

F1/5/2
Umar Banda (012 358 8110)
MAYORAL COMMITTEE: OCTOBER 2017

From: The City Manager
To: The Executive Mayor

SUBMISSION

GROUP FINANCIAL SERVICES DEPARTMENT: MUNICIPAL FINANCE
MANAGEMENT ACT (MFMA)

IN-YEAR FINANCIAL REPORT (MONTHLY AND FIRST QUARTER BUDGET
STATEMENT) FOR THE PERIOD ENDING 30 SEPTEMBER 2017

1. PURPOSE

This report outlines progress on the financial performance of the City of Tshwane against the budget for the period ended 30 September 2017 in compliance with Section 52(d) and 71 of the Municipal Finance Management Act (MFMA).

2. STRATEGIC PILLAR

A City that is open, honest and responsive.

3. BACKGROUND

Section 52(d) and 71 of the MFMA and the Municipal Budget and Reporting Regulations require that specific financial particulars on the implementation of the budget be reported in a prescribed format in order to comply with legislative requirements.

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

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

For the reporting period ended 30 September 2017, the ten-working-day reporting limit expires on **13 October 2017**.

4. DISCUSSION

The overall aim of the in-year report is to outline progress on the financial performance of the City against the budget for the period ended 30 September 2017.

On 25 May 2017, Council approved the 2017/18 Medium-term Revenue and Expenditure Framework for the City of Tshwane.

The attached in-year report (Annexure A) provides a high-level analysis as at 30 September 2017 in the prescribed format. Material variances will be briefly referred to in this report. Comprehensive explanations will be included in the monthly corporate financial report.

The following table summarises the financial performance as at 30 September 2017.

Summary Statement of Financial Performance: 30 September 2017					
Description	Original Budget 2017/18	YTD Budget - 30 September 2017	YTD Actual - 30 September 2017	Variance	Variance
	R'000	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	30 226 013	8 103 489	8 013 964	(89 525)	-1%
Total Operating Expenditure	29 994 829	9 359 475	6 341 960	(3 017 516)	-32,2%
SURPLUS/(DEFICIT)	231 184	(1 255 986)	1 672 004	2 927 991	

The actual operating revenue realised, excluding capital transfers and contributions to the City of Tshwane, reflects an unfavourable variance of R89,5 million or 1% against the year-to-date (YTD) budget for the first quarter ended 30 September 2017.

The operating expenditure is underspent by R3 billion, which is 32% less than the YTD expenditure projection.

The total capital budget allocation amounts to R3,9 billion. The expenditure for the quarter including the entities amounts to R138,6 million, representing 4% against the YTD expenditure projection.

Cash and cash equivalents as at 30 September 2017 amount to R2 billion.

The following revenue items are under-recovered for the quarter:

- Service charges – water revenue: R135 million
- Service charges – sanitation: R19,6 million
- Rental of facilities and equipment: R21 million
- Fines: R47,6 million
- Licences and permits: R9,7 million
- Other revenue line items: R46 million

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

6. COMMENTS OF THE GROUP LEGAL COUNSEL

Note is taken of the purpose and content of the report for purposes of these comments. It transpires from the report that it complies with the requirements of Section 52(d) and 71 of the MFMA, with reference to the prescribed reporting responsibilities of the Executive Mayor and Accounting Officer as expounded in the report.

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

7. IMPLICATIONS

- Human resource implications

None

- Financial implications (budget and value for money)

This report incorporates information on the City of Tshwane's financial status for the period ended 30 September 2017. Upon receipt of the statement or report submitted by the Accounting Officer to the Executive Mayor 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.

- Constitutional and legal factors

This report must be approved in compliance with legislative requirements (Section 52(d) and 71 of the MFMA) and National Treasury Regulation GG 32141 of 17 April 2009.

- Communication implications

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

- Previous Mayoral Committee resolutions

None

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 are expected to transact in line with the seven mSCOA segments from 1 July 2017.

The City was not mSCOA-ready by 1 July 2017 due to challenges and delays encountered on the project, which included the following:

- System landscape optimisation and a functional solution to enable the effective migration of the City's data.
- Completion of all test cycles, including mock migrations.
- Completion of end user training.
- Infrastructure readiness and disaster recovery. Significant progress has been made, as procurement of the required infrastructure is complete and commissioning is in progress.
- Completion of migration or de-establishment of all entities.

- Completion of non-SAP systems integration and rationalisation.

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 developing a reporting solution that is currently being tested.

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, excluding capital transfers and contributions to the City of Tshwane, reflects an unfavourable variance of R89,5 million or 1% against the YTD budget for the period ended 30 September 2017.

The operating expenditure is underspent by R3 billion, which is 32% less than projected when compared to the YTD budget for the period. Expenditure is expected to improve by the end of the second quarter.

The total allocation for the capital budget including the entities amounts to R3,9 billion. The expenditure to date amounts to R138,6 million, representing 4% against the YTD expenditure projection.

ANNEXURE

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

RECOMMENDED:

That it be recommended to the Mayoral Committee:

- That the content of the report be noted in accordance with Annexure A.
- That the report be noted in compliance with Section 52(d) and 71 of the MFMA and Municipal Budget and Reporting Regulations.
- That the impending shortfall on revenue, as highlighted in the report, be addressed in terms of Section 70(1)(a) and (b) of the MFMA.
- That this statement be submitted to the National Treasury and the Provincial Treasury in both signed-document and electronic format.

REPORT – FLOW COMPLIANCE CHECK

FILE: **F1/5/2**

INITIATOR: **Umar Banda (012 358 8110)**

GROUP FINANCIAL SERVICES

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2017.

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

	Comments, if any, on the report
<p>Executive Director: Budget Office NM Mokete</p> <p>SIGNATURE:</p> <p>DATE:</p>	
<p>Acting Executive Director: Financial Reporting and Assets T Ngwenya</p> <p>SIGNATURE:</p> <p>DATE:</p>	
<p>Executive Director: Treasury Office KC Thipe</p> <p>SIGNATURE:</p> <p>DATE:</p>	
<p>Executive Director: Revenue Management D Pillay</p> <p>SIGNATURE:</p> <p>DATE:</p>	
<p>Group Head: Chief Financial Officer U Banda</p> <p>SIGNATURE:</p> <p>DATE:</p>	
<p>MMC: Finance Mare-Lise Fourie</p> <p>SIGNATURE:</p> <p>DATE:</p>	



IN-YEAR REPORT

BUDGET YEAR: 2017/18

REPORTING PERIOD: M03 SEPTEMBER 2017

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PART 1: IN-YEAR REPORT

1.1 Mayor's report

On 25 May 2017, Council approved the Medium-term Revenue and Expenditure Framework (MTREF) for the 2017/18 financial year. This gives effect to the City of Tshwane's Service Delivery Implementation Plan, 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 Recommendations

That it be recommended to the Mayoral Committee:

- That the content of the report be noted in accordance with Annexure A.
- That the report be noted in compliance with Section 52(d) and 71 of the MFMA and the Municipal Budget and Reporting Regulations.
- That the impending shortfall on revenue, as highlighted in the report, be addressed in terms of Section 70(1) (a) to (b) of the MFMA.
- That this statement be submitted to the National Treasury and the Provincial Treasury in both signed-document and electronic format.

1.3 Executive summary

The financial results of the City of Tshwane for the period ended 30 September 2017 are summarised as follows:

Consolidated monthly budget statement – summary

The summary of the consolidated monthly budget statement as reflected in Table C4 indicates 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, culminating in the YTD variance and YTD variance percentage.

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

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

City of Tshwane - Table C4 - Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - M03 September									
Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		5,912,584	6,514,409	475,732	1,545,020	1,550,951	(5,932)	0%	6,514,409
Service charges - electricity revenue		10,800,091	11,176,494	901,146	3,191,105	3,081,161	109,944	4%	11,176,494
Service charges - water revenue		3,189,550	3,996,886	292,298	831,543	966,506	(134,962)	-14%	3,996,886
Service charges - sanitation revenue		1,032,486	982,879	81,169	229,639	249,234	(19,595)	-8%	982,879
Service charges - refuse revenue		1,049,738	1,410,506	103,953	329,558	342,349	(12,791)	-4%	1,410,506
Service charges - other		-	-	-	-	-	-	-	-
Rental of facilities and equipment		171,605	151,864	15,432	28,250	49,039	(20,789)	-42%	151,864
Interest earned - external investments		105,994	79,493	17,741	37,020	19,983	17,037	85%	79,493
Interest earned - outstanding debtors		623,114	466,691	47,321	145,871	120,111	25,760	21%	466,691
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		204,354	332,854	35,432	35,656	83,314	(47,657)	-57%	332,854
Licences and permits		145,529	54,796	13,222	25,982	35,696	(9,713)	-27%	54,796
Agency services		-	6,650	-	-	-	-	-	6,650
Transfers and subsidies		3,768,216	4,159,532	24,153	1,442,641	1,385,401	57,240	4%	4,159,532
Other revenue		948,608	887,079	96,047	171,677	218,274	(46,596)	-21%	887,079
Gains on disposal of PPE		3,571	5,880	-	-	1,470	(1,470)	-100%	5,880
Total Revenue (excluding capital transfers and contributions)		27,955,440	30,226,013	2,103,645	8,013,964	8,103,489	(89,525)	-1%	30,226,013
Expenditure By Type									
Employee related costs		8,037,806	8,778,772	823,749	2,115,466	2,122,536	(7,070)	0%	8,778,772
Remuneration of councillors		120,365	125,281	10,029	30,102	33,857	(3,755)	-11%	125,281
Debt impairment		780,739	1,175,973	97,866	297,558	297,558	-	-	1,175,973
Depreciation & asset impairment		1,624,536	1,961,302	116,505	350,885	499,260	(148,375)	-30%	1,961,302
Finance charges		1,319,814	1,417,357	122,328	122,383	400,095	(277,712)	-69%	1,417,357
Bulk purchases		7,597,154	7,462,684	942,578	1,886,372	2,904,717	(1,018,345)	-35%	7,462,684
Other materials		2,074,839	3,261,702	241,672	469,762	758,791	(289,029)	-38%	3,261,702
Contracted services		2,619,589	2,874,223	208,271	441,066	1,315,778	(874,712)	-66%	2,874,223
Transfers and subsidies		423,719	50,707	14,733	18,156	33,340	(15,184)	-46%	50,707
Other expenditure		2,791,470	2,886,828	182,229	610,210	993,545	(383,335)	-39%	2,886,828
Loss on disposal of PPE		1,224	1	-	-	0	(0)	-100%	1
Total Expenditure		27,391,255	29,994,829	2,759,961	6,341,960	9,359,475	(3,017,516)	-32%	29,994,829
Surplus/(Deficit)		564,184	231,184	(656,316)	1,672,004	(1,255,986)	2,927,991	(0)	231,184
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,407,713	2,443,910	54,973	113,348	285,169	(171,820)	(0)	2,443,910
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-	6,000	-	-	-	-	-	6,000
Transfers and subsidies - capital (in-kind - all)		54,397	32,816	7,170	7,170	8,204	(1,034)	(0)	32,816
Surplus/(Deficit) after capital transfers & contributions		3,026,294	2,713,910	(594,173)	1,792,523	(962,613)			2,713,910
Taxation		-	500	-	-	-	-	-	500
Surplus/(Deficit) after taxation		3,026,294	2,713,410	(594,173)	1,792,523	(962,613)			2,713,410
Attributable to minorities		-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		3,026,294	2,713,410	(594,173)	1,792,523	(962,613)			2,713,410
Share of surplus/ (deficit) of associate		-	-	-	-	-			-
Surplus/ (Deficit) for the year		3,026,294	2,713,410	(594,173)	1,792,523	(962,613)			2,713,410

The YTD actual revenue amounts to R8 billion and reflects an unfavourable variance of R89,5 million or 1% against the YTD budget of R8,1 billion.

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

- Property rates (R5,9 million unfavourable) – revenue less than projected.
- Service charges: Water (R135 million unfavourable) and Sanitation (R19 million unfavourable) – due to a decline in usage. The budget for water and sewerage is based on statistical trends, and currently residents are forced to reduce water consumption.
- Service charges: Sanitation refuse (R13 million unfavourable) – revenue less than projected.

- Rental of facilities and equipment (R21 million unfavourable) – mainly due to the expiry of contracts on business leases and City of Tshwane personnel rental accommodation.
- Fines and penalties (R47 million unfavourable) – due to outstanding income from traffic fines. There is a delay in capturing transactions, as data are only available after the closing of each month.
- Licences and permits (R9,7 million unfavourable) – mainly due to a decline in applications.
- Other revenue (R46,6 million unfavourable) – due to under-recovery on market fees, transport, township development electricity and rezoning.

However, the following revenue items reflect a favourable variance for the period:

- Service charges: Electricity revenue (R110 million favourable) – revenue on sale of electricity and smart prepaid electricity better than projected.
- Interest earned on external investments (R17 million) – interests earned on the bank account and investments better than projected.
- Interest earned on outstanding debtors (R26 million) – as a result of an increase in outstanding debtors.
- Transfers and subsidies (R57 million) – due to receipt of the first tranche of the equitable share.

The YTD actual expenditure amounts to R6,3 billion and indicates an underspending variance of R3 billion or 32% against the YTD budget of R9,3 billion.

Underspending regarding expenditure against the YTD budget is mainly on the following items:

- Employee-related costs (R7 million) – underspending mainly relates to salaries due to vacant positions, provision for leave, post-employment pension and long-service benefits.
- Depreciation (R148 million). The calculation aligns with the asset verification and purification process.
- Finance charges (R278 million). Interest payable on the external loans is paid at the end of each quarter. The expenditure will reflect in the following reporting period.
- Bulk purchases (R1 billion) – due to outstanding electricity invoices from Eskom. The department will ensure that Eskom invoices are paid as per signed service level agreement.
- Other materials (R289 million) – mainly due to underspending on coal, chemicals and substations. Expenditure is expected to improve by the end of the second quarter.
- Contracted services (R875 million) – mainly on roads, grounds and the electricity and water reticulation network. Repairs and maintenance are done only when required. Expenditure is expected to improve by the end of the second quarter.
- Transfers and grants (R15 million) – due to underspending on payment of entities. The actual payment is not aligned to the projections.
- Other expenditure (R383 million) – due to underspending mainly on the following line items:

- Telecommunication (R54 million)
- Licences (R38 million)
- Internet fees (R25 million)
- End user support (R10 million)
- Management information system (R30 million)
- Implementation of OITPS (R27 million)
- Leased vehicles (R16 million)
- LED initiatives (R20 million)

Expenditure is expected to improve by the end of the second quarter.

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

Summary of capital expenditure

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

The following table summarises the total allocation (including the entities) of R3,9 billion and spending for the quarter amounts to R138,6 million.

Summary statement of Capital Expenditure:						
Description	Original Budget	YTD Budget - 30 September 2017	YTD Actual - 30 September 2017	Variance	Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	3 860 284	459 649	138 600	(321 049)	-70%	4%
TOTAL Capital Financing	3 860 284	459 649	138 600	(321 049)	-70%	4%

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

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

Chart C1: 2017/18 capital expenditure (monthly trend: actual vs target)

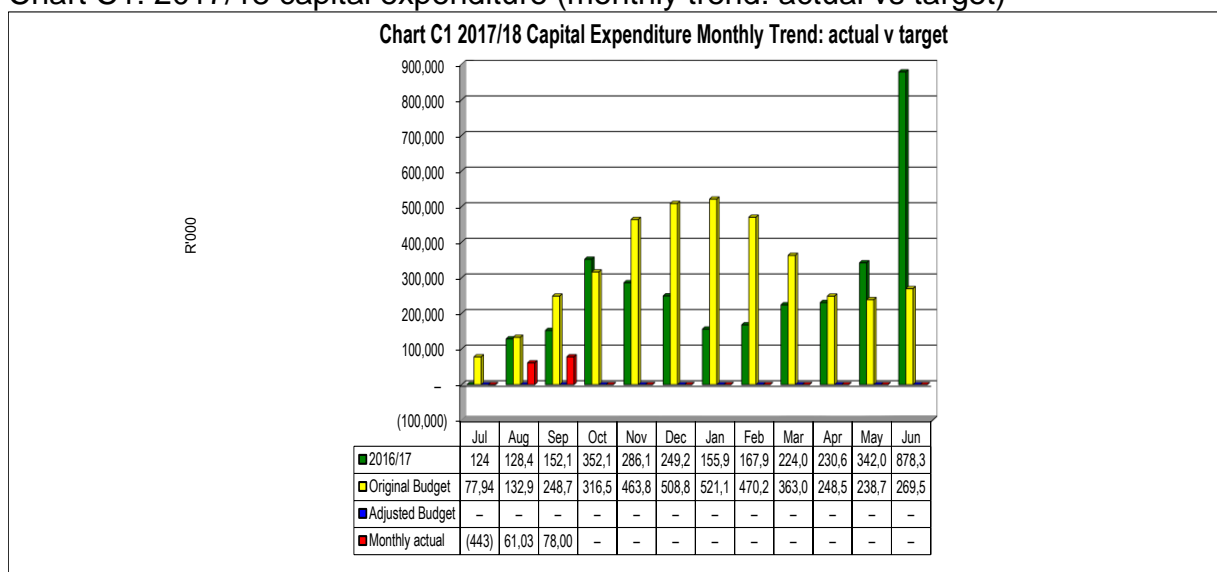
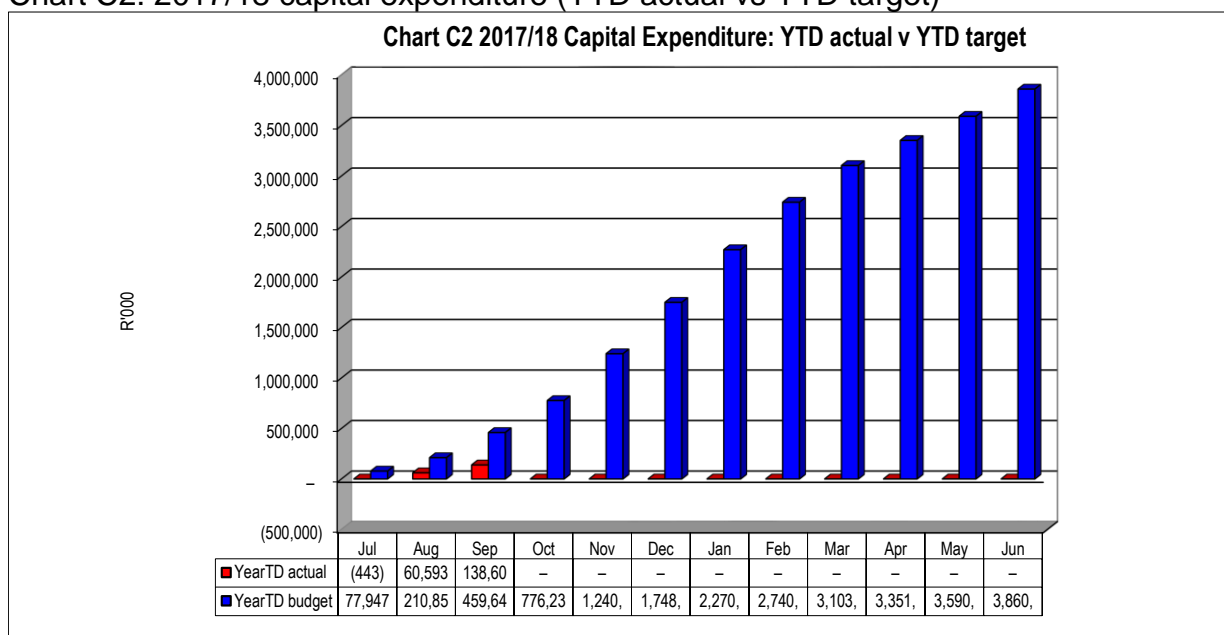


Chart C2: 2017/18 capital expenditure (YTD actual vs YTD target)



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

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

Financial position

The financial position, as indicated in Table C1, shows that community wealth/equity of the City of Tshwane, as at 30 September 2017, amounts to R27 billion against a budget of R25 million. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format which is consistent with international standards and aligned with GRAP 1.

Cash flow

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

- The closing balance of the cash and cash equivalents as at the end of September 2017 amounts to R2 billion (this amount includes the sinking fund).
- The cash flow from operating activities is R56 million compared to the target of R460 million.
- The cash flow from investing activities amounts to R178 million compared to a target of R601 million, due to underspending on capital expenditure.

Debtors' age analysis

The debtors' report, as reflected in Table C1 and SC3, has been prepared based on the format required to be lodged electronically with the National Treasury. This format provides an extended age analysis, as well as an age analysis by debtor type. It also compares this month's results with the same period of the previous financial year. Table C1 and SC3 indicate that the total debtors amount to R10,9 billion.

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

An amount of R5,3 billion is outstanding in this category compared to R4,4 billion outstanding in the 2016/17 financial year.

Chart C3: Aged consumer debtors' analysis

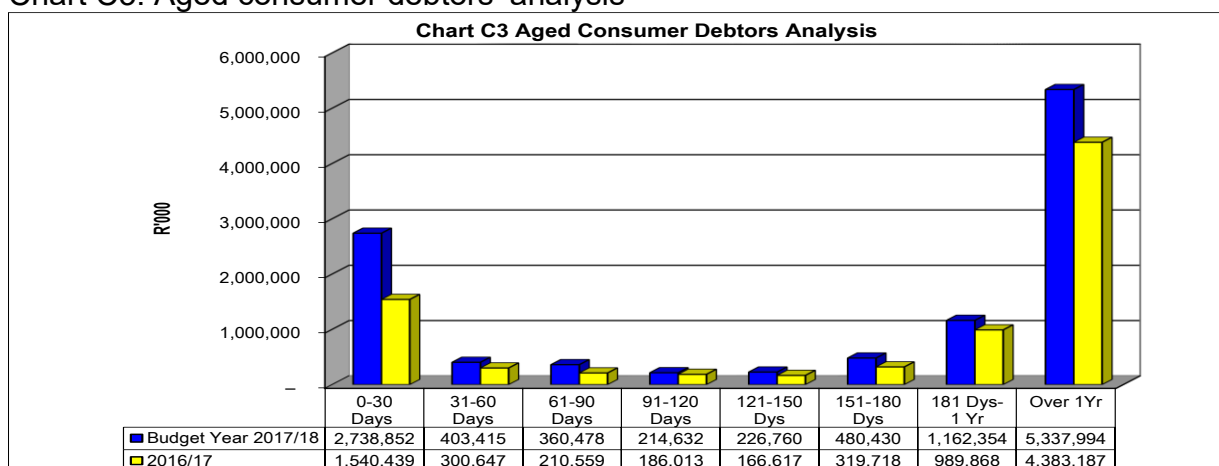
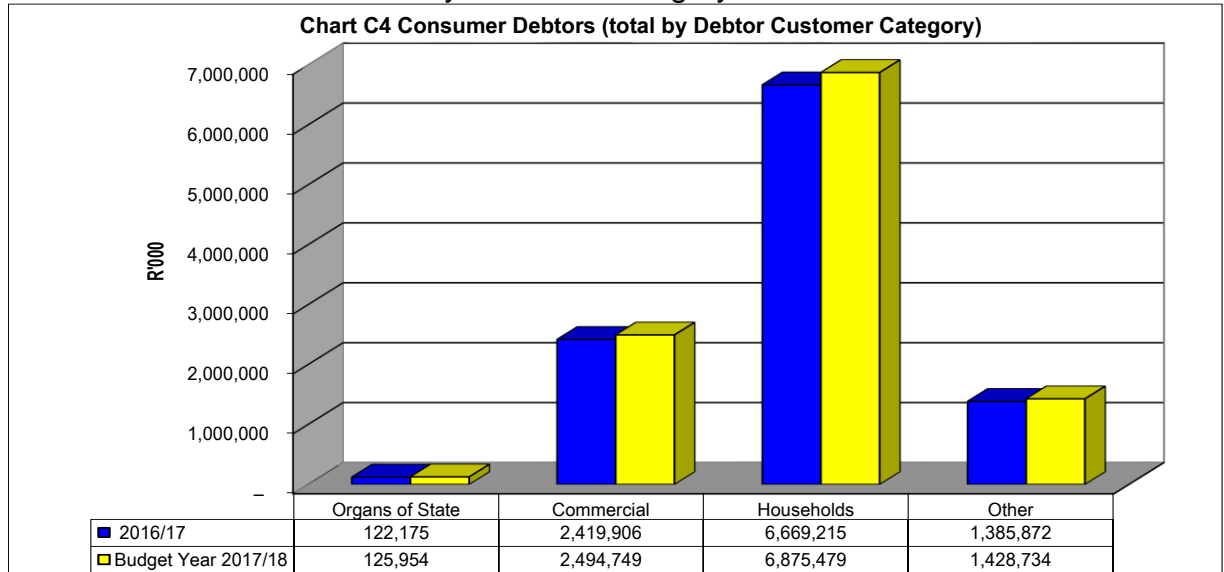


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R206 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

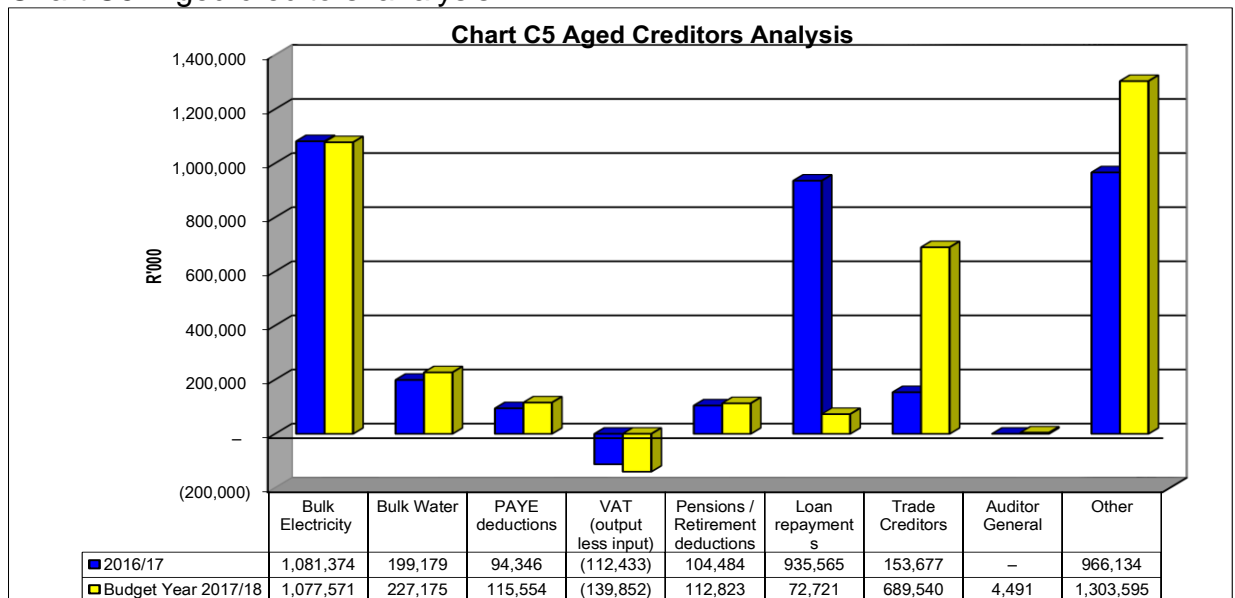


Creditors' age analysis

The creditors' report, as well as Table C1 and SC4, provides 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 the previous financial year's, 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, includes information consistent with the requirements of the Municipal Investment Regulations of 2005 issued by the National Treasury. It reflects the institution where funds are invested, the period of

investment, the type of investment and the accrued interest for the month. The market value at the end of the month amounts to R1,9 billion.

Allocation of grant receipts and expenditure (Table 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 grants allocated total R6,6 billion, and an amount of R2 billion has been 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 expenditures, amounting to R1,5 billion against the YTD budget of R1,6 billion.

Expenditure on councillor and staff benefits (Table SC8)

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

Parent municipality's financial performance (Table SC10)

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

Summary of municipal entities (Table SC11)

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

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

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

Performance indicators (Table SC2)

This table reflects various ratios, such as –

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

1.4 In-year budget statement tables

The financial results for the period ended 30 September 2017 are reflected in Table C1 to C7, and they are followed by the supporting documents contained in Table SC1 to SC13d.

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M03 September

Description	2016/17	Budget Year 2017/18						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	5,912,584	6,514,409	475,732	1,545,020	1,550,951	(5,932)	-0%	6,514,409
Service charges	16,071,865	17,566,765	1,378,566	4,581,846	4,639,250	(57,404)	-1%	17,566,765
Investment revenue	105,994	79,493	17,741	37,020	19,983	17,037	85%	79,493
Transfers and subsidies	3,768,216	4,159,532	24,153	1,442,641	1,385,401	57,240	4%	4,159,532
Other own revenue	2,096,781	1,905,815	207,453	407,437	507,903	(100,466)	-20%	1,905,815
Total Revenue (excluding capital transfers and contributions)	27,955,440	30,226,013	2,103,645	8,013,964	8,103,489	(89,525)	-1%	30,226,013
Employee costs	8,037,806	8,778,772	823,749	2,115,466	2,122,536	(7,070)	-0%	8,778,772
Remuneration of Councillors	120,365	125,281	10,029	30,102	33,857	(3,755)	-11%	125,281
Depreciation & asset impairment	1,624,536	1,961,302	116,505	350,885	499,260	(148,375)	-30%	1,961,302
Finance charges	1,319,814	1,417,357	122,328	122,383	400,095	(277,712)	-69%	1,417,357
Materials and bulk purchases	9,671,993	10,724,387	1,184,250	2,356,134	3,663,507	(1,307,373)	-36%	10,724,387
Transfers and subsidies	423,719	50,707	14,733	18,156	33,340	(15,184)	-46%	50,707
Other expenditure	6,193,022	6,937,025	488,366	1,348,833	2,606,880	(1,258,047)	-48%	6,937,025
Total Expenditure	27,391,255	29,994,829	2,759,961	6,341,960	9,359,475	(3,017,516)	-32%	29,994,829
Surplus/(Deficit)	564,184	231,184	(656,316)	1,672,004	(1,255,986)	2,927,991	-233%	231,184
Transfers and subsidies - capital (monetary allocations) (National Government)	2,407,713	2,443,910	54,973	113,348	285,169	(171,820)	-60%	2,443,910
Contributions & Contributed assets	54,397	38,816	7,170	7,170	8,204	(1,034)	-13%	38,816
Surplus/(Deficit) after capital transfers & contributions	3,026,294	2,713,910	(594,173)	1,792,523	(962,613)	2,755,136	-286%	2,713,910
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	3,026,294	2,713,910	(594,173)	1,792,523	(962,613)	2,755,136	-286%	2,713,910
<u>Capital expenditure & funds sources</u>								
Capital expenditure	3,232,828	3,860,284	78,006	138,600	459,649	(321,049)	-70%	3,860,284
Capital transfers recognised	2,345,223	2,379,284	62,758	126,214	272,724	(146,509)	-54%	2,379,284
Public contributions & donations	97,926	100,000	4,084	9,637	2,481	7,155	288%	100,000
Borrowing	760,761	1,000,000	10,747	2,317	159,030	(156,713)	-99%	1,000,000
Internally generated funds	28,919	381,000	417	431	25,413	(24,982)	-98%	381,000
Total sources of capital funds	3,232,828	3,860,284	78,006	138,600	459,649	(321,049)	-70%	3,860,284
<u>Financial position</u>								
Total current assets	12,001,499	7,976,126		11,455,316				7,976,126
Total non current assets	39,146,763	40,140,136		38,929,623				40,140,136
Total current liabilities	10,311,337	8,381,526		7,848,925				8,381,526
Total non current liabilities	15,331,669	14,764,224		15,258,947				14,764,224
Community wealth/Equity	25,505,256	24,970,512		27,277,067				24,970,512
<u>Cash flows</u>								
Net cash from (used) operating	3,083,938	4,763,623	(581,882)	(56,404)	(459,746)	(403,342)	88%	4,763,623
Net cash from (used) investing	(2,661,041)	(4,459,981)	(93,257)	(178,188)	(600,540)	(422,352)	70%	(4,459,981)
Net cash from (used) financing	524,667	405,966	144,683	153,451	10,522	(142,929)	-1358%	405,966
Cash/cash equivalents at the month/year end	2,110,884	2,617,289	-	2,029,743	857,917	(1,171,826)	-137%	2,820,492
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>								
Total By Income Source	2,738,852	403,415	214,632	226,760	480,430	1,162,354	5,337,994	10,924,916
<u>Creditors Age Analysis</u>								
Total Creditors	3,463,618	-	-	-	-	-	-	3,463,618

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

TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M03

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Revenue - Functional									
<i>Governance and administration</i>		9,947,303	10,717,815	593,702	3,112,059	2,888,908	223,151	8%	10,717,815
Executive and council		77,703	75,280	830	1,497	10,698	(9,201)	-86%	75,280
Finance and administration		9,817,881	10,600,371	584,805	3,101,896	2,867,669	234,227	8%	10,600,371
Internal audit		51,719	42,165	8,067	8,666	10,541	(1,875)	-18%	42,165
<i>Community and public safety</i>		1,295,311	1,512,235	66,564	105,834	321,364	(215,529)	-67%	1,512,235
Community and social services		54,748	15,430	2,249	4,988	4,841	147	3%	15,430
Sport and recreation		44,250	23,910	2,066	3,741	7,501	(3,760)	-50%	23,910
Public safety		222,391	334,136	35,706	37,954	83,534	(45,580)	-55%	334,136
Housing		800,705	968,680	23,232	54,970	147,958	(92,988)	-63%	968,680
Health		173,217	170,078	3,312	4,182	77,530	(73,348)	-95%	170,078
<i>Economic and environmental services</i>		1,665,352	1,600,352	74,719	176,226	246,777	(70,551)	-29%	1,600,352
Planning and development		200,999	186,248	7,716	21,413	63,253	(41,840)	-66%	186,248
Road transport		1,451,583	1,319,389	66,994	154,577	151,925	2,652	2%	1,319,389
Environmental protection		12,770	94,715	8	236	31,598	(31,363)	-99%	94,715
<i>Trading services</i>		17,287,457	18,650,592	1,412,004	4,691,718	4,865,520	(173,802)	-4%	18,650,592
Energy sources		11,438,329	11,730,582	870,837	3,123,805	3,148,846	(25,041)	-1%	11,730,582
Water management		3,492,422	4,100,522	351,202	994,960	993,068	1,892	0%	4,100,522
Waste water management		1,055,838	1,362,903	83,947	238,205	355,344	(117,139)	-33%	1,362,903
Waste management		1,300,869	1,456,585	106,017	334,748	368,262	(33,514)	-9%	1,456,585
<i>Other</i>	4	222,126	227,746	18,799	48,646	74,294	(25,648)	-35%	227,746
Total Revenue - Functional	2	30,417,549	32,708,740	2,165,788	8,134,483	8,396,862	(262,379)	-3%	32,708,740
Expenditure - Functional									
<i>Governance and administration</i>		5,144,326	7,277,357	543,416	1,326,232	2,028,789	(702,557)	-35%	7,277,357
Executive and council		885,197	989,924	77,994	217,186	293,744	(76,558)	-26%	989,924
Finance and administration		3,911,209	5,985,414	441,696	982,918	1,660,477	(677,559)	-41%	5,985,414
Internal audit		347,920	302,020	23,726	126,128	74,568	51,560	69%	302,020
<i>Community and public safety</i>		4,227,024	4,011,943	379,333	936,135	1,106,133	(169,997)	-15%	4,011,943
Community and social services		307,037	344,479	24,871	65,017	115,336	(50,319)	-44%	344,479
Sport and recreation		407,303	374,267	29,631	80,123	167,201	(87,078)	-52%	374,267
Public safety		2,352,619	2,219,047	231,852	564,309	533,123	31,185	6%	2,219,047
Housing		566,472	466,664	38,143	82,994	137,862	(54,867)	-40%	466,664
Health		593,593	607,488	54,835	143,691	152,610	(8,919)	-6%	607,488
<i>Economic and environmental services</i>		2,745,385	3,150,293	270,536	647,053	955,607	(308,554)	-32%	3,150,293
Planning and development		801,431	974,519	87,365	211,330	285,350	(74,020)	-26%	974,519
Road transport		1,817,941	1,911,711	171,344	407,556	600,302	(192,747)	-32%	1,911,711
Environmental protection		126,013	264,063	11,827	28,167	69,954	(41,787)	-60%	264,063
<i>Trading services</i>		15,085,276	15,388,317	1,555,515	3,399,894	5,222,347	(1,822,454)	-35%	15,388,317
Energy sources		10,494,835	10,073,638	1,147,935	2,477,869	3,746,683	(1,268,814)	-34%	10,073,638
Water management		2,852,986	3,128,834	275,344	571,724	867,670	(295,946)	-34%	3,128,834
Waste water management		445,639	1,107,046	53,155	140,119	309,989	(169,870)	-55%	1,107,046
Waste management		1,291,816	1,078,799	79,081	210,182	298,006	(87,824)	-29%	1,078,799
<i>Other</i>		189,245	167,418	11,162	32,646	46,599	(13,954)	-30%	167,418
Total Expenditure - Functional	3	27,391,255	29,995,329	2,759,961	6,341,960	9,359,475	(3,017,516)	-32%	29,995,329
Surplus/ (Deficit) for the year		3,026,294	2,713,410	(594,173)	1,792,523	(962,613)	2,755,136	-286%	2,713,410

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

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

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03

Vote Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote	1								
Vote 1 - Community & Social Development Services Department		60,353	46,596	4,142	5,017	23,892	(18,875)	-79.0%	46,596
Vote 2 - Economic Development & Spatial Planning Department		193,820	218,663	7,716	21,413	63,191	(41,777)	-66.1%	218,663
Vote 3 - Emergency Management Services Department		82,199	81,402	1,133	3,872	30,249	(26,378)	-87.2%	81,402
Vote 4 - Environment & Agriculture Management Department		1,512,376	377,379	16,396	46,282	118,431	(72,148)	-60.9%	377,379
Vote 5 - Group Audit & Risk Department		51,845	42,165	8,067	8,666	10,541	(1,875)	-17.8%	42,165
Vote 6 - Group Financial Services Department		9,670,882	10,383,343	570,903	3,079,611	2,817,022	262,588	9.3%	10,383,343
Vote 7 - Group Property Department		61,893	92,757	9,085	16,297	23,189	(6,892)	-29.7%	92,757
Vote 8 - Health Department		62,535	59,442	33	92	26,294	(26,202)	-99.7%	59,442
Vote 9 - Housing & Human Settlement Department		762,238	984,119	21,121	51,565	152,445	(100,880)	-66.2%	984,119
Vote 10 - Regional Operations & Coordination Department		304,298	1,592,765	125,087	373,519	404,647	(31,128)	-7.7%	1,592,765
Vote 11 - Roads & Transport Department		1,326,259	1,195,088	55,554	129,801	120,266	9,535	7.9%	1,195,088
Vote 12 - Shared Services Department		22,020	1,063	1	4	266	(261)	-98.4%	1,063
Vote 13 - Tshwane Metro Police Department		214,401	334,516	35,838	36,715	83,629	(46,914)	-56.1%	334,516
Vote 14 - Utility Services Department		15,969,720	17,192,562	1,305,146	4,354,287	4,497,147	(142,860)	-3.2%	17,192,562
Vote 15 - Other Departments		122,710	106,882	5,565	7,341	25,654	(18,312)	-71.4%	106,882
Total Revenue by Vote	2	30,417,549	32,708,740	2,165,788	8,134,483	8,396,862	(262,379)	-3.1%	32,708,740
Expenditure by Vote	1								
Vote 1 - Community & Social Development Services Department		294,997	306,155	20,946	55,829	75,677	(19,848)	-26.2%	306,155
Vote 2 - Economic Development & Spatial Planning Department		585,005	675,275	59,874	137,444	218,993	(81,550)	-37.2%	675,275
Vote 3 - Emergency Management Services Department		623,775	660,745	63,438	157,442	163,583	(6,141)	-3.8%	660,745
Vote 4 - Environment & Agriculture Management Department		657,811	774,484	47,881	121,639	245,291	(123,652)	-50.4%	774,484
Vote 5 - Group Audit & Risk Department		364,812	320,121	25,477	130,850	78,868	51,982	65.9%	320,121
Vote 6 - Group Financial Services Department		1,468,345	3,291,437	205,149	415,759	820,412	(404,653)	-49.3%	3,291,437
Vote 7 - Group Property Department		349,605	465,506	65,460	124,256	142,887	(18,631)	-13.0%	465,506
Vote 8 - Health Department		317,312	309,709	27,440	75,426	80,814	(5,388)	-6.7%	309,709
Vote 9 - Housing & Human Settlement Department		477,550	318,121	24,780	60,814	98,469	(37,655)	-38.2%	318,121
Vote 10 - Regional Operations & Coordination Department		3,517,044	3,783,689	309,202	787,662	1,423,748	(636,086)	-44.7%	3,783,689
Vote 11 - Roads & Transport Department		1,308,988	1,319,502	107,976	281,063	346,642	(65,579)	-18.9%	1,319,502
Vote 12 - Shared Services Department		1,337,661	1,403,572	93,505	268,852	521,937	(253,086)	-48.5%	1,403,572
Vote 13 - Tshwane Metro Police Department		2,175,132	2,084,675	235,899	546,068	496,471	49,597	10.0%	2,084,675
Vote 14 - Utility Services Department		12,625,167	13,182,582	1,374,515	2,923,059	4,374,220	(1,451,161)	-33.2%	13,182,582
Vote 15 - Other Departments		1,288,051	1,099,756	98,420	255,796	271,462	(15,666)	-5.8%	1,099,756
Total Expenditure by Vote	2	27,391,255	29,995,329	2,759,961	6,341,960	9,359,475	(3,017,516)	-32.2%	29,995,329
Surplus/ (Deficit) for the year	2	3,026,294	2,713,410	(594,173)	1,792,523	(962,613)	2,755,136	-286.2%	2,713,410

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

City of Toronto - Table 04 Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 1003 September									
Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		5,912,584	6,514,409	475,732	1,545,020	1,550,951	(5,932)	0%	6,514,409
Service charges - electricity revenue		10,800,091	11,176,494	901,146	3,191,105	3,081,161	109,944	4%	11,176,494
Service charges - water revenue		3,189,550	3,996,886	292,298	831,543	966,506	(134,962)	-14%	3,996,886
Service charges - sanitation revenue		1,032,486	982,879	81,169	229,639	249,234	(19,595)	-8%	982,879
Service charges - refuse revenue		1,049,738	1,410,506	103,953	329,558	342,349	(12,791)	-4%	1,410,506
Service charges - other		-	-	-	-	-	-	-	-
Rental of facilities and equipment		171,605	151,864	15,432	28,250	49,039	(20,789)	-42%	151,864
Interest earned - external investments		105,994	79,493	17,741	37,020	19,983	17,037	85%	79,493
Interest earned - outstanding debtors		623,114	466,691	47,321	145,871	120,111	25,760	21%	466,691
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		204,354	332,854	35,432	35,656	83,314	(47,657)	-57%	332,854
Licences and permits		145,529	54,796	13,222	25,982	35,696	(9,713)	-27%	54,796
Agency services		-	6,650	-	-	-	-	-	6,650
Transfers and subsidies		3,768,216	4,159,532	24,153	1,442,641	1,385,401	57,240	4%	4,159,532
Other revenue		948,608	887,079	96,047	171,677	218,274	(46,596)	-21%	887,079
Gains on disposal of PPE		3,571	5,880	-	-	1,470	(1,470)	-100%	5,880
Total Revenue (excluding capital transfers and contributions)		27,955,440	30,226,013	2,103,645	8,013,964	8,103,489	(89,525)	-1%	30,226,013
Expenditure By Type									
Employee related costs		8,037,806	8,778,772	823,749	2,115,466	2,122,536	(7,070)	0%	8,778,772
Remuneration of councillors		120,365	125,281	10,029	30,102	33,857	(3,755)	-11%	125,281
Debt impairment		780,739	1,175,973	97,866	297,558	297,558	-	-	1,175,973
Depreciation & asset impairment		1,624,536	1,961,302	116,505	350,885	499,260	(148,375)	-30%	1,961,302
Finance charges		1,319,814	1,417,357	122,328	122,383	400,095	(277,712)	-69%	1,417,357
Bulk purchases		7,597,154	7,462,684	942,578	1,886,372	2,904,717	(1,018,345)	-35%	7,462,684
Other materials		2,074,839	3,261,702	241,672	469,762	758,791	(289,029)	-38%	3,261,702
Contracted services		2,619,589	2,874,223	208,271	441,066	1,315,778	(874,712)	-66%	2,874,223
Transfers and subsidies		423,719	50,707	14,733	18,156	33,340	(15,184)	-46%	50,707
Other expenditure		2,791,470	2,886,828	182,229	610,210	993,545	(383,335)	-39%	2,886,828
Loss on disposal of PPE		1,224	1	-	-	0	(0)	-100%	1
Total Expenditure		27,391,255	29,994,829	2,759,961	6,341,960	9,359,475	(3,017,516)	-32%	29,994,829
Surplus/(Deficit)		564,184	231,184	(656,316)	1,672,004	(1,255,986)	2,927,991	(0)	231,184
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,407,713	2,443,910	54,973	113,348	285,169	(171,820)	(0)	2,443,910
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	6,000	-	-	-	-	-	6,000
Transfers and subsidies - capital (in-kind - all)		54,397	32,816	7,170	7,170	8,204	(1,034)	(0)	32,816
Surplus/(Deficit) after capital transfers & contributions		3,026,294	2,713,910	(594,173)	1,792,523	(962,613)			2,713,910
Taxation		-	500	-	-	-	-	-	500
Surplus/(Deficit) after taxation		3,026,294	2,713,410	(594,173)	1,792,523	(962,613)			2,713,410
Attributable to minorities		-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		3,026,294	2,713,410	(594,173)	1,792,523	(962,613)			2,713,410
Share of surplus/ (deficit) of associate		-	-	-	-	-			-
Surplus/ (Deficit) for the year		3,026,294	2,713,410	(594,173)	1,792,523	(962,613)			2,713,410

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

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M03 September

Vote Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - Community & Social Development Services Department		102,068	91,507	90	3,040	29,702	(26,663)	-90%	91,507
Vote 2 - Economic Development & Spatial Planning Department		54,381	63,400	–	(11)	25,729	(25,740)	-100%	63,400
Vote 3 - Emergency Management Services Department		10,895	10,000	728	954	1,500	(546)	-36%	10,000
Vote 4 - Environment & Agriculture Management Department		22,123	32,500	–	227	2,250	(2,023)	-90%	32,500
Vote 5 - Group Audit & Risk Department		5,856	13,000	–	–	3,237	(3,237)	-100%	13,000
Vote 6 - Group Financial Services Department		43,513	101,000	–	–	22,340	(22,340)	-100%	101,000
Vote 7 - Group Property Department		–	5,000	–	–	280	(280)	-100%	5,000
Vote 8 - Health Department		14,031	15,200	89	1,327	2,611	(1,284)	-49%	15,200
Vote 9 - Housing & Human Settlement Department		598,492	874,422	6,515	16,035	134,737	(118,702)	-88%	874,422
Vote 10 - Regional Operations & Coordination Department		2,832	5,000	–	(55)	500	(555)	-111%	5,000
Vote 11 - Roads & Transport Department		1,148,520	1,111,638	40,916	83,772	53,093	30,679	58%	1,111,638
Vote 12 - Shared Services Department		159,831	93,500	–	–	31,745	(31,745)	-100%	93,500
Vote 13 - Tshwane Metro Police Department		29,997	13,000	–	–	2,991	(2,991)	-100%	13,000
Vote 14 - Utility Services Department		978,955	1,015,616	29,660	32,791	118,997	(86,206)	-72%	1,015,616
Vote 15 - Other Departments		52,301	391,500	–	498	27,526	(27,028)	-98%	391,500
Total Capital Multi-year expenditure	4,7	3,223,797	3,836,284	77,999	138,578	457,239	(318,661)	-70%	3,836,284
Single Year expenditure appropriation	2								
Vote 1 - Community & Social Development Services Department		–	200	–	–	–	–	–	200
Vote 2 - Economic Development & Spatial Planning Department		4,000	450	–	–	–	–	–	450
Vote 3 - Emergency Management Services Department		–	250	–	–	–	–	–	250
Vote 4 - Environment & Agriculture Management Department		4,831	–	–	–	–	–	–	–
Vote 5 - Group Audit & Risk Department		–	–	–	–	–	–	–	–
Vote 6 - Group Financial Services Department		–	19,500	–	–	1,960	(1,960)	-100%	19,500
Vote 7 - Group Property Department		–	200	–	–	–	–	–	200
Vote 8 - Health Department		–	300	–	–	–	–	–	300
Vote 9 - Housing & Human Settlement Department		–	–	–	–	–	–	–	–
Vote 10 - Regional Operations & Coordination Department		–	1,800	8	22	–	22	–	1,800
Vote 11 - Roads & Transport Department		–	–	–	–	–	–	–	–
Vote 12 - Shared Services Department		200	–	–	–	–	–	–	–
Vote 13 - Tshwane Metro Police Department		–	–	–	–	–	–	–	–
Vote 14 - Utility Services Department		–	500	–	–	–	–	–	500
Vote 15 - Other Departments		–	800	–	–	450	(450)	-100%	800
Total Capital single-year expenditure	4	9,031	24,000	8	22	2,410	(2,388)	-99%	24,000
Total Capital Expenditure		3,232,828	3,860,284	78,006	138,600	459,649	(321,049)	-70%	3,860,284
Capital Expenditure - Functional Classification									
Governance and administration		267,412	636,957	8	519	87,538	(87,019)	-99%	636,957
Executive and council		62,117	387,257	–	498	22,736	(22,238)	-98%	387,257
Finance and administration		–	–	–	–	–	–	–	–
Internal audit		205,295	249,700	8	22	64,802	(64,780)	-100%	249,700
Community and public safety		726,025	1,002,672	7,423	21,356	169,050	(147,694)	-87%	1,002,672
Community and social services		19,292	8,300	728	954	500	454	91%	8,300
Sport and recreation		41,796	58,500	–	(8,450)	7,524	(15,974)	-212%	58,500
Public safety		5,903	7,250	–	–	1,000	(1,000)	-100%	7,250
Housing		601,324	879,422	6,515	16,035	135,237	(119,202)	-88%	879,422
Health		57,710	49,200	179	12,817	24,790	(11,972)	-48%	49,200
Economic and environmental services		1,207,178	1,129,038	37,786	80,814	73,425	7,389	10%	1,129,038
Planning and development		47,538	56,900	–	–	25,365	(25,365)	-100%	56,900
Road transport		1,156,925	1,069,138	37,786	80,587	48,060	32,527	68%	1,069,138
Environmental protection		2,715	3,000	–	227	–	227	#DIV/0!	3,000
Trading services		1,000,582	1,051,116	29,660	32,791	121,247	(88,456)	-73%	1,051,116
Energy sources		491,988	488,312	21,185	25,983	30,450	(4,467)	-15%	488,312
Water management		149,201	402,804	7,626	5,966	56,907	(50,941)	-90%	402,804
Waste water management		338,570	146,000	849	842	31,640	(30,798)	-97%	146,000
Waste management		20,822	14,000	–	–	2,250	(2,250)	-100%	14,000
Other		31,632	40,500	3,130	3,119	8,389	(5,270)	-63%	40,500
Total Capital Expenditure - Functional Classification	3	3,232,828	3,860,284	78,006	138,600	459,649	(321,049)	-70%	3,860,284
Funded by:									
National Government		2,298,313	2,329,777	62,668	114,724	250,545	(135,821)	-54%	2,329,777
Provincial Government		46,710	43,507	90	11,490	22,178	(10,689)	-48%	43,507
Other transfers and grants		200	6,000	–	–	–	–	–	6,000
Transfers recognised - capital		2,345,223	2,379,284	62,758	126,214	272,724	(146,509)	-54%	2,379,284
Public contributions & donations	5	97,926	100,000	4,084	9,637	2,481	7,155	288%	100,000
Borrowing	6	760,761	1,000,000	10,747	2,317	159,030	(156,713)	-99%	1,000,000
Internally generated funds		28,919	381,000	417	431	25,413	(24,982)	-98%	381,000
Total Capital Funding		3,232,828	3,860,284	78,006	138,600	459,649	(321,049)	-70%	3,860,284

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

**TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M03
September**

Description	Ref	2016/17	Budget Year 2017/18		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
<u>ASSETS</u>					
Current assets					
Cash		398,775	121,000	103,845	121,000
Call investment deposits		1,712,109	2,502,289	1,925,898	2,502,289
Consumer debtors		7,948,261	3,423,486	7,600,005	3,423,486
Other debtors		1,162,454	1,067,508	1,025,881	1,067,508
Current portion of long-term receivables		91,005	163,349	91,005	163,349
Inventory		688,895	698,494	708,682	698,494
Total current assets		12,001,499	7,976,126	11,455,316	7,976,126
Non current assets					
Long-term receivables		25,661	6,366	20,186	6,366
Investments		711	858,036	711	858,036
Investment property		749,410	927,675	749,410	927,675
Property, plant and equipment		33,890,210	37,968,303	33,678,545	37,968,303
Intangible assets		385,034	379,756	385,034	379,756
Other non-current assets		4,095,737	–	4,095,737	–
Total non current assets		39,146,763	40,140,136	38,929,623	40,140,136
TOTAL ASSETS		51,148,262	48,116,261	50,384,939	48,116,261
<u>LIABILITIES</u>					
Current liabilities					
Borrowing		910,024	788,401	1,115,024	788,401
Consumer deposits		407,337	395,755	446,170	395,755
Trade and other payables		8,993,976	7,197,370	6,287,731	7,197,370
Provisions		–	–	–	–
Total current liabilities		10,311,337	8,381,526	7,848,925	8,381,526
Non current liabilities					
Borrowing		11,123,593	11,195,205	11,050,871	11,195,205
Provisions		4,208,076	3,569,019	4,208,076	3,569,019
Total non current liabilities		15,331,669	14,764,224	15,258,947	14,764,224
TOTAL LIABILITIES		25,643,005	23,145,750	23,107,872	23,145,750
NET ASSETS	2	25,505,256	24,970,512	27,277,067	24,970,512
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		25,274,453	24,713,269	27,046,264	24,713,269
Reserves		230,803	257,243	230,803	257,243
TOTAL COMMUNITY WEALTH/EQUITY	2	25,505,256	24,970,512	27,277,067	24,970,512

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		5,443,759	6,188,689	475,732	1,545,020	1,473,170	71,850	5%	6,188,689
Service charges		15,241,868	16,688,427	1,115,116	4,097,700	4,416,426	(318,726)	-7%	16,688,427
Other revenue		1,485,259	1,433,244	169,866	277,484	337,906	(60,422)	-18%	1,433,244
Government - operating		3,942,872	4,159,532	4,806	1,475,648	1,374,180	101,468	7%	4,159,532
Government - capital		2,378,838	2,443,910	19,507	506,459	262,473	243,986	93%	2,443,910
Interest		721,184	233,345	62,952	176,010	60,055	115,955	193%	233,345
Payments									
Suppliers and employees		(24,795,028)	(24,916,187)	(2,324,993)	(8,025,538)	(8,011,113)	14,424	0%	(24,916,187)
Finance charges		(1,253,459)	(1,417,357)	(90,135)	(91,044)	(360,291)	(269,246)	75%	(1,417,357)
Transfers and Grants		(81,356)	(49,980)	(14,733)	(18,143)	(12,550)	5,593	-45%	(49,980)
NET CASH FROM/(USED) OPERATING ACTIVITIES		3,083,938	4,763,623	(581,882)	(56,404)	(459,746)	(403,342)	88%	4,763,623
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		261,688	5,880	–	15,506	1,470	14,036	955%	5,880
Decrease (Increase) in non-current debtors		(40,739)	(102,705)	–	(16,524)	(17,117)	594	-3%	(102,705)
Decrease (increase) other non-current receivables		303,771	993	(21,846)	(43,904)	248	(44,152)	-17790%	993
Decrease (increase) in non-current investments		(18,332)	(500,246)	6,595	5,333	(125,062)	130,395	-104%	(500,246)
Payments									
Capital assets		(3,167,429)	(3,863,903)	(78,006)	(138,600)	(460,080)	(321,480)	70%	(3,863,903)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(2,661,041)	(4,459,981)	(93,257)	(178,188)	(600,540)	(422,352)	70%	(4,459,981)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		–	–	205,000	205,000	–	205,000	#DIV/0!	–
Borrowing long term/refinancing		1,000,000	1,000,000	–	–	159,030	(159,030)	-100%	1,000,000
Increase (decrease) in consumer deposits		30,402	7,760	12,405	21,172	1,940	19,232	991%	7,760
Payments									
Repayment of borrowing		(505,736)	(601,794)	(72,721)	(72,721)	(150,448)	(77,727)	52%	(601,794)
NET CASH FROM/(USED) FINANCING ACTIVITIES		524,667	405,966	144,683	153,451	10,522	(142,929)	-1358%	405,966
NET INCREASE/ (DECREASE) IN CASH HELD		947,564	709,608	(530,456)	(81,142)	(1,049,764)			709,608
Cash/cash equivalents at beginning:		1,163,320	1,907,681		2,110,884	1,907,681			2,110,884
Cash/cash equivalents at month/year end:		2,110,884	2,617,289		2,029,743	857,917			2,820,492

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Property rates	(5 932)	Revenue less than projected.	
	Service charges - electricity revenue	109 944	Revenue on sale of electricity and smart prepaid electricity better than projected.	Revenue is determined by the demand and supply of electricity.
	Service charges - water revenue	(134 962)	Due to a decline in usage. The budget for water and sewer is based on statistical trends, and currently residents are forced to reduce water consumption.	None.
	Service charges - sanitation revenue	(19 595)	Due to a decline in usage. The budget for water and sewer is based on statistical trends, and currently residents are forced to reduce water consumption.	None.
	Service charges - refuse revenue	(12 791)	Revenue less than projected.	On going monitoring.
	Service charges - other	-		
	Rental of facilities and equipment	(20 789)	Mainly due to the expiry of contracts on business leases and CoT Personnel Rental Accommodation.	None.
	Interest earned - external investments	17 037	Interests earned on the bank account and investments better than projected.	None.
	Interest earned - outstanding debtors	25 760	As a result of an increase in outstanding debtors.	None.
	Dividends received	-		
	Fines, penalties and forfeits	(47 657)	"AARTO" is the main contributor due to delay in processing of transaction.	On going Monitoring.
	Licences and permits	(9 713)	Due to outstanding income from traffic fines. There is a delay in capturing of transactions, as data is only available after the closing of each month.	Expenditure will be monitored.
	Agency services	-		
	Transfers and subsidies	57 240	Due to receipt of the first tranche of the equitable share.	None.
	Other revenue	(46 596)	Due to under recovery on Market Fees, Transport, Township Development Electricity and Rezoning.	Expenditure will improve in the second quarter.
	Gains on disposal of PPE	(1 470)	Gain on disposal of Assets will be realised once the assets is sold.	Gain will be realised when the assets are sold.
2	Expenditure By Type			
	Employee related costs	(7 070)	Underspending mainly relates to salaries due to vacant positions, provision for leave, post-employment pension and long service benefits.	On going monitoring.
	Remuneration of councillors	(3 755)	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	-		
	Depreciation & asset impairment	(148 375)	"Depreciation" is the main contributor. It is calculated in line with assets verification and purification process.	None.
	Finance charges	(277 712)	Interest on external loans is paid at the end of each quarter. Expenditure will reflect in the following month.	
	Bulk purchases	(1 018 345)	Due to outstanding Electricity invoices from Eskom.	Energy and Electricity Division will ensure that Eskom Invoices are paid as per signed off Service Level Agreement (SLA).
	Other materials	(289 029)	Mainly due to underspending on coal, chemicals and substations.	Expenditure is expected to improve by the end of the second quarter.
	Contracted services	(874 712)	Mainly on roads, grounds, and electricity and water reticulation network.	Repairs and maintenance is done only when required. Expenditure is expected to improve by the end of the second quarter.
	Transfers and subsidies	(15 184)	Due to the delays in the payment of an invoice to TEDA.	
	Other expenditure	(383 335)	Mainly due to underspending on telecommunication, licences and internet fees.	Expenditure is expected to improve by the end of the second quarter.
	Loss on disposal of PPE	(0)		
3	Capital Expenditure			
	Vote 1 - Community & Social Development Services Department	(26 663)	Social Development centre in Hammanskraal project is the main contributor. Contractor is behind schedule.	Weekly monitoring and assisting contractor.
	Vote 2 - Economic Development & Spatial Planning Department	(25 740)	Business Process Outsourcing (BPO) Park Construction project is the main contributor. The project is still on hold, following the suspension of services by the Principal Agent on 9 May 2017, pending the approval of the site development plan.	The Town Planners went through a public participation process/re-advertisement for the township establishment and are addressing the remaining issues required as part of the application.
	Vote 3 - Emergency Management Services Department	(546)	Renovation & Upgrading of Facilities is the main contributor. The expenditure projection was reached. The supply, delivery, installation and commissioning of an Emergency Power Supply at Rosslyn station was not yet awarded.	The advertisement has closed on 26 September 2017. SCM was requested to fast track the evaluation of the bids received.
	Vote 4 - Environment & Agriculture Management Department	(2 023)	Provision of waste containers is the main contributor. Expenditure projected from the second quarter of financial year.	None.
	Vote 5 - Group Audit & Risk Department	(3 237)	Insurance Replacements (CTMM Contribution) is the main contributor. Procurement of an asset stolen / damaged is the responsibility of the Department, where the loss occurred, after the claim was settled.	Departmental Creators and Approvers were linked to Insurance Projects by E-Procurement Developers.
	Vote 6 - Group Financial Services Department	(22 340)	Turnaround of Municipality Water Services – Reduction of water losses is the main contributor. Project managers still waiting to be role mapped.	Awaiting training.
	Vote 7 - Group Property Department	(280)	Replacement/Modernization of all the Lifts within various Council Buildings project. The first tender was non-responsive and had to be cancelled.	To be re-advertised again.
	Vote 8 - Health Department	(1 284)	Replacement of Rayton Clinic - Awaiting claim from the contractor.	Communicate due date to the contractor.
	Vote 9 - Housing & Human Settlement Department	(118 702)	Construction of roads & stormwater - Fortwest 4 & 5 project is the main contributor. Delays in finalisation of procurement process.	None.
	Vote 10 - Regional Operations & Coordination Department	(555)	Jo Jo-Tanks 15/16 FY is the main contributor. Awaiting feedback from Housing on areas to be formalised to prevent duplication.	Housing must submit the list.
	Vote 11 - Roads & Transport Department	30 679	Planning and Design of BRT Projects - Ahead of plan.	None.
	Vote 12 - Shared Services Department	(31 745)	Implementation of Storage Area Network project - Initial capacity was purchased in June 2017. Planning and blueprint to address future requirements being finalised, after which procurement will be done.	Completion of blueprint and plan being fast tracked.
	Vote 13 - Tshwane Metro Police Department	(2 991)	Purchasing of Policing Equipment - Awaiting EAC approval for expansion of contract on CB23/2014 for the procurement of tetra radios.	EAC report approved awaiting documents before continuation.
	Vote 14 - Utility Services Department	(86 206)	RE - AGA - Tshwane - The contractor for Kudube 8 still needs to complete vendor registration with National Treasury hence invoices cannot be captured. Other projects under this programme are awaiting appointment of contractors.	Invoices will only be processed when the registration with National Treasury is completed.
	Vote 15 - Other Departments	(27 028)	Revitalisation of City's industrial and economic nodes (Rosslyn, Babelegi, enkandustrisa, Garankuwa) - This project is awaiting for the approval plan from National Treasury.	None.

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
4	Financial Position			
	Current assets	3,479,190	An increased in consumer debtors and inventory.	
	Non current assets	(1,210,513)	A decrease PPE and investments.	
	Current liabilities	(532,601)	A decrease in trade and other payables.	
	Non current liabilities	494,723	An increase provisions for liability.	
5	Cash Flow			
	Transfer receipts - capital	(111,181)	Projections not aligning to payment schedule.	
	Contributions & Contributed assets	-	None	
	Proceeds on disposal of PPE	(490)	No actual for the period.	
	Short term loans	205,000	New Short Term loan.	
	Borrowing long term/refinancing	(92,416)	No long Term borrowings for the period.	
	Increase in consumer deposits	11,758	An increase in consumer deposit.	
	Receipt of non-current debtors	8,559		
	Receipt of non-current receivables	(21,928)	A decrease in non current receivables against projection.	
	Change in non-current investments	48,282	A change in current investments	
	Capital assets	(171,017)	Underspending on the capital budget.	
	Repayment of borrowing	(77,727)	Repayment less than budgeted.	
7	Municipal Entities			
	Revenue			
	Housing Company Tshwane	(4,680)	Rental of facilities less than projected.	
	Tshwane Economic Development Agency	(7,250)	Grant payment not yet received.	
	Expenditure			
	Housing Company Tshwane	(4,695)	Other expenditure - The variance was as a result of less maintenance or operating expenditures at Townlands impacted by not delivering 100 social housing units at the end of the financial year due to the contractors non- performance.	The contractor has been put into terms to deliver 158 units by the end of the second quarter.
	Tshwane Economic Development Agency	(5,564)	Expenditure less than projected.	
	Capital Expenditure			
	Housing Company Tshwane	(17,094)	Municipal Offices - The variance was as a result of reclassification of investment property to property, plant and equipment which is carried at revaluation model less accumulated depreciation.	Depreciation on the building will be corrected during the adjustment budget
	Tshwane Economic Development Agency	(50)	No expenditure has been incurred for the period.	

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			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		3.0%	11.3%	0.0%	1.9%	5.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		23.5%	25.9%	0.0%	1.7%	25.9%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		82.4%	76.8%	0.0%	67.7%	76.8%
Gearing	Long Term Borrowing/ Funds & Reserves		4819.5%	4352.0%	0.0%	4788.0%	4352.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	116.4%	95.2%	0.0%	145.9%	95.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		20.5%	31.3%	0.0%	25.9%	31.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		33.0%	15.4%	0.0%	109.0%	15.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	0.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	21.3%	18.5%	0.0%	19.7%	18.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	27.8%	22.6%	0.0%	22.0%	22.6%
Employee costs	Employee costs/Total Revenue - capital revenue		28.8%	29.0%	0.0%	26.4%	29.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.9%	4.0%	0.0%	1.6%	4.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.5%	11.2%	0.0%	1.5%	5.1%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		112.3	30.5	0.0	-40.1	30.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		28.4%	19.2%	0.0%	94.8%	19.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.08	1.20	0.00	0.32	1.20

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

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

Description	NT Code	Budget Year 2017/18										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-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	685,243	165,954	155,076	42,950	85,257	91,990	287,336	1,248,798	2,762,604	1,756,331	2,918	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	334,622	40,322	32,810	17,419	20,210	29,077	110,155	532,002	1,116,618	708,864	316	
Receivables from Non-exchange Transactions - Property Rates	1400	561,817	78,116	62,201	57,276	47,219	30,653	251,159	1,201,586	2,290,028	1,587,894	267	
Receivables from Exchange Transactions - Waste Water Management	1500	103,246	11,426	12,123	8,240	5,533	9,738	43,975	169,505	363,784	236,990	320	
Receivables from Exchange Transactions - Waste Management	1600	120,910	19,207	19,379	16,403	11,633	17,230	82,871	348,943	636,575	477,080	442	
Receivables from Exchange Transactions - Property Rental Debtors	1700	10,101	1,574	1,286	1,332	867	222,555	152	41,363	279,230	266,269	-	
Interest on Arrear Debtor Accounts	1810	336,883	52,800	60,748	52,656	39,682	50,149	255,817	1,117,086	1,965,820	1,515,390	995	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	586,030	34,017	16,856	18,356	16,359	29,038	130,888	678,712	1,510,256	873,354	1,505	
Total By Income Source	2000	2,738,852	403,415	360,478	214,632	226,760	480,430	1,162,354	5,337,994	10,924,916	7,422,170	6,764	-
2016/17 - totals only		1,540,439	300,647	210,559	186,013	166,617	319,718	989,868	4,383,187	8,097,049	6,045,403	6,691	
Debtors Age Analysis By Customer Group													
Organs of State	2200	127,485	15,510	(14,257)	(2,733)	(1,958)	1,649	8,089	(7,831)	125,954	(2,784)	-	
Commercial	2300	626,333	112,678	85,183	59,288	50,378	169,250	245,614	1,146,025	2,494,749	1,670,554	-	
Households	2400	1,834,225	214,212	264,030	154,145	152,649	154,291	771,185	3,330,741	6,875,479	4,563,011	6,523	
Other	2500	150,809	61,015	25,522	3,932	25,691	155,241	137,465	869,059	1,428,734	1,191,388	241	
Total By Customer Group	2600	2,738,852	403,415	360,478	214,632	226,760	480,430	1,162,354	5,337,994	10,924,916	7,422,170	6,764	-

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

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

Budget Year 2017/18												Prior year totals for chart (same period)
Description	NT Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	1,077,571								1,077,571	1,081,374	
Bulk Water	0200	227,175								227,175	199,179	
PAYE deductions	0300	115,554								115,554	94,346	
VAT (output less input)	0400	(139,852)								(139,852)	(112,433)	
Pensions / Retirement deductions	0500	112,823								112,823	104,484	
Loan repayments	0600	72,721								72,721	935,565	
Trade Creditors	0700	689,540								689,540	153,677	
Auditor General	0800	4,491								4,491	-	
Other	0900	1,303,595								1,303,595	966,134	
Total By Customer Type	1000	3,463,618	-	-	-	-	-	-	-	3,463,618	3,422,327	

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	0.0%	715	–	715
Sanlam	26	14y	Insurance polic	07.12.2015	–	3.0%	–	–	–
Sanlam	27	14y	Insurance polic	01.01.2016	–	3.0%	–	–	–
Capital Allianza	28	8y	Insurance polic	On selling date	1	2.0%	622	(623)	0
Capital Allianza	29	9y	Insurance polic	On selling date	5	3.0%	1,969	(1,974)	–
ABSA	32	On Call	Money Market	On call	170	6.5%	30,855	–	31,026
ABSA	33	On Call	Money Market	On call	60	6.5%	10,813	–	10,872
ABSA	34	On Call	Money Market	On call	45	6.5%	8,099	–	8,144
ABSA	35	On Call	Money Market	On call	1	6.5%	178	–	179
Investec Bank	37	On Call	Money Market	On call	150	6.5%	27,096	–	27,246
Investec Bank	38	On Call	Money Market	On call	48	6.5%	8,661	–	8,709
Investec Bank	39	On Call	Money Market	On call	6	6.5%	1,160	–	1,167
Standard Bank	40	On Call	Money Market	On call	558	6.7%	98,099	–	98,658
Standard Bank	41	On Call	Money Market	On call	17	6.7%	3,045	–	3,062
Investec Bank	108	On Call	Money Market	On call	182	6.9%	31,233	–	31,415
RMB	237	On Call	Money Market	31.10.2011	–	0.0%	–	–	–
STANLIB	106	On Call	Money Market	On call	1	0.4%	248	–	250
ABSA	338	On Call	Short Term	On call	3,244	6.7%	378,034	(375,000)	6,278
Nedbank	341	On Call	Short Term	On call	–	6.7%	190,000	(190,000)	–
Standard Bank	340	On Call	Short Term	On call	4,163	6.6%	659,350	1,248	664,760
ABSA	243	On Call	Short Term	On call	–	0.0%	–	–	–
Nedbank	244	On Call	Short Term	On call	–	0.0%	–	–	–
ABSA	245	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank		On Call	Sinking Fund	On call	–	0.0%	950,000	–	950,000
Nedbank	247	On Call	Short Term	On call	–	0.0%	–	–	–
ABSA	248	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank	260	On Call	Short Term	On call	419	6.9%	71,963	–	72,382
Municipality sub-total					9,070		2,472,142	(566,349)	1,914,862
Entities									
Entities sub-total					–		–	–	–
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				9,070		2,472,142	(566,349)	1,914,862

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		3,614,648	3,875,608	–	1,462,205	1,462,205	–		3,875,608
Local Government Equitable Share		1,864,838	2,132,788	–	888,662	888,662	–		2,132,788
Fuel Levy		1,440,100	1,444,413	–	481,471	481,471	–		1,444,413
Finance Management Grant		2,875	2,650	–	2,650	2,650	–		2,650
Urban Settlement Development Grant		46,180	48,492	–	23,283	23,283	–		48,492
Expanded Public Works Programme Incentive (EPWP)		50,247	20,451	–	5,113	5,113	–		20,451
Public Transport Network Operations Grant		204,010	221,049	–	55,262	55,262	–		221,049
Integrated City Development Grant		6,398	5,764	–	5,764	5,764	–		5,764
Municipal Disaster Recovery Grant		–	–				–		–
Provincial Government:		342,400	217,173	955	955	99,232	(98,277)	-99.0%	217,173
Primary Health Care		44,325	46,541	–	–	18,616	(18,616)	-100.0%	46,541
Emergency Medical Services		62,850	65,993	–	–	26,397	(26,397)	-100.0%	65,993
HIV and Aids Grant		12,649	12,720	–	–	7,632	(7,632)	-100.0%	12,720
Housing Top Structure (HSDG)		203,285	90,664	–	–	45,332	(45,332)	-100.0%	90,664
Sports and Recreation : Community Libraries		7,145	1,255	955	955	1,255	(300)	-23.9%	1,255
Gautrans	4	12,071					–		
Research and Technology		75					–		
Other grant providers:		365,329	152,176	3,851	14,142	25,202	(11,060)	-43.9%	152,176
DBSA			61,000	–	–	–	–		61,000
Tirelo Boshia Grant - Research and Development		3,900	5,751	628	628	2,022	(1,394)	-68.9%	5,751
Broadband/Wifi		1,087		–	–	–	–		
Housing Company Tshwane		30,629	31,275	38	3,913	8,167	(4,254)	-52.1%	31,275
TEDA		58,166	54,150	3,185	9,601	15,013	(5,412)	-36.0%	54,150
Sandspruit		271,547	–				–		–
Total Operating Transfers and Grants	5	4,322,377	4,244,957	4,806	1,477,302	1,586,639	(109,337)	-6.9%	4,244,957
Capital Transfers and Grants									
National Government:		2,367,908	2,329,777	10,000	494,322	480,871	13,451	2.8%	2,329,777
Urban Settlement Development Grant		1,493,154	1,567,923	–	300,000	300,000	–		1,567,923
Public Transport Infrastructure & Systems Grant		750,000	679,190	–	169,798	169,798	–		679,190
Integrated National Electrification Programme		40,000	30,000	–	1,073	1,073	–		30,000
Neighbourhood Development Partnership Grant		48,500	20,000	10,000	10,000	10,000	–		20,000
Integrated City Development Grant		36,254	32,665	–	13,451	–	13,451		32,665
Provincial Government:		43,585	43,507	9,507	12,137	33,507	(21,370)	-63.8%	43,507
Sport and Recreation: Community Libraries		6,978	9,507	9,507	9,507	9,507	–		9,507
Social Infrastructure Grant		36,607	34,000	–	2,630	24,000	(21,370)	-89.0%	34,000
							–		–
Other grant providers:		200	6,000	–	–	–	–		6,000
LG SETA Discretionary grant (93 applies over 3 years)		–	6,000	–	–	–	–		6,000
Smart Connect Grant		200	–				–		–
Total Capital Transfers and Grants	5	2,411,693	2,379,284	19,507	506,459	514,378	(7,919)	-1.5%	2,379,284
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	6,734,070	6,624,241	24,313	1,983,761	2,101,017	(117,256)	-5.6%	6,624,241

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

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Tsh City Of Tshwane - Supporting Table SC7 (1) Monthly Budget Statement - Transfers and grant expenditure - M03 September									
Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>EXPENDITURE</u>									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:		3,609,606	3,875,608	12,065	1,411,476	1,269,369	142,107	11.2%	3,875,608
Local Government Equitable Share		1,864,838	2,132,788	–	888,662	710,929	177,733	25.0%	2,132,788
Fuel Levy		1,440,100	1,444,413	–	481,471	481,471	–		1,444,413
Finance Management Grant		2,875	2,650	332	999	1,711	(712)	-41.6%	2,650
Urban Settlement Development Grant		46,180	48,492	–	–	12,000	(12,000)	-100.0%	48,492
Expanded Public Works Programme Incentive (EPWP)		50,247	20,451	–	–	5,113	(5,113)	-100.0%	20,451
Public Transport Network Operations Grant		199,221	221,049	11,306	39,147	55,263	(16,116)	-29.2%	221,049
Integrated City Development Grant		6,145	5,764	427	1,197	2,882	(1,685)	-58.5%	5,764
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–
Provincial Government:		198,421	217,173	8,865	20,604	71,809	(51,205)	-71.3%	217,173
Primary Health Care		44,325	46,541	–	–	18,616	(18,616)	-100.0%	46,541
Emergency Medical Services		62,850	65,993	–	–	26,397	(26,397)	-100.0%	65,993
HIV and Aids Grant		12,649	12,720	–	2,954	9,540	(6,586)	-69.0%	12,720
Housing Top Structure (HSDG)		72,555	90,664	8,156	16,583	16,000	583	3.6%	90,664
Sports and Recreation : Community Libraries		5,932	1,255	709	1,067	1,255	(188)	-15.0%	1,255
Gautrans		110	–	–	–	–	–	–	–
Other grant providers:		364,242	152,176	3,223	13,514	42,931	(29,417)	-68.5%	152,176
DBSA		–	61,000	–	–	14,000	(14,000)	-100.0%	61,000
Tirelo Bosha Grant - Research and Development		3,900	5,751	–	–	5,751	(5,751)	-100.0%	5,751
Housing Company Tshwane		30,629	31,275	38	3,913	8,167	(4,254)	-52.1%	31,275
TEDA		58,166	54,150	3,185	9,601	15,013	(5,412)	-36.0%	54,150
Sandspruit		271,547	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		4,172,269	4,244,957	24,153	1,445,594	1,384,109	61,485	4.4%	4,244,957
<u>Capital expenditure of Transfers and Grants</u>									
National Government:		2,232,139	2,329,777	62,668	114,725	253,428	(135,821)	-53.6%	2,329,777
Urban Settlement Development Grant		1,415,652	1,567,923	25,255	40,695	209,711	(169,016)	-80.6%	1,567,923
Public Transport Infrastructure & Systems Grant		729,153	679,190	37,413	73,532	38,035	35,497	93.3%	679,190
Intergrated National Electrification Programme		39,332	30,000	–	–	1,680	(1,680)	-100.0%	30,000
Neighbourhood Development Partnership Grant		48,002	20,000	–	498	1,120	(622)	-55.5%	20,000
Integrated City Development Grant		–	32,665	–	–	2,882	–	–	32,665
Provincial Government:		46,710	114,133	11,400	11,400	15,064	(3,664)	-24.3%	114,133
Sport and Recreation: Community Libraries		5,710	9,507	–	–	–	–	–	9,507
Social Infrastructure Grant		41,000	34,000	11,400	11,400	15,064	–	–	34,000
HCT - SHRA		–	70,626	–	–	–	–	–	70,626
Other grant providers:		200	6,000	–	–	–	–	–	6,000
LG SETA Discretionaty grant (93 appies over 3 years)		–	6,000	–	–	–	–	–	6,000
Smart Connect Grant		200	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		2,279,049	2,449,910	74,068	126,125	268,492	(139,485)	-52.0%	2,449,910
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		6,451,318	6,694,867	98,221	1,571,719	1,652,601	(78,000)	-4.7%	6,694,867

(h) Table SC7(2): Monthly budget statement – expenditure against approved rollovers

TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Fuel Levy					-	
Finance Management Grant					-	
Water Services Operating Subsidy Grant					-	
Urban Settlement Development Grant					-	
Municipal Human Settlement Capacity Grant					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Primary Health Care					-	
HIV and Aids Grant					-	
Gautrans					-	
Research and Technology					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
DBSA					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Urban Settlement Development Grant					-	
Finance Management Grant					-	
Energy Efficiency and Demand Side Management					-	
Integrated City Development Grant					-	
Expanded Public Works Programme					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		115,514	125,168	9,680	29,472	32,315	(2,843)	-9%	125,168
Medical Aid Contributions		–	66	–	–	–	–	–	66
Cellphone Allowance		–	46	–	–	–	–	–	46
Other benefits and allowances		2,490	–	–	–	–	–	–	–
Sub Total - Councillors		118,003	125,281	9,680	29,472	32,315	(2,843)	-9%	125,281
% increase	4		6.2%						6.2%
Senior Managers of the Municipality	3								
Basic Salaries and Wages		42,964	17,470	4,183	8,745	4,368	4,378	100%	17,470
Pension and UIF Contributions			11,057	63	180	2,764	(2,585)	-94%	11,057
Medical Aid Contributions			1,045	22	112	261	(150)	-57%	1,045
Overtime			123	–	–	31	(31)	-100%	123
Performance Bonus			2,039	42	42	510	(468)	-92%	2,039
Motor Vehicle Allowance			843	73	250	211	40	19%	843
Cellphone Allowance		406	130	14	53	32	20	63%	130
Housing Allowances			422	–	–	106	(106)	-100%	422
Other benefits and allowances			1,049	46	148	262	(115)	-44%	1,049
Payments in lieu of leave			853	–	–	213	(213)	-100%	853
Sub Total - Senior Managers of Municipality		43,371	35,031	4,444	9,529	8,758	772	9%	35,031
% increase	4		-19.2%						-19.2%
Other Municipal Staff									
Basic Salaries and Wages		4,920,621	5,227,883	577,596	1,376,402	1,318,731	57,670	4%	5,227,883
Pension and UIF Contributions		1,108,268	1,025,664	95,875	289,681	333,739	(44,058)	-13%	1,025,664
Medical Aid Contributions		458,535	493,954	39,705	119,859	124,685	(4,826)	-4%	493,954
Overtime		385,729	484,572	30,499	90,603	64,099	26,505	41%	484,572
Performance Bonus		266	405,969	(1)	11	(397)	407	-103%	405,969
Motor Vehicle Allowance		305,328	309,814	26,085	78,660	78,076	584	1%	309,814
Cellphone Allowance		16,108	15,946	1,343	3,940	4,257	(317)	-7%	15,946
Housing Allowances		39,231	46,066	3,802	11,448	11,573	(125)	-1%	46,066
Other benefits and allowances		363,294	145,653	41,029	123,897	107,429	16,468	15%	145,653
Payments in lieu of leave		–	243,136	–	–	–	–	–	243,136
Long service awards		–	5,265	–	–	–	–	–	5,265
Post-retirement benefit obligations	2	106,943	287,440	–	–	53,866	(53,866)	-100%	287,440
Sub Total - Other Municipal Staff		7,704,323	8,691,362	815,932	2,094,501	2,096,058	(1,558)	0%	8,691,362
% increase	4		12.8%						12.8%
Total Parent Municipality		7,865,697	8,851,674	830,057	2,133,502	2,137,131	(3,629)	0%	8,851,674
			12.5%						12.5%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Board Fees		3,327	3,285	105	380	753	(373)	-50%	3,285
Sub Total - Board Members of Entities	2	3,327	3,285	105	380	753	(373)	-50%	3,285
% increase	4		-1.3%						-1.3%
Senior Managers of Entities									
Basic Salaries and Wages		26,456	14,944	1,489	3,750	3,561	189	5%	14,944
Pension and UIF Contributions		1,193	271	39	112	68	44	65%	271
Medical Aid Contributions		875	349	48	131	87	43	50%	349
Motor Vehicle Allowance		2,112	746	39	136	186	(50)	-27%	746
Cellphone Allowance		328	–	23	64	–	64	–	–
Housing Allowances		232	–	–	–	–	–	–	–
Other benefits and allowances		236	311	15	42	–	42	–	311
Sub Total - Senior Managers of Entities		31,431	16,621	1,653	4,235	3,902	332	9%	16,621
% increase	4		-47.1%						-47.1%
Other Staff of Entities									
Basic Salaries and Wages		68,253	28,867	1,018	3,936	7,004	(3,068)	-44%	28,867
Pension and UIF Contributions		11,622	1,176	30	98	294	(196)	-67%	1,176
Medical Aid Contributions		9,494	996	29	117	249	(132)	-53%	996
Overtime		2,522	–	–	–	–	–	–	–
Performance Bonus		188	–	–	–	–	–	–	–
Motor Vehicle Allowance		6,105	–	31	92	–	92	–	–
Cellphone Allowance		469	–	9	32	–	32	–	–
Housing Allowances		3,428	–	–	–	–	–	–	–
Other benefits and allowances		2,433	1,446	11	25	361	(337)	-93%	1,446
Sub Total - Other Staff of Entities		104,514	32,485	1,127	4,300	7,908	(3,608)	-46%	32,485
% increase	4		-68.9%						-68.9%
Total Municipal Entities		139,272	52,390	2,885	8,915	12,563	(3,648)	-29%	52,390
TOTAL SALARY, ALLOWANCES & BENEFITS		8,004,969	8,904,064	832,942	2,142,417	2,149,695	(7,278)	0%	8,904,064
% increase	4		11.2%						11.2%
TOTAL MANAGERS AND STAFF		7,883,639	8,775,499	823,156	2,112,565	2,116,627	(4,061)	0%	8,775,499

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

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2017/18			2017/18 Medium Term Revenue & Expenditure Framework		
		Sept Budget	September Actual	September Variances	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands	1						
<u>Cash Receipts By Source</u>							
Property rates		491,177	475,732	(15,446)	6,188,689	6,621,771	7,085,671
Service charges - electricity revenue		1,010,740	591,738	(419,002)	10,617,669	11,222,469	11,850,363
Service charges - water revenue		400,240	336,366	(63,874)	3,797,042	4,013,332	4,237,910
Service charges - sanitation revenue		97,728	81,169	(16,559)	933,735	987,044	1,042,410
Service charges - refuse		122,743	105,843	(16,900)	1,339,981	1,436,887	1,540,960
Rental of facilities and equipment		12,459	15,279	2,820	151,864	166,870	182,866
Interest earned - external investments		6,621	15,631	9,011	79,493	74,609	79,434
Interest earned - outstanding debtors		12,761	47,321	34,559	153,853	115,476	120,064
Fines, penalties and forfeits		27,738	34,747	7,009	332,854	349,555	368,570
Licences and permits		4,566	3,835	(731)	54,796	58,484	61,759
Agency services		3,325	–	(3,325)	6,650	22,994	37,440
Transfer receipts - operating		10,729	4,806	(5,923)	4,159,532	4,425,895	4,747,475
Other revenue		73,475	116,004	42,529	887,079	924,704	977,067
Cash Receipts by Source		2,274,303	1,828,471	(445,831)	28,703,237	30,420,091	32,331,990
<u>Other Cash Flows by Source</u>							
Transfer receipts - capital		130,688	19,507	(111,181)	2,443,910	2,160,936	2,301,281
Proceeds on disposal of PPE		490	–	(490)	5,880	1,242	1,312
Short term loans			205,000	205,000			
Borrowing long term/refinancing		92,416	–	(92,416)	1,000,000	1,000,000	1,300,000
Increase in consumer deposits		647	12,405	11,758	7,760	7,915	8,073
Receipt of non-current debtors		(8,559)	–	8,559	(102,705)	(116,398)	(130,765)
Receipt of non-current receivables		83	(21,846)	(21,928)	993	1,124	1,178
Change in non-current investments		(41,687)	6,595	48,282	(500,246)	115,989	(14,758)
Total Cash Receipts by Source		2,448,380	2,050,133	(625,810)	31,558,829	33,590,899	35,798,312
<u>Cash Payments by Type</u>							
Employee related costs		664,218	824,924	160,705	8,778,772	9,439,307	10,072,202
Remuneration of councillors		10,403	10,029	(374)	125,281	132,672	140,102
Interest paid		117,894	90,135	(27,759)	1,417,357	1,199,598	1,145,762
Bulk purchases - Electricity		952,918	942,578	(10,340)	7,462,684	7,902,983	8,361,356
Bulk purchases - Water & Sewer			208,774	208,774			
Other materials		264,845	23,499	(241,346)	3,264,102	3,518,605	3,771,551
Contracted services		201,671	177,455	(24,216)	2,865,416	2,965,098	3,275,913
Grants and subsidies paid - other		4,159	14,733	10,574	49,980	53,438	56,523
General expenses		243,906	137,734	(106,172)	2,419,932	2,615,805	2,765,096
Cash Payments by Type		2,460,014	2,429,861	(174,354)	26,383,524	27,827,507	29,588,506
<u>Other Cash Flows/Payments by Type</u>							
Capital assets		249,024	78,006	(171,017)	3,863,903	3,748,258	4,363,327
Repayment of borrowing		150,448	72,721	(77,727)	601,794	664,410	701,243
Total Cash Payments by Type		2,859,487	2,580,589	(156,662)	30,849,221	32,240,176	34,653,076
NET INCREASE/(DECREASE) IN CASH HELD		(411,107)	(530,456)	(469,148)	709,608	1,350,723	1,145,236
Cash/cash equivalents at the month/year beginning:		1,300,090	2,560,199	1,198,801	1,907,681	2,617,289	3,968,011
Cash/cash equivalents at the month/year end:		888,983	2,029,743	729,652	2,617,289	3,968,011	5,113,247

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M03
September

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Revenue By Source</u>									
Property rates		5,912,861	6,515,154	475,732	1,545,020	1,550,951	(5,932)	0%	6,515,154
Service charges - electricity revenue		10,800,176	11,178,192	901,146	3,191,105	3,081,161	109,944	4%	11,178,192
Service charges - water revenue		3,189,550	3,997,989	292,298	831,543	966,506	(134,962)	-14%	3,997,989
Service charges - sanitation revenue		1,032,486	982,879	81,169	229,639	249,234	(19,595)	-8%	982,879
Service charges - refuse revenue		1,275,689	1,410,506	103,953	329,558	342,349	(12,791)	-4%	1,410,506
Rental of facilities and equipment		166,327	141,688	14,723	26,141	46,496	(20,355)	-44%	141,688
Interest earned - external investments		105,227	79,254	17,706	36,960	19,917	17,042	86%	79,254
Interest earned - outstanding debtors		558,545	466,585	47,308	145,837	120,084	25,753	21%	466,585
Fines, penalties and forfeits		204,354	332,854	35,432	35,656	83,314	(47,657)	-57%	332,854
Licences and permits		145,529	54,796	13,222	25,982	35,696	(9,713)	-27%	54,796
Transfers and subsidies		3,768,216	4,159,532	20,930	1,429,127	1,362,221	66,906	5%	4,159,532
Other revenue		949,152	885,086	96,039	171,642	216,407	(44,765)	-21%	885,086
Gains on disposal of PPE		3,571	5,880	–	–	1,470	(1,470)	-100%	5,880
Total Revenue (excluding capital transfers and contributions)		28,111,685	30,210,396	2,099,657	7,998,211	8,075,807	(77,595)	-1%	30,210,396
<u>Expenditure By Type</u>									
Employee related costs		7,898,754	8,726,381	820,969	2,106,930	2,110,647	(3,717)	0%	8,726,381
Remuneration of councillors		118,019	125,281	9,925	29,722	33,104	(3,382)	-10%	125,281
Debt impairment		637,816	1,175,973	97,866	297,558	297,558	–		1,175,973
Depreciation & asset impairment		1,620,078	1,958,477	116,104	350,129	498,561	(148,432)	-30%	1,958,477
Finance charges		1,319,529	1,417,117	122,308	122,318	400,031	(277,712)	-69%	1,417,117
Bulk purchases		7,597,154	7,462,684	942,578	1,886,372	2,904,717	(1,018,345)	-35%	7,462,684
Other materials		2,251,765	3,262,121	241,590	469,619	758,321	(288,702)	-38%	3,262,121
Contracted services		2,942,766	2,846,473	208,187	439,342	1,311,596	(872,254)	-67%	2,846,473
Transfers and subsidies		423,719	135,405	14,733	18,156	33,340	(15,184)	-46%	135,405
Other expenditure		2,772,491	2,875,449	181,192	608,142	987,669	(379,527)	-38%	2,875,449
Loss on disposal of PPE		1,138	1	–	–	0	(0)	-100%	1
Total Expenditure		27,583,230	29,985,363	2,755,452	6,328,287	9,335,543	(3,007,256)	-32%	29,985,363
<u>Surplus/(Deficit)</u>		528,455	225,033	(655,795)	1,669,924	(1,259,737)	2,929,661	(0)	225,033
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,407,713	2,373,284	42,982	94,568	254,253	(159,684)	(0)	2,373,284
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	6,000	–	–	–	–		6,000
Transfers and subsidies - capital (in-kind - all)		54,397	34,722	7,170	7,170	8,204	(1,034)	(0)	34,722
Surplus/(Deficit) after capital transfers & contributions		2,990,565	2,639,039	(605,643)	1,771,663	(997,280)			2,639,039
Taxation		–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		2,990,565	2,639,039	(605,643)	1,771,663	(997,280)			2,639,039

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M03 September

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Revenue By Municipal Entity</u>									
Housing Company Tshwane		47,254	41,669	768	6,087	10,767	(4,680)	-43%	41,669
Tshwane Economic Development Agency		61,022	61,013	3,219	9,666	16,916	(7,250)	-43%	61,013
Total Operating Revenue	1	108,276	102,682	3,988	15,753	27,683	(11,930)	-43%	102,682
<u>Expenditure By Municipal Entity</u>									
Housing Company Tshwane		33,698	38,224	1,437	4,184	8,879	(4,695)	-53%	38,224
Tshwane Economic Development Agency		110,423	60,213	3,073	9,489	15,053	(5,564)	-37%	60,213
Total Operating Expenditure	2	144,121	98,437	4,509	13,673	23,932	(10,260)	-43%	98,437
Surplus/ (Deficit) for the yr/period		(35,844)	4,245	(522)	2,080	3,750	(22,190)	-592%	4,245
<u>Capital Expenditure By Municipal Entity</u>									
Housing Company Tshwane		47,600	122,175	6,119	13,772	30,866	(17,094)	-55%	122,175
Tshwane Economic Development Agency		1,435	300	-	-	50	(50)	-100%	300
Total Capital Expenditure	3	49,035	122,475	6,119	13,772	30,916	(17,144)	-55%	122,475

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M03 September

Month	2016/17	Budget Year 2017/18						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
<u>Monthly expenditure performance trend</u>								
July	124	77,947	(443)	(443)	77,947	78,390	100.6%	0%
August	128,494	132,911	61,037	60,593	210,858	150,265	71.3%	2%
September	152,136	248,791	78,006	138,600	459,649	321,049	69.8%	4%
October	352,182	316,587			776,235	–		
November	286,123	463,807			1,240,042	–		
December	249,294	508,813			1,748,855	–		
January	155,969	521,146			2,270,001	–		
February	167,945	470,285			2,740,286	–		
March	224,096	363,088			3,103,374	–		
April	230,602	248,587			3,351,961	–		
May	342,099	238,781			3,590,742	–		
June	878,364	269,542			3,860,284	–		
Total Capital expenditure	3,167,429	3,860,284	138,600					

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

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M03
September

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		2,355,516	1,989,569	47,909	77,304	246,781	169,477	68.7%	1,989,569
Roads Infrastructure		1,174,026	518,185	17,254	40,714	33,447	(7,268)	-21.7%	518,185
Roads		1,124,464	415,867	17,254	40,714	28,333	(12,382)	-43.7%	415,867
Road Structures		1,559	81,319	–	–	3,994	3,994	100.0%	81,319
Road Furniture		48,002	21,000	–	–	1,120	1,120	100.0%	21,000
Storm water Infrastructure		859	85,892	–	–	–	–	–	85,892
Drainage Collection		804	30,692	–	–	–	–	–	30,692
Storm water Conveyance		55	55,200	–	–	–	–	–	55,200
Electrical Infrastructure		434,237	432,312	20,163	24,640	27,314	2,674	9.8%	432,312
MV Substations		162,529	135,000	–	248	7,560	7,312	96.7%	135,000
MV Networks		9,813	15,000	–	–	840	840	100.0%	15,000
LV Networks		249,996	212,312	20,163	24,392	16,954	(7,438)	-43.9%	212,312
Capital Spares		11,899	70,000	–	–	1,960	1,960	100.0%	70,000
Water Supply Infrastructure		224,384	553,496	9,643	6,120	81,692	75,572	92.5%	553,496
Reservoirs		–	109,000	7,202	7,202	11,712	4,510	38.5%	109,000
Water Treatment Works		13,649	138,000	–	–	24,500	24,500	100.0%	138,000
Bulk Mains		141,496	62,000	–	(984)	8,567	9,550	111.5%	62,000
Distribution		69,238	244,496	2,441	(98)	36,913	37,011	100.3%	244,496
Sanitation Infrastructure		428,812	374,684	849	5,830	90,078	84,248	93.5%	374,684
Pump Station		–	22,000	–	3,962	1,232	(2,730)	-221.6%	22,000
Reticulation		274,625	182,675	–	–	45,766	45,766	100.0%	182,675
Waste Water Treatment Works		645	88,008	849	842	31,640	30,798	97.3%	88,008
Outfall Sewers		153,542	82,000	–	1,026	11,440	10,414	91.0%	82,000
Solid Waste Infrastructure		4,831	10,000	–	–	2,250	2,250	100.0%	10,000
Waste Transfer Stations		–	1,000	–	–	–	–	–	1,000
Waste Separation Facilities		4,831	–	–	–	–	–	–	–
Capital Spares		–	9,000	–	–	2,250	2,250	100.0%	9,000
Information and Communication Infrastructure		88,367	15,000	–	–	12,000	12,000	100.0%	15,000
Distribution Layers		88,367	15,000	–	–	12,000	12,000	100.0%	15,000
Community Assets		98,581	202,600	179	13,315	32,820	19,505	59.4%	202,600
Community Facilities		63,282	202,600	179	13,315	32,820	19,505	59.4%	202,600
Centres		–	–	–	498	–	(498)	–	–
Clinics/Care Centres		57,710	47,200	179	12,817	24,678	11,860	48.1%	47,200
Fire/Ambulance Stations		–	2,000	–	–	–	–	–	2,000
Cemeteries/Crematoria		1,574	5,000	–	–	–	–	–	5,000
Markets		–	6,900	–	–	386	386	100.0%	6,900
Airports		3,998	3,000	–	–	–	–	–	3,000
Taxi Ranks/Bus Terminals		–	138,500	–	–	7,756	7,756	100.0%	138,500
Sport and Recreation Facilities		35,299	–	–	–	–	–	–	–
Outdoor Facilities		35,299	–	–	–	–	–	–	–
Investment properties		–	51,500	–	–	24,979	24,979	100.0%	51,500
Revenue Generating		–	50,000	–	–	24,979	24,979	100.0%	50,000
Improved Property		–	50,000	–	–	24,979	24,979	100.0%	50,000
Non-revenue Generating		–	1,500	–	–	–	–	–	1,500
Improved Property		–	1,500	–	–	–	–	–	1,500
Other assets		54,955	29,750	–	(1,747)	7,815	9,562	122.4%	29,750
Operational Buildings		45,956	24,750	–	(1,747)	7,535	9,282	123.2%	24,750
Municipal Offices		–	3,500	–	–	1,450	1,450	100.0%	3,500
Stores		12,909	800	–	–	425	425	100.0%	800
Capital Spares		33,047	20,450	–	(1,747)	5,660	7,407	130.9%	20,450
Housing		8,999	5,000	–	–	280	280	100.0%	5,000
Social Housing		8,999	–	–	–	–	–	–	–
Capital Spares		–	5,000	–	–	280	280	100.0%	5,000
Intangible Assets		59,509	97,566	548	1,128	6,176	5,048	81.7%	97,566
Licences and Rights		59,509	97,566	548	1,128	6,176	5,048	81.7%	97,566
Computer Software and Applications		59,509	97,566	548	1,128	6,176	5,048	81.7%	97,566
Computer Equipment		71,205	60,925	1,519	1,519	16,444	14,925	90.8%	60,925
Computer Equipment		71,205	60,925	1,519	1,519	16,444	14,925	90.8%	60,925
Furniture and Office Equipment		8,405	11,350	8	22	790	768	97.3%	11,350
Furniture and Office Equipment		8,405	11,350	8	22	790	768	97.3%	11,350
Machinery and Equipment		43,561	72,500	2,131	2,583	11,128	8,545	76.8%	72,500
Machinery and Equipment		43,561	72,500	2,131	2,583	11,128	8,545	76.8%	72,500
Transport Assets		–	132,925	–	(218)	12,372	12,590	101.8%	132,925
Transport Assets		–	132,925	–	(218)	12,372	12,590	101.8%	132,925
Libraries		15,646	9,707	–	–	–	–	–	9,707
Libraries		15,646	9,707	–	–	–	–	–	9,707
Total Capital Expenditure on new assets	1	2,707,377	2,658,391	52,294	93,906	359,304	265,398	73.9%	2,658,391

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>									
<u>Infrastructure</u>		441,867	437,422	5,300	13,443	41,050	27,607	67.3%	437,422
Roads Infrastructure		258,178	293,422	3,110	11,165	26,762	15,596	58.3%	293,422
Roads		229,081	293,422	3,110	11,165	26,762	15,596	58.3%	293,422
Road Structures		29,096	–	–	–	–	–	–	–
Electrical Infrastructure		43,588	22,000	802	802	1,232	430	34.9%	22,000
HV Substations		3,519	–	–	–	–	–	–	–
MV Substations		–	5,000	–	–	280	280	100.0%	5,000
MV Networks		–	5,000	392	392	280	(112)	-40.2%	5,000
LV Networks		38,984	10,000	409	409	560	151	26.9%	10,000
Capital Spares		1,085	2,000	–	–	112	112	100.0%	2,000
Water Supply Infrastructure		61,614	102,000	1,388	1,475	13,056	11,581	88.7%	102,000
Bulk Mains		46,898	–	–	–	–	–	–	–
Distribution		14,716	102,000	1,388	1,475	13,056	11,581	88.7%	102,000
Sanitation Infrastructure		62,496	20,000	–	–	–	–	–	20,000
Reticulation		–	20,000	–	–	–	–	–	20,000
Waste Water Treatment Works		62,496	–	–	–	–	–	–	–
Solid Waste Infrastructure		15,991	–	–	–	–	–	–	–
Waste Transfer Stations		15,991	–	–	–	–	–	–	–
<u>Community Assets</u>		12,901	39,000	–	–	8,636	8,636	100.0%	39,000
Community Facilities		7,493	7,000	–	–	1,112	1,112	100.0%	7,000
Halls		1,590	–	–	–	–	–	–	–
Clinics/Care Centres		–	2,000	–	–	112	112	100.0%	2,000
Fire/Ambulance Stations		5,903	5,000	–	–	1,000	1,000	100.0%	5,000
Sport and Recreation Facilities		5,408	32,000	–	–	7,524	7,524	100.0%	32,000
Outdoor Facilities		5,408	32,000	–	–	7,524	7,524	100.0%	32,000
<u>Investment properties</u>		–	346,000	–	–	21,056	21,056	100.0%	346,000
Revenue Generating		–	346,000	–	–	21,056	21,056	100.0%	346,000
Improved Property		–	346,000	–	–	21,056	21,056	100.0%	346,000
<u>Other assets</u>		24,586	20,000	–	–	6,000	6,000	100.0%	20,000
Operational Buildings		14,658	–	–	–	–	–	–	–
Stores		14,658	–	–	–	–	–	–	–
Housing		9,929	20,000	–	–	6,000	6,000	100.0%	20,000
Social Housing		9,929	20,000	–	–	6,000	6,000	100.0%	20,000
<u>Machinery and Equipment</u>		4,298	8,000	–	–	–	–	–	8,000
Machinery and Equipment		4,298	8,000	–	–	–	–	–	8,000
Total Capital Expenditure on renewal of existing assets	1	483,653	850,422	5,300	13,443	76,742	63,299	82.5%	850,422

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

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03
September

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		313,932	706,687	28,502	62,168	378,065	315,897	83.6%	706,687
Roads Infrastructure		98,108	121,332	2,172	7,151	106,324	99,173	93.3%	121,332
Roads		67,598	83,306	1,627	5,070	74,604	69,534	93.2%	83,306
Road Structures		—	480	—	—	—	—	—	480
Road Furniture		30,510	37,546	545	2,081	31,720	29,639	93.4%	37,546
Storm water Infrastructure		—	19,407	—	—	—	—	—	19,407
Drainage Collection		—	10,953	—	—	—	—	—	10,953
Storm water Conveyance		—	8,454	—	—	—	—	—	8,454
Electrical Infrastructure		191,024	310,446	16,065	36,304	148,645	112,341	75.6%	310,446
Power Plants		47,926	10,000	5,226	7,734	2,500	(5,234)	-209.3%	10,000
HV Substations		27,018	10,272	548	1,416	8,287	6,871	82.9%	10,272
HV Switching Station		—	9,870	—	—	—	—	—	9,870
HV Transmission Conductors		—	804	—	—	—	—	—	804
MV Substations		35,940	45,532	3,942	12,352	37,650	25,298	67.2%	45,532
MV Switching Stations		35	18,147	—	—	586	586	100.0%	18,147
MV Networks		63,914	115,773	6,193	13,963	63,654	49,691	78.1%	115,773
LV Networks		16,190	100,049	157	839	35,967	35,128	97.7%	100,049
Water Supply Infrastructure		11,881	127,406	9,563	17,165	103,653	86,488	83.4%	127,406
Reservoirs		5,046	8,786	1,654	2,565	4,554	1,989	43.7%	8,786
Water Treatment Works		6,542	7,350	952	1,660	2,758	1,098	39.8%	7,350
Bulk Mains		294	5,720	28	42	439	397	90.5%	5,720
Distribution		—	105,551	6,929	12,899	95,902	83,003	86.6%	105,551
Sanitation Infrastructure		1,474	108,414	99	343	13,924	13,580	97.5%	108,414
Pump Station		886	4,732	99	186	1,191	1,005	84.4%	4,732
Reticulation		—	11,704	—	—	631	631	100.0%	11,704
Waste Water Treatment Works		588	86,523	—	157	12,101	11,944	98.7%	86,523
Outfall Sewers		—	5,456	—	—	—	—	—	5,456
Solid Waste Infrastructure		6,008	14,466	604	1,131	4,919	3,788	77.0%	14,466
Landfill Sites		4,361	8,372	604	1,120	2,846	1,726	60.7%	8,372
Waste Drop-off Points		1,634	5,946	—	—	2,022	2,022	100.0%	5,946
Waste Separation Facilities		13	148	—	11	50	40	78.7%	148
Rail Infrastructure		—	242	—	—	—	—	—	242
Rail Lines		—	242	—	—	—	—	—	242
Information and Communication Infrastructure		5,436	4,973	—	74	601	527	87.7%	4,973
Core Layers		2,495	2,021	—	74	505	431	85.4%	2,021
Distribution Layers		2,941	2,952	—	—	96	96	100.0%	2,952
Community Assets		31,300	152,242	8,575	17,266	99,221	81,955	82.6%	152,242
Community Facilities		19,959	124,491	5,895	7,554	74,874	67,320	89.9%	124,491
Halls		1,033	663	278	279	719	440	61.2%	663
Centres		493	884	9	14	827	813	98.3%	884
Clinics/Care Centres		2,165	3,936	145	206	972	766	78.8%	3,936
Fire/Ambulance Stations		2,372	2,984	195	257	1,442	1,185	82.2%	2,984
Museums		295	432	228	232	432	200	46.3%	432
Galleries		179	155	2	21	155	133	86.3%	155
Cemeteries/Crematoria		19	11,968	1,048	1,303	6,524	5,221	80.0%	11,968
Police		5,580	4,331	15	71	996	925	92.9%	4,331
Public Open Space		1,552	85,388	3,217	4,590	59,553	54,962	92.3%	85,388
Nature Reserves		115	6,726	731	825	1,734	909	52.4%	6,726
Markets		4,425	5,018	26	(244)	1,426	1,669	117.1%	5,018
Airports		1,734	2,007	—	—	95	95	100.0%	2,007
Sport and Recreation Facilities		11,341	27,750	2,680	9,712	24,347	14,635	60.1%	27,750
Indoor Facilities		150	133	11	12	133	121	91.1%	133
Outdoor Facilities		11,191	27,617	2,668	9,700	24,214	14,514	59.9%	27,617
Investment properties		1,835	6,427	581	710	1,607	897	55.8%	6,427
Revenue Generating		1,835	6,427	581	710	1,607	897	55.8%	6,427
Improved Property		—	512	—	—	128	128	100.0%	512
Unimproved Property		1,835	5,915	581	710	1,479	769	52.0%	5,915
Other assets		30,983	68,658	2,177	4,614	24,148	19,533	80.9%	68,658
Operational Buildings		30,336	59,149	2,137	4,546	22,871	18,325	80.1%	59,149
Municipal Offices		6,905	16,050	46	485	1,894	1,408	74.4%	16,050
Pay/Enquiry Points		2	1,708	—	—	7	7	100.0%	1,708
Workshops		—	165	—	—	41	41	100.0%	165
Manufacturing Plant		2,232	2,694	1	1	2,439	2,437	99.9%	2,694
Depots		21,198	38,532	2,090	4,059	18,490	14,431	78.0%	38,532
Housing		646	9,509	40	68	1,276	1,208	94.7%	9,509
Social Housing		646	9,509	40	68	1,276	1,208	94.7%	9,509
Biological or Cultivated Assets		—	332	2	2	564	562	99.7%	332
Biological or Cultivated Assets		—	332	2	2	564	562	99.7%	332
Intangible Assets		70,487	62,143	—	4,314	5,259	945	18.0%	62,143
Licences and Rights		70,487	62,143	—	4,314	5,259	945	18.0%	62,143
Computer Software and Applications		70,487	62,143	—	4,314	5,259	945	18.0%	62,143
Computer Equipment		5,294	16,716	144	1,145	5,147	4,003	77.8%	16,716
Computer Equipment		5,294	16,716	144	1,145	5,147	4,003	77.8%	16,716
Furniture and Office Equipment		1,714	2,812	140	201	912	711	78.0%	2,812
Furniture and Office Equipment		1,714	2,812	140	201	912	711	78.0%	2,812
Machinery and Equipment		58,941	51,329	5,064	9,445	51,513	42,068	81.7%	51,329
Machinery and Equipment		58,941	51,329	5,064	9,445	51,513	42,068	81.7%	51,329
Transport Assets		4,547	124,100	10,813	27,733	34,126	6,393	18.7%	124,100
Transport Assets		4,547	124,100	10,813	27,733	34,126	6,393	18.7%	124,100
Libraries		4,441	6,483	5	1,974	6,217	4,243	68.3%	6,483
Libraries		4,441	6,483	5	1,974	6,217	4,243	68.3%	6,483
Total Repairs and Maintenance Expenditure	1	523,474	1,197,929	56,004	129,571	606,779	477,207	78.6%	1,197,929

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2016/17	Budget Year 2017/18					
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Infrastructure</u>		1 407 624	1 378 220	81 869	246 569	350 833	104 264	1 378 220
Roads Infrastructure		236 463	474 552	28 189	84 899	120 800	35 900	474 552
Roads		236 463	403 363	23 961	72 163	102 678	30 515	403 363
Road Structures		—	6 701	398	1 199	1 706	507	6 701
Road Furniture		—	64 488	3 831	11 537	16 416	4 879	64 488
Storm water Infrastructure		117 846	92 315	5 484	16 516	23 499	6 984	92 315
Drainage Collection		117 846	—	—	—	—	—	—
Storm water Conveyance		—	92 315	5 484	16 516	23 499	6 984	92 315
Electrical Infrastructure		533 567	330 273	19 619	59 087	84 073	24 985	330 273
Power Plants		(13 422)	5 931	352	1 061	1 510	449	5 931
HV Substations		546 989	57 870	3 438	10 353	14 731	4 378	57 870
HV Switching Station		—	10	1	2	3	1	10
HV Transmission Conductors		—	15 737	935	2 815	4 006	1 191	15 737
MV Substations		—	23 936	1 422	4 282	6 093	1 811	23 936
MV Switching Stations		—	4 347	258	778	1 107	329	4 347
MV Networks		—	71 748	4 262	12 836	18 264	5 428	71 748
LV Networks		—	150 694	8 952	26 960	38 360	11 400	150 694
Water Supply Infrastructure		439 082	239 666	14 237	42 877	61 008	18 131	239 666
Dams and Weirs		(123 876)	975	58	174	248	74	975
Boreholes		—	169	10	30	43	13	169
Reservoirs		—	29 036	1 725	5 195	7 391	2 197	29 036
Pump Stations		—	5 109	304	914	1 301	387	5 109
Water Treatment Works		—	20 976	1 246	3 753	5 339	1 587	20 976
Bulk Mains		—	54 103	3 214	9 679	13 772	4 093	54 103
Distribution		562 958	128 251	7 618	22 945	32 647	9 702	128 251
Distribution Points		—	425	25	76	108	32	425
PRV Stations		—	622	37	111	158	47	622
Sanitation Infrastructure		(323 047)	212 960	12 650	38 099	54 210	16 111	212 960
Pump Station		1 513	2 626	156	470	668	199	2 626
Reticulation		(324 560)	135 530	8 051	24 247	34 500	10 253	135 530
Waste Water Treatment Works		—	42 542	2 527	7 611	10 829	3 218	42 542
Outfall Sewers		—	32 263	1 916	5 772	8 213	2 441	32 263
Solid Waste Infrastructure		6 354	13 510	803	2 417	3 439	1 022	13 510
Landfill Sites		6 354	—	—	—	—	—	—
Waste Processing Facilities		—	9 003	535	1 611	2 292	681	9 003
Waste Separation Facilities		—	4 507	268	806	1 147	341	4 507
Rail Infrastructure		22 873	—	—	—	—	—	—
Rail Lines		22 873	—	—	—	—	—	—
Information and Communication Infrastructure		374 486	14 943	888	2 673	3 804	1 130	14 943
Data Centres		374 486	—	—	—	—	—	—
Core Layers		—	14 943	888	2 673	3 804	1 130	14 943
<u>Community Assets</u>		(612 925)	207 791	12 343	37 175	52 894	15 720	207 791
Community Facilities		44 750	130 769	7 768	23 395	33 288	9 893	130 769
Halls		—	3 089	184	553	786	234	3 089
Centres		—	7 735	459	1 384	1 969	585	7 735
Crèches		—	961	57	172	245	73	961
Clinics/Care Centres		15 401	9 514	565	1 702	2 422	720	9 514
Fire/Ambulance Stations		1 513	7 213	428	1 291	1 836	546	7 213
Testing Stations		—	3	0	1	1	0	3
Museums		—	687	41	123	175	52	687
Libraries		3 026	—	—	—	—	—	—
Cemeteries/Crematoria		(12 110)	10 083	599	1 804	2 567	763	10 083
Police		9 077	537	32	96	137	41	537
Parks		—	—	—	—	—	—	—
Public Open Space		—	39 041	2 319	6 985	9 938	2 954	39 041
Public Ablution Facilities		13 169	216	13	39	55	16	216
Markets		—	15 550	924	2 782	3 958	1 176	15 550
Stalls		—	16	1	3	4	1	16
Airports		—	20 148	1 197	3 605	5 129	1 524	20 148
Taxi Ranks/Bus Terminals		—	15 974	949	2 858	4 066	1 208	15 974
Capital Spares		14 675	—	—	—	—	—	—
Sport and Recreation Facilities		(657 674)	77 022	4 575	13 780	19 606	5 827	77 022
Outdoor Facilities		(657 674)	77 022	4 575	13 780	19 606	5 827	77 022
<u>Heritage assets</u>		—	207 840	12 346	37 184	52 907	15 723	207 840
Monuments		—	138	8	25	35	10	138
Historic Buildings		—	181 792	10 799	32 523	46 276	13 753	181 792
Works of Art		—	25 830	1 534	4 621	6 575	1 954	25 830
Other Heritage		—	81	5	14	21	6	81
<u>Investment properties</u>		829 588	13 002	772	2 326	3 310	984	13 002
Revenue Generating		829 588	13 002	772	2 326	3 310	984	13 002
Improved Property		811 011	13 002	772	2 326	3 310	984	13 002
Unimproved Property		18 578	—	—	—	—	—	—
<u>Other assets</u>		(64 235)	14 093	837	2 521	3 587	1 066	14 093
Operational Buildings		(82 843)	279	17	50	71	21	279
Municipal Offices		—	124	7	22	31	9	124
Training Centres		1 664	—	—	—	—	—	—
Depots		—	155	9	28	39	12	155
Capital Spares		(84 507)	—	—	—	—	—	—
Housing		18 608	13 814	821	2 471	3 516	1 045	13 814
Staff Housing		18 608	849	50	152	216	64	849
Social Housing		—	12 965	770	2 319	3 300	981	12 965
<u>Biological or Cultivated Assets</u>		—	28	2	5	7	2	28
Biological or Cultivated Assets		—	28	2	5	7	2	28
<u>Intangible Assets</u>		(222 122)	32 192	1 912	5 759	8 195	2 435	32 192
Servitudes		—	11 466	681	2 051	2 919	867	11 466
Licences and Rights		(222 122)	20 727	1 231	3 708	5 276	1 568	20 727
Computer Software and Applications		(222 122)	20 727	1 231	3 708	5 276	1 568	20 727
<u>Computer Equipment</u>		6 051	36 722	2 181	6 570	9 348	2 778	36 722
Computer Equipment		6 051	36 722	2 181	6 570	9 348	2 778	36 722
<u>Furniture and Office Equipment</u>		279 647	4 795	285	858	1 221	363	4 795
Furniture and Office Equipment		279 647	4 795	285	858	1 221	363	4 795
<u>Machinery and Equipment</u>		908	21 828	1 297	3 905	5 556	1 651	21 828
Machinery and Equipment		908	21 828	1 297	3 905	5 556	1 651	21 828
<u>Transport Assets</u>		—	39 242	2 331	7 021	9 989	2 969	39 242
Transport Assets		—	39 242	2 331	7 021	9 989	2 969	39 242
<u>Libraries</u>		—	5 547	330	992	1 412	420	5 547
Libraries		—	5 547	330	992	1 412	420	5 547
Total Depreciation	1	1 624 536	1 961 302	116 505	350 885	499 260	148 375	1 961 302

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

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03
September

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		14,147	213,541	593	915	14,905	13,990	93.9%	213,541
Roads Infrastructure		–	151,049	373	373	7,899	7,525	95.3%	151,049
Roads		–	91,049	–	–	2,859	2,859	100.0%	91,049
Road Structures		–	60,000	373	373	5,040	4,667	92.6%	60,000
Storm water Infrastructure		–	1,500	–	–	–	–		1,500
Storm water Conveyance		–	1,500	–	–	–	–		1,500
Electrical Infrastructure		9,359	9,000	220	541	504	(37)	-7.4%	9,000
MV Networks		–	2,000	113	223	112	(111)	-99.3%	2,000
LV Networks		6,862	7,000	107	318	392	74	18.8%	7,000
Capital Spares		2,497	–	–	–	–	–		–
Water Supply Infrastructure		–	17,000	–	–	503	503	100.0%	17,000
Water Treatment Works		–	15,000	–	–	503	503	100.0%	15,000
Bulk Mains		–	2,000	–	–	–	–		2,000
Sanitation Infrastructure		–	14,992	–	–	–	–		14,992
Waste Water Treatment Works		–	14,992	–	–	–	–		14,992
Solid Waste Infrastructure		–	5,000	–	–	–	–		5,000
Waste Drop-off Points		–	5,000	–	–	–	–		5,000
Information and Communication Infrastructure		4,788	15,000	–	–	6,000	6,000	100.0%	15,000
Distribution Layers		4,788	15,000	–	–	6,000	6,000	100.0%	15,000
Community Assets		14,764	71,180	1,728	(6,733)	5,002	11,735	234.6%	71,180
Community Facilities		14,317	55,180	1,728	1,717	5,002	3,285	65.7%	55,180
Cemeteries/Crematoria		1,200	–	–	–	–	–		–
Markets		5,498	2,500	–	(11)	140	151	107.8%	2,500
Airports		6,976	6,000	1,728	1,728	2,500	772	30.9%	6,000
Taxi Ranks/Bus Terminals		–	42,180	–	–	2,362	2,362	100.0%	42,180
Capital Spares		642	4,500	–	–	–	–		4,500
Sport and Recreation Facilities		447	16,000	–	(8,450)	–	8,450		16,000
Outdoor Facilities		447	16,000	–	(8,450)	–	8,450		16,000
Other assets		7,542	20,750	–	–	1,120	1,120	100.0%	20,750
Operational Buildings		7,542	20,750	–	–	1,120	1,120	100.0%	20,750
Municipal Offices		–	10,750	–	–	560	560	100.0%	10,750
Stores		7,542	10,000	–	–	560	560	100.0%	10,000
Intangible Assets		5,345	4,000	–	–	224	224	100.0%	4,000
Licences and Rights		5,345	4,000	–	–	224	224	100.0%	4,000
Computer Software and Applications		5,345	4,000	–	–	224	224	100.0%	4,000
Machinery and Equipment		–	5,000	–	–	280	280	100.0%	5,000
Machinery and Equipment		–	5,000	–	–	280	280	100.0%	5,000
Transport Assets		–	37,000	18,092	37,070	2,072	(34,998)	-1689.1%	37,000
Transport Assets		–	37,000	18,092	37,070	2,072	(34,998)	-1689.1%	37,000
Total Capital Expenditure on upgrading of existing assets	1	41,798	351,471	20,413	31,251	23,603	(7,648)	-32.4%	351,471

(s) Municipal Manager's quality certification

QUALITY CERTIFICATE

I, **MOEKETSI MOSOLA**, the City Manager of the City of Tshwane, hereby certify that

- **the monthly budget statement**

for **September 2017** 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: _____