

F1/5/2  
Umar Banda (012 358 8110)  
MAYORAL COMMITTEE: 15 NOVEMBER 2017

From: The City Manager  
To: The Executive Mayor

## **SUBMISSION**

GROUP FINANCIAL SERVICES DEPARTMENT: BUDGET OFFICE

IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE  
PERIOD ENDING 31 OCTOBER 2017

### **1. PURPOSE**

This report outlines progress on the financial performance of the City of Tshwane against the budget for the period ended 31 October 2017 in compliance with Section 71 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

### **2. STRATEGIC PILLAR**

A city that is open, honest and responsive.

### **3. BACKGROUND**

Section 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 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 31 October 2017, the ten-working-day reporting limit expires on **14 November 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 31 October 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 31 October 2017 in the prescribed format. Material variances will be briefly referred to in this report. Comprehensive explanations will be included in the Monthly Financial Management Report.

The following table summarises the financial performance as at 31 October 2017.

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 OCTOBER 2017					
Description	Original Budget 2017/18	YTD Budget - 31 October 2017	YTD Actual - 31 October 2017	Variance	Variance
	R'000	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	30 226 013	10 356 404	10 595 511	239 107	2%
Total Operating Expenditure	29 994 829	11 674 770	9 675 216	(1 999 554)	-17,1%
<b>SURPLUS/(DEFICIT)</b>	<b>231 184</b>	<b>(1 318 366)</b>	<b>920 295</b>	<b>2 238 661</b>	

The actual operating revenue realised, excluding capital transfers and contributions to the City of Tshwane, reflects a favourable variance of R239 million or 2% against the year-to-date (YTD) budget for the period ended 31 October 2017.

The operating expenditure is underspent by R2 billion, which is 17% less than the YTD expenditure projection.

The total capital budget allocation amounts to R3,9 billion. The expenditure for the period including the entities amounts to R306,7 million, representing 7,7% against the YTD expenditure projection.

Cash and cash equivalents as at 31 October 2017 amount to R1,9 billion.

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

- Service charges – water revenue: R143 million
- Service charges – sanitation: R10,6 million
- Rental of facilities and equipment: R19 million
- Fines: R46,4 million
- Licences and permits: R9 million
- Other revenue line items: R40 million

## 5. INTERDEPARTMENTAL AND CLUSTER IMPACT

The Mayoral Committee will be provided with a Monthly Financial Management Report that contains comprehensive detail on the variance against the budget.

## 6. COMMENTS OF THE GROUP LEGAL COUNSEL

(Unaltered)

## 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 31 October 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 (Sections 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's 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 during 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. Monthly mSCOA data strings were submitted to the National Treasury, and the Month 4 data string will be submitted on 14 November 2017.

## 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 a favourable variance of R239 million or 2% against the YTD budget for the period ended 31 October 2017.

The operating expenditure is underspent by R2 billion, which is 17% less than projected when compared to the YTD budget for the period.

The total allocation for the capital budget, including the entities, amounts to R3,9 billion. The expenditure to date amounts to R306,7 million, representing 7,7% 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 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 Sections 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 31 OCTOBER 2017.**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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



# **IN-YEAR REPORT**

**BUDGET YEAR: 2017/18**

**REPORTING PERIOD: M04 OCTOBER 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 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 Sections 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 31 October 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, YTD variance and YTD variance percentage.

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



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

**TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October**

City of Portland - Table 04 Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 10/4 October									
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	582,878	2,127,898	2,044,265	83,633	4%	6,514,409
Service charges - electricity revenue		10,800,091	11,176,494	927,555	4,118,661	3,992,228	126,433	3%	11,176,494
Service charges - water revenue		3,189,550	3,996,886	355,581	1,187,124	1,330,546	(143,422)	-11%	3,996,886
Service charges - sanitation revenue		1,032,486	982,879	94,937	324,576	335,207	(10,631)	-3%	982,879
Service charges - refuse revenue		1,065,583	1,410,506	314,150	648,584	469,355	179,230	38%	1,410,506
Service charges - other		-	-	-	-	-	-	-	-
Rental of facilities and equipment		140,955	151,864	9,132	35,155	54,386	(19,231)	-35%	151,864
Interest earned - external investments		105,994	79,493	14,623	51,642	26,633	25,009	94%	79,493
Interest earned - outstanding debtors		623,114	466,691	61,802	207,674	158,874	48,799	31%	466,691
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		204,354	332,854	29,068	64,725	111,084	(46,359)	-42%	332,854
Licences and permits		145,529	54,796	12,616	38,598	47,594	(8,996)	-19%	54,796
Agency services		-	6,650	-	-	-	-	-	6,650
Transfers and subsidies		3,761,456	4,159,532	108,146	1,550,787	1,503,916	46,871	3%	4,159,532
Other revenue		970,173	887,079	71,060	240,088	280,356	(40,268)	-14%	887,079
Gains on disposal of PPE		3,571	5,880	-	-	1,960	(1,960)	-100%	5,880
Total Revenue (excluding capital transfers and contributions)		27,955,440	30,226,013	2,581,547	10,595,511	10,356,404	239,107	2%	30,226,013
Expenditure By Type									
Employee related costs		8,016,904	8,778,736	659,889	2,772,455	2,819,849	(47,393)	-2%	8,778,736
Remuneration of councillors		120,365	125,281	10,194	40,296	44,820	(4,523)	-10%	125,281
Debt impairment		780,739	1,175,973	97,866	395,423	395,423	-	-	1,175,973
Depreciation & asset impairment		1,624,536	1,961,302	130,861	481,746	662,307	(180,561)	-27%	1,961,302
Finance charges		1,319,814	1,417,357	104,175	226,559	519,133	(292,575)	-56%	1,417,357
Bulk purchases		7,466,982	7,462,684	1,326,288	3,224,909	3,508,954	(284,045)	-8%	7,462,684
Other materials		2,170,290	3,261,702	429,312	865,596	978,899	(113,302)	-12%	3,261,702
Contracted services		2,604,332	2,874,971	291,470	739,660	1,468,863	(729,204)	-50%	2,874,971
Transfers and subsidies		423,719	49,980	16,499	34,655	44,454	(9,799)	-22%	49,980
Other expenditure		2,862,350	2,886,842	266,701	893,916	1,232,067	(338,152)	-27%	2,886,842
Loss on disposal of PPE		1,224	1	-	-	0	(0)	-100%	1
Total Expenditure		27,391,255	29,994,829	3,333,257	9,675,216	11,674,770	(1,999,554)	-17%	29,994,829
Surplus/(Deficit)		564,184	231,184	(751,710)	920,295	(1,318,366)	2,238,661	(0)	231,184
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,407,713	2,443,910	143,562	256,911	482,412	(225,501)	(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	3,170	10,341	10,939	(598)	(0)	32,816
Surplus/(Deficit) after capital transfers & contributions		3,026,294	2,713,910	(604,977)	1,187,546	(825,016)			2,713,910
Taxation		-	500	-	-	-	-	-	500
Surplus/(Deficit) after taxation		3,026,294	2,713,410	(604,977)	1,187,546	(825,016)			2,713,410
Attributable to minorities		-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		3,026,294	2,713,410	(604,977)	1,187,546	(825,016)			2,713,410
Share of surplus/ (deficit) of associate		-	-	-	-	-			-
Surplus/ (Deficit) for the year		3,026,294	2,713,410	(604,977)	1,187,546	(825,016)			2,713,410

The YTD actual revenue amounts to R10,4 billion and reflects a favourable variance of R239 million or 2% against the YTD budget of R10,6 billion.

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

- Property rates (R83,6 million favourable). Due to an increase in the number of properties billed.
- Service charges: Electricity revenue (R126,4 million favourable). Revenue on the sale of electricity and prepaid electricity reflects an over-recovery. Some of

the accounts were overestimated. Technical audits on all meters will be conducted and all notifications and placements of meters attended to.

- Service charges: Water (R143 million unfavourable) and sanitation (R10,6 million unfavourable). Due to a decline in usage. The budget for water and sewerage is based on statistical trends, and residents are required to reduce water consumption.
- Service charges: Refuse (R179 million favourable). The over-recovery is due to incorrect billing of customers with regard to the city cleansing levy. The error has been reversed and will reflect in the following month.
- Rental of facilities and equipment (R19 million unfavourable). Mainly due to under-recovery on the rental of housing accommodation and commercial properties. Expired business leases are to be advertised.
- Interest earned on external investments (R25 million favourable). Interest earned on the bank account and investments was better than projected.
- Interest earned on outstanding debtors (R49 million favourable). As a result of an increase in outstanding debtors.
- Fines and penalties (R46 million unfavourable). Due to outstanding income from traffic fines. There is a delay in capturing transactions, as data is only available after the closing of each month.
- Licences and permits (R9 million unfavourable). Mainly due to a decline in applications.
- Transfers and subsidies (R47 million). Due to receipt of the first tranche of the equitable share.
- Other revenue (R40 million unfavourable). Due to under-recovery on the following line items:
  - Market fees are under-recovered by R19,7 million due to delays in processing the revenue for October 2017 in the financial system. Monthly collections are journalised at the beginning of the following month.
  - Transport fees are under-recovered by R9,2 million. The planned shifts for the Tshwane Bus Service have been reduced from 230 to 165 due to a shortage of resources, including bus drivers.
  - Township development contributions on electricity is under-recovered by R8,5 million, and rezoning by R28 million. These service contributions are payable to the City of Tshwane by developers in terms of the services contribution policy and are based on applications received from developers for this service.

The YTD actual expenditure amounts to R9,7 billion and indicates an underspending variance of R2 billion or 17% against the YTD budget of R11,7 billion.

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

- Employee-related costs (R47 million). Underspending mainly relates to salaries due to vacant positions, provision for leave, post-employment pension and long-service benefits. The actual spending on the provisions are posted at the year end.
- Depreciation (R180 million). The calculation aligns with the asset verification and purification process.
- Finance charges (R292 million). Interest payable on the external loans is paid at the end of each quarter.

- Bulk purchases: Electricity (R208 million) and water (R76 million). Due to outstanding October invoices that are still to be paid.
- Other materials (R113 million). Mainly due to underspending on the following line items:
  - Stationery is underspent by R6,8 million. Expenditure is expected to improve by the end of the third quarter.
  - Consumables are underspent by R2,3 million. Consumables are procured on a quarterly basis.
  - Chemicals are underspent by R13,5 million. Chemicals are purchased only when required. Expenditure is expected to increase in the third quarter of the financial year.
  - Coal is underspent by R4,5 million. The Rooiwal Power Station is currently not generating electricity. Once it starts operating, expenditure will increase.
- Contracted services (R729 million unfavourable) – mainly on the following line items:
  - DBSA feasibility study: R21 million. The tender for the feasibility study is in process, and expenditure is expected in the third quarter of the financial year.
  - Re Aga Tshwane: R26 million. Contracts have expired and awaiting EAC report approval.
  - Municipal services: Other providers is underspent by R41 million, due to outstanding invoices from Eskom. All waste water treatment works and water reservoirs are utilising electricity to function in the areas supplied by Eskom, eg Ekangala, Klipgat, Themba and Babelegi Waste Water Treatment Works.
  - Connections are underspent by R35 million. Installation and maintenance of water meter connections are done only when required.
  - Electricity reticulation is underspent by R98 million. Work is still in progress, and expenditure is expected to increase towards the end of the third quarter.
  - Buildings are underspent by R45 million. There are no active tenders on building maintenance; the City currently relies on panel appointments by the Group Property Department.
  - Grounds are underspent by R66 million. Expenditure is expected to be incurred towards the rainy season as the grass-cutting cycle increases.
  - Water reticulation network is underspent by R67 million. Work is still in progress; expenditure will increase in the third quarter of the financial year.
  - Roads is underspent by R53 million. The tender for roads rehabilitation has closed, and no contractor has been appointed yet.
  - Lights are underspent by R30 million. Work is still in progress, and expenditure will increase in the third quarter of the financial year.
- Transfers and grants (R9,8 million). Due to underspending on payment on the Early Childhood Development NGO Support. NGO support payments are done through pre-selected NGOs at the end of the financial year.
- Other expenditure (R338 million). Due to underspending, mainly on the following line items:
  - Rental of plant and equipment (R32 million). Work is still in progress; expenditure will increase in the third quarter of the financial year.

- Telecommunication (R51 million). Due to non-alignment of expenditure to budget to projection. Expenditure for the period has been paid.
- Internet fees (R17 million). Underspent due to incorrect projections. The projections will be aligned with spending during the adjustment budget.
- LED initiatives are underspent by R21 million. The payment of partnership agreements will be done by the end of the second quarter.
- Management information system (R29 million). This is a fixed contractual agreement that is payable on a monthly basis. Projections are not aligning with actual payments.
- Implementation of OITPS (R46 million). The payment is mainly for SAP support services, and the projection is not aligned with spending because expenditure is expected to increase by the end of the second quarter.

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

### Summary of capital expenditure

The capital expenditure report shown in Tables C1 and C5 of this report has been prepared based on the format required to be lodged electronically with the National Treasury, 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 period amounts to R306,7 million.

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 OCTOBER 2017						
Description	Original Budget 2017/18	YTD Budget	YTD Actual	YTD Variance	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	3 982 759	817 255	306 714	(510 541)	-62%	7,7%
TOTAL Capital Financing	3 982 759	817 255	306 714	(510 541)	-62%	7,7%

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

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

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

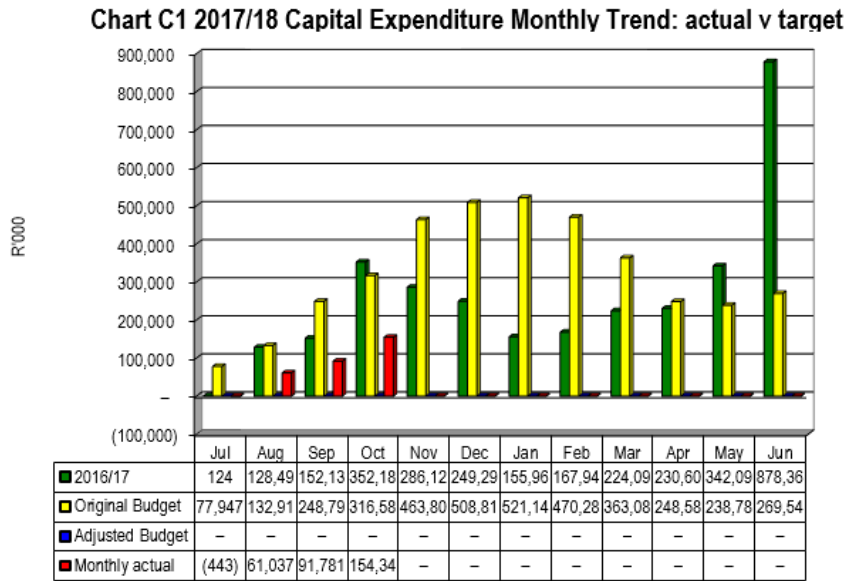
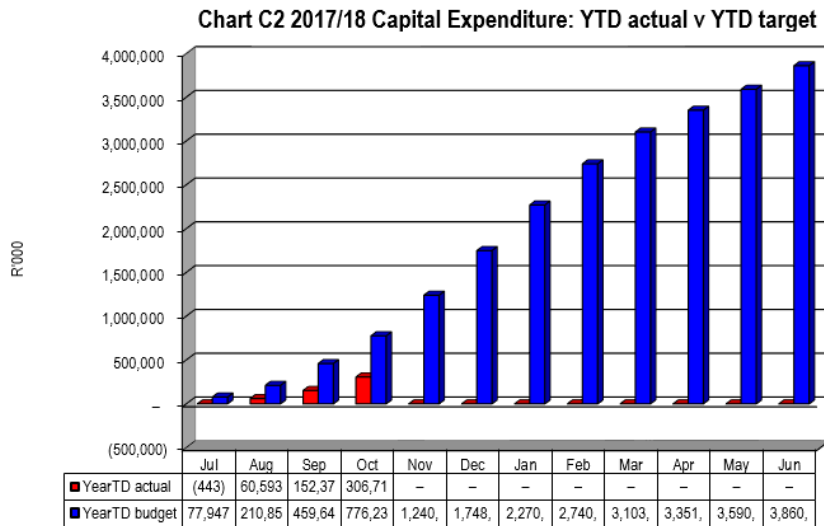


Chart C2: 2017/18 capital expenditure (YTD actual vs YTD target)



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

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

### Financial position

The financial position, as indicated in Table C1, shows that the community wealth/equity of the City of Tshwane, as at 31 October 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 Tables 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 October 2017 amounts to R1,9 billion (this amount includes the sinking fund).
- The cash flow from operating activities is R32 million compared to the target of R808 million.
- The cash flow from investing activities amounts to R333 million compared to a target of R975 million.

## Debtors' age analysis

The debtors' report, as reflected in Tables C1 and SC3, has been prepared based on the format required to be lodged electronically with the National Treasury. This format provides an extended age analysis, as well as an age analysis by debtor type. It also compares this month's results with the same period of the previous financial year. Tables C1 and SC3 indicate that the total debtors amount to R11,5 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 R5,5 billion is outstanding in this category compared to R4,5 billion outstanding in the 2016/17 financial year.

Chart C3: Aged consumer debtors' analysis

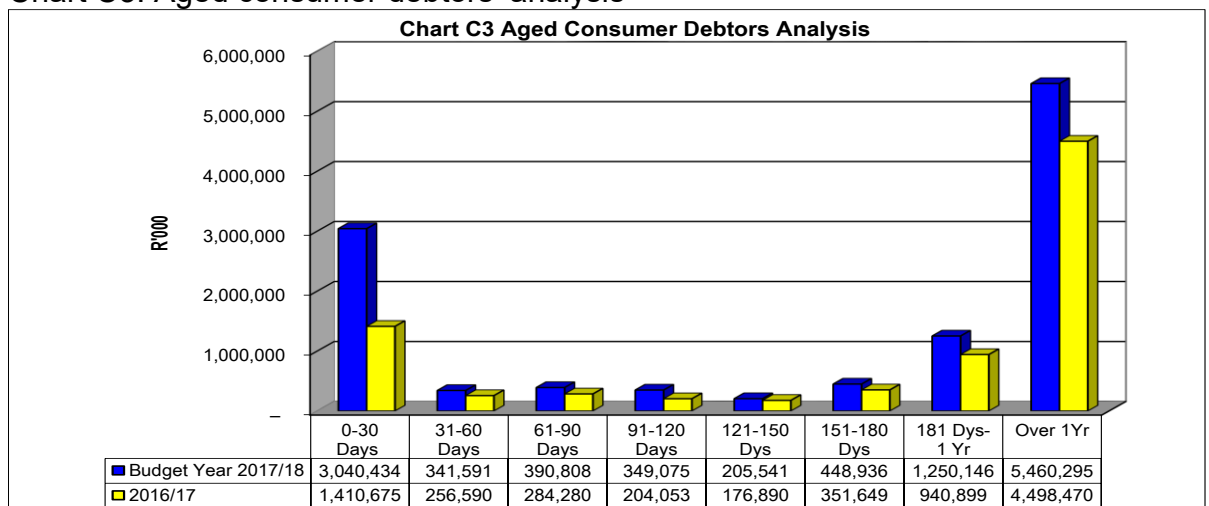
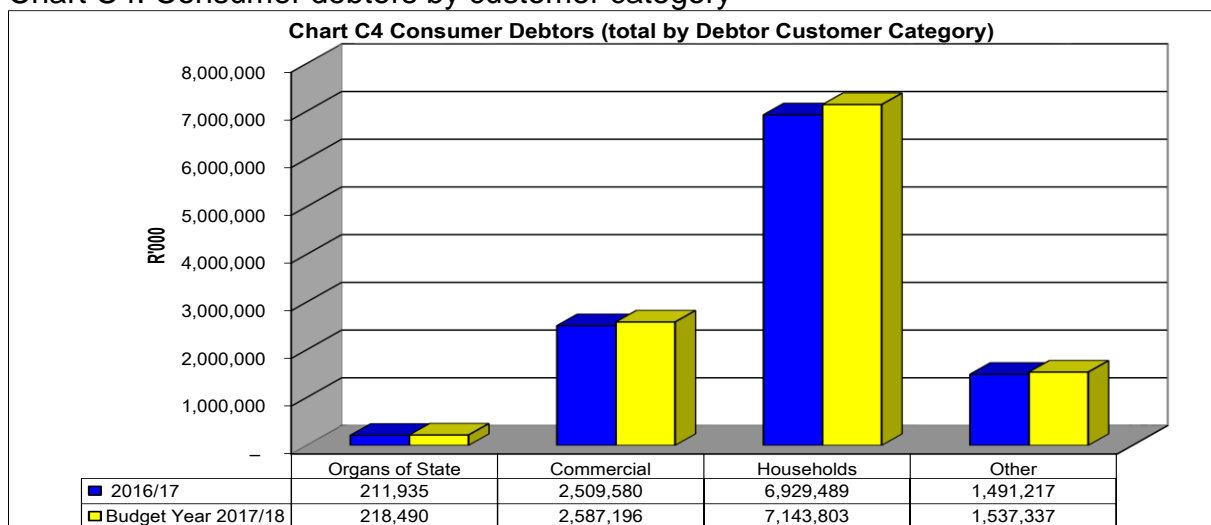


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R214 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

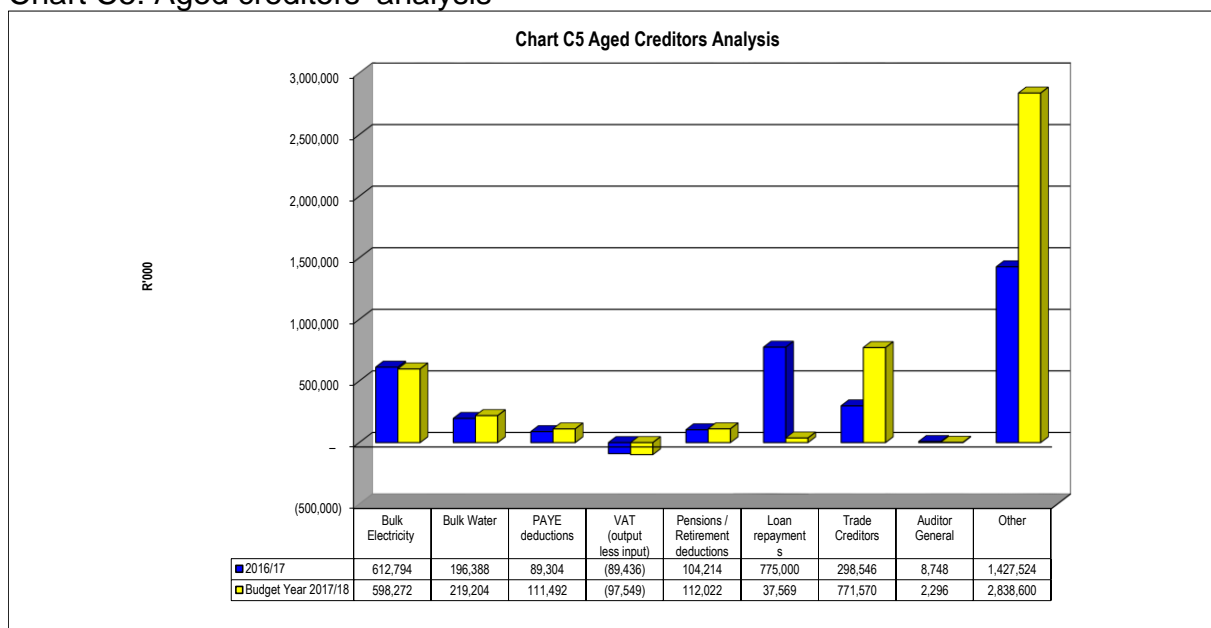


### Creditors' age analysis

The creditors' report, as well as Tables 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 R1,8 billion.

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

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

The total grants allocated amount to R6,6 billion, and an amount of R2,2 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 R1,8 billion against the YTD budget of R1,9 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 31 October 2017 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13d.

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M04 October

Description	2016/17	Budget Year 2017/18						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b><u>Financial Performance</u></b>								
Property rates	5 912 584	6 514 409	582 878	2 127 898	2 044 265	83 633	4%	6 514 409
Service charges	16 087 710	17 566 765	1 692 223	6 278 945	6 127 336	151 610	2%	17 566 765
Investment revenue	105 994	79 493	14 623	51 642	26 633	25 009	94%	79 493
Transfers and subsidies	3 761 456	4 159 532	108 146	1 550 787	1 503 916	46 871	3%	4 159 532
Other own revenue	2 087 696	1 905 815	183 678	586 239	654 255	(68 016)	-10%	1 905 815
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>27 955 440</b>	<b>30 226 013</b>	<b>2 581 547</b>	<b>10 595 511</b>	<b>10 356 404</b>	<b>239 107</b>	<b>2%</b>	<b>30 226 013</b>
Employee costs	8 016 904	8 778 736	659 889	2 772 455	2 819 849	(47 393)	-2%	8 778 736
Remuneration of Councillors	120 365	125 281	10 194	40 296	44 820	(4 523)	-10%	125 281
Depreciation & asset impairment	1 624 536	1 961 302	130 861	481 746	662 307	(180 561)	-27%	1 961 302
Finance charges	1 319 814	1 417 357	104 175	226 559	519 133	(292 575)	-56%	1 417 357
Materials and bulk purchases	9 637 272	10 724 387	1 755 600	4 090 506	4 487 853	(397 347)	-9%	10 724 387
Transfers and subsidies	423 719	49 980	16 499	34 655	44 454	(9 799)	-22%	49 980
Other expenditure	6 248 644	6 937 787	656 037	2 028 999	3 096 354	(1 067 355)	-34%	6 937 787
<b>Total Expenditure</b>	<b>27 391 255</b>	<b>29 994 829</b>	<b>3 333 257</b>	<b>9 675 216</b>	<b>11 674 770</b>	<b>(1 999 554)</b>	<b>-17%</b>	<b>29 994 829</b>
<b>Surplus/(Deficit)</b>	<b>564 184</b>	<b>231 184</b>	<b>(751 710)</b>	<b>920 295</b>	<b>(1 318 366)</b>	<b>2 238 661</b>	<b>-170%</b>	<b>231 184</b>
Transfers and subsidies - capital (monetary alloc	2 407 713	2 443 910	143 562	256 911	482 412	(225 501)	-47%	2 443 910
Contributions & Contributed assets	54 397	38 816	3 170	10 341	10 939	(598)	-5%	38 816
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3 026 294</b>	<b>2 713 910</b>	<b>(604 977)</b>	<b>1 187 546</b>	<b>(825 016)</b>	<b>2 012 562</b>	<b>-244%</b>	<b>2 713 910</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>3 026 294</b>	<b>2 713 910</b>	<b>(604 977)</b>	<b>1 187 546</b>	<b>(825 016)</b>	<b>2 012 562</b>	<b>-244%</b>	<b>2 713 910</b>
<b><u>Capital expenditure &amp; funds sources</u></b>								
<b>Capital expenditure</b>	<b>3 232 828</b>	<b>3 982 759</b>	<b>154 343</b>	<b>306 714</b>	<b>817 255</b>	<b>(510 541)</b>	<b>-62%</b>	<b>3 982 759</b>
Capital transfers recognised	2 345 223	2 379 284	120 857	247 071	478 592	(231 521)	-48%	2 379 284
Public contributions & donations	97 926	100 000	3 968	13 605	5 495	8 110	148%	100 000
Borrowing	760 761	1 000 000	29 049	31 367	238 729	(207 362)	-87%	1 000 000
Internally generated funds	28 919	503 475	468	14 671	94 440	(79 769)	-84%	503 475
<b>Total sources of capital funds</b>	<b>3 232 828</b>	<b>3 982 759</b>	<b>154 343</b>	<b>306 714</b>	<b>817 255</b>	<b>(510 541)</b>	<b>-62%</b>	<b>3 982 759</b>
<b><u>Financial position</u></b>								
Total current assets	12 001 499	7 976 126		11 816 456				7 976 126
Total non current assets	39 146 763	40 140 136		38 956 107				40 140 136
Total current liabilities	10 311 337	8 381 526		8 878 562				8 381 526
Total non current liabilities	15 331 669	14 764 224		15 221 378				14 764 224
<b>Community wealth/Equity</b>	<b>25 505 256</b>	<b>24 970 512</b>		<b>26 672 622</b>				<b>24 970 512</b>
<b><u>Cash flows</u></b>								
Net cash from (used) operating	4 531 177	4 763 623	83 032	(31 804)	(808 530)	(776 726)	96%	4 763 623
Net cash from (used) investing	(4 024 583)	(4 459 981)	(155 004)	(333 192)	(975 656)	(642 464)	66%	(4 459 981)
Net cash from (used) financing	477 982	405 966	(22 693)	130 757	40 717	(90 040)	-221%	405 966
<b>Cash/cash equivalents at the month/year end</b>	<b>2 169 316</b>	<b>2 617 289</b>	<b>–</b>	<b>1 935 077</b>	<b>164 213</b>	<b>(1 770 865)</b>	<b>-1078%</b>	<b>2 878 923</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b><u>Debtors Age Analysis</u></b>								
Total By Income Source	3 040 434	341 591	349 075	205 541	448 936	1 250 146	5 460 295	11 486 826
<b><u>Creditors Age Analysis</u></b>								
Total Creditors	4 593 476	–	–	–	–	–	–	4 593 476

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

**TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M04 October**

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Revenue - Functional</b>									
<i><b>Governance and administration</b></i>		<b>9,947,303</b>	<b>10,717,815</b>	<b>664,222</b>	<b>3,776,281</b>	<b>3,428,258</b>	<b>348,023</b>	<b>10%</b>	<b>10,717,815</b>
Executive and council		77,703	75,280	333	1,830	13,448	(11,618)	-86%	75,280
Finance and administration		9,817,881	10,600,371	659,602	3,761,497	3,400,755	360,743	11%	10,600,371
Internal audit		51,719	42,165	4,287	12,954	14,055	(1,101)	-8%	42,165
<i><b>Community and public safety</b></i>		<b>1,295,311</b>	<b>1,512,235</b>	<b>92,084</b>	<b>197,918</b>	<b>479,662</b>	<b>(281,744)</b>	<b>-59%</b>	<b>1,512,235</b>
Community and social services		54,748	15,430	1,403	6,391	6,020	371	6%	15,430
Sport and recreation		44,250	23,910	1,924	5,664	9,437	(3,773)	-40%	23,910
Public safety		222,391	334,136	28,514	66,468	111,379	(44,911)	-40%	334,136
Housing		800,705	968,680	27,659	82,628	226,648	(144,020)	-64%	968,680
Health		173,217	170,078	32,585	36,766	126,178	(89,412)	-71%	170,078
<i><b>Economic and environmental services</b></i>		<b>1,665,352</b>	<b>1,600,352</b>	<b>142,104</b>	<b>318,329</b>	<b>403,600</b>	<b>(85,270)</b>	<b>-21%</b>	<b>1,600,352</b>
Planning and development		200,999	186,248	16,439	37,853	92,455	(54,602)	-59%	186,248
Road transport		1,451,583	1,319,389	125,646	280,223	279,222	1,000	0%	1,319,389
Environmental protection		12,770	94,715	18	254	31,923	(31,669)	-99%	94,715
<i><b>Trading services</b></i>		<b>17,287,457</b>	<b>18,650,592</b>	<b>1,812,152</b>	<b>6,503,870</b>	<b>6,445,770</b>	<b>58,099</b>	<b>1%</b>	<b>18,650,592</b>
Energy sources		11,438,329	11,730,582	927,754	4,051,559	4,098,490	(46,931)	-1%	11,730,582
Water management		3,492,422	4,100,522	464,635	1,459,595	1,378,586	81,009	6%	4,100,522
Waste water management		1,055,838	1,362,903	105,514	343,719	480,051	(136,333)	-28%	1,362,903
Waste management		1,300,869	1,456,585	314,248	648,996	488,643	160,353	33%	1,456,585
<i><b>Other</b></i>	<b>4</b>	<b>222,126</b>	<b>227,746</b>	<b>17,718</b>	<b>66,364</b>	<b>92,465</b>	<b>(26,100)</b>	<b>-28%</b>	<b>227,746</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>30,417,549</b>	<b>32,708,740</b>	<b>2,728,280</b>	<b>10,862,763</b>	<b>10,849,754</b>	<b>13,008</b>	<b>0%</b>	<b>32,708,740</b>
<b>Expenditure - Functional</b>									
<i><b>Governance and administration</b></i>		<b>5,144,326</b>	<b>7,288,308</b>	<b>564,365</b>	<b>1,890,597</b>	<b>2,603,644</b>	<b>(713,048)</b>	<b>-27%</b>	<b>7,288,308</b>
Executive and council		885,197	1,230,769	108,237	325,423	368,534	(43,112)	-12%	1,230,769
Finance and administration		3,911,209	5,755,519	448,045	1,430,963	2,135,686	(704,723)	-33%	5,755,519
Internal audit		347,920	302,020	8,083	134,211	99,424	34,787	35%	302,020
<i><b>Community and public safety</b></i>		<b>4,227,024</b>	<b>3,936,721</b>	<b>364,413</b>	<b>1,300,548</b>	<b>1,428,652</b>	<b>(128,104)</b>	<b>-9%</b>	<b>3,936,721</b>
Community and social services		307,037	269,256	30,752	95,769	139,307	(43,538)	-31%	269,256
Sport and recreation		407,303	374,267	27,917	108,040	189,856	(81,816)	-43%	374,267
Public safety		2,352,619	2,219,047	219,318	783,627	713,733	69,894	10%	2,219,047
Housing		566,472	466,664	40,049	123,044	182,097	(59,053)	-32%	466,664
Health		593,593	607,488	46,376	190,067	203,659	(13,591)	-7%	607,488
<i><b>Economic and environmental services</b></i>		<b>2,745,385</b>	<b>3,210,120</b>	<b>293,063</b>	<b>940,116</b>	<b>1,208,862</b>	<b>(268,746)</b>	<b>-22%</b>	<b>3,210,120</b>
Planning and development		801,431	1,034,346	82,309	293,640	365,418	(71,779)	-20%	1,034,346
Road transport		1,817,941	1,911,711	199,868	607,424	751,465	(144,040)	-19%	1,911,711
Environmental protection		126,013	264,063	10,885	39,052	91,979	(52,927)	-58%	264,063
<i><b>Trading services</b></i>		<b>15,085,276</b>	<b>15,388,317</b>	<b>2,096,855</b>	<b>5,496,748</b>	<b>6,374,083</b>	<b>(877,335)</b>	<b>-14%</b>	<b>15,388,317</b>
Energy sources		10,494,835	10,073,638	1,517,571	3,995,439	4,453,885	(458,445)	-10%	10,073,638
Water management		2,852,986	3,128,834	425,447	997,172	1,132,329	(135,158)	-12%	3,128,834
Waste water management		445,639	1,107,046	51,550	191,669	403,084	(211,415)	-52%	1,107,046
Waste management		1,291,816	1,078,799	102,287	312,469	384,785	(72,316)	-19%	1,078,799
<i><b>Other</b></i>		<b>189,245</b>	<b>171,863</b>	<b>14,562</b>	<b>47,207</b>	<b>59,528</b>	<b>(12,321)</b>	<b>-21%</b>	<b>171,863</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>27,391,255</b>	<b>29,995,329</b>	<b>3,333,257</b>	<b>9,675,216</b>	<b>11,674,770</b>	<b>(1,999,554)</b>	<b>-17%</b>	<b>29,995,329</b>
<b>Surplus/ (Deficit) for the year</b>		<b>3,026,294</b>	<b>2,713,410</b>	<b>(604,977)</b>	<b>1,187,546</b>	<b>(825,016)</b>	<b>2,012,562</b>	<b>-244%</b>	<b>2,713,410</b>

**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) - M04 October**

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
<b>R thousands</b>									
<b>Revenue by Vote</b>	<b>1</b>								
Vote 1 - Community & Social Development Services Department		60,353	67,047	775	5,793	33,941	(28,148)	-82.9%	67,047
Vote 2 - Economic Development & Spatial Planning Department		193,820	400,077	16,439	37,853	92,371	(54,519)	-59.0%	400,077
Vote 3 - Emergency Management Services Department		82,199	81,402	27,469	31,341	51,331	(19,990)	-38.9%	81,402
Vote 4 - Environment & Agriculture Management Department		1,512,376	175,514	(4,359)	41,924	138,599	(96,675)	-69.8%	175,514
Vote 5 - Group Audit & Risk Department		51,845	42,165	4,287	12,954	14,055	(1,101)	-7.8%	42,165
Vote 6 - Group Financial Services Department		9,670,882	10,383,343	649,804	3,729,415	3,336,343	393,072	11.8%	10,383,343
Vote 7 - Group Property Department		61,893	93,279	5,309	21,606	30,919	(9,313)	-30.1%	93,279
Vote 8 - Health Department		62,535	59,442	5,780	5,871	45,359	(39,488)	-87.1%	59,442
Vote 9 - Housing & Human Settlement Department		762,238	983,245	25,635	77,200	228,797	(151,597)	-66.3%	983,245
Vote 10 - Regional Operations & Coordination Department		304,298	1,593,116	354,385	727,904	538,781	189,123	35.1%	1,593,116
Vote 11 - Roads & Transport Department		1,326,259	1,195,088	111,679	241,480	237,145	4,335	1.8%	1,195,088
Vote 12 - Shared Services Department		22,020	1,063	1	6	354	(349)	-98.4%	1,063
Vote 13 - Tshwane Metro Police Department		214,401	334,516	29,248	65,963	111,505	(45,542)	-40.8%	334,516
Vote 14 - Utility Services Department		15,969,720	17,192,562	1,497,059	5,851,346	5,956,979	(105,633)	-1.8%	17,192,562
Vote 15 - Other Departments		122,710	106,882	4,767	12,108	33,275	(21,166)	-63.6%	106,882
<b>Total Revenue by Vote</b>	<b>2</b>	<b>30,417,549</b>	<b>32,708,740</b>	<b>2,728,280</b>	<b>10,862,763</b>	<b>10,849,754</b>	<b>13,008</b>	<b>0.1%</b>	<b>32,708,740</b>
<b>Expenditure by Vote</b>	<b>1</b>								
Vote 1 - Community & Social Development Services Department		294,997	366,933	19,914	75,743	100,486	(24,743)	-24.6%	366,933
Vote 2 - Economic Development & Spatial Planning Department		585,005	668,376	57,596	195,039	274,319	(79,280)	-28.9%	668,376
Vote 3 - Emergency Management Services Department		623,775	660,745	53,679	211,121	219,513	(8,392)	-3.8%	660,745
Vote 4 - Environment & Agriculture Management Department		657,811	682,139	44,300	165,939	308,109	(142,169)	-46.1%	682,139
Vote 5 - Group Audit & Risk Department		364,812	320,121	9,634	140,484	105,157	35,327	33.6%	320,121
Vote 6 - Group Financial Services Department		1,468,345	3,291,437	225,953	641,713	1,095,080	(453,367)	-41.4%	3,291,437
Vote 7 - Group Property Department		349,605	471,404	60,898	185,155	178,592	6,563	3.7%	471,404
Vote 8 - Health Department		317,312	395,176	23,272	98,698	107,752	(9,054)	-8.4%	395,176
Vote 9 - Housing & Human Settlement Department		477,550	317,972	15,664	76,479	130,836	(54,357)	-41.5%	317,972
Vote 10 - Regional Operations & Coordination Department		3,517,044	3,629,647	344,657	1,132,319	1,679,473	(547,155)	-32.6%	3,629,647
Vote 11 - Roads & Transport Department		1,308,988	1,328,192	159,536	440,599	460,747	(20,148)	-4.4%	1,328,192
Vote 12 - Shared Services Department		1,337,661	1,369,586	125,526	394,378	618,068	(223,690)	-36.2%	1,369,586
Vote 13 - Tshwane Metro Police Department		2,175,132	2,087,460	209,136	755,204	663,862	91,342	13.8%	2,087,460
Vote 14 - Utility Services Department		12,625,167	13,200,387	1,893,947	4,817,006	5,374,590	(557,584)	-10.4%	13,200,387
Vote 15 - Other Departments		1,288,051	1,205,754	89,543	345,340	358,186	(12,846)	-3.6%	1,205,754
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>27,391,255</b>	<b>29,995,329</b>	<b>3,333,257</b>	<b>9,675,216</b>	<b>11,674,770</b>	<b>(1,999,554)</b>	<b>-17.1%</b>	<b>29,995,329</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>3,026,294</b>	<b>2,713,410</b>	<b>(604,977)</b>	<b>1,187,546</b>	<b>(825,016)</b>	<b>2,012,562</b>	<b>-243.9%</b>	<b>2,713,410</b>

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

**TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October**

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	582,878	2,127,898	2,044,265	83,633	4%	6,514,409
Service charges - electricity revenue		10,800,091	11,176,494	927,555	4,118,661	3,992,228	126,433	3%	11,176,494
Service charges - water revenue		3,189,550	3,996,886	355,581	1,187,124	1,330,546	(143,422)	-11%	3,996,886
Service charges - sanitation revenue		1,032,486	982,879	94,937	324,576	335,207	(10,631)	-3%	982,879
Service charges - refuse revenue		1,065,583	1,410,506	314,150	648,584	469,355	179,230	38%	1,410,506
Service charges - other		–	–	–	–	–	–	–	–
Rental of facilities and equipment		140,955	151,864	9,132	35,155	54,386	(19,231)	-35%	151,864
Interest earned - external investments		105,994	79,493	14,623	51,642	26,633	25,009	94%	79,493
Interest earned - outstanding debtors		623,114	466,691	61,802	207,674	158,874	48,799	31%	466,691
Dividends received		–	–	–	–	–	–	–	–
Fines, penalties and forfeits		204,354	332,854	29,068	64,725	111,084	(46,359)	-42%	332,854
Licences and permits		145,529	54,796	12,616	38,598	47,594	(8,996)	-19%	54,796
Agency services		–	6,650	–	–	–	–	–	6,650
Transfers and subsidies		3,761,456	4,159,532	108,146	1,550,787	1,503,916	46,871	3%	4,159,532
Other revenue		970,173	887,079	71,060	240,088	280,356	(40,268)	-14%	887,079
Gains on disposal of PPE		3,571	5,880	–	–	1,960	(1,960)	-100%	5,880
Total Revenue (excluding capital transfers and contributions)		27,955,440	30,226,013	2,581,547	10,595,511	10,356,404	239,107	2%	30,226,013
Expenditure By Type									
Employee related costs		8,016,904	8,778,736	659,889	2,772,455	2,819,849	(47,393)	-2%	8,778,736
Remuneration of councillors		120,365	125,281	10,194	40,296	44,820	(4,523)	-10%	125,281
Debt impairment		780,739	1,175,973	97,866	395,423	395,423	–	–	1,175,973
Depreciation & asset impairment		1,624,536	1,961,302	130,861	481,746	662,307	(180,561)	-27%	1,961,302
Finance charges		1,319,814	1,417,357	104,175	226,559	519,133	(292,575)	-56%	1,417,357
Bulk purchases		7,466,982	7,462,684	1,326,288	3,224,909	3,508,954	(284,045)	-8%	7,462,684
Other materials		2,170,290	3,261,702	429,312	865,596	978,899	(113,302)	-12%	3,261,702
Contracted services		2,604,332	2,874,971	291,470	739,660	1,468,863	(729,204)	-50%	2,874,971
Transfers and subsidies		423,719	49,980	16,499	34,655	44,454	(9,799)	-22%	49,980
Other expenditure		2,862,350	2,886,842	266,701	893,916	1,232,067	(338,152)	-27%	2,886,842
Loss on disposal of PPE		1,224	1	–	–	0	(0)	-100%	1
Total Expenditure		27,391,255	29,994,829	3,333,257	9,675,216	11,674,770	(1,999,554)	-17%	29,994,829
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,407,713	2,443,910	143,562	256,911	482,412	(225,501)	(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	3,170	10,341	10,939	(598)	(0)	32,816
Surplus/(Deficit) after capital transfers & contributions		3,026,294	2,713,910	(604,977)	1,187,546	(825,016)			2,713,910
Taxation		–	500	–	–	–	–	–	500
Surplus/(Deficit) after taxation		3,026,294	2,713,410	(604,977)	1,187,546	(825,016)			2,713,410
Attributable to minorities		–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		3,026,294	2,713,410	(604,977)	1,187,546	(825,016)			2,713,410
Share of surplus/ (deficit) of associate		–	–	–	–	–			–
Surplus/ (Deficit) for the year		3,026,294	2,713,410	(604,977)	1,187,546	(825,016)			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 - M04 October

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
<b>R thousands</b>	1								
<b>Multi-Year expenditure appropriation</b>	2								
Vote 1 - Community & Social Development Services Department		102 068	91 507	5 486	8 526	43 607	(35 081)	-80%	91 507
Vote 2 - Economic Development & Spatial Planning Department		54 381	63 700	—	(11)	33 689	(33 700)	-100%	63 700
Vote 3 - Emergency Management Services Department		10 895	10 000	123	1 077	2 600	(1 523)	-59%	10 000
Vote 4 - Environment & Agriculture Management Department		22 123	32 500	—	227	8 250	(8 023)	-97%	32 500
Vote 5 - Group Audit & Risk Department		5 856	13 000	59	59	4 316	(4 257)	-99%	13 000
Vote 6 - Group Financial Services Department		43 513	101 000	—	—	28 193	(28 193)	-100%	101 000
Vote 7 - Group Property Department		—	5 000	—	—	620	(620)	-100%	5 000
Vote 8 - Health Department		14 031	15 200	—	1 327	5 247	(3 919)	-75%	15 200
Vote 9 - Housing & Human Settlement Department		598 492	996 597	15 976	45 783	259 604	(213 821)	-82%	996 597
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	53 611	137 383	119 410	17 973	15%	1 111 638
Vote 12 - Shared Services Department		159 831	93 500	17	17	39 105	(39 088)	-100%	93 500
Vote 13 - Tshwane Metro Police Department		29 997	13 000	—	—	3 996	(3 996)	-100%	13 000
Vote 14 - Utility Services Department		978 955	1 015 616	78 964	111 755	209 894	(98 139)	-47%	1 015 616
Vote 15 - Other Departments		52 301	391 500	—	498	55 134	(54 636)	-99%	391 500
<b>Total Capital Multi-year expenditure</b>	4,7	<b>3 223 797</b>	<b>3 958 759</b>	<b>154 236</b>	<b>306 586</b>	<b>814 165</b>	<b>(507 580)</b>	<b>-62%</b>	<b>3 958 759</b>
<b>Single Year expenditure appropriation</b>	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	7	7	—	7	#DIV/0!	250
Vote 4 - Environment & Agriculture Management Department		4 831	—	—	—	—	—		—
Vote 5 - Group Audit & Risk Department		—	—	—	—	—	—		—
Vote 6 - Group Financial Services Department		—	19 500	—	—	2 640	(2 640)	-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	—	22	—	22	#DIV/0!	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	100	100	450	(350)	-78%	800
<b>Total Capital single-year expenditure</b>	4	<b>9 031</b>	<b>24 000</b>	<b>107</b>	<b>129</b>	<b>3 090</b>	<b>(2 961)</b>	<b>-96%</b>	<b>24 000</b>
<b>Total Capital Expenditure</b>		<b>3 232 828</b>	<b>3 982 759</b>	<b>154 343</b>	<b>306 714</b>	<b>817 255</b>	<b>(510 541)</b>	<b>-62%</b>	<b>3 982 759</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>		<b>267 412</b>	<b>636 957</b>	<b>176</b>	<b>695</b>	<b>131 457</b>	<b>(130 761)</b>	<b>-99%</b>	<b>636 957</b>
Executive and council		62 117	387 257	—	498	51 342	(50 845)	-99%	387 257
Finance and administration		—	—	—	—	—	—		—
Internal audit		205 295	249 700	176	198	80 114	(79 917)	-100%	249 700
<b>Community and public safety</b>		<b>726 025</b>	<b>1 124 847</b>	<b>21 591</b>	<b>56 720</b>	<b>311 959</b>	<b>(255 239)</b>	<b>-82%</b>	<b>1 124 847</b>
Community and social services		19 292	8 300	123	1 077	1 000	77	8%	8 300
Sport and recreation		41 796	58 500	5 377	(3 073)	12 932	(16 005)	-124%	58 500
Public safety		5 903	7 250	7	7	1 600	(1 593)	-100%	7 250
Housing		601 324	1 001 597	15 976	45 783	260 104	(214 321)	-82%	1 001 597
Health		57 710	49 200	109	12 926	36 323	(23 397)	-64%	49 200
<b>Economic and environmental services</b>		<b>1 207 178</b>	<b>1 129 338</b>	<b>51 161</b>	<b>131 975</b>	<b>138 455</b>	<b>(6 480)</b>	<b>-5%</b>	<b>1 129 038</b>
Planning and development		47 538	57 200	—	—	32 883	(32 883)	-100%	57 200
Road transport		1 156 925	1 069 138	51 161	131 748	105 222	26 526	25%	1 069 138
Environmental protection		2 715	3 000	—	227	350	(123)	-35%	3 000
<b>Trading services</b>		<b>1 000 582</b>	<b>1 051 116</b>	<b>78 964</b>	<b>111 755</b>	<b>216 394</b>	<b>(104 639)</b>	<b>-48%</b>	<b>1 051 116</b>
Energy sources		491 988	488 312	40 122	66 105	62 765	3 340	5%	488 312
Water management		149 201	402 804	31 556	37 522	103 980	(66 458)	-64%	402 804
Waste water management		338 570	146 000	7 286	8 129	43 150	(35 021)	-81%	146 000
Waste management		20 822	14 000	—	—	6 500	(6 500)	-100%	14 000
<b>Other</b>		<b>31 632</b>	<b>40 500</b>	<b>2 451</b>	<b>5 569</b>	<b>18 991</b>	<b>(13 421)</b>	<b>-71%</b>	<b>40 500</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>3 232 828</b>	<b>3 982 759</b>	<b>154 343</b>	<b>306 714</b>	<b>817 255</b>	<b>(510 541)</b>	<b>-62%</b>	<b>3 982 459</b>
<b>Funded by:</b>									
National Government		2 298 313	2 329 777	120 749	235 473	446 517	(211 044)	-47%	2 329 777
Provincial Government		46 710	43 507	109	11 598	32 075	(20 476)	-64%	43 507
District Municipality		—	—	—	—	—	—		—
Other transfers and grants		200	6 000	—	—	—	—		6 000
<b>Transfers recognised - capital</b>		<b>2 345 223</b>	<b>2 379 284</b>	<b>120 857</b>	<b>247 071</b>	<b>478 592</b>	<b>(231 521)</b>	<b>-48%</b>	<b>2 379 284</b>
<b>Public contributions &amp; donations</b>	5	97 926	100 000	3 968	13 605	5 495	8 110	148%	100 000
<b>Borrowing</b>	6	760 761	1 000 000	29 049	31 367	238 729	(207 362)	-87%	1 000 000
<b>Internally generated funds</b>		28 919	503 475	468	14 671	94 440	(79 769)	-84%	503 475
<b>Total Capital Funding</b>		<b>3 232 828</b>	<b>3 982 759</b>	<b>154 343</b>	<b>306 714</b>	<b>817 255</b>	<b>(510 541)</b>	<b>-62%</b>	<b>3 982 759</b>

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

**TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M04 October**

Description	Ref	2016/17	Budget Year 2017/18		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>				
<b><u>ASSETS</u></b>					
<b>Current assets</b>					
Cash		398,775	121,000	96,225	121,000
Call investment deposits		1,712,109	2,502,289	1,838,853	2,502,289
Consumer debtors		7,948,261	3,423,486	8,079,072	3,423,486
Other debtors		1,162,454	1,067,508	1,023,516	1,067,508
Current portion of long-term receivables		91,005	163,349	91,005	163,349
Inventory		688,895	698,494	687,785	698,494
<b>Total current assets</b>		<b>12,001,499</b>	<b>7,976,126</b>	<b>11,816,456</b>	<b>7,976,126</b>
<b>Non current assets</b>					
Long-term receivables		25,661	6,366	23,100	6,366
Investments		711	858,036	711	858,036
Investment property		749,410	927,675	749,410	927,675
Investments in Associate		–	–	–	–
Property, plant and equipment		33,890,210	37,968,303	33,702,115	37,968,303
Agricultural		–	–	–	–
Biological assets		–	–	–	–
Intangible assets		385,034	379,756	385,034	379,756
Other non-current assets		4,095,737	–	4,095,737	–
<b>Total non current assets</b>		<b>39,146,763</b>	<b>40,140,136</b>	<b>38,956,107</b>	<b>40,140,136</b>
<b>TOTAL ASSETS</b>		<b>51,148,262</b>	<b>48,116,261</b>	<b>50,772,563</b>	<b>48,116,261</b>
<b><u>LIABILITIES</u></b>					
<b>Current liabilities</b>					
Bank overdraft		–	–	–	–
Borrowing		910,024	788,401	910,024	788,401
Consumer deposits		407,337	395,755	461,045	395,755
Trade and other payables		8,993,976	7,197,370	7,507,493	7,197,370
Provisions		–	–	–	–
<b>Total current liabilities</b>		<b>10,311,337</b>	<b>8,381,526</b>	<b>8,878,562</b>	<b>8,381,526</b>
<b>Non current liabilities</b>					
Borrowing		11,123,593	11,195,205	11,013,302	11,195,205
Provisions		4,208,076	3,569,019	4,208,076	3,569,019
<b>Total non current liabilities</b>		<b>15,331,669</b>	<b>14,764,224</b>	<b>15,221,378</b>	<b>14,764,224</b>
<b>TOTAL LIABILITIES</b>		<b>25,643,005</b>	<b>23,145,750</b>	<b>24,099,940</b>	<b>23,145,750</b>
<b>NET ASSETS</b>	<b>2</b>	<b>25,505,256</b>	<b>24,970,512</b>	<b>26,672,622</b>	<b>24,970,512</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>					
Accumulated Surplus/(Deficit)		25,274,453	24,713,269	26,441,819	24,713,269
Reserves		230,803	257,243	230,803	257,243
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>25,505,256</b>	<b>24,970,512</b>	<b>26,672,622</b>	<b>24,970,512</b>

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

**TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M04 October**

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
<b>R thousands</b>	<b>1</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates		5 912 584	6 188 689	582 878	2 127 898	1 941 740	186 158	10%	6 188 689
Service charges		16 072 597	16 688 427	3 664 640	5 789 923	5 820 090	(30 166)	-1%	16 688 427
Other revenue		1 292 950	1 433 244	121 875	399 360	493 424	(94 065)	-19%	1 433 244
Government - operating		3 812 145	4 159 532	95 365	1 571 013	1 478 172	92 841	6%	4 159 532
Government - capital		2 597 200	2 443 910	189 305	525 969	458 041	67 928	15%	2 443 910
Interest		724 019	233 345	76 425	252 435	79 437	172 998	218%	233 345
<b>Payments</b>									
Suppliers and employees		(24 545 502)	(24 916 187)	(4 526 782)	(10 468 539)	(10 584 539)	(116 000)	1%	(24 916 187)
Finance charges		(1 253 459)	(1 417 357)	(104 175)	(195 220)	(478 185)	(282 965)	59%	(1 417 357)
Transfers and Grants		(81 356)	(49 980)	(16 499)	(34 642)	(16 709)	17 933	-107%	(49 980)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>4 531 177</b>	<b>4 763 623</b>	<b>83 032</b>	<b>(31 804)</b>	<b>(808 530)</b>	<b>(776 726)</b>	<b>96%</b>	<b>4 763 623</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		(5 275)	5 880	(67)	15 439	1 960	13 479	688%	5 880
Decrease (Increase) in non-current debtors		(40 739)	(102 705)	–	(16 524)	(34 235)	17 711	-52%	(102 705)
Decrease (increase) other non-current receivables		(2 591)	993	2 365	(41 539)	331	(41 870)	-12653%	993
Decrease (increase) in non-current investments		(1 155)	(500 246)	(2 962)	2 371	(166 749)	169 120	-101%	(500 246)
<b>Payments</b>									
Capital assets		(3 974 824)	(3 863 903)	(154 340)	(292 940)	(776 963)	(484 024)	62%	(3 863 903)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4 024 583)</b>	<b>(4 459 981)</b>	<b>(155 004)</b>	<b>(333 192)</b>	<b>(975 656)</b>	<b>(642 464)</b>	<b>66%</b>	<b>(4 459 981)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		–	–	–	205 000	–	205 000	#DIV/0!	–
Borrowing long term/refinancing		1 000 000	1 000 000	–	–	238 729	(238 729)	-100%	1 000 000
Increase (decrease) in consumer deposits		30 402	7 760	14 876	36 047	2 587	33 461	1294%	7 760
<b>Payments</b>									
Repayment of borrowing		(552 421)	(601 794)	(37 569)	(110 290)	(200 598)	(90 308)	45%	(601 794)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>477 982</b>	<b>405 966</b>	<b>(22 693)</b>	<b>130 757</b>	<b>40 717</b>	<b>(90 040)</b>	<b>-221%</b>	<b>405 966</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>984 576</b>	<b>709 608</b>	<b>(94 665)</b>	<b>(234 238)</b>	<b>(1 743 468)</b>			<b>709 608</b>
Cash/cash equivalents at beginning:		1 184 740	1 907 681		2 169 316	1 907 681			2 169 316
Cash/cash equivalents at month/year end:		2 169 316	2 617 289		1 935 077	164 213			2 878 923



## PART 2: SUPPORTING DOCUMENTATION

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	83,633	Due to an increase number of properties billed.	Technical audits on all meters will be conducted and all notification and placement of meters attended to.
	Service charges - electricity revenue	126,433	Revenue on sale of electricity and prepaid electricity reflects an over recovery due to billing challenges, where some accounts were over-estimated.	Currently residents are required to reduce water consumption.
	Service charges - water revenue	(143,422)	Due to a decline in usage. The budget for water and sewerage is based on statistical trends, and currently residents are required to reduce water consumption.	Currently residents are required to reduce water consumption.
	Service charges - sanitation revenue	(10,631)	Due to a decline in usage. The budget for water and sewerage is based on statistical trends, and currently residents are required to reduce water consumption.	
	Service charges - refuse revenue	179,230	The over recovery is due to incorrect billing for the month of October 2017.	
	Service charges - other	-		
	Rental of facilities and equipment	(19,231)	Mainly due to under recovery on the rental of Housing Accommodation and Commercial properties.	Expired Business leases to be advertised.
	Interest earned - external investments	25,009	Interest earned on the bank account and investments better than projected.	
	Interest earned - outstanding debtors	48,799	As a result of an increase in outstanding debtors.	
	Dividends received	-		
	Fines, penalties and forfeits	(46,359)	Due to outstanding income from traffic fines. There is a delay in capturing transactions, as data is only available after the closing of each month.	
	Licences and permits	(8,996)	Mainly due to a decline in applications.	
	Agency services	-		
	Transfers and subsidies	46,871	Due to receipt of the first tranche of the equitable share.	
	Other revenue	(40,268)	Due to under recovery mainly Township Development Contributions, Market and Transport fees	
	Gains on disposal of PPE	(1,960)		
2	<b>Expenditure By Type</b>			
	Employee related costs	(47,393)	Underspending mainly relates to salaries due to vacant positions, provision for leave, post-employment pension and long-service benefits.	The actual spending on the provisions are posted at year end.
	Remuneration of councillors	(4,523)		
	Debt impairment	-		
	Depreciation & asset impairment	(180,561)	The calculation aligns with the asset verification and purification process.	
	Finance charges	(292,575)	Interest payable on the external loans is paid at the end of each quarter.	
	Bulk purchases	(284,045)	Due to outstanding October invoices still to be paid.	
	Other materials	(113,302)	Due to underspending mainly on chemicals, coal, stationery and consumables.	Expenditure is expected to increase in the third quarter of the financial year.
	Contracted services	(729,204)	Due to underspending mainly on repairs and maintenance on grounds, roads, Electricity and Water reticulation network.	Expenditure is expected to increase in the third quarter of the financial year.
	Transfers and subsidies	(9,799)	Due to underspending on payment on the Early Childhood Development NGO Support.	NGO support payments are done once a year through pre-selected NGO, at the end of the financial year.
	Other expenditure	(338,152)	Due to underspending, mainly on telecommunications, Internet fees, management of information systems and rental of plant and equipment.	Expenditure is expected to increase in the third quarter of the financial year.
	Loss on disposal of PPE	(0)		
3	<b>Capital Expenditure</b>			
	Vote 1 - Community & Social Development Services Department	(35,081)	Social Development centre in Hammanskraal project is the main contributor. Delay of payment due to extension of time approval by EAC.	Payment awaiting processing.
	Vote 2 - Economic Development & Spatial Planning Department	(33,650)	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 Site Development Plan and building plans were not approved, issues raised by the Spatial Planning officials and architects are being addressed.
	Vote 3 - Emergency Management Services Department	(1,523)	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 to be re-advertised.	Re-advertisement of Board quotation. The appointed professional for the Renovation and Upgrading of Facilities are being addressed via SCM in consultation with Group Legal Services.
	Vote 4 - Environment & Agriculture Management Department	(8,023)	Provision of waste containers is the main contributor. There was a delay in delivery of bins by the service provider.	Invoices are currently being processed.
	Vote 5 - Group Audit & Risk Department	(4,257)	Under spending on Insurance Replacements.	Departmental Creators and Approvers were linked to Insurance Projects by E-Procurement Developers.
	Vote 6 - Group Financial Services Department	(28,193)	Turnaround of Municipality Water Services – Reduction of water losses is the main contributor. SCM process in place.	Expenditure is expected to improve in the third quarter.
	Vote 7 - Group Property Department	(620)	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.	Follow-up will be done with SCM officials responsible for execution.
	Vote 8 - Health Department	(3,919)	Replacement of Rayton Clinic - Work stopped due to contractual deviations.	Normal progressive work has resumed.
	Vote 9 - Housing & Human Settlement Department	(186,626)	Winterveldt bulk sewer project is the main contributor. Awaiting approval of deviation report.	Approval of BAC resolution.
	Vote 10 - Regional Operations & Coordination Department	(555)	Under spending on water tanks. Awaiting feedback from Housing on areas to be formalised to prevent duplication.	None.
	Vote 11 - Roads & Transport Department	17,973	Expenditure on Planning and Design of BRT Projects progressing well.	None.
	Vote 12 - Shared Services Department	(39,088)	Under spending on the Implementation of Storage Area Network project - Prerequisite for purchasing additional equipment is full environmental blueprint and plan. This is still in process with service provider.	Requesting approval to fast track due to failing hardware.
	Vote 13 - Tshwane Metro Police Department	(3,996)	Purchasing of Policing Equipment - Report for the procurement of Tetra Radio communication only approved during the last week of October 2017.	Awaiting Letter of Acceptance and copy of approved report before continuation.
	Vote 14 - Utility Services Department	(98,139)	RE - AGA - Tshwane - Appointment of contractors has been put on hold due to Township Layout that has not been approved.	The department is in constant communication with the Human Settlement Department to expedite the approval of the township layout plans.
	Vote 15 - Other Departments	(54,636)	Revalidation of City's industrial and economic nodes ( Rosslyn, Babelagi, enkandushisa, 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 - M04 October**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
4	<b>R thousands</b> <b>Financial Position</b> Current assets Non current assets Current liabilities Non current liabilities	3,840,330 (1,184,029) 497,036 457,154	An increased in consumer debbrs. A decrease PPE and investments. An increase in trade and other payables. An increase provisions for liability.	
5	<b>Cash Flow</b> Transfer receipts - capital Contributions & Contributed assets Proceeds on disposal of PPE Short term loans Borrowing long term/refinancing Increase in consumer deposits Receipt of non-current debbrs Receipt of non-current receivables Change in non-current investments Capital assets Repayment of borrowing	(6,263) - (557) - (79,698) 14,229 8,559 2,282 38,725 (162,544) (12,580)	Outstanding transfer on the Infrastructure Grant Gain on disposal of assets will be realised once the assets are sold. Long Term borrowings is expected in the fourth quarter. An increase in consumer deposit. Receipts of non- current receivables. A change in current investments Underspending on the capital budget. Repayment less than budgeted.	
7	<b>Municipal Entities</b> <b>Revenue</b> Housing Company Tshwane Tshwane Economic Development Agency <b>Expenditure</b> Housing Company Tshwane Tshwane Economic Development Agency <b>Capital Expenditure</b> Housing Company Tshwane Tshwane Economic Development Agency	(5,142) (16,873) (5,010) (6,704) (27,195) (50)	Rental of facilities less than projected. Not all grant payments have been received. 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. Expenditure less than projected. 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. No expenditure has been incurred for the period.	The contractor has been put into terms to deliver 158 units by the end of the second quarter. Depreciation on the building will be corrected during the adjustment budget

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

**TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October**

Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18		
			Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.0%	11.3%	1.9%	5.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		23.5%	25.9%	1.7%	25.9%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		82.4%	76.8%	67.7%	76.8%
Gearing	Long Term Borrowing/ Funds & Reserves		4819.5%	4352.0%	4788.0%	4352.0%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	1	116.4%	95.2%	145.9%	95.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		20.5%	31.3%	25.9%	31.3%
<b><u>Revenue Management</u></b>						
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%	109.0%	15.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	21.3%	18.5%	20.0%	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%	21.4%	22.6%
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	29.0%	26.4%	29.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.8%	4.0%	1.6%	4.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.5%	11.2%	1.5%	5.1%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		112.3	30.5	-40.1	30.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		28.4%	19.2%	94.8%	19.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.08	1.20	0.32	1.20

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

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

TSH City Of Tshwane - Supporting Table SC3 monthly Budget Statement - aged debtors - W04 October														
Description		NT Code	Budget Year 2017/18										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	736,572	70,930	161,920	151,444	40,594	84,128	348,141	1,266,902	2,860,633	1,891,210	1,431		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	328,949	43,646	37,658	28,908	15,840	19,537	120,143	546,216	1,140,898	730,644	504		
Receivables from Non-exchange Transactions - Property Rates	1400	587,409	90,055	70,374	56,389	52,455	45,293	238,152	1,223,727	2,363,855	1,616,017	368		
Receivables from Exchange Transactions - Waste Water Management	1500	109,210	12,762	10,601	11,669	8,084	5,445	46,757	173,429	377,957	245,384	299		
Receivables from Exchange Transactions - Waste Management	1600	303,273	21,793	17,817	18,297	15,848	11,216	87,524	357,884	833,652	490,768	591		
Receivables from Exchange Transactions - Property Rental Debtors	1700	9,930	1,955	1,243	1,419	669	226,575	213	41,156	283,160	270,032	-		
Interest on Arrear Debtor Accounts	1810	341,439	57,685	52,301	60,246	52,145	39,412	265,846	1,149,624	2,018,698	1,567,273	822		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	623,650	42,764	38,894	20,703	19,906	17,330	143,370	701,357	1,607,974	902,666	946		
Total By Income Source	2000	3,040,434	341,591	390,808	349,075	205,541	448,936	1,250,146	5,460,295	11,486,826	7,713,993	4,961	-	
2016/17 - totals only		1,410,674,733	256,589,989	284,279,733	204,053,347	176,890,473	351,648,754	940,899,032	4,498,470,195	8,123,506	6,171,962	5,900,705		
Debtors Age Analysis By Customer Group														
Organs of State	2200	184,924	29,016	16,635	(13,030)	(2,264)	(959)	8,496	(4,328)	218,490	(12,084)	-		
Commercial	2300	665,576	100,252	105,644	77,391	54,364	152,020	265,797	1,166,152	2,587,196	1,715,725	-		
Households	2400	1,967,713	199,212	207,824	258,452	148,424	150,204	798,740	3,413,233	7,143,803	4,769,054	4,360		
Other	2500	222,221	13,111	60,706	26,262	5,016	147,671	177,112	885,237	1,537,337	1,241,299	601		
Total By Customer Group	2600	3,040,434	341,591	390,808	349,075	205,541	448,936	1,250,146	5,460,295	11,486,826	7,713,993	4,961	-	

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

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

Description		NT Code	Budget Year 2017/18								Prior year totals for chart (same period)
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	598,272								598,272	612,794
Bulk Water	0200	219,204								219,204	196,388
PAYE deductions	0300	111,492								111,492	89,304
VAT (output less input)	0400	(97,549)								(97,549)	(89,436)
Pensions / Retirement deductions	0500	112,022								112,022	104,214
Loan repayments	0600	37,569								37,569	775,000
Trade Creditors	0700	771,570								771,570	298,546
Auditor General	0800	2,296								2,296	8,748
Other	0900	2,838,600								2,838,600	1,427,524
Total By Customer Type	1000	4,593,476	-	-	-	-	-	-	-	4,593,476	3,423,081

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

**TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October**

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b><u>Municipality</u></b>									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	0,0%	711	–	711
Sanlam	26	14y	Insurance pol	07.12.2015	–	3,0%	–	–	–
Sanlam	27	14y	Insurance pol	01.01.2016	–	3,0%	–	–	–
Capital Alliance	28	8y	Insurance pol	On selling da	1	2,0%	622	(623)	0
Capital Alliance	29	9y	Insurance pol	On selling da	5	3,0%	1 969	(1 974)	–
ABSA	32	On Call	Money Marke	On call	191	7,3%	31 026	–	31 217
ABSA	33	On Call	Money Marke	On call	67	7,3%	10 872	–	10 939
ABSA	34	On Call	Money Marke	On call	50	7,3%	8 144	–	8 194
ABSA	35	On Call	Money Marke	On call	1	7,3%	179	–	180
Investec Bank	37	On Call	Money Marke	On call	168	7,3%	27 246	–	27 414
Investec Bank	38	On Call	Money Marke	On call	54	7,3%	8 709	–	8 763
Investec Bank	39	On Call	Money Marke	On call	7	7,3%	1 167	–	1 174
Standard Bank	40	On Call	Money Marke	On call	654	7,8%	98 658	–	99 311
Standard Bank	41	On Call	Money Marke	On call	20	7,8%	3 062	–	3 083
Investec Bank	108	On Call	Money Marke	On call	181	6,8%	31 415	–	31 596
RMB	237	On Call	Money Marke	31.10.2011	–	0,0%	–	–	–
STANLIB	106	On Call	Money Marke	On call	–	0,4%	250	–	250
ABSA	338	On Call	Short Term	On call	–	6,7%	6 278	(6 278)	–
Nedbank	341	On Call	Short Term	On call	–	6,7%	–	–	–
Standard Bank	340	On Call	Short Term	On call	–	6,6%	664 277	(582 058)	82 218
ABSA	243	On Call	Short Term	On call	–	0,0%	–	–	–
Nedbank	244	On Call	Short Term	On call	–	0,0%	–	250 000	250 000
ABSA	245	On Call	Short Term	On call	–	0,0%	–	300 000	300 000
Standard Bank		On Call	Sinking Fund	On call	–	0,0%	950 000	(700 000)	250 000
Nedbank	247	On Call	Short Term	On call	–	0,0%	–	500 000	500 000
ABSA	248	On Call	Short Term	On call	–	0,0%	–	150 000	150 000
Standard Bank	260	On Call	Short Term	On call	480	7,8%	72 382	–	72 861
<b>Municipality sub-total</b>					<b>1 879</b>		<b>1 916 965</b>	<b>(90 933)</b>	<b>1 827 910</b>
<b><u>Entities</u></b>									
<b>Entities sub-total</b>					–		–	–	–
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>	<b>–</b>			<b>1 879</b>		<b>1 916 965</b>	<b>(90 933)</b>	<b>1 827 910</b>

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

**TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October**

Description	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	55,262	1,517,467	1,517,467	–		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	110,524	110,524	–		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	34,029	35,024	183,406	(148,382)	-80.9%	217,173
Primary Health Care		44,325	46,541			32,578	(32,578)	(0)	46,541
Emergency Medical Services		62,850	65,993	26,397	26,397	46,195	(19,798)	(0)	65,993
HIV and Aids Grant		12,649	12,720	7,632	7,632	12,714	(5,082)	(0)	12,720
Housing Top Structure (HSDG)		203,285	90,664			90,664	(90,664)	(0)	90,664
Sports and Recreation : Community Libraries		7,145	1,255		995	1,255	(260)	(0)	1,255
Gautrans		12,071					–		
Research and Technology		75					–		
Other grant providers:		365,329	152,176	6,074	20,216	39,766	(19,550)	-49.2%	152,176
DBSA			61,000				–		61,000
Tirelo Bosha Grant - Research and Development		3,900	5,751	–	628	2,022	(1,394)	(0)	5,751
Broadband/Wifi		1,087					–		–
Housing Company Tshwane		30,629	31,275	2,195	6,109	10,700	(4,592)	(0)	31,275
TEDA		58,166	54,150	3,878	13,479	27,043	(13,564)	(0)	54,150
Sandspruit		271,547	–	–	–	–	–		–
Total Operating Transfers and Grants	5	4,322,377	4,244,957	95,365	1,572,707	1,740,639	(167,932)	-9.6%	4,244,957
Capital Transfers and Grants									
National Government:		2,367,908	2,329,777	179,798	664,120	650,669	13,451	2.1%	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	339,596	339,596	–		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	#DIV/0!	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)	(0)	34,000
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 Transfers and Grants	5	2,411,693	2,379,284	189,305	676,257	684,176	(7,919)	-1.2%	2,379,284
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	6,734,070	6,624,241	284,670	2,248,964	2,424,815	(175,851)	-7.3%	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 - M04 October**

Tsh City Of Tshwane - Supporting Table SC7 (1) Monthly Budget Statement - Transfers and grant expenditure - Mo4 October									
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	69,556	1,481,033	1,291,523	189,510	14.7%	3,875,608
Local Government Equitable Share		1,864,838	2,132,788		888,662	710,929	177,733	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	333	1,332	2,562	(1,230)	(0)	2,650
Urban Settlement Development Grant		46,180	48,492			12,000	(12,000)	(0)	48,492
Expanded Public Works Programme Incentive (EPWP)		50,247	20,451	5,113	5,113	5,113	-		20,451
Public Transport Network Operations Grant		199,221	221,049	63,718	102,866	73,684	29,182	0	221,049
Integrated City Development Grant		6,145	5,764	392	1,589	5,764	(4,175)	(0)	5,764
Provincial Government:		198,421	217,173	28,134	50,166	122,970	(72,804)	-59.2%	217,173
Primary Health Care		44,325	46,541			32,579	(32,579)	(0)	46,541
Emergency Medical Services		62,850	65,993	26,397	26,397	46,195	(19,798)	(0)	65,993
HIV and Aids Grant		12,649	12,720	1,377	5,758	12,720	(6,962)	(0)	12,720
Housing Top Structure (HSDG)		72,555	90,664		16,583	30,221	(13,638)	(0)	90,664
Sports and Recreation : Community Libraries		5,932	1,255	360	1,428	1,255	173	0	1,255
Gautrans		110	-			-	-		-
Other grant providers:		364,242	152,176	6,074	19,588	64,495	(44,907)	-69.6%	152,176
DBSA		-	61,000			21,000	(21,000)	(0)	61,000
Tirelo Boshia Grant- Research and Development		3,900	5,751	-	-	5,751	(5,751)	(0)	5,751
Housing Company Tshwane		30,629	31,275	2,195	6,109	10,700	(4,592)	(0)	31,275
TEDA		58,166	54,150	3,878	13,479	27,043	(13,564)	(0)	54,150
Sandspruit		271,547	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		4,172,269	4,244,957	103,764	1,550,787	1,478,988	71,799	4.9%	4,244,957
<u>Capital expenditure of Transfers and Grants</u>									
National Government:		2,232,139	2,329,777	120,748	235,473	449,238	(213,765)	-47.6%	2,329,777
Urban Settlement Development Grant		1,415,652	1,567,923	97,102	137,797	355,098	(217,301)	(0)	1,567,923
Public Transport Infrastructure & Systems Grant		729,153	679,190	19,633	93,165	84,220	8,945	0	679,190
Integrated National Electrification Programme		39,332	30,000	4,013	4,013	3,720	293	0	30,000
Neighbourhood Development Partnership Grant		48,002	20,000	-	498	2,480	(1,982)	(0)	20,000
Integrated City Development Grant		-	32,665	-	-	3,720	(3,720)	(0)	32,665
Provincial Government:		46,710	114,133	109	11,598	32,074	(20,476)	-63.8%	114,133
Sport and Recreation: Community Libraries		5,710	9,507			998	(998)	(0)	9,507
Social Infrastructure Grant		41,000	34,000	109	11,598	31,076	(19,478)	(0)	34,000
HCT - SHRA		-	70,626			-	-		70,626
Other grant providers:		200	6,000	-	-	-	-		6,000
LG SETA Discretionary 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	120,857	247,071	481,312	(234,241)	-48.7%	2,449,910
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		6,451,318	6,694,867	224,621	1,797,858	1,960,300	(162,442)	-8.3%	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 - M04 October

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



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

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

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
<b>R thousands</b>									
	1	A	B						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		115,514	125,168	9,782	39,254	42,718	(3,465)	-8%	125,168
Medical Aid Contributions		–	66	–	–	–	–	–	66
Cellphone Allowance		–	46	–	–	–	–	–	46
Other benefits and allowances		2,490	–	–	–	–	–	–	–
<b>Sub Total - Councillors</b>		<b>118,003</b>	<b>125,281</b>	<b>9,782</b>	<b>39,254</b>	<b>42,718</b>	<b>(3,465)</b>	<b>-8%</b>	<b>125,281</b>
<b>% increase</b>	4		<b>6.2%</b>						<b>6.2%</b>
<b>Senior Managers of the Municipality</b>	3								
Basic Salaries and Wages		42,964	17,470	2,443	11,188	5,823	5,365	92%	17,470
Pension and UIF Contributions		–	11,057	58	237	3,686	(3,448)	-94%	11,057
Medical Aid Contributions		–	1,045	38	150	348	(199)	-57%	1,045
Overtime		–	123	–	–	41	(41)	-100%	123
Performance Bonus		–	2,039	(42)	–	680	(680)	-100%	2,039
Motor Vehicle Allowance		–	843	75	325	281	44	16%	843
Cellphone Allowance		406	130	14	66	43	23	53%	130
Housing Allowances		–	422	–	–	141	(141)	-100%	422
Other benefits and allowances		–	1,049	48	195	350	(154)	-44%	1,049
Payments in lieu of leave		–	853	–	–	284	(284)	-100%	853
<b>Sub Total - Senior Managers of Municipality</b>		<b>43,371</b>	<b>35,031</b>	<b>2,632</b>	<b>12,162</b>	<b>11,677</b>	<b>485</b>	<b>4%</b>	<b>35,031</b>
<b>% increase</b>	4		<b>-19.2%</b>						<b>-19.2%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		4,920,621	5,227,883	417,923	1,794,324	1,750,360	43,964	3%	5,227,883
Pension and UIF Contributions		1,108,268	1,025,664	95,225	384,906	441,021	(56,115)	-13%	1,025,664
Medical Aid Contributions		458,535	493,954	39,882	159,740	166,024	(6,284)	-4%	493,954
Overtime		385,729	484,572	31,319	121,923	89,348	32,575	36%	484,572
Performance Bonus		266	405,969	48	58	(529)	587	-111%	405,969
Motor Vehicle Allowance		305,328	309,814	25,589	104,248	104,761	(513)	0%	309,814
Cellphone Allowance		16,108	15,946	1,308	5,248	5,613	(365)	-6%	15,946
Housing Allowances		39,231	46,066	3,805	15,253	15,467	(214)	-1%	46,066
Other benefits and allowances		363,294	145,653	39,265	163,162	146,187	16,975	12%	145,653
Payments in lieu of leave		–	243,136	–	–	–	–	–	243,136
Long service awards		–	5,265	–	–	–	–	–	5,265
Post-retirement benefit obligations		106,943	287,440	–	–	71,821	(71,821)	-100%	287,440
<b>Sub Total - Other Municipal Staff</b>		<b>7,704,323</b>	<b>8,691,362</b>	<b>654,363</b>	<b>2,748,864</b>	<b>2,790,074</b>	<b>(41,210)</b>	<b>-1%</b>	<b>8,691,362</b>
<b>% increase</b>	4		<b>12.8%</b>						<b>12.8%</b>
<b>Total Parent Municipality</b>		<b>7,865,697</b>	<b>8,851,674</b>	<b>666,777</b>	<b>2,800,279</b>	<b>2,844,469</b>	<b>(44,190)</b>	<b>-2%</b>	<b>8,851,674</b>
			<b>12.5%</b>						<b>12.5%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b>Board Members of Entities</b>									
Board Fees		3,327	3,285	249	629	1,049	(421)	-40%	3,285
<b>Sub Total - Board Members of Entities</b>		<b>3,327</b>	<b>3,285</b>	<b>249</b>	<b>629</b>	<b>1,049</b>	<b>(421)</b>	<b>-40%</b>	<b>3,285</b>
<b>% increase</b>	4		<b>-1.3%</b>						<b>-1.3%</b>
<b>Senior Managers of Entities</b>									
Basic Salaries and Wages		26,456	14,944	1,459	5,209	4,726	483	10%	14,944
Pension and UIF Contributions		1,193	271	36	148	90	58	64%	271
Medical Aid Contributions		875	349	37	168	116	52	44%	349
Motor Vehicle Allowance		2,112	746	39	175	249	(74)	-30%	746
Cellphone Allowance		328	–	20	84	–	84	#DIV/0!	–
Housing Allowances		232	–	–	–	–	–	–	–
Other benefits and allowances		236	311	14	56	–	56	#DIV/0!	311
<b>Sub Total - Senior Managers of Entities</b>		<b>31,431</b>	<b>16,621</b>	<b>1,605</b>	<b>5,840</b>	<b>5,182</b>	<b>659</b>	<b>13%</b>	<b>16,621</b>
<b>% increase</b>	4		<b>-47.1%</b>						<b>-47.1%</b>
<b>Other Staff of Entities</b>									
Basic Salaries and Wages		68,253	28,867	1,157	5,093	9,312	(4,219)	-45%	28,867
Pension and UIF Contributions		11,622	1,176	36	134	392	(258)	-66%	1,176
Medical Aid Contributions		9,494	996	40	157	332	(175)	-53%	996
Overtime		2,522	–	–	–	–	–	–	–
Performance Bonus		188	–	–	–	–	–	–	–
Motor Vehicle Allowance		6,105	–	31	123	–	123	#DIV/0!	–
Cellphone Allowance		469	–	11	43	–	43	#DIV/0!	–
Housing Allowances		3,428	–	–	–	–	–	–	–
Other benefits and allowances		2,433	1,446	13	38	482	(444)	-92%	1,446
<b>Sub Total - Other Staff of Entities</b>		<b>104,514</b>	<b>32,485</b>	<b>1,289</b>	<b>5,589</b>	<b>10,518</b>	<b>(4,929)</b>	<b>-47%</b>	<b>32,485</b>
<b>% increase</b>	4		<b>-68.9%</b>						<b>-68.9%</b>
<b>Total Municipal Entities</b>		<b>139,272</b>	<b>52,390</b>	<b>3,143</b>	<b>12,058</b>	<b>16,749</b>	<b>(4,691)</b>	<b>-28%</b>	<b>52,390</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>8,004,969</b>	<b>8,904,064</b>	<b>669,921</b>	<b>2,812,338</b>	<b>2,861,218</b>	<b>(48,880)</b>	<b>-2%</b>	<b>8,904,064</b>
<b>% increase</b>	4		<b>11.2%</b>						<b>11.2%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>7,883,639</b>	<b>8,775,499</b>	<b>659,889</b>	<b>2,772,455</b>	<b>2,817,450</b>	<b>(44,995)</b>	<b>-2%</b>	<b>8,775,499</b>

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

**TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October**

Description		Ref	Budget Year 2017/18			2017/18 Medium Term Revenue & Expenditure Framework		
			October Outcome	October Actual	October Variances	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		1						
<b>Cash Receipts By Source</b>								
Property rates			468,570	582,878	114,308	6,188,689	6,621,771	7,085,671
Service charges - electricity revenue			861,446	2,841,859	1,980,413	10,617,669	11,222,469	11,850,363
Service charges - water revenue			349,686	412,990	63,304	3,797,042	4,013,332	4,237,910
Service charges - sanitation revenue			81,674	94,937	13,263	933,735	987,044	1,042,410
Service charges - refuse			110,858	314,124	203,266	1,339,981	1,436,887	1,540,960
Service charges - other			–	731	731			
Rental of facilities and equipment			12,459	9,132	(3,327)	151,864	166,870	182,866
Interest earned - external investments			6,621	14,623	8,002	79,493	74,609	79,434
Interest earned - outstanding debtors			12,761	61,802	49,041	153,853	115,476	120,064
Dividends received			–	–	–			
Fines, penalties and forfeits			27,738	29,068	1,331	332,854	349,555	368,570
Licences and permits			4,566	12,616	8,049	54,796	58,484	61,759
Agency services			–	–	–	6,650	22,994	37,440
Transfer receipts - operating			103,992	95,365	(8,628)	4,159,532	4,425,895	4,747,475
Other revenue			71,130	71,060	(70)	887,079	924,704	977,067
<b>Cash Receipts by Source</b>			<b>2,111,500</b>	<b>4,541,183</b>	<b>2,429,683</b>	<b>28,703,237</b>	<b>30,420,091</b>	<b>32,331,990</b>
<b>Other Cash Flows by Source</b>								
Transfer receipts - capital			195,568	189,305	(6,263)	2,443,910	2,160,936	2,301,281
Contributions & Contributed assets				–	–			
Proceeds on disposal of PPE			490	(67)	(557)	5,880	1,242	1,312
Short term loans				–	–			
Borrowing long term/refinancing			79,698	–	(79,698)	1,000,000	1,000,000	1,300,000
Increase in consumer deposits			647	14,876	14,229	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	2,365	2,282	993	1,124	1,178
Change in non-current investments			(41,687)	(2,962)	38,725	(500,246)	115,989	(14,758)
<b>Total Cash Receipts by Source</b>			<b>2,337,740</b>	<b>4,744,700</b>	<b>2,406,960</b>	<b>31,558,829</b>	<b>33,590,899</b>	<b>35,798,312</b>
<b>Cash Payments by Type</b>								
Employee related costs			662,728	659,889	(2,838)	8,778,772	9,439,307	10,072,202
Remuneration of councillors			10,403	10,194	(209)	125,281	132,672	140,102
Interest paid			117,894	104,175	(13,719)	1,417,357	1,199,598	1,145,762
Bulk purchases - Electricity			511,116	1,320,939	809,824	7,462,684	7,902,983	8,361,356
Bulk purchases - Water & Sewer				5,349	5,349			
Other materials			268,245	429,312	161,067	3,264,102	3,518,605	3,771,551
Contracted services			205,022	291,470	86,448	2,865,416	2,965,098	3,275,913
Grants and subsidies paid - other municipalities				–	–	–	–	–
Grants and subsidies paid - other			4,159	16,499	12,340	49,980	53,438	56,523
General expenses			224,454	1,809,628	1,585,174	2,419,932	2,615,805	2,765,096
<b>Cash Payments by Type</b>			<b>2,004,020</b>	<b>4,647,456</b>	<b>2,643,436</b>	<b>26,383,524</b>	<b>27,827,507</b>	<b>29,588,506</b>
<b>Other Cash Flows/Payments by Type</b>								
Capital assets			316,884	154,340	(162,544)	3,863,903	3,748,258	4,363,327
Repayment of borrowing			50,149	37,569	(12,580)	601,794	664,410	701,243
Other Cash Flows/Payments					–			
<b>Total Cash Payments by Type</b>			<b>2,371,053</b>	<b>4,839,365</b>	<b>2,468,312</b>	<b>30,849,221</b>	<b>32,240,176</b>	<b>34,653,076</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>			<b>(33,313)</b>	<b>(94,665)</b>	<b>(61,353)</b>	<b>709,608</b>	<b>1,350,723</b>	<b>1,145,236</b>
Cash/cash equivalents at the month/year beginning:			888,983	2,029,743	668,345	1,907,681	2,617,289	3,968,011
Cash/cash equivalents at the month/year end:			855,671	1,935,077	606,992	2,617,289	3,968,011	5,113,247

NB. Bulk purchases for water and electricity is budgeted under Other Material as per mSCOA format.

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Revenue By Source</b>									
Property rates		5,912,861	6,515,154	582,878	2,127,898	2,044,265	83,633	4%	6,515,154
Service charges - electricity revenue		10,800,176	11,178,192	927,555	4,118,661	3,992,228	126,433	3%	11,178,192
Service charges - water revenue		3,189,550	3,997,989	355,581	1,187,124	1,330,546	(143,422)	-11%	3,997,989
Service charges - sanitation revenue		1,032,486	982,879	94,937	324,576	335,207	(10,631)	-3%	982,879
Service charges - refuse revenue		1,275,689	1,410,506	314,150	648,584	469,355	179,230	38%	1,410,506
Service charges - other		–	–	–	–	–	–	–	–
Rental of facilities and equipment		166,327	141,688	8,415	32,329	50,996	(18,667)	-37%	141,688
Interest earned - external investments		105,227	79,254	14,587	51,547	26,518	25,029	94%	79,254
Interest earned - outstanding debtors		558,545	466,585	61,790	207,627	158,838	48,789	31%	466,585
Dividends received		–	–	–	–	–	–	–	–
Fines, penalties and forfeits		204,354	332,854	29,068	64,725	111,084	(46,359)	-42%	332,854
Licences and permits		145,529	54,796	12,616	38,598	47,594	(8,996)	-19%	54,796
Agency services		–	–	–	–	–	–	–	–
Transfers and subsidies		3,768,216	4,159,532	102,072	1,531,199	1,466,172	65,027	4%	4,159,532
Other revenue		949,152	885,086	71,029	240,023	277,005	(36,982)	-13%	885,086
Gains on disposal of PPE		3,571	5,880	–	–	1,960	(1,960)	-100%	5,880
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>28,111,685</b>	<b>30,210,396</b>	<b>2,574,679</b>	<b>10,572,890</b>	<b>10,311,768</b>	<b>261,122</b>	<b>3%</b>	<b>30,210,396</b>
<b>Expenditure By Type</b>									
Employee related costs		7,898,754	8,726,381	656,995	2,761,025	2,804,046	(43,020)	-2%	8,726,381
Remuneration of councillors		118,019	125,281	9,945	39,667	43,770	(4,103)	-9%	125,281
Debt impairment		637,816	1,175,973	97,866	395,423	395,423	–	–	1,175,973
Depreciation & asset impairment		1,620,078	1,958,477	130,684	480,813	661,400	(180,587)	-27%	1,958,477
Finance charges		1,319,529	1,417,117	104,155	226,473	519,048	(292,575)	-56%	1,417,117
Bulk purchases		7,597,154	7,462,684	1,326,288	3,224,909	3,508,954	(284,045)	-8%	7,462,684
Other materials		2,251,765	3,262,121	429,312	865,596	978,899	(113,302)	-12%	3,262,121
Contracted services		2,942,766	2,846,473	289,675	736,141	1,463,348	(727,207)	-50%	2,846,473
Transfers and subsidies		423,719	135,405	16,499	34,655	44,454	(9,799)	-22%	135,405
Other expenditure		2,772,491	2,875,449	265,767	890,770	1,223,971	(333,201)	-27%	2,875,449
Loss on disposal of PPE		1,138	1	–	–	0	(0)	-100%	1
<b>Total Expenditure</b>		<b>27,583,230</b>	<b>29,985,363</b>	<b>3,327,186</b>	<b>9,655,473</b>	<b>11,643,312</b>	<b>(1,987,839)</b>	<b>-17%</b>	<b>29,985,363</b>
<b>Surplus/(Deficit)</b>		<b>528,455</b>	<b>225,033</b>	<b>(752,507)</b>	<b>917,417</b>	<b>(1,331,544)</b>	<b>2,248,962</b>	<b>(0)</b>	<b>225,033</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,407,713	2,373,284	143,562	238,131	441,392	(203,261)	(0)	2,373,284
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		–	6,000	–	–	–	–	–	6,000
Transfers and subsidies - capital (in-kind - all)		54,397	34,722	3,170	10,341	10,939	(598)	(0)	34,722
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>2,990,565</b>	<b>2,639,039</b>	<b>(605,774)</b>	<b>1,165,889</b>	<b>(879,214)</b>			<b>2,639,039</b>
Taxation		–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>2,990,565</b>	<b>2,639,039</b>	<b>(605,774)</b>	<b>1,165,889</b>	<b>(879,214)</b>			<b>2,639,039</b>

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

**TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M04 October**

Description	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	2,937	9,023	14,165	(5,142)	-36%	41,669
Tshwane Economic Development Agency		61,022	61,013	3,932	13,598	30,471	(16,873)	-55%	61,013
Total Operating Revenue	1	108,276	102,682	6,868	22,621	44,636	(22,015)	-49%	102,682
<u>Expenditure By Municipal Entity</u>									
Housing Company Tshwane		33,698	38,224	2,192	6,376	11,387	(5,010)	-44%	38,224
Tshwane Economic Development Agency		110,423	60,213	3,878	13,367	20,071	(6,704)	-33%	60,213
Total Operating Expenditure	2	144,121	98,437	6,071	19,743	31,458	(11,714)	-37%	98,437
Surplus/ (Deficit) for the yr/period		(35,844)	4,245	798	2,878	13,179	(33,730)	-256%	4,245
<u>Capital Expenditure By Municipal Entity</u>									
Housing Company Tshwane		47,600	122,175	3	13,775	40,970	(27,195)	-66%	122,175
Tshwane Economic Development Agency		1,435	300	–	–	50	(50)	-100%	300
Total Capital Expenditure	3	49,035	122,475	3	13,775	41,020	(27,245)	-66%	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 - M04 October

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
<b>R thousands</b>							%	
<b><u>Monthly expenditure performance trend</u></b>								
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	91 781	152 374	459 649	307 274	66,8%	4%
October	352 182	316 587	154 340	306 714	776 235	469 521	60,5%	8%
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	–		
<b>Total Capital expenditure</b>	<b>3 167 429</b>	<b>3 860 284</b>	<b>306 714</b>					

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

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

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
<b>R thousands</b>	<b>1</b>								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>2 355 516</b>	<b>1 989 569</b>	<b>126 509</b>	<b>203 813</b>	<b>416 992</b>	213 179	<b>51,1%</b>	<b>1 989 569</b>
Roads Infrastructure		1 174 026	518 185	32 566	73 280	68 623	(4 657)	-6,8%	518 185
Roads		1 124 464	415 867	32 566	73 280	57 300	(15 981)	-27,9%	415 867
Road Structures		1 559	81 319	—	—	8 844	8 844	100,0%	81 319
Road Furniture		48 002	21 000	—	—	2 480	2 480	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	39 243	63 883	55 821	(8 062)	-14,4%	432 312
MV Substations		162 529	135 000	6 080	6 327	16 740	10 413	62,2%	135 000
MV Networks		9 813	15 000	1 314	1 314	1 860	546	29,4%	15 000
LV Networks		249 996	212 312	20 397	44 789	32 881	(11 908)	-36,2%	212 312
Capital Spares		11 899	70 000	11 453	11 453	4 340	(7 113)	-163,9%	70 000
Water Supply Infrastructure		224 384	553 496	31 556	37 676	143 491	105 815	73,7%	553 496
Reservoirs		—	109 000	(577)	6 625	24 748	18 123	73,2%	109 000
Water Treatment Works		13 649	138 000	32 132	32 132	39 333	7 201	18,3%	138 000
Bulk Mains		141 496	62 000	—	(984)	12 662	13 646	107,8%	62 000
Distribution		69 238	244 496	—	(98)	66 747	66 845	100,1%	244 496
Sanitation Infrastructure		428 812	374 684	23 144	28 974	132 558	103 584	78,1%	374 684
Pump Station		—	22 000	—	3 962	2 728	(1 234)	-45,2%	22 000
Reticulation		274 625	182 675	15 973	15 973	67 460	51 487	76,3%	182 675
Waste Water Treatment Works		645	88 008	7 171	8 013	43 150	35 137	81,4%	88 008
Outfall Sewers		153 542	82 000	—	1 026	19 220	18 194	94,7%	82 000
Solid Waste Infrastructure		4 831	10 000	—	—	4 500	4 500	100,0%	10 000
Waste Transfer Stations		—	1 000	—	—	—	—	—	1 000
Waste Separation Facilities		4 831	—	—	—	—	—	—	—
Capital Spares		—	9 000	—	—	4 500	4 500	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
<b>Community Assets</b>		<b>98 581</b>	<b>202 600</b>	<b>109</b>	<b>13 423</b>	<b>55 605</b>	<b>42 181</b>	<b>75,9%</b>	<b>202 600</b>
Community Facilities		63 282	202 600	109	13 423	55 605	42 181	75,9%	202 600
Centres		—	—	—	498	—	(498)	#DIV/0!	—
Crèches		—	—	—	—	—	—	—	—
Clinics/Care Centres		57 710	47 200	109	12 926	36 075	23 149	64,2%	47 200
Fire/Ambulance Stations		—	2 000	—	—	—	—	—	2 000
Cemeteries/Crematoria		1 574	5 000	—	—	—	—	—	5 000
Markets		—	6 900	—	—	856	856	100,0%	6 900
Airports		3 998	3 000	—	—	1 500	1 500	100,0%	3 000
Taxi Ranks/Bus Terminals		—	138 500	—	—	17 174	17 174	100,0%	138 500
Sport and Recreation Facilities		35 299	—	—	—	—	—	—	—
Outdoor Facilities		35 299	—	—	—	—	—	—	—
<b>Investment properties</b>		<b>—</b>	<b>51 500</b>	<b>—</b>	<b>—</b>	<b>32 728</b>	<b>32 728</b>	<b>100,0%</b>	<b>51 500</b>
Revenue Generating		—	50 000	—	—	31 978	31 978	100,0%	50 000
Improved Property		—	50 000	—	—	31 978	31 978	100,0%	50 000
Non-revenue Generating		—	1 500	—	—	750	750	100,0%	1 500
Improved Property		—	1 500	—	—	750	750	100,0%	1 500
<b>Other assets</b>		<b>54 955</b>	<b>152 225</b>	<b>1 453</b>	<b>13 477</b>	<b>52 380</b>	<b>38 902</b>	<b>74,3%</b>	<b>152 225</b>
Operational Buildings		45 956	25 050	1 450	(297)	10 790	11 087	102,8%	25 050
Municipal Offices		—	3 500	—	—	2 450	2 450	100,0%	3 500
Stores		12 909	800	—	—	800	800	100,0%	800
Capital Spares		33 047	20 750	1 450	(297)	7 540	7 837	103,9%	20 750
Housing		8 999	127 175	3	13 775	41 590	27 815	66,9%	127 175
Social Housing		8 999	122 175	3	13 775	40 970	27 195	66,4%	122 175
Capital Spares		—	5 000	—	—	620	620	100,0%	5 000
<b>Intangible Assets</b>		<b>59 509</b>	<b>97 566</b>	<b>729</b>	<b>1 857</b>	<b>11 246</b>	<b>9 389</b>	<b>83,5%</b>	<b>97 566</b>
Licences and Rights		59 509	97 566	729	1 857	11 246	9 389	83,5%	97 566
Computer Software and Applications		59 509	97 566	729	1 857	11 246	9 389	83,5%	97 566
<b>Computer Equipment</b>		<b>71 205</b>	<b>60 925</b>	<b>246</b>	<b>1 765</b>	<b>20 652</b>	<b>18 887</b>	<b>91,5%</b>	<b>60 925</b>
Computer Equipment		71 205	60 925	246	1 765	20 652	18 887	91,5%	60 925
<b>Furniture and Office Equipment</b>		<b>8 405</b>	<b>11 350</b>	<b>107</b>	<b>129</b>	<b>1 290</b>	<b>1 161</b>	<b>90,0%</b>	<b>11 350</b>
Furniture and Office Equipment		8 405	11 350	107	129	1 290	1 161	90,0%	11 350
<b>Machinery and Equipment</b>		<b>43 561</b>	<b>72 500</b>	<b>182</b>	<b>2 765</b>	<b>16 782</b>	<b>14 017</b>	<b>83,5%</b>	<b>72 500</b>
Machinery and Equipment		43 561	72 500	182	2 765	16 782	14 017	83,5%	72 500
<b>Transport Assets</b>		<b>—</b>	<b>132 925</b>	<b>—</b>	<b>(218)</b>	<b>18 895</b>	<b>19 113</b>	<b>101,2%</b>	<b>132 925</b>
Transport Assets		—	132 925	—	(218)	18 895	19 113	101,2%	132 925
<b>Libraries</b>		<b>15 646</b>	<b>9 707</b>	<b>—</b>	<b>—</b>	<b>998</b>	<b>998</b>	<b>100,0%</b>	<b>9 707</b>
Libraries		15 646	9 707	—	—	998	998	100,0%	9 707
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>2 707 377</b>	<b>2 780 865</b>	<b>129 334</b>	<b>237 012</b>	<b>627 567</b>	<b>390 555</b>	<b>62,2%</b>	<b>2 780 865</b>

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

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
<b>R thousands</b>	<b>1</b>								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>441,867</b>	<b>437,422</b>	<b>414</b>	<b>13,857</b>	<b>71,696</b>	<b>57,840</b>	<b>80.7%</b>	<b>437,422</b>
Roads Infrastructure		258,178	293,422	–	11,165	47,854	36,689	76.7%	293,422
Roads		229,081	293,422	–	11,165	47,854	36,689	76.7%	293,422
Road Structures		29,096	–	–	–	–	–	–	–
Electrical Infrastructure		<b>43,588</b>	<b>22,000</b>	<b>299</b>	<b>1,101</b>	<b>2,728</b>	<b>1,627</b>	<b>59.7%</b>	<b>22,000</b>
HV Substations		3,519	–	–	–	–	–	–	–
MV Substations		–	5,000	–	–	620	620	100.0%	5,000
MV Networks		–	5,000	–	392	620	228	36.7%	5,000
LV Networks		38,984	10,000	299	708	1,240	532	42.9%	10,000
Capital Spares		1,085	2,000	–	–	248	248	100.0%	2,000
Water Supply Infrastructure		<b>61,614</b>	<b>102,000</b>	<b>–</b>	<b>1,475</b>	<b>21,114</b>	<b>19,639</b>	<b>93.0%</b>	<b>102,000</b>
Bulk Mains		46,898	–	–	–	–	–	–	–
Distribution		14,716	102,000	–	1,475	21,114	19,639	93.0%	102,000
Sanitation Infrastructure		<b>62,496</b>	<b>20,000</b>	<b>115</b>	<b>115</b>	<b>–</b>	<b>(115)</b>	<b>#DIV/0!</b>	<b>20,000</b>
Reticulation		–	20,000	115	115	–	(115)	#DIV/0!	20,000
Waste Water Treatment Works		62,496	–	–	–	–	–	–	–
Solid Waste Infrastructure		<b>15,991</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Waste Transfer Stations		15,991	–	–	–	–	–	–	–
<b>Community Assets</b>		<b>12,901</b>	<b>39,000</b>	<b>5,377</b>	<b>5,377</b>	<b>11,880</b>	<b>6,503</b>	<b>54.7%</b>	<b>39,000</b>
Community Facilities		<b>7,493</b>	<b>7,000</b>	<b>–</b>	<b>–</b>	<b>1,848</b>	<b>1,848</b>	<b>100.0%</b>	<b>7,000</b>
Halls		1,590	–	–	–	–	–	–	–
Clinics/Care Centres		–	2,000	–	–	248	248	100.0%	2,000
Fire/Ambulance Stations		5,903	5,000	–	–	1,600	1,600	100.0%	5,000
Sport and Recreation Facilities		<b>5,408</b>	<b>32,000</b>	<b>5,377</b>	<b>5,377</b>	<b>10,032</b>	<b>4,655</b>	<b>46.4%</b>	<b>32,000</b>
Outdoor Facilities		5,408	32,000	5,377	5,377	10,032	4,655	46.4%	32,000
<b>Investment properties</b>		<b>–</b>	<b>346,000</b>	<b>–</b>	<b>–</b>	<b>46,624</b>	<b>46,624</b>	<b>100.0%</b>	<b>346,000</b>
Revenue Generating		–	346,000	–	–	46,624	46,624	100.0%	346,000
Improved Property		–	346,000	–	–	46,624	46,624	100.0%	346,000
<b>Other assets</b>		<b>24,586</b>	<b>20,000</b>	<b>–</b>	<b>–</b>	<b>9,000</b>	<b>9,000</b>	<b>100.0%</b>	<b>20,000</b>
Operational Buildings		<b>14,658</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Stores		14,658	–	–	–	–	–	–	–
Housing		<b>9,929</b>	<b>20,000</b>	<b>–</b>	<b>–</b>	<b>9,000</b>	<b>9,000</b>	<b>100.0%</b>	<b>20,000</b>
Social Housing		9,929	20,000	–	–	9,000	9,000	100.0%	20,000
<b>Machinery and Equipment</b>		<b>4,298</b>	<b>8,000</b>	<b>–</b>	<b>–</b>	<b>1,000</b>	<b>1,000</b>	<b>100.0%</b>	<b>8,000</b>
Machinery and Equipment		4,298	8,000	–	–	1,000	1,000	100.0%	8,000
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>483,653</b>	<b>850,422</b>	<b>5,791</b>	<b>19,234</b>	<b>140,200</b>	<b>120,967</b>	<b>86.3%</b>	<b>850,422</b>

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

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

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
<b>R thousands</b>	<b>1</b>								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>563,863</b>	<b>706,687</b>	<b>22,156</b>	<b>139,308</b>	<b>573,389</b>	<b>434,080</b>	<b>75.7%</b>	<b>706,687</b>
Roads Infrastructure		74,710	121,332	6,332	13,567	114,527	100,960	88.2%	121,332
Roads		70,223	83,306	4,996	10,150	81,762	71,613	87.6%	83,306
Road Structures		—	480	—	—	480	480	100.0%	480
Road Furniture		4,487	37,546	1,336	3,417	32,284	28,867	89.4%	37,546
Storm water Infrastructure		16,174	19,407	527	1,795	17,209	15,414	89.6%	19,407
Drainage Collection		16,174	10,953	527	1,795	17,209	15,414	89.6%	10,953
Storm water Conveyance		—	8,454	—	—	—	—	—	8,454
Electrical Infrastructure		327,442	310,446	(5,009)	75,706	263,316	187,610	71.2%	310,446
Power Plants		48,084	10,000	414	8,148	3,333	(4,814)	-144.4%	10,000
HV Substations		168,722	10,272	(22,449)	4,771	47,202	42,431	89.9%	10,272
HV Switching Station		—	9,870	—	—	—	—	—	9,870
HV Transmission Conductors		—	804	—	—	—	—	—	804
MV Substations		—	45,532	4,906	17,262	39,450	22,188	56.2%	45,532
MV Switching Stations		—	18,147	—	—	586	586	100.0%	18,147
MV Networks		56,337	115,773	4,192	18,156	68,168	50,012	73.4%	115,773
LV Networks		54,300	100,049	7,928	27,370	104,577	77,208	73.8%	100,049
Water Supply Infrastructure		63,233	127,406	14,038	34,711	112,462	77,751	69.1%	127,406
Reservoirs		14,844	8,786	555	3,122	6,519	3,397	52.1%	8,786
Water Treatment Works		3,242	7,350	1,679	3,339	3,651	312	8.5%	7,350
Bulk Mains		—	5,720	2	44	439	395	90.0%	5,720
Distribution		45,147	105,551	11,802	28,207	101,854	73,647	72.3%	105,551
Sanitation Infrastructure		62,721	108,414	5,500	11,307	53,735	42,428	79.0%	108,414
Pump Station		4,239	4,732	258	550	5,675	5,125	90.3%	4,732
Reticulation		8,455	11,704	1,681	5,743	18,234	12,491	68.5%	11,704
Waste Water Treatment Works		50,027	86,523	3,561	5,015	29,827	24,811	83.2%	86,523
Outfall Sewers		—	5,456	—	—	—	—	—	5,456
Solid Waste Infrastructure		15,422	14,466	749	1,880	10,686	8,806	82.4%	14,466
Landfill Sites		4,361	8,372	632	1,752	3,516	1,764	50.2%	8,372
Waste Drop-off Points		11,061	5,946	116	116	7,107	6,991	98.4%	5,946
Waste Separation Facilities		—	148	0	11	62	51	82.4%	148
Rail Infrastructure		273	242	—	—	60	60	100.0%	242
Rail Lines		273	242	—	—	60	60	100.0%	242
Information and Communication Infrastructure		3,887	4,973	20	342	1,393	1,050	75.4%	4,973
Core Layers		—	2,021	—	74	674	600	89.0%	2,021
Distribution Layers		3,887	2,952	20	269	719	451	62.7%	2,952
<b>Community Assets</b>		<b>23,196</b>	<b>152,242</b>	<b>8,300</b>	<b>26,516</b>	<b>113,918</b>	<b>87,402</b>	<b>76.7%</b>	<b>152,242</b>
Community Facilities		17,756	124,491	7,789	16,292	89,296	73,004	81.8%	124,491
Halls		—	663	119	398	719	321	44.6%	663
Centres		—	884	—	14	827	813	98.3%	884
Clinics/Care Centres		—	3,936	36	242	1,357	1,115	82.1%	3,936
Fire/Ambulance Stations		11,743	2,984	508	1,103	8,531	7,428	87.1%	2,984
Museums		—	432	4	236	432	196	45.3%	432
Galleries		—	155	0	21	155	133	86.3%	155
Cemeteries/Crematoria		—	11,968	911	2,214	6,533	4,319	66.1%	11,968
Police		—	4,331	582	654	1,396	742	53.2%	4,331
Public Open Space		—	85,388	4,814	9,843	63,700	53,857	84.5%	85,388
Nature Reserves		6,013	6,726	768	1,765	3,695	1,931	52.2%	6,726
Markets		—	5,018	45	(198)	1,761	1,960	111.3%	5,018
Airports		—	2,007	—	—	190	190	100.0%	2,007
Sport and Recreation Facilities		5,439	27,750	512	10,223	24,622	14,399	58.5%	27,750
Indoor Facilities		—	133	—	12	133	121	91.1%	133
Outdoor Facilities		5,439	27,617	512	10,212	24,489	14,278	58.3%	27,617
<b>Investment properties</b>		<b>—</b>	<b>6,427</b>	<b>194</b>	<b>904</b>	<b>2,142</b>	<b>1,239</b>	<b>57.8%</b>	<b>6,427</b>
Revenue Generating		—	6,427	194	904	2,142	1,239	57.8%	6,427
Improved Property		—	512	4	4	171	167	97.7%	512
Unimproved Property		—	5,915	190	900	1,972	1,072	54.4%	5,915
<b>Other assets</b>		<b>179,296</b>	<b>68,658</b>	<b>4,211</b>	<b>12,961</b>	<b>40,648</b>	<b>27,687</b>	<b>68.1%</b>	<b>68,658</b>
Operational Buildings		179,248	59,149	4,138	12,820	39,357	26,537	67.4%	59,149
Municipal Offices		177,520	16,050	758	1,982	7,628	5,646	74.0%	16,050
Pay/Enquiry Points		—	1,708	—	—	10	10	100.0%	1,708
Workshops		—	165	—	—	55	55	100.0%	165
Manufacturing Plant		1,653	2,694	1	2	2,439	2,436	99.9%	2,694
Depots		75	38,532	3,379	10,836	29,226	18,390	62.9%	38,532
Housing		48	9,509	73	141	1,290	1,150	89.1%	9,509
Social Housing		48	9,509	73	141	1,290	1,150	89.1%	9,509
<b>Biological or Cultivated Assets</b>		<b>—</b>	<b>332</b>	<b>2</b>	<b>3</b>	<b>697</b>	<b>694</b>	<b>99.5%</b>	<b>332</b>
Biological or Cultivated Assets		—	332	2	3	697	694	99.5%	332
<b>Intangible Assets</b>		<b>73,544</b>	<b>62,143</b>	<b>5,045</b>	<b>15,981</b>	<b>33,710</b>	<b>17,729</b>	<b>52.6%</b>	<b>62,143</b>
Licences and Rights		73,544	62,143	5,045	15,981	33,710	17,729	52.6%	62,143
Computer Software and Applications		73,544	62,143	5,045	15,981	33,710	17,729	52.6%	62,143
<b>Computer Equipment</b>		<b>126</b>	<b>16,716</b>	<b>181</b>	<b>1,325</b>	<b>6,723</b>	<b>5,398</b>	<b>80.3%</b>	<b>16,716</b>
Computer Equipment		126	16,716	181	1,325	6,723	5,398	80.3%	16,716
<b>Furniture and Office Equipment</b>		<b>1,779</b>	<b>2,812</b>	<b>289</b>	<b>490</b>	<b>1,152</b>	<b>662</b>	<b>57.5%</b>	<b>2,812</b>
Furniture and Office Equipment		1,779	2,812	289	490	1,152	662	57.5%	2,812
<b>Machinery and Equipment</b>		<b>83,379</b>	<b>51,329</b>	<b>8,963</b>	<b>18,833</b>	<b>62,027</b>	<b>43,195</b>	<b>69.6%</b>	<b>51,329</b>
Machinery and Equipment		83,379	51,329	8,963	18,833	62,027	43,195	69.6%	51,329
<b>Transport Assets</b>		<b>136,253</b>	<b>124,100</b>	<b>6,575</b>	<b>33,176</b>	<b>44,468</b>	<b>11,292</b>	<b>25.4%</b>	<b>124,100</b>
Transport Assets		136,253	124,100	6,575	33,176	44,468	11,292	25.4%	124,100
<b>Libraries</b>		<b>32</b>	<b>6,483</b>	<b>184</b>	<b>2,158</b>	<b>6,306</b>	<b>4,148</b>	<b>65.8%</b>	<b>6,483</b>
Libraries		32	6,483	184	2,158	6,306	4,148	65.8%	6,483
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>1,061,466</b>	<b>1,197,929</b>	<b>56,099</b>	<b>251,654</b>	<b>885,180</b>	<b>633,526</b>	<b>71.6%</b>	<b>1,197,929</b>



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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M04 October

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
<b>R thousands</b>	<b>1</b>								
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>1,407,624</b>	<b>1,378,220</b>	<b>91,957</b>	<b>338,526</b>	<b>465,408</b>	<b>126,881</b>	<b>27.3%</b>	<b>1,378,220</b>
Roads Infrastructure		236,463	474,552	31,663	116,562	160,250	43,688	27.3%	474,552
Roads		236,463	403,363	26,913	99,076	136,211	37,134	27.3%	403,363
Road Structures		–	6,701	447	1,646	2,263	617	27.3%	6,701
Road Furniture		–	64,488	4,303	15,840	21,777	5,937	27.3%	64,488
Storm water Infrastructure		117,846	92,315	6,159	22,675	31,174	8,499	27.3%	92,315
Drainage Collection		117,846	–	–	–	–	–	–	–
Storm water Conveyance		–	92,315	6,159	22,675	31,174	8,499	27.3%	92,315
Electrical Infrastructure		533,567	330,273	22,036	81,124	111,529	30,405	27.3%	330,273
Power Plants		(13,422)	5,931	396	1,457	2,003	546	27.3%	5,931
HV Substations		546,989	57,870	3,861	14,214	19,542	5,328	27.3%	57,870
HV Switching Station		–	10	1	3	3	1	27.3%	10
HV Transmission Conductors		–	15,737	1,050	3,865	5,314	1,449	27.3%	15,737
MV Substations		–	23,936	1,597	5,879	8,083	2,204	27.3%	23,936
MV Switching Stations		–	4,347	290	1,068	1,468	400	27.3%	4,347
MV Networks		–	71,748	4,787	17,623	24,228	6,605	27.3%	71,748
LV Networks		–	150,694	10,055	37,014	50,887	13,873	27.3%	150,694
Water Supply Infrastructure		439,082	239,666	15,991	58,868	80,932	22,064	27.3%	239,666
Dams and Weirs		(123,876)	975	65	239	329	90	27.3%	975
Boreholes		–	169	11	42	57	16	27.3%	169
Reservoirs		–	29,036	1,937	7,132	9,805	2,673	27.3%	29,036
Pump Stations		–	5,109	341	1,255	1,725	470	27.3%	5,109
Water Treatment Works		–	20,976	1,400	5,152	7,083	1,931	27.3%	20,976
Bulk Mains		–	54,103	3,610	13,289	18,270	4,981	27.3%	54,103
Distribution		562,958	128,251	8,557	31,502	43,309	11,807	27.3%	128,251
Distribution Points		–	425	28	104	143	39	27.3%	425
PRV Stations		–	622	41	153	210	57	27.3%	622
Sanitation Infrastructure		(323,047)	212,960	14,209	52,308	71,914	19,605	27.3%	212,960
Pump Station		1,513	2,626	175	645	887	242	27.3%	2,626
Reticulation		(324,560)	135,530	9,043	33,290	45,767	12,477	27.3%	135,530
Waste Water Treatment Works		–	42,542	2,838	10,449	14,366	3,916	27.3%	42,542
Outfall Sewers		–	32,263	2,153	7,925	10,895	2,970	27.3%	32,263
Solid Waste Infrastructure		6,354	13,510	901	3,318	4,562	1,244	27.3%	13,510
Landfill Sites		6,354	–	–	–	–	–	–	–
Waste Processing Facilities		–	9,003	601	2,211	3,040	829	27.3%	9,003
Waste Separation Facilities		–	4,507	301	1,107	1,522	415	27.3%	4,507
Rail Infrastructure		22,873	–	–	–	–	–	–	–
Rail Lines		22,873	–	–	–	–	–	–	–
Information and Communication Infrastructure		374,486	14,943	997	3,670	5,046	1,376	27.3%	14,943
Data Centres		374,486	–	–	–	–	–	–	–
Core Layers		–	14,943	997	3,670	5,046	1,376	27.3%	14,943
<b>Community Assets</b>		<b>(612,925)</b>	<b>207,791</b>	<b>13,864</b>	<b>51,039</b>	<b>70,169</b>	<b>19,130</b>	<b>27.3%</b>	<b>207,791</b>
Community Facilities		44,750	130,769	8,725	32,120	44,159	12,039	27.3%	130,769
Halls		–	3,089	206	759	1,043	284	27.3%	3,089
Centres		–	7,735	516	1,900	2,612	712	27.3%	7,735
Crèches		–	961	64	236	325	89	27.3%	961
Clinics/Care Centres		15,401	9,514	635	2,337	3,213	876	27.3%	9,514
Fire/Ambulance Stations		1,513	7,213	481	1,772	2,436	664	27.3%	7,213
Testing Stations		–	3	0	1	1	0	27.3%	3
Museums		–	687	46	169	232	63	27.3%	687
Libraries		3,026	–	–	–	–	–	–	–
Cemeteries/Crematoria		(12,110)	10,083	673	2,477	3,405	928	27.3%	10,083
Police		9,077	537	36	132	181	49	27.3%	537
Public Open Space		–	39,041	2,605	9,590	13,184	3,594	27.3%	39,041
Public Ablution Facilities		13,169	216	14	53	73	20	27.3%	216
Markets		–	15,550	1,038	3,819	5,251	1,432	27.3%	15,550
Stalls		–	16	1	4	5	1	27.3%	16
Airports		–	20,148	1,344	4,949	6,804	1,855	27.3%	20,148
Taxi Ranks/Bus Terminals		–	15,974	1,066	3,924	5,394	1,471	27.3%	15,974
Capital Spares		14,675	–	–	–	–	–	–	–
Sport and Recreation Facilities		(657,674)	77,022	5,139	18,919	26,010	7,091	27.3%	77,022
Indoor Facilities		–	–	–	–	–	–	–	–
Outdoor Facilities		(657,674)	77,022	5,139	18,919	26,010	7,091	27.3%	77,022
<b>Heritage assets</b>		<b>–</b>	<b>207,840</b>	<b>13,867</b>	<b>51,051</b>	<b>70,185</b>	<b>19,134</b>	<b>27.3%</b>	<b>207,840</b>
Monuments		–	138	9	34	47	13	27.3%	138
Historic Buildings		–	181,792	12,129	44,653	61,389	16,736	27.3%	181,792
Works of Art		–	25,830	1,723	6,344	8,722	2,378	27.3%	25,830
Other Heritage		–	81	5	20	27	7	27.3%	81
<b>Investment properties</b>		<b>829,588</b>	<b>13,002</b>	<b>868</b>	<b>3,194</b>	<b>4,391</b>	<b>1,197</b>	<b>27.3%</b>	<b>13,002</b>
Revenue Generating		829,588	13,002	868	3,194	4,391	1,197	27.3%	13,002
Improved Property		811,011	13,002	868	3,194	4,391	1,197	27.3%	13,002
Unimproved Property		18,578	–	–	–	–	–	–	–
<b>Other assets</b>		<b>(64,235)</b>	<b>14,093</b>	<b>940</b>	<b>3,462</b>	<b>4,759</b>	<b>1,297</b>	<b>27.3%</b>	<b>14,093</b>
Operational Buildings		(82,843)	279	19	68	94	26	27.3%	279
Municipal Offices		–	124	8	30	42	11	27.3%	124
Training Centres		1,664	–	–	–	–	–	–	–
Depots		–	155	10	38	52	14	27.3%	155
Capital Spares		(84,507)	–	–	–	–	–	–	–
Housing		18,608	13,814	922	3,393	4,665	1,272	27.3%	13,814
Staff Housing		18,608	849	57	209	287	78	27.3%	849
Social Housing		–	12,965	865	3,184	4,378	1,194	27.3%	12,965
<b>Biological or Cultivated Assets</b>		<b>–</b>	<b>28</b>	<b>2</b>	<b>7</b>	<b>10</b>	<b>3</b>	<b>27.3%</b>	<b>28</b>
Biological or Cultivated Assets		–	28	2	7	10	3	27.3%	28
<b>Intangible Assets</b>		<b>(222,122)</b>	<b>32,192</b>	<b>2,148</b>	<b>7,907</b>	<b>10,871</b>	<b>2,964</b>	<b>27.3%</b>	<b>32,192</b>
Servitudes		–	11,466	765	2,816	3,872	1,056	27.3%	11,466
Licences and Rights		(222,122)	20,727	1,383	5,091	6,999	1,908	27.3%	20,727
Computer Software and Applications		(222,122)	20,727	1,383	5,091	6,999	1,908	27.3%	20,727
<b>Computer Equipment</b>		<b>6,051</b>	<b>36,722</b>	<b>2,450</b>	<b>9,020</b>	<b>12,401</b>	<b>3,381</b>	<b>27.3%</b>	<b>36,722</b>
Computer Equipment		6,051	36,722	2,450	9,020	12,401	3,381	27.3%	36,722
<b>Furniture and Office Equipment</b>		<b>279,647</b>	<b>4,795</b>	<b>320</b>	<b>1,178</b>	<b>1,619</b>	<b>441</b>	<b>27.3%</b>	<b>4,795</b>
Furniture and Office Equipment		279,647	4,795	320	1,178	1,619	441	27.3%	4,795
<b>Machinery and Equipment</b>		<b>908</b>	<b>21,828</b>	<b>1,456</b>	<b>5,361</b>	<b>7,371</b>	<b>2,010</b>	<b>27.3%</b>	<b>21,828</b>
Machinery and Equipment		908	21,828	1,456	5,361	7,371	2,010	27.3%	21,828
<b>Transport Assets</b>		<b>–</b>	<b>39,242</b>	<b>2,618</b>	<b>9,639</b>	<b>13,252</b>	<b>3,613</b>	<b>27.3%</b>	<b>39,242</b>
Transport Assets		–	39,242	2,618	9,639	13,252	3,613	27.3%	39,242
<b>Libraries</b>		<b>–</b>	<b>5,547</b>	<b>370</b>	<b>1,363</b>	<b>1,873</b>	<b>511</b>	<b>27.3%</b>	<b>5,547</b>
Libraries		–	5,547	370	1,363	1,873	511	27.3%	5,547
<b>Total Depreciation</b>	<b>1</b>	<b>1,624,536</b>	<b>1,961,302</b>	<b>130,861</b>	<b>481,746</b>	<b>662,307</b>	<b>180,561</b>	<b>27.3%</b>	<b>1,961,302</b>

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

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

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
<b>R thousands</b>	<b>1</b>								
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>14,147</b>	<b>213,541</b>	<b>18,948</b>	<b>19,863</b>	<b>27,989</b>	<b>8,125</b>	<b>29.0%</b>	<b>213,541</b>
Roads Infrastructure		-	151,049	18,369	18,742	14,370	(4,372)	-30.4%	151,049
Roads		-	91,049	9,861	9,861	6,330	(3,531)	-55.8%	91,049
Road Structures		-	60,000	8,508	8,882	8,040	(842)	-10.5%	60,000
Storm water Infrastructure		-	1,500	-	-	-	-		1,500
Storm water Conveyance		-	1,500	-	-	-	-		1,500
Electrical Infrastructure		9,359	9,000	580	1,121	1,116	(5)	-0.4%	9,000
MV Networks		-	2,000	158	381	248	(133)	-53.6%	2,000
LV Networks		6,862	7,000	422	740	868	128	14.7%	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	-	-	2,000	2,000	100.0%	5,000
Waste Drop-off Points		-	5,000	-	-	2,000	2,000	100.0%	5,000
Information and Communication Infrastructure		4,788	15,000	-	-	10,000	10,000	100.0%	15,000
Distribution Layers		4,788	15,000	-	-	10,000	10,000	100.0%	15,000
<b>Community Assets</b>		<b>14,764</b>	<b>71,180</b>	<b>-</b>	<b>(6,733)</b>	<b>12,940</b>	<b>19,674</b>	<b>152.0%</b>	<b>71,180</b>
Community Facilities		14,317	55,180	-	1,717	11,440	9,724	85.0%	55,180
Cemeteries/Crematoria		1,200	-	-	-	-	-		-
Markets		5,498	2,500	-	(11)	310	321	103.5%	2,500
Airports		6,976	6,000	-	1,728	5,000	3,272	65.4%	6,000
Taxi Ranks/Bus Terminals		-	42,180	-	-	5,230	5,230	100.0%	42,180
Capital Spares		642	4,500	-	-	900	900	100.0%	4,500
Sport and Recreation Facilities		447	16,000	-	(8,450)	1,500	9,950	663.3%	16,000
Outdoor Facilities		447	16,000	-	(8,450)	1,500	9,950	663.3%	16,000
<b>Other assets</b>		<b>7,542</b>	<b>20,750</b>	<b>-</b>	<b>-</b>	<b>2,855</b>	<b>2,855</b>	<b>100.0%</b>	<b>20,750</b>
Operational Buildings		7,542	20,750	-	-	2,855	2,855	100.0%	20,750
Municipal Offices		-	10,750	-	-	1,615	1,615	100.0%	10,750
Stores		7,542	10,000	-	-	1,240	1,240	100.0%	10,000
<b>Intangible Assets</b>		<b>5,345</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>496</b>	<b>496</b>	<b>100.0%</b>	<b>4,000</b>
Licences and Rights		5,345	4,000	-	-	496	496	100.0%	4,000
Computer Software and Applications		5,345	4,000	-	-	496	496	100.0%	4,000
<b>Machinery and Equipment</b>		<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>620</b>	<b>620</b>	<b>100.0%</b>	<b>5,000</b>
Machinery and Equipment		-	5,000	-	-	620	620	100.0%	5,000
<b>Transport Assets</b>		<b>-</b>	<b>37,000</b>	<b>269</b>	<b>37,339</b>	<b>4,588</b>	<b>(32,751)</b>	<b>-713.8%</b>	<b>37,000</b>
Transport Assets		-	37,000	269	37,339	4,588	(32,751)	-713.8%	37,000
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>41,798</b>	<b>351,471</b>	<b>19,217</b>	<b>50,469</b>	<b>49,488</b>	<b>(981)</b>	<b>-2.0%</b>	<b>351,471</b>

**(s) Municipal Manager's quality certification**

**QUALITY CERTIFICATE**

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

- **the monthly budget statement**

for **October 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: \_\_\_\_\_