 2 - Economic Development & Spatial Planning Department	315,041	454,700	16,413	93,484	123,284	(29,800)	-24%	454,700
Vote 3 - Emergency Services Department	111,980	118,785	983	43,400	45,016	(1,616)	-4%	118,785
Vote 4 - Environment & Agriculture Management Department	1,587,852	1,553,665	138,586	408,947	386,475	22,472	6%	1,553,665
Vote 5 - Group Audit & Risk Department	47,833	44,175	3,489	7,012	11,044	(4,032)	-37%	44,175
Vote 6 - Group Financial Services Department	10,968,258	11,247,966	611,309	3,382,474	3,119,354	263,120	8%	11,247,966
Vote 7 - Group Property Management Department	68,247	97,257	8,417	9,145	24,314	(15,170)	-62%	97,257
Vote 8 - Health Department	60,585	63,435	991	1,095	29,743	(28,648)	-96%	63,435
Vote 9 - Human Settlement Department	1,036,316	1,015,196	60,954	80,011	132,964	(52,953)	-40%	1,015,196
Vote 10 - Tshwane Metro Police Department	233,774	370,549	28,819	50,541	64,602	(14,061)	-22%	370,549
Vote 11 - Regional Operations & Coordination Department	72,307	64,723	8,042	13,031	15,670	(2,639)	-17%	64,723
Vote 12 - Roads & Transport Department	1,315,914	1,299,191	22,698	49,055	186,476	(137,422)	-74%	1,299,191
Vote 13 - Shared Services Department	8,950	1,126	1	4	282	(278)	-99%	1,126
Vote 14 - Utility Services Department	16,486,070	18,289,822	1,373,071	4,473,089	4,731,434	(258,346)	-5%	18,289,822
Vote 15 - Other Departments	35,401	38,034	112	388	7,017	(6,629)	-94%	38,034
Total Revenue by Vote	32,451,243	34,736,942	2,274,020	8,620,746	8,895,908	(275,162)	-3%	34,736,942
Expenditure by Vote								
Vote 1 - Community & Social Development Services Department	343,305	441,131	46,227	111,898	108,254	3,645	3%	441,131
Vote 2 - Economic Development & Spatial Planning Department	540,308	578,162	40,289	127,078	183,274	(56,196)	-31%	578,162
Vote 3 - Emergency Services Department	614,009	741,129	53,736	161,380	178,744	(17,364)	-10%	741,129
Vote 4 - Environment & Agriculture Management Department	1,589,260	1,503,552	82,723	229,808	372,872	(143,063)	-38%	1,503,552
Vote 5 - Group Audit & Risk Department	225,356	357,827	49,802	87,772	91,137	(3,365)	-4%	357,827
Vote 6 - Group Financial Services Department	3,381,141	2,897,921	154,852	417,180	718,380	(301,199)	-42%	2,897,921
Vote 7 - Group Property Management Department	684,394	656,980	50,617	159,311	179,096	(19,785)	-11%	656,980
Vote 8 - Health Department	375,774	425,104	25,243	76,391	137,020	(60,629)	-44%	425,104
Vote 9 - Human Settlement Department	439,250	330,173	43,357	90,169	90,899	(730)	-1%	330,173
Vote 10 - Tshwane Metro Police Department	2,249,662	2,580,441	184,303	540,073	620,143	(80,070)	-13%	2,580,441
Vote 11 - Regional Operations & Coordination Department	2,693,751	3,138,517	197,566	560,839	767,965	(207,126)	-27%	3,138,517
Vote 12 - Roads & Transport Department	1,550,067	1,499,742	93,789	255,555	367,086	(111,531)	-30%	1,499,742
Vote 13 - Shared Services Department	1,428,735	1,548,491	80,929	237,694	392,425	(154,731)	-39%	1,548,491
Vote 14 - Utility Services Department	11,985,023	14,087,556	1,500,760	4,423,398	4,665,038	(241,640)	-5%	14,087,556
Vote 15 - Other Departments	1,523,198	1,630,786	94,752	277,933	402,635	(124,703)	-31%	1,630,786
Total Expenditure by Vote	29,623,236	32,417,512	2,698,946	7,756,479	9,274,965	(1,518,487)	-16%	32,417,512
Surplus/ (Deficit) for the year	2,828,007	2,319,430	(424,927)	864,267	(379,057)	1,243,324	-328%	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) - M03 September								
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	143,237	152,593	17,258	24,439	45,517	(21,078)	-46%	152,593
Interest earned - external investments	210,976	133,342	16,509	36,984	25,966	11,018	42%	133,342
Interest earned - outstanding debtors	676,298	575,401	73,633	219,950	137,665	82,285	60%	575,401
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	-	6,980	-	-	-	-	-	6,980
Transfers and subsidies	4,304,592	4,440,081	38,735	1,606,263	1,468,505	137,758	9%	4,440,081
Other revenue	894,013	1,023,065	41,068	129,949	253,288	(123,339)	-49%	1,023,065
Gains on disposal of PPE	4,809	1,242	-	-	-	-	-	1,242
Total Revenue (excluding capital transfers and contributions)	30,232,217	32,530,207	2,202,265	8,526,705	8,687,600	(160,894)	-2%	32,530,207
Expenditure By Type								
Employee related costs	8,199,423	9,602,946	705,217	2,077,644	2,303,231	(225,587)	-10%	9,602,946
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	2,035,483	1,957,156	122,575	367,222	489,289	(122,067)	-25%	1,957,156
Finance charges	1,626,502	1,390,948	34,419	106,407	347,737	(241,330)	-69%	1,390,948
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	499,679	765,218	43,583	101,994	246,451	(144,457)	-59%	765,218
Contracted services	3,025,546	3,320,884	203,013	460,422	948,540	(488,118)	-51%	3,320,884
Transfers and subsidies	166,951	52,495	3,351	20,666	35,706	(15,041)	-42%	52,495
Other expenditure	2,820,308	2,952,234	217,756	589,014	801,212	(212,198)	-26%	2,952,234
Loss on disposal of PPE	84,717	1	-	-	0	(0)	-100%	1
Total Expenditure	29,619,587	32,416,977	2,698,946	7,756,479	9,274,831	(1,518,353)	-16%	32,416,977
Surplus/(Deficit)	612,630	113,230	(496,681)	770,227	(587,232)	1,357,458		113,230
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,218,085	2,198,735	71,754	94,040	207,557	(113,517)	-55%	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	2,831,655	2,319,965	(424,927)	864,267	(378,923)			2,319,965
Taxation	3,649	535	-	-	134	(134)		535
Surplus/(Deficit) after taxation	2,828,007	2,319,430	(424,927)	864,267	(379,057)			2,319,430
Attributable to minorities	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	2,828,007	2,319,430	(424,927)	864,267	(379,057)			2,319,430
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	2,828,007	2,319,430	(424,927)	864,267	(379,057)			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 - M03 September)							
Vote Description	2017/18	Budget Year 2018/19					
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Community & Social Development Services Department	75,456	97,730	7,995	8,710	33,228	(24,518)	97,730
Vote 2 - Economic Development & Spatial Planning Department	14,697	113,492	–	28	9,555	(9,527)	113,492
Vote 3 - Emergency Services Department	10,189	20,700	11	11	774	(763)	20,700
Vote 4 - Environment & Agriculture Management Department	27,005	51,500	951	951	3,300	(2,349)	51,500
Vote 5 - Group Audit & Risk Department	9,047	40,150	–	–	1,218	(1,218)	40,150
Vote 6 - Group Financial Services Department	25,661	81,500	–	–	900	(900)	81,500
Vote 7 - Group Property Management Department	98	5,200	–	–	–	–	5,200
Vote 8 - Health Department	16,284	32,000	3,226	7,920	20,340	(12,420)	32,000
Vote 9 - Human Settlement Department	929,945	937,758	14,846	14,846	98,384	(83,539)	937,758
Vote 10 - Tshwane Metro Police Department	12,996	11,500	–	–	9,775	(9,775)	11,500
Vote 11 - Regional Operations & Coordination Department	4,049	4,200	–	–	–	–	4,200
Vote 12 - Roads & Transport Department	894,545	994,160	5,480	5,303	118,569	(113,266)	994,160
Vote 13 - Shared Services Department	97,405	115,000	–	–	25,000	(25,000)	115,000
Vote 14 - Utility Services Department	920,919	1,457,769	74,942	97,926	272,489	(174,563)	1,457,769
Vote 15 - Other Departments	10,175	54,705	–	–	6,650	(6,650)	54,705
Total Capital Multi-year expenditure	3,048,471	4,017,365	107,450	135,696	600,182	(464,486)	4,017,365
Single Year expenditure appropriation							
Vote 1 - Community & Social Development Services Department	8,823	300	–	–	60	(60)	300
Vote 2 - Economic Development & Spatial Planning Department	393	350	–	–	350	(350)	350
Vote 3 - Emergency Services Department	249	–	–	–	40	(40)	–
Vote 4 - Environment & Agriculture Management Department	–	–	–	–	–	–	–
Vote 5 - Group Audit & Risk Department	–	–	–	–	–	–	–
Vote 6 - Group Financial Services Department	11,265	5,000	–	–	50	(50)	5,000
Vote 7 - Group Property Management Department	98	–	–	–	–	–	–
Vote 8 - Health Department	1,084	–	–	–	–	–	–
Vote 9 - Human Settlement Department	–	–	–	–	–	–	–
Vote 10 - Tshwane Metro Police Department	–	–	–	–	–	–	–
Vote 11 - Regional Operations & Coordination Department	1,599	–	–	–	120	(120)	–
Vote 12 - Roads & Transport Department	–	–	–	–	–	–	–
Vote 13 - Shared Services Department	–	–	–	–	–	–	–
Vote 14 - Utility Services Department	5,075	–	–	–	–	–	–
Vote 15 - Other Departments	604	–	–	–	85	(85)	–
Total Capital single-year expenditure	29,190	5,650	–	–	705	(705)	5,650
Total Capital Expenditure	3,077,661	4,023,015	107,450	135,696	600,887	(465,191)	4,023,015
Capital Expenditure - Functional Classification							
Governance and administration	190,705	377,761	–	–	34,028	(34,028)	377,761
Executive and council	31,013	101,761	–	–	130	(130)	101,761
Finance and administration	–	236,000	–	–	–	–	236,000
Internal audit	159,693	40,000	–	–	33,898	(33,898)	40,000
Community and public safety	880,823	1,030,613	27,028	32,439	101,785	(69,347)	1,030,613
Community and social services	15,865	15,250	951	951	2,060	(1,109)	15,250
Sport and recreation	14,567	64,500	–	–	498	(498)	64,500
Public safety	7,853	18,000	11	11	10,569	(10,558)	18,000
Housing	759,407	900,863	14,846	14,846	37,588	(22,743)	900,863
Health	83,131	32,000	11,220	16,631	51,070	(34,439)	32,000
Economic and environmental services	1,009,858	1,012,823	4,347	3,808	110,493	(106,685)	1,012,823
Planning and development	307	9,000	–	28	95	(67)	9,000
Road transport	1,006,287	1,000,573	4,347	3,780	110,398	(106,618)	1,000,573
Environmental protection	3,264	3,250	–	–	–	–	3,250
Trading services	966,928	1,490,269	76,075	99,450	348,539	(249,089)	1,490,269
Energy sources	542,359	983,154	26,266	35,376	161,636	(126,260)	983,154
Water management	296,545	327,901	34,803	48,677	117,675	(68,999)	327,901
Waste water management	113,205	167,215	15,006	15,397	65,928	(50,531)	167,215
Waste management	14,818	12,000	–	–	3,300	(3,300)	12,000
Other	29,347	111,548	–	–	6,043	(6,043)	111,548
Total Capital Expenditure - Functional Classification	3,077,661	4,023,015	107,450	135,696	600,887	(465,191)	4,023,015
Funded by:							
National Government	2,043,618	2,161,967	67,549	87,231	300,111	(212,880)	2,161,967
Provincial Government	88,818	40,730	7,995	8,710	32,730	(24,020)	40,730
District Municipality	–	–	–	–	–	–	–
Other transfers and grants	3,234	8,000	–	–	–	–	8,000
Transfers recognised - capital	2,135,670	2,210,697	75,544	95,941	332,841	(236,900)	2,210,697
Public contributions & donations	61,157	150,000	966	2,979	12,387	(9,408)	150,000
Borrowing	700,248	1,500,000	26,048	31,854	237,842	(205,987)	1,500,000
Internally generated funds	180,585	162,318	4,894	4,921	17,817	(12,896)	162,318
Total Capital Funding	3,077,661	4,023,015	107,450	135,696	600,887	(465,191)	4,023,015

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M03 September				
Description	2017/18	Budget Year 2018/19		
	Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands				
<u>ASSETS</u>				
Current assets				
Cash	482,681	552,702	190,776	552,702
Call investment deposits	2,355,400	2,426,063	2,136,369	2,426,063
Consumer debtors	6,634,318	5,812,010	6,298,079	5,812,010
Other debtors	1,539,198	1,499,741	1,443,448	1,499,741
Current portion of long-term receivables	601,551	103,342	479,039	103,342
Inventory	637,234	837,755	673,248	837,755
Total current assets	12,250,383	11,231,612	11,220,958	11,231,612
Non current assets				
Long-term receivables	78,464	27,565	104,055	27,565
Investments	711	742,047	711	742,047
Investment property	731,587	917,748	731,587	917,748
Property, plant and equipment	36,044,735	40,755,539	35,812,314	40,755,539
Intangible	394,777	387,293	394,777	387,293
Other non-current assets	4,313,863	–	4,394,541	–
Total non current assets	41,564,136	42,830,192	41,437,984	42,830,192
TOTAL ASSETS	53,814,519	54,061,805	52,658,942	54,061,805
<u>LIABILITIES</u>				
Current liabilities				
Borrowing	866,933	1,559,731	1,097,774	1,559,731
Consumer deposits	516,054	427,964	528,796	427,964
Trade and other payables	10,448,173	9,258,896	8,052,421	9,258,896
Provisions	–	–	307,179	–
Total current liabilities	11,831,160	11,246,591	9,986,171	11,246,591
Non current liabilities				
Borrowing	13,582,367	11,369,708	10,300,466	11,369,708
Provisions	943,570	3,620,495	4,060,714	3,620,495
Total non current liabilities	14,525,937	14,990,203	14,361,180	14,990,203
TOTAL LIABILITIES	26,357,097	26,236,794	24,347,351	26,236,794
NET ASSETS	27,457,421	27,825,011	28,311,591	27,825,011
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated Surplus/(Deficit)	27,218,032	27,566,318	28,072,202	27,566,318
Reserves	239,390	258,693	239,390	258,693
TOTAL COMMUNITY WEALTH/EQUITY	27,457,421	27,825,011	28,311,591	27,825,011

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M03 September								
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	558,099	1,739,994	1,625,733	114,261	7%	6,491,991
Service charges	14,768,029	17,991,221	772,396	4,701,416	4,729,361	(27,946)	-1%	17,991,221
Other revenue	2,533,960	1,500,318	406,369	983,467	455,056	528,410	116%	1,500,318
Government - operating	4,291,679	4,440,081	11,557	1,553,205	1,445,899	107,306	7%	4,440,081
Government - capital	2,368,845	2,206,735	2,598	354,828	163,595	191,233	117%	2,206,735
Interest	210,275	133,342	22,525	42,989	169,960	(126,971)	-75%	133,342
Dividends								
Payments								
Suppliers and employees	(24,024,407)	(27,158,654)	(1,856,041)	(9,463,457)	(8,546,731)	916,727	-11%	(27,158,654)
Finance charges	(1,636,133)	(1,390,948)	(36,794)	(109,770)	(347,737)	(237,967)	68%	(1,390,948)
Transfers and Grants	(151,604)	(52,495)	(3,351)	(20,666)	(13,100)	7,566	-58%	(52,495)
NET CASH FROM/(USED) OPERATING ACTIVITIES	5,092,364	4,161,591	(122,642)	(217,995)	(317,964)	(99,969)	31%	4,161,591
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	1,134,450	1,242	–	–	855	(855)	-100%	1,242
Decrease (increase) other non-current receivables	(49,372)	(269)	4,935	15,715	(67)	15,782	-23455%	(269)
Decrease (increase) in non-current investments	(667,609)	19,751	111,364	209,312	1,646	207,666		19,751
Payments								
Capital assets	(3,238,011)	(3,981,975)	(106,027)	(134,247)	(264,582)	(130,335)	49%	(3,981,975)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2,820,542)	(3,961,251)	10,272	90,780	(262,149)	(352,929)	135%	(3,961,251)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Borrowing long term/refinancing	1,125,000	1,500,000	–	–	110,121	(110,121)	-100%	1,500,000
Increase (decrease) in consumer deposits	(386,818)	8,391	–	–	699	(699)	-100%	8,391
Payments								
Repayment of borrowing	(1,721,400)	(1,062,774)	(50,043)	(164,690)	(265,693)	(101,004)	38%	(1,062,774)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(983,218)	445,617	(50,043)	(164,690)	(154,873)	9,817	-6%	445,617
NET INCREASE/ (DECREASE) IN CASH HELD	1,288,605	645,958	(162,413)	(291,905)	(734,986)			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		2,019,830	1,597,821			2,978,764

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M03 September			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>			
Property rates	2,093	Due to retrospective adjustments done on accounts regarding new and old property registrations.	None
Service charges - electricity revenue	(134,090)	Due to low consumption on the Smart Prepaid electricity.	None
Service charges - water revenue	(124,542)	The budget for water is based on statistical trends and is demand-driven. The accounts estimation and not capturing of actual readings contributes to the under recovery.	None
Service charges - sanitation revenue	(7,337)	The budget for water and sewerage is based on statistical trends and the income is determined by the demand.	None
Service charges - refuse revenue	35,439	Mainly on solid waste removal, actual income received was higher than the projected figures.	None
Service charges - other	-		
Rental of facilities and equipment	(21,078)	Due to delay in allocating Revenue to the general ledger accounts. Revenue for the first quarter will reflect in October 2018.	Regular follow-ups
Interest earned - external investments	11,018	Interests was higher than expected for the quarter.	
Interest earned - outstanding debtors	82,285	As a result of an increase in outstanding debtors.	None
Dividends received	-		
Fines, penalties and forfeits	(14,392)	Mobile speed camera were calibrated and deployed in August to assist in increasing the AARTO revenue.	None
Licences and permits	(4,710)	Due to under recovery mainly on sundry fees and drivers licences. The revenue for September will reflect in October 2018.	None
Agency services	-		
Transfers and subsidies	137,758	Mainly due to the transfer of the first tranche of the Equitable Share.	None
Other revenue	(123,339)	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	(225,587)	Mainly on salaries, medical aid, pension and provident fund.	None
Remuneration of councillors	(2,689)		
Debt impairment	-		
Depreciation & asset impairment	(122,067)	The calculation is aligned with the asset verification and purification process.	None
Finance charges	(241,330)	The interest on the external loans is payable at the end of each quarter. Expenditure to reflect in October 2018.	None
Bulk purchases	(66,866)	Due to outstanding invoices for September.	None
Other materials	(144,457)	Underspending mainly on consumables, electricity reticulation and water. Expenditure is expected to increase in the second quarter.	None
Contracted services	(488,118)	Underspending mainly on Watchman Services and maintenance of Buildings, Grounds and Roads. Expenditure is expected to increase in the second quarter.	None
Transfers and subsidies	(15,041)	Due to under spending on gratuities and payment to municipal entities.	None
Other expenditure	(212,198)	Due to underspending mainly on leased Vehicles, ARV operations and Internet Fees. Expenditure is expected to increase in the second quarter.	None
Loss on disposal of PPE	(0)		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M03 September			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Capital Expenditure			
Vote 1 - Community & Social Development Services Department	(24,518)	Social Development centre in Winterveldt and Mabopane is the main contributor. Delays due to outstanding Deviation approval.	All Deviations approved. Completion of project by December 2018.
Vote 2 - Economic Development & Spatial Planning Department	(9,527)	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	(763)	Construction of Emergency Services Station Mamelodi 1 is the main contributor. The Principal Agent only submitted the review report on 27 September 2018. The review report is based on the review of detailed drawings done by the previous PA stage 3 submissions, therefore no payment could be processed.	The Emergency Services are addressing the contents of the review report during October for further action and intervention.
Vote 4 - Environment & Agriculture Management Department	(2,349)	Development of waste transfer stations - The process to appoint panel of service providers to conduct EIA process at Bronkhorstspruit is submitted to Supply Chain Management.	Finalisation of appointment letters with Supply Chain Management
Vote 5 - Group Audit & Risk Department	(1,218)	Under spending on Insurance Replacements. Procurement done by Corporate Fleet, they are busy compiling the specifications for the vehicles to be replaced.	
Vote 6 - Group Financial Services Department	(900)	BPC and SCSA project is the main contributor. Spending will only materialise when mSCSA go live.	None
Vote 7 - Group Property Management Department	-	None	None
Vote 8 - Health Department	(12,420)	Replacement of Rayton Clinic: September claim not yet received.	Follow up on submission of claim.
Vote 9 - Human Settlement Department	(83,539)	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	(9,775)	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.	Expedite procurement process. Procurement processes to commence during October 2018. Regulation 32 reports in process.
Vote 11 - Regional Operations & Coordination Department	-	No deviation.	None
Vote 12 - Roads & Transport Department	(113,266)	Flooding backlog: Network 5A, Matenteng: Delay on the Submission of the Invoice due to poor performance.	The contractor has speed up the performance, and the Invoice of R 1,6 million has been submitted.
Vote 13 - Shared Services Department	(25,000)	Computer Equipment Deployment - WBS's created and currently awaiting process of approval to procure through SITA.	ICT equipment needs consolidated and awaiting procurement
Vote 14 - Utility Services Department	(174,563)	Electricity Distribution Loss: Project delayed by change of project manager and creation of WBS's.	Catch-up plan in place to expedite implementation and finalisation of outstanding tenders.
Vote 15 - Other Departments	(6,650)	Capital movables. The project is wrongly allocated and it will be adjusted during the adjustments budget.	None
Financial Position			
current assets	(10,654)	Decrease in Call Investment Deposit and Other Debtors	
non current assets	(1,392,208)	Decrease in PPE.	
current liabilities	(1,260,420)	Decrease in Trade and Other Payables and borrowings.	
non current liabilities	(629,023)	Decrease in long term borrowings	
Cash Flow			
Transfer receipts - capital	(25,691)	Underspending on the capital budget	
Contributions & Contributed assets	(411)	No actual for the period	
Proceeds on disposal of PPE	(104)	No actual for the period	
Short term loans	-		
Borrowing long term/refinancing	(60,313)	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	40,194	Increase in non-current receivables.	
Change in non-current investments	(33,787)	Movement in financial assets	
Capital assets	(53,700)	Underspending on the capital budget	
Repayment of borrowing	-		
Measureable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	14	Increased due to higher bank balance	None
Tshwane Economic Development Agency	(1,677)	Due to the VAT refunds not received to date.	None
Expenditure By Municipal Entity			
Housing Company Tshwane	(6,937)	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	(4,649)	Underspending mainly on Employee Related Costs and Other Expenditure groups.	None
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	(125)	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)	The Expenditure to be incurred in terms of planning	None

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September					
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	11.3%	7.6%	3.5%	7.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	79.5%	90.2%	86.6%	90.2%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	90.7%	79.7%	68.7%	79.7%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	103.5%	99.9%	112.4%	99.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	24.0%	26.5%	23.3%	26.5%
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	88.1%	92.9%	96.6%	92.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	29.3%	22.9%	24.4%	22.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	766.7%	374.9%	460.4%	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%	21.0%	18.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	20.5%	22.0%	31.1%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue	27.1%	29.5%	24.4%	29.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.5%	5.0%	2.2%	5.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	12.1%	10.3%	5.6%	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	33.3	20.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	37.0%	28.6%	14.2%	28.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.65	1.20	1.20	1.20

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

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	462,914	105,992	63,401	70,380	61,465	66,287	550,624	1,306,293	2,687,356	2,055,048	925
Trade and Other Receivables from Exchange Transactions - Electricity	1300	366,261	49,805	27,927	27,483	25,392	24,618	115,060	683,377	1,319,922	875,930	171
Receivables from Non-exchange Transactions - Property Rates	1400	686,105	147,186	75,615	58,619	48,527	46,698	246,304	1,407,204	2,716,258	1,807,353	298
Receivables from Exchange Transactions - Waste Water Management	1500	111,577	21,318	11,563	15,475	11,912	11,661	73,653	219,414	476,573	332,115	261
Receivables from Exchange Transactions - Waste Management	1600	162,172	35,613	20,979	27,184	20,435	20,558	125,831	481,131	893,903	675,138	421
Receivables from Exchange Transactions - Property Rental Debtors	1700	11,428	1,727	1,190	1,659	1,206	265,635	156	47,386	330,386	316,041	-
Interest on Arrear Debtor Accounts	1810	186,453	127,034	53,471	66,544	49,956	52,764	481,761	1,556,742	2,574,725	2,207,767	450
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	127,940	51,591	27,617	29,582	57,551	38,946	458,418	852,191	1,643,836	1,436,688	611
Total By Income Source	2000	2,114,851	540,265	281,763	296,927	276,443	527,166	2,051,806	6,553,738	12,642,959	9,706,080	3,136
2017/18 - totals only		2,738,852	403,415	360,478	214,632	226,760	480,430	1,162,354	5,337,994	10,924,916	7,422,170	6,764
Debtors Age Analysis By Customer Group												
Organs of State	2200	134,935	20,593	12,258	3,266	3,653	3,958	17,895	8,362	204,921	37,134	-
Commercial	2300	703,439	154,304	96,460	77,520	78,895	178,870	339,309	1,481,437	3,110,233	2,156,031	-
Households	2400	1,135,758	330,097	173,017	222,467	189,282	190,348	1,657,073	4,429,554	8,327,595	6,688,723	2,632
Other	2500	140,720	35,271	29	(6,326)	4,613	153,990	37,529	634,385	1,000,210	824,191	505
Total By Customer Group	2600	2,114,851	540,265	281,763	296,927	276,443	527,166	2,051,806	6,553,738	12,642,959	9,706,080	3,136

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1,143,607								1,143,607	1,077,571
Bulk Water	0200	277,361								277,361	227,175
PAYE deductions	0300	114,649								114,649	115,554
VAT (output less input)	0400	(143,922)								(143,922)	(139,852)
Pensions / Retirement deductions	0500	112,478								112,478	112,823
Loan repayments	0600	120,151								120,151	72,721
Trade Creditors	0700	723,945								723,945	689,540
Auditor General	0800	-								-	4,491
Other	0900	2,234,916								2,234,916	1,303,595
Total By Customer Type	1000	4,583,186	-	-	-	-	-	-	-	4,583,186	3,463,618

(e) Table SC5: Monthly budget statement – investment portfolio**TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September**

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 policy	07.12.2015	-	3.0%	-	-	-
Sanlam	27	14y	Insurance policy	01.01.2016	-	3.0%	-	-	-
Capital Alliance	28	8y	Insurance policy	On selling date	1	2.0%	622	(623)	0
Capital Alliance	29	9y	Insurance policy	On selling date	5	3.0%	1,969	(1,974)	-
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%	185,000	(46,609)	138,391
Nedbank	341	On Call	Short Term	On call	-	6.7%	60,000	(25,000)	35,000
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		On Call	Sinking Fund	On call	-	0.0%	251,172	-	251,172
Nedbank	247	On Call	Short Term	On call	-	0.0%	503,142	(218,891)	284,251
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					1,426		1,950,916	(142,646)	1,809,696
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				1,426		1,950,916	(142,646)	1,809,696

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September								
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
Water Services Operating Subsidy Grant	–	–	–	–	–	–		–
Urban Settlement Development Grant	48,492	48,168	–	9,634	9,634	–		48,168
Municipal Human Settlement Capacity Grant	–	–	–	–	–	–		–
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
Municipal Disaster Recovery Grant	–	–	–	–	–	–		–
Provincial Government:	391,190	173,225	11,557	52,411	72,346	(19,935)		173,225
Primary Health Care	46,541	49,837	–	–	19,935	(19,935)	-100.0%	49,837
Emergency Medical Services	95,993	102,135	–	40,854	40,854	–		102,135
HIV and Aids Grant	12,720	13,591	8,155	8,155	8,155	(0)	0.0%	13,591
Housing Top Structure (HSDG)	184,112	–	–	–	–	–		–
Sports and Recreation : Community Libraries	7,620	7,662	3,402	3,402	3,402	–		7,662
TRT Bus Operations Subsidy	44,204	–	–	–	–	–		–
Gautrans	–	–	–	–	–	–		–
Research and Technology	–	–	–	–	–	–		–
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	–	–	–	–	–		–
Broadband/Wifi	–	–	–	–	–	–		–
LG SETA Discretionary grant (93 applies over 3 years)	–	–	–	–	–	–		–
Housing Company Tshwane	–	–	–	–	–	–		–
TEDA	–	–	–	–	–	–		–
Sandspruit	–	–	–	–	–	–		–
Total Operating Transfers and Grants	4,268,265	4,440,081	11,557	1,561,708	1,632,156	(70,447)	-4.3%	4,440,081
Capital Transfers and Grants								
National Government:	2,329,777	2,161,967	–	339,156	494,192	(155,036)	-31.4%	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	–	7,914	7,914	–		40,000
Neighbourhood Development Partnership Grant	20,000	7,105	–	–	3,500	(3,500)	-100.0%	7,105
Finance Management Grant	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management	–	–	–	–	–	–		–
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	2,598	6,038	6,038	–		36,768
Sport and Recreation: Community Libraries	3,142	6,038	2,598	6,038	6,038	–		6,038
Gautrans	–	–	–	–	–	–		–
Social Infrastructure Grant	59,340	30,730	–	–	–	–		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
Delft Grant (Social Infrastructure)	–	–	–	–	–	–		–
Smart Connect Grant	628	–	–	–	–	–		–
Total Capital Transfers and Grants	2,398,285	2,206,735	2,598	346,324	500,870	(154,546)	-30.9%	2,206,735
TOTAL RECEIPTS OF TRANSFERS & GRANTS	6,666,551	6,646,816	14,155	1,908,033	2,133,026	(224,993)	-10.5%	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 - M03 September								
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	444	1,496,735	1,373,405	123,329	9.0%	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	–	–66.0%	1,449,121
Finance Management Grant	2,650	2,650	–	306	900	(594)	-100.0%	2,650
Urban Settlement Development Grant	48,492	48,168	–	–	11,920	(11,920)	-100.0%	48,168
Expanded Public Works Programme Incentive (EPWP)	20,451	32,013	–	8,005	8,003	2	0.0%	32,013
Public Transport Network Operations Grant	246,670	299,032	–	4,787	65,718	(60,931)	-92.7%	299,032
Integrated City Development Grant	5,764	6,752	444	1,380	4,451	(3,071)	–	6,752
Provincial Government:	315,775	173,225	–	41,815	72,493	(30,679)	-42.3%	173,225
Primary Health Care	46,541	49,837	–	–	19,935	(19,935)	-100.0%	49,837
Emergency Medical Services	95,993	102,135	–	40,854	40,854	–	–90.6%	102,135
HIV and Aids Grant	12,720	13,591	–	961	10,193	(9,233)	–	13,591
Housing Top Structure (HSDG)	109,845	–	–	–	–	–	–	–
Sports and Recreation : Community Libraries	6,472	7,662	–	–	1,511	(1,511)	-100.0%	7,662
TRT Bus Operations Subsidy	44,204	–	–	–	–	–	–	–
Gautrans	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–
Housing Company Tshwane	–	–	–	–	–	–	–	–
TEDA	–	–	–	–	–	–	–	–
Sandspruit	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	4,220,657	4,440,081	444	1,538,550	1,453,649	84,901	5.8%	4,440,081
Capital expenditure of Transfers and Grants								
National Government:	2,156,118	2,161,967	66,289	87,231	300,111	(212,880)	-70.9%	2,161,967
Urban Settlement Development Grant	1,470,776	1,557,439	66,289	87,231	204,563	(117,332)	-57.4%	1,557,439
Public Transport Infrastructure & Systems Grant	638,451	509,162	–	–	81,966	(81,966)	-100.0%	509,162
Integrated National Electrification Programme	30,000	40,000	–	–	4,400	(4,400)	-100.0%	40,000
Water Affairs	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant	16,892	7,105	–	–	–	–	–	7,105
Integrated City Development Grant	–	38,261	–	–	9,183	(9,183)	-100.0%	38,261
Energy Efficiency and Demand Side Management	–	10,000	–	–	–	–	–	10,000
Provincial Government:	59,673	36,768	7,995	8,710	32,730	(24,020)	-73.4%	36,768
Sport and Recreation: Community Libraries	1,042	6,038	–	–	2,000	(2,000)	-100.0%	6,038
Gautrans	–	–	–	–	–	–	–	–
Social Infrastructure Grant	58,631	30,730	7,995	8,710	30,730	(22,020)	-71.7%	30,730
HCT - SHRA	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–
Smart Connect Grant	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	2,219,026	2,206,735	74,284	95,941	333,481	(237,540)	-71.2%	2,206,735
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6,439,683	6,646,816	74,728	1,634,491	1,787,130	(152,639)	-8.5%	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 - M03 September

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	10,116	30,511	33,199	(2,689)	-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	10,116	30,511	33,199	(2,689)	-8%	132,797
% increase		4.9%						4.9%
Senior Managers of the Municipality								
Basic Salaries and Wages	39,549	18,592	6,020	10,658	4,648	6,010	129%	18,592
Pension and UIF Contributions	1,182	664	291	468	166	302	182%	664
Medical Aid Contributions	587	60	54	170	15	155	1042%	60
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	0	—	—	—	—	—	—	—
Motor Vehicle Allowance	1,368	—	325	523	—	523	—	—
Cellphone Allowance	407	151	79	147	38	109	289%	151
Housing Allowances	5	—	2	9	—	9	—	—
Other benefits and allowances	590	333	76	150	83	66	80%	333
Payments in lieu of leave	(94)	719	—	—	180	(180)	-100%	719
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	43,595	20,519	6,848	12,125	5,130	6,996	136%	20,519
% increase		-52.9%						-52.9%
Other Municipal Staff								
Basic Salaries and Wages	5,528,345	6,245,094	457,429	1,338,563	1,438,841	(100,279)	-7%	6,245,094
Pension and UIF Contributions	1,141,402	1,197,288	98,168	293,606	385,169	(91,563)	-24%	1,197,288
Medical Aid Contributions	485,534	565,531	46,240	138,156	160,900	(22,744)	-14%	565,531
Overtime	370,316	544,392	29,620	95,029	67,359	27,670	41%	544,392
Performance Bonus	198	—	33	42	—	42	—	—
Motor Vehicle Allowance	309,778	315,519	25,003	75,537	81,649	(6,113)	-7%	315,519
Cellphone Allowance	15,923	15,475	1,269	3,862	3,981	(120)	-3%	15,475
Housing Allowances	45,687	46,027	3,858	11,511	11,765	(254)	-2%	46,027
Other benefits and allowances	556,648	106,011	33,350	98,702	133,612	(34,910)	-26%	106,011
Payments in lieu of leave	—	261,990	—	—	—	—	—	261,990
Long service awards	—	4,132	339	1,038	1,165	(127)	-11%	4,132
Post-retirement benefit obligations	—	226,336	—	—	—	—	—	226,336
Sub Total - Other Municipal Staff	8,453,831	9,527,795	695,309	2,056,046	2,284,443	(228,397)	-10%	9,527,795
% increase		12.7%						12.7%
Total Parent Municipality	8,624,033	9,681,111	712,273	2,098,682	2,322,772	(224,090)	-10%	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	121	664	677	(14)	-2%	2,609
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	2,080	2,707	121	664	677	(14)	-2%	2,707
% increase		30.1%						30.1%
Senior Managers of Entities								
Basic Salaries and Wages	17,327	20,695	663	2,257	5,259	(3,002)	-57%	20,695
Pension and UIF Contributions	449	181	10	31	134	(103)	-77%	181
Medical Aid Contributions	448	—	17	57	165	(108)	—	—
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	485	992	19	57	137	(80)	-58%	992
Cellphone Allowance	240	1,536	10	32	65	(33)	-51%	1,536
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	155	—	26	109	310	(201)	—	—
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	19,103	23,404	745	2,542	6,070	(3,529)	-58%	23,404
% increase		22.5%						22.5%
Other Staff of Entities								
Basic Salaries and Wages	15,184	27,091	1,860	5,379	6,331	(952)	-15%	27,091
Pension and UIF Contributions	515	411	67	198	272	(73)	-27%	411
Medical Aid Contributions	497	—	72	216	191	25	—	—
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	369	—	56	169	—	169	—	—
Cellphone Allowance	294	357	20	60	63	(3)	-4%	357
Housing Allowances	—	—	44	44	—	44	#DIV/0!	—
Other benefits and allowances	79	—	76	201	55	146	—	—
Payments in lieu of leave	—	663	—	—	—	—	—	663
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	16,937	28,522	2,195	6,268	6,910	(643)	-9%	28,522
% increase		68.4%						68.4%
Total Municipal Entities	38,120	54,632	3,061	9,473	13,658	(4,185)	-31%	54,632
TOTAL SALARY, ALLOWANCES & BENEFITS	8,662,153	9,735,744	715,334	2,108,155	2,336,430	(228,276)	-10%	9,735,744
% increase		12.4%						12.4%
TOTAL MANAGERS AND STAFF	8,533,466	9,600,239	705,217	2,077,644	2,303,231	(225,573)	-10%	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 - M03 September						
Description	Budget Year 2018/19			Medium Term Revenue and Expenditure Framework		
	Sept Budget	Sept Actual	Sept Variance	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21
R thousands						
<u>Cash Receipts By Source</u>						
Property rates	562,784	561,301	(1,483)	6,491,991	6,881,511	7,294,402
Service charges - electricity revenue	1,029,984	1,461,065	431,081	11,110,204	11,832,368	12,478,769
Service charges - water revenue	357,406	905,832	548,426	3,984,082	4,203,207	4,434,383
Service charges - sanitation revenue	90,803	330,941	240,138	989,502	1,043,925	1,101,341
Service charges - refuse	126,173	88,922	(37,251)	1,389,572	1,465,349	1,545,944
Service charges - other	–	130,348	130,348	–	–	–
Rental of facilities and equipment	12,716	5,021	(7,695)	152,593	172,987	206,546
Interest earned - external investments	11,112	22,525	11,413	133,342	140,656	148,398
Interest earned - outstanding debtors	41,300	73,479	32,180	517,861	548,126	578,273
Dividends received	–	–	–	–	–	–
Fines, penalties and forfeits	30,729	26,802	(3,927)	368,755	389,036	410,433
Licences and permits	4,963	5,054	91	59,551	62,827	66,282
Agency services	582	–	(582)	6,981	6,108	6,510
Transfer receipts - operating	27,979	29,666	1,687	4,440,081	4,625,822	4,982,119
Other revenue	93,716	40,633	(53,084)	1,156,618	1,220,080	1,280,586
Cash Receipts by Source	2,390,247	3,681,589	1,291,342	30,801,134	32,592,002	34,533,986
<u>Other Cash Flows by Source</u>						
Transfer receipts - capital	89,682	63,991	(25,691)	2,198,735	2,233,164	2,404,502
Contributions & Contributed assets	411	–	(411)	8,000	–	–
Proceeds on disposal of PPE	104	–	(104)	1,242	1,312	1,312
Short term loans	–	–	–	–	–	–
Borrowing long term/refinancing	60,313	–	(60,313)	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)	40,171	40,194	(269)	(49)	148
Change in non-current investments	1,646	(32,141)	(33,787)	19,751	(14,758)	(31,600)
Total Cash Receipts by Source	2,543,079	3,753,610	1,210,531	34,536,985	36,120,231	38,217,079
<u>Cash Payments by Type</u>						
Employee related costs	791,986	698,428	(93,558)	9,503,832	10,082,668	10,513,862
Remuneration of councillors	11,066	10,116	(950)	132,797	140,765	149,211
Interest paid	319,325	36,204	(283,120)	1,390,948	1,543,627	1,733,317
Bulk purchases - Electricity	1,253,627	1,990,875	737,249	10,727,870	11,412,247	12,039,920
Bulk purchases - Water & Sewer	–	–	–	–	–	–
Other materials	122,523	414,638	292,115	765,218	804,490	839,756
Contracted services	341,059	–	(341,059)	3,320,884	3,516,016	3,847,916
Grants and subsidies paid - other municipalities	–	–	–	–	–	–
Grants and subsidies paid - other	4,337	158	(4,179)	52,495	55,598	55,598
General expenses	272,390	350,748	78,357	2,952,234	2,632,953	2,733,582
Cash Payments by Type	3,116,313	3,501,167	384,853	28,846,278	30,188,365	31,913,162
<u>Other Cash Flows/Payments by Type</u>						
Capital assets	161,150	107,450	(53,700)	3,981,975	3,948,283	4,117,907
Repayment of borrowing	88,564	50,043	(38,521)	1,062,774	1,201,096	1,431,616
Other Cash Flows/Payments	–	–	–	–	–	–
Total Cash Payments by Type	3,366,028	3,658,660	292,632	33,891,027	35,337,743	37,462,685
NET INCREASE/(DECREASE) IN CASH HELD	(822,949)	94,950	917,899	645,958	782,487	754,394
Cash/cash equivalents at the month/year beginning:	2,961,400	1,924,880	1,935,077	2,332,806	2,978,764	3,761,252
Cash/cash equivalents at the month/year end:	2,138,451	2,019,830	2,852,976	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) - M03 September								
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)								
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	585,146	111,138	(500,816)	759,781	(587,755)	1,347,535		111,138
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	2,218,085	2,198,735	63,991	85,641	165,166	(79,525)	-48%	2,198,735
Transfers and subsidies - capital (in-kind - all)	940	8,000	-	-	751	(751)	-100%	8,000
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 - M03 September								
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	9,831	11,333	11,319	14	0%	45,275
Tshwane Economic Development Agency	59,158	61,525	79	13,704	15,381	(1,677)	-11%	61,525
Total Operating Revenue	93,396	106,800	9,910	25,037	26,700	(1,663)	-6%	106,800
Expenditure By Municipal Entity								
Housing Company Tshwane	17,169	44,036	1,835	4,072	11,009	(6,937)	-63%	44,036
Tshwane Economic Development Agency	48,743	60,672	3,940	10,519	15,168	(4,649)	-31%	60,672
Total Operating Expenditure	65,912	104,708	5,775	14,591	26,177	(11,586)	-44%	104,708
Surplus/ (Deficit) for the yr/period	27,484	2,092	4,135	10,446	523	(13,248)	-2533%	2,092
Capital Expenditure By Municipal Entity								
Housing Company Tshwane	29,307	500	–	–	125	(125)	-100%	500
Tshwane Economic Development Agency	281	318	–	28	80	(52)	-65%	318
Total Capital Expenditure	29,588	818	–	28	205	(177)	-86%	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 - M03 September								
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)	85,422	93,495	93,495	85,422	(8,073)	-9.5%	2%
August	61,901	228,542	(65,249)	28,246	313,963	285,717	91.0%	1%
September	78,006	282,102	107,450	135,696	596,065	460,369	77.2%	3%
October	154,340	309,919			905,984	–		
November	254,183	309,611			1,215,595	–		
December	305,942	329,683			1,545,277	–		
January	115,541	344,860			1,890,137	–		
February	153,324	405,639			2,295,777	–		
March	292,185	442,040			2,737,816	–		
April	250,730	409,053			3,146,869	–		
May	277,961	433,434			3,580,303	–		
June	1,133,992	442,712			4,023,015	–		
Total Capital expenditure	3,077,661	4,023,015	135,696					

(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 - M03 September							
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	1,759,478	2,350,905	53,223	76,227	384,621	308,394	2,350,905
Roads Infrastructure	524,447	332,114	—	692	72,815	72,123	332,114
Roads	470,035	249,559	—	692	68,315	67,623	249,559
Road Structures	34,678	75,450	—	—	4,500	4,500	75,450
Road Furniture	19,734	7,105	—	—	—	—	7,105
Storm water Infrastructure	23,487	168,500	1,133	1,524	5,290	3,766	168,500
Drainage Collection	3,032	94,500	—	—	1,750	1,750	94,500
Storm water Conveyance	20,455	74,000	1,133	1,524	3,540	2,016	74,000
Attenuation	—	—	—	—	—	—	—
Electrical Infrastructure	525,616	889,154	18,550	27,143	156,995	129,852	889,154
MV Substations	157,768	123,275	1,038	1,038	13,549	12,510	123,275
MV Networks	17,348	20,000	7,621	10,599	16,000	5,401	20,000
LV Networks	285,655	195,879	9,890	15,506	127,446	111,941	195,879
Capital Spares	64,845	550,000	—	—	—	—	550,000
Water Supply Infrastructure	459,980	504,615	24,127	37,456	94,503	57,047	504,615
Reservoirs	86,092	98,000	6,308	6,308	13,500	7,192	98,000
Pump Stations	—	10,500	—	—	—	—	10,500
Water Treatment Works	80,283	140,000	7,342	7,375	17,100	9,725	140,000
Bulk Mains	16,561	64,000	—	—	33,657	33,657	64,000
Distribution	277,045	192,115	10,477	23,773	30,246	6,473	192,115
Sanitation Infrastructure	185,585	418,022	9,413	9,413	42,219	32,806	418,022
Pump Station	24,573	—	—	—	—	—	—
Reticulation	97,032	183,870	9,413	9,413	2,818	(6,595)	183,870
Waste Water Treatment Works	4,201	43,240	—	—	8,244	8,244	43,240
Outfall Sewers	59,780	190,912	—	—	31,156	31,156	190,912
Solid Waste Infrastructure	11,675	22,000	—	—	3,300	3,300	22,000
Waste Transfer Stations	1,168	10,000	—	—	3,300	3,300	10,000
Capital Spares	10,507	12,000	—	—	—	—	12,000
Information and Communication Infrastructure	28,687	16,500	—	—	9,500	9,500	16,500
Distribution Layers	28,687	16,500	—	—	9,500	9,500	16,500
Community Assets	129,421	152,361	8,946	9,661	40,962	31,301	152,361
Community Facilities	118,005	150,361	8,946	9,661	40,464	30,803	150,361
Centres	581	—	—	—	—	—	—
Clinics/Care Centres	88,296	31,250	7,995	8,710	35,480	26,770	31,250
Fire/Ambulance Stations	2,335	12,000	—	—	564	564	12,000
Libraries	—	10,000	—	—	—	—	10,000
Cemeteries/Crematoria	5,759	6,500	951	951	—	(951)	6,500
Airports	—	3,000	—	—	4,420	4,420	3,000
Taxi Ranks/Bus Terminals	21,034	87,611	—	—	—	—	87,611
Sport and Recreation Facilities	11,416	2,000	—	—	498	498	2,000
Outdoor Facilities	11,416	2,000	—	—	498	498	2,000
Heritage assets	—	—	—	—	—	—	—
Investment properties	10,757	45,913	—	—	1,044	1,044	45,913
Revenue Generating	9,011	43,913	—	—	—	—	43,913
Improved Property	9,011	43,913	—	—	—	—	43,913
Non-revenue Generating	1,746	2,000	—	—	1,044	1,044	2,000
Improved Property	1,746	2,000	—	—	—	—	2,000
Other assets	10,487	57,250	—	—	2,828	2,828	57,250
Operational Buildings	10,487	57,250	—	—	—	—	57,250
Municipal Offices	3,862	3,150	—	—	—	—	3,150
Pay/Enquiry Points	—	5,000	—	—	—	—	5,000
Stores	415	7,000	—	—	—	—	7,000
Depots	—	16,900	—	—	—	—	16,900
Capital Spares	6,209	25,200	—	—	—	—	25,200
Biological or Cultivated Assets	—	—	—	—	—	—	—
Intangible Assets	99,422	25,862	—	—	2,500	2,500	25,862
Licences and Rights	99,422	25,862	—	—	2,500	2,500	25,862
Computer Software and Applications	99,422	25,862	—	—	2,500	2,500	25,862
Computer Equipment	14,888	71,921	—	28	8,779	8,752	71,921
Computer Equipment	14,888	71,921	—	28	8,779	8,752	71,921
Furniture and Office Equipment	15,744	7,128	—	—	970	970	7,128
Furniture and Office Equipment	15,744	7,128	—	—	970	970	7,128
Machinery and Equipment	64,869	66,500	11	11	10,217	10,206	66,500
Machinery and Equipment	64,869	66,500	11	11	10,217	10,206	66,500
Transport Assets	131,095	102,500	—	—	2,943	2,943	102,500
Transport Assets	131,095	102,500	—	—	2,943	2,943	102,500
Land	7,842	—	—	—	2,060	2,060	—
Land	7,842	—	—	—	2,060	2,060	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	2,244,005	2,880,339	62,180	85,928	456,924	370,997	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 - M03							
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>	403,629	452,754	35,055	35,908	67,461	31,553	452,754
Roads Infrastructure	265,764	284,863	14,846	14,846	30,966	16,120	284,863
Roads	265,764	284,863	14,846	14,846	30,966	16,120	284,863
Electrical Infrastructure	13,795	53,000	5,073	5,381	3,366	(2,015)	53,000
HV Substations	–	8,000	–	–	–	–	8,000
MV Substations	–	20,000	–	–	–	–	20,000
MV Networks	4,693	10,000	1,786	2,095	–	(2,095)	10,000
LV Networks	9,103	10,000	3,287	3,287	3,366	79	10,000
Capital Spares	–	5,000	–	–	–	–	5,000
Water Supply Infrastructure	34,910	81,285	10,676	11,221	22,223	11,002	81,285
Dams and Weirs	–	2,500	–	–	–	–	2,500
Bulk Mains	–	4,000	–	–	–	–	4,000
Distribution	34,910	74,785	10,676	11,221	22,223	11,002	74,785
Sanitation Infrastructure	89,160	33,605	4,461	4,461	10,906	6,446	33,605
Pump Station	–	5,000	–	–	–	–	5,000
Reticulation	9,387	20,000	4,461	4,461	3,297	(1,164)	20,000
Waste Water Treatment Works	79,773	8,605	–	–	7,609	7,609	8,605
<u>Community Assets</u>	10,974	41,750	3,226	7,920	16,440	8,520	41,750
Community Facilities	5,442	6,750	3,226	7,920	16,440	8,520	6,750
Clinics/Care Centres	500	750	3,226	7,920	16,230	8,310	750
Fire/Ambulance Stations	4,942	6,000	–	–	210	210	6,000
Sport and Recreation Facilities	5,532	35,000	–	–	–	–	35,000
Outdoor Facilities	5,532	35,000	–	–	–	–	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>	42,758	25,000	–	–	–	–	25,000
Housing	42,758	25,000	–	–	–	–	25,000
Social Housing	42,758	25,000	–	–	–	–	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>	940	41,500	–	–	911	911	41,500
Machinery and Equipment	940	41,500	–	–	911	911	41,500
Total Capital Expenditure on renewal of existing assets	458,301	591,399	38,280	43,828	84,812	40,983	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 - M03 September							
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	606,082	989,734	56,305	123,919	287,302	163,383	989,734
Roads Infrastructure	82,182	183,813	3,082	7,452	46,064	38,613	183,813
Roads	60,562	142,467	2,082	2,468	35,726	33,258	142,467
Road Structures	431	508	96	2,892	127	(2,765)	508
Road Furniture	21,189	40,838	904	2,092	10,211	8,119	40,838
Storm water Infrastructure	17,368	20,514	385	787	5,128	4,341	20,514
Drainage Collection	17,368	11,849	383	719	2,962	2,243	11,849
Storm water Conveyance	—	8,665	2	68	2,166	2,098	8,665
Electrical Infrastructure	293,441	405,201	29,434	64,862	109,446	44,585	405,201
Power Plants	8,393	27,294	3,390	4,998	6,824	1,826	27,294
HV Substations	71,510	11,206	10,304	13,978	2,802	(11,176)	11,206
HV Switching Station	—	14,262	28	30	3,565	3,535	14,262
HV Transmission Conductors	—	868	—	—	217	217	868
MV Substations	39,418	48,356	3,400	9,212	14,099	4,887	48,356
MV Switching Stations	526	19,289	—	—	5,198	5,198	19,289
MV Networks	69,380	125,035	5,338	17,321	37,079	19,758	125,035
LV Networks	104,215	158,891	6,974	19,323	39,662	20,339	158,891
Water Supply Infrastructure	114,255	221,123	12,107	33,454	62,277	28,823	221,123
Reservoirs	23,534	12,986	494	726	6,326	5,600	12,986
Water Treatment Works	5,988	7,770	627	2,156	3,063	907	7,770
Bulk Mains	379	11,596	631	1,373	5,740	4,367	11,596
Distribution	84,354	188,772	10,356	29,199	47,148	17,949	188,772
Sanitation Infrastructure	87,120	141,272	10,387	15,700	57,509	41,808	141,272
Pump Station	5,956	14,086	493	574	3,522	2,948	14,086
Reticulation	19,906	26,198	1,403	1,958	6,000	4,042	26,198
Waste Water Treatment Works	61,258	94,577	6,593	11,182	46,384	35,202	94,577
Outfall Sewers	—	6,411	1,898	1,986	1,603	(383)	6,411
Solid Waste Infrastructure	8,471	10,548	136	288	2,637	2,350	10,548
Landfill Sites	3,439	8,707	2	2	2,177	2,174	8,707
Waste Transfer Stations	—	579	—	—	145	145	579
Waste Drop-off Points	4,999	1,109	129	267	277	10	1,109
Waste Separation Facilities	33	154	5	18	39	20	154
Rail Infrastructure	75	251	—	—	251	251	251
Rail Lines	75	251	—	—	251	251	251
Information and Communication Infrastructure	3,169	7,012	774	1,377	3,989	2,612	7,012
Core Layers	1,634	3,940	—	—	985	985	3,940
Distribution Layers	1,535	3,072	774	1,377	3,004	1,627	3,072
Community Assets	111,114	173,721	5,549	9,224	47,981	38,757	173,721
Community Facilities	93,508	144,174	5,365	8,890	40,535	31,644	144,174
Halls	534	698	4	5	174	169	698
Centres	184	937	1	1	234	233	937
Clinics/Care Centres	4,791	4,414	129	229	3,918	3,688	4,414
Fire/Ambulance Stations	6,557	3,103	287	443	687	244	3,103
Museums	368	457	8	8	114	106	457
Galleries	136	163	8	8	41	33	163
Libraries	—	6,434	78	116	1,678	1,562	6,434
Cemeteries/Crematoria	10,343	12,815	211	290	3,154	2,865	12,815
Police	3,298	4,505	45	121	1,177	1,055	4,505
Parks	—	65,664	1,351	2,255	16,930	14,676	65,664
Public Open Space	59,383	30,683	2,966	4,851	8,473	3,623	30,683
Nature Reserves	4,368	6,995	157	347	1,852	1,506	6,995
Markets	3,348	5,219	110	203	1,580	1,377	5,219
Airports	198	2,088	11	13	522	509	2,088
Sport and Recreation Facilities	17,606	29,546	183	334	7,446	7,113	29,546
Indoor Facilities	93	141	—	—	35	35	141
Outdoor Facilities	17,513	29,406	183	334	7,411	7,078	29,406
Investment properties	8,131	6,685	72	130	7,114	6,984	6,685
Revenue Generating	8,131	6,685	72	130	7,114	6,984	6,685
Improved Property	249	533	—	—	133	133	533
Unimproved Property	7,882	6,152	72	130	6,981	6,851	6,152
Other assets	64,244	151,950	7,659	13,478	42,246	28,768	151,950
Operational Buildings	63,922	144,443	7,636	13,401	41,781	28,381	144,443
Municipal Offices	24,529	89,917	4,231	8,025	27,683	19,659	89,917
Pay/Enquiry Points	—	1,777	12	28	444	416	1,777
Workshops	—	171	—	—	100	100	171
Manufacturing Plant	1,705	2,784	344	345	782	437	2,784
Depsots	37,689	49,794	3,051	5,002	12,771	7,769	49,794
Capital Spares	—	—	—	—	—	—	—
Housing	321	7,507	22	78	464	387	7,507
Staff Housing	—	—	—	—	—	—	—
Social Housing	321	7,507	22	78	464	387	7,507
Intangible Assets	57,287	68,117	17,164	18,571	18,062	(509)	68,117
Licences and Rights	57,287	68,117	17,164	18,571	18,062	(509)	68,117
Computer Software and Applications	57,287	68,117	17,164	18,571	18,062	(509)	68,117
Computer Equipment	15,971	40,742	2,855	3,364	10,692	7,328	40,742
Computer Equipment	15,971	40,742	2,855	3,364	10,692	7,328	40,742
Furniture and Office Equipment	2,598	3,634	1,238	1,290	1,265	(25)	3,634
Furniture and Office Equipment	2,598	3,634	1,238	1,290	1,265	(25)	3,634
Machinery and Equipment	58,417	62,241	1,273	2,212	22,337	20,125	62,241
Machinery and Equipment	58,417	62,241	1,273	2,212	22,337	20,125	62,241
Transport Assets	138,879	145,603	7,198	17,855	36,401	18,546	145,603
Transport Assets	138,879	145,603	7,198	17,855	36,401	18,546	145,603
Land	3,329	277	—	—	—	—	277
Land	3,329	277	—	—	—	—	277
Total Repairs and Maintenance Expenditure	1,066,922	1,642,704	99,312	190,044	473,400	283,351	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 - M03 September							
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	994,531	1,309,078	78,830	236,489	327,269	90,780	1,309,078
Roads Infrastructure	342,439	402,838	28,434	85,303	100,709	15,406	402,838
Roads	291,069	321,559	22,573	67,719	80,389,638.72	12,671	321,559
Road Structures	4,835	8,429	620	1,860	2,107	248	8,429
Road Furniture	46,535	72,850	5,242	15,725	18,213	2,487	72,850
Storm water Infrastructure	66,615	82,177	5,909	17,727	20,544	2,818	82,177
Drainage Collection	—	79,682	5,724	17,172	19,920	2,749	79,682
Storm water Conveyance	66,615	2,496	185	555	624	69	2,496
Electrical Infrastructure	238,327	293,251	18,586	55,759	73,313	17,553	293,251
Power Plants	4,280	4,490	336	1,007	1,122	116	4,490
HV Substations	41,759	62,910	3,540	10,619	15,727	5,108	62,910
HV Switching Station	7	—	—	—	—	—	—
HV Transmission Conductors	11,356	22,855	1,541	4,622	5,714	1,092	22,855
MV Substations	17,272	14,501	940	2,821	3,625	804	14,501
MV Switching Stations	3,137	2,689	193	578	672	94	2,689
LV Networks	51,774	39,634	2,965	8,959	9,909	950	39,634
Water Supply Infrastructure	108,742	146,172	9,051	27,154	36,543	9,389	146,172
Dams and Weirs	172,944	226,671	11,607	34,821	56,668	21,846	226,671
Boreholes	703	424	31	93	106	13	424
Reservoirs	122	53	4	12	13	2	53
Pump Stations	20,953	25,486	1,492	4,475	6,371	1,897	25,486
Water Treatment Works	3,687	6,522	474	1,422	1,631	209	6,522
Bulk Mains	15,136	19,472	1,459	4,376	4,868	492	19,472
Distribution	39,041	26,747	1,829	5,487	6,687	1,200	26,747
Distribution Points	92,547	147,069	6,259	18,777	36,767	17,990	147,069
PRV Stations	307	84	6	18	21	3	84
Sanitation Infrastructure	449	814	54	162	203	41	814
Pump Station	153,673	151,253	8,556	25,667	37,813	12,146	151,253
Reticulation	1,895	2,071	91	274	518	244	2,071
Waste Water Treatment Works	97,799	99,813	5,448	16,345	24,953	8,608	99,813
Outfall Sewers	30,699	32,769	2,283	6,848	8,192	1,344	32,769
Toilet Facilities	23,281	16,579	732	2,196	4,145	1,949	16,579
Solid Waste Infrastructure	—	21	1	4	5	1	21
Landfill Sites	9,749	62,073	135	405	15,518	15,113	62,073
Waste Processing Facilities	—	61,749	110	329	15,437	15,109	61,749
Waste Drop-off Points	6,497	—	—	—	—	—	—
Waste Separation Facilities	—	323	25	76	81	5	323
Rail Infrastructure	3,252	—	—	—	—	—	—
Rail Lines	—	1	0	0	0	0	1
Rail Structures	—	—	—	—	—	—	—
Information and Communication Infrastructure	—	1	0	0	0	0	1
Data Centres	10,783	90,815	5,602	16,806	22,704	5,897	90,815
Core Layers	—	195	16	47	49	1	195
	10,783	90,620	5,586	16,759	22,655	5,896	90,620
Community Assets	149,943	182,636	12,643	37,929	45,659	7,730	182,636
Community Facilities	94,364	119,308	7,960	23,879	29,827	5,948	119,308
Halls	2,229	1,474	107	322	369	47	1,474
Centres	5,582	17,540	1,288	3,863	4,385	522	17,540
Crèches	694	755	8	25	189	163	755
Clinics/Care Centres	6,866	15,304	602	1,805	3,826	2,021	15,304
Fire/Ambulance Stations	5,205	3,423	233	699	856	157	3,423
Testing Stations	2	959	51	152	240	88	959
Museums	496	243	18	53	61	8	243
Libraries	—	4,237	350	1,050	1,059	9	4,237
Cemeteries/Crematoria	7,276	6,855	502	1,507	1,714	206	6,855
Police	387	402	30	89	101	11	402
Public Open Space	28,172	20,815	1,439	4,317	5,204	887	20,815
Nature Reserves	—	2,823	176	528	706	178	2,823
Public Ablution Facilities	156	81	5	15	20	5	81
Markets	11,221	10,556	842	2,525	2,639	114	10,556
Stalls	12	1,994	137	412	499	86	1,994
Airports	14,539	19,255	1,337	4,012	4,814	801	19,255
Taxi Ranks/Bus Terminals	11,527	12,588	834	2,502	3,147	645	12,588
Sport and Recreation Facilities	55,580	63,328	4,683	14,050	15,832	1,782	63,328
Indoor Facilities	—	821	48	143	205	63	821
Outdoor Facilities	55,580	62,508	4,636	13,908	15,627	1,719	62,508
Heritage assets	149,979	—	—	—	—	—	—
Monuments	100	—	—	—	—	—	—
Historic Buildings	131,182	—	—	—	—	—	—
Works of Art	18,639	—	—	—	—	—	—
Other Heritage	58	—	—	—	—	—	—
Investment properties	9,382	5,883	472	1,416	1,471	55	5,883
Revenue Generating	9,382	—	472	1,416	1,471	55	—
Improved Property	9,382	—	472	1,416	1,471	55	—
Non-revenue Generating	—	5,883	—	—	—	—	5,883
Improved Property	—	5,883	—	—	—	—	5,883
Other assets	10,169	99,437	6,412	19,236	24,655	5,419	99,437
Operational Buildings	201	71,632	4,977	14,930	17,861	2,931	71,632
Municipal Offices	89	56,174	4,078	12,233	13,997	1,764	56,174
Pay/Enquiry Points	—	229	16	49	57	8	229
Workshops	—	25	2	5	6	1	25
Stores	—	637	47	141	159	18	637
Training Centres	—	87	6	17	22	4	87
Depots	112	14,481	829	2,486	3,620	1,135	14,481
Housing	9,968	27,805	1,435	4,306	6,794	2,488	27,805
Staff Housing	613	2,555	184	553	639	85	2,555
Social Housing	9,355	25,250	1,251	3,752	6,155	2,403	25,250
Biological or Cultivated Assets	20	39	2	6	10	3	39
Biological or Cultivated Assets	20	39	2	6	10	3	39
Intangible Assets	23,230	78,198	5,180	15,541	19,499	3,958	78,198
Servitudes	8,274	—	—	—	—	—	—
Licences and Rights	14,956	78,198	5,180	15,541	19,499	3,958	78,198
Computer Software and Applications	14,956	78,198	5,180	15,541	19,499	3,958	78,198
Computer Equipment	26,499	64,003	4,844	14,532	15,936	1,404	64,003
Computer Equipment	26,499	64,003	4,844	14,532	15,936	1,404	64,003
Furniture and Office Equipment	3,460	32,563	4,705	13,615	8,534	(5,081)	32,563
Furniture and Office Equipment	3,460	32,563	4,705	13,615	8,534	(5,081)	32,563
Machinery and Equipment	15,751	70,950	4,998	14,991	17,738	2,747	70,950
Machinery and Equipment	15,751	70,950	4,998	14,991	17,738	2,747	70,950
Transport Assets	28,317	100,206	2,641	7,924	24,978	17,054	100,206
Transport Assets	28,317	100,206	2,641	7,924	24,978	17,054	100,206
Land	4,003	14,164	1,848	5,543	3,541	(2,003)	14,164
Land	4,003	14,164	1,848	5,543	3,541	(2,003)	14,164
Total Depreciation	2,035,483	1,957,156	122,575	367,222	489,289	122,067	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 - M03 September							
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	160,042	213,541	6,991	5,940	50,964	45,024	213,541
Roads Infrastructure	125,633	151,049	4,347	3,088	36,614	33,526	151,049
<i>Roads</i>	67,078	91,049	1,259	–	32,564	32,564	91,049
<i>Road Structures</i>	58,554	60,000	3,088	3,088	4,050	962	60,000
Storm water Infrastructure	1,500	1,500	–	–	–	–	1,500
<i>Storm water Conveyance</i>	1,500	1,500	–	–	–	–	1,500
Electrical Infrastructure	7,670	9,000	2,643	2,852	900	(1,953)	9,000
<i>MV Networks</i>	1,498	2,000	–	–	–	–	2,000
<i>LV Networks</i>	6,172	7,000	2,643	2,852	900	(1,953)	7,000
Water Supply Infrastructure	–	17,000	–	–	1,850	1,850	17,000
<i>Water Treatment Works</i>	–	15,000	–	–	240	240	15,000
<i>Bulk Mains</i>	–	2,000	–	–	–	–	2,000
Sanitation Infrastructure	6,040	14,992	–	–	1,600	1,600	14,992
<i>Waste Water Treatment Works</i>	6,040	14,992	–	–	1,600	1,600	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	14,630	15,000	–	–	10,000	10,000	15,000
<i>Distribution Layers</i>	14,630	15,000	–	–	10,000	10,000	15,000
Community Assets	160	71,180	–	–	1,473	1,473	71,180
Community Facilities	7,655	55,180	–	–	1,473	1,473	55,180
<i>Markets</i>	2,488	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>	1,567	42,180	–	–	–	–	42,180
<i>Capital Spares</i>	1,872	4,500	–	–	–	–	4,500
Sport and Recreation Facilities	(7,495)	16,000	–	–	–	–	16,000
<i>Outdoor Facilities</i>	(7,495)	16,000	–	–	–	–	16,000
Other assets	13,087	20,750	–	–	100	100	20,750
Operational Buildings	13,087	20,750	–	–	100	100	20,750
<i>Municipal Offices</i>	3,654	10,750	–	–	100	100	10,750
<i>Stores</i>	9,434	10,000	–	–	–	–	10,000
Intangible Assets	3,716	4,000	–	–	375	375	4,000
Licences and Rights	3,716	4,000	–	–	375	375	4,000
<i>Computer Software and Applications</i>	3,716	4,000	–	–	375	375	4,000
Machinery and Equipment	–	5,000	–	–	–	–	5,000
Machinery and Equipment	–	5,000	–	–	–	–	5,000
Transport Assets	198,350	37,000	–	–	6,240	6,240	37,000
Transport Assets	198,350	37,000	–	–	6,240	6,240	37,000
Total Capital Expenditure on upgrading of existing assets	375,355	351,471	6,991	5,940	59,151	53,211	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 **September 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: _____