

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

From: The City Manager
 To: The Executive Mayor

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

1. PURPOSE

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

2. STRATEGIC PILLARS

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

3. BACKGROUND

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

For the reporting period ended 31 May 2019, the ten working days within which to report end on **14 June 2019**.

4. DISCUSSION

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

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

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 MAY 2019						
Description	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	32 530 207	33 081 616	29 643 142	30 196 853	(553 711)	-2%
Total Expenditure	32 416 977	33 018 359	26 606 057	29 904 162	(3 298 105)	-11%
Surplus /Deficit	113 230	63 257	3 037 085	292 691		

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

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 MAY 2018						
Description	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	30 226 013	30 676 869	27 469 065	28 096 566	(627 501)	-2%
Total Expenditure	29 994 829	30 674 404	24 490 912	26 794 146	(2 303 234)	-9%
Surplus /Deficit	231 184	2 465	2 978 153	1 302 420		

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R554 million against the year-to-date (YTD) budget for the period ended 31 May 2019.

The operating expenditure is underspent by R3,3 billion, which is 11% less than the YTD expenditure projection.

The total adjustment capital budget amounts to R4 billion. The expenditure for the period, including that of the municipal entities, amounts to R2 billion, representing 50% of the total approved budget.

Cash and short-term investments as at 31 May 2019 amount to R4,4 billion.

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

6. COMMENTS FROM DEPARTMENTS

6.1 GROUP LEGAL AND SECRETARIAT SERVICES

(Unaltered)

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

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

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

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

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

6.2 CHIEF FINANCIAL OFFICER

(Unaltered)

Cognisance is taken of the contents of the report.

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

7. IMPLICATIONS

7.1 HUMAN RESOURCES

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

7.2 FINANCE

Budget and value for money

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

7.3 CONSTITUTIONAL AND LEGAL FACTORS

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

7.4 COMMUNICATION

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

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

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

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

The City does not have an mSCOA system for transacting; however, the City is still required to submit financial information to the National Treasury in terms of the seven mSCOA segments, and the project team is currently developing an interim reporting solution. The month-11 mSCOA data strings will be submitted to the National Treasury on 14 June 2019.

9. CONCLUSION

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

The operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R554 million against the YTD budget for the period ended 31 May 2019.

The following revenue sources contributed to the variance:

- Service charges: electricity (R579 million unfavourable): Mainly on electricity smart prepaid. Revenue was less than projection due to replacement of old meters with new City of Tshwane meters.
- Rental of facilities and equipment (R17,3 million unfavourable): Mainly on rental stands, rental: businesses and City of Tshwane personnel accommodation. The lease renewal on business rental is still awaiting approval. The report on City of Tshwane personnel accommodation has been finalised and it was requested that the residential portfolio be sold in accordance with the Council resolution of 30 June 2016.

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

- Licences and permits (R9 million unfavourable): Under-recovery, mainly on driver's licences and motor vehicles. Revenue was less than projected.

- Transfers and subsidies (R265 million unfavourable): Mainly on the HSDG projects and non-receipt of the Emergency Medical Services Subsidy.
- Other revenue (R324 million unfavourable): Mainly due to under-recovery on reminder fees, VAT correction, building plans, approval fees, market fees, SWA transfer of functions and township development contributions: rezoning and electricity.

The total adjustment capital budget amounts to R4 billion. The expenditure for the period, including that of the municipal entities, amounts to R2 billion, which represents 50% of spending against the total approved budget. Expenditure, including commitments, is at R2,5 billion.

- The repairs and maintenance expenditure is at R1 billion against a budget of R1,5 billion.
- Cash and short-term investments as at 31 May 2019 amount to R4,4 billion.
- The debt coverage ratio is at 15,5.
- Cost coverage is at 2,65.
- The current ratio is at 1,1.
- Payment level is at 97,1%.
- Water distribution losses increased to 31,2%.

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

ANNEXURE

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

RECOMMENDED:

That it be recommended to the Mayoral Committee:

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

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

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

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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

ANNEXURE A



IN-YEAR REPORT

BUDGET YEAR: 2018/19

REPORTING PERIOD: M11 MAY 2019

Table of contents

PART 1: IN-YEAR REPORT	9
1.1 Mayor's report.....	9
1.2 Recommended:	9
1.3 Executive summary	9
1.4 In-year budget statement tables	20
(a) Table C1: Consolidated monthly budget statement – summary	21
(b) Table C2: Consolidated monthly budget statement – financial performance (standard classification)	22
(c) Table C3: Consolidated monthly budget statement – financial performance (revenue and expenditure by municipal vote)	23
(d) Table C4: Consolidated monthly budget statement – financial performance (revenue and expenditure).....	24
(e) Table C5: Consolidated monthly budget statement – capital expenditure by vote, standard classification and funding.....	25
(f) Table C6: Consolidated monthly budget statement – financial position.....	26
(g) Table C7: Consolidated monthly budget statement – cash flow	27
PART 2: SUPPORTING DOCUMENTATION	27
(a) Table SC1: Material variance explanations	28
(b) Table SC2: Monthly budget statement – performance indicators	30
(c) Table SC3: Monthly budget statement – aged debtors.....	31
(d) Table SC4: Monthly budget statement – aged creditors.....	31
(e) Table SC5: Monthly budget statement – investment portfolio.....	32
(f) Table SC6: Monthly budget statement – transfers and grant receipts	33
(g) Table SC7(1): Monthly budget statement – transfers and grant expenditures.....	34
(h) Table SC7 (2): Monthly budget statement – expenditure against approved rollovers	35
(i) Table SC8: Monthly budget statement – councillor and staff benefits	36
(j) Table SC9: Monthly budget statement – actual and revised targets for cash receipts	37
(k) Table SC10: Monthly budget statement – parent municipality's financial performance (revenue and expenditure)	38
(l) Table SC11: Monthly budget statement – summary of municipal entities	39
(m) Table SC12: Consolidated monthly budget statement – capital expenditure trend	39
(n) Table SC13a: Consolidated monthly budget statement – capital expenditure on new assets by asset class	40
(o) Table SC13b: Consolidated monthly budget statement – capital expenditure on renewal of existing assets by asset class	41
(p) Table SC13c: Consolidated monthly budget statement – capital expenditure on repairs and maintenance by asset class.....	42
(q) Table SC13d: Consolidated monthly budget statement – depreciation by asset class	43
(r) Table SC13e: Monthly budget statement – capital expenditure on upgrading of existing assets by asset class.....	44
(s) Municipal Manager's quality certification	45

PART 1: IN-YEAR REPORT

1.1 Mayor's report

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

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

1.2 Recommended

That it be recommended to the Mayoral Committee:

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

1.3 Executive summary

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

Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

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

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	6 761 347	6 980 636	7 065 502	627 143	6 463 696	6 433 616	30 080	0%	7 065 502
Service charges - electricity revenue	11 265 288	11 946 456	12 010 996	1 021 523	10 227 611	10 806 636	(579 025)	-5%	12 010 996
Service charges - water revenue	3 221 623	4 283 959	3 971 903	439 178	3 759 524	3 561 421	198 103	6%	3 971 903
Service charges - sanitation revenue	952 050	1 063 982	1 084 721	111 420	1 016 405	985 396	31 008	3%	1 084 721
Service charges - refuse revenue	1 482 086	1 494 163	1 592 142	151 595	1 520 725	1 450 526	70 198	5%	1 592 142
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143 100	152 593	166 785	40 074	130 030	147 313	(17 282)	-12%	166 785
Interest earned - external investments	210 976	133 342	177 983	16 527	287 289	165 928	121 361	73%	177 983
Interest earned - outstanding debtors	731 938	575 401	765 522	96 050	871 082	689 447	181 635	26%	765 522
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228 148	368 755	315 074	22 387	276 105	268 688	7 417	3%	315 074
Licences and permits	52 325	59 551	53 174	3 254	39 085	48 233	(9 148)	-19%	53 174
Agency services	-	6 980	-	-	-	-	-	-	-
Transfers and subsidies	4 362 302	4 440 081	4 837 255	39 057	4 463 900	4 728 489	(264 588)	-6%	4 837 255
Other revenue	885 245	1 023 065	1 040 559	(38 210)	586 668	911 160	(324 492)	-36%	1 040 559
Gains on disposal of PPE	4 809	1 242	-	1 022	1 022	-	1 022	-	-
Total Revenue (excluding capital transfers and contributions)	30 301 235	32 530 207	33 081 616	2 531 021	29 643 142	30 196 853	(553 711)	-2%	33 081 616
Expenditure By Type									
Employee related costs	8 161 872	9 602 946	9 560 855	762 044	8 071 773	8 735 374	(663 601)	-8%	9 560 855
Remuneration of councillors	123 786	132 797	132 797	10 658	116 722	121 491	(4 769)	-4%	132 797
Debt impairment	1 713 978	1 514 427	1 514 512	119 560	1 394 867	1 394 867	-	-	1 514 512
Depreciation & asset impairment	2 043 701	1 957 156	1 957 259	148 399	1 444 220	1 764 418	(320 198)	-18%	1 957 259
Finance charges	1 686 623	1 390 948	1 387 722	(37 657)	816 412	963 192	(146 780)	-15%	1 387 722
Bulk purchases	9 723 858	10 727 870	10 756 214	(160 372)	8 813 136	9 876 428	(1 063 292)	-11%	10 756 214
Other materials	499 788	765 218	643 732	65 739	499 648	599 380	(99 731)	-17%	643 732
Contracted services	3 040 943	3 320 884	3 828 704	292 741	2 730 870	3 471 090	(740 220)	-21%	3 828 704
Transfers and subsidies	44 526	52 495	148 293	2 625	72 211	130 300	(58 089)	-45%	148 293
Other expenditure	2 841 280	2 952 234	3 088 269	281 259	2 658 864	2 847 622	(188 758)	-7%	3 088 269
Loss on disposal of PPE	84 749	1	1	(12 752)	(12 668)	-	(12 668)	-	1
Total Expenditure	29 965 104	32 416 977	33 018 359	1 472 244	26 606 057	29 904 162	(3 298 105)	-11%	33 018 359
Surplus/(Deficit)	336 131	113 230	63 257	1 058 777	3 037 085	292 691	2 744 394		63 257
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 104 326	2 198 735	2 246 922	170 588	1 273 640	1 661 217	(387 577)	-23%	2 246 922
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8 000	25 873	188	188	13 415	(13 226)	-99%	25 873
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 441 398	2 319 965	2 336 052	1 229 552	4 310 912	1 967 322			2 336 052
Taxation	2 920	535	2 931	-	2 776	490	2 285		2 931
Surplus/(Deficit) after taxation	2 438 477	2 319 430	2 333 121	1 229 552	4 308 137	1 966 832			2 333 121
Attributable to minorities	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	2 438 477	2 319 430	2 333 121	1 229 552	4 308 137	1 966 832			2 333 121
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	2 438 477	2 319 430	2 333 121	1 229 552	4 308 137	1 966 832			2 333 121

The YTD actual revenue amounts to R29,6 billion and reflects an unfavourable variance of R554 million against the YTD budget.

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

- Property rates (R30 million favourable): Revenue was more than projection due to supplementary valuation and changes in rates categories in the financial year.
- Service charges: Electricity (R579 million unfavourable): Mainly on electricity smart prepaid, revenue was less than projection due to replacement of old meters with new City of Tshwane meters.
- Service charges: Water (R198 million favourable): Mainly on reconnection fees and cross-border bulk water collection, conveyance and treatment of sewage from the northern suburbs in Johannesburg which cannot drain to the waste water treatment works in Johannesburg's area of jurisdiction. The amount collected for cross-border bulk sewerage is based on actual flow figures received from Joburg Water on a quarterly basis.
- Service charges: Sanitation (R31 million favourable): The revenue is dependent on water sales.
- Service charges: Refuse (R70 million favourable): Mainly on solid waste removal; actual income received was higher than the projected figures.
- Rental of facilities and equipment (R17,3 million unfavourable): Mainly on rental stands, rental: businesses and City of Tshwane personnel accommodation. The lease renewal on business rental is still awaiting approval. The report on City of Tshwane personnel accommodation has been finalised and it was requested that the residential portfolio be sold in accordance with the Council resolution of 30 June 2016.

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

- Interest earned on external investments (R121 million favourable): Mainly on interest received on the sinking fund.
- Interest earned on outstanding debtors (R182 million favourable): As a result of an increase in outstanding debtors.
- Fines, penalties and forfeits (R7,4 million favourable): Mainly on AARTO revenue. The revenue is depended on compliance with traffic regulations.
- Licences and permits (R9 million unfavourable): Under-recovery, mainly on driver's licences and motor vehicles. Revenue was less than projected.
- Transfers and subsidies (R265 million unfavourable): Mainly on the HSDG projects and non-receipt of the Emergency Medical Services Subsidy.
- Other revenue (R324 million unfavourable): Mainly due to under-recovery on the following line items:
 - Reminder fees (R19 million under recovery): Delay in loading fees on SAP system after delivery of reminder notice.
 - VAT correction: Direct income (R54,6 million under-recovery): Due to the delay in the appointment of the service provider. The tender document served at the Bid Specification Committee (BSC) on 4 March 2019. The

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

- Township development contributions – rezoning (R33 million under-recovery): Revenue is dependent on the number of applications received.
- Township development contributions – electricity (R29,3 million under-recovery): These is revenue for bulk service contributions and connection cost payable to the City for all new connection applicants. The revenue is based on the number of applications received.
- Building plan fees are under-recovered by R11,6 million. Building plan fees are market-driven based on current development trends.
- Approval fees: Advertising is under-recovered by R12,3 million. Advertising revenue depends on applications made and when contract revenue becomes due.
- Market fees are under-recovered by R10,2 million. Market fees are transaction-driven based on supply, demand and trading activities.
- An amount of R192 million has been written off for disestablishment of the Sandspruit Works Association (SWA) municipal entity.

The YTD actual expenditure amounts to R26,6 billion and indicates an underspending variance of R3,3 billion or 11% against the YTD budget of R29,9 billion.

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

- Employee-related costs (R664 million under budget): Mainly on salaries, provision for leave payments, medical aid, pension and provident funds due to vacant positions and year-end transactions.
- Depreciation (R320 million under budget): The calculation is aligned with the asset verification and purification process.
- Finance charges (R147 million under budget): Mainly on interest payable expense.
- Bulk purchases (R1 billion under budget): Mainly on bulk electricity. The Eskom invoice for May 2019 has not yet been processed for payment.
- Other materials (R99,7 million under budget): Underspending, mainly on the following line items:
 - Consumables (R12,6 million under budget): Expenditure for consumables are incurred as and when required.
 - Stationery (R8,7 million under budget): Funds have been committed for procurement of stationery, and expenditure will reflect once stationery is received.
 - Chemicals (R7,2 million under budget): Awaiting invoices from the service provider for chemicals ordered for water purification and treatment of waste water and sludge.
 - Equipment (R5,6 million under budget): Repairs and maintenance are done only when required.
 - Connections (R9,9 million under budget): Due to expiry of the contract for the installation, maintenance, supply and delivery of water meters. The tender document is at the Bid Evaluation Committee (BEC).
 - Power station (R7,6 million under budget): Funds have been committed for procuring required materials to generate electricity. Awaiting delivery from the suppliers.

- Pump station (R4 million under budget): Funds have been committed for the maintenance of power stations, and the committed funds will be finalised when all required maintenance work is completed satisfactorily.
- Electricity reticulation (R7,8 million under budget): Repairs and maintenance are done only when required.
- Contracted services (R740 million under budget): Due to underspending, mainly on the following:
 - Project-linked housing (R223 million under budget): Most projects are still in the procurement phase due to contract reviews. The allocation will not be spent in full at year-end and a rollover will have to be requested.
 - Household refuse removal (R32,9 million under budget): Invoices for May have not yet been processed. Funds are committed and the expenditure will increase.
 - Municipal services: Other service providers (R69 million under budget): Funds have been committed for the payment of municipal services. The funds are mainly for the payment of electricity services by Eskom and for waste water treatment works and water reservoirs supplied to the following areas: Ekangala, Klipgat, Themba and Babelegi Waste Water Treatment Works.
 - Buildings (R29,4 million under budget): Due to delays in the appointment of service providers and activation of contracts on the E-procurement system.
 - Equipment (R7,7 million under budget): Repairs and maintenance of equipment are done as and when required.
 - Grounds (R16,8 million under budget): Invoices for May have not yet been processed. Funds have been committed and expenditure will increase.
 - Roads (R22,9 million under budget): Funds have been committed and expenditure is expected to increase.
 - Waste water purification works (R9,2 million under budget): Funds been committed and completion of maintenance work is awaited before invoices can be processed for payment.
 - Vehicles (R28 million under budget): The value of Category A vehicles loaded on the E-procurement system was reached and this delayed the processing of invoices. The issues were resolved and invoices are being processed. Expenditure will increase.
 - Lights (R16 million under budget): Funds have been committed for repair and maintenance in Regions 1, 5 and 7. Expenditure will increase.
 - Electricity reticulation (R17,9 million under budget): Funds were transferred to reticulation electricity GL to cater for the “I am Tshwane” streetlight maintenance programme and the rerouting of feeder cables from Soshanguve Substation to Rietgat to Secondary Substation. Expenditure is expected to increase.
 - Internal audit (R20,7 million under budget): Due to a delay in the appointment of service providers. The funds are committed, and work is being carried out on all co-sourced assignments.
- Transfers and subsidies (R58 million under budget): Due to underspending on payment to a municipal entity (HCT).
- Other expenditure (R189 million under budget): Mainly on the following line items:

- Leased buildings (R31,6 million under budget): Expenditure is expected to increase in June 2019.
- Wi-Fi (R26 million under budget): The service provider was only appointed in August 2018. A catch-up plan for the rest of the financial year was developed and is being implemented.
- Building rental (R11, 3 million under budget): Expenditure is expected to increase in June 2019.
- Telecommunication (R17 million under budget): Expenditure is based on usage.
- Training board fees (R14,9 million under budget): Payment for training board fees for skills development in accordance with regulations.
- Insurance premiums and excesses (R40,5 million under budget): The expenditure on insurance premiums was less than projected.
- Printing publications and books (R10,9 million under budget): Printing work is dependent on demand by clients.
- Uniforms (R12,2 million under budget): Delay in awarding tender to the service providers, and funds have been committed.
- Rental of tracking system (R10,7 million under budget): Awaiting invoices from the supplier.
- Loss: Sinking fund (R20,4 million): A loss has been incurred in the market values of the sinking fund investment portfolio. Journals are processed monthly on the sinking fund investment portfolio using the market valuation.

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

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

Summary of capital expenditure

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

The following table shows the total budget of R4 billion. The actual expenditure for the period amounts to R2 billion, representing 50% of the budget. The expenditure, including commitment, is R2,5 billion.

Consolidated summary – capital expenditure, 31 May 2019

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 MAY 2019							
Description	Adjusted Budget 2018/19	YTD Budget	YTD Actual	YTD Actual + Committed	YTD Variance	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	4,033,888	2,955,714	2,018,923	2,541,581	(936,791)	-31.7%	50.0%
TOTAL Capital Financing	4,033,888	2,955,714	2,018,923	2,541,581	(936,791)	-31.7%	50.0%

Capital expenditure per funding source as at 31 May 2019

Capital Expenditure for the CoT per Funding Source as at 31 May 2019						
Funding Source	Adjusted Budget 2018/19	YTD Expenditure Projections 31 May 2019	YTD Actual Expenditure 31 May 2019	Cumulative Actual + Committed	Actual as % of Expenditure Projection	Actual as % of Adjusted Budget
	(R)	(R)	(R)	(R)	%	%
Council Funding	157 318 000	67 003 629	57 210 335	65 842 489	85.4%	36.4%
Public Transport Infrastructure and Systems Grant (PTIS)	509 162 220	288 188 675	361 051 572	427 302 247	125.3%	70.9%
Neighbourhood Development Partnership Grant (NDPG)	7 105 000	0	1 490 730	3 130 083		21.0%
USDG - Urban Settlements Development Grant	1 599 138 790	1 237 614 493	821 174 620	918 412 798	66.4%	51.4%
Integrated National Electrification Programme (INEP)	40 000 000	40 000 000	36 513 058	38 842 176	91.3%	91.3%
Capital Replacement Reserve	6 161 635	4 497 966	2 992 813	3 626 085	66.5%	48.6%
Energy Efficiency Demand Side Management (EEDSM)	10 000 000	8 000 000	0	0	0.0%	0.0%
Other Contributions	7 000 000	0	0	0	0.0%	0.0%
Community Library Services (CLS)	11 816 800	8 307 238	3 269 088	4 627 228	0.0%	27.7%
Borrowings	1 500 000 000	1 125 398 303	607 350 383	938 818 522	54.0%	40.5%
Public Contributions & Donations	97 612 964	98 453 489	77 541 282	84 056 402	78.8%	79.4%
Social Infrastructure Grant	31 438 601	31 438 600	18 037 571	18 680 402	57.4%	57.4%
LG SETA Discretionary Allocation	8 000 000	5 260 000	188 266	284 435	0.0%	2.4%
Integrated City Development Grant (ICDG)	38 261 050	33 396 612	32 102 917	37 958 103	96.1%	83.9%
Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)	10 872 806	8 154 605	0	0	0.0%	0.0%
Total	4 033 887 866	2 955 713 610	2 018 922 636	2 541 580 971	68.3%	50.0%

An amount of R2 billion or 50% has been spent, mainly on grant-funded projects. The percentage spent in the previous year was 50,6%.

Capital expenditure per funding source as at 31 May 2018

Capital Expenditure for the CoT per Funding Source as at 31 May 2018						
Funding Source	Adjusted Budget 2017/18	YTD Adjusted Expenditure Projections 31 May 2018	YTD Actual Expenditure 31 May 2018	Variance (Actual vs Adjusted Projection)	Actual as % of Adjusted Expenditure Projection	Actual as % of Adjusted Budget
	(R)	(R)	(R)	(R)	%	%
Council Funding	248 565 464	93 382 218	29 102 321	(64 279 897)	31.2%	11.7%
Public Transport Infrastructure and Systems Grant (PTIS)	648 782 894	530 487 835	457 129 588	(73 358 247)	86.2%	70.5%
Neighbourhood Development Partnership Grant (NDPG)	20 000 000	18 497 622	11 888 501	(6 609 121)	64.3%	59.4%
USDG (replaces MIG) - Urban Settlements Development Grant	1 567 922 550	1 219 965 292	926 292 335	(293 672 957)	75.9%	59.1%
Integrated National Electrification Programme (INEP)	30 000 000	18 096 545	24 216 007	6 119 463	133.8%	80.7%
Capital Replacement Reserve	6 158 288	3 920 243	3 802 091	(118 152)	97.0%	61.7%
Other Contributions	2 293 422	1 000 000	1 686 306	686 306		73.5%
Community Library Services (CLS)	7 012 951	4 075 000	387 570	(3 687 430)	9.5%	5.5%
Borrowings	1 000 000 000	722 918 252	382 390 728	(340 527 524)	52.9%	38.2%
Public Contributions & Donations	90 899 825	68 028 339	48 760 468	(19 267 871)	71.7%	53.6%
Social Infrastructure Grant	64 000 000	52 542 492	49 502 569	(3 039 924)	94.2%	77.3%
LG SETA Discretionary Allocation	4 900 000	4 100 000	547 557	(3 552 443)	13.4%	11.2%
Integrated City Development Grant (ICDG)	32 664 650	24 498 487	0	(24 498 487)	0.0%	0.0%
Housing Company Tshwane - Internally Generated Funds	55 578 201	45 109 812	864 343	(44 245 469)	1.9%	1.6%
Hosing Company Tshwane - Social Housing Regulatory Authority (SHRA)	60 948 644	44 210 936	6 838 113	(37 372 823)	15.5%	11.2%
Tshwane Economic Development Agency - Subsidy	375 000	305 551	260 620	(44 930)	85.3%	69.5%
Total	3 840 101 889	2 851 138 623	1 943 669 118	(907 469 505)	68.2%	50.6%

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

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

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

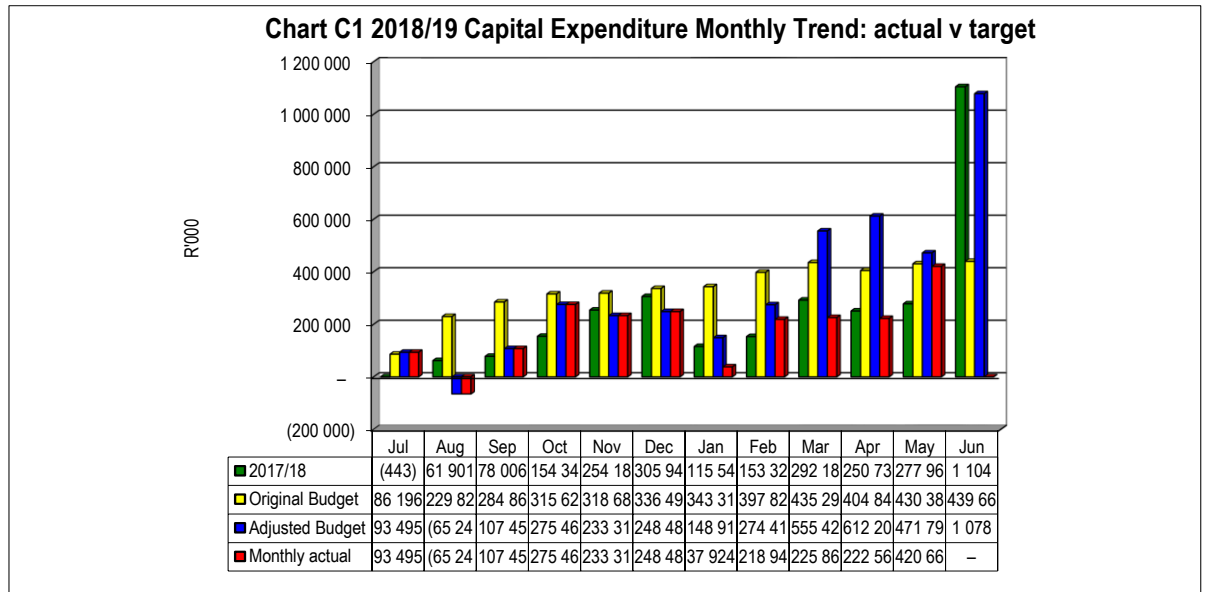
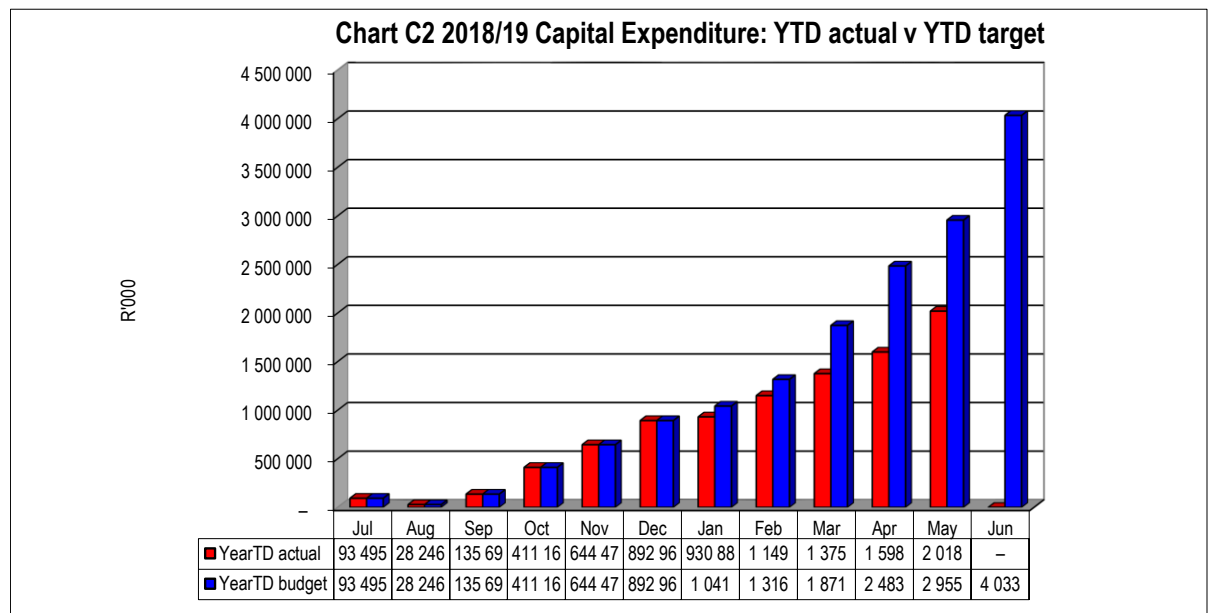


Chart C2: 2018/19 capital expenditure (YTD actual vs YTD target)



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

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

Financial position

The financial position, as indicated in Table C1, shows that the community wealth/equity of the City of Tshwane as at 31 May 2019 amounts to R29,4 billion.

Details related to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format that is consistent with international standards and aligned with GRAP 1.

Cash flow

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

- Cash and cash equivalents as at the end of 31 May 2019 amount to R2,1 billion.
- The cash flow from operating activities is R4,2 billion.
- The cash flow from investing activities amounts to R3,6 billion, due to movement in sinking fund investments.
- The cash flow from financing activities amounts to R812 million.

Debtors' age analysis

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

Tables C1 and SC3 indicate that the total debtors amount to R14,4 billion.

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

An amount of R8,6 billion is outstanding in this category, compared to R6,8 billion in the 2017/18 financial year.

Chart C3: Aged consumer debtors' analysis

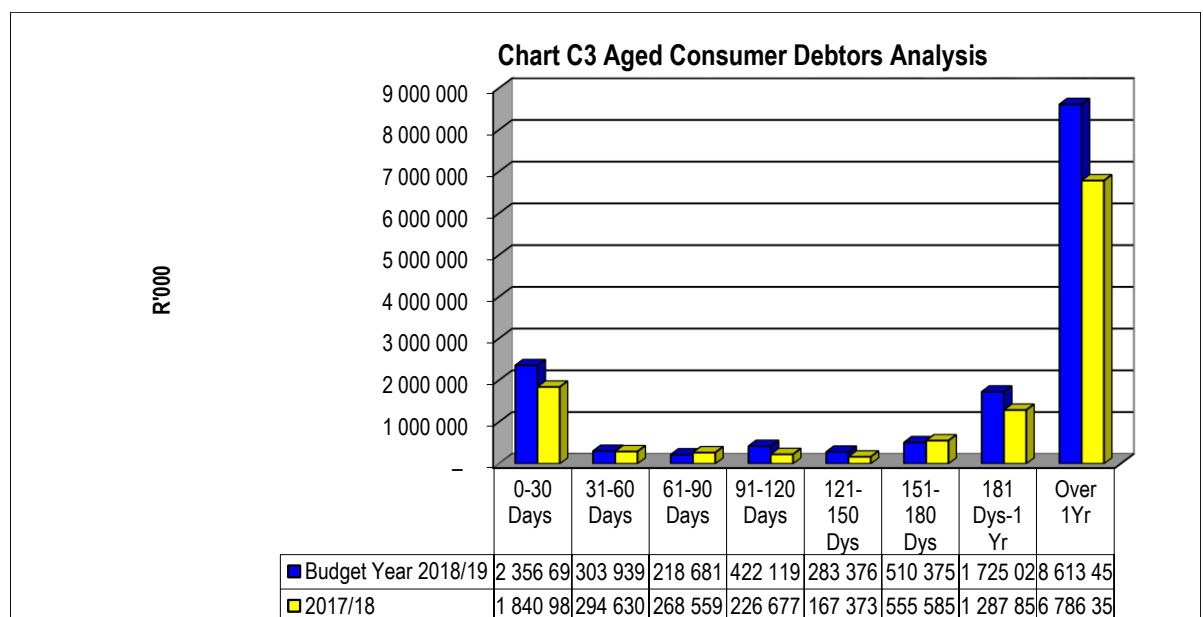
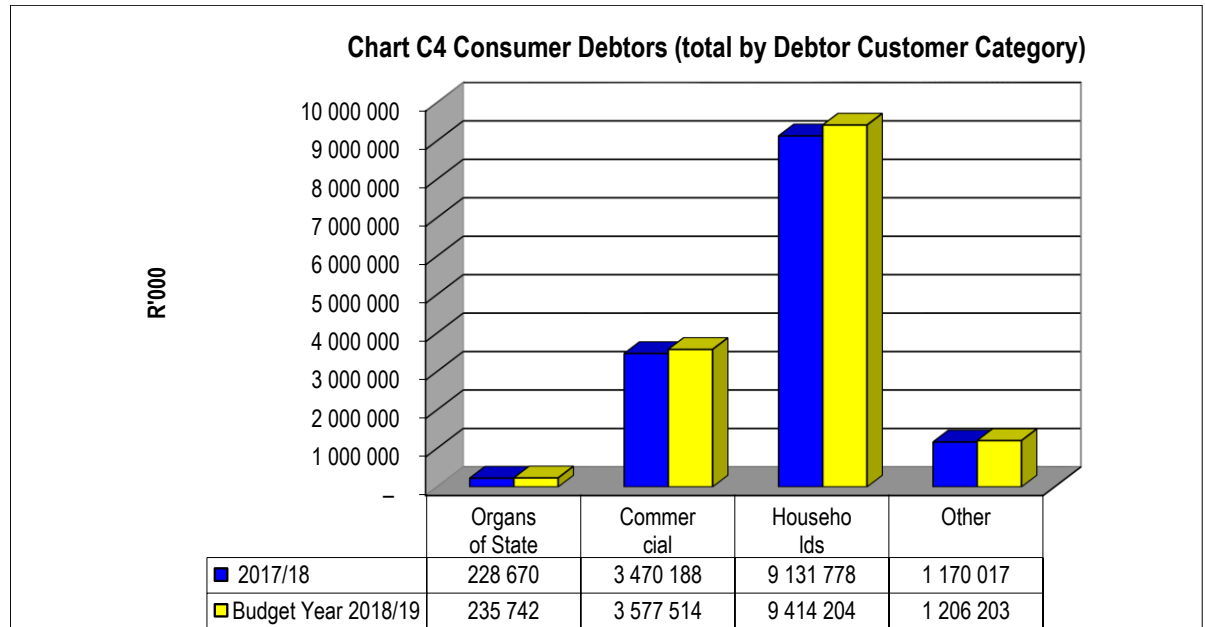


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R282 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

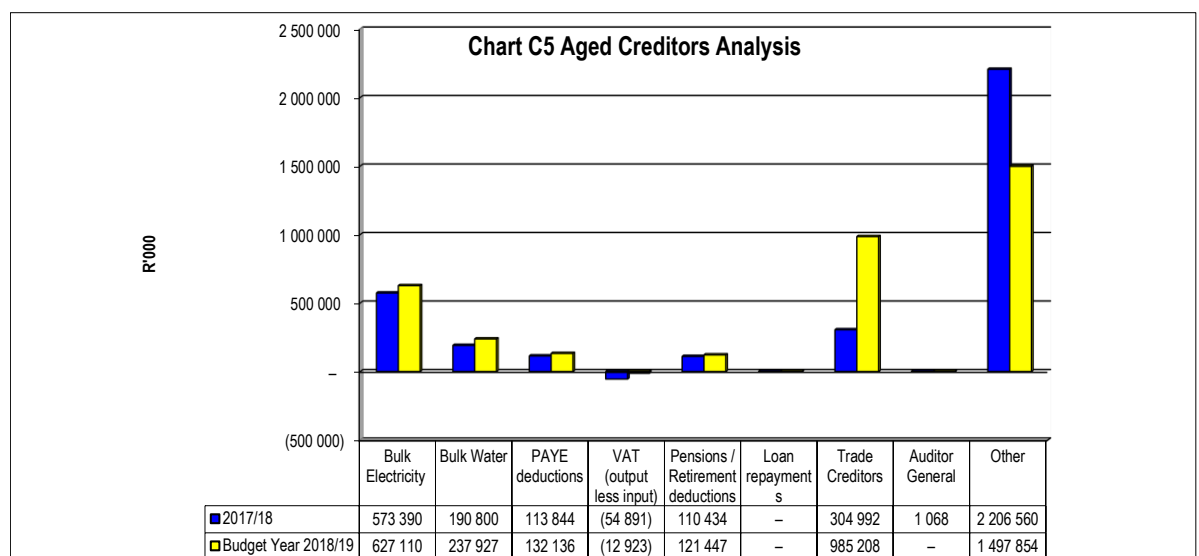


Creditors' age analysis

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

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

Chart C5: Aged creditors' analysis



Investment portfolio analysis (Table SC5)

The investment portfolio analysis, shown in Table SC5, reflects the institution where funds are invested, the period of investment, the type of investment and the accrued interest for the month. The market value at the end of the month amounts to R4,1 billion.

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

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

The total adjusted budget is R7 billion, and an amount of R6,5 billion was received for the period.

Table SC7(1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the recognition of expenditure, amounting to R5,7 billion, against the YTD budget of R6,4 billion.

Table SC7(2) indicates expenditure against approved rollovers. Approved rollovers amount to R318 million and expenditure for the period was R104 million.

Expenditure on councillor and staff benefits (Table SC8)

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

Parent municipality's financial performance (Table SC10)

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

Summary of municipal entities (Table SC11)

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

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

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

Performance indicators (Table SC2)

This table reflects various ratios, such as –

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

1.4 In-year budget statement tables

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

(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) - M11 May									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	11 253 624	11 524 873	11 838 178	628 310	11 142 069	11 109 942	32 127	0%	11 838 178
Executive and council	22 952	54 054	61 467	9 845	36 867	45 131	(8 263)	-18%	61 467
Finance and administration	11 182 886	11 426 644	11 734 651	614 616	11 066 965	11 026 436	40 529	0%	11 734 651
Internal audit	47 785	44 175	42 060	3 849	38 237	38 376	(139)	0%	42 060
<i>Community and public safety</i>	1 582 128	1 681 120	1 990 769	90 536	1 089 194	1 676 112	(586 918)	-35%	1 990 769
Community and social services	41 033	22 671	65 931	3 619	49 929	62 549	(12 621)	-20%	65 931
Sport and recreation	35 424	25 662	27 972	4 257	24 509	24 960	(451)	-2%	27 972
Public safety	225 056	369 254	313 702	22 941	276 596	267 354	9 242	3%	313 702
Housing	1 064 045	1 056 042	1 373 396	57 582	609 613	1 113 074	(503 461)	-45%	1 373 396
Health	216 570	207 491	209 768	2 137	128 547	208 175	(79 628)	-38%	209 768
<i>Economic and environmental services</i>	1 359 298	1 458 926	1 349 326	123 975	1 041 663	1 011 429	30 234	3%	1 349 326
Planning and development	45 038	176 590	202 440	8 414	141 061	180 997	(39 936)	-22%	202 440
Road transport	1 310 226	1 281 674	1 146 224	115 331	899 465	829 862	69 603	8%	1 146 224
Environmental protection	4 034	662	662	229	1 137	570	567	99%	662
<i>Trading services</i>	17 991 185	19 831 779	19 939 387	1 842 261	17 438 610	17 858 505	(419 895)	-2%	19 939 387
Energy sources	11 397 964	12 467 449	12 576 538	1 071 306	10 607 600	11 280 273	(672 673)	-6%	12 576 538
Water management	3 986 415	4 390 403	4 429 988	488 416	4 150 518	3 952 411	198 107	5%	4 429 988
Waste water management	1 047 955	1 438 917	1 339 998	130 845	1 158 737	1 174 685	(15 948)	-1%	1 339 998
Waste management	1 558 850	1 535 010	1 592 864	151 694	1 521 755	1 451 136	70 619	5%	1 592 864
<i>Other</i>	220 266	240 244	236 750	16 715	205 434	215 498	(10 063)	-5%	236 750
Total Revenue - Functional	32 406 501	34 736 942	35 354 411	2 701 797	30 916 970	31 871 485	(954 515)	-3%	35 354 411
Expenditure - Functional									
<i>Governance and administration</i>	8 137 101	7 564 013	7 453 951	437 143	5 763 430	6 490 962	(727 532)	-11%	7 453 951
Executive and council	1 402 031	1 309 236	1 255 142	94 632	981 760	1 141 662	(159 902)	-14%	1 255 142
Finance and administration	6 535 758	5 918 414	5 886 436	331 954	4 607 047	5 066 787	(459 741)	-9%	5 886 436
Internal audit	199 312	336 364	312 373	10 557	174 623	282 513	(107 890)	-38%	312 373
<i>Community and public safety</i>	4 080 186	4 786 871	5 280 375	422 335	4 135 581	4 791 299	(655 718)	-14%	5 280 375
Community and social services	265 825	292 803	346 429	36 982	294 200	317 595	(23 395)	-7%	346 429
Sport and recreation	355 842	531 377	518 724	42 222	434 822	477 413	(42 591)	-9%	518 724
Public safety	2 312 930	2 727 743	2 711 438	233 909	2 349 815	2 468 136	(118 321)	-5%	2 711 438
Housing	561 138	538 580	951 156	54 353	478 378	844 493	(366 115)	-43%	951 156
Health	584 451	696 368	752 628	54 869	578 366	683 662	(105 296)	-15%	752 628
<i>Economic and environmental services</i>	3 013 691	3 295 451	3 361 828	267 008	2 678 152	3 084 238	(406 086)	-13%	3 361 828
Planning and development	907 294	1 041 266	1 042 580	71 964	825 098	975 485	(150 387)	-15%	1 042 580
Road transport	1 961 035	2 083 063	2 143 442	181 510	1 716 318	1 945 082	(228 764)	-12%	2 143 442
Environmental protection	145 362	171 122	175 806	13 535	136 736	163 671	(26 935)	-16%	175 806
<i>Trading services</i>	14 563 778	16 588 898	16 744 749	335 227	13 904 477	15 376 343	(1 471 866)	-10%	16 744 749
Energy sources	10 054 518	10 963 043	11 130 325	(135 018)	9 222 145	10 249 848	(1 027 703)	-10%	11 130 325
Water management	2 343 615	3 567 984	3 675 119	305 719	3 222 069	3 360 242	(138 173)	-4%	3 675 119
Waste water management	789 619	829 563	709 598	53 457	491 524	654 114	(162 590)	-25%	709 598
Waste management	1 376 027	1 228 310	1 229 707	111 069	968 739	1 112 139	(143 399)	-13%	1 229 707
<i>Other</i>	173 268	182 277	180 388	10 531	127 193	161 811	(34 618)	-21%	180 388
Total Expenditure - Functional	29 968 024	32 417 512	33 021 290	1 472 244	26 608 833	29 904 653	(3 295 820)	-11%	33 021 290
Surplus/ (Deficit) for the year	2 438 477	2 319 430	2 333 121	1 229 552	4 308 137	1 966 832	2 341 305		2 333 121

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

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

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Community & Social Development Services Department	102 327	78 318	85 506	5 208	60 676	81 850	(21 175)	-26%	85 506
Vote 2 - Economic Development & Spatial Planning Department	256 570	454 700	505 455	32 394	387 010	457 189	(70 178)	-15%	505 455
Vote 3 - Emergency Services Department	110 810	118 785	118 771	1 350	57 115	117 443	(60 328)	-51%	118 771
Vote 4 - Environment & Agriculture Management Department	1 588 361	1 553 665	1 611 769	154 855	1 540 206	1 467 855	72 351	5%	1 611 769
Vote 5 - Group Audit & Risk Department	47 785	44 175	42 060	3 849	38 237	38 376	(139)	0%	42 060
Vote 6 - Group Financial Services Department	11 052 852	11 247 966	11 566 597	517 147	10 897 039	10 879 365	17 675	0%	11 566 597
Vote 7 - Group Property Management Department	68 252	97 257	89 637	90 871	128 181	77 560	50 621	65%	89 637
Vote 8 - Health Department	59 823	63 435	65 003	1 784	63 198	64 607	(1 409)	-2%	65 003
Vote 9 - Human Settlement Department	1 038 735	1 015 196	1 349 248	52 731	587 178	1 091 113	(503 935)	-46%	1 349 248
Vote 10 - Tshwane Metro Police Department	233 485	370 549	319 350	22 553	281 200	272 367	8 833	3%	319 350
Vote 11 - Regional Operations & Coordination Department	71 213	64 723	53 881	7 537	48 225	48 496	(271)	-1%	53 881
Vote 12 - Roads & Transport Department	1 314 500	1 299 191	1 155 691	114 650	901 190	836 725	64 465	8%	1 155 691
Vote 13 - Shared Services Department	5 913	1 126	1 126	1	12	949	(936)	-99%	1 126
Vote 14 - Utility Services Department	16 420 927	18 289 822	18 339 414	1 689 806	15 906 215	16 400 912	(494 697)	-3%	18 339 414
Vote 15 - Other Departments	34 948	38 034	50 902	7 063	21 286	36 678	(15 392)	-42%	50 902
Total Revenue by Vote	32 406 502	34 736 942	35 354 411	2 701 797	30 916 970	31 871 485	(954 515)	-3%	35 354 411
Expenditure by Vote									
Vote 1 - Community & Social Development Services Department	342 903	441 131	472 528	(107 025)	407 841	433 751	(25 910)	-6%	472 528
Vote 2 - Economic Development & Spatial Planning Department	484 158	578 162	627 584	39 630	499 372	571 340	(71 968)	-13%	627 584
Vote 3 - Emergency Services Department	640 597	741 129	731 932	61 750	641 445	660 146	(18 701)	-3%	731 932
Vote 4 - Environment & Agriculture Management Department	1 627 728	1 503 552	1 511 741	134 564	1 200 982	1 377 922	(176 939)	-13%	1 511 741
Vote 5 - Group Audit & Risk Department	225 211	357 827	336 782	12 439	193 592	305 053	(111 461)	-37%	336 782
Vote 6 - Group Financial Services Department	3 746 709	2 897 921	2 844 418	106 029	2 205 867	2 288 329	(82 463)	-4%	2 844 418
Vote 7 - Group Property Management Department	684 948	656 980	722 587	(1 706)	551 295	697 353	(146 057)	-21%	722 587
Vote 8 - Health Department	375 545	425 104	441 539	29 511	321 913	405 378	(83 465)	-21%	441 539
Vote 9 - Human Settlement Department	388 557	330 173	644 022	18 413	257 596	605 831	(348 234)	-57%	644 022
Vote 10 - Tshwane Metro Police Department	2 240 070	2 580 441	2 584 934	219 369	2 233 527	2 359 904	(126 376)	-5%	2 584 934
Vote 11 - Regional Operations & Coordination Department	2 683 742	3 138 517	3 153 361	279 205	2 550 724	2 853 920	(303 196)	-11%	3 153 361
Vote 12 - Roads & Transport Department	1 551 678	1 499 742	1 573 213	125 409	1 253 698	1 419 171	(165 473)	-12%	1 573 213
Vote 13 - Shared Services Department	1 430 553	1 548 491	1 515 370	149 201	1 216 042	1 360 072	(144 030)	-11%	1 515 370
Vote 14 - Utility Services Department	12 023 315	14 087 556	14 268 498	123 931	11 852 764	13 124 682	(1 271 918)	-10%	14 268 498
Vote 15 - Other Departments	1 522 310	1 630 786	1 592 781	281 524	1 222 174	1 441 801	(219 627)	-15%	1 592 781
Total Expenditure by Vote	29 968 024	32 417 512	33 021 290	1 472 244	26 608 833	29 904 653	(3 295 820)	-11%	33 021 290
Surplus/ (Deficit) for the year	2 438 477	2 319 430	2 333 121	1 229 552	4 308 137	1 966 832	2 341 305		2 333 121

(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) - M11 May									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	6 761 347	6 980 636	7 065 502	627 143	6 463 696	6 433 616	30 080	0%	7 065 502
Service charges - electricity revenue	11 265 288	11 946 456	12 010 996	1 021 523	10 227 611	10 806 636	(579 025)	-5%	12 010 996
Service charges - water revenue	3 221 623	4 283 959	3 971 903	439 178	3 759 524	3 561 421	198 103	6%	3 971 903
Service charges - sanitation revenue	952 050	1 063 982	1 084 721	111 420	1 016 405	985 396	31 008	3%	1 084 721
Service charges - refuse revenue	1 482 086	1 494 163	1 592 142	151 595	1 520 725	1 450 526	70 198	5%	1 592 142
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143 100	152 593	166 785	40 074	130 030	147 313	(17 282)	-12%	166 785
Interest earned - external investments	210 976	133 342	177 983	16 527	287 289	165 928	121 361	73%	177 983
Interest earned - outstanding debtors	731 938	575 401	765 522	96 050	871 082	689 447	181 635	26%	765 522
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228 148	368 755	315 074	22 387	276 105	268 688	7 417	3%	315 074
Licences and permits	52 325	59 551	53 174	3 254	39 085	48 233	(9 148)	-19%	53 174
Agency services	-	6 980	-	-	-	-	-	-	-
Transfers and subsidies	4 362 302	4 440 081	4 837 255	39 057	4 463 900	4 728 489	(264 588)	-6%	4 837 255
Other revenue	885 245	1 023 065	1 040 559	(38 210)	586 668	911 160	(324 492)	-36%	1 040 559
Gains on disposal of PPE	4 809	1 242	-	1 022	1 022	-	1 022	-	-
Total Revenue (excluding capital transfers and contributions)	30 301 235	32 530 207	33 081 616	2 531 021	29 643 142	30 196 853	(553 711)	-2%	33 081 616
Expenditure By Type									
Employee related costs	8 161 872	9 602 946	9 560 855	762 044	8 071 773	8 735 374	(663 601)	-8%	9 560 855
Remuneration of councillors	123 786	132 797	132 797	10 658	116 722	121 491	(4 769)	-4%	132 797
Debt impairment	1 713 978	1 514 427	1 514 512	119 560	1 394 867	1 394 867	-	-	1 514 512
Depreciation & asset impairment	2 043 701	1 957 156	1 957 259	148 399	1 444 220	1 764 418	(320 198)	-18%	1 957 259
Finance charges	1 686 623	1 390 948	1 387 722	(37 657)	816 412	963 192	(146 780)	-15%	1 387 722
Bulk purchases	9 723 858	10 727 870	10 756 214	(160 372)	8 813 136	9 876 428	(1 063 292)	-11%	10 756 214
Other materials	499 788	765 218	643 732	65 739	499 648	599 380	(99 731)	-17%	643 732
Contracted services	3 040 943	3 320 884	3 828 704	292 741	2 730 870	3 471 090	(740 220)	-21%	3 828 704
Transfers and subsidies	44 526	52 495	148 293	2 625	72 211	130 300	(58 089)	-45%	148 293
Other expenditure	2 841 280	2 952 234	3 088 269	281 259	2 658 864	2 847 622	(188 758)	-7%	3 088 269
Loss on disposal of PPE	84 749	1	1	(12 752)	(12 668)	-	(12 668)	-	1
Total Expenditure	29 965 104	32 416 977	33 018 359	1 472 244	26 606 057	29 904 162	(3 298 105)	-11%	33 018 359
Surplus/(Deficit)	336 131	113 230	63 257	1 058 777	3 037 085	292 691	2 744 394		63 257
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 104 326	2 198 735	2 246 922	170 588	1 273 640	1 661 217	(387 577)	-23%	2 246 922
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	940	8 000	25 873	188	188	13 415	(13 226)	-99%	25 873
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 441 398	2 319 965	2 336 052	1 229 552	4 310 912	1 967 322			2 336 052
Taxation	2 920	535	2 931	-	2 776	490	2 285		2 931
Surplus/(Deficit) after taxation	2 438 477	2 319 430	2 333 121	1 229 552	4 308 137	1 966 832			2 333 121
Attributable to minorities	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	2 438 477	2 319 430	2 333 121	1 229 552	4 308 137	1 966 832			2 333 121
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	2 438 477	2 319 430	2 333 121	1 229 552	4 308 137	1 966 832			2 333 121

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 - M11 May)									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Community & Social Development Services Department	76 628	97 730	84 755	7 238	33 140	71 996	(38 856)	-54%	84 755
Vote 2 - Economic Development & Spatial Planning Department	14 203	113 492	86 492	9 816	39 541	69 102	(29 560)	-43%	86 492
Vote 3 - Emergency Services Department	9 940	20 700	14 500	1 134	8 519	11 559	(3 039)	-26%	14 500
Vote 4 - Environment & Agriculture Management Department	27 005	51 500	53 500	3 049	19 295	37 850	(18 555)	-49%	53 500
Vote 5 - Group Audit & Risk Department	9 047	40 150	40 150	1 796	11 055	16 429	(5 374)	-33%	40 150
Vote 6 - Group Financial Services Department	14 397	81 500	45 500	1 876	4 176	36 500	(32 324)	-89%	45 500
Vote 7 - Group Property Management Department	-	5 200	5 000	-	-	2 750	(2 750)	-100%	5 000
Vote 8 - Health Department	15 200	32 000	32 000	154	28 077	31 116	(3 038)	-10%	32 000
Vote 9 - Human Settlement Department	900 800	937 758	1 024 081	51 249	471 422	809 074	(337 652)	-42%	1 024 081
Vote 10 - Tshwane Metro Police Department	12 996	11 500	15 000	1 444	3 670	14 448	(10 778)	-75%	15 000
Vote 11 - Regional Operations & Coordination Department	2 448	4 200	-	-	-	-	-	-	-
Vote 12 - Roads & Transport Department	893 286	994 160	963 213	114 370	553 613	555 323	(1 709)	0%	963 213
Vote 13 - Shared Services Department	87 409	115 000	167 806	13 367	46 852	53 500	(6 648)	-12%	167 806
Vote 14 - Utility Services Department	915 844	1 457 769	1 402 573	205 567	779 913	1 184 630	(404 716)	-34%	1 402 573
Vote 15 - Other Departments	38 776	54 705	54 705	1 767	9 773	34 825	(25 052)	-72%	54 705
Total Capital Multi-year expenditure	3 017 979	4 017 365	3 989 276	412 827	2 009 049	2 929 101	(920 052)	-31%	3 989 276
Single Year expenditure appropriation									
Vote 1 - Community & Social Development Services Department	8 823	300	22 300	7 340	7 408	13 128	(5 720)	-44%	22 300
Vote 2 - Economic Development & Spatial Planning Department	393	350	4 350	-	14	1 240	(1 226)	-	4 350
Vote 3 - Emergency Services Department	347	-	200	-	195	200	(5)	-2%	200
Vote 4 - Environment & Agriculture Management Department	-	-	8 700	43	43	3 850	(3 807)	-99%	8 700
Vote 5 - Group Audit & Risk Department	-	-	-	-	-	-	-	-	-
Vote 6 - Group Financial Services Department	11 265	5 000	5 500	-	174	5 450	(5 276)	-97%	5 500
Vote 7 - Group Property Management Department	-	-	200	32	188	178	10	6%	200
Vote 8 - Health Department	1 084	-	1 162	343	792	762	30	4%	1 162
Vote 9 - Human Settlement Department	-	-	-	-	-	-	-	-	-
Vote 10 - Tshwane Metro Police Department	-	-	-	-	-	-	-	-	-
Vote 11 - Regional Operations & Coordination Department	1 601	-	1 200	75	925	951	(27)	-3%	1 200
Vote 12 - Roads & Transport Department	-	-	-	-	-	-	-	-	-
Vote 13 - Shared Services Department	-	-	-	-	-	-	-	-	-
Vote 14 - Utility Services Department	5 075	-	500	-	5	500	(495)	-	500
Vote 15 - Other Departments	589	-	500	-	129	354	(224)	-63%	500
Total Capital single-year expenditure	29 177	5 650	44 612	7 833	9 874	26 613	(16 739)	-	44 612
Total Capital Expenditure	3 047 156	4 023 015	4 033 888	420 660	2 018 923	2 955 714	(936 791)	-32%	4 033 888
Capital Expenditure - Functional Classification									
Governance and administration	147 132	377 761	230 611	17 372	76 250	146 498	(70 248)	-48%	230 611
Executive and council	1 975	101 761	1 300	75	925	1 001	(77)	-8%	1 300
Finance and administration	-	236 000	-	-	-	-	-	-	-
Internal audit	145 157	40 000	229 311	17 297	75 325	145 496	(70 171)	-48%	229 311
Community and public safety	517 845	1 030 613	1 009 493	48 706	333 618	572 285	(238 668)	-42%	1 009 493
Community and social services	11 649	15 250	33 317	2 999	8 144	18 935	(10 791)	-57%	33 317
Sport and recreation	7 815	64 500	53 500	12 873	12 873	35 250	(22 377)	-63%	53 500
Public safety	23 185	18 000	26 200	1 154	8 892	23 259	(14 367)	-62%	26 200
Housing	397 987	900 863	831 876	31 186	256 802	431 526	(174 724)	-40%	831 876
Health	77 209	32 000	64 600	493	46 907	63 316	(16 409)	-	64 600
Economic and environmental services	890 215	1 012 823	1 139 850	102 483	523 940	544 040	(20 100)	-4%	1 139 850
Planning and development	34 044	9 000	62 986	1 563	5 089	37 956	(32 867)	-87%	62 986
Road transport	848 667	1 000 573	1 059 364	99 161	511 374	488 984	22 389	5%	1 059 364
Environmental protection	7 503	3 250	17 500	1 759	7 478	17 100	(9 622)	-56%	17 500
Trading services	1 465 091	1 490 269	1 618 933	248 240	1 079 462	1 668 061	(588 599)	-35%	1 618 933
Energy sources	496 646	983 154	519 229	161 933	472 065	828 086	(356 021)	-43%	519 229
Water management	542 253	327 901	516 085	36 036	315 513	419 413	(103 900)	-25%	516 085
Waste water management	411 622	167 215	556 119	50 228	284 812	402 463	(117 651)	-29%	556 119
Waste management	14 569	12 000	27 500	43	7 073	18 100	(11 027)	-61%	27 500
Other	26 873	111 548	35 000	3 859	5 652	24 829	(19 177)	-77%	35 000
Total Capital Expenditure - Functional Classification	3 047 156	4 023 015	4 033 888	420 660	2 018 923	2 955 714	(936 791)	-32%	4 033 888
Funded by:									
National Government	2 042 359	2 161 967	2 203 667	168 173	1 252 333	1 607 200	(354 867)	-22%	2 203 667
Provincial Government	61 967	40 730	50 255	1 685	21 307	39 746	(18 439)	-46%	50 255
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	8 000	-	-	-	-	-	-	-
Transfers recognised - capital	2 104 326	2 210 697	2 253 922	169 857	1 273 640	1 646 946	(373 306)	-23%	2 253 922
Public contributions & donations	62 097	150 000	105 613	8 504	77 730	103 713	(25 984)	-25%	105 613
Borrowing	700 248	1 500 000	1 490 000	238 875	607 350	1 125 398	(518 048)	-46%	1 490 000
Internally generated funds	180 484	162 318	184 352	3 424	60 203	79 656	(19 453)	-24%	184 352
Total Capital Funding	3 047 156	4 023 015	4 033 888	420 660	2 018 923	2 955 714	(936 791)	-32%	4 033 888

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M11 May					
Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	562 496	552 702	618 745	301 136	618 745
Call investment deposits	2 825 342	2 426 063	2 919 198	4 144 361	2 919 198
Consumer debtors	4 117 379	5 812 010	4 377 340	4 714 474	4 377 340
Other debtors	1 414 393	1 499 741	1 489 668	1 234 436	1 489 668
Current portion of long-term receivables	132 772	103 342	120 484	110 697	120 484
Inventory	635 565	837 755	699 122	696 128	699 122
Total current assets	9 687 947	11 231 612	10 224 557	11 201 232	10 224 557
Non current assets					
Long-term receivables	41 039	27 565	73 818	74 974	73 818
Investments	260 151	742 047	406 676	209 890	406 676
Investment property	828 889	917 748	879 955	828 889	879 955
Property, plant and equipment	36 258 780	40 755 539	42 369 149	36 711 293	42 369 149
Intangible	390 138	387 293	380 576	390 085	380 576
Other non-current assets	4 085 068	–	–	4 042 935	–
Total non current assets	41 864 065	42 830 192	44 110 174	42 258 066	44 110 174
TOTAL ASSETS	51 552 012	54 061 805	54 334 731	53 459 298	54 334 731
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	715 376	1 559 731	1 294 614	1 126 181	1 294 614
Consumer deposits	516 054	427 964	526 375	554 819	526 375
Trade and other payables	10 592 549	9 258 896	10 116 260	8 310 406	10 116 260
Provisions	–	–	–	307 179	–
Total current liabilities	11 823 979	11 246 591	11 937 249	10 298 585	11 937 249
Non current liabilities					
Borrowing	13 667 137	11 369 708	11 111 739	10 097 179	11 111 739
Provisions	943 935	3 620 495	2 583 002	3 684 117	2 583 002
Total non current liabilities	14 611 071	14 990 203	13 694 741	13 781 296	13 694 741
TOTAL LIABILITIES	26 435 051	26 236 794	25 631 990	24 079 881	25 631 990
NET ASSETS	25 116 961	27 825 011	28 702 740	29 379 418	28 702 740
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	22 654 627	27 566 318	28 461 697	29 140 028	28 461 697
Reserves	2 462 334	258 693	241 043	239 390	241 043
TOTAL COMMUNITY WEALTH/EQUITY	25 116 961	27 825 011	28 702 740	29 379 418	28 702 740

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M11 May									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	6 761 347	6 491 991	6 676 900	627 143	6 463 696	6 080 555	383 141	6%	6 676 900
Service charges	15 615 125	17 991 221	18 330 100	1 707 598	16 700 862	16 806 618	(105 756)	-1%	18 330 100
Other revenue	2 296 579	1 500 318	1 490 032	289 115	1 344 287	1 371 664	(27 377)	-2%	1 490 032
Government - operating	4 320 824	4 440 081	4 736 594	16 389	4 400 445	4 467 994	(67 549)	-2%	4 736 594
Government - capital	2 368 845	2 206 735	2 272 795	-	2 084 664	2 218 698	(134 034)	-6%	2 272 795
Interest	205 582	133 342	177 983	16 416	286 821	165 380	121 442	73%	177 983
Dividends									
Payments									
Suppliers and employees	(24 164 376)	(27 158 654)	(27 667 277)	(1 987 669)	(26 206 402)	(26 870 636)	(664 234)	2%	(27 667 277)
Finance charges	(1 696 563)	(1 390 948)	(1 387 722)	37 657	(816 340)	(963 126)	(146 786)	15%	(1 387 722)
Transfers and Grants	-	(52 495)	(57 868)	(2 625)	(72 211)	(54 300)	17 911	-33%	(57 868)
NET CASH FROM/(USED) OPERATING ACTIVITIES	5 707 364	4 161 591	4 571 536	704 023	4 185 822	3 222 847	(962 975)	-30%	4 571 536
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3 117	1 242	1 242	-	-	1 130	(1 130)	-100%	1 242
Decrease (increase) other non-current receivables	(46 606)	(269)	16 934	(67 256)	(13 558)	15 394	(28 952)	-188%	16 934
Decrease (increase) in non-current investments	565 398	19 751	(99 289)	(103 044)	(1 614 851)	(74 131)	(1 540 720)		(99 289)
Payments									
Capital assets	(3 934 589)	(3 981 975)	(3 992 739)	(436 469)	(1 935 796)	(2 922 002)	(986 206)	34%	(3 992 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(3 412 680)	(3 961 251)	(4 073 852)	(606 768)	(3 564 205)	(2 979 610)	584 596	-20%	(4 073 852)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Borrowing long term/refinancing	-	1 500 000	1 500 000	-	-	1 125 398	(1 125 398)	-100%	1 500 000
Increase (decrease) in consumer deposits	(386 818)	8 391	10 321	-	-	9 383	(9 383)	-100%	10 321
Payments									
Repayment of borrowing	(596 715)	(1 062 774)	(862 774)	(67 859)	(811 538)	(790 876)	20 662	-3%	(862 774)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(983 533)	445 617	647 547	(67 859)	(811 538)	343 905	1 155 443	336%	647 547
NET INCREASE/ (DECREASE) IN CASH HELD	1 311 151	645 958	1 145 230	29 396	(189 922)	587 142			1 145 230
Cash/cash equivalents at beginning:	1 081 562	2 332 806	2 392 712		2 312 446	2 392 712			2 392 712
Cash/cash equivalents at month/year end:	2 392 713	2 978 764	3 537 943		2 122 524	2 979 854			3 537 943

Note: The cash and equivalents as at 30 April 2019 are at R2,1 billion, which only includes highly liquid investments. The total cash and short-term investments amount to R4,4 billion for the period.

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M11 May			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	30,080	Revenue less than projection due to supplementary valuation and changes in rates categories within the financial year.	None
Service charges - electricity revenue	(579,025)	Mainly on Electricity Smart Prepaid, revenue was less than projection due to replacement of old meters with new CoT meters.	None
Service charges - water revenue	198,103	Mainly on Cross border –Bulk Water collection, conveyance and treatment of sewage from the Northern Suburbs in Johannesburg which cannot drain to the Waste Water Treatment Works in Johannesburg's area of jurisdiction. The amount collected for cross- border bulk sewerage is based on actual flow figures received from Joburg Water on a quarterly basis.	None
Service charges - sanitation revenue	31,008	The revenue is dependent on water sales.	None
Service charges - refuse revenue	70,198	Mainly on solid waste removal; actual income received was higher than the projected figures.	None
Service charges - other	–		
Rental of facilities and equipment	(17,282)	Mainly on Rental stands, Rental: Businesses and COT personnel accommodation. The lease renewal on business rental is still awaiting approval. The report on CoT Personnel accommodation has been finalised and it was requested that the Residential portfolio be sold as per the council resolution of 30 June 2016.	None
Interest earned - external investments	121,361	Mainly on interest received on the sinking fund.	
Interest earned - outstanding debtors	181,635	As a result of an increase in outstanding debtors.	None
Dividends received	–		
Fines, penalties and forfeits	7,417	Mainly on AARTO revenue. The revenue is depended on compliance with traffic regulations.	None
Licences and permits	(9,148)	The under-recovery, mainly on driver's licences and motor vehicles. Revenue was less than projected.	None
Agency services	–		
Transfers and subsidies	(264,588)	Mainly on the HSDG projects and shortfall on the Emergency Medical Services Subsidy.	None
Other revenue	(324,492)	Mainly due to under recovery on Reminder Fees, Vat Correction, Township Development contributions on rezoning and electricity, Market fees, Approval fees and Building plans.	None
Gains on disposal of PPE	1,022		
Expenditure By Type			
Employee related costs	(663,601)	Mainly on salaries, provision for leave payments, medical aid, pension and provident funds due to vacant positions and year end transactions.	None
Remuneration of councillors	(4,769)	Non alignment of projections.	
Debt impairment	–		
Depreciation & asset impairment	(320,198)	The calculation is aligned with the asset verification and purification process.	None
Finance charges	(146,780)	Mainly on interest payable expense.	None
Bulk purchases	(1,063,292)	Mainly on Bulk Electricity, Eskom invoice for May 2019 is not yet processed for payment	None
Other materials	(99,731)	Underspending mainly on Consumable, Stationery, Chemicals, Power station and Pump Station.	None
Contracted services	(740,220)	Underspending mainly on Watchman Services, Households refuse removal, Project link housing, Municipal services: other services, Buildings and Water Reticulation Networks.	None
Transfers and subsidies	(58,089)	Due to underspending on payment to municipal entity (HCT).	None
Other expenditure	(188,758)	Due to underspending mainly on WiFi, Telecommunication, Leased buildings and Building Rentals.	None
Loss on disposal of PPE	(12,668)		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M11 May			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Capital Expenditure			
Vote 1 - Community & Social Development Services Department	(38,856)	Social Development centre in Winterveldt - Contractor received instructions to finalize sewer treatment plant in April 2019. Additional spending would require a variation order to be verified by Programme Manager (consultants) once re-appointed/payment.	Payments to be processed on completion of sewer works. EPMU currently reviewing re-appointment/payment of Programme Manager. Variation report will be submitted for approval.
Vote 2 - Economic Development & Spatial Planning Department	(29,560)	Business Process Outsourcing (BPO) Park Construction - Legalities and project stoppage.	In process to resolve the matter.
Vote 3 - Emergency Services Department	(3,039)	Construction of Emergency Services Station Mamelodi 1 - The bid process had to be repeated due to none responsive bidders received.	Evaluation of new bids received was completed 24 May 2019. The bid was tabled at the Bid Adjudications Committee on 30 May 2019. Appointment letter and JBCC contract now due before site establishment can commence in June 2019. Tender reference HHS 01-2015/16 (EMS02/2)
Vote 4 - Environment & Agriculture Management Department	(18,555)	Upgrade of access control at waste disposal sites - The contractors is appointed in May 2019 for the following: Hertherly land fill site, Mountain view, Cullinan, Menlopark garden refuse site.	All the contractors appointed were given timelines to complete construction by end of June 2019.
Vote 5 - Group Audit & Risk Department	(5,374)	Capital Funded from Operating - During WBS creations stage, project systems had not update Group Audit and Risk's Project Manager.	Project systems has been updated and WBS have been created for the procurement of furniture.
Vote 6 - Group Financial Services Department	(32,324)	Turnaround of Municipality Water Services – Spending will commence next financial year.	SLA revised.
Vote 7 - Group Property Management Department	(2,750)	Upgrade HB Philips Building, budget to be moved from Group Property and the building be released for student accommodation with Melgisedek and Kruger Park. No repairs and maintenance funds will be spent in the current year.	None - the project is no longer considered a Mayoral Green Building Priority Project. No capex will be spent for HB Philips.
Vote 8 - Health Department	(3,038)	Upgrading of Clinic Dispensaries - EPMU need to confirm the fees that must be adjusted.	EPMU to present the report to BAC during the week of 10-14 June 2019.
Vote 9 - Human Settlement Department	(337,652)	Acquisition of Land for the Upgrading of Informal Settlements - Procurement of land parcels underway.	None
Vote 10 - Tshwane Metro Police Department	(10,778)	Policing Equipment - Reprioritised procurement list for 2018-19 was only approved by the TMPD Executive Management Meeting on 10/12/2018. This resulted in all processes on procurement to be re-adjusted to include new priorities which severely impacted on planned milestones relating to the procurement process.	Constant project meetings are held with service providers to ensure delivery and installation of goods
Vote 11 - Regional Operations & Coordination Department	-	None	None
Vote 12 - Roads & Transport Department	(1,709)	Mamelodi East Walkways - Name change on selected bidder was not attached to BAC document. Supply Chain Management resolved in May 2019. The appointment letter was only received on 27 May 2019.	Fast track implementation.
Vote 13 - Shared Services Department	(6,648)	MSCOA Automation - The appointment of the service provider will be concluded in June 2019.	The RFP to begin work is already sent to the ICT Panel of service providers.
Vote 14 - Utility Services Department	(404,716)	Substation Refurbishment to address electricity losses (Electricity Distribution Loss) - Awaiting delivery of material from the stores.	Engaged with the supplier who is working around the clock to finish remaining panels / equipment required.
Vote 15 - Other Departments	(25,052)	SAP CRM Contact Centre Optimization - Tender CRM 05-2017/18 (SAP Hybris System): Finalization of SLA from Group Legal Dept. Tender CRM 01-2017/18 (Workforce Management System) - Legal dispute as contractor could not deliver on the deliverable as per contractual obligation.	1. Workforce Management System - The Human Resource Management module will be updated as from 10 – 17 June 2019 to complete the project. 2. SAP Hybris System tender – The Group Legal Counsel will issue out a seven (7) day notice letter to the contractor with ultimatum to sign the Service Level Agreement (SLA) or terminate the tender as it delays further.
Financial Position			
current assets	976,675	Increase in Consumer Debtors and Call Investment Deposits.	
non current assets	(1,852,108)	Decrease in PPE.	
current liabilities	(1,638,665)	Decrease in Trade and Other Payables.	
non current liabilities	86,555	Increase in Provisions	
Cash Flow			
Transfer receipts - capital	(261,558)	USDG and NDPG revised payment schedule. Grants have been reduced.	
Contributions & Contributed assets	(1,100)		
Proceeds on disposal of PPE	(113)	No actual for the period.	
Short term loans	-		
Borrowing long term/refinancing	(190,654)	Borrowings expected in the last quarter.	
Increase in consumer deposits	(938)	No actual for the period.	
Receipt of non-current debtors	-		
Receipt of non-current receivables	(68,795)	Change in Other Debtors	
Change in non-current investments	(77,880)	Movement in Financial Assets	
Capital assets	(48,572)	Underspending on the capital budget.	
Repayment of borrowing	-		
Measureable performance			
Municipal Entities			
Revenue By Municipal Entity			
Housing Company Tshwane	(14,786)	The entity has not invoiced the City of Tshwane for the 4th quarter	None
Tshwane Economic Development Agency	3,350	Due to grants received.	None
Expenditure By Municipal Entity			
Housing Company Tshwane	(23,618)	The entity has not invoiced the City of Tshwane for the 4th quarter	None
Tshwane Economic Development Agency	(6,389)		None
Capital Expenditure By Municipal Entity			
Housing Company Tshwane	(8,285)	Under spending on Social Housing.	Report was approved by Council in May 2019
Tshwane Economic Development Agency	(7)	Computer Equipment - Procuring is still in progress.	Procurement plan to be followed up

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May						
Description of financial indicator	Basis of calculation	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	7.6%	7.6%	6.8%	6.1%	6.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	79.5%	90.2%	85.2%	91.0%	85.2%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	99.4%	79.7%	78.5%	66.5%	78.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.8	1.0	0.9	1.1	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.3	0.3	0.4	0.3
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	91.7%	92.9%	95.0%	97.1%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	18.8%	22.9%	18.4%	19.0%	18.4%
<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%	100.0%
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	20.3%	18.0%	18.0%	19.9%	18.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	27.9%	22.0%	22.0%	31.2%	22.0%
Employee costs	Employee costs/Total Revenue - capital revenue	26.9%	29.5%	29.4%	27.2%	29.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.5%	5.0%	4.7%	3.7%	4.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	12.3%	10.3%	10.1%	7.6%	10.1%
<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	27.0	15.5	27.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	23.9%	28.6%	23.1%	24.2%	23.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.86	1.20	1.52	2.65	1.52

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May												
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	543 443	63 664	39 059	93 081	61 711	55 153	427 926	1 886 444	3 170 481	2 524 316	9 181
Trade and Other Receivables from Exchange Transactions - Electricity	1300	451 288	18 622	28 567	26 651	28 318	20 635	140 533	786 733	1 501 347	1 002 870	5 980
Receivables from Non-exchange Transactions - Property Rates	1400	617 353	66 066	63 280	58 223	55 840	55 127	314 286	1 534 803	2 764 978	2 018 279	2 265
Receivables from Exchange Transactions - Waste Water Management	1500	120 208	17 125	9 432	21 291	12 451	12 540	89 252	299 072	581 373	434 606	2 204
Receivables from Exchange Transactions - Waste Management	1600	162 597	28 484	19 823	27 504	16 757	19 261	130 471	612 943	1 017 840	806 935	2 925
Receivables from Exchange Transactions - Property Rental Debtors	1700	10 759	1 401	1 086	1 709	1 594	282 784	205	59 846	359 385	346 139	-
Interest on Arrear Debtor Accounts	1810	244 473	86 418	46 459	119 576	68 886	57 075	453 933	2 065 404	3 142 225	2 764 874	10 522
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	206 574	22 159	10 975	74 085	37 817	7 799	168 417	1 368 209	1 896 035	1 656 327	3 564
Total By Income Source	2000	2 356 695	303 939	218 681	422 119	283 376	510 375	1 725 024	8 613 455	14 433 663	11 554 348	36 641
2017/18 - totals only		1 840 986	294 630	268 559	226 677	167 373	555 585	1 287 858	6 786 353	11 428 021	9 023 846	8 887
Debtors Age Analysis By Customer Group												
Organs of State	2200	159 026	(4 791)	917	7 931	6 694	5 961	23 251	36 754	235 742	80 591	-
Commercial	2300	899 691	68 465	82 264	95 488	82 138	187 955	397 836	1 763 677	3 577 514	2 527 094	-
Households	2400	1 134 619	218 747	125 944	297 957	166 545	162 263	1 232 709	6 075 421	9 414 204	7 934 894	35 962
Other	2500	163 358	21 518	9 557	20 743	27 999	154 196	71 228	737 603	1 206 203	1 011 769	679
Total By Customer Group	2600	2 356 695	303 939	218 681	422 119	283 376	510 375	1 725 024	8 613 455	14 433 663	11 554 348	36 641

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May											
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	627 110								627 110	573 390
Bulk Water	0200	237 927								237 927	190 800
PAYE deductions	0300	132 136								132 136	113 844
VAT (output less input)	0400	(12 923)								(12 923)	(54 891)
Pensions / Retirement deductions	0500	121 447								121 447	110 434
Loan repayments	0600	-								-	-
Trade Creditors	0700	985 208								985 208	304 992
Auditor General	0800	-								-	1 068
Other	0900	1 497 854								1 497 854	2 206 560
Total By Customer Type	1000	3 588 759	-	-	-	-	-	-	-	3 588 759	3 446 196

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May									
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							
Municipality									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0		-	-	0
Sanlam	26	14y	Insurance policy	07.12.2015	-	3.0%	-	-	-
Sanlam	27	14y	Insurance policy	01.01.2016	-	3.0%	-	-	-
Capital Alliance	28	8y	Insurance policy	On selling date	-	2.0%	-	-	-
Capital Alliance	29	9y	Insurance policy	On selling date	-	3.0%	-	-	-
ABSA	32	On Call	Money Market	On call	195	7.3%	31 602	-	31 797
ABSA	33	On Call	Money Market	On call	68	7.3%	11 074	-	11 143
ABSA	34	On Call	Money Market	On call	51	7.3%	8 295	-	8 346
ABSA	35	On Call	Money Market	On call	1	7.3%	183	-	184
Investec Bank	37	On Call	Money Market	On call	171	7.3%	27 752	-	27 923
Investec Bank	38	On Call	Money Market	On call	55	7.3%	8 871	-	8 925
Investec Bank	39	On Call	Money Market	On call	7	7.3%	1 188	-	1 196
Standard Bank	40	On Call	Money Market	On call	667	7.8%	100 631	-	101 298
Standard Bank	41	On Call	Money Market	On call	21	7.8%	3 124	-	3 144
Investec Bank	108	On Call	Money Market	On call	185	6.8%	31 962	-	32 147
RMB	237	On Call	Money Market	31.10.2011	-	0.0%	-	-	-
STANLIB	106	On Call	Money Market	On call	-	0.4%	269	1	269
ABSA	338	On Call	Short Term	On call	-	6.7%	695 555	-	695 555
Nedbank	341	On Call	Short Term	On call	-	6.7%	160 000	-	160 000
Standard Bank	340	On Call	Short Term	On call	-	6.6%	35 043	200 000	235 043
Standard Bank	243	On Call	Short Term	On call	-	0.0%	446 763	-	446 763
Nedbank	244	On Call	Short Term	On call	-	0.0%	551 992	(387 571)	164 421
ABSA	245	On Call	Short Term	On call	-	0.0%	301 809	150 000	451 809
Standard Bank		On Call	Sinking Fund	On call	-	0.0%	251 172	165 539	416 711
Nedbank	247	On Call	Short Term	On call	-	0.0%	872 897	-	872 897
ABSA	248	On Call	Short Term	On call	-	0.0%	150 460	250 000	400 460
Standard Bank	260	On Call	Short Term	On call	489	7.8%	73 830	-	74 319
Municipality sub-total					1 909		3 764 473	377 969	4 144 350
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				1 909		3 764 473	377 969	4 144 350

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	3 906 015	4 235 856	4 235 856	–	4 235 856	4 235 856	–		4 235 856
Local Government Equitable Share	2 132 788	2 398 120	2 398 120	–	2 398 120	2 398 120	–		2 398 120
Fuel Levy	1 444 413	1 449 121	1 449 121	–	1 449 121	1 449 121	–		1 449 121
Finance Management Grant	2 650	2 650	2 650	–	2 650	2 650	–		2 650
Urban Settlement Development Grant	48 492	48 168	48 168	–	48 168	48 168	–		48 168
Expanded Public Works Programme Incentive (EPWP)	20 451	32 013	32 013	–	32 013	32 013	–		32 013
Public Transport Network Operations Grant	251 456	299 032	299 032	–	299 032	299 032	–		299 032
Integrated City Development Grant	5 764	6 752	6 752	–	6 752	6 752	–		6 752
Provincial Government:	391 190	173 225	486 454	12 572	160 773	220 712	(59 939)		486 454
Primary Health Care	46 541	49 837	49 837	–	49 837	49 837	0	0.0%	49 837
Emergency Medical Services	95 993	102 135	102 135	–	40 854	102 135	(61 281)		102 135
HIV and Aids Grant	12 720	13 591	13 989	–	13 989	13 989	–		13 989
Housing Top Structure (HSDG)	184 112		276 581	–	22 800	22 800	–		276 581
Sports and Recreation : Community Libraries	7 620	7 662	8 694	–	8 694	8 694	0	0.0%	8 694
TRT Bus Operations Subsidy	44 204	–	23 257	12 572	24 599	23 257	1 342	5.8%	23 257
Gautrans	–	–	11 961	–	–	–	–		11 961
District Municipality:	–	–	–	–	–	–	–		–
<i>[insert description]</i>							–		
							–		
Other grant providers:	1 467	31 000	14 284	3 817	3 817	11 427	(7 610)	-66.6%	14 284
DBSA	–	31 000	10 000	–	–	8 000	(8 000)	-100.0%	10 000
Tirelo Boshia Grant - Research and Development	1 467	–	4 284	3 817	3 817	3 427	390	11.4%	4 284
Total Operating Transfers and Grants	4 298 673	4 440 081	4 736 594	16 389	4 400 445	4 467 994	(67 549)	-1.5%	4 736 594
Capital Transfers and Grants									
National Government:	2 299 370	2 161 967	2 203 667	–	2 052 412	2 161 967	(109 555)	-5.1%	2 203 667
Urban Settlement Development Grant	1 567 923	1 557 439	1 599 139	–	1 451 384	1 557 439	(106 055)		1 599 139
Public Transport Infrastructure & Systems Grant	648 783	509 162	509 162	–	509 162	509 162	–		509 162
Integrated National Electrification Programme	30 000	40 000	40 000	–	40 000	40 000	–		40 000
Neighbourhood Development Partnership Grant	20 000	7 105	7 105	–	3 605	7 105	(3 500)	-49.3%	7 105
Integrated City Development Grant	32 665	38 261	38 261	–	38 261	38 261	–		38 261
Energy Efficiency and Demand Side Management		10 000	10 000	–	10 000	10 000	–		10 000
Provincial Government:	62 482	36 768	54 128	–	31 122	45 191	(14 069)	-31.1%	54 128
Sport and Recreation: Community Libraries	3 142	6 038	11 817	–	6 306	6 306	(0)	0.0%	11 817
Social Infrastructure Grant	59 340	30 730	31 439	–	24 816	30 730	(5 914)	-19.2%	31 439
HCT - SHRA	–	–	10 873	–	–	8 155	(8 155)	-100.0%	10 873
District Municipality:	–	–	–	–	–	–	–		–
<i>[insert description]</i>							–		
							–		
Other grant providers:	6 026	8 000	15 000	–	1 130	11 540	(10 410)		15 000
LG SETA Discretionary grant (93 applies over 3 years)	5 398	8 000	8 000	–	1 130	5 540	(4 410)		8 000
DBSA - Installation of Bulkwater (Water pilot study)	–	–	7 000	–	–	6 000	(6 000)	-100.0%	7 000
Smart Connect Grant	628	–	–	–	–	–	–		–
Total Capital Transfers and Grants	2 367 878	2 206 735	2 272 795	–	2 084 664	2 218 698	(134 034)	-6.0%	2 272 795
TOTAL RECEIPTS OF TRANSFERS & GRANTS	6 666 551	6 646 816	7 009 389	16 389	6 485 110	6 686 693	(201 583)	-3.0%	7 009 389

(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 - M11 May									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	3 901 228	4 235 856	4 235 856	26 658	4 209 751	4 217 151	(7 400)	-0.2%	4 235 856
Local Government Equitable Share	2 132 788	2 398 120	2 398 120	–	2 398 120	2 398 120	–		2 398 120
Fuel Levy	1 444 413	1 449 121	1 449 121	–	1 449 121	1 449 121	–		1 449 121
Finance Management Grant	2 650	2 650	2 650	–	2 647	2 650	(3)	-0.1%	2 650
Urban Settlement Development Grant	48 492	48 168	48 168	–	48 168	48 168	–		48 168
Expanded Public Works Programme Incentive (EPWP)	20 451	32 013	32 013	–	32 013	32 013	–		32 013
Public Transport Network Operations Grant	246 670	299 032	299 032	26 211	273 938	281 000	(7 061)	-2.5%	299 032
Integrated City Development Grant	5 764	6 752	6 752	447	5 743	6 079	(335)		6 752
Provincial Government:	315 775	173 225	486 454	12 398	181 862	480 585	(298 723)	-62.2%	486 454
Primary Health Care	46 541	49 837	49 837	–	49 837	49 837	–		49 837
Emergency Medical Services	95 993	102 135	102 135	–	40 854	102 135	(61 281)	-60.0%	102 135
HIV and Aids Grant	12 720	13 591	13 989	1 722	13 025	13 989	(964)	-6.9%	13 989
Housing Top Structure (HSDG)	109 845	–	276 581	463	53 714	276 581	(222 868)	-80.6%	276 581
Sports and Recreation : Community Libraries	6 472	7 662	8 694	2 296	6 050	8 694	(2 644)	-30.4%	8 694
TRT Bus Operations Subsidy	44 204	–	23 257	7 917	18 383	19 381	(998)	-5.2%	23 257
Gautrans	–	–	11 961	–	–	9 968	(9 968)	-100.0%	11 961
District Municipality:	–	–	–	–	–	–	–		–
<i>[insert description]</i>									
Other grant providers:	3 653	31 000	14 284	3 871	7 972	12 028	(4 057)	-33.7%	14 284
DBSA	–	31 000	10 000	771	4 536	8 421	(3 885)	-46.1%	10 000
Tirelo Bosha Grant - Research and Development	1 467	–	4 284	3 101	3 436	3 607	(172)	-4.8%	4 284
Broadband/Wifi	1 087	–	–	–	–	–	–		–
LG SETA Discretionary grant (93 applies over 3 years)	1 099	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:	4 220 657	4 440 081	4 736 594	42 928	4 399 585	4 709 764	(310 179)	-6.6%	4 736 594
Capital expenditure of Transfers and Grants									
National Government:	2 154 859	2 161 967	2 203 667	168 173	1 252 333	1 607 200	(354 867)	-22.1%	2 203 667
Urban Settlement Development Grant	1 470 776	1 557 439	1 599 139	114 078	821 175	1 237 614	(416 440)	-33.6%	1 599 139
Public Transport Infrastructure & Systems Grant	637 191	509 162	509 162	46 324	361 052	288 189	72 863	25.3%	509 162
Integrated National Electrification Programme	30 000	40 000	40 000	345	36 513	40 000	(3 487)	-8.7%	40 000
Neighbourhood Development Partnership Grant	16 892	7 105	7 105	1 491	1 491	–	1 491	#DIV/0!	7 105
Integrated City Development Grant	–	38 261	38 261	5 935	32 103	33 397	(1 294)	-3.9%	38 261
Energy Efficiency and Demand Side Management	–	10 000	10 000	–	–	8 000	(8 000)	-100.0%	10 000
Provincial Government:	59 673	36 768	54 128	1 685	21 307	47 900	(26 594)	-55.5%	54 128
Sport and Recreation: Community Libraries	1 042	6 038	11 817	1 689	3 269	8 307	(5 038)	-60.6%	11 817
Gautrans	–	–	–	–	–	–	–		–
Social Infrastructure Grant	58 631	30 730	31 439	(5)	18 038	31 439	(13 401)	-42.6%	31 439
HCT - SHRA	–	–	10 873	–	–	8 155	(8 155)	-100.0%	10 873
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	3 234	8 000	15 000	188	188	5 260	(5 072)	-96.4%	15 000
LG SETA Discretionary grant (93 applies over 3 years)	940	8 000	8 000	188	188	5 260	(5 072)	-96.4%	8 000
Delft Grant (Social Infrastructure)	2 293	–	7 000	–	–	–	–		7 000
Total capital expenditure of Transfers and Grants	2 217 766	2 206 735	2 272 795	170 046	1 273 828	1 660 360	(386 532)	-23.3%	2 272 795
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6 438 423	6 646 816	7 009 389	212 974	5 673 412	6 370 124	(696 712)	-10.9%	7 009 389

(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 - M11 May					
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:	266 582	463	54 745	211 837	79.5%
Primary Health Care	-	-	-	-	
HIV and Aids Grant	-	-	-	-	
Housing Top Structure (HSDG)	253 589	463	53 714	199 876	78.8%
Sports and Recreation : Community Libraries	1 032	-	1 032	-	
TRT Bus Operations Subsidy	-	-	-	-	
Gautrans	11 961	-	-	11 961	100.0%
Research and Technology	-	-	-	-	
District Municipality:	-	-	-	-	
[insert description]				-	
Other grant providers:	4 284	-	335	3 949	92.2%
DBSA	-	-	-	-	
Tirelo Bosha Grant - Research and Development	4 284	-	335	3 949	92.2%
Total operating expenditure of Approved Roll-overs	270 866	463	55 080	215 786	79.7%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	41 700	-	41 700	-	
Urban Settlement Development Grant	41 700	-	41 700	-	
Finance Management Grant	-	-	-	-	
Energy Efficiency and Demand Side Management	-	-	-	-	
Integrated City Development Grant	-	-	-	-	
Provincial Government	-	-	-	-	
Integrated City Development Grant	-	-	-	-	
Provincial Government:	5 016	1 689	3 978	1 038	20.7%
Sport and Recreation: Community Libraries	4 307	1 689	3 269	1 038	24.1%
Gautrans	-	-	-	-	
Social Infrastructure Grant	709	-	709	-	
HCT - SHRA	-	-	-	-	
District Municipality:	-	-	-	-	
				-	
				-	
Other grant providers:	-	-	-	-	
				-	
Total capital expenditure of Approved Roll-overs	46 716	1 689	45 678	1 038	2.2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	317 582	2 152	100 758	216 824	68.3%

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2018/19				
R thousands	A	B	C		YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
									D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	123,786	93,355	93,355	10,658	116,722	85,406	31,315	37%	93,355
Pension and UIF Contributions	—	3,697	3,697	—	—	3,362	(3,362)	-100%	3,697
Medical Aid Contributions	—	3,654	3,654	—	—	3,343	(3,343)	-100%	3,654
Motor Vehicle Allowance	—	26,779	26,779	—	—	24,499	(24,499)	-100%	26,779
Cellphone Allowance	—	5,312	5,312	—	—	4,860	(4,860)	-100%	5,312
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	2,821	—	—	—	—	—	—	—	—
Sub Total - Councillors	126,607	132,797	132,797	10,658	116,722	121,491	(4,769)	-4%	132,797
% increase		4.9%	4.9%						4.9%
Senior Managers of the Municipality									
Basic Salaries and Wages	39,549	18,592	18,592	7,531	72,996	17,043	55,954	328%	18,592
Pension and UIF Contributions	1,182	664	664	341	3,093	608	2,485	408%	664
Medical Aid Contributions	587	60	60	101	867	55	813	1487%	60
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	0	—	—	—	3	—	3	—	—
Motor Vehicle Allowance	1,368	—	—	425	3,634	—	3,634	—	—
Cellphone Allowance	407	151	151	89	830	139	691	499%	151
Housing Allowances	5	—	—	3	36	—	36	—	—
Other benefits and allowances	590	333	333	122	1,054	305	749	245%	333
Payments in lieu of leave	(94)	719	719	—	1	659	(658)	-100%	719
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	43,595	20,519	20,519	8,612	82,514	18,809	63,705	339%	20,519
% increase		-52.9%	-52.9%						-52.9%
Other Municipal Staff									
Basic Salaries and Wages	5,156,751	6,245,094	5,631,863	482,411	5,200,938	5,549,567	(348,629)	-6%	5,631,863
Pension and UIF Contributions	1,141,402	1,197,288	1,223,396	95,177	1,040,956	1,141,029	(100,073)	-9%	1,223,396
Medical Aid Contributions	485,534	565,531	577,202	48,852	525,669	585,109	(59,440)	-10%	577,202
Overtime	370,316	544,392	248,387	48,028	356,076	299,992	56,084	19%	248,387
Performance Bonus	198	—	—	7	216	421	(205)	—	—
Motor Vehicle Allowance	309,778	315,519	326,664	24,724	275,171	299,917	(24,745)	-8%	326,664
Cellphone Allowance	15,923	15,475	15,679	1,327	14,430	15,971	(941)	-6%	15,679
Housing Allowances	45,687	46,027	47,024	4,084	44,456	43,732	724	2%	47,024
Other benefits and allowances	556,648	106,011	1,001,055	34,132	370,368	498,972	(128,604)	-26%	1,001,055
Payments in lieu of leave	—	261,990	266,131	10,645	116,581	228,891	(112,311)	-49%	266,131
Long service awards	—	4,132	4,662	311	3,802	4,290	(488)	-11%	4,662
Post-retirement benefit obligations	—	226,336	148,102	—	—	—	—	—	148,102
Sub Total - Other Municipal Staff	8,082,237	9,527,795	9,490,166	749,696	7,948,663	8,667,291	(718,628)	-8%	9,490,166
% increase		17.9%	17.4%						17.4%
Total Parent Municipality	8,252,438	9,681,111	9,643,482	768,967	8,147,898	8,807,590	(659,692)	-7%	9,643,482
		17.3%	16.9%						16.9%
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	—	—	90	(90)	-100%	98
Cellphone Allowance	—	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—	—
Board Fees	2,080	2,609	3,484	308	2,698	3,197	(499)	-16%	3,484
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	2,080	2,707	3,583	308	2,698	3,287	(589)	-18%	3,583
% increase		30.1%	72.3%						72.3%
Senior Managers of Entities									
Basic Salaries and Wages	17,327	20,695	17,458	957	10,618	16,317	(5,699)	-35%	17,458
Pension and UIF Contributions	449	181	181	38	195	491	(296)	-60%	181
Medical Aid Contributions	448	—	—	11	207	605	(398)	—	—
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	485	992	1,732	64	364	1,180	(816)	-69%	1,732
Cellphone Allowance	240	1,536	1,632	17	140	326	(187)	-57%	1,632
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	155	—	—	14	225	1,136	(911)	—	—
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	19,103	23,404	21,002	1,102	11,748	20,056	(8,307)	-41%	21,002
% increase		22.5%	9.9%						9.9%
Other Staff of Entities									
Basic Salaries and Wages	15,184	27,091	26,969	1,895	22,712	23,101	(389)	-2%	26,969
Pension and UIF Contributions	515	411	411	129	861	997	(135)	-14%	411
Medical Aid Contributions	497	—	—	106	925	699	226	—	—
Overtime	—	—	727	45	109	666	(557)	-84%	727
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	369	—	1	77	619	1	618	—	1
Cellphone Allowance	294	357	399	21	218	268	(50)	-19%	399
Housing Allowances	—	—	—	—	44	—	44	—	—
Other benefits and allowances	79	—	—	52	661	200	461	—	—
Payments in lieu of leave	—	663	663	—	—	—	—	—	663
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	16,937	28,522	29,169	2,325	26,150	25,931	218	1%	29,169
% increase		68.4%	72.2%						72.2%
Total Municipal Entities	38,120	54,632	53,754	3,735	40,596	49,274	(8,678)	-18%	53,754
TOTAL SALARY, ALLOWANCES & BENEFITS	8,290,558	9,735,744	9,697,235	772,702	8,188,495	8,856,864	(668,369)	-8%	9,697,235
% increase		17.4%	17.0%						17.0%
TOTAL MANAGERS AND STAFF	8,161,872	9,600,239	9,560,855	762,044	8,071,773	8,735,374	(663,601)	-8%	9,560,855

(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 - M11 May						
Description	Budget Year 2018/19			Medium Term Revenue and Expenditure Framework		
	May Budget	May Actual	May Variance	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21
R thousands						
<u>Cash Receipts By Source</u>						
Property rates	554 565	629 812	75 247	6 676 900	7 082 059	7 458 397
Service charges - electricity revenue	1 035 528	1 103 910	68 382	11 798 739	12 559 769	13 249 478
Service charges - water revenue	295 983	417 881	121 898	3 901 789	4 112 691	4 337 871
Service charges - sanitation revenue	85 665	112 167	26 502	1 065 558	1 122 366	1 184 113
Service charges - refuse	127 415	141 469	14 054	1 564 014	1 643 837	1 728 705
Service charges - other		-	-			
Rental of facilities and equipment	10 320	39 302	28 982	105 690	118 313	132 492
Interest earned - external investments	12 005	16 416	4 410	177 983	187 028	196 770
Interest earned - outstanding debtors	27 304	96 037	68 733	485 105	515 873	545 463
Fines, penalties and forfeits	15 049	22 387	7 339	199 660	214 410	228 796
Licences and permits	3 131	3 254	124	33 696	35 833	37 889
Agency services		-	-			
Transfer receipts - operating	101 602	16 389	(85 213)	4 736 594	4 804 022	5 107 819
Other revenue	69 750	153 254	83 505	665 881	706 252	745 396
Cash Receipts by Source	2 338 317	2 752 278	413 961	31 411 608	33 102 452	34 953 188
<u>Other Cash Flows by Source</u>						
Transfer receipts - capital	261 558		(261 558)	2 257 795	2 326 246	2 690 143
Contributions & Contributed assets	1 100		(1 100)	15 000	13 000	-
Proceeds on disposal of PPE	113		(113)	1 242	1 312	1 312
Borrowing long term/refinancing	190 654		(190 654)	1 500 000	1 300 000	1 300 000
Increase in consumer deposits	938		(938)	10 321	10 527	10 738
Receipt of non-current debtors			-	-	-	-
Receipt of non-current receivables	1 539	(67 256)	(68 795)	16 934	(17 146)	(16 321)
Change in non-current investments	(25 163)	(103 044)	(77 880)	(99 289)	(100 000)	(45 944)
Total Cash Receipts by Source	2 769 056	2 581 978	(187 078)	35 113 611	36 636 391	38 893 116
<u>Cash Payments by Type</u>						
Employee related costs	800 489	758 309	(42 180)	9 443 678	10 065 795	10 580 556
Remuneration of councillors	11 168	10 658	(510)	131 170	138 954	146 788
Interest paid	16 760	(37 657)	(54 417)	1 387 722	1 527 768	1 717 153
Bulk purchases - Electricity	565 467	377 380	(188 087)	8 041 182	8 558 591	8 998 458
Bulk purchases - Water & Sewer	181 654	217 008	35 353	2 583 205	2 730 463	2 871 317
Other materials	53 373	65 711	12 339	635 842	741 797	770 184
Contracted services	345 897	367 296	21 399	3 761 984	3 708 784	3 981 240
Grants and subsidies paid - other municipalities		-	-			
Grants and subsidies paid - other	17 993	3 508	(14 485)	57 868	55 497	55 497
General expenses	223 167	637 894	414 728	3 070 215	2 579 122	2 667 578
Cash Payments by Type	2 215 967	2 400 107	184 140	29 112 868	30 106 771	31 788 771
<u>Other Cash Flows/Payments by Type</u>						
Capital assets	469 232	420 660	(48 572)	3 992 739	3 948 283	4 117 907
Repayment of borrowing	71 898	67 859	(4 039)	862 774	981 243	1 231 616
Other Cash Flows/Payments	-		-	-	-	-
Total Cash Payments by Type	2 757 097	2 888 626	131 529	33 968 381	35 036 297	37 138 293
NET INCREASE/(DECREASE) IN CASH HELD	11 959	(306 648)	(318 607)	1 145 230	1 600 094	1 754 822
Cash/cash equivalents at the month/year beginning:	3 645 555	2 429 440	2 122 792	2 392 712	3 537 943	5 138 036
Cash/cash equivalents at the month/year end:	3 657 515	2 122 792	1 804 185	3 537 943	5 138 036	6 892 859

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M11 May									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	6 761 720	6 980 636	7 065 502	627 143	6 463 696	6 433 616	30 080	0%	7 065 502
Service charges - electricity revenue	11 265 288	11 946 456	12 010 996	1 021 523	10 227 611	10 806 636	(579 025)	-5%	12 010 996
Service charges - water revenue	3 222 246	4 283 959	3 971 903	439 178	3 759 524	3 561 421	198 103	6%	3 971 903
Service charges - sanitation revenue	952 050	1 063 982	1 084 721	111 420	1 016 405	985 396	31 008	3%	1 084 721
Service charges - refuse revenue	1 482 086	1 494 163	1 592 142	151 595	1 520 725	1 450 526	70 198	5%	1 592 142
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	134 791	143 823	158 022	39 302	121 802	139 280	(17 478)	-13%	158 022
Interest earned - external investments	210 275	132 932	177 385	16 416	286 821	165 380	121 442	73%	177 385
Interest earned - outstanding debtors	731 792	575 252	765 366	96 037	870 929	689 304	181 624	26%	765 366
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	228 148	368 755	315 074	22 387	276 105	268 688	7 417	3%	315 074
Licences and permits	52 325	59 551	53 174	3 254	39 085	48 233	(9 148)	-19%	53 174
Agency services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	4 333 157	4 440 081	4 746 829	39 057	4 391 613	4 645 599	(253 986)	-5%	4 746 829
Other revenue	885 139	1 022 999	1 037 488	(38 423)	584 812	908 344	(323 533)	-36%	1 037 488
Gains on disposal of PPE	4 809	1 242	-	1 022	1 022	-	1 022	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)	30 263 825	32 513 832	32 978 604	2 529 911	29 560 150	30 102 425	(542 276)	-2%	32 978 604
Expenditure By Type									
Employee related costs	8 126 530	9 549 514	9 507 102	758 309	8 031 177	8 686 099	(654 923)	-8%	9 507 102
Remuneration of councillors	123 786	132 797	132 797	10 658	116 722	121 491	(4 769)	-4%	132 797
Debt impairment	1 712 998	1 514 427	1 514 512	119 560	1 394 867	1 394 867	-	-	1 514 512
Depreciation & asset impairment	2 041 796	1 954 590	1 954 590	148 298	1 442 432	1 761 972	(319 540)	-18%	1 954 590
Finance charges	1 686 313	1 390 753	1 387 650	(37 657)	816 340	963 126	(146 786)	-15%	1 387 650
Bulk purchases	9 724 356	10 727 870	10 756 214	(160 372)	8 813 136	9 876 428	(1 063 292)	-11%	10 756 214
Other materials	498 404	760 692	642 608	65 711	499 134	598 349	(99 215)	-17%	642 608
Contracted services	3 002 780	3 305 471	3 783 310	290 407	2 709 420	3 429 479	(720 059)	-21%	3 783 310
Transfers and subsidies	166 951	142 920	148 293	2 625	72 211	130 300	(58 089)	-45%	148 293
Other expenditure	2 841 280	2 923 660	3 088 269	281 259	2 658 864	2 847 537	(188 672)	-7%	3 088 269
Loss on disposal of PPE	84 588	1	1	(12 752)	(12 668)	85	(12 753)	-14964%	1
Total Expenditure	30 009 782	32 402 694	32 915 346	1 466 047	26 541 636	29 809 734	(3 268 098)	-11%	32 915 346
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	254 043	111 138	63 257	1 063 864	3 018 513	292 691	2 725 822		63 257
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	2 104 326	2 198 735	2 246 922	170 588	1 273 640	1 661 217	(387 577)	-23%	2 246 922
Transfers and subsidies - capital (in-kind - all)	940	8 000	15 000	188	188	5 260	(5 072)	-96%	15 000
Surplus/(Deficit) after capital transfers & contributions	2 359 309	2 317 873	2 325 180	1 234 640	4 292 341	1 959 168	2 333 173		2 325 180
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 359 309	2 317 873	2 325 180	1 234 640	4 292 341	1 959 168	2 333 173		2 325 180

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M11 May									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Municipal Entity									
Housing Company Tshwane	34 238	45 275	45 303	806	26 742	41 527	(14 786)	-36%	45 303
Tshwane Economic Development Agency	59 158	61 525	57 710	304	56 251	52 901	3 350	6%	57 710
Total Operating Revenue	93 396	106 800	103 012	1 110	82 992	94 428	(11 436)	-12%	103 012
Expenditure By Municipal Entity									
Housing Company Tshwane	17 169	44 036	45 302	1 432	17 909	41 527	(23 618)	-57%	45 302
Tshwane Economic Development Agency	48 743	60 672	57 710	4 766	46 512	52 901	(6 389)	-12%	57 710
Total Operating Expenditure	65 912	104 708	103 013	6 198	64 421	94 428	(30 007)	-32%	103 013
Surplus/ (Deficit) for the yr/period	27 484	2 092	(0)	(5 088)	18 571	(0)	18 571		(0)
Capital Expenditure By Municipal Entity									
Housing Company Tshwane	162	500	11 373	–	259	8 544	(8 285)	-97%	11 373
Tshwane Economic Development Agency	281	318	350	–	232	239	(7)	-3%	350
Total Capital Expenditure	443	818	11 723	–	491	8 783	(8 292)	-94%	11 723

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M11 May									
Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	(443)	86 196	93 495	93 495	93 495	93 495	0	0.0%	2%
August	61 901	229 822	(65 249)	(65 249)	28 246	28 246	(0)	0.0%	1%
September	78 006	284 869	107 450	107 450	135 696	135 696	(0)	0.0%	3%
October	154 340	315 625	275 464	275 464	411 161	411 161	0	0.0%	10%
November	254 183	318 686	233 318	233 318	644 479	644 479	0	0.0%	16%
December	305 942	336 499	248 482	248 482	892 961	892 961	0	0.0%	22%
January	115 541	343 315	148 919	37 924	930 884	1 041 880	110 995	10.7%	23%
February	153 324	397 822	274 417	218 949	1 149 833	1 316 297	166 464	12.6%	29%
March	292 185	435 298	555 420	225 866	1 375 699	1 871 717	496 018	26.5%	34%
April	250 730	404 840	612 206	222 563	1 598 263	2 483 923	885 661	35.7%	40%
May	277 961	430 382	471 790	420 660	2 018 923	2 955 714	936 791	31.7%	50%
June	1 104 746	439 660	1 078 174			4 033 888	–		
Total Capital expenditure	3 048 415	4 023 015	4 033 888	2 018 923					

(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 - M11 May								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted 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	1 347 247	2 350 905	2 298 590	267 476	1 123 526	1 888 778	765 252	2 298 590
Roads Infrastructure	328 331	332 114	444 736	49 905	236 806	317 740	80 934	444 736
Roads	316 833	249 559	408 536	48 342	226 368	294 520	68 152	408 536
Road Structures	11 498	75 450	36 200	1 563	10 438	23 220	12 782	36 200
Road Furniture	—	7 105	—	—	—	—	—	—
Storm water Infrastructure	21 617	168 500	117 115	23 491	54 609	62 834	8 225	117 115
Drainage Collection	2 447	94 500	39 500	8 039	16 340	18 350	2 010	39 500
Storm water Conveyance	19 170	74 000	77 615	15 452	38 269	44 484	6 215	77 615
Attenuation	—	—	—	—	—	—	—	—
Electrical Infrastructure	204 317	889 154	859 533	158 009	423 700	771 197	347 497	859 533
MV Substations	146 188	123 275	122 000	10 844	28 219	82 733	54 514	122 000
MV Networks	35 417	20 000	40 000	5 744	29 553	39 259	9 706	40 000
LV Networks	22 711	195 879	687 533	141 421	365 929	641 205	275 276	687 533
Capital Spares	—	550 000	—	—	—	—	—	—
Water Supply Infrastructure	440 313	504 615	548 107	21 394	244 551	470 855	226 303	548 107
Reservoirs	41 047	98 000	59 500	3 193	27 648	47 305	19 657	59 500
Pump Stations	—	10 500	—	—	—	—	—	—
Water Treatment Works	79 366	140 000	57 000	8 825	36 609	47 322	10 713	57 000
Bulk Mains	195 937	64 000	358 992	7 238	128 588	308 998	180 409	358 992
Distribution	123 963	192 115	68 115	2 000	48 224	62 730	14 507	68 115
Sanitation Infrastructure	327 672	418 022	311 500	14 634	149 894	248 553	98 658	311 500
Reticulation	50 656	183 870	75 500	—	51 989	57 087	5 098	75 500
Waste Water Treatment Works	6 135	43 240	17 000	1 809	1 809	10 823	9 015	17 000
Outfall Sewers	270 880	190 912	219 000	12 825	96 097	180 642	84 545	219 000
Solid Waste Infrastructure	9 999	22 000	7 600	43	7 073	7 600	527	7 600
Waste Transfer Stations	9 999	10 000	7 600	43	7 073	7 600	527	7 600
Capital Spares	—	12 000	—	—	—	—	—	—
Information and Communication Infrastructure	14 999	16 500	10 000	—	6 891	10 000	3 109	10 000
Distribution Layers	14 999	16 500	10 000	—	6 891	10 000	3 109	10 000
Community Assets	141 525	152 361	114 007	2 854	37 933	86 722	48 790	114 007
Community Facilities	140 813	150 361	114 007	2 854	37 933	86 722	48 790	114 007
Centres	25 548	—	22 105	1 541	3 302	10 365	7 063	22 105
Clinics/Care Centres	78 920	31 250	57 502	(5)	26 675	54 618	27 943	57 502
Fire/Ambulance Stations	2 000	12 000	6 000	27	3 168	6 139	2 971	6 000
Libraries	—	10 000	—	—	—	—	—	—
Cemeteries/Crematoria	4 933	6 500	17 200	1 290	4 787	6 500	1 713	17 200
Airports	3 444	3 000	11 200	—	—	9 100	9 100	11 200
Taxi Ranks/Bus Terminals	25 968	87 611	—	—	—	—	—	—
Sport and Recreation Facilities	712	2 000	—	—	—	—	—	—
Outdoor Facilities	712	2 000	—	—	—	—	—	—
Heritage assets	—	—	1 500	—	655	1 350	695	1 500
Investment properties	—	45 913	—	—	—	—	—	—
Revenue Generating	—	43 913	—	—	—	—	—	—
Improved Property	—	43 913	—	—	—	—	—	—
Non-revenue Generating	—	2 000	—	—	—	—	—	—
Improved Property	—	2 000	—	—	—	—	—	—
Other assets	10 513	57 250	71 473	1 446	37 712	62 006	24 294	71 473
Operational Buildings	10 351	57 250	19 000	1 446	6 148	18 448	12 300	19 000
Municipal Offices	9 995	3 150	12 500	1 424	5 315	11 948	6 633	12 500
Pay/Enquiry Points	—	5 000	5 000	—	—	5 000	5 000	5 000
Stores	356	7 000	—	—	—	—	—	—
Depots	—	16 900	—	—	—	—	—	—
Capital Spares	—	25 200	—	—	—	—	—	—
Biological or Cultivated Assets	—	—	—	—	—	—	—	—
Intangible Assets	37 801	25 862	14 000	2 496	3 832	14 000	10 168	14 000
Licences and Rights	37 801	25 862	14 000	2 496	3 832	14 000	10 168	14 000
Computer Software and Applications	37 801	25 862	14 000	2 496	3 832	14 000	10 168	14 000
Computer Equipment	28 429	71 921	65 731	385	23 202	50 666	27 464	65 731
Computer Equipment	28 429	71 921	65 731	385	23 202	50 666	27 464	65 731
Furniture and Office Equipment	44 918	7 128	6 862	779	3 898	5 020	1 122	6 862
Furniture and Office Equipment	44 918	7 128	6 862	779	3 898	5 020	1 122	6 862
Machinery and Equipment	39 839	66 500	29 000	705	3 087	29 000	25 913	29 000
Machinery and Equipment	39 839	66 500	29 000	705	3 087	29 000	25 913	29 000
Transport Assets	2 898	102 500	31 761	—	10 893	27 849	16 957	31 761
Transport Assets	2 898	102 500	31 761	—	10 893	27 849	16 957	31 761
Land	6 716	—	12 117	1 709	3 357	8 435	5 078	12 117
Land	6 716	—	12 117	1 709	3 357	8 435	5 078	12 117
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1 659 887	2 880 339	2 645 040	277 850	1 248 094	2 173 827	925 733	2 645 040

(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 - M11 May								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	785 052	452 754	598 316	68 352	375 493	436 570	61 076	598 316
Roads Infrastructure	320 828	284 863	365 141	39 685	213 121	263 271	50 149	365 141
Roads	320 321	284 863	365 141	39 685	213 121	263 271	50 149	365 141
Electrical Infrastructure	278 433	53 000	57 696	1 922	37 289	38 222	933	57 696
HV Substations	–	8 000	8 000	–	1 897	7 268	5 371	8 000
MV Substations	–	20 000	–	–	–	–	–	–
MV Networks	13 795	10 000	20 000	1 906	12 247	14 788	2 542	20 000
LV Networks	264 637	10 000	29 696	16	23 146	16 165	(6 980)	29 696
Capital Spares	–	5 000	–	–	–	–	–	–
Water Supply Infrastructure	128 707	81 285	94 969	14 642	70 956	69 849	(1 107)	94 969
Dams and Weirs	–	2 500	–	–	–	–	–	–
Bulk Mains	54 888	4 000	15 969	4 046	10 023	–	(10 023)	15 969
Distribution	73 819	74 785	79 000	10 596	60 933	69 849	8 916	79 000
Sanitation Infrastructure	57 083	33 605	77 759	12 103	54 127	63 027	8 901	77 759
Pump Station	–	5 000	–	–	–	–	–	–
Reticulation	9 380	20 000	44 266	4 166	27 876	38 117	10 241	44 266
Waste Water Treatment Works	40 643	8 605	33 494	7 938	26 251	24 910	(1 341)	33 494
Community Assets	19 112	41 750	57 187	1 780	31 482	43 866	12 384	57 187
Community Facilities	13 580	6 750	46 687	1 780	31 482	36 866	5 384	46 687
Clinics/Care Centres	8 140	750	33 937	342	25 909	31 197	5 288	33 937
Fire/Ambulance Stations	4 942	6 000	6 000	908	2 941	2 919	(22)	6 000
Sport and Recreation Facilities	5 532	35 000	10 500	–	–	7 000	7 000	10 500
Outdoor Facilities	5 532	35 000	10 500	–	–	7 000	7 000	10 500
Heritage assets	–	–	–	–	–	–	–	–
Investment properties	–	24 895	5 000	–	–	–	–	5 000
Revenue Generating	–	24 895	–	–	–	–	–	–
Improved Property	–	24 895	–	–	–	–	–	–
Other assets	15 758	25 000	12 500	–	7 108	10 625	3 517	12 500
Housing	15 758	25 000	12 500	–	7 108	10 625	3 517	12 500
Social Housing	15 758	25 000	12 500	–	7 108	10 625	3 517	12 500
Biological or Cultivated Assets	–	5 500	–	–	–	–	–	–
Biological or Cultivated Assets	–	5 500	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–
Machinery and Equipment	4 355	41 500	41 500	1 796	11 055	17 104	6 049	41 500
Machinery and Equipment	4 355	41 500	41 500	1 796	11 055	17 104	6 049	41 500
Total Capital Expenditure on renewal of existing assets	824 277	591 399	818 809	80 618	433 828	508 165	74 336	818 809

(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 - M11 May								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	543 736	989 734	934 169	120 595	693 599	874 145	180 546	934 169
Roads Infrastructure	69 495	183 813	173 493	25 133	116 585	161 856	45 271	173 493
Roads	63 147	142 467	134 468	8 125	40 292	128 879	88 586	134 468
Road Structures	—	508	479	10 378	57 466	399	(57 067)	479
Road Furniture	6 347	40 838	38 546	6 630	18 827	32 579	13 752	38 546
Storm water Infrastructure	19 293	20 514	19 362	4 216	11 143	17 219	6 076	19 362
Drainage Collection	19 293	11 849	11 183	3 836	10 390	10 013	(377)	11 183
Storm water Conveyance	—	8 665	8 178	380	753	7 206	6 454	8 178
Electrical Infrastructure	328 392	405 201	382 452	41 661	283 722	354 307	70 585	382 452
Power Plants	9 323	27 294	25 762	433	20 351	29 662	9 311	25 762
HV Substations	173 913	11 206	10 577	3 690	29 267	7 816	(21 450)	10 577
HV Switching Station	—	14 262	13 461	455	1 411	9 793	8 382	13 461
HV Transmission Conductors	—	868	819	—	—	738	738	819
MV Substations	—	48 356	45 641	7 602	43 282	45 488	2 205	45 641
MV Switching Stations	—	19 289	18 206	—	—	14 490	14 490	18 206
MV Networks	65 238	125 035	118 015	17 297	95 101	120 957	25 856	118 015
LV Networks	79 918	158 891	149 971	12 185	94 310	125 364	31 054	149 971
Water Supply Infrastructure	27 011	221 123	208 709	29 980	161 416	194 150	32 733	208 709
Reservoirs	18 845	12 986	12 257	2 754	6 592	12 300	5 708	12 257
Water Treatment Works	6 652	7 770	7 334	1 566	7 354	13 072	5 719	7 334
Bulk Mains	—	11 596	10 945	129	10 079	10 872	793	10 945
Distribution	1 514	188 772	178 174	25 530	137 392	157 905	20 513	178 174
Sanitation Infrastructure	83 866	141 272	133 341	17 369	114 506	132 423	17 917	133 341
Pump Station	5 616	14 086	13 296	1 276	3 387	4 133	746	13 296
Reticulation	13 543	26 198	24 727	3 284	13 752	32 324	18 573	24 727
Waste Water Treatment Works	64 707	94 577	89 267	10 710	77 552	89 085	11 533	89 267
Outfall Sewers	—	6 411	6 052	2 098	19 815	6 881	(12 934)	6 052
Solid Waste Infrastructure	9 027	10 548	9 956	2 111	3 356	9 197	5 841	9 956
Landfill Sites	3 449	8 707	8 218	2 093	2 797	6 486	3 690	8 218
Waste Transfer Stations	—	579	546	8	93	488	395	546
Waste Drop-off Points	5 578	1 109	1 046	—	435	1 002	567	1 046
Waste Separation Facilities	—	154	146	10	32	1 221	1 189	146
Rail Infrastructure	84	251	237	34	184	1 206	1 021	237
Rail Lines	84	251	237	34	184	1 206	1 021	237
Information and Communication Infrastructure	6 569	7 012	6 619	91	2 687	3 787	1 100	6 619
Core Layers	—	3 940	3 719	—	1 185	2 143	957	3 719
Distribution Layers	6 569	3 072	2 899	91	1 502	1 645	143	2 899
Community Assets	22 538	173 721	163 968	13 293	104 264	138 639	34 376	163 968
Community Facilities	15 871	144 174	136 080	11 592	89 342	116 686	27 344	136 080
Halls	—	698	659	1	160	388	228	659
Centres	—	937	884	—	74	193	119	884
Clinics/Care Centres	—	4 414	4 166	173	4 069	9 663	5 594	4 166
Fire/Ambulance Stations	10 537	3 103	2 929	362	2 156	3 466	1 310	2 929
Museums	—	457	431	5	205	235	29	431
Galleries	—	163	154	—	15	72	57	154
Libraries	88	6 434	6 073	573	1 952	3 152	1 201	6 073
Cemeteries/Crematoria	—	12 815	12 096	732	6 934	10 648	3 714	12 096
Police	—	4 505	4 252	1 015	2 912	3 096	184	4 252
Parks	—	65 664	61 978	2 735	31 365	49 938	18 573	61 978
Public Open Space	25	30 683	28 961	5 067	31 660	24 503	(7 157)	28 961
Nature Reserves	5 220	6 995	6 602	609	4 482	6 176	1 695	6 602
Markets	—	5 219	4 926	206	2 210	3 298	1 087	4 926
Airports	—	2 088	1 970	114	1 148	1 858	709	1 970
Sport and Recreation Facilities	6 668	29 546	27 887	1 702	14 922	21 953	7 031	27 887
Indoor Facilities	—	141	133	3	40	119	79	133
Outdoor Facilities	6 668	29 406	27 755	1 698	14 882	21 835	6 953	27 755
Investment properties	—	6 685	6 309	666	9 176	18 661	9 485	6 309
Revenue Generating	—	6 685	6 309	666	9 176	18 661	9 485	6 309
Improved Property	—	533	503	6	77	821	744	503
Unimproved Property	—	6 152	5 807	660	9 098	17 840	8 742	5 807
Other assets	178 575	151 950	143 420	9 727	68 709	102 982	34 272	143 420
Operational Buildings	178 575	144 443	136 334	9 575	68 034	100 753	32 719	136 334
Municipal Offices	176 496	89 917	84 869	6 035	45 923	62 449	16 526	84 869
Pay/Enquiry Points	—	1 777	1 677	5	172	1 075	903	1 677
Workshops	—	171	162	—	—	171	171	162
Manufacturing Plant	1 704	2 784	2 628	7	1 697	3 390	1 694	2 628
Depots	376	49 794	46 998	3 528	20 242	33 668	13 426	46 998
Housing	—	7 507	7 086	152	675	2 228	1 553	7 086
Social Housing	—	7 507	7 086	152	675	2 228	1 553	7 086
Intangible Assets	65 564	68 117	64 293	4 260	51 312	61 260	9 948	64 293
Licences and Rights	65 564	68 117	64 293	4 260	51 312	61 260	9 948	64 293
Computer Software and Applications	65 564	68 117	64 293	4 260	51 312	61 260	9 948	64 293
Computer Equipment	4 459	40 742	38 455	7 176	41 385	35 648	(5 737)	38 455
Computer Equipment	4 459	40 742	38 455	7 176	41 385	35 648	(5 737)	38 455
Furniture and Office Equipment	3 133	3 634	3 430	477	2 268	3 468	1 199	3 430
Furniture and Office Equipment	3 133	3 634	3 430	477	2 268	3 468	1 199	3 430
Machinery and Equipment	61 271	62 241	58 747	4 446	20 863	53 767	32 904	58 747
Machinery and Equipment	61 271	62 241	58 747	4 446	20 863	53 767	32 904	58 747
Transport Assets	188 428	145 603	137 428	11 026	97 446	128 831	31 385	137 428
Transport Assets	188 428	145 603	137 428	11 026	97 446	128 831	31 385	137 428
Land	—	277	261	—	—	—	—	261
Land	—	277	261	—	—	—	—	261
Total Repairs and Maintenance Expenditure	1 067 705	1 642 704	1 550 481	171 666	1 089 021	1 417 400	328 379	1 550 481

(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 - M11 May								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1 002 774	1 309 078	1 309 146	80 488	870 216	1 199 988	329 772	1 309 146
Roads Infrastructure	346 191	402 838	402 859	29 082	310 356	369 268	58 912	402 859
Roads	275 393	321 559	321 575	23 214	247 215	294 762	47 547	321 575
Road Structures	7 442	8 429	8 429	601	6 451	7 727	1 276	8 429
Road Furniture	63 355	72 850	72 854	5 267	56 690	66 780	10 090	72 854
Capital Spares	–	–	–	–	–	–	–	–
Storm water Infrastructure	71 262	82 177	82 181	6 125	65 867	75 329	9 462	82 181
Drainage Collection	69 040	79 682	79 686	5 928	63 771	73 041	9 271	79 686
Storm water Conveyance	2 222	2 496	2 496	197	2 096	2 288	191	2 496
Electrical Infrastructure	225 753	293 251	293 266	19 217	205 489	268 813	63 324	293 266
Power Plants	3 295	4 490	4 490	356	3 737	4 116	379	4 490
HV Substations	42 612	62 910	62 913	3 628	39 096	57 667	18 571	62 913
HV Transmission Conductors	18 623	22 855	22 856	1 568	16 980	20 950	3 971	22 856
MV Substations	11 168	14 501	14 502	965	10 389	13 293	2 904	14 502
MV Switching Stations	2 310	2 689	2 689	195	2 101	2 465	364	2 689
MV Networks	31 654	39 634	39 636	3 109	33 017	36 331	3 315	39 636
LV Networks	116 091	146 172	146 180	9 397	100 170	133 991	33 821	146 180
Water Supply Infrastructure	138 985	226 671	226 683	11 684	127 755	207 782	80 026	226 683
Dams and Weirs	372	424	424	32	341	388	47	424
Boreholes	47	53	53	4	43	49	6	53
Reservoirs	17 318	25 486	25 487	1 516	16 416	23 362	6 946	25 487
Pump Stations	5 695	6 522	6 523	485	5 238	5 979	741	6 523
Water Treatment Works	16 980	19 472	19 473	1 484	16 104	17 850	1 746	19 473
Bulk Mains	22 001	26 747	26 749	1 836	20 122	24 518	4 396	26 749
Distribution	75 848	147 069	147 076	6 268	68 830	134 813	65 983	147 076
Distribution Points	74	84	84	6	67	77	9	84
PRV Stations	650	814	814	54	594	746	152	814
Sanitation Infrastructure	106 537	151 253	151 261	8 502	94 144	138 649	44 505	151 261
Pump Station	1 141	2 071	2 071	93	1 006	1 898	892	2 071
Reticulation	68 168	99 813	99 818	5 333	59 797	91 495	31 699	99 818
Waste Water Treatment Works	28 064	32 769	32 771	2 330	25 243	30 038	4 795	32 771
Outfall Sewers	9 146	16 579	16 580	745	8 070	15 198	7 128	16 580
Toilet Facilities	18	21	21	2	27	19	(8)	21
Solid Waste Infrastructure	1 337	62 073	62 076	341	1 746	56 900	55 154	62 076
Landfill Sites	1 061	61 749	61 753	310	1 430	56 604	55 174	61 753
Waste Drop-off Points	276	323	323	32	316	296	(19)	323
Rail Infrastructure	0	1	1	0	0	0	0	1
Rail Structures	0	1	1	0	0	0	0	1
Information and Communication Infrastructure	112 708	90 815	90 819	5 537	64 859	83 247	18 388	90 819
Data Centres	178	195	195	16	171	179	8	195
Core Layers	112 530	90 620	90 624	5 522	64 688	83 068	18 380	90 624
Community Assets	373 327	182 636	182 646	15 582	149 419	167 417	17 997	182 646
Community Facilities	309 697	119 308	119 314	25 734	93 193	109 366	16 173	119 314
Halls	209 176	1 474	1 474	94 495	1 181	1 351	171	1 474
Centres	19 452	17 540	17 541	(75 703)	15 755	16 079	324	17 541
Crèches	104	755	755	(49)	103	692	589	755
Clinics/Care Centres	6 934	15 304	15 305	561	6 778	14 029	7 251	15 305
Fire/Ambulance Stations	3 272	3 423	3 423	507	5 915	3 138	(2 777)	3 423
Testing Stations	653	959	959	55	719	879	161	959
Museums	215	243	243	17	184	223	39	243
Libraries	3 979	4 237	4 237	370	3 970	3 884	(86)	4 237
Cemeteries/Crematoria	6 073	6 855	6 855	555	5 794	6 284	490	6 855
Police	358	402	402	24	260	369	109	402
Public Open Space	17 644	20 815	20 816	1 420	14 768	19 080	4 312	20 816
Nature Reserves	4 231	2 823	2 823	161	1 942	2 588	646	2 823
Public Ablution Facilities	63	81	81	5	57	74	17	81
Markets	9 621	10 558	10 558	881	9 583	9 678	95	10 558
Stalls	1 656	1 994	1 994	137	1 479	1 828	349	1 994
Airports	16 076	19 255	19 256	1 444	15 563	17 650	2 087	19 256
Taxi Ranks/Bus Terminals	10 190	12 588	12 589	854	9 143	11 539	2 396	12 589
Sport and Recreation Facilities	63 629	63 328	63 332	(10 152)	56 226	58 051	1 825	63 332
Indoor Facilities	573	821	821	55	593	752	159	821
Outdoor Facilities	63 056	62 508	62 511	(10 207)	55 633	57 299	1 665	62 511
Investment properties	5 723	5 883	5 884	579	5 333	5 393	60	5 884
Revenue Generating	5 723	–	–	579	5 333	5 393	60	–
Improved Property	–	–	–	–	–	–	–	–
Non-revenue Generating	–	5 883	5 884	–	–	–	–	5 884
Improved Property	–	5 883	5 884	–	–	–	–	5 884
Other assets	80 981	99 437	99 442	10 038	78 113	90 402	12 288	99 442
Operational Buildings	63 509	71 632	71 635	8 573	62 280	65 492	3 211	71 635
Municipal Offices	48 712	56 174	56 177	4 766	47 047	51 322	4 274	56 177
Pay/Enquiry Points	189	229	229	16	193	210	16	229
Workshops	21	25	25	2	34	23	(11)	25
Stores	515	637	637	56	624	584	(41)	637
Training Centres	70	87	87	6	69	79	11	87
Depots	14 002	14 481	14 481	3 726	14 312	13 274	(1 038)	14 481
Housing	17 472	27 805	27 806	1 465	15 833	24 910	9 077	27 806
Staff Housing	2 211	2 555	2 555	185	2 001	2 342	341	2 555
Social Housing	15 261	25 250	25 252	1 280	13 832	22 569	8 737	25 252
Biological or Cultivated Assets	29	39	39	3	43	35	(8)	39
Biological or Cultivated Assets	29	39	39	3	43	35	(8)	39
Intangible Assets	57 141	78 198	78 202	4 017	56 576	71 498	14 922	78 202
Licences and Rights	57 141	78 198	78 202	4 017	56 576	71 498	14 922	78 202
Computer Software and Applications	57 141	78 198	78 202	4 017	56 576	71 498	14 922	78 202
Computer Equipment	60 204	64 003	64 007	5 553	54 983	58 432	3 449	64 007
Computer Equipment	60 204	64 003	64 007	5 553	54 983	58 432	3 449	64 007
Furniture and Office Equipment	52 128	32 563	32 564	5 677	58 826	31 385	(27 442)	32 564
Furniture and Office Equipment	52 128	32 563	32 564	5 677	58 826	31 385	(27 442)	32 564
Machinery and Equipment	64 244	70 950	70 954	5 044	57 656	65 038	7 382	70 954
Machinery and Equipment	64 244	70 950	70 954	5 044	57 656	65 038	7 382	70 954
Transport Assets	325 113	100 206	100 211	19 528	92 329	91 585	(744)	100 211
Transport Assets	325 113	100 206	100 211	19 528	92 329	91 585	(744)	100 211
Land	22 247	14 164	14 165	1 891	20 730	12 982	(7 748)	14 165
Land	22 247	14 164	14 165	1 891	20 730	12 982	(7 748)	14 165
Total Depreciation	2 043 910	1 957 156	1 957 259	148 399	1 444 223	1 794 154	349 931	1 957 259

(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 - M11 May								
Description	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted 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	523 664	213 541	426 739	36 413	288 045	176 171	(111 874)	426 739
Roads Infrastructure	484 794	151 049	356 839	32 087	263 720	133 979	(129 741)	356 839
Roads	426 240	91 049	334 339	32 087	243 878	111 479	(132 399)	334 339
Road Structures	58 554	60 000	22 500	–	19 842	22 500	2 658	22 500
Storm water Infrastructure	–	1 500	9 000	318	3 417	4 500	1 083	9 000
Storm water Conveyance	–	1 500	9 000	318	3 417	4 500	1 083	9 000
Electrical Infrastructure	3 902	9 000	10 000	1 269	8 143	9 791	1 648	10 000
MV Networks	–	2 000	–	–	–	–	–	–
LV Networks	3 902	7 000	10 000	1 269	8 143	9 791	1 648	10 000
Water Supply Infrastructure	157	17 000	2 500	–	–	300	300	2 500
Water Treatment Works	–	15 000	1 000	–	–	300	300	1 000
Bulk Mains	–	2 000	–	–	–	–	–	–
Sanitation Infrastructure	6 040	14 992	15 000	924	2 941	3 600	659	15 000
Waste Water Treatment Works	6 040	14 992	15 000	924	2 941	3 600	659	15 000
Solid Waste Infrastructure	4 570	5 000	19 900	–	–	10 500	10 500	19 900
Waste Drop-off Points	4 570	5 000	14 900	–	–	10 500	10 500	14 900
Information and Communication Infrastructure	24 201	15 000	13 500	1 815	9 824	13 500	3 676	13 500
Distribution Layers	24 201	15 000	13 500	1 815	9 824	13 500	3 676	13 500
Community Assets	9 887	71 180	72 300	16 400	21 528	50 439	28 912	72 300
Community Facilities	8 317	55 180	29 300	3 527	8 654	22 189	13 535	29 300
Markets	2 499	2 500	6 500	3 023	4 715	5 289	574	6 500
Airports	1 728	6 000	11 800	–	–	5 900	5 900	11 800
Taxi Ranks/Bus Terminals	–	42 180	–	–	–	–	–	–
Capital Spares	–	4 500	–	–	–	–	–	–
Sport and Recreation Facilities	1 571	16 000	43 000	12 873	12 873	28 250	15 377	43 000
Outdoor Facilities	1 571	16 000	43 000	12 873	12 873	28 250	15 377	43 000
Other assets	13 087	20 750	29 500	1 876	2 349	12 900	10 551	29 500
Operational Buildings	13 087	20 750	29 500	1 876	2 349	12 900	10 551	29 500
Municipal Offices	3 654	10 750	21 500	–	–	6 900	6 900	21 500
Stores	9 434	10 000	8 000	1 876	2 349	6 000	3 651	8 000
Intangible Assets	13 711	4 000	15 000	1 569	3 869	11 775	7 906	15 000
Licences and Rights	13 711	4 000	15 000	1 569	3 869	11 775	7 906	15 000
Computer Software and Applications	13 711	4 000	15 000	1 569	3 869	11 775	7 906	15 000
Machinery and Equipment	–	5 000	–	–	–	–	–	–
Machinery and Equipment	–	5 000	–	–	–	–	–	–
Transport Assets	–	37 000	26 000	5 935	21 210	21 937	727	26 000
Transport Assets	–	37 000	26 000	5 935	21 210	21 937	727	26 000
Total Capital Expenditure on upgrading of existing assets	562 992	351 471	570 039	62 192	337 001	273 722	(63 278)	570 039

(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 **May 2019** 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: _____