

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

From: The City Manager  
To: The Executive Mayor

## SUBMISSION

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

IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE  
PERIOD ENDED 30 NOVEMBER 2017

### 1. PURPOSE

This report outlines progress on the financial performance of the City of Tshwane against the budget for the period ended 30 November 2017, in compliance with Section 71 of the Municipal Finance Management Act (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 30 November 2017, the ten-working-day reporting limit expires on **14 December 2017**.

### 4. DISCUSSION

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

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

The attached in-year report (Annexure A) provides a high-level analysis as at 30 November 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 30 November 2017.

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 NOVEMBER 2017					
Description	Original Budget 2017/18	YTD Budget - 30 November 2017	YTD Actual - 30 November 2017	Variance	Variance
	R'000	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	30,226,013	12,593,125	12,555,232	(37,893)	0%
Total Operating Expenditure	29,994,829	14,517,747	12,280,651	(2,237,096)	-15%
<b>SURPLUS/(DEFICIT)</b>	<b>231,184</b>	<b>(1,924,622)</b>	<b>274,581</b>	<b>2,199,203</b>	

The actual operating revenue realised, excluding capital transfers and contributions to the City of Tshwane, reflects an unfavourable variance of R38 million against the year-to-date (YTD) budget for the period ended 30 November 2017.

The operating expenditure is underspent by R2,2 billion, which is 15% 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 R548 million, representing 14% against the YTD expenditure projection.

Cash and cash equivalents as at 30 November 2017 amount to R2,3 billion.

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

- Service charges – water revenue: R175 million
- Service charges – sanitation: R8 million
- Service charges – refuse: R51 million
- Rental of facilities and equipment: R20 million
- Fines: R73 million
- Licences and permits: R6 million
- Other revenue line items: R33 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

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

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

## 7. IMPLICATIONS

- Human resource implications

None

- Financial implications (budget and value for money)

This report incorporates information on the City of Tshwane's financial status for the period ended 30 November 2017. Upon receipt of the statement or report submitted by the Accounting Officer to the Executive Mayor in terms of Section 71 of the MFMA, the Executive Mayor is obliged to take certain steps regarding "budgetary control and early identification of financial problems", as required in terms of Section 54 of the MFMA. Furthermore, the Accounting Officer must, in writing, report to the municipal Council the impending shortfalls, overspending and overdrafts in terms of Section 70 of the MFMA.

- Constitutional and legal factors

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

- Communication implications

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

- Previous Mayoral Committee resolutions

None

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

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

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

- System landscape optimisation and a functional solution to enable the effective migration of the City's data.
- Completion of all test cycles, including mock migrations.
- Completion of end user training.

- Infrastructure readiness and disaster recovery. Significant progress has been made, as procurement of the required infrastructure is complete and commissioning is in progress.
- Completion of migration or de-establishment of all entities.
- Completion of non-SAP systems integration and rationalisation.

However, the City is still required to submit financial information to the National Treasury in terms of the seven mSCOA segments, and the project team is developing a reporting solution that is currently being tested. Monthly mSCOA data strings were submitted to the National Treasury and the Month 5 data string will be submitted on 14 December 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 an unfavourable variance of R38 million against the YTD budget for the period ended 30 November 2017.

The operating expenditure is underspent by R2,2 billion, which is 15% 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 R548 million, representing 14% against the YTD expenditure projection.

Measures must be put in place by departments to accelerate spending on capital expenditure, in particular conditional grants funding.

## ANNEXURE

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

## RECOMMENDED:

That it be recommended to the Mayoral Committee:

1. That the content of the report be noted in accordance with Annexure A.
2. That the report be noted in compliance with Section 71 of the MFMA and Municipal Budget and Reporting Regulations.
3. That the impending shortfall on revenue, as highlighted in the report, be addressed in terms of Section 70(1) (a) and (b) of the MFMA.
4. 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 ENDED 30 NOVEMBER 2017.**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

	Comments, if any, on the report
Divisional Head: <b>Budget Office</b> <b>NM Mokete</b>  SIGNATURE: ..... DATE: .....	
Acting Divisional Head: <b>Financial Reporting and Assets</b> <b>E Richards</b>  SIGNATURE: ..... DATE: .....	
Divisional Head: <b>Treasury Office</b> <b>KC Thiye</b>  SIGNATURE: ..... DATE: .....	
Divisional Head: <b>Revenue Management</b> <b>D Pillay</b>  SIGNATURE: ..... DATE: .....	
Head of Department: <b>Chief Financial Officer</b> <b>U Banda</b>  SIGNATURE: ..... DATE: .....	
MMC for Finance <b>Mare-Lise Fourie</b>  SIGNATURE: ..... DATE: .....	



# **IN-YEAR REPORT**

**BUDGET YEAR: 2017/18**

**REPORTING PERIOD: M05 NOVEMBER 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:

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

### 1.3 Executive summary

The financial results of the City of Tshwane for the period ended 30 November 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) - M05 November**

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	574 171	2 702 068	2 609 077	92 991	4%	6 514 409
Service charges - electricity revenue		10 800 091	11 176 494	823 854	4 942 515	4 868 620	73 894	2%	11 176 494
Service charges - water revenue		3 189 550	3 996 886	357 234	1 544 358	1 719 895	(175 537)	-10%	3 996 886
Service charges - sanitation revenue		1 032 486	982 879	85 312	409 888	418 345	(8 456)	-2%	982 879
Service charges - refuse revenue		1 065 583	1 410 506	(117 722)	530 862	581 428	(50 567)	-9%	1 410 506
Rental of facilities and equipment		140 955	151 864	12 016	47 171	67 422	(20 251)	-30%	151 864
Interest earned - external investments		105 994	79 493	20 091	71 734	33 236	38 498	116%	79 493
Interest earned - outstanding debtors		623 114	466 691	51 558	259 232	197 637	61 594	31%	466 691
Fines, penalties and forfeits		204 354	332 854	569	65 293	138 854	(73 560)	-53%	332 854
Licences and permits		145 529	54 796	14 293	52 891	59 493	(6 602)	-11%	54 796
Agency services		–	6 650	–	–	–	–	–	6 650
Transfers and subsidies		3 761 456	4 159 532	65 382	1 616 169	1 550 744	65 425	4%	4 159 532
Other revenue		970 173	887 079	72 963	313 051	345 924	(32 873)	-10%	887 079
Gains on disposal of PPE		3 571	5 880	–	–	2 450	(2 450)	-100%	5 880
Total Revenue (excluding capital transfers and contributions)		27 955 440	30 226 013	1 959 721	12 555 232	12 593 125	(37 893)	0%	30 226 013
Expenditure By Type									
Employee related costs		8 016 904	8 778 736	683 150	3 455 605	3 854 160	(398 555)	-10%	8 778 736
Remuneration of councillors		120 365	125 281	9 797	50 093	55 645	(5 552)	-10%	125 281
Debt impairment		780 739	1 175 973	97 866	493 289	493 289	–	–	1 175 973
Depreciation & asset impairment		1 624 536	1 961 302	111 684	593 431	825 355	(231 924)	-28%	1 961 302
Finance charges		1 319 814	1 417 357	445 296	671 855	638 170	33 684	5%	1 417 357
Bulk purchases		7 466 982	7 462 684	551 394	3 776 304	4 049 623	(273 320)	-7%	7 462 684
Other materials		2 170 290	3 261 702	210 505	1 076 101	1 231 317	(155 216)	-13%	3 261 702
Contracted services		2 604 332	2 874 971	269 308	1 008 967	1 855 374	(846 407)	-46%	2 874 971
Transfers and subsidies		423 719	49 980	11 908	46 563	55 567	(9 004)	-16%	49 980
Other expenditure		2 862 350	2 886 842	214 526	1 108 442	1 459 245	(350 803)	-24%	2 886 842
Loss on disposal of PPE		1 224	1	–	–	0	(0)	-100%	1
Total Expenditure		27 391 255	29 994 829	2 605 434	12 280 651	14 517 747	(2 237 096)	-15%	29 994 829
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 407 713	2 443 910	235 594	492 504	794 065	(301 560)	(0)	2 443 910
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	6 000	–	–	–	–	–	6 000
Transfers and subsidies - capital (in-kind - all)		54 397	32 816	3 515	13 855	13 673	182	1%	32 816
Surplus/(Deficit) after capital transfers & contributions		3 026 294	2 713 910	(406 606)	780 940	(1 116 884)	1 897 824	-170%	2 713 910
Taxation		–	500	–	–	–	–	–	500
Surplus/(Deficit) after taxation		3 026 294	2 713 410	(406 606)	780 940	(1 116 884)	1 897 824	-170%	2 713 410
Attributable to minorities		–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		3 026 294	2 713 410	(406 606)	780 940	(1 116 884)	1 897 824	-170%	2 713 410
Surplus/ (Deficit) for the year		3 026 294	2 713 410	(406 606)	780 940	(1 116 884)	1 897 824	-170%	2 713 410

The YTD actual revenue amounts to R12,5 billion and reflects an unfavourable variance of R38 million against the YTD budget of R12,6 billion.

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

- Property rates (R93 million favourable) – due to an increased number of properties billed.
- Service charges for electricity (R74 million favourable). Revenue on the sale of electricity and prepaid electricity reflects an over recovery. Technical audits on all meters are currently being conducted and all notification and placement of meters attended to.

- Service charges for water (R175 million unfavourable) and sanitation (R8 million unfavourable) – due to a decline in usage. The budget for water and sewerage is based on statistical trends.
- Service charges for refuse (R51 million unfavourable) – due to the reversal of the City cleansing levy caused by incorrect billing of customers.
- Rental of facilities and equipment (R20 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 (R38 million favourable) – interest earned on the bank account and investments is better than projected.
- Interest earned on outstanding debtors (R62 million favourable) – as a result of an increase in outstanding debtors.
- Fines and penalties (R74 million unfavourable) – mainly due to outstanding income from traffic fines. There is a delay in capturing transactions, as data are only available after the closing of each month.
- Licences and permits (R6 million unfavourable) – mainly due to a decline in applications.
- Transfers and subsidies (R65 million favourable) – due to receipt of the first tranche of the equitable share.
- Other revenue (R33 million unfavourable) – due to under recovery on the following line items:
  - Market fees are under recovered by R18,6 million due to delays in processing. Monthly collections are journalised at the beginning of the following month.
  - Transport fees are under recovered by R12 million. The Tshwane Bus Services planned shifts have been reduced from 230 to 165 due to shortage of resources including bus drivers.
  - Township development contributions on electricity is under recovered by R6 million and rezoning by R12 million. The 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 R12,3 billion and indicates an underspending variance of R2,2 billion or 15% against the YTD budget of R14,5 billion.

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

- Employee-related costs (R398 million under budget) – 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.
- Depreciation (R232 million under budget). The calculation aligns with the asset verification and purification process.
- Finance charges (R34 million over budget) due to the interest paid on external loans.
- Bulk purchases of electricity (R161 million) and water (R112 million) – due to invoices still to be paid.
- Other materials (R155 million) – mainly due to underspending on the following line items:

- Stationery is underspent by R8,6 million – expenditure is expected to improve by the end of the third quarter.
  - Consumables are underspent by R4,7 million – consumables are procured on a quarterly basis.
  - Chemicals are underspent by R23 million. Chemicals are purchased only when required. Expenditure is expected to increase in the third quarter.
  - Coal is underspent by R5 million. The Rooiwal Power Station is currently not generating electricity. Once its starts to operate, expenditure will increase.
- Contracted services (R846 million unfavourable) – mainly on the following line items:
    - DBSA Feasibility Study: Underspent by R26 million. The tender for the feasibility study is being processed, and expenditure is expected in the third quarter.
    - Re Aga Tshwane projects: Underspent by R33 million. Contracts have expired and EAC report approval is being awaited.
    - Municipal Services: Other Providers: Underspent by R45 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 with electricity, eg Ekangala, Klipgat, Themba and Babelegi Waste Water Treatment Works.
    - Connections: Underspent by R39 million. Instalment and maintenance on water meter connections are done only when required.
    - Electricity Reticulation: Underspent by R85 million. Work is still in progress, and expenditure is expected to increase towards the end of the third quarter.
    - Buildings: Underspent by R45 million. There are no active tenders on building maintenance; instead panel appointments are made by Group Property Department.
    - Grounds: Underspent by R66 million. Expenditure is expected to be incurred towards the rainy season when the grass-cutting cycle increases.
    - The Water Reticulation Network is underspent by R58 million. Work is still in progress, expenditure will increase in the third quarter of the financial year.
    - Roads: Underspent by R49 million. The tender for roads rehabilitation closed and no contractor has been appointed yet.
    - Lights: Underspent by R24 million. Work is still in progress, and expenditure will increase in the third quarter.
  - Transfers and grants (R9 million) – due to underspending on Early Childhood Development NGO Support. NGO support payments are done through a pre-selected NGO.
  - Other expenditure (R351 million) – due to underspending mainly on the following line items:
    - Rental of Plant and Equipment (R23 million underspent). Work is still in progress, and expenditure will increase in the third quarter.
    - Telecommunication (R48 million underspent) due to non-alignment of expenditure to projection. Expenditure for the period has been paid.

- Internet fees (R17 million underspent) due to incorrect projections. The projections will be aligned to spending during the adjustment budget.
- LED initiatives are underspent by R20 million. The payment of partnership agreements will be done by the end of the second quarter.
- Management Information System (R27 million underspent). This is a fixed contractual agreement payable monthly. Projections are not aligned to actual payments.
- Implementation of OITPS (R46 million). The payment is mainly for SAP support services, and the projection is not aligned to spending, as expenditure is expected to increase by the end of the second quarter.

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

#### Summary of capital expenditure

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

The following table summarises the total allocation (including the entities) of R3,9 billion, and spending for the period amounts to R548 million.

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 30 NOVEMBER 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	3 942 759	1 274 444	547 987	(726 457)	-57%	14%
TOTAL Capital Financing	3 942 759	1 274 444	547 987	(726 457)	-57%	14%

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

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

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

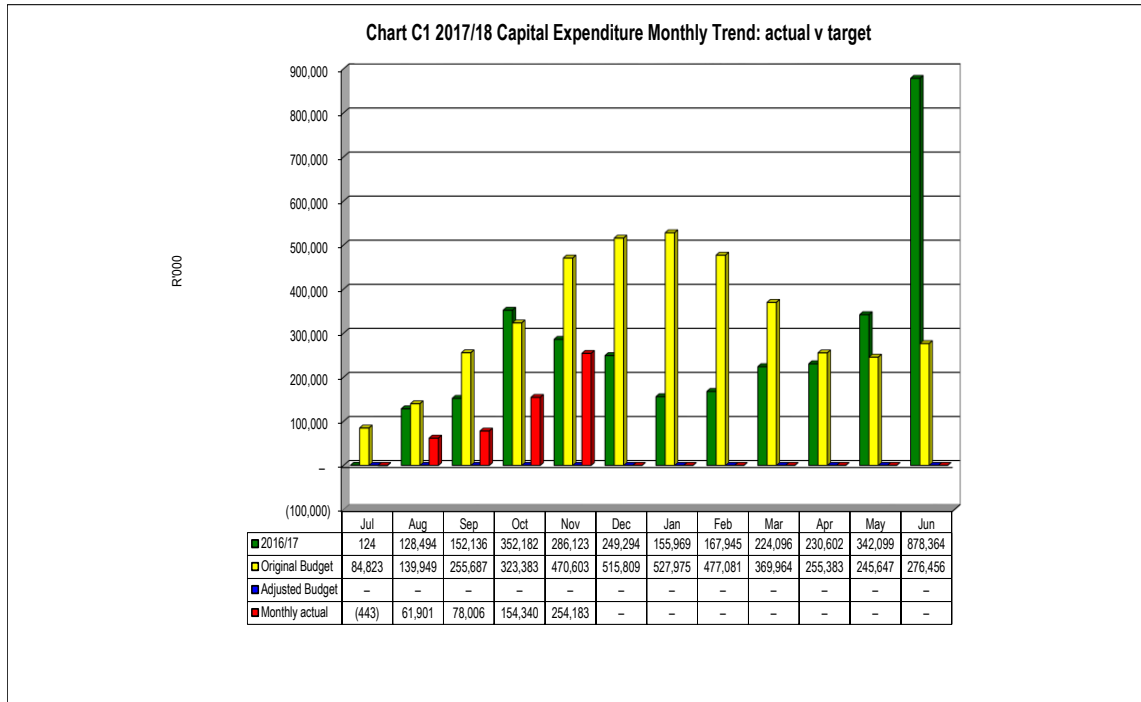
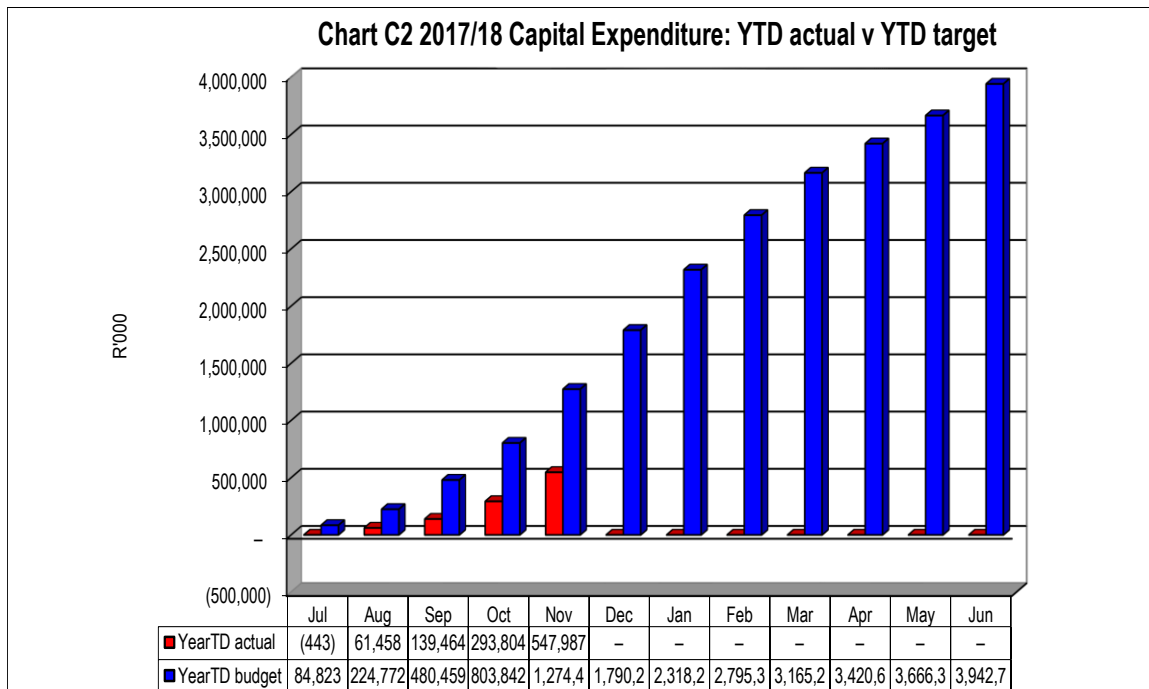


Chart C2: 2017/18 capital expenditure (YTD actual vs YTD target)



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

Expenditure on repairs and maintenance by asset class, and depreciation by asset class are detailed in Table SC13c and SC13d.

### Financial position

The financial position, as indicated in Table C1, shows that community wealth/equity of the City of Tshwane, as at 30 November 2017, amounts to R23 billion against a budget of R25 million. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format which is consistent with international standards and aligned with GRAP 1.

### Cash flow

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

- The closing balance of the cash and cash equivalents as at the end of November 2017 amounts to R2,3 billion (this amount includes the sinking fund).
- The cash flow from operating activities is R12,6 million compared to the target of R69 million.
- The cash flow from investing activities amounts to R220 billion compared to a target of R1,5 billion.

### Debtors' age analysis

The debtors' report, as reflected in Table C1 and SC3, has been prepared based on the format required to be lodged electronically with the National Treasury. This format provides an extended age analysis, as well as an age analysis by debtor type. It also compares this month's results with the same period of the previous financial year. Table C1 and SC3 indicate that the total debtors amount to R10,8 billion.

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

An amount of R4,9 billion is outstanding in this category compared to R4,5 billion outstanding in the 2016/17 financial year.

Chart C3: Aged consumer debtors' analysis

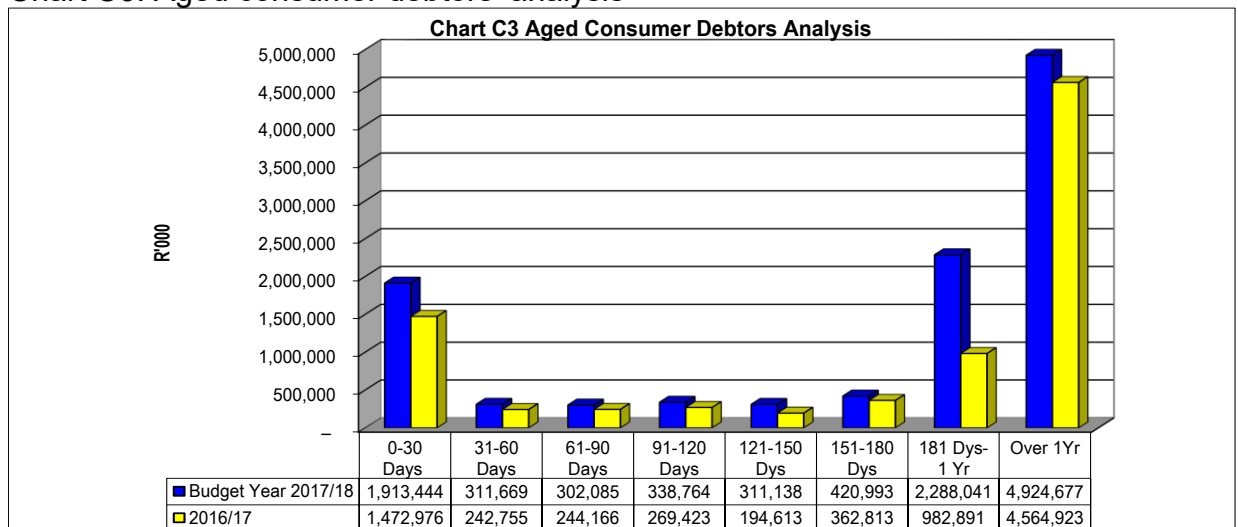
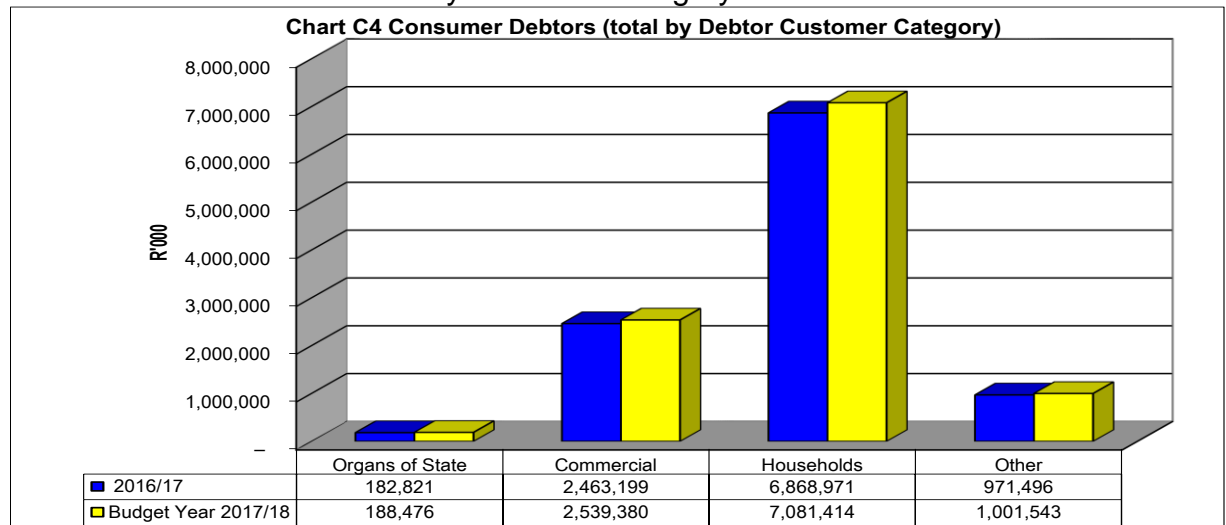


Chart C4 shows that the increase of R212 million compared to the previous financial year in the customer category is attributable to households.

Chart C4: Consumer debtors by customer category

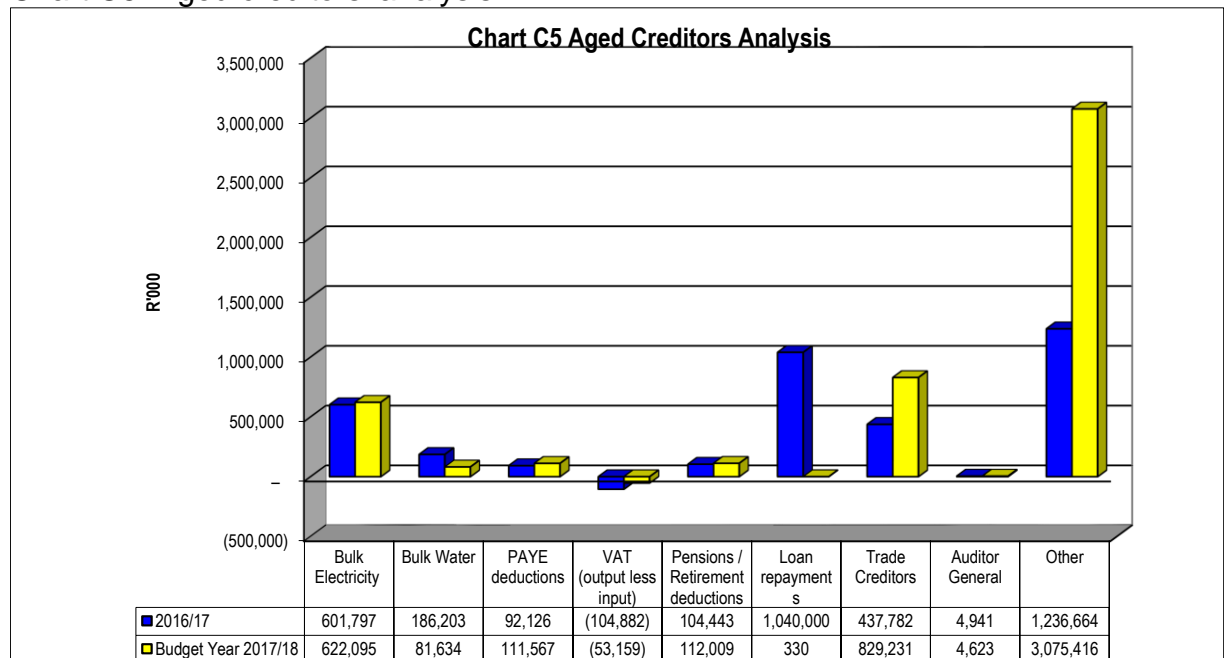


### Creditors' age analysis

The creditors' report, as well as Table C1 and SC4, provides an extended age analysis by creditor type. The summary report indicates that there are no long-term outstanding creditors.

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

Chart C5: Aged creditors' analysis



### Investment portfolio analysis (Table SC5)

The investment portfolio analysis, shown in Table SC5, includes information consistent with the requirements of the Municipal Investment Regulations of 2005 issued by the National Treasury. It reflects the institution where funds are invested, the period of investment, the type of investment and the accrued interest for the month. The market value at the end of the month amounts to R2,2 billion.

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

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

The total grants allocated including Entities amounts to R6,6 billion, and an amount of R2,9 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 R2,1 billion against the YTD budget of R2,3 billion.

### Expenditure on councillor and staff benefits (Table SC8)

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

### Parent municipality's financial performance (Table SC10)

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

### Summary of municipal entities (Table SC11)

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

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

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

### Performance indicators (Table SC2)

This table reflects various ratios, such as –

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



#### **1.4 In-year budget statement tables**

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

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M05 November

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	574,171	2,702,068	2,609,077	92,991	4%	6,514,409
Service charges	16,087,710	17,566,765	1,148,677	7,427,623	7,588,288	(160,666)	-2%	17,566,765
Investment revenue	105,994	79,493	20,091	71,734	33,236	38,498	116%	79,493
Transfers and subsidies	3,761,456	4,159,532	65,382	1,616,169	1,550,744	65,425	4%	4,159,532
Other own revenue	2,087,696	1,905,815	151,399	737,638	811,780	(74,142)	-9%	1,905,815
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>27,955,440</b>	<b>30,226,013</b>	<b>1,959,721</b>	<b>12,555,232</b>	<b>12,593,125</b>	<b>(37,893)</b>	<b>-0%</b>	<b>30,226,013</b>
Employee costs	8,016,904	8,778,736	683,150	3,455,605	3,854,160	(398,555)	-10%	8,778,736
Remuneration of Councillors	120,365	125,281	9,797	50,093	55,645	(5,552)	-10%	125,281
Depreciation & asset impairment	1,624,536	1,961,302	111,684	593,431	825,355	(231,924)	-28%	1,961,302
Finance charges	1,319,814	1,417,357	445,296	671,855	638,170	33,684	5%	1,417,357
Materials and bulk purchases	9,637,272	10,724,387	761,900	4,852,405	5,280,941	(428,535)	-8%	10,724,387
Transfers and subsidies	423,719	49,980	11,908	46,563	55,567	(9,004)	-16%	49,980
Other expenditure	6,248,644	6,937,787	581,700	2,610,699	3,807,909	(1,197,210)	-31%	6,937,787
<b>Total Expenditure</b>	<b>27,391,255</b>	<b>29,994,829</b>	<b>2,605,434</b>	<b>12,280,651</b>	<b>14,517,747</b>	<b>(2,237,096)</b>	<b>-15%</b>	<b>29,994,829</b>
<b>Surplus/(Deficit)</b>	<b>564,184</b>	<b>231,184</b>	<b>(645,714)</b>	<b>274,581</b>	<b>(1,924,622)</b>	<b>2,199,203</b>	<b>-114%</b>	<b>231,184</b>
Transfers and subsidies - capital (monetary allocations)	2,407,713	2,443,910	235,594	492,504	794,065	(301,560)	-38%	2,443,910
Contributions & Contributed assets	54,397	38,816	3,515	13,855	13,673	182	1%	38,816
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3,026,294</b>	<b>2,713,910</b>	<b>(406,606)</b>	<b>780,940</b>	<b>(1,116,884)</b>	<b>1,897,824</b>	<b>-170%</b>	<b>2,713,910</b>
<b>Surplus/ (Deficit) for the year</b>	<b>3,026,294</b>	<b>2,713,910</b>	<b>(406,606)</b>	<b>780,940</b>	<b>(1,116,884)</b>	<b>1,897,824</b>	<b>-170%</b>	<b>2,713,910</b>
<b><u>Capital expenditure &amp; funds sources</u></b>								
<b>Capital expenditure</b>	<b>3,238,081</b>	<b>3,942,759</b>	<b>254,183</b>	<b>547,987</b>	<b>1,274,444</b>	<b>(726,457)</b>	<b>-57%</b>	<b>3,942,759</b>
Capital transfers recognised	2,345,223	2,449,910	223,371	470,443	802,977	(332,535)	-41%	2,449,910
Public contributions & donations	97,926	100,000	4,076	17,681	11,255	6,425	57%	100,000
Borrowing	760,761	1,000,000	26,448	57,815	344,355	(286,540)	-83%	1,000,000
Internally generated funds	<b>34,172</b>	<b>392,848</b>	<b>288</b>	<b>2,049</b>	<b>115,857</b>	<b>(113,808)</b>	<b>-98%</b>	<b>392,848</b>
<b>Total sources of capital funds</b>	<b>3,238,081</b>	<b>3,942,759</b>	<b>254,183</b>	<b>547,987</b>	<b>1,274,444</b>	<b>(726,457)</b>	<b>-57%</b>	<b>3,942,759</b>
<b><u>Financial position</u></b>								
Total current assets	12,001,499	7,976,126		7,233,607				7,976,126
Total non current assets	39,146,763	40,140,136		40,693,753				40,140,136
Total current liabilities	10,253,692	8,381,526		9,395,370				8,381,526
Total non current liabilities	15,331,669	14,764,224		15,221,238				14,764,224
<b>Community wealth/Equity</b>	<b>25,505,256</b>	<b>24,970,512</b>		<b>23,310,751</b>				<b>24,970,512</b>
<b><u>Cash flows</u></b>								
Net cash from (used) operating	4,531,177	4,763,623	(215,924)	(12,625)	(69,158)	(56,534)	82%	4,763,623
Net cash from (used) investing	(4,024,583)	(4,459,981)	554,159	220,102	(1,489,571)	(1,709,673)	115%	(4,459,981)
Net cash from (used) financing	477,982	405,966	11,869	142,626	96,841	(45,785)	-47%	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>2,285,182</b>	<b>445,793</b>	<b>(1,839,389)</b>	<b>-413%</b>	<b>2,644,685</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	1,913,444	311,669	338,764	311,138	420,993	2,288,041	4,924,677	10,810,812
<b><u>Creditors Age Analysis</u></b>								
Total Creditors	4,783,745	-	-	-	-	-	-	4,783,745

**(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) - M05 November

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>632,452</b>	<b>4,408,733</b>	<b>4,053,346</b>	<b>355,387</b>	<b>9%</b>	<b>10,717,815</b>
Executive and council		77,703	75,280	321	2,151	17,439	(15,288)	-88%	75,280
Finance and administration		9,817,881	10,600,371	628,396	4,389,893	4,018,339	371,554	9%	10,600,371
Internal audit		51,719	42,165	3,735	16,689	17,569	(880)	-5%	42,165
<i><b>Community and public safety</b></i>		<b>1,295,311</b>	<b>1,512,235</b>	<b>118,578</b>	<b>316,496</b>	<b>632,661</b>	<b>(316,165)</b>	<b>-50%</b>	<b>1,512,235</b>
Community and social services		54,748	15,430	1,574	7,965	7,200	765	11%	15,430
Sport and recreation		44,250	23,910	1,485	7,149	11,373	(4,224)	-37%	23,910
Public safety		222,391	334,136	(670)	65,798	139,223	(73,425)	-53%	334,136
Housing		800,705	968,680	68,045	150,674	344,860	(194,187)	-56%	968,680
Health		173,217	170,078	48,144	84,910	130,004	(45,094)	-35%	170,078
<i><b>Economic and environmental services</b></i>		<b>1,665,352</b>	<b>1,600,352</b>	<b>194,603</b>	<b>512,933</b>	<b>575,903</b>	<b>(62,970)</b>	<b>-11%</b>	<b>1,600,352</b>
Planning and development		200,999	186,248	37,117	74,970	114,440	(39,470)	-34%	186,248
Road transport		1,451,583	1,319,389	157,458	437,681	398,995	38,685	10%	1,319,389
Environmental protection		12,770	94,715	29	282	62,468	(62,185)	-100%	94,715
<i><b>Trading services</b></i>		<b>17,287,457</b>	<b>18,650,592</b>	<b>1,230,379</b>	<b>7,734,248</b>	<b>8,028,285</b>	<b>(294,037)</b>	<b>-4%</b>	<b>18,650,592</b>
Energy sources		11,438,329	11,730,582	866,807	4,918,366	5,029,200	(110,834)	-2%	11,730,582
Water management		3,492,422	4,100,522	391,568	1,851,164	1,792,505	58,659	3%	4,100,522
Waste water management		1,055,838	1,362,903	89,534	433,253	602,175	(168,922)	-28%	1,362,903
Waste management		1,300,869	1,456,585	(117,530)	531,466	604,406	(72,939)	-12%	1,456,585
<i><b>Other</b></i>	<b>4</b>	<b>222,126</b>	<b>227,746</b>	<b>22,816</b>	<b>89,181</b>	<b>110,669</b>	<b>(21,488)</b>	<b>-19%</b>	<b>227,746</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>30,417,549</b>	<b>32,708,740</b>	<b>2,198,829</b>	<b>13,061,591</b>	<b>13,400,863</b>	<b>(339,272)</b>	<b>-3%</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>871,993</b>	<b>2,762,589</b>	<b>3,266,658</b>	<b>(504,068)</b>	<b>-15%</b>	<b>7,288,308</b>
Executive and council		885,197	1,230,769	66,050	391,473	475,347	(83,874)	-18%	1,230,769
Finance and administration		3,911,209	5,755,519	798,939	2,229,902	2,663,179	(433,277)	-16%	5,755,519
Internal audit		347,920	302,020	7,003	141,214	128,131	13,083	10%	302,020
<i><b>Community and public safety</b></i>		<b>4,227,024</b>	<b>3,936,721</b>	<b>361,732</b>	<b>1,662,280</b>	<b>1,966,847</b>	<b>(304,567)</b>	<b>-15%</b>	<b>3,936,721</b>
Community and social services		307,037	269,256	22,256	118,025	173,969	(55,943)	-32%	269,256
Sport and recreation		407,303	374,267	27,807	135,848	216,457	(80,610)	-37%	374,267
Public safety		2,352,619	2,219,047	194,412	978,039	1,060,952	(82,913)	-8%	2,219,047
Housing		566,472	466,664	70,714	193,758	232,181	(38,423)	-17%	466,664
Health		593,593	607,488	46,543	236,610	283,287	(46,677)	-16%	607,488
<i><b>Economic and environmental services</b></i>		<b>2,745,385</b>	<b>3,210,120</b>	<b>229,485</b>	<b>1,169,601</b>	<b>1,532,841</b>	<b>(363,240)</b>	<b>-24%</b>	<b>3,210,120</b>
Planning and development		801,431	1,034,346	68,409	362,048	475,726	(113,678)	-24%	1,034,346
Road transport		1,817,941	1,911,711	149,500	756,924	941,903	(184,978)	-20%	1,911,711
Environmental protection		126,013	264,063	11,576	50,629	115,212	(64,584)	-56%	264,063
<i><b>Trading services</b></i>		<b>15,085,276</b>	<b>15,388,317</b>	<b>1,128,996</b>	<b>6,625,745</b>	<b>7,677,304</b>	<b>(1,051,560)</b>	<b>-14%</b>	<b>15,388,317</b>
Energy sources		10,494,835	10,073,638	750,189	4,745,628	5,229,711	(484,083)	-9%	10,073,638
Water management		2,852,986	3,128,834	250,378	1,247,550	1,435,922	(188,372)	-13%	3,128,834
Waste water management		445,639	1,107,046	48,385	240,054	526,385	(286,331)	-54%	1,107,046
Waste management		1,291,816	1,078,799	80,044	392,513	485,286	(92,773)	-19%	1,078,799
<i><b>Other</b></i>		<b>189,245</b>	<b>171,863</b>	<b>13,228</b>	<b>60,435</b>	<b>74,097</b>	<b>(13,662)</b>	<b>-18%</b>	<b>171,863</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>27,391,255</b>	<b>29,995,329</b>	<b>2,605,434</b>	<b>12,280,651</b>	<b>14,517,747</b>	<b>(2,237,096)</b>	<b>-15%</b>	<b>29,995,329</b>
<b>Surplus/ (Deficit) for the year</b>		<b>3,026,294</b>	<b>2,713,410</b>	<b>(406,606)</b>	<b>780,940</b>	<b>(1,116,884)</b>	<b>1,897,824</b>	<b>-170%</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) - M05 November

Vote Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote	1								
Vote 1 - Community & Social Development Services Department		60,353	67,047	8,454	14,247	38,015	(23,769)	-62.5%	67,047
Vote 2 - Economic Development & Spatial Planning Department		193,820	400,077	37,117	74,970	114,335	(39,366)	-34.4%	400,077
Vote 3 - Emergency Management Services Department		82,199	81,402	21,082	52,423	52,615	(192)	-0.4%	81,402
Vote 4 - Environment & Agriculture Management Department		1,512,376	175,514	16,040	57,964	188,936	(130,973)	-69.3%	175,514
Vote 5 - Group Audit & Risk Department		51,845	42,165	3,735	16,689	17,569	(880)	-5.0%	42,165
Vote 6 - Group Financial Services Department		9,670,882	10,383,343	620,226	4,349,641	3,925,162	424,479	10.8%	10,383,343
Vote 7 - Group Property Department		61,893	93,279	5,412	27,017	38,649	(11,631)	-30.1%	93,279
Vote 8 - Health Department		62,535	59,442	20,141	26,013	45,374	(19,361)	-42.7%	59,442
Vote 9 - Housing & Human Settlement Department		762,238	983,245	65,650	142,849	359,671	(216,822)	-60.3%	983,245
Vote 10 - Regional Operations & Coordination Department		304,298	1,593,116	(95,918)	631,986	668,349	(36,363)	-5.4%	1,593,116
Vote 11 - Roads & Transport Department		1,326,259	1,195,088	144,619	386,099	346,533	39,566	11.4%	1,195,088
Vote 12 - Shared Services Department		22,020	1,063	1	7	443	(436)	-98.4%	1,063
Vote 13 - Tshwane Metro Police Department		214,401	334,516	1,838	67,801	139,382	(71,581)	-51.4%	334,516
Vote 14 - Utility Services Department		15,969,720	17,192,562	1,347,342	7,198,688	7,423,694	(225,007)	-3.0%	17,192,562
Vote 15 - Other Departments		122,710	106,882	3,090	15,198	42,135	(26,937)	-63.9%	106,882
Total Revenue by Vote	2	30,417,549	32,708,740	2,198,829	13,061,591	13,400,863	(339,272)	-2.5%	32,708,740
Expenditure by Vote	1								
Vote 1 - Community & Social Development Services Department		294,997	366,933	19,469	95,213	132,329	(37,116)	-28.0%	366,933
Vote 2 - Economic Development & Spatial Planning Department		585,005	668,376	40,990	236,030	351,654	(115,624)	-32.9%	668,376
Vote 3 - Emergency Management Services Department		623,775	660,745	51,739	262,859	298,067	(35,208)	-11.8%	660,745
Vote 4 - Environment & Agriculture Management Department		657,811	682,139	48,130	214,069	372,102	(158,033)	-42.5%	682,139
Vote 5 - Group Audit & Risk Department		364,812	320,121	8,552	149,036	136,260	12,777	9.4%	320,121
Vote 6 - Group Financial Services Department		1,468,345	3,291,437	547,590	1,189,303	1,389,896	(200,593)	-14.4%	3,291,437
Vote 7 - Group Property Department		349,605	471,404	60,077	245,232	215,609	29,623	13.7%	471,404
Vote 8 - Health Department		317,312	395,176	24,056	122,753	151,585	(28,832)	-19.0%	395,176
Vote 9 - Housing & Human Settlement Department		477,550	317,972	43,158	119,637	166,592	(46,955)	-28.2%	317,972
Vote 10 - Regional Operations & Coordination Department		3,517,044	3,629,647	320,919	1,453,238	2,043,171	(589,933)	-28.9%	3,629,647
Vote 11 - Roads & Transport Department		1,308,988	1,328,192	106,215	546,814	594,133	(47,319)	-8.0%	1,328,192
Vote 12 - Shared Services Department		1,337,661	1,369,586	106,884	501,262	722,976	(221,714)	-30.7%	1,369,586
Vote 13 - Tshwane Metro Police Department		2,175,132	2,087,460	184,144	939,348	986,989	(47,641)	-4.8%	2,087,460
Vote 14 - Utility Services Department		12,625,167	13,200,387	950,641	5,767,648	6,472,361	(704,714)	-10.9%	13,200,387
Vote 15 - Other Departments		1,288,051	1,205,754	92,869	438,209	484,022	(45,813)	-9.5%	1,205,754
Total Expenditure by Vote	2	27,391,255	29,995,329	2,605,434	12,280,651	14,517,747	(2,237,096)	-15.4%	29,995,329
Surplus/ (Deficit) for the year	2	3,026,294	2,713,410	(406,606)	780,940	(1,116,884)	1,897,824	-169.9%	2,713,410

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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	574 171	2 702 068	2 609 077	92 991	4%	6 514 409
Service charges - electricity revenue		10 800 091	11 176 494	823 854	4 942 515	4 868 620	73 894	2%	11 176 494
Service charges - water revenue		3 189 550	3 996 886	357 234	1 544 358	1 719 895	(175 537)	-10%	3 996 886
Service charges - sanitation revenue		1 032 486	982 879	85 312	409 888	418 345	(8 456)	-2%	982 879
Service charges - refuse revenue		1 065 583	1 410 506	(117 722)	530 862	581 428	(50 567)	-9%	1 410 506
Rental of facilities and equipment		140 955	151 864	12 016	47 171	67 422	(20 251)	-30%	151 864
Interest earned - external investments		105 994	79 493	20 091	71 734	33 236	38 498	116%	79 493
Interest earned - outstanding debtors		623 114	466 691	51 558	259 232	197 637	61 594	31%	466 691
Fines, penalties and forfeits		204 354	332 854	569	65 293	138 854	(73 560)	-53%	332 854
Licences and permits		145 529	54 796	14 293	52 891	59 493	(6 602)	-11%	54 796
Agency services		–	6 650	–	–	–	–	–	6 650
Transfers and subsidies		3 761 456	4 159 532	65 382	1 616 169	1 550 744	65 425	4%	4 159 532
Other revenue		970 173	887 079	72 963	313 051	345 924	(32 873)	-10%	887 079
Gains on disposal of PPE		3 571	5 880	–	–	2 450	(2 450)	-100%	5 880
Total Revenue (excluding capital transfers and contributions)		27 955 440	30 226 013	1 959 721	12 555 232	12 593 125	(37 893)	0%	30 226 013
Expenditure By Type									
Employee related costs		8 016 904	8 778 736	683 150	3 455 605	3 854 160	(398 555)	-10%	8 778 736
Remuneration of councillors		120 365	125 281	9 797	50 093	55 645	(5 552)	-10%	125 281
Debt impairment		780 739	1 175 973	97 866	493 289	493 289	–	–	1 175 973
Depreciation & asset impairment		1 624 536	1 961 302	111 684	593 431	825 355	(231 924)	-28%	1 961 302
Finance charges		1 319 814	1 417 357	445 296	671 855	638 170	33 684	5%	1 417 357
Bulk purchases		7 466 982	7 462 684	551 394	3 776 304	4 049 623	(273 320)	-7%	7 462 684
Other materials		2 170 290	3 261 702	210 505	1 076 101	1 231 317	(155 216)	-13%	3 261 702
Contracted services		2 604 332	2 874 971	269 308	1 008 967	1 855 374	(846 407)	-46%	2 874 971
Transfers and subsidies		423 719	49 980	11 908	46 563	55 567	(9 004)	-16%	49 980
Other expenditure		2 862 350	2 886 842	214 526	1 108 442	1 459 245	(350 803)	-24%	2 886 842
Loss on disposal of PPE		1 224	1	–	–	0	(0)	-100%	1
Total Expenditure		27 391 255	29 994 829	2 605 434	12 280 651	14 517 747	(2 237 096)	-15%	29 994 829
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 407 713	2 443 910	235 594	492 504	794 065	(301 560)	(0)	2 443 910
(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	3 515	13 855	13 673	182	1%	32 816
Surplus/(Deficit) after capital transfers & contributions		3 026 294	2 713 910	(406 606)	780 940	(1 116 884)	1 897 824	-170%	2 713 910
Taxation		–	500	–	–	–	–	–	500
Surplus/(Deficit) after taxation		3 026 294	2 713 410	(406 606)	780 940	(1 116 884)	1 897 824	-170%	2 713 410
Attributable to minorities		–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		3 026 294	2 713 410	(406 606)	780 940	(1 116 884)	1 897 824	-170%	2 713 410
Surplus/ (Deficit) for the year		3 026 294	2 713 410	(406 606)	780 940	(1 116 884)	1 897 824	-170%	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 - M05 November

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>1</b>								
<b>Multi-Year expenditure appropriation</b>	<b>2</b>								
Vote 1 - Community & Social Development Services Department		102,068	91,507	—	8,526	51,536	(43,011)	-83%	91,507
Vote 2 - Economic Development & Spatial Planning Department		55,983	63,700	—	(11)	42,739	(42,750)	-100%	63,700
Vote 3 - Emergency Management Services Department		10,895	10,000	276	1,353	3,699	(2,346)	-63%	10,000
Vote 4 - Environment & Agriculture Management Department		22,123	32,500	2,189	2,416	13,875	(11,459)	-83%	32,500
Vote 5 - Group Audit & Risk Department		5,856	13,000	27	86	5,395	(5,309)	-98%	13,000
Vote 6 - Group Financial Services Department		43,513	101,000	—	—	41,977	(41,977)	-100%	101,000
Vote 7 - Group Property Department		—	5,000	—	—	1,270	(1,270)	-100%	5,000
Vote 8 - Health Department		14,031	15,200	3,725	5,052	9,507	(4,454)	-47%	15,200
Vote 9 - Housing & Human Settlement Department		602,143	956,597	38,728	71,600	366,134	(294,534)	-80%	956,597
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	142,743	280,126	232,910	47,216	20%	1,111,638
Vote 12 - Shared Services Department		159,831	93,500	—	17	50,830	(50,813)	-100%	93,500
Vote 13 - Tshwane Metro Police Department		29,997	13,000	—	—	5,001	(5,001)	-100%	13,000
Vote 14 - Utility Services Department		978,955	1,015,616	65,750	177,505	327,467	(149,962)	-46%	1,015,616
Vote 15 - Other Departments		52,301	391,500	491	989	107,914	(106,925)	-99%	391,500
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>3,229,050</b>	<b>3,918,759</b>	<b>253,928</b>	<b>547,603</b>	<b>1,260,754</b>	<b>(713,151)</b>	<b>-57%</b>	<b>3,918,759</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>								
Vote 1 - Community & Social Development Services Department		—	200	—	—	200	(200)	-100%	200
Vote 2 - Economic Development & Spatial Planning Department		4,000	450	19	19	450	(431)	-96%	450
Vote 3 - Emergency Management Services Department		—	250	165	172	250	(78)	-31%	250
Vote 4 - Environment & Agriculture Management Department		4,831	—	—	—	—	—	—	—
Vote 5 - Group Audit & Risk Department		—	—	—	—	—	—	—	—
Vote 6 - Group Financial Services Department		—	19,500	—	—	9,240	(9,240)	-100%	19,500
Vote 7 - Group Property Department		—	200	—	—	200	(200)	-100%	200
Vote 8 - Health Department		—	300	—	—	300	(300)	-100%	300
Vote 9 - Housing & Human Settlement Department		—	—	—	—	—	—	—	—
Vote 10 - Regional Operations & Coordination Department		—	1,800	4	26	1,800	(1,774)	-99%	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	(500)	-100%	500
Vote 15 - Other Departments		—	800	67	167	750	(583)	-78%	800
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>9,031</b>	<b>24,000</b>	<b>255</b>	<b>384</b>	<b>13,690</b>	<b>(13,306)</b>	<b>-97%</b>	<b>24,000</b>
<b>Total Capital Expenditure</b>		<b>3,238,081</b>	<b>3,942,759</b>	<b>254,183</b>	<b>547,987</b>	<b>1,274,444</b>	<b>(726,457)</b>	<b>-57%</b>	<b>3,942,759</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>		<b>267,412</b>	<b>636,957</b>	<b>608</b>	<b>1,303</b>	<b>222,522</b>	<b>(221,219)</b>	<b>-99%</b>	<b>636,957</b>
Executive and council		62,117	387,257	19	517	106,870	(106,354)	-100%	387,257
Finance and administration		—	—	—	—	—	—	—	—
Internal audit		205,295	249,700	589	787	115,652	(114,865)	-99%	249,700
<b>Community and public safety</b>		<b>729,676</b>	<b>1,084,847</b>	<b>39,418</b>	<b>83,227</b>	<b>436,955</b>	<b>(353,727)</b>	<b>-81%</b>	<b>1,084,847</b>
Community and social services		19,292	8,300	75	1,152	4,299	(3,148)	-73%	8,300
Sport and recreation		41,796	58,500	—	(3,073)	20,065	(23,138)	-115%	58,500
Public safety		5,903	7,250	366	373	2,450	(2,077)	-85%	7,250
Housing		604,975	961,597	35,252	68,124	366,634	(298,509)	-81%	961,597
Health		57,710	49,200	3,725	16,651	43,507	(26,856)	-62%	49,200
<b>Economic and environmental services</b>		<b>1,208,780</b>	<b>1,129,338</b>	<b>135,523</b>	<b>267,498</b>	<b>252,549</b>	<b>14,949</b>	<b>6%</b>	<b>1,129,338</b>
Planning and development		49,140	57,200	—	—	41,088	(41,088)	-100%	57,200
Road transport		1,156,925	1,069,138	135,523	267,271	211,111	56,160	27%	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>67,939</b>	<b>179,694</b>	<b>334,467</b>	<b>(154,773)</b>	<b>-46%</b>	<b>1,051,116</b>
Energy sources		491,988	488,312	46,751	112,856	118,837	(5,981)	-5%	488,312
Water management		149,201	402,804	17,851	55,373	154,480	(99,107)	-64%	402,804
Waste water management		338,570	146,000	1,147	9,276	54,650	(45,374)	-83%	146,000
Waste management		20,822	14,000	2,189	2,189	6,500	(4,311)	-66%	14,000
<b>Other</b>		<b>31,632</b>	<b>40,500</b>	<b>7,220</b>	<b>12,789</b>	<b>27,951</b>	<b>(15,162)</b>	<b>-54%</b>	<b>40,500</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>3,238,081</b>	<b>3,942,759</b>	<b>250,708</b>	<b>544,512</b>	<b>1,274,444</b>	<b>(729,933)</b>	<b>-57%</b>	<b>3,942,759</b>
<b>Funded by:</b>									
National Government		2,298,313	2,329,777	219,896	455,369	737,456	(282,087)	-38%	2,329,777
Provincial Government		46,710	114,133	3,475	15,074	65,521	(50,447)	-77%	114,133
District Municipality		—	—	—	—	—	—	—	—
Other transfers and grants		200	6,000	—	—	—	—	—	6,000
<b>Transfers recognised - capital</b>		<b>2,345,223</b>	<b>2,449,910</b>	<b>223,371</b>	<b>470,443</b>	<b>802,977</b>	<b>(332,535)</b>	<b>-41%</b>	<b>2,449,910</b>
<b>Public contributions &amp; donations</b>	<b>5</b>	<b>97,926</b>	<b>100,000</b>	<b>4,076</b>	<b>17,681</b>	<b>11,255</b>	<b>6,425</b>	<b>57%</b>	<b>100,000</b>
<b>Borrowing</b>	<b>6</b>	<b>760,761</b>	<b>1,000,000</b>	<b>26,448</b>	<b>57,815</b>	<b>344,355</b>	<b>(286,540)</b>	<b>-83%</b>	<b>1,000,000</b>
<b>Internally generated funds</b>		<b>34,172</b>	<b>392,848</b>	<b>288</b>	<b>2,049</b>	<b>115,857</b>	<b>(113,808)</b>	<b>-98%</b>	<b>392,848</b>
<b>Total Capital Funding</b>		<b>3,238,081</b>	<b>3,942,759</b>	<b>254,183</b>	<b>547,987</b>	<b>1,274,444</b>	<b>(726,457)</b>	<b>-57%</b>	<b>3,942,759</b>

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2016/17	Budget Year 2017/18		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1				
<b><u>ASSETS</u></b>					
<b>Current assets</b>					
Cash		398,775	121,000	47,916	121,000
Call investment deposits		1,712,109	2,502,289	2,237,266	2,502,289
Consumer debtors		7,948,261	3,423,486	3,293,162	3,423,486
Other debtors		1,162,454	1,067,508	887,760	1,067,508
Current portion of long-term receivables		91,005	163,349	91,005	163,349
Inventory		688,895	698,494	676,499	698,494
<b>Total current assets</b>		<b>12,001,499</b>	<b>7,976,126</b>	<b>7,233,607</b>	<b>7,976,126</b>
<b>Non current assets</b>					
Long-term receivables		25,661	6,366	1,221,626	6,366
Investments		711	858,036	711	858,036
Investment property		749,410	927,675	773,100	927,675
Investments in Associate		–	–	–	–
Property, plant and equipment		33,890,210	37,968,303	34,017,572	37,968,303
Intangible assets		385,034	379,756	388,542	379,756
Other non-current assets		4,095,737	–	4,292,202	–
<b>Total non current assets</b>		<b>39,146,763</b>	<b>40,140,136</b>	<b>40,693,753</b>	<b>40,140,136</b>
<b>TOTAL ASSETS</b>		<b>51,148,262</b>	<b>48,116,261</b>	<b>47,927,360</b>	<b>48,116,261</b>
<b><u>LIABILITIES</u></b>					
<b>Current liabilities</b>					
Borrowing		852,379	788,401	910,024	788,401
Consumer deposits		407,337	395,755	472,914	395,755
Trade and other payables		8,993,976	7,197,370	8,012,432	7,197,370
<b>Total current liabilities</b>		<b>10,253,692</b>	<b>8,381,526</b>	<b>9,395,370</b>	<b>8,381,526</b>
<b>Non current liabilities</b>					
Borrowing		11,123,593	11,195,205	11,013,162	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>15,221,238</b>	<b>14,764,224</b>
<b>TOTAL LIABILITIES</b>		<b>25,585,360</b>	<b>23,145,750</b>	<b>24,616,608</b>	<b>23,145,750</b>
<b>NET ASSETS</b>	2	<b>25,562,901</b>	<b>24,970,512</b>	<b>23,310,751</b>	<b>24,970,512</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>					
Accumulated Surplus/(Deficit)		25,274,453	24,713,269	23,079,948	24,713,269
Reserves		230,803	257,243	230,803	257,243
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>25,505,256</b>	<b>24,970,512</b>	<b>23,310,751</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 - M05 November

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	574,171	2,702,068	2,478,373	223,695	9%	6,188,689
Service charges		16,072,597	16,688,427	1,148,677	6,938,601	7,226,098	(287,497)	-4%	16,688,427
Other revenue		1,292,950	1,433,244	99,841	499,201	611,695	(112,495)	-18%	1,433,244
Government - operating		3,812,145	4,159,532	119,093	1,691,800	1,776,967	(85,167)	-5%	4,159,532
Government - capital		2,597,200	2,443,910	514,789	1,195,667	1,198,140	(2,473)	0%	2,443,910
Interest		724,019	233,345	71,650	324,085	98,819	225,266	228%	233,345
<b>Payments</b>									
Suppliers and employees		(24,545,502)	(24,916,187)	(2,286,941)	(12,676,980)	(12,842,304)	(165,324)	1%	(24,916,187)
Finance charges		(1,253,459)	(1,417,357)	(445,296)	(640,515)	(596,078)	44,438	-7%	(1,417,357)
Transfers and Grants		(81,356)	(49,980)	(11,908)	(46,550)	(20,868)	25,682	-123%	(49,980)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>4,531,177</b>	<b>4,763,623</b>	<b>(215,924)</b>	<b>(12,625)</b>	<b>(69,158)</b>	<b>(56,534)</b>	<b>82%</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	77,105	92,544	2,450	90,094	3677%	5,880
Decrease (Increase) in non-current debtors		(40,739)	(102,705)	595,481	578,957	(42,794)	621,751	-1453%	(102,705)
Decrease (increase) other non-current receivables		(2,591)	993	135,757	94,218	414	93,804	22677%	993
Decrease (increase) in non-current investments		(1,155)	(500,246)	-	2,371	(208,436)	210,807	-101%	(500,246)
<b>Payments</b>									
Capital assets		(3,974,824)	(3,863,903)	(254,183)	(547,987)	(1,241,205)	(693,218)	56%	(3,863,903)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4,024,583)</b>	<b>(4,459,981)</b>	<b>554,159</b>	<b>220,102</b>	<b>(1,489,571)</b>	<b>(1,709,673)</b>	<b>115%</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	-	-	344,355	(344,355)	-100%	1,000,000
Increase (decrease) in consumer deposits		30,402	7,760	11,869	47,917	3,233	44,683	1382%	7,760
<b>Payments</b>									
Repayment of borrowing		(552,421)	(601,794)	(0)	(110,290)	(250,747)	(140,457)	56%	(601,794)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>477,982</b>	<b>405,966</b>	<b>11,869</b>	<b>142,626</b>	<b>96,841</b>	<b>(45,785)</b>	<b>-47%</b>	<b>405,966</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>984,576</b>	<b>709,608</b>	<b>350,104</b>	<b>350,104</b>	<b>(1,461,888)</b>			<b>709,608</b>
Cash/cash equivalents at beginning:		1,184,740	1,907,681		1,935,077	1,907,681			1,935,077
Cash/cash equivalents at month/year end:		2,169,316	2,617,289		2,285,182	445,793			2,644,685



## PART 2: SUPPORTING DOCUMENTATION

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>R thousands</b>			
	<b>Revenue By Source</b>			
	Property rates	92,991	Due to an increase number of properties billed.	
	Service charges - electricity revenue	73,894	Revenue on sale of electricity and prepaid electricity reflects an over recovery.	Technical audits on all meters are currently being conducted and all notification and placement of meters attended to.
	Service charges - water revenue	(175,537)	Due to a decline in usage. The budget for water and sewerage is based on statistical trends.	Currently residents are required to reduce water consumption.
	Service charges - sanitation revenue	(8,456)	Due to a decline in usage. The budget for water and sewerage is based on statistical trends.	Currently residents are required to reduce water consumption.
	Service charges - refuse revenue	(50,567)	Due to the reversal of City cleansing levy, caused by incorrect billing of customers.	
	Service charges - other	-		
	Rental of facilities and equipment	(20,251)	Mainly due to under recovery on the rental of Housing Accommodation and Commercial properties. Expired Business leases to be advertised.	Expired Business leases to be advertised.
	Interest earned - external investments	38,498	Interest earned on the bank account and investments better than projected.	
	Interest earned - outstanding debtors	61,594	As a result of an increase in outstanding debtors.	
	Dividends received	-		
	Fines, penalties and forfeits	(73,560)	Mainly 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	(6,602)	Mainly due to a decline in applications.	
	Agency services	-		
	Transfers and subsidies	65,425	Due to receipt of the first tranche of the equitable share.	
	Other revenue	(32,873)	Due to underspending on Market fees, Transport fees and township development contributions.	
2	Gains on disposal of PPE	(2,450)	Gain on disposal of assets will be realised once assets are sold.	
	<b>Expenditure By Type</b>			
	Employee related costs	(398,555)	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.	The actual spending on the provisions are posted at year end.
	Remuneration of councillors	(5,552)		
	Debt impairment	-		
	Depreciation & asset impairment	(231,924)	The calculation aligns with the asset verification and purification	
	Finance charges	33,684	Due to the interest paid on the external loans.	
	Bulk purchases	(273,320)	Due to outstanding invoices still to be paid.	
	Other materials	(155,216)	Mainly due to under spending on stationery, consumables, coal and chemicals.	Expenditure is expected to increase in the third quarter of the financial year.
	Contracted services	(846,407)	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	(9,004)	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	(350,803)	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)		
	<b>Capital Expenditure</b>			
	Vote 1 - Community & Social Development Services Department	(43,011)	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	(42,750)	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	(2,346)	Renovation & Upgrading of Facilities is the main contributor. The appointed Principle Agent have not yet finalised the inception stage, with regard to the renovation and upgrading of facilities.	Principle Agent to finalise inception stage and submitting their tax invoice.
	Vote 4 - Environment & Agriculture Management Department	(11,459)	Provision of burial facilities is the main contributor. The project is behind schedule due to the changes in the supply chain management processes.	Project Manager to expedite the approval of the recommendation to appoint a service provider for Heartherly, create a purchase requisition for Klip-Kruisfontein and review the specifications for notice boards.
	Vote 5 - Group Audit & Risk Department	(5,309)	Under spending on Insurance Replacements.	Departments are busy with the procurement process.
	Vote 6 - Group Financial Services Department	(41,977)	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	(1,270)	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.	Awaiting Bid Specification Committee date for conclusion of re-advertisement.
	Vote 8 - Health Department	(4,454)	Replacement of Rayton Clinic - Work stopped due to contractual deviations.	Claim Received.
	Vote 9 - Housing & Human Settlement Department	(294,534)	Winterveldt bulk sewer project is the main contributor. Ex post-facto approval report to effect expenditure signed on 27 November 2017.	Approval of BAC resolution to be effected on system.
	Vote 10 - Regional Operations & Coordination Department	(555)	Under spending on Jo-Jo Tanks. Awaiting role mapping of project managers.	None.
	Vote 11 - Roads & Transport Department	47,216	Expenditure on Planning and Design of BRT Projects progressing well.	None.
	Vote 12 - Shared Services Department	(50,813)	Under spending on the Implementation of Storage Area Network project - WBS done and an order will be placed for equipment.	Placement of order.
	Vote 13 - Tshwane Metro Police Department	(5,001)	Purchasing of Policing Equipment - Awaiting approval from City of Cape town for the utilization of Tender for the supply and support of the Digital Trunked Radio Communication System.	Fast track all reports and procedures once approval was granted for the utilisation of tetra communication tender.
	Vote 14 - Utility Services Department	(149,962)	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	(106,925)	Revitalisation of City's industrial and economic nodes (Rosslyn, Babelegi, Enkandu, Garankuwa) - This project is awaiting for the approval plan from National Treasury.	None.

**Table SC1: Material variance explanations (continued)****TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M05 November**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
4	<b>Financial Position</b>			
	Current assets	(742,519)	Decrease in cash, investments and consumer debtors.	
	Non current assets	553,617	Increase in long term receivables.	
	Current liabilities	1,013,844	Increase in borrowings, trade and other payables.	
	Non current liabilities	457,014	increase in provisions.	
5	<b>Cash Flow</b>			
	Transfer receipts - capital	219,004	Receipts of the USDG.	
	Contributions & Contributed assets	71,354	Contributions on assets.	
	Proceeds on disposal of PPE	5,260		
	Short term loans	-		
	Borrowing long term/refinancing	(105,626)	Long Term borrowings is expected in the fourth quarter.	
	Increase in consumer deposits	11,222	An increase in consumer deposit	
	Receipt of non-current debtors	604,039	Decrease in consumer debtors	
	Receipt of non-current receivables	135,674	Receipts of non- current receivables.	
	Change in non-current investments	41,687	includes the Entities - SWA consumers debtors that will be terminated 31 December 2017.	
	Capital assets	(210,059)	Underspending on the capital budget	
	Repayment of borrowing	(50,149)	Repayment less than budgeted.	
6	<b>Measurable performance</b>			
7	<b>Municipal Entities</b>			
	<b>Revenue</b>			
	Housing Company Tshwane	(5,623)	Main contributor is Transfers and Subsidies. The variance was attributed to certain marketing activities not carried out due to the entity not delivering Townlands project and vacant senior management positions not filled. The grant is recognized once the entity has fulfilled the mandate as per the Service Delivery Agreement between the City and the entity.	Management has advertised senior management position and those positions will be filled the beginning of the quarter 3. The non-performing contractor has been put in terms.
	Tshwane Economic Development Agency	(10,425)	Not all grant payments have been received.	
	<b>Expenditure</b>			
	Housing Company Tshwane	(7,070)	Employee and related costs - The variance is due to the resignation of the CEO at the end of February 2017 and other senior management unfilled vacant positions.	Management has advertised senior management position and those positions will be filled the beginning of the quarter 3
	Tshwane Economic Development Agency	(7,540)	Expenditure less than projected.	
	<b>Capital Expenditure</b>			
	Housing Company Tshwane	(28,287)	Chantel projects – Advert to appoint a contractor on upgrading of bulk infrastructure has been advertised, appointment expected by the end of December 2017 ; Townlands project – the entity is awaiting R10 million from SHRA. In terms of performance 148 units on the first floor are in progress which equates to 3 blocks; Timberlands projects – 90% of the design has been completed.	This will be corrected during the adjustment budget.
	Tshwane Economic Development Agency	(50)	No expenditure has been incurred for the period.	

**(b) Table SC2: Monthly budget statement – performance indicators****TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November**

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		2.8%	11.3%	5.5%	5.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		23.5%	25.4%	10.6%	25.4%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		82.2%	76.8%	85.5%	76.8%
Gearing	Long Term Borrowing/ Funds & Reserves		4819.5%	4352.0%	4771.7%	4352.0%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	1	117.0%	95.2%	77.0%	95.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		20.6%	31.3%	24.3%	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%	43.8%	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%	22.6%	22.6%
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	29.0%	27.5%	29.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.8%	4.0%	2.8%	4.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.5%	11.2%	5.4%	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)		141.0	30.5	-14.6	30.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		28.4%	19.2%	26.2%	19.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.08	1.20	0.19	1.20

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2017/18										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.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	486,059	88,663	63,782	131,326	129,488	39,922	542,564	955,191	2,436,995	1,798,491	589,111	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	295,232	37,756	37,997	35,490	27,118	14,865	119,353	552,848	1,120,659	749,674	4,203	
Receivables from Non-exchange Transactions - Property Rates	1400	574,722	79,551	72,976	61,778	50,908	47,286	320,596	1,149,554	2,357,370	1,630,121	260	
Receivables from Exchange Transactions - Waste Water Management	1500	90,770	8,791	10,827	9,481	11,485	7,941	68,058	177,085	384,438	274,050	282	
Receivables from Exchange Transactions - Waste Management	1600	153,500	13,805	17,158	13,665	14,658	12,531	197,415	276,291	699,022	514,559	516	
Receivables from Exchange Transactions - Property Rental Debtors	1700	10,082	1,679	1,119	1,250	995	229,795	152	41,333	286,405	273,525	-	
Interest on Arrear Debtor Accounts	1810	145,618	45,730	54,893	49,564	57,621	49,610	529,269	1,122,995	2,055,299	1,809,059	2,700	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	157,461	35,695	43,334	36,210	18,867	19,042	510,634	649,382	1,470,625	1,234,135	968	
Total By Income Source	2000	1,913,444	311,669	302,085	338,764	311,138	420,993	2,288,041	4,924,677	10,810,812	8,283,614	598,040	-
2016/17 - totals only		1,472,976	242,755	244,166	269,423	194,613	362,813	982,891	4,564,923	8,334,559	6,374,662	3,553	
Debtors Age Analysis By Customer Group													
Organs of State	2200	138,409	33,382	19,744	9,882	(12,796)	(2,162)	6,057	(4,040)	188,476	(3,059)	-	
Commercial	2300	592,000	83,158	88,153	100,468	73,511	157,121	280,798	1,164,170	2,539,380	1,776,069	4,746	
Households	2400	966,651	154,306	183,470	193,208	245,665	137,786	1,962,793	3,237,534	7,081,414	5,776,987	3,261	
Other	2500	216,383	40,824	10,719	35,206	4,759	128,248	38,392	527,013	1,001,543	733,617	590,033	
Total By Customer Group	2600	1,913,444	311,669	302,085	338,764	311,138	420,993	2,288,041	4,924,677	10,810,812	8,283,614	598,040	-

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	622,095								622,095	601,797
Bulk Water	0200	81,634								81,634	186,203
PAYE deductions	0300	111,567								111,567	92,126
VAT (output less input)	0400	(53,159)								(53,159)	(104,882)
Pensions / Retirement deductions	0500	112,009								112,009	104,443
Loan repayments	0600	330								330	1,040,000
Trade Creditors	0700	829,231								829,231	437,782
Auditor General	0800	4,623								4,623	4,941
Other	0900	3,075,416								3,075,416	1,236,664
Total By Customer Type	1000	4,783,745	-	-	-	-	-	-	-	4,783,745	3,599,073

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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									
Krysta Stocks	24	15y	Stock	31.12.2018	0	0.0%	711	-	711
Sanlam	26	14y	Insurance polic	07.12.2015	-	3.0%	-	-	-
Sanlam	27	14y	Insurance polic	01.01.2016	-	3.0%	-	-	-
Capital Allianze	28	8y	Insurance polic	On selling date	1	2.0%	622	(623)	0
Capital Allianze	29	9y	Insurance polic	On selling date	5	3.0%	1,969	(1,974)	-
ABSA	32	On Call	Money Market	On call	192	7.3%	31,217	-	31,409
ABSA	33	On Call	Money Market	On call	67	7.3%	10,939	-	11,007
ABSA	34	On Call	Money Market	On call	50	7.3%	8,194	-	8,244
ABSA	35	On Call	Money Market	On call	1	7.3%	180	-	182
Investec Bank	37	On Call	Money Market	On call	169	7.3%	27,414	-	27,583
Investec Bank	38	On Call	Money Market	On call	54	7.3%	8,763	-	8,817
Investec Bank	39	On Call	Money Market	On call	7	7.3%	1,174	-	1,181
Standard Bank	40	On Call	Money Market	On call	658	7.8%	99,311	-	99,969
Standard Bank	41	On Call	Money Market	On call	20	7.8%	3,083	-	3,103
Investec Bank	108	On Call	Money Market	On call	182	6.8%	31,596	-	31,779
RMB	237	On Call	Money Market	31.10.2011	-	0.0%	-	-	-
STANLIB	106	On Call	Money Market	On call	-	0.4%	250	1	251
ABSA	338	On Call	Short Term	On call	-	6.7%	-	90,000	90,000
Nedbank	341	On Call	Short Term	On call	-	6.7%	-	50,000	50,000
Standard Bank	340	On Call	Short Term	On call	-	6.6%	82,218	197,953	280,171
Standard Bank	243	On Call	Short Term	On call	-	0.0%	-	50,000	50,000
Nedbank	244	On Call	Short Term	On call	-	0.0%	250,000	1,337	251,337
ABSA	245	On Call	Short Term	On call	-	0.0%	300,000	1,809	301,809
Standard Bank		On Call	Sinking Fund	On call	-	0.0%	250,000	1,566	251,566
Nedbank	247	On Call	Short Term	On call	-	0.0%	500,000	3,142	503,142
ABSA	248	On Call	Short Term	On call	-	0.0%	150,000	789	150,789
Standard Bank	260	On Call	Short Term	On call	483	7.8%	72,861	-	73,344
<b>Municipality sub-total</b>					1,891		1,830,501	394,000	2,226,391
<b><u>Entities</u></b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2	-			1,891		1,830,501	394,000	2,226,391

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2016/17	Budget Year 2017/18						Full Year Forecast
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>									
<b>RECEIPTS:</b>	1,2								
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>		<b>3,614,648</b>	<b>3,875,608</b>	<b>34,411</b>	<b>1,551,878</b>	<b>1,551,878</b>	<b>-</b>		<b>3,875,608</b>
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	25,209	48,492	48,492	-		48,492
Expanded Public Works Programme Incentive (EPWP)		50,247	20,451	9,202	14,315	14,315	-		20,451
Public Transport Network Operations Grant		204,010	221,049	-	110,524	110,524	-		221,049
Integrated City Development Grant		6,398	5,764	-	5,764	5,764	-		5,764
<b>Provincial Government:</b>		<b>342,400</b>	<b>217,173</b>	<b>78,554</b>	<b>113,578</b>	<b>153,190</b>	<b>(39,612)</b>	<b>-25.9%</b>	<b>217,173</b>
Primary Health Care		44,325	46,541	18,616	18,616	32,578	(13,962)	-42.9%	46,541
Emergency Medical Services		62,850	65,993	19,798	46,195	46,195	-		65,993
HIV and Aids Grant		12,649	12,720		7,632	12,720	(5,088)		12,720
Housing Top Structure (HSDG)		203,285	90,664	40,140	40,140	60,442	(20,302)		90,664
Sports and Recreation : Community Libraries		7,145	1,255		995	1,255	(260)	-20.7%	1,255
Gautrans		12,071					-		-
Research and Technology		75					-		-
<b>Other grant providers:</b>		<b>365,329</b>	<b>152,176</b>	<b>6,128</b>	<b>26,344</b>	<b>71,899</b>	<b>(45,555)</b>	<b>-63.4%</b>	<b>152,176</b>
DBSA			61,000			26,000	(26,000)	-100.0%	61,000
Tirelo Boshia Grant - Research and Development		3,900	5,751	-	628	5,751	(5,123)	-89.1%	5,751
Broadband/Wifi		1,087					-		-
Housing Company Tshwane		30,629	31,275	2,029	8,138	13,089	(4,951)	-37.8%	31,275
TEDA		58,166	54,150	4,099	17,578	27,059	(9,481)	-35.0%	54,150
Sandspruit		271,547	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	<b>4,322,377</b>	<b>4,244,957</b>	<b>119,093</b>	<b>1,691,800</b>	<b>1,776,967</b>	<b>(85,167)</b>	<b>-4.8%</b>	<b>4,244,957</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>		<b>2,367,908</b>	<b>2,329,777</b>	<b>488,929</b>	<b>1,156,299</b>	<b>1,156,299</b>	<b>-</b>		<b>2,329,777</b>
Urban Settlement Development Grant		1,493,154	1,567,923	459,715	759,715	759,715	-		1,567,923
Public Transport Infrastructure & Systems Grant		750,000	679,190	-	339,596	339,596	-		679,190
Integrated National Electrification Programme		40,000	30,000		4,323	4,323	-		30,000
Neighbourhood Development Partnership Grant		48,500	20,000	10,000	20,000	20,000	-		20,000
Integrated City Development Grant		36,254	32,665	19,214	32,665	32,665	-		32,665
<b>Provincial Government:</b>		<b>43,585</b>	<b>43,507</b>	<b>24,372</b>	<b>36,509</b>	<b>36,509</b>	<b>-</b>		<b>43,507</b>
Sport and Recreation: Community Libraries		6,978	9,507	-	9,507	9,507	-		9,507
Social Infrastructure Grant		36,607	34,000	24,372	27,002	27,002	-		34,000
<b>Other grant providers:</b>		<b>200</b>	<b>6,000</b>	<b>1,488</b>	<b>2,859</b>	<b>5,332</b>	<b>(2,473)</b>	<b>-46.4%</b>	<b>6,000</b>
LG SETA Discretionary grant (93 applies over 3 years)		-	6,000	1,488	2,859	5,332	(2,473)	-46.4%	6,000
Smart Connect Grant		200	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	<b>2,411,693</b>	<b>2,379,284</b>	<b>514,789</b>	<b>1,195,667</b>	<b>1,198,140</b>	<b>(2,473)</b>	<b>-0.2%</b>	<b>2,379,284</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>6,734,070</b>	<b>6,624,241</b>	<b>633,882</b>	<b>2,887,467</b>	<b>2,975,107</b>	<b>(87,640)</b>	<b>-2.9%</b>	<b>6,624,241</b>

**(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 - M05 November**

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									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
National Government:		3,609,606	3,875,608	84,510	1,565,543	1,334,157	231,386	17.3%	3,875,608
Local Government Equitable Share		1,864,838	2,132,788	–	888,662	710,929	177,733	25.0%	2,132,788
Fuel Levy		1,440,100	1,444,413	–	481,471	481,471	–		1,444,413
Finance Management Grant		2,875	2,650	321	1,653	2,573	(920)	-35.8%	2,650
Urban Settlement Development Grant		46,180	48,492	48,492	48,492	27,000	21,492	79.6%	48,492
Expanded Public Works Programme Incentive (EPWP)		50,247	20,451	9,202	14,315	14,315	–		20,451
Integrated City Development Grant		199,221	221,049	26,065	128,931	92,105	36,826		221,049
Other transfers and grants [insert description]		6,145	5,764	430	2,019	5,764	(3,745)	-65.0%	5,764
Provincial Government:		198,311	217,173	50,395	100,560	124,749	(24,189)	-19.4%	217,173
Primary Health Care		44,325	46,541	18,616	18,616	32,579	(13,963)	-42.9%	46,541
Emergency Medical Services		62,850	65,993	19,798	46,195	46,195	–		65,993
HIV and Aids Grant		12,649	12,720	1,514	7,272	12,720	(5,448)	-42.8%	12,720
Housing Top Structure (HSDG)		72,555	90,664	9,950	26,533	32,000	(5,467)	-17.1%	90,664
Sports and Recreation : Community Libraries		5,932	1,255	517	1,944	1,255	689	54.9%	1,255
Gautrans		110	–	–	–	–	–		–
Other grant providers:		364,242	152,176	6,128	25,716	71,899	(46,183)	-64.2%	152,176
DBSA		–	61,000	–	–	26,000	(26,000)	-100.0%	61,000
Tirelo Boshia Grant - Research and Development		3,900	5,751	–	–	5,751	(5,751)		5,751
Broadband/Wifi							–		–
Housing Company Tshwane		30,629	31,275	2,029	8,138	13,089	(4,951)		31,275
TEDA		58,166	54,150	4,099	17,578	27,059	(9,481)		54,150
Sandspruit		271,547	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		4,172,159	4,244,957	141,034	1,691,820	1,530,805	161,015	10.5%	4,244,957
<b>Capital expenditure of Transfers and Grants</b>									
National Government:		2,232,139	2,329,777	219,896	455,370	737,426	(282,056)	-38.2%	2,329,777
Urban Settlement Development Grant		1,415,652	1,567,923	85,631	223,428	552,242	(328,814)	-59.5%	1,567,923
Public Transport Infrastructure & Systems Grant		729,153	679,190	124,915	218,081	172,514	45,567	26.4%	679,190
Intergrated National Electrification Programme		39,332	30,000	9,350	13,363	7,620	5,743	75.4%	30,000
Neighbourhood Development Partnership Grant		48,002	20,000	–	498	5,050	(4,552)	-90.1%	20,000
Intergrated City Development Grant		–	32,665	–	–	–	–		32,665
Provincial Government:		46,710	114,133	–	11,598	35,996	(24,398)	-67.8%	114,133
Sport and Recreation: Community Libraries		5,710	9,507			1,996	(1,996)	-100.0%	9,507
Gautrans		–	–				–		–
Social Infrastructure Grant		41,000	34,000	–	11,598	34,000	(22,402)		34,000
HCT - SHRA		–	70,626				–		70,626
							–		–
Other grant providers:		200	6,000	–	–	–	–		6,000
LG SETA Discretionaty grant (93 appies over 3 years)		–	6,000				–		6,000
Smart Connect Grant		200	–				–		–
Total capital expenditure of Transfers and Grants		2,279,049	2,449,910	219,896	466,968	773,422	(306,454)	-39.6%	2,449,910
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		6,451,208	6,694,867	360,930	2,158,788	2,304,227	(145,439)	-6.3%	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 - M05 November

Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<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					-	
Other transfers and grants [insert description]					-	
<b>Provincial Government:</b>		-	-	-	-	
Primary Health Care					-	
Sports and Recreation : Community Libraries					-	
Gautrans					-	
Research and Technology					-	
Other transfers and grants [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>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 - M05 November

Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
	1	A	B						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		115,514	125,168	9,759	49,013	53,122	(4,109)	-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>9,759</b>	<b>49,013</b>	<b>53,122</b>	<b>(4,109)</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	2,557	13,745	7,279	6,465	89%	17,470
Pension and UIF Contributions		-	11,057	58	295	4,607	(4,312)	-94%	11,057
Medical Aid Contributions		-	1,045	38	188	436	(248)	-57%	1,045
Overtime		-	123	-	-	51	(51)	-100%	123
Performance Bonus		-	2,039	9	9	850	(840)	-99%	2,039
Motor Vehicle Allowance		-	843	86	411	351	60	17%	843
Cellphone Allowance		406	130	30	96	54	42	78%	130
Housing Allowances		-	422	-	-	176	(176)	-100%	422
Other benefits and allowances		-	1,049	51	247	437	(190)	-44%	1,049
Payments in lieu of leave		-	853	-	-	355	(355)	-100%	853
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>43,371</b>	<b>35,031</b>	<b>2,828</b>	<b>14,990</b>	<b>14,596</b>	<b>394</b>	<b>3%</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	443,153	2,237,477	2,521,132	(283,655)	-11%	5,227,883
Pension and UIF Contributions		1,108,268	1,025,664	95,138	480,045	557,777	(77,733)	-14%	1,025,664
Medical Aid Contributions		458,535	493,954	39,788	199,529	207,356	(7,828)	-4%	493,954
Overtime		385,729	484,572	26,894	148,817	99,706	49,111	49%	484,572
Performance Bonus		266	405,969	(4)	54	(661)	716	-108%	405,969
Motor Vehicle Allowance		305,328	309,814	26,611	130,859	132,201	(1,341)	-1%	309,814
Cellphone Allowance		16,108	15,946	1,371	6,620	7,145	(526)	-7%	15,946
Housing Allowances		39,231	46,066	3,755	19,008	19,525	(516)	-3%	46,066
Other benefits and allowances		363,294	145,653	40,216	203,378	186,156	17,222	9%	145,653
Payments in lieu of leave		-	243,136	-	-	-	-	-	243,136
Long service awards		-	5,265	-	-	-	-	-	5,265
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>7,704,323</b>	<b>8,691,362</b>	<b>676,923</b>	<b>3,425,786</b>	<b>3,820,113</b>	<b>(394,327)</b>	<b>-10%</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>689,510</b>	<b>3,489,789</b>	<b>3,887,831</b>	<b>(398,042)</b>	<b>-10%</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	31	660	1,208	(549)	-45%	3,285
<b>Sub Total - Board Members of Entities</b>		<b>3,327</b>	<b>3,285</b>	<b>31</b>	<b>660</b>	<b>1,208</b>	<b>(549)</b>	<b>-45%</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	1,261	6,471	5,892	579	10%	14,944
Pension and UIF Contributions		1,193	271	36	184	113	71	63%	271
Medical Aid Contributions		875	349	37	205	145	60	41%	349
Motor Vehicle Allowance		2,112	746	39	214	311	(97)	-31%	746
Cellphone Allowance		328	-	20	105	-	105	#DIV/0!	-
Housing Allowances		232	-	-	-	-	-	-	-
Other benefits and allowances		236	311	14	70	-	70	#DIV/0!	311
<b>Sub Total - Senior Managers of Entities</b>		<b>31,431</b>	<b>16,621</b>	<b>1,408</b>	<b>7,248</b>	<b>6,461</b>	<b>787</b>	<b>12%</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	1,860	6,953	11,620	(4,667)	-40%	28,867
Pension and UIF Contributions		11,622	1,176	36	171	490	(320)	-65%	1,176
Medical Aid Contributions		9,494	996	40	198	415	(218)	-52%	996
Overtime		2,522	-	-	-	-	-	-	-
Performance Bonus		188	-	-	-	-	-	-	-
Motor Vehicle Allowance		6,105	-	31	154	-	154	#DIV/0!	-
Cellphone Allowance		469	-	11	54	-	54	#DIV/0!	-
Housing Allowances		3,428	-	-	-	-	-	-	-
Other benefits and allowances		2,433	1,446	13	52	602	(551)	-91%	1,446
<b>Sub Total - Other Staff of Entities</b>		<b>104,514</b>	<b>32,485</b>	<b>1,991</b>	<b>7,580</b>	<b>13,128</b>	<b>(5,547)</b>	<b>-42%</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>3,430</b>	<b>15,488</b>	<b>20,797</b>	<b>(5,309)</b>	<b>-26%</b>	<b>52,390</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>8,004,969</b>	<b>8,904,064</b>	<b>692,940</b>	<b>3,505,277</b>	<b>3,908,628</b>	<b>(403,350)</b>	<b>-10%</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>683,150</b>	<b>3,455,605</b>	<b>3,854,298</b>	<b>(398,693)</b>	<b>-10%</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 - M05 November

Description	Ref	Budget Year 2017/18			2017/18 Medium Term Revenue & Expenditure Framework		
		Nov Outcome	November Actual	November Variances	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousands</b>	<b>1</b>						
<b><u>Cash Receipts By Source</u></b>							
Property rates		536,633	574,171	37,537	6,188,689	6,621,771	7,085,671
Service charges - electricity revenue		847,282	822,747	(24,534)	10,617,669	11,222,469	11,850,363
Service charges - water revenue		373,663	357,589	(16,074)	3,797,042	4,013,332	4,237,910
Service charges - sanitation revenue		78,544	85,312	6,768	933,735	987,044	1,042,410
Service charges - refuse		106,520	(117,749)	(224,268)	1,339,981	1,436,887	1,540,960
Service charges - other		–	777	777			
Rental of facilities and equipment		12,459	12,016	(443)	151,864	166,870	182,866
Interest earned - external investments		6,621	20,091	13,471	79,493	74,609	79,434
Interest earned - outstanding debtors		12,761	51,558	38,797	153,853	115,476	120,064
Fines, penalties and forfeits		27,738	569	(27,169)	332,854	349,555	368,570
Licences and permits		4,566	14,293	9,726	54,796	58,484	61,759
Agency services		–	–	–	6,650	22,994	37,440
Transfer receipts - operating		59,424	119,093	59,669	4,159,532	4,425,895	4,747,475
Other revenue		73,508	72,963	(545)	887,079	924,704	977,067
<b>Cash Receipts by Source</b>		<b>2,139,719</b>	<b>2,013,432</b>	<b>(126,287)</b>	<b>28,703,237</b>	<b>30,420,091</b>	<b>32,331,990</b>
<b><u>Other Cash Flows by Source</u></b>							
Transfer receipts - capital		295,785	514,789	219,004	2,443,910	2,160,936	2,301,281
Contributions & Contributed assets			71,354	71,354			
Proceeds on disposal of PPE		490	5,750	5,260	5,880	1,242	1,312
Borrowing long term/refinancing		105,626	–	(105,626)	1,000,000	1,000,000	1,300,000
Increase in consumer deposits		647	11,869	11,222	7,760	7,915	8,073
Receipt of non-current debtors		(8,559)	595,481	604,039	(102,705)	(116,398)	(130,765)
Receipt of non-current receivables		83	135,757	135,674	993	1,124	1,178
Change in non-current investments		(41,687)	–	41,687	(500,246)	115,989	(14,758)
<b>Total Cash Receipts by Source</b>		<b>2,492,104</b>	<b>3,348,432</b>	<b>856,328</b>	<b>31,558,829</b>	<b>33,590,899</b>	<b>35,798,312</b>
<b><u>Cash Payments by Type</u></b>				–			
Employee related costs		997,189	683,150	(314,039)	8,778,772	9,439,307	10,072,202
Remuneration of councillors		10,403	9,797	(607)	125,281	132,672	140,102
Interest paid		117,893	445,296	327,403	1,417,357	1,199,598	1,145,762
Bulk purchases - Electricity		517,000	543,791	26,791	7,462,684	7,902,983	8,361,356
Bulk purchases - Water & Sewer							
Other materials		283,178	217,861	(65,316)	3,264,102	3,518,605	3,771,551
Contracted services		204,562	269,308	64,746	2,865,416	2,965,098	3,275,913
Grants and subsidies paid - other		4,159	11,908	7,749	49,980	53,438	56,523
General expenses		215,393	563,034	347,641	2,419,932	2,615,805	2,765,096
<b>Cash Payments by Type</b>		<b>2,349,776</b>	<b>2,744,145</b>	<b>394,369</b>	<b>26,383,524</b>	<b>27,827,507</b>	<b>29,588,506</b>
<b><u>Other Cash Flows/Payments by Type</u></b>							
Capital assets		464,242	254,183	(210,059)	3,863,903	3,748,258	4,363,327
Repayment of borrowing		50,149	0	(50,149)	601,794	664,410	701,243
Other Cash Flows/Payments				–			
<b>Total Cash Payments by Type</b>		<b>2,864,167</b>	<b>2,998,328</b>	<b>134,161</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>(372,063)</b>	<b>350,104</b>	<b>722,167</b>	<b>709,608</b>	<b>1,350,723</b>	<b>1,145,236</b>
Cash/cash equivalents at the month/year beginning:		855,671	1,935,077	2,285,182	1,907,681	2,617,289	3,968,011
Cash/cash equivalents at the month/year end:		483,608	2,285,182	3,007,348	2,617,289	3,968,011	5,113,247

NB. Bulk purchases for water and electricity are 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) - M05 November

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><u>Revenue By Source</u></b>									
Property rates		5,912,861	6,515,154	574,171	2,702,068	2,609,077	83,633	4%	6,515,154
Service charges - electricity revenue		10,800,176	11,178,192	823,854	4,942,515	4,868,620	126,433	3%	11,178,192
Service charges - water revenue		3,189,550	3,997,989	357,234	1,544,358	1,719,895	(143,422)	-11%	3,997,989
Service charges - sanitation revenue		1,032,486	982,879	85,312	409,888	418,345	(10,631)	-3%	982,879
Service charges - refuse revenue		1,275,689	1,410,506	(117,722)	530,862	581,428	179,230	38%	1,410,506
Rental of facilities and equipment		166,327	141,688	11,299	43,628	63,184	(18,667)	-37%	141,688
Interest earned - external investments		105,227	79,254	20,019	71,566	33,119	25,029	94%	79,254
Interest earned - outstanding debtors		558,545	466,585	51,546	259,173	197,593	48,789	31%	466,585
Fines, penalties and forfeits		204,354	332,854	569	65,293	138,854	(46,359)	-42%	332,854
Licences and permits		145,529	54,796	14,293	52,891	59,493	(8,996)	-19%	54,796
Transfers and subsidies		3,768,216	4,159,532	59,254	1,590,453	1,510,596	65,027	4%	4,159,532
Other revenue		949,152	885,086	70,656	310,679	342,565	(36,982)	-13%	885,086
Gains on disposal of PPE		3,571	5,880	-	-	2,450	(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>1,950,483</b>	<b>12,523,374</b>	<b>12,545,218</b>	<b>261,122</b>	<b>3%</b>	<b>30,210,396</b>
<b><u>Expenditure By Type</u></b>									
Employee related costs		7,898,754	8,726,381	679,751	3,440,777	3,834,443	(43,020)	-2%	8,726,381
Remuneration of councillors		118,019	125,281	9,766	49,433	54,436	(4,103)	-9%	125,281
Debt impairment		637,816	1,175,973	97,866	493,289	493,289	-	-	1,175,973
Depreciation & asset impairment		1,620,078	1,958,477	111,507	592,319	824,239	(180,587)	-27%	1,958,477
Finance charges		1,319,529	1,417,117	445,276	671,749	638,064	(292,575)	-56%	1,417,117
Bulk purchases		7,597,154	7,462,684	551,394	3,776,304	4,049,623	(284,045)	-8%	7,462,684
Other materials		2,251,765	3,262,121	210,505	1,076,101	1,231,317	(113,302)	-12%	3,262,121
Contracted services		2,942,766	2,846,473	268,635	1,004,775	1,847,750	(727,207)	-50%	2,846,473
Transfers and subsidies		423,719	135,405	11,908	46,563	55,567	(9,799)	-22%	135,405
Other expenditure		2,772,491	2,875,449	213,610	1,104,380	1,449,447	(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>2,600,217</b>	<b>12,255,691</b>	<b>14,478,177</b>	<b>(1,987,839)</b>	<b>-17%</b>	<b>29,985,363</b>
<b><u>Surplus/(Deficit)</u></b>		<b>528,455</b>	<b>225,033</b>	<b>(649,734)</b>	<b>267,683</b>	<b>(1,932,958)</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	218,130	456,261	742,941	(203,261)	(0)	2,373,284
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	6,000	-	-	-	-	-	6,000
Transfers and subsidies - capital (in-kind - all)		54,397	34,722	3,515	13,855	13,673	(598)	(0)	34,722
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>2,990,565</b>	<b>2,639,039</b>	<b>(428,090)</b>	<b>737,799</b>	<b>(1,176,344)</b>			<b>2,639,039</b>
Taxation		-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>2,990,565</b>	<b>2,639,039</b>	<b>(428,090)</b>	<b>737,799</b>	<b>(1,176,344)</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 - M05 November

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									
<b><u>Revenue By Municipal Entity</u></b>									
Housing Company Tshwane		47,254	41,669	2,772	11,795	17,418	(5,623)	-32%	41,669
Tshwane Economic Development Agency		61,022	61,013	6,466	20,063	30,489	(10,425)	-34%	61,013
<b>Total Operating Revenue</b>	<b>1</b>	<b>108,276</b>	<b>102,682</b>	<b>9,237</b>	<b>31,858</b>	<b>47,907</b>	<b>(16,048)</b>	<b>-33%</b>	<b>102,682</b>
<b><u>Expenditure By Municipal Entity</u></b>									
Housing Company Tshwane		33,698	38,224	1,035	7,411	14,481	(7,070)	-49%	38,224
Tshwane Economic Development Agency		110,423	60,213	4,182	17,549	25,089	(7,540)	-30%	60,213
<b>Total Operating Expenditure</b>	<b>2</b>	<b>144,121</b>	<b>98,437</b>	<b>5,217</b>	<b>24,960</b>	<b>39,570</b>	<b>(14,610)</b>	<b>-37%</b>	<b>98,437</b>
<b>Surplus/ (Deficit) for the yr/period</b>		(35,844)	4,245	4,020	6,898	8,337	(30,658)	-368%	4,245
<b><u>Capital Expenditure By Municipal Entity</u></b>									
Housing Company Tshwane		47,600	122,175	9,012	22,787	51,074	(28,287)	-55%	122,175
Tshwane Economic Development Agency		1,435	300	–	–	50	(50)	-100%	300
<b>Total Capital Expenditure</b>	<b>3</b>	<b>49,035</b>	<b>122,475</b>	<b>9,012</b>	<b>22,787</b>	<b>51,124</b>	<b>(28,337)</b>	<b>-55%</b>	<b>122,475</b>

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M05 November

Month	2016/17	Budget Year 2017/18						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
<b>Monthly expenditure performance trend</b>								
July	124	84,823	(443)	(443)	84,823	85,266	100.5%	0%
August	128,494	139,949	61,901	61,458	224,772	163,315	72.7%	2%
September	152,136	255,687	78,006	139,464	480,459	340,995	71.0%	4%
October	352,182	323,383	154,340	293,804	803,842	510,038	63.5%	7%
November	286,123	470,603	254,183	547,987	1,274,444	726,457	57.0%	14%
December	249,294	515,809			1,790,253	–		
January	155,969	527,975			2,318,228	–		
February	167,945	477,081			2,795,309	–		
March	224,096	369,964			3,165,274	–		
April	230,602	255,383			3,420,656	–		
May	342,099	245,647			3,666,303	–		
June	878,364	276,456			3,942,759	–		
<b>Total Capital expenditure</b>	<b>3,167,429</b>	<b>3,942,759</b>	<b>547,987</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 - M05 November

Description	Ref	2016/17	Budget Year 2017/18						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<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>95,896</b>	<b>299,709</b>	<b>642,740</b>	<b>343,032</b>	<b>53.4%</b>	<b>1,989,569</b>
Roads Infrastructure		1,174,026	518,185	16,143	89,423	122,992	33,569	27.3%	518,185
Roads		1,124,464	415,867	13,760	87,041	99,797	12,756	12.8%	415,867
Road Structures		1,559	81,319	2,383	2,383	18,115	15,732	86.8%	81,319
Road Furniture		48,002	21,000	–	–	5,080	5,080	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	44,661	108,544	104,613	(3,931)	-3.8%	432,312
MV Substations		162,529	135,000	12,376	18,703	34,290	15,587	45.5%	135,000
MV Networks		9,813	15,000	2,597	3,911	3,810	(101)	-2.7%	15,000
LV Networks		249,996	212,312	26,279	71,068	57,623	(13,445)	-23.3%	212,312
Capital Spares		11,899	70,000	3,408	14,861	8,890	(5,971)	-67.2%	70,000
Water Supply Infrastructure		224,384	553,496	26,126	63,802	217,169	153,367	70.6%	553,496
Reservoirs		–	109,000	6,759	13,384	39,608	26,224	66.2%	109,000
Water Treatment Works		13,649	138,000	7,962	40,094	54,167	14,073	26.0%	138,000
Bulk Mains		141,496	62,000	–	(984)	20,189	21,173	104.9%	62,000
Distribution		69,238	244,496	11,405	11,308	103,205	91,898	89.0%	244,496
Sanitation Infrastructure		428,812	374,684	6,841	35,815	180,467	144,651	80.2%	374,684
Pump Station		–	22,000	5,760	9,721	5,588	(4,133)	-74.0%	22,000
Reticulation		274,625	182,675	164	16,137	88,259	72,122	81.7%	182,675
Waste Water Treatment Works		645	88,008	918	8,931	54,650	45,719	83.7%	88,008
Outfall Sewers		153,542	82,000	–	1,026	31,970	30,944	96.8%	82,000
Solid Waste Infrastructure		4,831	10,000	2,125	2,125	5,500	3,376	61.4%	10,000
Waste Transfer Stations		–	1,000	–	–	1,000	1,000	100.0%	1,000
Waste Separation Facilities		4,831	–	–	–	–	–	–	–
Capital Spares		–	9,000	2,125	2,125	4,500	2,376	52.8%	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>3,725</b>	<b>17,148</b>	<b>85,430</b>	<b>68,282</b>	<b>79.9%</b>	<b>202,600</b>
Community Facilities		63,282	202,600	3,725	17,148	85,430	68,282	79.9%	202,600
Centres		–	–	–	498	–	–	#DIV/0!	–
Clinics/Care Centres		57,710	47,200	3,725	16,651	42,999	26,348	61.3%	47,200
Fire/Ambulance Stations		–	2,000	–	–	–	–	–	2,000
Cemeteries/Crematoria		1,574	5,000	–	–	2,500	2,500	100.0%	5,000
Markets		–	6,900	–	–	1,753	1,753	100.0%	6,900
Airports		3,998	3,000	–	–	3,000	3,000	100.0%	3,000
Taxi Ranks/Bus Terminals		–	138,500	–	–	35,179	35,179	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>1,496</b>	<b>1,496</b>	<b>40,786</b>	<b>39,290</b>	<b>96.3%</b>	<b>51,500</b>
Revenue Generating		–	50,000	–	–	39,286	39,286	100.0%	50,000
Improved Property		–	50,000	–	–	39,286	39,286	100.0%	50,000
Non-revenue Generating		–	1,500	1,496	1,496	1,500	4	0.3%	1,500
Improved Property		–	1,500	1,496	1,496	1,500	4	0.3%	1,500
<b>Other assets</b>		<b>58,605</b>	<b>111,925</b>	<b>8,450</b>	<b>9,017</b>	<b>51,702</b>	<b>42,685</b>	<b>82.6%</b>	<b>111,925</b>
Operational Buildings		45,956	24,750	4,974	4,677	16,080	11,403	70.9%	24,750
Municipal Offices		–	3,500	2,980	2,980	3,450	470	13.6%	3,500
Stores		12,909	800	–	–	800	800	100.0%	800
Capital Spares		33,047	20,450	1,994	1,697	11,830	10,132	85.7%	20,450
Housing		12,650	87,175	3,475	4,340	35,622	31,282	87.8%	87,175
Social Housing		8,999	–	–	–	–	–	–	–
Capital Spares		3,651	87,175	3,475	4,340	35,622	31,282	87.8%	87,175
<b>Intangible Assets</b>		<b>59,509</b>	<b>97,566</b>	<b>526</b>	<b>2,384</b>	<b>29,440</b>	<b>27,056</b>	<b>91.9%</b>	<b>97,566</b>
Licences and Rights		59,509	97,566	526	2,384	29,440	27,056	91.9%	97,566
Computer Software and Applications		59,509	97,566	526	2,384	29,440	27,056	91.9%	97,566
<b>Computer Equipment</b>		<b>71,205</b>	<b>60,925</b>	<b>369</b>	<b>2,134</b>	<b>25,499</b>	<b>23,364</b>	<b>91.6%</b>	<b>60,925</b>
Computer Equipment		71,205	60,925	369	2,134	25,499	23,364	91.6%	60,925
<b>Furniture and Office Equipment</b>		<b>10,007</b>	<b>11,650</b>	<b>376</b>	<b>505</b>	<b>7,140</b>	<b>6,635</b>	<b>92.9%</b>	<b>11,650</b>
Furniture and Office Equipment		10,007	11,650	376	505	7,140	6,635	92.9%	11,650
<b>Machinery and Equipment</b>		<b>43,561</b>	<b>72,500</b>	<b>102</b>	<b>2,867</b>	<b>26,565</b>	<b>23,698</b>	<b>89.2%</b>	<b>72,500</b>
Machinery and Equipment		43,561	72,500	102	2,867	26,565	23,698	89.2%	72,500
<b>Transport Assets</b>		<b>–</b>	<b>132,925</b>	<b>112,000</b>	<b>111,782</b>	<b>38,365</b>	<b>(73,417)</b>	<b>-191.4%</b>	<b>132,925</b>
Transport Assets		–	132,925	112,000	111,782	38,365	(73,417)	-191.4%	132,925
<b>Libraries</b>		<b>15,646</b>	<b>9,707</b>	<b>–</b>	<b>–</b>	<b>2,196</b>	<b>2,196</b>	<b>100.0%</b>	<b>9,707</b>
Libraries		15,646	9,707	–	–	2,196	2,196	100.0%	9,707
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>2,712,630</b>	<b>2,740,865</b>	<b>222,940</b>	<b>447,042</b>	<b>949,863</b>	<b>502,821</b>	<b>52.9%</b>	<b>2,740,865</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 - M05 November

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>21,387</b>	<b>35,244</b>	<b>119,657</b>	<b>84 414</b>	<b>70.5%</b>	<b>437,422</b>
Roads Infrastructure		258,178	293,422	21,218	32,383	84,999	52,616	61.9%	293,422
Roads		229,081	293,422	21,218	32,383	84,999	52,616	61.9%	293,422
Road Structures		29,096	-	-	-	-	-	-	-
Electrical Infrastructure		43,588	22,000	104	1,205	5,588	4,383	78.4%	22,000
HV Substations		3,519	-	-	-	-	-	-	-
MV Substations		-	5,000	-	-	1,270	1,270	100.0%	5,000
MV Networks		-	5,000	97	490	1,270	780	61.4%	5,000
LV Networks		38,984	10,000	7	715	2,540	1,825	71.9%	10,000
Capital Spares		1,085	2,000	-	-	508	508	100.0%	2,000
Water Supply Infrastructure		61,614	102,000	-	1,475	29,070	27,595	94.9%	102,000
Bulk Mains		46,898	-	-	-	-	-	-	-
Distribution		14,716	102,000	-	1,475	29,070	27,595	94.9%	102,000
Sanitation Infrastructure		62,496	20,000	65	180	-	(180)	#DIV/0!	20,000
Reticulation		-	20,000	65	180	-	(180)	#DIV/0!	20,000
Waste Water Treatment Works		62,496	-	-	-	-	-	-	-
Solid Waste Infrastructure		15,991	-	-	-	-	-	-	-
Waste Transfer Stations		15,991	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>12,901</b>	<b>39,000</b>	<b>201</b>	<b>5,578</b>	<b>15,248</b>	<b>9,670</b>	<b>63.4%</b>	<b>39,000</b>
Community Facilities		7,493	7,000	201	201	2,708	2,507	92.6%	7,000
Halls		1,590	-	-	-	-	-	-	-
Clinics/Care Centres		-	2,000	-	-	508	508	100.0%	2,000
Fire/Ambulance Stations		5,903	5,000	201	201	2,200	1,999	90.9%	5,000
Sport and Recreation Facilities		5,408	32,000	-	5,377	12,540	7,163	57.1%	32,000
Outdoor Facilities		5,408	32,000	-	5,377	12,540	7,163	57.1%	32,000
<b>Investment properties</b>		<b>-</b>	<b>346,000</b>	<b>-</b>	<b>-</b>	<b>95,504</b>	<b>95,504</b>	<b>100.0%</b>	<b>346,000</b>
Revenue Generating		-	346,000	-	-	95,504	95,504	100.0%	346,000
Improved Property		-	346,000	-	-	95,504	95,504	100.0%	346,000
<b>Other assets</b>		<b>24,586</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>	<b>100.0%</b>	<b>20,000</b>
Operational Buildings		14,658	-	-	-	-	-	-	-
Stores		14,658	-	-	-	-	-	-	-
Housing		9,929	20,000	-	-	12,000	12,000	100.0%	20,000
Social Housing		9,929	20,000	-	-	12,000	12,000	100.0%	20,000
<b>Machinery and Equipment</b>		<b>4,298</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>100.0%</b>	<b>8,000</b>
Machinery and Equipment		4,298	8,000	-	-	2,000	2,000	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>21,588</b>	<b>40,822</b>	<b>244,409</b>	<b>203,587</b>	<b>83.3%</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 - M05 November									
Description	Ref	2016/17 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>59,016</b>	<b>198,324</b>	<b>614,348</b>	<b>416,024</b>	<b>67.7%</b>	<b>706,687</b>
Roads Infrastructure		74,710	121,332	6,695	20,262	121,513	101,251	83.3%	121,332
Roads		70,223	83,306	4,976	15,126	88,484	73,359	82.9%	83,306
Road Structures		—	480	—	—	480	480	100.0%	480
Road Furniture		4,487	37,546	1,720	5,136	32,548	27,412	84.2%	37,546
Storm water Infrastructure		16,174	19,407	2,426	4,221	19,286	15,065	78.1%	19,407
Drainage Collection		16,174	10,953	2,426	4,221	19,286	15,065	78.1%	10,953
Storm water Conveyance		—	8,454	—	—	—	—	—	8,454
Electrical Infrastructure		327,442	310,446	24,046	99,752	265,856	166,104	62.5%	310,446
Power Plants		48,084	10,000	704	8,852	4,167	(4,685)	-112.4%	10,000
HV Substations		168,722	10,272	3,418	8,189	52,013	43,824	84.3%	10,272
HV Switching Station		—	9,870	—	—	—	—	—	9,870
HV Transmission Conductors		—	804	—	—	—	—	—	804
MV Substations		—	45,532	2,886	20,148	39,458	19,309	48.9%	45,532
MV Switching Stations		—	18,147	—	—	586	586	100.0%	18,147
MV Networks		56,337	115,773	6,843	24,999	69,050	44,051	63.8%	115,773
LV Networks		54,300	100,049	10,195	37,565	100,583	63,018	62.7%	100,049
Water Supply Infrastructure		63,233	127,406	15,574	50,285	116,478	66,193	56.8%	127,406
Reservoirs		14,844	8,786	7,776	10,897	16,144	5,247	32.5%	8,786
Water Treatment Works		3,242	7,350	600	3,938	4,212	274	6.5%	7,350
Bulk Mains		—	5,720	27	71	439	368	83.8%	5,720
Distribution		45,147	105,551	7,171	35,378	95,682	60,304	63.0%	105,551
Sanitation Infrastructure		62,721	108,414	9,680	20,988	77,360	56,373	72.9%	108,414
Pump Station		4,239	4,732	649	1,198	7,755	6,557	84.5%	4,732
Reticulation		8,455	11,704	3,569	9,312	23,145	13,834	59.8%	11,704
Waste Water Treatment Works		50,027	86,523	5,462	10,478	46,460	35,982	77.4%	86,523
Outfall Sewers		—	5,456	—	—	—	—	—	5,456
Solid Waste Infrastructure		15,422	14,466	594	2,473	12,189	9,715	79.7%	14,466
Landfill Sites		4,361	8,372	593	2,345	4,186	1,841	44.0%	8,372
Waste Drop-off Points		11,061	5,946	—	116	7,929	7,812	98.5%	5,946
Waste Separation Facilities		—	148	1	12	74	63	84.3%	148
Rail Infrastructure		273	242	—	—	81	81	100.0%	242
Rail Lines		273	242	—	—	81	81	100.0%	242
Information and Communication Infrastructure		3,887	4,973	—	342	1,586	1,243	78.4%	4,973
Core Layers		—	2,021	—	74	842	768	91.2%	2,021
Distribution Layers		3,887	2,952	—	269	744	475	63.9%	2,952
<b>Community Assets</b>		<b>23,196</b>	<b>152,242</b>	<b>5,328</b>	<b>31,844</b>	<b>119,192</b>	<b>87,349</b>	<b>73.3%</b>	<b>152,242</b>
Community Facilities		17,756	124,491	4,643	20,936	94,173	73,238	77.8%	124,491
Halls		—	663	—	398	719	321	44.6%	663
Centres		—	884	—	14	827	813	98.3%	884
Clinics/Care Centres		—	3,936	34	276	3,772	3,496	92.7%	3,936
Fire/Ambulance Stations		11,743	2,984	593	1,696	8,852	7,155	80.8%	2,984
Museums		—	432	—	236	432	196	45.3%	432
Galleries		—	155	0	21	155	133	86.3%	155
Cemeteries/Crematoria		—	11,968	886	3,100	7,272	4,172	57.4%	11,968
Police		—	4,331	92	745	1,975	1,230	62.3%	4,331
Public Open Space		—	85,388	2,533	12,377	63,703	51,326	80.6%	85,388
Nature Reserves		6,013	6,726	467	2,231	4,133	1,901	46.0%	6,726
Markets		—	5,018	39	(160)	2,097	2,256	107.6%	5,018
Airports		—	2,007	—	—	238	238	100.0%	2,007
Sport and Recreation Facilities		5,439	27,750	685	10,908	25,019	14,111	56.4%	27,750
Indoor Facilities		—	133	28	40	133	93	70.1%	133
Outdoor Facilities		5,439	27,617	657	10,869	24,886	14,017	56.3%	27,617
<b>Investment properties</b>		<b>—</b>	<b>6,427</b>	<b>497</b>	<b>1,401</b>	<b>2,678</b>	<b>1,278</b>	<b>47.7%</b>	<b>6,427</b>
Revenue Generating		—	6,427	497	1,401	2,678	1,278	47.7%	6,427
Improved Property		—	512	—	4	213	209	98.2%	512
Unimproved Property		—	5,915	497	1,397	2,465	1,068	43.3%	5,915
<b>Other assets</b>		<b>179,296</b>	<b>68,658</b>	<b>5,430</b>	<b>18,390</b>	<b>49,388</b>	<b>30,997</b>	<b>62.8%</b>	<b>68,658</b>
Operational Buildings		179,248	59,149	5,398	18,218	48,097	29,880	62.1%	59,149
Municipal Offices		177,520	16,050	182	2,164	10,528	8,364	79.4%	16,050
Pay/Enquiry Points		—	1,708	—	—	12	12	100.0%	1,708
Workshops		—	165	—	—	69	69	100.0%	165
Manufacturing Plant		1,653	2,694	1,105	1,108	2,694	1,586	58.9%	2,694
Depots		75	38,532	4,110	14,946	34,794	19,849	57.0%	38,532
Housing		48	9,509	32	173	1,290	1,118	86.6%	9,509
Social Housing		48	9,509	32	173	1,290	1,118	86.6%	9,509
<b>Biological or Cultivated Assets</b>		<b>—</b>	<b>332</b>	<b>59</b>	<b>63</b>	<b>830</b>	<b>767</b>	<b>92.4%</b>	<b>332</b>
Biological or Cultivated Assets		—	332	59	63	830	767	92.4%	332
<b>Intangible Assets</b>		<b>73,544</b>	<b>62,143</b>	<b>3,872</b>	<b>19,853</b>	<b>37,938</b>	<b>18,085</b>	<b>47.7%</b>	<b>62,143</b>
Licences and Rights		73,544	62,143	3,872	19,853	37,938	18,085	47.7%	62,143
Computer Software and Applications		73,544	62,143	3,872	19,853	37,938	18,085	47.7%	62,143
<b>Computer Equipment</b>		<b>126</b>	<b>16,716</b>	<b>2,036</b>	<b>3,361</b>	<b>8,260</b>	<b>4,899</b>	<b>59.3%</b>	<b>16,716</b>
Computer Equipment		126	16,716	2,036	3,361	8,260	4,899	59.3%	16,716
<b>Furniture and Office Equipment</b>		<b>1,779</b>	<b>2,812</b>	<b>105</b>	<b>595</b>	<b>1,444</b>	<b>849</b>	<b>58.8%</b>	<b>2,812</b>
Furniture and Office Equipment		1,779	2,812	105	595	1,444	849	58.8%	2,812
<b>Machinery and Equipment</b>		<b>83,379</b>	<b>51,329</b>	<b>6,512</b>	<b>25,345</b>	<b>65,333</b>	<b>39,988</b>	<b>61.2%</b>	<b>51,329</b>
Machinery and Equipment		83,379	51,329	6,512	25,345	65,333	39,988	61.2%	51,329
<b>Transport Assets</b>		<b>136,253</b>	<b>124,100</b>	<b>11,296</b>	<b>44,472</b>	<b>56,871</b>	<b>12,398</b>	<b>21.8%</b>	<b>124,100</b>
Transport Assets		136,253	124,100	11,296	44,472	56,871	12,398	21.8%	124,100
<b>Libraries</b>		<b>32</b>	<b>6,483</b>	<b>86</b>	<b>2,244</b>	<b>5,928</b>	<b>3,684</b>	<b>62.1%</b>	<b>6,483</b>
Libraries		32	6,483	86	2,244	5,928	3,684	62.1%	6,483
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>1,061,466</b>	<b>1,197,929</b>	<b>94,237</b>	<b>345,891</b>	<b>962,208</b>	<b>616,318</b>	<b>64.1%</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 - M05 November**

Description	Ref	Budget Year 2017/18							
		2016/17 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>78,481</b>	<b>417,008</b>	<b>579,982</b>	<b>162,974</b>	<b>28.1%</b>	<b>1,378,220</b>
Roads Infrastructure		236,463	474,552	27,023	143,585	199,701	56,116	28.1%	474,552
Roads		236,463	403,363	22,969	122,045	169,743	47,698	28.1%	403,363
Road Structures		–	6,701	382	2,027	2,820	792	28.1%	6,701
Road Furniture		–	64,488	3,672	19,512	27,138	7,626	28.1%	64,488
Storm water Infrastructure		117,846	92,315	5,257	27,932	38,848	10,916	28.1%	92,315
Drainage Collection		117,846	–	–	–	–	–	–	–
Storm water Conveyance		–	92,315	5,257	27,932	38,848	10,916	28.1%	92,315
Electrical Infrastructure		533,567	330,273	18,807	99,931	138,985	39,055	28.1%	330,273
Power Plants		(13,422)	5,931	338	1,794	2,496	701	28.1%	5,931
HV Substations		546,989	57,870	3,295	17,510	24,353	6,843	28.1%	57,870
HV Switching Station		–	10	1	3	4	1	28.1%	10
HV Transmission Conductors		–	15,737	896	4,761	6,622	1,861	28.1%	15,737
MV Substations		–	23,936	1,363	7,242	10,073	2,830	28.1%	23,936
MV Switching Stations		–	4,347	248	1,315	1,829	514	28.1%	4,347
MV Networks		–	71,748	4,086	21,709	30,193	8,484	28.1%	71,748
LV Networks		–	150,694	8,581	45,595	63,415	17,820	28.1%	150,694
Water Supply Infrastructure		439,082	239,666	13,648	72,516	100,856	28,341	28.1%	239,666
Dams and Weirs		(123,876)	975	56	295	410	115	28.1%	975
Boreholes		–	169	10	51	71	20	28.1%	169
Reservoirs		–	29,036	1,653	8,786	12,219	3,434	28.1%	29,036
Pump Stations		–	5,109	291	1,546	2,150	604	28.1%	5,109
Water Treatment Works		–	20,976	1,194	6,347	8,827	2,480	28.1%	20,976
Bulk Mains		–	54,103	3,081	16,370	22,768	6,398	28.1%	54,103
Distribution		562,958	128,251	7,303	38,805	53,971	15,166	28.1%	128,251
Distribution Points		–	425	24	129	179	50	28.1%	425
PRV Stations		–	622	35	188	262	74	28.1%	622
Sanitation Infrastructure		(323,047)	212,960	12,127	64,435	89,618	25,183	28.1%	212,960
Pump Station		1,513	2,626	150	794	1,105	310	28.1%	2,626
Reticulation		(324,560)	135,530	7,718	41,007	57,034	16,026	28.1%	135,530
Waste Water Treatment Works		–	42,542	2,423	12,872	17,903	5,031	28.1%	42,542
Outfall Sewers		–	32,263	1,837	9,762	13,577	3,815	28.1%	32,263
Solid Waste Infrastructure		6,354	13,510	769	4,088	5,685	1,598	28.1%	13,510
Landfill Sites		6,354	–	–	–	–	–	–	–
Waste Processing Facilities		–	9,003	513	2,724	3,789	1,065	28.1%	9,003
Waste Separation Facilities		–	4,507	257	1,364	1,897	533	28.1%	4,507
Rail Infrastructure		22,873	–	–	–	–	–	–	–
Rail Lines		22,873	–	–	–	–	–	–	–
Information and Communication Infrastructure		374,486	14,943	851	4,521	6,288	1,767	28.1%	14,943
Data Centres		374,486	–	–	–	–	–	–	–
Core Layers		–	14,943	851	4,521	6,288	1,767	28.1%	14,943
<b>Community Assets</b>		<b>(612,925)</b>	<b>207,791</b>	<b>11,832</b>	<b>62,871</b>	<b>87,443</b>	<b>24,571</b>	<b>28.1%</b>	<b>207,791</b>
Community Facilities		44,750	130,769	7,447	39,567	55,030	15,463	28.1%	130,769
Halls		–	3,089	176	935	1,300	365	28.1%	3,089
Centres		–	7,735	440	2,340	3,255	915	28.1%	7,735
Crèches		–	961	55	291	405	114	28.1%	961
Clinics/Care Centres		15,401	9,514	542	2,879	4,004	1,125	28.1%	9,514
Fire/Ambulance Stations		1,513	7,213	411	2,183	3,036	853	28.1%	7,213
Testing Stations		–	3	0	1	1	0	28.1%	3
Museums		–	687	39	208	289	81	28.1%	687
Libraries		3,026	–	–	–	–	–	–	–
Cemeteries/Crematoria		(12,110)	10,083	574	3,051	4,243	1,192	28.1%	10,083
Police		9,077	537	31	162	226	63	28.1%	537
Public Open Space		–	39,041	2,223	11,813	16,429	4,617	28.1%	39,041
Public Ablution Facilities		13,169	216	12	65	91	25	28.1%	216
Markets		–	15,550	885	4,705	6,544	1,839	28.1%	15,550
Stalls		–	16	1	5	7	2	28.1%	16
Airports		–	20,148	1,147	6,096	8,479	2,383	28.1%	20,148
Taxi Ranks/Bus Terminals		–	15,974	910	4,833	6,722	1,889	28.1%	15,974
Capital Spares		14,675	–	–	–	–	–	–	–
Sport and Recreation Facilities		(657,674)	77,022	4,386	23,305	32,413	9,108	28.1%	77,022
Outdoor Facilities		(657,674)	77,022	4,386	23,305	32,413	9,108	28.1%	77,022
<b>Heritage assets</b>		<b>–</b>	<b>207,840</b>	<b>11,835</b>	<b>62,886</b>	<b>87,463</b>	<b>24,577</b>	<b>28.1%</b>	<b>207,840</b>
Monuments		–	138	8	42	58	16	28.1%	138
Historic Buildings		–	181,792	10,352	55,005	76,502	21,497	28.1%	181,792
Works of Art		–	25,830	1,471	7,815	10,870	3,054	28.1%	25,830
Other Heritage		–	81	5	24	34	10	28.1%	81
<b>Investment properties</b>		<b>829,588</b>	<b>13,002</b>	<b>740</b>	<b>3,934</b>	<b>5,472</b>	<b>1,538</b>	<b>28.1%</b>	<b>13,002</b>
Revenue Generating		829,588	13,002	740	3,934	5,472	1,538	28.1%	13,002
Improved Property		811,011	13,002	740	3,934	5,472	1,538	28.1%	13,002
Unimproved Property		18,578	–	–	–	–	–	–	–
<b>Other assets</b>		<b>(64,235)</b>	<b>14,093</b>	<b>802</b>	<b>4,264</b>	<b>5,931</b>	<b>1,666</b>	<b>28.1%</b>	<b>14,093</b>
Operational Buildings		(82,843)	279	16	84	117	33	28.1%	279
Municipal Offices		–	124	7	37	52	15	28.1%	124
Training Centres		1,664	–	–	–	–	–	–	–
Depots		–	155	9	47	65	18	28.1%	155
Capital Spares		(84,507)	–	–	–	–	–	–	–
Housing		18,608	13,814	787	4,180	5,813	1,634	28.1%	13,814
Staff Housing		18,608	849	48	257	357	100	28.1%	849
Social Housing		–	12,965	738	3,923	5,456	1,533	28.1%	12,965
<b>Biological or Cultivated Assets</b>		<b>–</b>	<b>28</b>	<b>2</b>	<b>9</b>	<b>12</b>	<b>3</b>	<b>28.1%</b>	<b>28</b>
Biological or Cultivated Assets		–	28	2	9	12	3	28.1%	28
<b>Intangible Assets</b>		<b>(222,122)</b>	<b>32,192</b>	<b>1,833</b>	<b>9,740</b>	<b>13,547</b>	<b>3,807</b>	<b>28.1%</b>	<b>32,192</b>
Servitudes		–	11,466	653	3,469	4,825	1,356	28.1%	11,466
Licences and Rights		(222,122)	20,727	1,180	6,271	8,722	2,451	28.1%	20,727
Computer Software and Applications		(222,122)	20,727	1,180	6,271	8,722	2,451	28.1%	20,727
<b>Computer Equipment</b>		<b>6,051</b>	<b>36,722</b>	<b>2,091</b>	<b>11,111</b>	<b>15,454</b>	<b>4,342</b>	<b>28.1%</b>	<b>36,722</b>
Computer Equipment		6,051	36,722	2,091	11,111	15,454	4,342	28.1%	36,722
<b>Furniture and Office Equipment</b>		<b>279,647</b>	<b>4,795</b>	<b>273</b>	<b>1,451</b>	<b>2,018</b>	<b>567</b>	<b>28.1%</b>	<b>4,795</b>
Furniture and Office Equipment		279,647	4,795	273	1,451	2,018	567	28.1%	4,795
<b>Machinery and Equipment</b>		<b>908</b>	<b>21,828</b>	<b>1,243</b>	<b>6,604</b>	<b>9,186</b>	<b>2,581</b>	<b>28.1%</b>	<b>21,828</b>
Machinery and Equipment		908	21,828	1,243	6,604	9,186	2,581	28.1%	21,828
<b>Transport Assets</b>		<b>–</b>	<b>39,242</b>	<b>2,235</b>	<b>11,873</b>	<b>16,514</b>	<b>4,640</b>	<b>28.1%</b>	<b>39,242</b>
Transport Assets		–	39,242	2,235	11,873	16,514	4,640	28.1%	39,242
<b>Libraries</b>		<b>–</b>	<b>5,547</b>	<b>316</b>	<b>1,678</b>	<b>2,334</b>	<b>656</b>	<b>28.1%</b>	<b>5,547</b>
Libraries		–	5,547	316	1,678	2,334	656	28.1%	5,547
<b>Total Depreciation</b>	<b>1</b>	<b>1,624,536</b>	<b>1,961,302</b>	<b>111,684</b>	<b>593,431</b>	<b>825,355</b>	<b>231,924</b>	<b>28.1%</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 - M05 November

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>8,700</b>	<b>28,563</b>	<b>40,284</b>	<b>11,722</b>	<b>29.1%</b>	<b>213,541</b>
Roads Infrastructure		–	151,049	6,649	25,391	24,996	(394)	-1.6%	151,049
Roads		–	91,049	205	10,065	12,966	2,901	22.4%	91,049
Road Structures		–	60,000	6,444	15,326	12,030	(3,296)	-27.4%	60,000
Storm water Infrastructure		–	1,500	–	–	–	–		1,500
Storm water Conveyance		–	1,500	–	–	–	–		1,500
Electrical Infrastructure		9,359	9,000	1,987	3,108	2,286	(822)	-35.9%	9,000
MV Networks		–	2,000	44	425	508	83	16.3%	2,000
LV Networks		6,862	7,000	1,942	2,682	1,778	(904)	-50.9%	7,000
Capital Spares		2,497	–	–	–	–	–		–
Water Supply Infrastructure		–	17,000	–	–	1,002	1,002	100.0%	17,000
Water Treatment Works		–	15,000	–	–	1,002	1,002	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	65	65	2,000	1,935	96.8%	5,000
Waste Drop-off Points		–	5,000	65	65	2,000	1,935	96.8%	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>22,374</b>	<b>29,107</b>	<b>130.1%</b>	<b>71,180</b>
Community Facilities		14,317	55,180	–	1,717	19,374	17,657	91.1%	55,180
Cemeteries/Crematoria		1,200	–	–	–	–	–		–
Markets		5,498	2,500	–	(11)	635	646	101.7%	2,500
Airports		6,976	6,000	–	1,728	6,000	4,272	71.2%	6,000
Taxi Ranks/Bus Terminals		–	42,180	–	–	10,714	10,714	100.0%	42,180
Capital Spares		642	4,500	–	–	2,025	2,025	100.0%	4,500
Sport and Recreation Facilities		447	16,000	–	(8,450)	3,000	11,450	381.7%	16,000
Outdoor Facilities		447	16,000	–	(8,450)	3,000	11,450	381.7%	16,000
<b>Other assets</b>		<b>7,542</b>	<b>20,750</b>	<b>750</b>	<b>750</b>	<b>5,830</b>	<b>5,080</b>	<b>87.1%</b>	<b>20,750</b>
Operational Buildings		7,542	20,750	750	750	5,830	5,080	87.1%	20,750
Municipal Offices		–	10,750	750	750	3,290	2,540	77.2%	10,750
Stores		7,542	10,000	–	–	2,540	2,540	100.0%	10,000
<b>Intangible Assets</b>		<b>5,345</b>	<b>4,000</b>	<b>–</b>	<b>–</b>	<b>1,016</b>	<b>1,016</b>	<b>100.0%</b>	<b>4,000</b>
Licences and Rights		5,345	4,000	–	–	1,016	1,016	100.0%	4,000
Computer Software and Applications		5,345	4,000	–	–	1,016	1,016	100.0%	4,000
<b>Machinery and Equipment</b>		<b>–</b>	<b>5,000</b>	<b>–</b>	<b>–</b>	<b>1,270</b>	<b>1,270</b>	<b>100.0%</b>	<b>5,000</b>
Machinery and Equipment		–	5,000	–	–	1,270	1,270	100.0%	5,000
<b>Transport Assets</b>		<b>–</b>	<b>37,000</b>	<b>205</b>	<b>37,544</b>	<b>9,398</b>	<b>(28,146)</b>	<b>-299.5%</b>	<b>37,000</b>
Transport Assets		–	37,000	205	37,544	9,398	(28,146)	-299.5%	37,000
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>41,798</b>	<b>351,471</b>	<b>9,655</b>	<b>60,123</b>	<b>80,172</b>	<b>20,049</b>	<b>25.0%</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 **November 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: \_\_\_\_\_