

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

From: The City Manager
 To: The Executive Mayor

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

1. PURPOSE

This report outlines the progress in the financial performance of the City of Tshwane against the budget for the period ended 31 March 2018, in compliance with Section 52(d) and Section 71 of the Municipal Finance Management Act (MFMA).

2. STRATEGIC PILLAR

A city that is open, honest and responsive.

3. BACKGROUND

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

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

For the reporting period ended 31 March 2018, the ten working days within which to report ends on **16 April 2018**.

4. DISCUSSION

On 22 February 2018, Council approved the adjustments to the 2017/18 Medium Term Revenue and Expenditure Framework (MTREF) for the City of Tshwane.

The attached in-year report (Annexure A) provides a high-level analysis as at 31 March 2018, in the prescribed format. Material variances will be briefly referred to in this report. Comprehensive explanations will be included in the monthly financial management report.

The following table summarises the financial performance as at 31 March 2018

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 MARCH 2018						
Description	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	30,226,013	30,676,869	23,235,298	23,473,744	(238,447)	-1%
Total Expenditure	29,994,829	30,674,404	20,934,094	22,101,038	(1,166,945)	-5%

The table below shows expenditure of the previous financial year, 2016/17

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 MARCH 2017						
Description	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	R'000	%
Total Revenue(Excluding Capital Transfers)	30,209,869	29,788,831	22,107,998	22,986,778	(878,780)	-4%
Total Expenditure	28,281,950	28,651,119	19,111,956	20,883,592	(1,771,636)	-8%

The actual operating revenue realised, excluding capital transfers and contributions to the City of Tshwane, reflects an unfavourable variance of R238,4 million against the year-to-date (YTD) budget for the period ended 31 March 2018.

The operating expenditure is underspent by R1,2 billion, which is 5% less than the YTD expenditure projection.

The total adjustment capital budget allocation amounts to R3,8 billion. The expenditure for the period, including that of the entities, amounts to R1,4 billion, representing 37% of the total adjustment budget.

Cash and cash equivalents as at 31 March 2018 amount to R4 billion.

The following impending shortfalls must be addressed.

- Service charges – electricity revenue: R119 million
- Service charges – water revenue: R130 million
- Fines: R37 million
- Transfers and subsidies: 205 million
- Other revenue line items: R48 million

The following departments indicate a projected overspending on the year-to-date budget:

- Emergency Services Department
- Health Department
- Tshwane Metro Police Department
- Regional Operations and Coordination Department

It is important that measures be put in place to manage expenditure within budget.

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

The purpose and contents of the report has been taken note of. The report complies with the requirements of Section 52(d) and Section 71 of the MFMA, with reference to the prescribed reporting responsibilities of the executive mayor and the accounting officer as expounded in the report.

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

7. IMPLICATIONS

7.1 HUMAN RESOURCE IMPLICATIONS

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

7.2 FINANCIAL IMPLICATIONS

(Budget and value for money)

This report incorporates information on the City of Tshwane's financial status for the period ended 31 March 2018. When the executive mayor receives the statement or report submitted by the accounting officer in terms of Section 52(d) and Section 71 of the MFMA, the executive mayor is obliged to take certain steps regarding "budgetary control and early identification of financial problems", as required in terms of Section 54 of the MFMA. Furthermore, the accounting officer must, in writing, report to the municipal council the impending shortfalls, overspending and overdrafts in terms of Section 70 of the MFMA.

7.3 CONSTITUTIONAL AND LEGAL FACTORS

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

7.4 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.

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

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

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

The primary objective of the mSCOA regulation is to achieve uniformity across all local governments (municipalities and municipal entities). All municipalities 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 with certain issues 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 the migration or de-establishment of all entities
- Completion of the integration and rationalisation of non-SAP systems

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 has developed an interim reporting solution. All monthly mSCOA data strings have been submitted to the National Treasury, and the month-9 data string will be submitted on 16 April 2018.

9. CONCLUSION

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

The operating revenue realised, excluding capital transfers and contributions to the City of Tshwane, reflects an unfavourable variance of R238,4 million against the year-to-date (YTD) budget for the period ended 31 March 2018.

The operating expenditure is underspent by R1,2 billion, which is 5% less than the YTD expenditure projection.

The total capital adjustment budget allocation amounts to R3,8 billion. The expenditure for the period including the entities amounts to R1,4 billion, representing 37% spending against the total adjustment budget.

Departments must put measures in place to accelerate spending on budgeted capital expenditure, in particular on conditional grants funding.

ANNEXURE

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

RECOMMENDED:

That it be recommended to the Mayoral Committee:

1. That the content of the report with attached Annexure A be noted.
2. That the report be noted, in compliance with Section 52 (d) and 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 ENDING 31 MARCH 2018.

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

	Comments, if any, on the report
Divisional Head: Budget Office NM Mokete SIGNATURE: DATE:	
Acting Divisional Head: Financial Reporting and Assets N Shibase SIGNATURE: DATE:	
Divisional Head: Treasury Office KC Thipe SIGNATURE: DATE:	
Divisional Head: Revenue Management R Shilenge SIGNATURE: DATE:	
Head of the Department: Chief Financial Officer U Banda SIGNATURE: DATE:	
MMC: Finance Mare-Lise Fourie SIGNATURE: DATE:	

ANNEXURE A



IN-YEAR REPORT

BUDGET YEAR: 2017/18

REPORTING PERIOD: M09 MARCH 2018

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PART 1: IN-YEAR REPORT

1.1 Mayor's report

On 22 February 2018, Council approved the adjustments to the 2017/18 Medium Term Revenue and Expenditure Framework (MTREF) for the City of Tshwane. This gives effect to the financial plan of the City of Tshwane, which includes the two municipal entities.

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

1.2 Recommended:

That it be recommended to the Mayoral Committee:

1. That the content of the report with attached Annexures be noted.
2. That the report be noted, in compliance with Section 52(d) and 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.

1.3 Executive summary

The financial results of the City of Tshwane for the period ended 31 March 2018 are summarised as follows:

Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

The table provides information related to the audited 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) - M09 March									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	5,912,584	6,514,409	6,604,409	607,735	4,922,405	4,806,968	115,436	2%	6,604,409
Service charges - electricity revenue	10,869,151	11,176,494	11,181,883	973,071	8,395,957	8,514,795	(118,838)	-1%	11,181,883
Service charges - water revenue	3,216,181	3,996,886	3,876,886	301,551	2,549,460	2,679,919	(130,459)	-5%	3,876,886
Service charges - sanitation revenue	1,032,486	982,879	962,879	84,233	731,801	733,926	(2,125)	0%	962,879
Service charges - refuse revenue	1,054,530	1,410,506	1,410,506	141,693	1,066,946	1,026,379	40,567	4%	1,410,506
Rental of facilities and equipment	140,955	151,864	144,835	11,988	89,071	92,046	(2,976)	-3%	144,835
Interest earned - external investments	105,877	79,493	129,469	41,778	142,234	102,899	39,335	38%	129,469
Interest earned - outstanding debtors	623,191	466,691	546,655	54,167	466,730	391,697	75,034	19%	546,655
Fines, penalties and forfeits	184,531	332,854	294,052	21,698	154,646	191,777	(37,130)	-19%	294,052
Licences and permits	145,529	54,796	56,045	13,465	104,945	66,014	38,931	59%	56,045
Agency services	—	6,650	2,564	—	—	—	—	—	2,564
Transfers and subsidies	3,761,456	4,159,532	4,507,256	1,121,336	4,075,830	4,280,758	(204,928)	-5%	4,507,256
Other revenue	939,667	887,079	953,550	70,595	535,273	583,626	(48,353)	-8%	953,550
Gains on disposal of PPE	3,571	5,880	5,880	—	0	2,940	(2,940)	-100%	5,880
Total Revenue (excluding capital transfers and contributions)	27,989,708	30,226,013	30,676,869	3,443,310	23,235,298	23,473,744	(238,447)	-1%	30,676,869
Expenditure By Type									
Employee related costs	8,017,177	8,778,736	8,667,974	682,725	6,192,006	5,914,383	277,623	5%	8,667,974
Remuneration of councillors	120,365	125,281	125,281	10,629	95,517	95,662	(145)	0%	125,281
Debt impairment	889,759	1,175,973	1,135,973	—	786,886	792,071	(5,185)	-1%	1,135,973
Depreciation & asset impairment	1,546,231	1,961,302	1,865,215	115,474	1,074,751	1,313,933	(239,182)	-18%	1,865,215
Finance charges	1,319,812	1,417,357	1,455,723	144,653	1,227,445	1,322,937	(95,492)	-7%	1,455,723
Bulk purchases	7,467,527	7,462,684	7,585,684	495,483	5,819,062	5,859,733	(40,671)	-1%	7,585,684
Other materials	2,170,290	3,261,702	3,107,730	21,176	1,752,298	2,009,745	(257,447)	-13%	3,107,730
Contracted services	2,599,777	2,874,971	3,429,290	214,216	1,917,088	2,488,944	(571,856)	-23%	3,429,290
Transfers and subsidies	424,800	49,980	50,062	12,658	82,824	122,579	(39,755)	-32%	50,062
Other expenditure	2,809,339	2,886,842	3,251,472	312,178	1,986,216	2,181,050	(194,834)	-9%	3,251,472
Loss on disposal of PPE	1,284	1	1	—	—	1	(1)	-100%	1
Total Expenditure	27,366,362	29,994,829	30,674,404	2,009,193	20,934,094	22,101,038	(1,166,945)	-5%	30,674,404
Surplus/(Deficit)	623,346	231,184	2,465	1,434,116	2,301,204	1,372,706	928,498	0	2,465
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,362,777	2,443,910	2,433,625	208,479	1,233,748	1,535,987	(302,240)	(0)	2,433,625
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	—	6,000	4,900	—	—	—	—	—	4,900
Transfers and subsidies - capital (in-kind - all)	54,397	32,816	32,816	63	23,356	29,316	(5,960)	(0)	32,816
Surplus/(Deficit) after capital transfers & contributions	3,040,520	2,713,910	2,473,806	1,642,659	3,558,307	2,938,009			2,473,806
Taxation	759	500	500	—	714	—	714		500
Surplus/(Deficit) after taxation	3,039,762	2,713,410	2,473,306	1,642,659	3,557,594	2,938,009			2,473,306
Attributable to minorities	—	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality	3,039,762	2,713,410	2,473,306	1,642,659	3,557,594	2,938,009			2,473,306
Share of surplus/ (deficit) of associate	—	—	—	—	—	—			—
Surplus/ (Deficit) for the year	3,039,762	2,713,410	2,473,306	1,642,659	3,557,594	2,938,009			2,473,306

The YTD actual revenue amounts to R23,2 billion and reflects an unfavourable variance of R238,4 million against the YTD budget of R23,5 billion.

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

- Property rates (R115 million favourable) – due to invoices on the exception list that were released, and update of property valuations from the property rates system to the billing system
- Service charges: Electricity revenue (R119 million unfavourable) – technical audits are currently being conducted on all meters, and all notifications and placement of meters are being attended to
- Service charges: Water (R130 million unfavourable) and sanitation (R2 million unfavourable) – The budget for water and sewerage is based on statistical trends and the income is determined by the demand

- Service charges: Refuse (R40,6 million favourable) – solid waste removal is ahead due to the of city cleansing levy imposed on non-refuse account holders
- Interest earned on external investments (R39 million favourable) – interest earned on the short-term investment is better than projected
- Interest earned on outstanding debtors (R75 million favourable) – as a result of an increase in outstanding debtors
- Fines and penalties (R37 million unfavourable) – mainly due to outstanding income from AARTO traffic fines and the delay in administering the calibration and certification of 19 speed cameras
- Licences and permits (R38,9 million favourable) – the revenue from driver's and motor vehicle licenses were higher than budgeted.
- Transfers and subsidies (R204,9 million unfavourable) – mainly due to underspending on the Housing top structure, TRT Subsidy and PTNO Grants. Revenue is recognised based on expenditure incurred for the period.
- Other revenue (R48,3 million unfavourable) – due to under-recovery on the following line items:
 - Building plan fees are under-recovered by R9,3 million. The building plan applications revenue is market-driven and seasonal
 - Approval fees for advertising signs are under-recovered by R6 million. The revenue from outdoor advertising application fees is allocated periodically
 - Market fees are under-recovered by R3 million due to revenue for the period that has not yet been processed on the SAP system. Market fees are journalised in the first week after closure of the month
 - Transport fees are under-recovered by R11,9 million. The Tshwane Bus Service planned shifts have been reduced from 230 to 165 due to shortage of resources, including bus drivers and collection is still to be processed on the SAP system.
 - Township development contributions on electricity are under-recovered by R23,8 million. The service contributions are payable to the City of Tshwane by developers in terms of the Services Contribution Policy, and revenue is based on applications received from developers for this service.
 - Township development contributions on water are under-recovered by R7,7 million. Service contributions payable to the City of Tshwane for the construction of water reticulation for proposed new townships by developers, in terms of the Services Contribution Policy of the City, are based on applications for this service as received from developers. This service cannot be predicted.
 - Township development contributions on sanitation are under-recovered by R6,8 million. Service contributions payable to the City of Tshwane for the construction of sanitation reticulation for proposed new townships by developers in terms of the said Services Contribution Policy are based on applications for this service as received from developers. This service cannot be predicted.
 - Township development contributions rezoning is under-recovered by R5 million. Submissions of applications for development and land-use rights are market-driven and seasonal.

The YTD actual expenditure amounts to R20,9 billion and indicates an underspending variance of R1,2 billion or 5% against the YTD budget of R22,1 billion.

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

- Employee-related costs (R278 million over budget) – overspending mainly on salaries, medical aid and overtime due to the payment of employees who attended to unplanned power outages and the effects of cable theft.
- Depreciation (R239 million under budget) – the calculation is aligned with the asset verification and purification process.
- Finance charges (R95,5 million under budget) – mainly on interest on swaps and external loan. The interest payable for the end of the quarter will reflect in April 2018.
- Bulk purchases (R40,7 million under budget) – due to outstanding invoices from Eskom.
- Other materials (R257 million under budget) – mainly due to underspending on the following line items:
 - Water: Rand Water is underspent by R225 million – the purchase of bulk water is demand-driven and the under-expenditure is aligned to the under-recovery on sales.
 - Stationery is underspent by R3 million – stationery is purchased as and when required.
 - Chemicals are underspent by R5,9 million. The CSD registration of the contractor that provided liquid chlorine for disinfection was withdrawn by National Treasury, and a new tender had to be advertised. Funds are currently committed to the new tender.
 - Tyres and tubes are underspent by R2,8 million – material is bought as and when required.
- Contracted services (R572 million under budget) – mainly on the following line items:
 - Watchman services are R38 million under budget, due to delay in the E-Procurement system and commitments are still in the procurement process.
 - Formalisation of informal settlements is underspent by R10,8 million, mainly due to the delays in the process of procurement on the project. The matter has been resolved and project management fees will be effected against the GL.
 - The DBSA feasibility study is underspent by R14,7 million, due to the delay in the tender process. The tender was re-advertised in March 2018 and the bid evaluation will commence in April 2018. Expenditure is expected to reflect in June 2018.
 - Re Aga Tshwane projects are underspent by R15 million – projects were inherited from the programme with no formal contracts. The contract was reviewed and finalised. Expenditure will reflect in the fourth quarter
 - TRT bus operation subsidy is underspent by R41 million – actual expenditure will reflect when payments are processed.

- Asset register administration is underspent by R14,6 million, due to delays in the appointment of the service provider to assist the City with the verification of assets and payment of the annual licence fee.
 - Project-linked housing is underspent by R244 million, due to approved rollover of the previous year and additional funding received during the adjustment budget. Expenditure is expected to increase during the fourth quarter. The unspent balance will be requested to be rolled over.
 - Municipal services: other providers is underspent by R18 million, due to outstanding invoices from Eskom. All waste water treatment works and water reservoirs use electricity to function, in areas supplied with electricity by Eskom, such as the waste water treatment works in Ekangala, Klipgat, Themba and Babelegi.
 - Consultants' fees are underspent by R16,6 million – the expenditure will improve in the fourth quarter.
 - Rudimentary services is underspent by R10,8 million due to outstanding invoices for March which are still to be processed.
 - Forensic audit is underspent by R11,6 million. The department is currently reviewing current activities for operational efficiency. A tender for a panel of auditors has been activated and funds have been committed.
 - Connections are underspent by R13,8 million – installations and maintenance of water meter connections are done only when required.
 - Buildings are underspent by R11,6 million – work is still in progress, and expenditure will reflect during the following month.
 - Grounds are underspent by R15 million – work is still in progress and the funds are committed
 - Vehicles are underspent by 33,8 million – Funds are committed and expenditure will reflect once payments are processed
- Transfers and Grants are underspent by R39,7 million, due to an outstanding payment to the Tshwane Housing Company. The payment has been processed; it will reflect in April 2018.
 - Other expenditure is R194,8 million under budget, due to underspending mainly on the following line items:
 - Unitary payment – Tshwane House is underspent by R16,9 million, the outstanding payment for April is in process
 - Telecommunication is underspent by R12,9 million – expenditure is based on telephone and data usage
 - EPWP job creation is underspent by R29 million due to the delays in the updating of the EPWP database. The process has been finalised, a new group has been appointed, and expenditure will increase
 - LED initiatives is underspent by R12 million due to delay in the signing of the partnership renewal agreements with the agencies
 - Prepaid commission is underspent by R43,8 million due to outstanding amounts still to be paid to the third party service providers
 - The Compensation Commissioner (IOD) expense is underspent by R14,8 million. The funds will be reallocated to other expenditure line items.
 - Vehicle leasing (VAT) is underspent by R24,7 million. Funds are committed and will be transferred to the fare collection system
 - Wi-Fi is underspent by R14,5 million – the City of Tshwane is in the process of appointing a new service provider for Wi-Fi services.

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

Summary of capital expenditure

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

The following table summarises the total adjusted allocation (including the entities) of R3,8 billion, and spending for the period amounts to R1,4 billion which represents 37% spent.

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 MARCH 2018						
Description	Adjusted Budget 2017/18	YTD Budget	YTD Actual	YTD Variance	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	3,840,102	1,820,847	1,414,979	(405,868)	-22%	37%
TOTAL Capital Financing	3,840,102	1,820,847	1,414,979	(405,868)	-22%	37%

The table below highlights the spending in the 15 largest capital projects

Project Name	Current Budget 2017/18	Cumulative Expenditure Projection	Cumulative Capex Actual	Cumulative Committed	Cumulative Capex Actual + Committed	% Budget Spent (Cumulative Capex Actual + Committed)	% Budget Spent (Cumulative Capex Actual)
Replacement of Worn Out Network Pipes	72,000,000	24,385,660	14,126,354	32,863,294	46,989,648	65%	20%
Electricity for All - Region 1	173,000,000	106,700,498	84,487,744	34,637,165	119,124,909	69%	49%
Revitalisation of the City-Sandspruit waste water treatment works: Sludge facility and new 20MI per day	46,400,000	8,091,335	3,201,358	21,790,189	24,991,547	54%	7%
USDG Funds: Region 1 (Public Lighting)	50,000,000	32,303,083	16,689,542	19,805,487	36,495,029	73%	33%
Mabopane Station Modal Interchange	60,000,000	29,861,844	37,037,949	16,542,525	53,580,474	89%	62%
Booyens Ext - Bulk water	291,895,455	147,184,517	116,895,784	-	116,895,784	40%	40%
Tswaing Pump Station	287,117,406	133,604,515	80,279,230	2	80,279,232	28%	28%
Construction of roads & stormwater - Fortwest 4 & 5	355,187,896	161,744,333	133,637,670	557,020	134,194,690	38%	38%
Ramotse-Marokolong waterborne sanitation	66,650,000	50,226,446	53,416,616	4,379,518	57,796,134	87%	80%
Revitalisation of the City- Monavoni 132/11KV Substation	137,000,000	52,436,132	35,230,928	20,811,431	56,042,359	41%	26%
Bronkhorstbaai: Refurbishment and upgrade of Water Purification Plant	62,300,000	26,799,378	22,360,545	15,152,078	37,512,623	60%	36%
Line 1A - Rainbow Junction Depot	638,782,894	398,830,944	367,661,890	150,814,173	518,476,063	81%	58%
Water Conservation and Demand Management	80,000,000	70,000,000	62,940,051	2,631,015	65,571,066	82%	79%
Re Aga Tshwane Programme 2017/18	83,304,248	27,291,551	66,613,114	5,721,279	72,334,393	87%	80%
Business Process Outsourcing (BPO) Park Construction	56,900,000	28,258,372	7,718,037	-	7,718,037	14%	14%
Total	2,460,537,899	1,297,718,607	1,102,296,812	325,705,176	1,428,001,988	58%	45%

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 adjusted budget per month and the YTD actual expenditure against the YTD target.

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

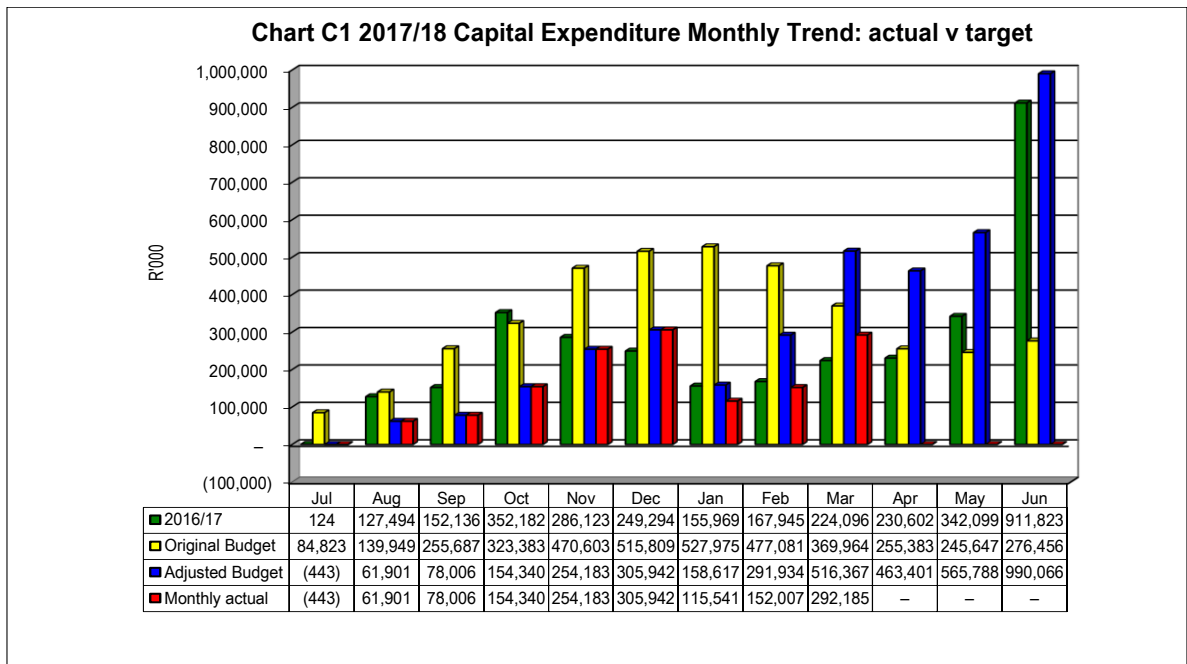
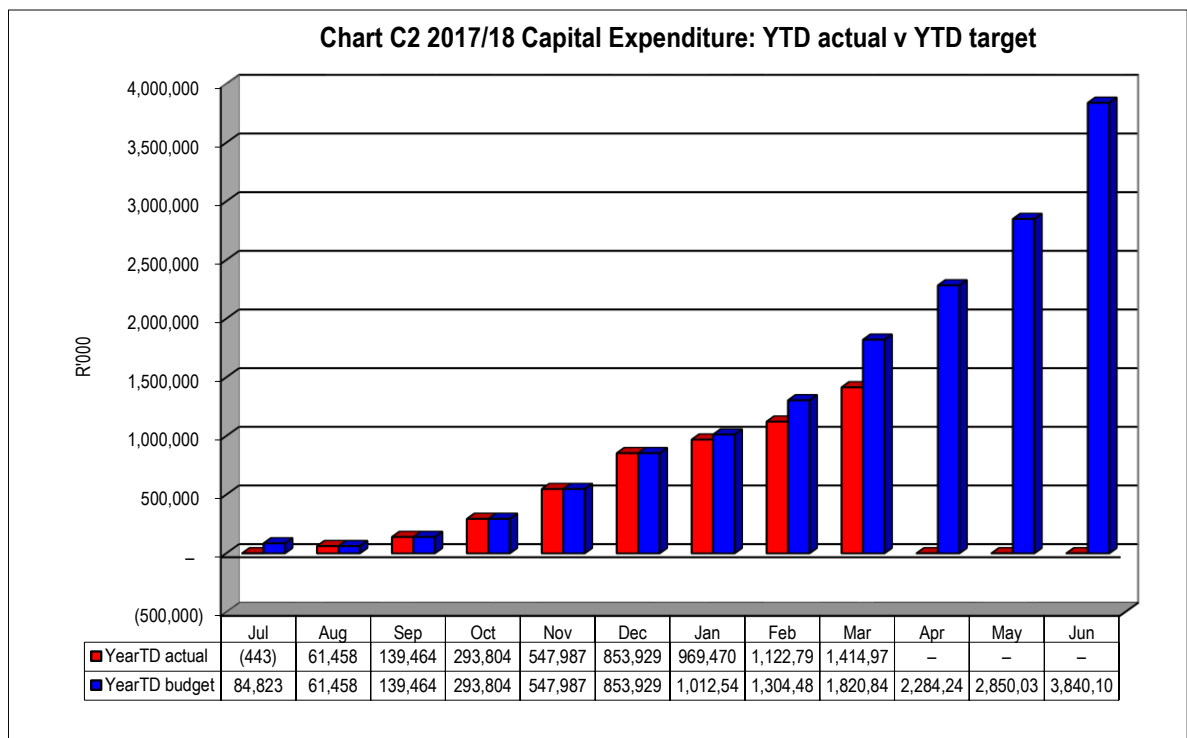


Chart C2: 2017/18 capital expenditure (YTD actual vs YTD target)



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

The expenditure on repairs and maintenance by asset class and the depreciation by asset class are detailed in 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 31 March 2018 amounts to R24,5 billion against the adjusted budget of R25,5 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format which is consistent with international standards and aligned with GRAP 1.

Cash flow

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

- Cash and cash equivalents as at the end of March 2018 amounts to R4 billion (this amount includes the sinking fund).
- The cash flow from operating activities is R3,2 billion compared to the target of R2,4 billion, due to underspending on the operational budget.
- The cash flow from investing activities amounts to R1,3 billion compared to a target of R2 billion, due to underspending on the capital budget.
- The cash flow from financing activities amounts to R193 million compared to a target of R186 million.

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 R11,2 billion.

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

An amount of R6,5 billion is outstanding in this category compared to R3,9 billion in the 2016/17 financial year.

Chart C3: Aged consumer debtors' analysis

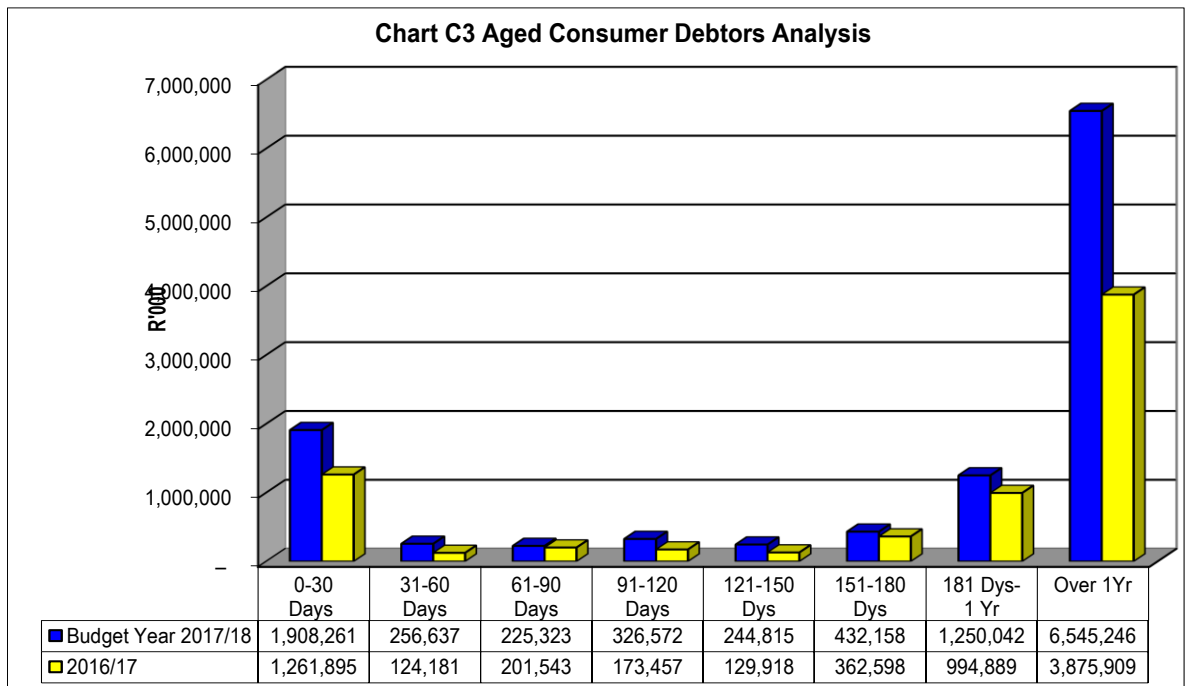
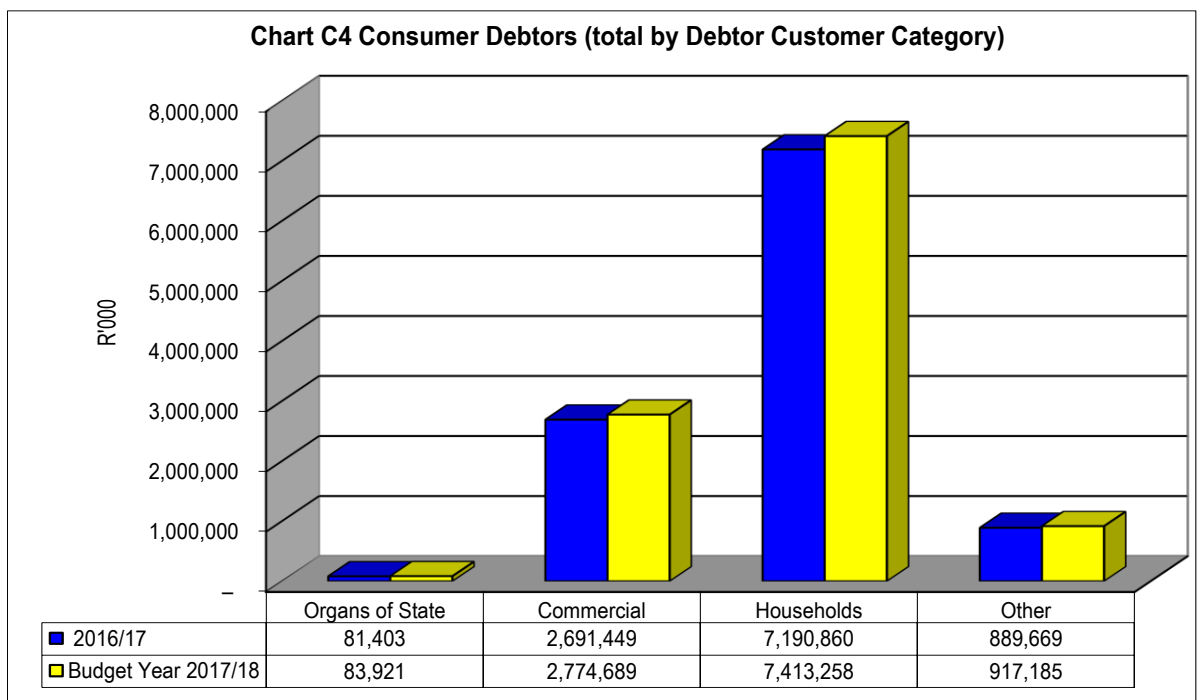


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R222 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

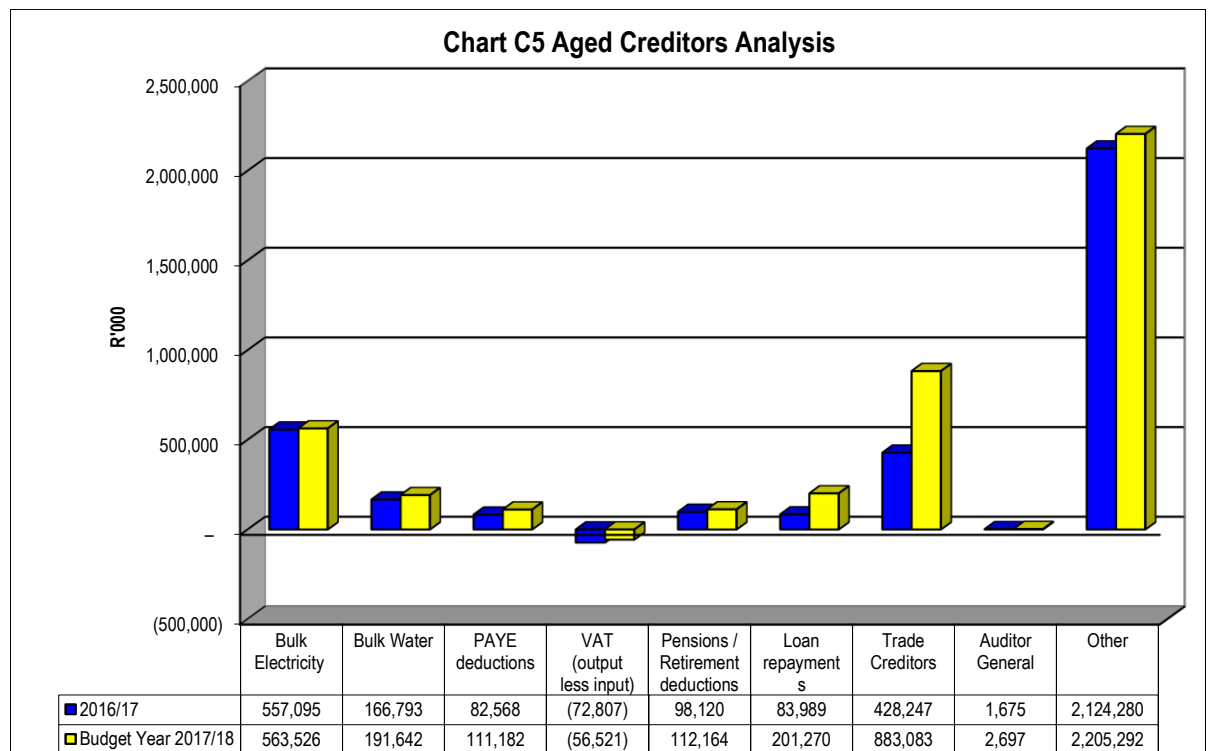


Creditors' age analysis

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

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

Chart C5: Aged creditors' analysis



Investment portfolio analysis (Table SC5)

The investment portfolio analysis, shown in Table SC5, reflects the institution where funds are invested, the period of investment, the type of investment and the accrued interest for the month. The market value at the end of the month amounts to R2,1 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 were increased to R6,9 billion in the adjustment budget, and an amount of R6,6 billion has been received for the period. The TRT Bus Operations Subsidy, Housing Company Tshwane – SHRA, Development Bank of South Africa (DBSA) and Social Infrastructure grant are still to be received.

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 R5,2 billion against the YTD budget of R5,7 billion.

Table SC7 (2) indicates expenditure against approved rollovers. The approved rollovers amount to R145 million, and expenditure is expected in the last quarter.

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
- creditors management.

1.4 In-year budget statement tables

The financial results for the period ended 31 March 2018 are reflected in Table C1 to C7, and they are followed by the supporting documents contained in Table SC1 to SC13e.

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M09 March									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5,912,584	6,514,409	6,604,409	607,735	4,922,405	4,806,968	115,436	2%	6,604,409
Service charges	16,172,347	17,566,765	17,432,154	1,500,549	12,744,163	12,955,018	(210,855)	-2%	17,432,154
Investment revenue	105,877	79,493	129,469	41,778	142,234	102,899	39,335	38%	129,469
Transfers and subsidies	3,761,456	4,159,532	4,507,256	1,121,336	4,075,830	4,280,758	(204,928)	-5%	4,507,256
Other own revenue	2,037,443	1,905,815	2,003,582	171,913	1,350,666	1,328,101	22,565	2%	2,003,582
Total Revenue (excluding capital transfers and contributions)	27,989,708	30,226,013	30,676,869	3,443,310	23,235,298	23,473,744	(238,447)	-1%	30,676,869
Employee costs	8,017,177	8,778,736	8,667,974	682,725	6,192,006	5,914,383	277,623	5%	8,667,974
Remuneration of Councillors	120,365	125,281	125,281	10,629	95,517	95,662	(145)	-0%	125,281
Depreciation & asset impairment	1,546,231	1,961,302	1,865,215	115,474	1,074,751	1,313,933	(239,182)	-18%	1,865,215
Finance charges	1,319,812	1,417,357	1,455,723	144,653	1,227,445	1,322,937	(95,492)	-7%	1,455,723
Materials and bulk purchases	9,637,818	10,724,387	10,693,414	516,659	7,571,360	7,869,478	(298,118)	-4%	10,693,414
Transfers and subsidies	424,800	49,980	50,062	12,658	82,824	122,579	(39,755)	-32%	50,062
Other expenditure	6,300,159	6,937,787	7,816,736	526,394	4,690,191	5,462,066	(771,876)	-14%	7,816,736
Total Expenditure	27,366,362	29,994,829	30,674,404	2,009,193	20,934,094	22,101,038	(1,166,945)	-5%	30,674,404
Surplus/(Deficit)	623,346	231,184	2,465	1,434,116	2,301,204	1,372,706	928,498	68%	2,465
Transfers and subsidies - capital (monetary allocation)	2,362,777	2,443,910	2,433,625	208,479	1,233,748	1,535,987	(302,240)	-20%	2,433,625
Contributions & Contributed assets	54,397	38,816	37,716	63	23,356	29,316	(5,960)	-20%	37,716
Surplus/(Deficit) after capital transfers & contributions	3,040,520	2,713,910	2,473,806	1,642,659	3,558,307	2,938,009	620,298	21%	2,473,806
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	3,040,520	2,713,910	2,473,806	1,642,659	3,558,307	2,938,009	620,298	21%	2,473,806
Capital expenditure & funds sources									
Capital expenditure	3,199,887	3,860,284	3,840,102	292,185	1,414,979	1,820,847	(405,868)	-22%	3,840,102
Capital transfers recognised	2,307,029	2,379,284	2,494,103	206,388	1,133,927	1,329,746	(195,820)	-15%	2,494,103
Public contributions & donations	97,926	100,000	90,900	9,464	36,185	37,515	(1,330)	-4%	90,900
Borrowing	760,761	1,000,000	1,000,000	69,123	232,940	419,992	(187,052)	-45%	1,000,000
Internally generated funds	34,172	381,000	255,099	7,210	11,927	33,594	(21,667)	-64%	255,099
Total sources of capital funds	3,199,887	3,860,284	3,840,102	292,185	1,414,979	1,820,847	(405,868)	-22%	3,840,102
Financial position									
Total current assets	12,001,499	7,976,126	9,958,718		9,489,336				9,958,718
Total non current assets	39,146,763	40,140,136	40,345,772		41,053,025				40,345,772
Total current liabilities	10,253,692	8,381,526	10,244,162		9,642,083				10,244,162
Total non current liabilities	15,331,669	14,764,224	14,590,577		14,855,123				14,590,577
Community wealth/Equity	25,505,256	24,970,512	25,469,751		26,045,155				25,469,751
Cash flows									
Net cash from (used) operating	3,083,938	4,763,623	4,143,577	1,293,855	3,193,134	2,381,231	(811,903)	-34%	4,143,577
Net cash from (used) investing	(2,661,041)	(4,459,981)	(4,386,835)	(274,289)	(1,288,460)	(2,081,392)	(792,932)	38%	(4,386,835)
Net cash from (used) financing	524,667	405,966	406,748	(92,715)	(192,696)	185,512	378,208	204%	406,748
Cash/cash equivalents at the month/year end	2,110,884	2,617,289	2,332,806	-	4,044,785	2,654,667	(1,390,117)	-52%	2,496,297
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	1,908,261	256,637	225,323	326,572	244,815	432,158	1,250,042	6,545,246	11,189,053
Creditors Age Analysis									
Total Creditors	4,214,336	-	-	-	-	-	-	-	4,214,336

(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) - M09 March									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	9,931,992	10,717,815	10,869,052	1,706,114	9,073,702	8,860,589	213,114	2%	10,869,052
Executive and council	71,336	75,280	73,277	3,838	7,570	20,033	(12,462)	-62%	73,277
Finance and administration	9,808,937	10,600,371	10,753,611	1,700,834	9,037,470	8,811,074	226,396	3%	10,753,611
Internal audit	51,719	42,165	42,165	1,442	28,662	29,482	(820)	-3%	42,165
<i>Community and public safety</i>	1,259,173	1,512,235	1,890,857	225,813	933,380	1,263,249	(329,868)	-26%	1,890,857
Community and social services	48,380	15,430	21,798	2,824	13,804	13,582	222	2%	21,798
Sport and recreation	44,492	23,910	24,569	4,498	18,963	11,468	7,495	65%	24,569
Public safety	202,568	334,136	294,906	21,172	153,784	192,072	(38,288)	-20%	294,906
Housing	790,517	968,680	1,316,828	130,302	565,683	845,022	(279,340)	-33%	1,316,828
Health	173,217	170,078	232,757	67,017	181,146	201,105	(19,958)	-10%	232,757
<i>Economic and environmental services</i>	1,621,535	1,600,352	1,576,390	115,191	917,623	1,130,471	(212,848)	-19%	1,576,390
Planning and development	201,758	186,248	171,876	32,456	146,196	163,155	(16,959)	-10%	171,876
Road transport	1,407,007	1,319,389	1,403,588	82,386	770,705	966,700	(195,994)	-20%	1,403,588
Environmental protection	12,770	94,715	926	348	722	616	106	17%	926
<i>Trading services</i>	17,372,056	18,650,592	18,583,593	1,585,295	13,398,254	13,614,679	(216,425)	-2%	18,583,593
Energy sources	11,507,273	11,730,582	11,763,614	920,352	8,370,287	8,718,633	(348,346)	-4%	11,763,614
Water management	3,519,052	4,100,522	4,016,485	435,052	3,149,645	2,957,243	192,401	7%	4,016,485
Waste water management	1,044,862	1,362,903	1,354,021	85,776	808,017	912,016	(103,999)	-11%	1,354,021
Waste management	1,300,869	1,456,585	1,449,473	144,115	1,070,305	1,026,786	43,519	4%	1,449,473
<i>Other</i>	222,126	227,746	228,318	19,440	169,441	170,060	(619)	0%	228,318
Total Revenue - Functional	30,406,882	32,708,740	33,148,210	3,651,852	24,492,401	25,039,048	(546,646)	-2%	33,148,210
Expenditure - Functional									
<i>Governance and administration</i>	5,104,312	7,288,308	7,419,174	594,105	4,952,654	5,315,392	(362,737)	-7%	7,419,174
Executive and council	884,029	1,230,769	1,245,758	69,523	668,350	700,563	(32,213)	-5%	1,245,758
Finance and administration	3,872,363	5,755,519	5,862,697	520,001	4,116,375	4,410,015	(293,640)	-7%	5,862,697
Internal audit	347,920	302,020	310,719	4,581	167,929	204,814	(36,885)	-18%	310,719
<i>Community and public safety</i>	4,231,295	3,936,721	4,553,653	336,997	3,062,732	3,314,644	(251,911)	-8%	4,553,653
Community and social services	305,870	269,256	271,028	32,479	232,173	228,463	3,711	2%	271,028
Sport and recreation	407,303	374,267	353,431	30,308	252,215	247,855	4,360	2%	353,431
Public safety	2,352,619	2,219,047	2,466,567	187,175	1,797,859	1,696,908	100,951	6%	2,466,567
Housing	571,910	466,664	846,136	37,064	354,535	739,608	(385,073)	-52%	846,136
Health	593,593	607,488	616,490	49,971	425,951	401,810	24,140	6%	616,490
<i>Economic and environmental services</i>	2,756,709	3,210,120	3,281,529	249,510	2,070,403	2,234,028	(163,625)	-7%	3,281,529
Planning and development	811,014	1,034,346	1,042,208	83,605	665,311	719,182	(53,871)	-7%	1,042,208
Road transport	1,819,681	1,911,711	2,076,104	154,586	1,308,376	1,403,339	(94,963)	-7%	2,076,104
Environmental protection	126,013	264,063	163,217	11,319	96,716	111,507	(14,791)	-13%	163,217
<i>Trading services</i>	15,085,544	15,388,317	15,240,095	821,319	10,742,993	11,114,266	(371,273)	-3%	15,240,095
Energy sources	10,507,058	10,073,638	10,078,535	682,225	7,540,743	7,626,041	(85,299)	-1%	10,078,535
Water management	2,902,528	3,128,834	3,192,589	33,464	2,052,540	2,298,015	(245,475)	-11%	3,192,589
Waste water management	376,770	1,107,046	883,402	54,796	456,063	491,281	(35,218)	-7%	883,402
Waste management	1,299,187	1,078,799	1,085,569	50,833	693,648	698,929	(5,280)	-1%	1,085,569
<i>Other</i>	189,261	171,863	179,953	7,263	106,025	122,710	(16,685)	-14%	179,953
Total Expenditure - Functional	27,367,120	29,995,329	30,674,404	2,009,193	20,934,808	22,101,038	(1,166,231)	-5%	30,674,404
Surplus/ (Deficit) for the year	3,039,762	2,713,410	2,473,806	1,642,659	3,557,594	2,938,009	619,584	21%	2,473,806

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

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

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March									
Vote Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Community & Social Development Services Department	60,353	67,047	103,210	2,439	48,790	74,007	(25,217)	-34.1%	103,210
Vote 2 - Economic Development & Spatial Planning Department	194,578	400,077	428,772	46,905	294,750	321,797	(27,047)	-8.4%	428,772
Vote 3 - Emergency Services Department	82,199	81,402	111,878	51,201	107,752	107,379	373	0.3%	111,878
Vote 4 - Environment & Agriculture Management Department	1,512,376	175,514	75,272	4,728	(22,990)	(30,709)	7,720	-25.1%	75,272
Vote 5 - Group Audit & Risk Department	51,845	42,165	42,165	1,442	28,662	29,482	(820)	-2.8%	42,165
Vote 6 - Group Financial Services Department	9,664,514	10,383,343	10,583,950	1,688,954	8,955,217	8,735,987	219,229	2.5%	10,583,950
Vote 7 - Group Property Management Department	71,666	93,279	93,279	7,447	48,988	51,489	(2,501)	-4.9%	93,279
Vote 8 - Health Department	62,535	59,442	60,382	16,525	59,737	54,434	5,304	9.7%	60,382
Vote 9 - Human Settlement Department	762,238	983,245	1,282,900	127,901	549,487	803,864	(254,378)	-31.6%	1,282,900
Vote 10 - Tshwane Metro Police Department	194,577	1,593,116	296,465	22,135	158,621	193,864	(35,243)	-18.2%	296,465
Vote 11 - Regional Operations & Coordination Department	281,976	1,195,088	1,461,966	154,168	1,150,655	1,103,630	47,025	4.3%	1,461,966
Vote 12 - Roads & Transport Department	1,281,324	1,063	1,420,989	83,818	777,371	978,200	(200,829)	-20.5%	1,420,989
Vote 13 - Shared Services Department	9,672	334,516	2,150	1	13	1,088	(1,075)	-98.8%	2,150
Vote 14 - Utility Services Department	16,054,318	17,192,562	17,126,631	1,440,534	12,320,566	12,581,654	(261,088)	-2.1%	17,126,631
Vote 15 - Other Departments	122,710	106,882	58,202	3,654	14,783	32,883	(18,100)	-55.0%	58,202
Total Revenue by Vote	30,406,882	32,708,740	33,148,210	3,651,852	24,492,401	25,039,048	(546,646)	-2.2%	33,148,210
Expenditure by Vote									
Vote 1 - Community & Social Development Services Department	294,997	366,933	392,173	28,289	229,068	241,307	(12,239)	-5.1%	392,173
Vote 2 - Economic Development & Spatial Planning Department	594,588	668,376	564,082	53,141	402,070	431,495	(29,425)	-6.8%	564,082
Vote 3 - Emergency Services Department	623,775	660,745	657,915	58,786	484,299	431,078	53,222	12.3%	657,915
Vote 4 - Environment & Agriculture Management Department	665,199	682,139	605,587	37,324	333,730	344,941	(11,211)	-3.3%	605,587
Vote 5 - Group Audit & Risk Department	364,812	320,121	328,714	6,133	181,771	218,903	(37,132)	-17.0%	328,714
Vote 6 - Group Financial Services Department	1,448,797	3,291,437	3,147,959	167,222	2,076,052	2,380,027	(303,975)	-12.8%	3,147,959
Vote 7 - Group Property Management Department	349,605	471,404	648,112	78,169	448,416	458,870	(10,454)	-2.3%	648,112
Vote 8 - Health Department	317,312	395,176	385,077	41,262	268,786	255,065	13,721	5.4%	385,077
Vote 9 - Human Settlement Department	484,838	317,972	681,542	35,060	238,083	619,488	(381,405)	-61.6%	681,542
Vote 10 - Tshwane Metro Police Department	2,175,132	3,629,647	2,342,952	169,075	1,706,327	1,656,764	49,563	3.0%	2,342,952
Vote 11 - Regional Operations & Coordination Department	3,512,859	1,328,192	3,492,316	257,501	2,471,624	2,293,092	178,532	7.8%	3,492,316
Vote 12 - Roads & Transport Department	1,310,728	1,369,586	1,602,828	99,826	991,239	1,134,635	(143,395)	-12.6%	1,602,828
Vote 13 - Shared Services Department	1,318,349	2,087,460	1,373,533	185,788	963,125	991,351	(28,226)	-2.8%	1,373,533
Vote 14 - Utility Services Department	12,618,063	13,200,387	13,029,865	675,520	9,212,231	9,673,775	(461,544)	-4.8%	13,029,865
Vote 15 - Other Departments	1,288,066	1,205,754	1,421,750	116,097	927,986	970,249	(42,263)	-4.4%	1,421,750
Total Expenditure by Vote	27,367,119	29,995,329	30,674,404	2,009,193	20,934,808	22,101,038	(1,166,231)	-5.3%	30,674,404
Surplus/ (Deficit) for the year	3,039,762	2,713,410	2,473,806	1,642,659	3,557,594	2,938,009	619,584	21.1%	2,473,806

(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) - M09 March									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	5,912,584	6,514,409	6,604,409	607,735	4,922,405	4,806,968	115,436	2%	6,604,409
Service charges - electricity revenue	10,869,151	11,176,494	11,181,883	973,071	8,395,957	8,514,795	(118,838)	-1%	11,181,883
Service charges - water revenue	3,216,181	3,996,886	3,876,886	301,551	2,549,460	2,679,919	(130,459)	-5%	3,876,886
Service charges - sanitation revenue	1,032,486	982,879	962,879	84,233	731,801	733,926	(2,125)	0%	962,879
Service charges - refuse revenue	1,054,530	1,410,506	1,410,506	141,693	1,066,946	1,026,379	40,567	4%	1,410,506
Rental of facilities and equipment	140,955	151,864	144,835	11,988	89,071	92,046	(2,976)	-3%	144,835
Interest earned - external investments	105,877	79,493	129,469	41,778	142,234	102,899	39,335	38%	129,469
Interest earned - outstanding debtors	623,191	466,691	546,655	54,167	466,730	391,697	75,034	19%	546,655
Fines, penalties and forfeits	184,531	332,854	294,052	21,698	154,646	191,777	(37,130)	-19%	294,052
Licences and permits	145,529	54,796	56,045	13,465	104,945	66,014	38,931	59%	56,045
Agency services	—	6,650	2,564	—	—	—	—	—	2,564
Transfers and subsidies	3,761,456	4,159,532	4,507,256	1,121,336	4,075,830	4,280,758	(204,928)	-5%	4,507,256
Other revenue	939,667	887,079	953,550	70,595	535,273	583,626	(48,353)	-8%	953,550
Gains on disposal of PPE	3,571	5,880	5,880	—	0	2,940	(2,940)	-100%	5,880
Total Revenue (excluding capital transfers and contributions)	27,989,708	30,226,013	30,676,869	3,443,310	23,235,298	23,473,744	(238,447)	-1%	30,676,869
Expenditure By Type									
Employee related costs	8,017,177	8,778,736	8,667,974	682,725	6,192,006	5,914,383	277,623	5%	8,667,974
Remuneration of councillors	120,365	125,281	125,281	10,629	95,517	95,662	(145)	0%	125,281
Debt impairment	889,759	1,175,973	1,135,973	—	786,886	792,071	(5,185)	-1%	1,135,973
Depreciation & asset impairment	1,546,231	1,961,302	1,865,215	115,474	1,074,751	1,313,933	(239,182)	-18%	1,865,215
Finance charges	1,319,812	1,417,357	1,455,723	144,653	1,227,445	1,322,937	(95,492)	-7%	1,455,723
Bulk purchases	7,467,527	7,462,684	7,585,684	495,483	5,819,062	5,859,733	(40,671)	-1%	7,585,684
Other materials	2,170,290	3,261,702	3,107,730	21,176	1,752,298	2,009,745	(257,447)	-13%	3,107,730
Contracted services	2,599,777	2,874,971	3,429,290	214,216	1,917,088	2,488,944	(571,856)	-23%	3,429,290
Transfers and subsidies	424,800	49,980	50,062	12,658	82,824	122,579	(39,755)	-32%	50,062
Other expenditure	2,809,339	2,886,842	3,251,472	312,178	1,986,216	2,181,050	(194,834)	-9%	3,251,472
Loss on disposal of PPE	1,284	1	1	—	—	1	(1)	-100%	1
Total Expenditure	27,366,362	29,994,829	30,674,404	2,009,193	20,934,094	22,101,038	(1,166,945)	-5%	30,674,404
Surplus/(Deficit)	623,346	231,184	2,465	1,434,116	2,301,204	1,372,706	928,498	0	2,465
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,362,777	2,443,910	2,433,625	208,479	1,233,748	1,535,987	(302,240)	(0)	2,433,625
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	—	6,000	4,900	—	—	—	—	—	4,900
Transfers and subsidies - capital (in-kind - all)	54,397	32,816	32,816	63	23,356	29,316	(5,960)	(0)	32,816
Surplus/(Deficit) after capital transfers & contributions	3,040,520	2,713,910	2,473,806	1,642,659	3,558,307	2,938,009			2,473,806
Taxation	759	500	500	—	714	—	714		500
Surplus/(Deficit) after taxation	3,039,762	2,713,410	2,473,306	1,642,659	3,557,594	2,938,009			2,473,306
Attributable to minorities	—	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality	3,039,762	2,713,410	2,473,306	1,642,659	3,557,594	2,938,009			2,473,306
Share of surplus/ (deficit) of associate	—	—	—	—	—	—			—
Surplus/ (Deficit) for the year	3,039,762	2,713,410	2,473,306	1,642,659	3,557,594	2,938,009			2,473,306

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 - M09 March)									
Vote Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Community & Social Development Services Department	102,068	91,507	103,794	17,099	42,554	33,470	9,085	27%	103,794
Vote 2 - Economic Development & Spatial Planning Department	55,983	96,065	96,440	143	9,503	30,029	(20,525)	-68%	96,440
Vote 3 - Emergency Services Department	10,895	10,000	10,000	346	4,094	5,656	(1,562)	-28%	10,000
Vote 4 - Environment & Agriculture Management Department	22,123	32,500	32,500	1,675	8,978	19,337	(10,359)	-54%	32,500
Vote 5 - Group Audit & Risk Department	5,856	13,000	14,000	1,668	3,908	7,062	(3,154)	-45%	14,000
Vote 6 - Group Financial Services Department	43,513	101,000	43,000	1,090	1,090	15,000	(13,910)	-93%	43,000
Vote 7 - Group Property Management Department	-	5,000	-	-	-	-	-	-	-
Vote 8 - Health Department	14,031	15,200	15,200	1,672	9,283	10,360	(1,078)	-10%	15,200
Vote 9 - Human Settlement Department	608,885	874,422	1,120,378	107,446	341,634	477,442	(135,808)	-28%	1,120,378
Vote 10 - Tshwane Metro Police Department	29,997	13,000	13,000	168	1,660	13,000	(11,340)	-87%	13,000
Vote 11 - Regional Operations & Coordination Department	2,832	5,000	5,000	-	809	2,195	(1,386)	-63%	5,000
Vote 12 - Roads & Transport Department	1,103,585	1,078,974	1,101,116	49,057	485,862	567,180	(81,318)	-14%	1,101,116
Vote 13 - Shared Services Department	159,831	93,500	103,500	22,017	33,380	75,141	(41,760)	-56%	103,500
Vote 14 - Utility Services Department	978,955	1,015,616	1,092,616	85,415	454,459	521,426	(66,967)	-13%	1,092,616
Vote 15 - Other Departments	52,301	391,500	54,832	3,771	10,687	21,472	(10,785)	-50%	54,832
Total Capital Multi-year expenditure	3,190,856	3,836,284	3,805,375	291,567	1,407,901	1,798,769	(390,868)	-22%	3,805,375
Single Year expenditure appropriation									
Vote 1 - Community & Social Development Services Department	-	200	10,200	12	20	-	20	-	10,200
Vote 2 - Economic Development & Spatial Planning Department	4,000	450	450	135	222	120	102	85%	450
Vote 3 - Emergency Services Department	-	250	250	8	217	250	(33)	-13%	250
Vote 4 - Environment & Agriculture Management Department	4,831	-	-	-	-	-	-	-	-
Vote 5 - Group Audit & Risk Department	-	-	-	-	-	-	-	-	-
Vote 6 - Group Financial Services Department	-	19,500	19,500	-	5,443	19,500	(14,057)	-72%	19,500
Vote 7 - Group Property Management Department	-	200	100	37	37	100	(63)	-63%	100
Vote 8 - Health Department	-	300	1,127	70	210	300	(90)	-30%	1,127
Vote 9 - Human Settlement Department	-	-	-	-	-	-	-	-	-
Vote 10 - Tshwane Metro Police Department	-	-	-	-	-	-	-	-	-
Vote 11 - Regional Operations & Coordination Department	-	1,800	1,800	249	519	1,063	(543)	-51%	1,800
Vote 12 - Roads & Transport Department	-	-	-	-	-	-	-	-	-
Vote 13 - Shared Services Department	200	-	-	-	-	-	-	-	-
Vote 14 - Utility Services Department	-	500	500	-	-	-	-	-	500
Vote 15 - Other Departments	-	800	800	108	409	745	(336)	-45%	800
Total Capital single-year expenditure	9,031	24,000	34,727	618	7,078	22,077	(15,000)	-68%	34,727
Total Capital Expenditure	3,199,887	3,860,284	3,840,102	292,185	1,414,979	1,820,847	(405,868)	-22%	3,840,102
Capital Expenditure - Functional Classification									
Governance and administration	267,412	669,622	278,359	29,375	56,004	141,002	(84,999)	-60%	278,359
Executive and council	62,117	419,922	71,859	5,600	8,434	19,225	(10,791)	-56%	71,859
Finance and administration	-	236,700	192,500	-	-	-	-	-	192,500
Internal audit	205,295	13,000	14,000	23,775	47,570	121,777	(74,207)	-61%	14,000
Community and public safety	736,418	1,002,672	1,274,235	127,966	401,250	536,738	(135,488)	-25%	1,274,235
Community and social services	19,292	8,300	19,527	6,603	10,086	6,378	3,708	58%	19,527
Sport and recreation	41,796	58,500	40,587	-	(3,063)	2,737	(5,800)	-212%	40,587
Public safety	5,903	7,250	7,250	353	2,026	3,028	(1,002)	-33%	7,250
Housing	611,717	879,422	1,125,378	107,446	342,498	444,783	(102,285)	-23%	1,125,378
Health	57,710	49,200	81,493	13,563	49,702	79,811	(30,109)	-38%	81,493
Economic and environmental services	1,163,844	1,096,374	1,126,641	49,287	484,246	586,636	(102,390)	-17%	1,126,641
Planning and development	49,140	56,900	57,275	-	7,718	28,458	(20,740)	-73%	57,275
Road transport	1,111,989	1,036,474	1,066,366	49,225	474,667	555,478	(80,811)	-15%	1,066,366
Environmental protection	2,715	3,000	3,000	62	1,862	2,700	(839)	-31%	3,000
Trading services	1,000,582	1,051,116	1,120,366	85,471	459,047	531,719	(72,672)	-14%	1,120,366
Energy sources	491,988	488,312	548,312	35,304	218,560	293,955	(75,395)	-26%	548,312
Water management	149,201	402,804	372,254	34,289	166,040	155,777	10,263	7%	372,254
Waste water management	338,570	146,000	185,800	15,821	69,858	73,194	(3,335)	-5%	185,800
Waste management	20,822	14,000	14,000	56	4,588	8,793	(4,205)	-48%	14,000
Other	31,632	40,500	40,500	87	14,432	24,751	(10,319)	-42%	40,500
Total Capital Expenditure - Functional Classification	3,199,887	3,860,284	3,840,102	292,185	1,414,979	1,820,847	(405,868)	-22%	3,840,102
Funded by:									
National Government	2,260,120	2,329,777	2,299,370	194,105	1,086,213	1,255,195	(168,982)	-13%	2,299,370
Provincial Government	46,710	43,507	187,540	12,180	47,546	70,451	(22,905)	-33%	187,540
Other transfers and grants	200	6,000	7,193	104	168	4,100	(3,932)	-96%	7,193
Transfers recognised - capital	2,307,029	2,379,284	2,494,103	206,388	1,133,927	1,329,746	(195,820)	-15%	2,494,103
Public contributions & donations	97,926	100,000	90,900	9,464	36,185	37,515	(1,330)	-4%	90,900
Borrowing	760,761	1,000,000	1,000,000	69,123	232,940	419,992	(187,052)	-45%	1,000,000
Internally generated funds	34,172	381,000	255,099	7,210	11,927	33,594	(21,667)	-64%	255,099
Total Capital Funding	3,199,887	3,860,284	3,840,102	292,185	1,414,979	1,820,847	(405,868)	-22%	3,840,102

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M09 March					
Description	2016/17	Budget Year 2017/18			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash	398,775	121,000	502,457	143,797	502,457
Call investment deposits	1,712,109	2,502,289	1,830,350	3,900,988	1,830,350
Consumer debtors	7,948,261	3,423,486	5,347,877	3,113,131	5,347,877
Other debtors	1,162,454	1,067,508	1,421,556	1,593,240	1,421,556
Current portion of long-term receivables	91,005	163,349	94,884	91,005	94,884
Inventory	688,895	698,494	761,595	647,175	761,595
Total current assets	12,001,499	7,976,126	9,958,718	9,489,336	9,958,718
Non current assets					
Long-term receivables	25,661	6,366	27,296	1,214,472	27,296
Investments	711	858,036	761,798	711	761,798
Investment property	749,410	927,675	864,704	773,100	864,704
Investments in Associate	–	–	–	–	–
Property, plant and equipment	33,890,210	37,968,303	38,296,260	34,388,466	38,296,260
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	385,034	379,756	395,713	388,542	395,713
Other non-current assets	4,095,737	–	–	4,287,733	–
Total non current assets	39,146,763	40,140,136	40,345,772	41,053,025	40,345,772
TOTAL ASSETS	51,148,262	48,116,261	50,304,490	50,542,361	50,304,490
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	852,379	788,401	1,074,771	940,400	1,074,771
Consumer deposits	407,337	395,755	419,572	499,075	419,572
Trade and other payables	8,993,976	7,197,370	8,749,819	8,202,607	8,749,819
Provisions	–	–	–	–	–
Total current liabilities	10,253,692	8,381,526	10,244,162	9,642,083	10,244,162
Non current liabilities					
Borrowing	11,123,593	11,195,205	11,240,647	10,647,047	11,240,647
Provisions	4,208,076	3,569,019	3,349,931	4,208,076	3,349,931
Total non current liabilities	15,331,669	14,764,224	14,590,577	14,855,123	14,590,577
TOTAL LIABILITIES	25,585,360	23,145,750	24,834,739	24,497,206	24,834,739
NET ASSETS	25,562,901	24,970,512	25,469,751	26,045,155	25,469,751
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	25,274,453	24,713,269	25,212,508	25,814,352	25,212,508
Reserves	230,803	257,243	257,243	230,803	257,243
TOTAL COMMUNITY WEALTH/EQUITY	25,505,256	24,970,512	25,469,751	26,045,155	25,469,751

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M09 March									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	5,443,759	6,188,689	6,142,100	607,735	4,922,405	4,466,371	456,034	10%	6,142,100
Service charges	15,241,868	16,688,427	16,709,359	615,020	11,878,305	12,709,248	(830,943)	-7%	16,709,359
Other revenue	1,485,259	1,433,244	1,580,515	117,746	904,729	733,915	170,814	23%	1,580,515
Government - operating	3,942,872	4,159,532	4,507,256	1,151,830	4,260,848	4,245,880	14,967	0%	4,507,256
Government - capital	2,378,838	2,443,910	2,438,525	194,652	2,341,278	2,011,952	329,326	16%	2,438,525
Interest	721,184	233,345	129,469	95,945	602,084	414,772	187,311	45%	129,469
Payments									
Suppliers and employees	(24,795,028)	(24,916,187)	(25,857,862)	(1,331,761)	(20,437,597)	(20,933,341)	(495,744)	2%	(25,857,862)
Finance charges	(1,253,459)	(1,417,357)	(1,455,723)	(144,653)	(1,196,106)	(1,241,901)	(45,794)	4%	(1,455,723)
Transfers and Grants	(81,356)	(49,980)	(50,062)	(12,658)	(82,810)	(25,665)	57,145	-223%	(50,062)
NET CASH FROM/(USED) OPERATING ACTIVITIES	3,083,938	4,763,623	4,143,577	1,293,855	3,193,134	2,381,231	(811,903)	-34%	4,143,577
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	261,688	5,880	5,880	19,213	124,148	2,940	121,208	4123%	5,880
Decrease (Increase) in non-current debtors	(40,739)	(102,705)	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	303,771	993	(1,635)	-	-	(1,226)	1,226	-100%	(1,635)
Decrease (increase) in non-current investments	(18,332)	(500,246)	(742,345)	-	2,371	(556,758)	559,129	-100%	(742,345)
Payments									
Capital assets	(3,167,429)	(3,863,903)	(3,648,736)	(293,502)	(1,414,979)	(1,526,347)	(111,369)	7%	(3,648,736)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2,661,041)	(4,459,981)	(4,386,835)	(274,289)	(1,288,460)	(2,081,392)	(792,932)	38%	(4,386,835)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,000,000	1,000,000	1,000,000	-	-	450,170	(450,170)	-100%	1,000,000
Increase (decrease) in consumer deposits	30,402	7,760	8,227	1,427	74,077	6,110	67,968	1112%	8,227
Payments									
Repayment of borrowing	(505,736)	(601,794)	(601,479)	(94,143)	(266,773)	(270,768)	(3,995)	1%	(601,479)
NET CASH FROM/(USED) FINANCING ACTIVITIES	524,667	405,966	406,748	(92,715)	(192,696)	185,512	378,208	204%	406,748
NET INCREASE/ (DECREASE) IN CASH HELD	947,564	709,608	163,491	926,851	1,711,978	485,352			163,491
Cash/cash equivalents at beginning:	1,186,049	1,907,681	2,169,316		2,332,806	2,169,316			2,332,806
Cash/cash equivalents at month/year end:	2,110,884	2,617,289	2,332,806		4,044,785	2,654,667			2,496,297

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M09 March			
Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Property rates	115,436	Due to invoices on the exception list that were released and update of property valuations from the property rates system to the billing system.	None
Service charges - electricity revenue	(118,838)	Mainly on Electricity smart prepaid, technical audits on all meters are currently being conducted and all notification and placement of meters attended to.	None
Service charges - water revenue	(130,459)	The budget for water and sewerage is based on statistical trends and the income is determined by the demand.	None
Service charges - sanitation revenue	(2,125)	The budget for water and sewerage is based on statistical trends and the income is determined by the demand.	None
Service charges - refuse revenue	40,567	Solid waste removal is ahead due to implementation of City cleansing.	None
Service charges - other	-		
Rental of facilities and equipment	(2,976)	Rental :CoT Personnel Accomodation is the main contributor,leases have expired, no new leases have been entered into, debt collection needs to be instituted and unlawful occupants need to be removed.	Debt collection in progress , evictions referred to Group Legal, disposal policy drafted, highest and best Use Analysis of portfolio and market valuation to be instituted for identification of properties to be released on a cyclical basis.
Interest earned - external investments	39,335	Interest earned on the short-term investment is better than projected.	
Interest earned - outstanding debtors	75,034	As a result of an increase in outstanding debtors.	
Dividends received	-		
Fines, penalties and forfeits	(37,130)	Revenue on AARTO is allocated one month in arrear.The administrative delay in the calibration and Certification of 19 speed cameras.	The department will use all resources optimally in reaching the adjusted target.
Licences and permits	38,931	Drivers license and motor vehicles are higher than budgeted.	
Agency services	-		
Transfers and subsidies	(204,928)	Mainly due to Topstructure, TRT and PTNOG Grants	
Other revenue	(48,353)	Due to under recovery on Building Plan Fees, Transport fees,Township development contributions on electricity.	None
Gains on disposal of PPE	(2,940)	Gain on disposal of assets will be realised once assets are sold.	
Expenditure By Type			
Employee related costs	277,623	Overspending mainly on salaries, medical aid and over time due to the payment of employees attending to unplanned power outages and cable theft.	
Remuneration of councillors	(145)		
Debt impairment	(5,185)	Provision for doubtful debts under budget.	
Depreciation & asset impairment	(239,182)	The calculation aligns with the asset verification and purification process.	
Finance charges	(95,492)	Mainly on Interest on Swaps and external loan, the interest payable for the end of the quarter will reflect in April 2018.	None
Bulk purchases	(40,671)	Due to outstanding invoices from Eskom.	
Other materials	(257,447)	The purchase of bulk water is demand driven and the under expenditure is aligned to the under recovery on sales.	Expenditure will be relaised once invoices for materials are submitted and processed .
Contracted services	(571,856)	Underspending on "Project link housing" due to approved roll-over and additional allocations.	None
Transfers and subsidies	(39,755)	Due to outstanding on payment to the Tshwane Housing Company , the payment has been processed, it will reflect in April 2018.	
Other expenditure	(194,834)	Underspending mainly on prepaid commission, EPWP Job creation and telecommunication expenditure.	
Loss on disposal of PPE	(1)		

Table SC1: Material variance explanations (continued)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M09 March			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Financial Position</u>			
Current assets	(469,382)	Decrease consumer debtors and other debtors.	
Non current assets	707,253	Increase in long term receivables.	
Current liabilities	(602,079)	Decrease in borrowings, trade and other payables.	
Non current liabilities	264,546	Increase in provisions.	
<u>Cash Flow</u>			
Transfer receipts - capital	(65,099)	Underspending on capital grants.	
Contributions & Contributed assets	19,220	Contributions on assets.	
Proceeds on disposal of PPE	(987)		
Short term loans	-		
Borrowing long term/refinancing	(140,164)	Long Term borrowings is expected in the fourth quarter.	
Increase in consumer deposits	608	An increase in consumer deposit.	
Receipt of non-current debtors	-		
Receipt of non-current receivables	136	Decrease in non- current receivables.	
Change in non-current investments	61,862	Includes the Entities - SWA consumers debtors.	
Capital assets	(101,770)	Underspending on the capital budget.	
Repayment of borrowing	9,837	Repayment for the end of the quarter.	
<u>Measureable performance</u>			
<u>Municipal Entities</u>			
Revenue			
Housing Company Tshwane	(2,951)	The variance is attributed to vacant senior management positions not filled and delay in the implementation of maintenance plan. The grant is recognized once the entity has fulfilled the mandate as per the Service Delivery Agreement between the City and the entity.	The maintenance plan has been revised to align with the approved adjustment budget and the implementation will be accelerated in quarter 4. Management has finalized the interview process and is awaiting the assessment process on the vacant senior management position and the process will be concluded by the end of April 2018
Tshwane Economic Development Agency	(8,309)	Income earned from the operational grant.	
Expenditure			
Housing Company Tshwane	(12,966)	Non- implementation of maintenance plan.	
Tshwane Economic Development Agency	(8,047)	Expenditure less than projected.	
Capital Expenditure			
Housing Company Tshwane	(53,967)	Due to termination of contract on Townlands project.	The new contractor will be appointed in May 2018.
Tshwane Economic Development Agency	(77)	Expenditure less than budgeted.	

(b) Table SC2: Monthly budget statement – performance indicators**TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March**

Description of financial indicator	Basis of calculation	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	3.0%	11.3%	10.8%	11.0%	5.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	107.2%	57.1%	85.6%	82.9%	57.1%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	82.2%	76.8%	82.7%	76.0%	82.7%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	117.0%	95.2%	97.2%	98.4%	97.2%
Liquidity Ratio	Monetary Assets/Current Liabilities	20.6%	31.3%	22.8%	41.9%	22.8%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	33.0%	15.4%	22.5%	25.9%	22.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	3.55	25.66	3.48	0.07	5.98
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	21,3%	18,5%	18,5%	19.8%	18,5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	27,8%	22,6%	22.6%	21.3%	18,5%
Employee costs	Employee costs/Total Revenue - capital revenue	28.6%	29.0%	28.3%	26.6%	28.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.8%	4.4%	4.7%	3.3%	4.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10.2%	11.2%	10.8%	9.9%	5.2%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	33.60	111.71	202.13	31.82	111.71
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	41.7%	19.3%	28.6%	27.2%	19.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.29	1.49	1.28	1.39	1.49

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March												
Description	NT Code	Budget Year 2017/18									Total over 90 days	Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	422,125	69,061	50,944	80,123	45,290	36,982	355,696	1,288,209	2,348,430	1,806,300	3,050
Trade and Other Receivables from Exchange Transactions - Electricity	1300	309,263	22,351	21,363	27,992	25,483	22,856	129,908	603,243	1,162,461	809,483	1,266
Receivables from Non-exchange Transactions - Property Rates	1400	564,849	58,777	75,594	54,099	44,346	46,329	230,252	1,332,511	2,406,757	1,707,537	425
Receivables from Exchange Transactions - Waste Water Management	1500	93,622	16,327	10,243	12,642	8,404	6,032	41,484	209,917	398,671	278,480	957
Receivables from Exchange Transactions - Waste Management	1600	151,005	23,346	12,392	47,524	17,408	10,994	71,542	442,845	777,056	590,313	1,115
Receivables from Exchange Transactions - Property Rental Debtors	1700	10,440	1,619	1,470	731	1,102	240,912	209	43,692	300,177	286,647	-
Interest on Arrear Debtor Accounts	1810	150,365	59,475	43,623	54,625	52,362	43,377	281,743	1,529,502	2,215,073	1,961,609	1,837
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	206,592	5,680	9,694	48,836	50,420	24,674	139,207	1,095,327	1,580,429	1,358,463	2,200
Total By Income Source	2000	1,908,261	256,637	225,323	326,572	244,815	432,158	1,250,042	6,545,246	11,189,053	8,798,832	10,850
2016/17 - totals only		1,261,895	124,181	201,543	173,457	129,918	362,598	994,889	3,875,909	7,124,389	5,536,771	292,171
Debtors Age Analysis By Customer Group												
Organs of State	2200	57,914	6,330	3,180	6,392	6,334	5,578	4,713	(6,520)	83,921	16,497	-
Commercial	2300	681,174	79,857	60,711	85,765	65,435	171,862	371,221	1,258,665	2,774,689	1,952,947	-
Households	2400	1,073,724	181,224	130,108	208,795	161,209	121,697	869,946	4,666,553	7,413,258	6,028,201	9,708
Other	2500	95,449	(10,775)	31,324	25,620	11,836	133,020	4,163	626,547	917,185	801,187	1,142
Total By Customer Group	2600	1,908,261	256,637	225,323	326,572	244,815	432,158	1,250,042	6,545,246	11,189,053	8,798,832	10,850

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March											
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	563,526								563,526	557,095
Bulk Water	0200	191,642								191,642	166,793
PAYE deductions	0300	111,182								111,182	82,568
VAT (output less input)	0400	(56,521)								(56,521)	(72,807)
Pensions / Retirement deductions	0500	112,164								112,164	98,120
Loan repayments	0600	201,270								201,270	83,989
Trade Creditors	0700	883,083								883,083	428,247
Auditor General	0800	2,697								2,697	1,675
Other	0900	2,205,292								2,205,292	2,124,280
Total By Customer Type	1000	4,214,336	-	-	-	-	-	-	-	4,214,336	3,469,961

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Call Investment deposits < 90 days	0	-	-	-	-	0.0%	-	-	-
Knysna Stocks	24	15y	Stock	31.12.2018	0	0.0%	711	-	711
Sanlam	26	14y	Insurance policy	07.12.2015	-	3.0%	-	-	-
Sanlam	27	14y	Insurance policy	01.01.2016	-	3.0%	-	-	-
Capital Alliance	28	8y	Insurance policy	On selling date	1	2.0%	622	(623)	0
Capital Alliance	29	9y	Insurance policy	On selling date	5	3.0%	1,969	(1,974)	-
ABSA	32	On Call	Money Market	On call	195	7.3%	31,602	-	31,797
ABSA	33	On Call	Money Market	On call	68	7.3%	11,074	-	11,143
ABSA	34	On Call	Money Market	On call	51	7.3%	8,295	-	8,346
ABSA	35	On Call	Money Market	On call	1	7.3%	183	-	184
Investec Bank	37	On Call	Money Market	On call	171	7.3%	27,752	-	27,923
Investec Bank	38	On Call	Money Market	On call	55	7.3%	8,871	-	8,925
Investec Bank	39	On Call	Money Market	On call	7	7.3%	1,188	-	1,196
Standard Bank	40	On Call	Money Market	On call	667	7.8%	100,631	-	101,298
Standard Bank	41	On Call	Money Market	On call	21	7.8%	3,124	-	3,144
Investec Bank	108	On Call	Money Market	On call	185	6.8%	31,962	-	32,147
RMB	237	On Call	Money Market	31.10.2011	-	0.0%	-	-	-
STANLIB	106	On Call	Money Market	On call	-	0.4%	252	1	253
ABSA	338	On Call	Short Term	On call	-	6.7%	380	184,620	185,000
Nedbank	341	On Call	Short Term	On call	-	6.7%	-	60,000	60,000
Standard Bank	340	On Call	Short Term	On call	-	6.6%	333,951	(298,908)	35,043
Standard Bank	243	On Call	Short Term	On call	-	0.0%	374	59,801	60,175
Nedbank	244	On Call	Short Term	On call	-	0.0%	252,008	-	252,008
ABSA	245	On Call	Short Term	On call	-	0.0%	301,809	-	301,809
Standard Bank	0	On Call	Sinking Fund	On call	-	0.0%	150,866	100,306	251,172
Nedbank	247	On Call	Short Term	On call	-	0.0%	503,142	-	503,142
ABSA	248	On Call	Short Term	On call	-	0.0%	-	150,460	150,460
Standard Bank	260	On Call	Short Term	On call	489	7.8%	73,830	-	74,319
Municipality sub-total					1,915		1,844,597	253,683	2,100,196
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				1,915		1,844,597	253,683	2,100,196

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	3,610,649	3,875,608	3,906,014	1,045,075	3,906,014	3,892,702	13,312	0.3%	3,906,014
Local Government Equitable Share	1,864,838	2,132,788	2,132,788	533,197	2,132,788	2,132,788	-		2,132,788
Fuel Levy	1,440,100	1,444,413	1,444,413	481,471	1,444,413	1,444,413	-		1,444,413
Finance Management Grant	2,875	2,650	2,650	-	2,650	2,650	-		2,650
Urban Settlement Development Grant	46,180	48,492	48,492	-	48,492	48,492	-		48,492
Expanded Public Works Programme Incentive (EPWP)	50,247	20,451	20,451	-	20,451	20,451	-		20,451
Public Transport Network Operations Grant	200,011	221,049	251,456	30,407	251,456	238,144	13,312	5.6%	251,456
Integrated City Development Grant	6,398	5,764	5,764	-	5,764	5,764	-		5,764
Provincial Government:	329,873	217,173	563,303	106,755	370,100	330,937	39,163	11.8%	563,303
Primary Health Care	44,325	46,541	46,541	13,964	46,541	46,541	-		46,541
Emergency Medical Services	62,850	65,993	95,993	49,798	95,993	95,993	-		95,993
HIV and Aids Grant	12,649	12,720	12,720	-	12,720	12,720	-		12,720
Housing Top Structure (HSDG)	203,033	90,664	316,469	34,901	184,112	112,903	71,209	63.1%	316,469
Sports and Recreation : Community Libraries	7,016	1,255	7,619	-	5,799	7,619	(1,820)	-23.9%	7,619
TRT Bus Operations Subsidy	-	-	72,000	8,092	12,974	43,200	(30,226)	-70.0%	72,000
Gautrans	-	-	11,961	-	11,961	11,961	-		11,961
Other grant providers:	3,900	66,751	37,938	-	2,213	20,077	(17,864)	-89.0%	37,938
DBSA	-	61,000	30,000	-	-	14,700	(14,700)	-100.0%	30,000
Tirelo Bosha Grant - Research and Development	3,900	5,751	5,751	-	628	3,190	(2,561)	-80.3%	5,751
Broadband/Wifi	-	-	1,087	-	1,087	1,087	-		1,087
LG SETA Discretionary grant (93 applies over 3 years)	-	-	1,100	-	498	1,100	(602)	-54.8%	1,100
Total Operating Transfers and Grants	3,944,422	4,159,532	4,507,255	1,151,830	4,278,327	4,243,715	34,612	0.8%	4,507,255
Capital Transfers and Grants									
National Government:	2,367,908	2,329,777	2,299,371	194,652	2,299,371	2,299,371	-		2,299,371
Urban Settlement Development Grant	1,493,154	1,567,923	1,567,923	-	1,567,923	1,567,923	-		1,567,923
Public Transport Infrastructure & Systems Grant	750,000	679,190	648,783	194,652	648,783	648,783	-		648,783
Integrated National Electrification Programme	40,000	30,000	30,000	-	30,000	30,000	-		30,000
Neighbourhood Development Partnership Grant	48,500	20,000	20,000	-	20,000	20,000	-		20,000
Integrated City Development Grant	36,254	32,665	32,665	-	32,665	32,665	-		32,665
Provincial Government:	46,984	43,507	131,962	-	34,015	61,335	(27,320)	-44.5%	131,962
Sport and Recreation: Community Libraries	5,984	9,507	7,013	-	7,013	7,013	-		7,013
Social Infrastructure Grant	41,000	34,000	64,000	-	27,002	64,000	(36,998)	-57.8%	64,000
HCT - SHRA	-	-	60,949	-	-	(9,678)	9,678	-100.0%	60,949
Other grant providers:	200	6,000	7,193	-	7,193	7,193	-		7,193
LG SETA Discretionary grant (93 applies over 3 years)	-	6,000	4,900	-	4,900	4,900	-		4,900
Delft Grant (Social Infrastructure)	-	-	2,293	-	2,293	2,293	-		2,293
Smart Connect Grant	200	-	-	-	-	-	-		-
Total Capital Transfers and Grants	2,415,092	2,379,284	2,438,526	194,652	2,340,579	2,367,899	(27,320)	-1.2%	2,438,526
TOTAL RECEIPTS OF TRANSFERS & GRANTS	6,359,514	6,538,816	6,945,781	1,346,482	6,618,906	6,611,614	7,292	0.1%	6,945,781

(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 - M09 March									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	3,610,652	3,875,608	3,906,015	1,032,638	3,841,067	3,890,346	(49,279)	-1.3%	3,906,015
Local Government Equitable Share	1,864,838	2,132,788	2,132,788	533,197	2,132,788	2,132,788	-		2,132,788
Fuel Levy	1,440,100	1,444,413	1,444,413	481,471	1,444,413	1,444,413	-		1,444,413
Finance Management Grant	2,875	2,650	2,650	-	2,606	1,975	631	32.0%	2,650
Urban Settlement Development Grant	46,180	48,492	48,492	-	48,492	48,492	0	0.0%	48,492
Expanded Public Works Programme Incentive (EPWP)	50,247	20,451	20,451	-	20,451	20,451	-		20,451
Public Transport Network Operations Grant	200,266	221,049	251,456	17,177	188,452	238,144	(49,691)	-20.9%	251,456
Integrated City Development Grant	6,145	5,764	5,764	793	3,864	4,083	(219)	-5.4%	5,764
Provincial Government:	198,592	217,173	563,303	81,515	233,695	526,511	(292,816)	-55.6%	563,303
Primary Health Care	44,325	46,541	46,541	13,962	46,541	46,541	(0)	0.0%	46,541
Emergency Medical Services	62,850	65,993	95,993	49,798	95,993	95,993	-		95,993
HIV and Aids Grant	12,649	12,720	12,720	2,538	12,720	10,708	2,012	18.8%	12,720
Housing Top Structure (HSDG)	72,555	90,664	316,469	12,403	72,574	316,469	(243,895)	-77.1%	316,469
Sports and Recreation : Community Libraries	6,103	1,255	7,619	749	3,802	7,619	(3,817)	-50.1%	7,619
TRT Bus Operations Subsidy	-	-	72,000	2,065	2,065	43,200	(41,135)	-95.2%	72,000
Gautrans	110	-	11,961	-	-	5,981	(5,981)	-100.0%	11,961
Other grant providers:	3,900	66,751	37,938	-	1,468	18,983	(17,516)	-92.3%	37,938
DBSA	-	61,000	30,000	-	-	14,700	(14,700)	-100.0%	30,000
Tirelo Bosha Grant - Research and Development	3,900	5,751	5,751	-	1,468	3,190	(1,723)	-54.0%	5,751
Broadband/Wifi	-	-	1,087	-	-	543	(543)	-100.0%	1,087
LG SETA Discretionary grant (93 applies over 3 years)	-	-	1,100	-	-	550	(550)	-100.0%	1,100
Total operating expenditure of Transfers and Grants:	3,813,144	4,159,532	4,507,256	1,114,153	4,076,229	4,435,840	(359,611)	-8.1%	4,507,256
Capital expenditure of Transfers and Grants									
National Government:	2,263,542	2,329,777	2,299,370	194,104	1,081,305	1,248,651	(167,346)	-13.4%	2,299,370
Urban Settlement Development Grant	1,490,265	1,567,923	1,567,923	151,337	688,340	813,060	(124,720)	-15.3%	1,567,923
Public Transport Infrastructure & Systems Grant	684,777	679,190	648,783	36,377	367,662	398,831	(31,169)	-7.8%	648,783
Integrated National Electrification Programme	40,000	30,000	30,000	2,904	21,319	18,097	3,222	17.8%	30,000
Neighbourhood Development Partnership Grant	48,500	20,000	20,000	3,486	3,984	10,498	(6,514)	-62.0%	20,000
Integrated City Development Grant	-	32,665	32,665	-	-	8,166	(8,166)	-100.0%	32,665
Provincial Government:	46,710	114,133	131,962	12,179	40,708	35,542	5,165	14.5%	131,962
Sport and Recreation: Community Libraries	5,710	9,507	7,013	288	288	1,000	(712)	-71.2%	7,013
Social Infrastructure Grant	41,000	34,000	64,000	11,891	40,419	34,542	5,877	17.0%	64,000
HCT - SHRA	-	70,626	60,949	-	-	-	-		60,949
Other grant providers:	200	6,000	7,193	104	168	4,100	(3,932)	-95.9%	7,193
LG SETA Discretionary grant (93 applies over 3 years)	-	6,000	4,900	104	168	4,100	(3,932)	-95.9%	4,900
Delft Grant (Social Infrastructure)	-	-	2,293	-	-	-	-		2,293
Smart Connect Grant	200	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	2,310,452	2,449,910	2,438,525	206,387	1,122,180	1,288,293	(166,113)	-12.9%	2,438,525
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6,123,595	6,609,442	6,945,781	1,320,541	5,198,409	5,724,134	(525,724)	-9.2%	6,945,781

(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 - M09 March					
Description	Budget Year 2017/18				
	Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Provincial Government:	144,075	-	-	144,075	100.0%
Housing Top Structure (HSDG)	130,729			130,729	100.0%
Sports and Recreation : Community Libraries	1,384			1,384	100.0%
Gautrans	11,961			11,961	100.0%
Research and Technology				-	
District Municipality:	-	-	-	-	
Other grant providers:	1,087	-	-	1,087	100.0%
Broadband/Wifi	1,087			1,087	100.0%
DBSA				-	
Total operating expenditure of Approved Roll-overs	145,162	-	-	145,162	100.0%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Provincial Government:	-	-	-	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	145,162	-	-	145,162	100.0%

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March									
Summary of Employee and Councillor remuneration	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	115,514	125,168	81,078	10,629	94,568	93,490	1,078	1%	81,078
Medical Aid Contributions	–	66	–	–	–	–	–	–	–
Motor Vehicle Allowance	–	–	23,925	–	–	–	–	–	23,925
Cellphone Allowance	–	46	4,852	–	–	–	–	–	4,852
Other benefits and allowances	2,490	–	6,278	–	–	–	–	–	6,278
Sub Total - Councillors	118,003	125,281	116,134	10,629	94,568	93,490	1,078	1%	116,134
% increase		6.2%	-1.6%						-1.6%
Senior Managers of the Municipality									
Basic Salaries and Wages	42,964	17,470	32,785	3,280	22,333	13,103	9,230	70%	32,785
Pension and UIF Contributions	–	11,057	72	109	536	8,293	(7,757)	-94%	72
Medical Aid Contributions	–	1,045	583	56	330	784	(454)	-58%	583
Overtime	–	123	–	–	–	92	(92)	-100%	–
Performance Bonus	–	2,039	–	42	82	1,529	(1,447)	-95%	–
Motor Vehicle Allowance	–	843	1,950	118	712	632	80	13%	1,950
Cellphone Allowance	406	130	228	58	216	97	118	122%	228
Housing Allowances	–	422	–	–	–	317	(317)	-100%	–
Other benefits and allowances	–	1,049	325	40	373	787	(414)	-53%	325
Payments in lieu of leave	–	853	790	6	33	639	(607)	-95%	790
Sub Total - Senior Managers of Municipality	43,371	35,031	36,733	3,709	24,614	26,273	(1,659)	-6%	36,733
% increase		-19.2%	-15.3%						-15.3%
Other Municipal Staff									
Basic Salaries and Wages	4,920,621	5,227,883	5,306,221	441,157	4,006,647	3,863,210	143,437	4%	5,306,221
Pension and UIF Contributions	1,108,268	1,025,664	1,095,147	95,155	859,678	867,534	(7,856)	-1%	1,095,147
Medical Aid Contributions	458,535	493,954	561,557	41,146	363,245	333,201	30,044	9%	561,557
Overtime	385,729	484,572	239,632	26,063	265,985	166,201	99,785	60%	239,632
Performance Bonus	266	405,969	–	(20)	55	(1,268)	1,323	-104%	–
Motor Vehicle Allowance	305,328	309,814	311,075	25,556	233,618	221,009	12,609	6%	311,075
Cellphone Allowance	16,108	15,946	16,144	1,302	12,012	11,578	434	4%	16,144
Housing Allowances	39,231	46,066	48,446	3,804	34,244	31,708	2,536	8%	48,446
Other benefits and allowances	363,294	145,653	827,408	42,015	365,778	314,036	51,742	16%	827,408
Payments in lieu of leave	–	243,136	245,998	–	–	–	–	–	245,998
Long service awards	–	5,265	5,271	–	–	–	–	–	5,271
Post-retirement benefit obligations	106,943	287,440	148,699	–	–	45,469	(45,469)	-100%	148,699
Sub Total - Other Municipal Staff	7,704,323	8,691,362	8,805,597	676,178	6,141,262	5,852,678	288,583	5%	8,805,597
% increase		12.8%	14.3%						14.3%
Total Parent Municipality	7,865,697	8,851,674	8,958,464	690,517	6,260,444	5,972,442	288,002	5%	8,958,464
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Board Fees	3,327	3,285	2,798	–	949	2,172	(1,223)	-56%	2,798
Sub Total - Board Members of Entities	3,327	3,285	2,798	–	949	2,172	(1,223)	-56%	2,798
% increase		-1.3%	-15.9%						-15.9%
Senior Managers of Entities									
Basic Salaries and Wages	26,456	14,944	14,944	1,311	11,659	10,683	976	9%	14,944
Pension and UIF Contributions	1,193	271	271	38	334	203	130	64%	271
Medical Aid Contributions	875	349	349	34	347	261	85	33%	349
Motor Vehicle Allowance	2,112	746	746	39	369	559	(191)	-34%	746
Cellphone Allowance	328	–	–	19	183	–	183	–	–
Housing Allowances	232	–	–	–	–	–	–	–	–
Other benefits and allowances	236	311	311	14	111	–	111	–	311
Sub Total - Senior Managers of Entities	31,431	16,621	16,621	1,455	13,003	11,707	1,296	11%	16,621
% increase		-47.1%	-47.1%						-47.1%
Other Staff of Entities									
Basic Salaries and Wages	68,253	28,867	28,867	1,210	11,892	21,011	(9,119)	-43%	28,867
Pension and UIF Contributions	11,622	1,176	1,176	54	352	882	(530)	-60%	1,176
Medical Aid Contributions	9,494	996	996	44	366	747	(382)	-51%	996
Overtime	2,522	–	–	–	–	–	–	–	–
Performance Bonus	188	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	6,105	–	–	31	277	–	277	–	–
Cellphone Allowance	469	–	–	44	163	–	163	–	–
Housing Allowances	3,428	–	–	–	–	–	–	–	–
Other benefits and allowances	2,433	1,446	1,446	–	79	1,084	(1,006)	-93%	1,446
Sub Total - Other Staff of Entities	104,514	32,485	32,485	1,383	13,127	23,725	(10,597)	-45%	32,485
% increase		-68.9%	-68.9%						-68.9%
Total Municipal Entities	139,272	52,390	51,903	2,838	27,079	37,603	(10,524)	-28%	51,903
TOTAL SALARY, ALLOWANCES & BENEFITS	8,004,969	8,904,064	9,010,368	693,355	6,287,523	6,010,045	277,478	5%	9,010,368
% increase		11.2%	12.6%						12.6%
TOTAL MANAGERS AND STAFF	7,883,639	8,775,499	8,891,436	682,725	6,192,006	5,914,383	277,623	5%	8,891,436

(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 - M09 March						
Description	Budget Year 2017/18			2017/18 Medium Term Revenue & Expenditure Framework		
	March Budget	March Actual	March Variance	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands						
Cash Receipts By Source						
Property rates	433,867	607,735	173,868	6,142,100	6,522,068	6,976,908
Service charges - electricity revenue	342,169	325,709	(16,459)	10,718,245	11,188,650	11,823,532
Service charges - water revenue	402,482	62,686	(339,796)	3,716,138	4,002,962	4,228,937
Service charges - sanitation revenue	87,019	84,233	(2,786)	922,955	991,235	1,046,851
Service charges - refuse	121,931	141,675	19,743	1,352,022	1,418,036	1,521,760
Service charges - other	–	717	717	–	–	–
Rental of facilities and equipment	8,851	11,988	3,137	114,589	128,378	141,637
Interest earned - external investments	7,501	41,778	34,276	129,469	99,963	105,367
Interest earned - outstanding debtors	21,253	54,167	32,914	432,495	448,844	475,943
Dividends received	–	–	–	–	–	–
Fines, penalties and forfeits	26,954	21,698	(5,256)	232,644	272,668	288,025
Licences and permits	188	13,465	13,277	44,341	46,650	49,352
Agency services	–	–	–	2,029	17,936	29,258
Transfer receipts - operating	1,148,749	1,151,830	3,081	4,507,256	4,456,895	4,747,475
Other revenue	63,893	70,595	6,702	754,417	771,656	816,925
Cash Receipts by Source	2,664,857	2,588,275	(76,582)	29,068,699	30,365,942	32,251,970
Other Cash Flows by Source						
Transfer receipts - capital	433,018	194,652	(238,366)	2,438,525	2,168,936	2,301,281
Contributions & Contributed assets	–	19,220	19,220	–	–	–
Proceeds on disposal of PPE	980	(7)	(987)	5,880	1,242	1,312
Short term loans	–	–	–	–	–	–
Borrowing long term/refinancing	140,164	–	(140,164)	1,000,000	1,000,000	1,300,000
Increase in consumer deposits	819	1,427	608	8,227	8,391	8,559
Receipt of non-current debtors	–	–	–	–	–	–
Receipt of non-current receivables	(136)	–	136	(1,635)	(641)	(672)
Change in non-current investments	(61,862)	–	61,862	(742,345)	(178,992)	(164,758)
Total Cash Receipts by Source	3,177,840	2,803,567	(374,272)	31,777,352	33,364,877	35,697,693
Cash Payments by Type						
Employee related costs	742,696	682,725	(59,971)	8,565,429	8,876,258	9,465,359
Remuneration of councillors	11,064	10,629	(434)	123,798	128,291	136,805
Interest paid	165,157	144,653	(20,504)	1,455,723	1,239,514	1,187,280
Bulk purchases - Electricity	509,764	392,181	(117,583)	7,495,943	7,767,963	8,283,508
Bulk purchases - Water & Sewer	–	–	–	–	–	–
Other materials	212,141	24,477	(187,663)	3,070,964	3,182,406	3,393,616
Contracted services	280,770	114,216	(166,554)	3,388,721	3,511,694	3,744,758
Grants and subsidies paid - other municipalities	–	–	–	–	–	–
Grants and subsidies paid - other	5,302	12,658	7,356	50,062	52,514	55,598
General expenses	286,017	107,531	(178,486)	3,213,006	3,329,602	3,550,582
Cash Payments by Type	2,212,911	1,489,072	(723,839)	27,363,646	28,088,242	29,817,508
Other Cash Flows/Payments by Type						
Capital assets	395,272	293,502	(101,770)	3,648,736	3,711,446	4,362,218
Repayment of borrowing	84,306	94,143	9,837	601,479	664,095	700,928
Other Cash Flows/Payments	–	–	–	–	–	–
Total Cash Payments by Type	2,692,488	1,876,716	(815,772)	31,613,861	32,463,783	34,880,653
NET INCREASE/(DECREASE) IN CASH HELD	485,352	926,851	441,499	163,492	901,095	817,039
Cash/cash equivalents at the month/year beginning:	2,169,316	3,117,934	4,044,785	2,169,316	2,332,807	3,233,902
Cash/cash equivalents at the month/year end:	2,654,667	4,044,785	4,486,284	2,332,807	3,233,902	4,050,941

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

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - R thousands									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	5,912,861	6,514,409	6,644,674	607,735	4,922,405	4,806,968	115,436	2%	6,644,674
Service charges - electricity revenue	10,869,237	11,176,494	11,540,800	973,071	8,395,957	8,514,795	(118,838)	-1%	11,540,800
Service charges - water revenue	3,216,181	3,996,886	3,946,085	301,551	2,549,460	2,679,919	(130,459)	-5%	3,946,085
Service charges - sanitation revenue	1,032,486	982,879	997,961	84,233	731,801	733,926	(2,125)	0%	997,961
Service charges - refuse revenue	1,291,533	1,410,506	1,475,385	141,693	1,066,946	1,026,379	40,567	4%	1,475,385
Rental of facilities and equipment	135,677	156,496	142,697	11,297	82,723	84,418	(1,695)	-2%	142,697
Interest earned - external investments	105,111	79,493	129,061	41,721	141,964	102,715	39,249	38%	129,061
Interest earned - outstanding debtors	558,545	466,691	546,510	54,155	466,622	391,620	75,002	19%	546,510
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	184,531	332,854	294,439	21,698	154,646	191,777	(37,130)	-19%	294,439
Licences and permits	145,529	54,796	147,783	13,465	104,945	66,014	38,931	59%	147,783
Agency services	-	6,650	-	-	-	-	-	-	-
Transfers and subsidies	3,761,456	4,159,532	4,447,552	1,115,302	4,026,900	4,216,028	(189,129)	-4%	4,447,552
Other revenue	939,453	882,432	854,331	70,582	527,644	578,395	(50,751)	-9%	854,331
Gains on disposal of PPE	3,571	5,880	5,880	-	0	2,940	(2,940)	-100%	5,880
Total Revenue (excluding capital transfers and contributions)	28,156,170	30,225,997	31,173,157	3,436,503	23,172,012	23,395,894	(223,882)	-1%	31,173,157
Expenditure By Type									
Employee related costs	7,877,852	8,778,772	8,624,112	679,887	6,165,861	5,878,718	287,142	5%	8,624,112
Remuneration of councillors	118,019	125,281	128,436	10,629	94,568	93,490	1,078	1%	128,436
Debt impairment	742,784	1,175,973	1,135,973	-	786,886	792,071	(5,185)	-1%	1,135,973
Depreciation & asset impairment	1,541,772	1,961,302	1,862,391	115,146	1,072,965	1,311,821	(238,856)	-18%	1,862,391
Finance charges	1,319,527	1,417,357	1,573,083	144,635	1,227,262	1,322,753	(95,491)	-7%	1,573,083
Bulk purchases	7,647,980	7,742,137	7,651,486	495,483	5,819,062	5,859,733	(40,671)	-1%	7,651,486
Other materials	2,169,429	2,864,644	2,710,966	21,176	1,752,298	2,009,745	(257,447)	-13%	2,710,966
Contracted services	2,927,509	2,608,881	3,652,954	212,796	1,910,059	2,474,371	(564,312)	-23%	3,652,954
Transfers and subsidies	424,800	50,707	169,637	12,658	82,824	122,579	(39,755)	-32%	169,637
Other expenditure	2,787,832	3,269,776	3,192,264	310,727	1,975,763	2,162,884	(187,121)	-9%	3,192,264
Loss on disposal of PPE	1,138	1	1	-	-	1	(1)	-100%	1
Total Expenditure	27,558,642	29,994,829	30,701,303	2,003,137	20,887,548	22,028,166	(1,140,618)	-5%	30,701,303
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations)	597,528	231,168	471,854	1,433,366	2,284,465	1,367,728	(1,364,501)	(0)	471,854
(National / Provincial and District)	2,362,777	2,443,910	2,426,069	194,497	1,161,299	1,444,069	(282,769)	(0)	2,426,069
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	6,000	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	54,397	32,816	44,777	63	23,356	29,316	-	-	44,777
Surplus/(Deficit) after capital transfers & contributions	3,014,702	2,713,894	2,942,700	1,627,926	3,469,120	2,841,113	-	-	2,942,700
Taxation	-	500	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3,014,702	2,713,394	2,942,700	1,627,926	3,469,120	2,841,113	-	-	2,942,700

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M09 March									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Municipal Entity									
Housing Company Tshwane	47,254	41,669	39,917	1,633	27,764	30,715	(2,951)	-10%	41,669
Tshwane Economic Development Agency	61,022	61,013	61,506	5,174	35,522	43,831	(8,309)	-19%	61,013
Total Operating Revenue	108,276	102,682	101,423	6,807	63,286	74,547	(11,261)	-15%	102,682
Expenditure By Municipal Entity									
Housing Company Tshwane	33,698	38,224	35,996	1,338	12,443	25,409	(12,966)	-51%	38,224
Tshwane Economic Development Agency	110,423	60,213	60,556	4,718	34,103	42,149	(8,047)	-19%	60,213
Total Operating Expenditure	144,121	98,437	96,552	6,056	46,546	67,559	(21,013)	-31%	98,437
Surplus/ (Deficit) for the yr/period	(35,844)	4,245	4,871	751	16,739	6,988	(32,274)	-462%	4,245
Capital Expenditure By Municipal Entity									
Housing Company Tshwane	30,474	122,175	116,527	–	7,702	61,670	(53,967)	-88%	122,175
Tshwane Economic Development Agency	1,602	300	375	56	153	230	(77)	-33%	300
Total Capital Expenditure	32,077	122,475	116,902	56	7,856	61,900	(54,044)	-87%	122,475

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	124	84,823	(443)	(443)	(443)	84,823	85,266	100.5%	0%
August	127,494	139,949	61,901	61,901	61,458	61,458	0	0.0%	2%
September	152,136	255,687	78,006	78,006	139,464	139,464	0	0.0%	4%
October	352,182	323,383	154,340	154,340	293,804	293,804	0	0.0%	7%
November	286,123	470,603	254,183	254,183	547,987	547,987	0	0.0%	14%
December	249,294	515,809	305,942	305,942	853,929	853,929	0	0.0%	22%
January	155,969	527,975	158,617	115,541	969,470	1,012,546	43,076	4.3%	25%
February	167,945	477,081	291,934	153,324	1,122,794	1,304,480	181,686	13.9%	28%
March	224,096	369,964	516,367	292,185	1,414,979	1,820,847	405,868	22.3%	36%
April	230,602	255,383	463,401			2,284,248	–		
May	342,099	245,647	565,788			2,850,036	–		
June	911,823	276,456	990,066			3,840,102	–		
Total Capital expenditure	3,199,887	3,942,759	3,840,102	1,414,979					

(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 - M09 March									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	2,310,580	1,989,569	2,078,438	153,500	755,861	933,567	177,707	19.0%	2,078,438
Roads Infrastructure	1,129,090	518,185	520,399	44,508	192,217	242,793	50,577	20.8%	520,399
Roads	1,079,528	415,867	447,643	40,726	178,830	224,184	45,354	20.2%	447,643
Road Structures	1,559	81,319	51,756	278	9,882	8,609	(1,273)	-14.8%	51,756
Road Furniture	48,002	21,000	21,000	3,504	3,504	10,000	6,496	65.0%	21,000
Storm water Infrastructure	859	85,892	59,942	—	109	7,000	6,891	98.4%	59,942
Drainage Collection	804	30,692	19,942	—	—	1,500	1,500	100.0%	19,942
Storm water Conveyance	55	55,200	40,000	—	109	5,500	5,391	98.0%	40,000
Electrical Infrastructure	434,237	432,312	496,312	28,302	199,284	255,702	56,418	22.1%	496,312
MV Substations	162,529	135,000	156,000	1,814	42,517	62,743	20,226	32.2%	156,000
MV Networks	9,813	15,000	15,000	(1,859)	5,741	8,272	2,531	30.6%	15,000
LV Networks	249,996	212,312	251,312	18,741	121,234	158,761	37,527	23.6%	251,312
Capital Spares	11,899	70,000	74,000	9,605	29,791	25,926	(3,865)	-14.9%	74,000
Water Supply Infrastructure	224,384	575,496	560,610	60,143	239,507	245,691	6,184	2.5%	560,610
Reservoirs	—	109,000	96,000	10,312	51,354	56,207	4,854	8.6%	96,000
Pump Stations	—	22,000	22,000	—	—	—	—	—	22,000
Water Treatment Works	13,649	138,000	90,000	7,858	62,940	70,000	7,060	10.1%	90,000
Bulk Mains	141,496	62,000	56,513	2,383	1,399	16,273	14,873	91.4%	56,513
Distribution	69,238	83,304	83,304	39,589	123,814	103,211	(20,603)	-20.0%	83,304
Distribution Points	—	161,191	212,793	—	—	—	—	—	212,793
Sanitation Infrastructure	428,812	352,684	416,176	12,036	106,160	158,341	52,182	33.0%	416,176
Pump Station	—	—	—	—	21,046	21,046	—	—	—
Reticulation	274,625	182,675	209,825	11,316	52,303	84,274	31,970	37.9%	209,825
Waste Water Treatment Works	645	88,008	112,408	720	3,194	2,543	(652)	-25.6%	112,408
Outfall Sewers	153,542	82,000	93,942	—	29,616	50,479	20,863	41.3%	93,942
Solid Waste Infrastructure	4,831	10,000	10,000	—	4,370	5,562	1,192	21.4%	10,000
Waste Transfer Stations	—	1,000	1,000	—	—	—	—	—	1,000
Waste Separation Facilities	4,831	—	—	—	—	—	—	—	—
Capital Spares	—	9,000	9,000	—	4,370	5,562	1,192	21.4%	9,000
Information and Communication Infrastructure	88,367	15,000	15,000	8,513	14,215	18,478	4,263	23.1%	15,000
Distribution Layers	88,367	15,000	15,000	8,513	14,215	18,478	4,263	23.1%	15,000
Community Assets	98,581	212,307	237,706	17,889	66,757	68,606	1,849	2.7%	237,706
Community Facilities	63,282	212,307	236,706	17,889	66,757	68,606	1,849	2.7%	236,706
Centres	—	—	—	—	498	498	—	—	—
Clinics/Care Centres	57,710	47,200	80,993	13,563	49,702	44,803	(4,899)	-10.9%	80,993
Fire/Ambulance Stations	—	2,000	2,000	346	641	945	304	32.2%	2,000
Libraries	—	9,707	7,213	—	—	—	—	—	7,213
Cemeteries/Crematoria	1,574	5,000	5,000	1,614	2,671	3,200	529	16.5%	5,000
Markets	—	6,900	—	—	—	—	—	—	—
Airports	3,998	3,000	3,000	—	—	2,500	2,500	100.0%	3,000
Taxi Ranks/Bus Terminals	—	138,500	138,500	2,366	13,246	16,661	3,415	20.5%	138,500
Sport and Recreation Facilities	35,299	—	1,000	—	—	—	—	—	1,000
Outdoor Facilities	35,299	—	1,000	—	—	—	—	—	1,000
Investment properties	—	51,500	58,396	—	9,214	29,754	20,540	69.0%	58,396
Revenue Generating	—	50,000	56,900	—	7,718	28,258	20,540	72.7%	56,900
Improved Property	—	50,000	56,900	—	7,718	28,258	20,540	72.7%	56,900
Non-revenue Generating	—	1,500	1,496	—	1,496	1,496	—	—	1,496
Improved Property	—	1,500	1,496	—	1,496	1,496	—	—	1,496
Other assets	58,605	29,750	26,504	96	12,610	42,836	30,226	70.6%	26,504
Operational Buildings	45,956	29,750	26,504	96	4,907	7,927	3,020	38.1%	26,504
Municipal Offices	—	3,500	22,224	96	3,210	3,480	270	7.8%	22,224
Pay/Enquiry Points	—	—	3,480	—	—	—	—	—	3,480
Stores	12,909	800	—	—	—	750	750	100.0%	—
Laboratories	—	—	800	—	—	—	—	—	800
Capital Spares	33,047	25,450	—	—	1,697	3,697	2,000	54.1%	—
Housing	12,650	—	17,944	—	7,702	34,909	27,206	77.9%	216,202
Staff Housing	—	—	49,650	—	—	—	—	—	49,650
Social Housing	8,999	—	—	—	—	—	—	—	—
Capital Spares	3,651	—	166,552	—	7,702	34,909	27,206	77.9%	166,552
Intangible Assets	59,509	97,566	107,566	8,348	31,915	63,083	31,168	49.4%	107,566
Licences and Rights	59,509	97,566	107,566	8,348	31,915	63,083	31,168	49.4%	107,566
Computer Software and Applications	59,509	97,566	107,566	8,348	31,915	63,083	31,168	49.4%	107,566
Computer Equipment	71,205	10,925	70,925	12,019	23,130	30,859	7,729	25.0%	70,925
Computer Equipment	71,205	10,925	70,925	12,019	23,130	30,859	7,729	25.0%	70,925
Furniture and Office Equipment	10,007	11,350	10,208	674	3,037	6,376	3,339	52.4%	10,208
Furniture and Office Equipment	10,007	11,350	10,208	674	3,037	6,376	3,339	52.4%	10,208
Machinery and Equipment	43,561	72,500	73,554	(303)	17,378	54,453	37,075	68.1%	73,554
Machinery and Equipment	43,561	72,500	73,554	(303)	17,378	54,453	37,075	68.1%	73,554
Transport Assets	—	132,925	122,925	—	111,782	114,157	2,375	2.1%	122,925
Transport Assets	—	132,925	122,925	—	111,782	114,157	2,375	2.1%	122,925
Libraries	15,646	—	10,400	5,220	5,228	1,000	(4,228)	-422.8%	10,400
Libraries	15,646	—	10,400	5,220	5,228	1,000	(4,228)	-422.8%	10,400
Total Capital Expenditure on new assets	2,667,694	2,608,391	2,770,118	197,442	1,036,913	1,344,692	307,779	22.9%	2,770,118

(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 - M09 March									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	448,609	487,422	448,672	69,226	202,939	255,629	52,690	20.6%	448,672
Roads Infrastructure	264,920	293,422	332,172	46,237	116,635	156,522	39,887	25.5%	332,172
Roads	235,823	293,422	332,172	46,237	116,635	156,522	39,887	25.5%	332,172
Road Structures	29,096	-	-	-	-	-	-		-
Electrical Infrastructure	43,588	22,000	16,000	4,833	7,898	8,776	877	10.0%	16,000
HV Substations	3,519	-	-	-	-	-	-		-
MV Substations	-	5,000	1,000	-	-	-	-		1,000
MV Networks	-	5,000	5,000	215	2,079	4,200	2,121	50.5%	5,000
LV Networks	38,984	10,000	10,000	4,618	5,820	4,576	(1,244)	-27.2%	10,000
Capital Spares	1,085	2,000	-	-	-	-	-		-
Water Supply Infrastructure	61,614	102,000	72,000	3,054	14,126	25,186	11,059	43.9%	72,000
Bulk Mains	46,898	-	-	-	-	-	-		-
Distribution	14,716	102,000	72,000	3,054	14,126	25,186	11,059	43.9%	72,000
Sanitation Infrastructure	62,496	70,000	28,500	15,102	64,279	65,146	866	1.3%	28,500
Reticulation	-	20,000	28,500	-	906	5,626	4,720	83.9%	28,500
Waste Water Treatment Works	62,496	50,000	-	15,102	63,373	59,520	(3,853)	-6.5%	-
Solid Waste Infrastructure	15,991	-	-	-	-	-	-		-
Waste Transfer Stations	15,991	-	-	-	-	-	-		-
Community Assets	12,901	39,000	14,077	-	6,545	7,310	765	10.5%	14,077
Community Facilities	7,493	7,000	5,500	-	1,168	1,933	765	39.6%	5,500
Halls	1,590	-	-	-	-	-	-		-
Clinics/Care Centres	-	2,000	500	-	-	100	100	100.0%	500
Fire/Ambulance Stations	5,903	5,000	5,000	-	1,168	1,833	665	36.3%	5,000
Sport and Recreation Facilities	5,408	32,000	8,577	-	5,377	5,377	-		8,577
Outdoor Facilities	5,408	32,000	8,577	-	5,377	5,377	-		8,577
Investment properties	-	346,000	-	-	-	-	-		-
Revenue Generating	-	346,000	-	-	-	-	-		-
Improved Property	-	346,000	-	-	-	-	-		-
Other assets	24,586	20,000	20,000	3,983	3,983	-	(3,983)	#DIV/0!	20,000
Operational Buildings	14,658	-	-	-	-	-	-		-
Stores	14,658	-	-	-	-	-	-		-
Housing	9,929	20,000	20,000	3,983	3,983	-	(3,983)	#DIV/0!	20,000
Social Housing	9,929	20,000	20,000	3,983	3,983	-	(3,983)	#DIV/0!	20,000
Machinery and Equipment	4,298	8,000	6,900	104	168	4,100	3,932	95.9%	6,900
Machinery and Equipment	4,298	8,000	6,900	104	168	4,100	3,932	95.9%	6,900
Total Capital Expenditure on renewal of existing assets	490,395	900,422	489,650	73,312	213,635	267,040	53,405	20.0%	489,650

(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 - M09 March									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	563,863	787,700	756,800	86,708	447,337	438,442	(8,895)	-2.0%	756,800
Roads Infrastructure	74,710	118,194	110,314	24,269	62,066	43,710	(18,356)	-42.0%	110,314
Roads	70,223	80,168	71,701	22,512	50,642	34,853	(15,789)	-45.3%	71,701
Road Structures	—	480	480	—	—	—	—	—	480
Road Furniture	4,487	37,546	38,133	1,756	11,425	8,857	(2,567)	-29.0%	38,133
Storm water Infrastructure	16,174	19,407	21,207	2,236	8,596	9,976	1,380	13.8%	21,207
Drainage Collection	16,174	10,953	12,303	2,236	8,596	9,976	1,380	13.8%	12,303
Storm water Conveyance	—	8,454	8,904	—	—	—	—	—	8,904
Electrical Infrastructure	327,442	314,017	311,410	37,864	229,736	239,092	9,356	3.9%	311,410
Power Plants	48,084	10,000	10,000	34	9,268	9,549	281	2.9%	10,000
HV Substations	168,722	10,438	10,438	14,131	43,945	59,559	15,614	26.2%	10,438
HV Switching Station	—	13,275	13,275	—	—	—	—	—	13,275
HV Transmission Conductors	—	804	804	—	—	—	—	—	804
MV Substations	—	45,532	47,452	3,182	32,719	33,797	1,078	3.2%	47,452
MV Switching Stations	—	18,147	18,227	—	—	293	293	100.0%	18,227
MV Networks	56,337	115,773	115,773	9,185	62,428	50,646	(11,782)	-23.3%	115,773
LV Networks	54,300	100,049	95,442	11,331	81,377	85,248	3,871	4.5%	95,442
Water Supply Infrastructure	63,233	199,197	184,289	7,903	82,612	78,038	(4,574)	-5.9%	184,289
Reservoirs	14,844	8,786	20,286	480	18,128	21,821	3,693	16.9%	20,286
Water Treatment Works	3,242	7,350	7,350	309	5,091	5,769	679	11.8%	7,350
Bulk Mains	—	5,720	8,520	1	111	258	147	57.1%	8,520
Distribution	45,147	177,342	148,133	7,113	59,283	50,190	(9,093)	-18.1%	148,133
Sanitation Infrastructure	62,721	113,455	109,351	13,453	59,726	62,576	2,851	4.6%	109,351
Pump Station	4,239	4,732	6,727	328	3,942	4,353	410	9.4%	6,727
Reticulation	8,455	16,745	20,412	2,644	15,232	17,730	2,498	14.1%	20,412
Waste Water Treatment Works	50,027	86,523	76,523	10,481	40,552	40,494	(58)	-0.1%	76,523
Outfall Sewers	—	5,456	5,689	—	—	—	—	—	5,689
Solid Waste Infrastructure	15,422	18,215	15,015	324	3,599	2,770	(829)	-29.9%	15,015
Landfill Sites	4,361	8,372	8,372	68	2,432	2,364	(68)	-2.9%	8,372
Waste Transfer Stations	—	3,748	548	—	—	—	—	—	548
Waste Drop-off Points	11,061	5,946	5,946	254	1,137	380	(757)	-199.4%	5,946
Waste Separation Facilities	—	148	148	1	30	26	(4)	-14.2%	148
Rail Infrastructure	273	242	242	—	—	121	121	100.0%	242
Rail Lines	273	242	242	—	—	121	121	100.0%	242
Information and Communication Infrastructure	3,887	4,973	4,973	660	1,002	2,159	1,157	53.6%	4,973
Core Layers	—	2,021	2,021	4	78	1,047	970	92.6%	2,021
Distribution Layers	3,887	2,952	2,952	656	924	1,111	187	16.8%	2,952
Community Assets	23,196	159,735	139,645	11,571	73,322	94,219	20,897	22.2%	139,645
Community Facilities	17,756	131,931	115,538	10,417	58,666	77,947	19,281	24.7%	115,538
Halls	—	663	663	0	402	497	95	19.1%	663
Centres	—	884	884	6	59	336	277	31.3%	884
Clinics/Care Centres	—	3,936	4,244	79	598	333	(265)	-79.6%	4,244
Fire/Ambulance Stations	11,743	2,984	2,984	555	4,033	5,319	1,286	24.2%	2,984
Testing Stations	—	—	—	—	—	—	—	—	—
Museums	—	432	432	—	408	300	(109)	-36.3%	432
Galleries	—	155	155	—	151	88	(63)	-72.1%	155
Cemeteries/Crematoria	—	11,968	13,098	511	6,962	8,396	1,433	17.1%	13,098
Police	—	4,331	4,331	204	2,631	2,777	145	5.2%	4,331
Public Open Space	—	92,827	74,997	8,392	39,659	54,170	14,511	26.8%	74,997
Nature Reserves	6,013	6,726	6,726	213	3,093	3,347	254	7.6%	6,726
Markets	—	5,018	5,018	238	452	2,041	1,589	77.9%	5,018
Airports	—	2,007	2,007	216	216	285	69	24.2%	2,007
Sport and Recreation Facilities	5,439	27,805	24,107	1,154	14,656	16,272	1,616	9.9%	24,107
Indoor Facilities	—	133	133	—	52	40	(12)	-31.1%	133
Outdoor Facilities	5,439	27,672	23,974	1,154	14,604	16,232	1,628	10.0%	23,974
Investment properties	—	6,427	6,427	724	3,111	4,193	1,082	25.8%	6,427
Revenue Generating	—	6,427	6,427	724	3,111	4,193	1,082	25.8%	6,427
Improved Property	—	512	512	3	35	271	236	87.1%	512
Unimproved Property	—	5,915	5,915	721	3,076	3,922	846	21.6%	5,915
Other assets	179,296	113,481	215,887	3,310	35,661	44,367	8,706	19.6%	215,887
Operational Buildings	179,248	103,972	210,275	3,279	35,331	44,044	8,712	19.8%	210,275
Municipal Offices	177,520	48,676	105,137	1,307	6,053	12,314	6,260	50.8%	105,137
Pay/Enquiry Points	—	1,708	55,242	—	—	15	15	100.0%	55,242
Building Plan Offices	—	—	1,708	—	—	—	—	—	1,708
Workshops	—	165	—	—	—	82	82	100.0%	—
Yards	—	—	165	—	1,118	—	—	—	165
Manufacturing Plant	1,653	2,694	—	3	1,118	1,445	327	22.6%	—
Depots	75	50,729	2,294	1,970	28,160	30,187	2,028	6.7%	2,294
Capital Spares	—	—	45,729	—	—	—	—	—	45,729
Housing	48	9,509	5,612	31	329	323	(6)	-1.9%	5,612
Social Housing	48	9,509	5,612	31	329	323	(6)	-1.9%	5,612
Intangible Assets	73,544	64,597	65,497	4,965	59,396	57,472	(1,924)	-3.3%	65,497
Licences and Rights	73,544	64,597	65,497	4,965	59,396	57,472	(1,924)	-3.3%	65,497
Computer Software and Applications	73,544	64,597	65,497	4,965	59,396	57,472	(1,924)	-3.3%	65,497
Computer Equipment	126	16,716	16,716	1,844	8,631	10,234	1,603	15.7%	16,716
Computer Equipment	126	16,716	16,716	1,844	8,631	10,234	1,603	15.7%	16,716
Furniture and Office Equipment	1,779	3,352	3,502	—	664	1,732	1,068	61.7%	3,502
Furniture and Office Equipment	1,779	3,352	3,502	—	664	1,732	1,068	61.7%	3,502
Machinery and Equipment	83,379	51,366	47,153	4,450	43,988	55,350	11,363	20.5%	47,153
Machinery and Equipment	83,379	51,366	47,153	4,450	43,988	55,350	11,363	20.5%	47,153
Transport Assets	136,253	124,100	196,100	24,977	88,213	124,808	36,595	29.3%	196,100
Transport Assets	136,253	124,100	196,100	24,977	88,213	124,808	36,595	29.3%	196,100
Libraries	32	6,483	4,683	688	3,326	3,681	355	9.6%	4,683
Libraries	32	6,483	4,683	688	3,326	3,681	355	9.6%	4,683
Total Repairs and Maintenance Expenditure	1,061,466	1,333,959	1,452,411	139,237	763,649	834,498	70,850	8.5%	1,452,411

(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 - M09 March								
Description	2016/17	Budget Year 2017/18						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1,339,774	1,378,220	998,262	81,145	755,235	923,310	168,075	998,262
Roads Infrastructure	225,065	474,552	526,657	27,940	260,044	317,916	57,872	526,657
Roads	225,065	403,363	447,651	23,749	221,034	270,225	49,190	447,651
Road Structures	—	6,701	7,437	395	3,672	4,489	817	7,437
Road Furniture	—	64,488	71,569	3,797	35,338	43,202	7,864	71,569
Storm water Infrastructure	112,166	92,315	8,689	5,435	50,587	61,845	11,258	8,689
Drainage Collection	112,166	—	—	—	—	—	—	—
Storm water Conveyance	—	92,315	8,689	5,435	50,587	61,845	11,258	8,689
Electrical Infrastructure	507,848	330,273	162,738	19,445	180,982	221,259	40,277	162,738
Power Plants	(12,775)	5,931	2,922	349	3,250	3,973	723	2,922
HV Substations	520,623	57,870	28,515	3,407	31,712	38,769	7,057	28,515
HV Switching Station	—	10	5	1	6	7	1	5
HV Transmission Conductors	—	15,737	7,754	927	8,623	10,543	1,919	7,754
MV Substations	—	23,936	11,794	1,409	13,116	16,035	2,919	11,794
MV Switching Stations	—	4,347	2,142	256	2,382	2,912	530	2,142
LV Networks	—	71,748	35,353	4,224	39,316	48,066	8,750	35,353
Water Supply Infrastructure	417,917	150,694	74,253	8,872	82,577	100,954	18,377	74,253
Dams and Weirs	239,666	134,469	54,711	14,111	131,332	160,559	29,227	134,469
Boreholes	(117,905)	975	547	57	534	653	119	547
Reservoirs	—	169	95	10	93	114	21	95
Pump Stations	—	29,036	16,291	1,710	15,911	19,452	3,541	16,291
Water Treatment Works	—	5,109	2,867	301	2,800	3,423	623	2,867
Bulk Mains	—	20,976	11,769	1,235	11,494	14,052	2,558	11,769
Distribution	—	54,103	30,355	3,185	29,647	36,245	6,598	30,355
Distribution Points	535,822	128,251	71,958	7,551	70,279	85,919	15,640	71,958
PRV Stations	—	425	238	25	233	285	52	238
Sanitation Infrastructure	—	622	349	37	341	416	76	349
Pump Station	(307,476)	212,960	151,478	12,538	116,698	142,668	25,971	151,478
Reticulation	1,440	2,626	1,868	155	1,439	1,759	320	1,868
Waste Water Treatment Works	(308,915)	135,530	96,402	7,979	74,267	90,795	16,528	96,402
Outfall Sewers	—	42,542	30,260	2,505	23,312	28,500	5,188	30,260
Solid Waste Infrastructure	—	32,263	22,949	1,900	17,679	21,614	3,934	22,949
Landfill Sites	6,048	13,510	6,429	795	7,403	9,051	1,648	6,429
Waste Processing Facilities	6,048	—	—	—	—	—	—	—
Waste Separation Facilities	—	9,003	4,284	530	4,933	6,031	1,098	4,284
Rail Infrastructure	—	4,507	2,145	265	2,470	3,019	550	2,145
Rail Lines	21,771	—	—	—	—	—	—	—
Information and Communication Infrastructure	21,771	—	—	—	—	—	—	—
Data Centres	356,435	14,943	7,802	880	8,189	10,011	1,822	7,802
Core Layers	356,435	—	—	—	—	—	—	—
Community Assets	—	14,943	7,802	880	8,189	10,011	1,822	7,802
Community Facilities	(583,380)	207,791	167,662	12,234	113,865	139,205	25,340	167,662
Halls	42,593	130,769	105,515	7,699	71,659	87,606	15,947	105,515
Centres	—	3,089	2,493	182	1,693	2,070	377	2,493
Crèches	—	7,735	6,241	455	4,239	5,182	943	6,241
Clinics/Care Centres	—	961	776	57	527	644	117	776
Fire/Ambulance Stations	14,658	9,514	7,677	560	5,214	6,374	1,160	7,677
Testing Stations	1,440	7,213	5,820	425	3,953	4,832	880	5,820
Museums	—	3	3	0	2	2	0	3
Libraries	—	687	554	40	377	460	84	554
Cemeteries/Crematoria	2,880	—	—	—	—	—	—	—
Police	(11,526)	10,083	8,136	594	5,525	6,755	1,230	8,136
Public Open Space	8,639	537	433	32	294	360	65	433
Public Ablution Facilities	—	39,041	31,501	2,299	21,394	26,155	4,761	31,501
Markets	12,534	216	174	13	118	144	26	174
Stalls	—	15,550	12,547	916	8,521	10,417	1,896	12,547
Airports	—	16	13	1	9	11	2	13
Taxi Ranks/Bus Terminals	—	20,148	16,257	1,186	11,041	13,498	2,457	16,257
Capital Spares	—	15,974	12,889	940	8,753	10,702	1,948	12,889
Sport and Recreation Facilities	13,967	—	—	—	—	—	—	—
Outdoor Facilities	(625,973)	77,022	62,148	4,535	42,207	51,600	9,393	62,148
Heritage assets	(625,973)	77,022	62,148	4,535	42,207	51,600	9,393	62,148
Monuments	—	207,840	—	12,237	113,892	139,238	25,346	—
Historic Buildings	—	—	—	8	76	93	17	—
Works of Art	—	181,792	—	10,703	99,618	121,788	22,170	—
Other Heritage	—	25,830	—	1,521	14,154	17,304	3,150	—
Investment properties	—	81	—	5	44	54	10	—
Revenue Generating	789,600	13,002	36,413	766	7,125	8,711	1,586	36,413
Improved Property	789,600	13,002	36,413	766	7,125	8,711	1,586	36,413
Unimproved Property	771,918	—	—	—	—	—	—	—
Other assets	17,682	—	—	—	—	—	—	—
Operational Buildings	(61,139)	14,093	209,717	830	7,723	9,441	1,719	211,557
Municipal Offices	(78,850)	279	5,988	16	153	187	34	5,988
Pay/Enquiry Points	—	124	1,840	7	68	83	15	1,840
Training Centres	—	—	—	—	—	—	—	—
Depots	1,584	—	—	—	—	—	—	—
Capital Spares	—	155	2,307	9	85	104	19	2,307
Housing	(80,434)	—	—	—	—	—	—	—
Staff Housing	17,711	13,814	205,570	813	7,570	9,254	1,685	205,570
Social Housing	17,711	849	12,639	50	465	569	104	12,639
Biological or Cultivated Assets	—	12,965	192,930	763	7,104	8,685	1,581	192,930
Biological or Cultivated Assets	—	28	42	2	15	19	3	42
Intangible Assets	—	28	42	2	15	19	3	42
Servitudes	(211,415)	32,192	121,417	1,895	17,641	21,567	3,926	242,833
Licences and Rights	—	11,466	43,244	675	6,283	7,681	1,398	43,244
Water Rights	(211,415)	20,727	78,172	1,220	11,358	13,885	2,528	199,589
Effluent Licenses	—	—	43,244	—	—	—	—	43,244
Computer Software and Applications	—	—	78,172	—	—	—	—	78,172
Computer Equipment	(211,415)	20,727	78,172	1,220	11,358	13,885	2,528	78,172
Furniture and Office Equipment	5,760	36,722	73,970	2,162	20,123	24,601	4,478	73,970
Machinery and Equipment	5,760	36,722	73,970	2,162	20,123	24,601	4,478	73,970
Transport Assets	266,167	4,795	27,360	282	2,628	3,212	585	27,360
Libraries	266,167	4,795	27,360	282	2,628	3,212	585	27,360
Transport Assets	—	21,828	54,997	1,285	11,961	14,623	2,662	54,997
Libraries	864	21,828	54,997	1,285	11,961	14,623	2,662	54,997
Transport Assets	—	39,242	175,374	2,310	21,504	26,289	4,786	175,374
Libraries	—	39,242	175,374	2,310	21,504	26,289	4,786	175,374
Transport Assets	—	5,547	2	327	3,040	3,716	676	2
Libraries	—	5,547	2	327	3,040	3,716	676	2
Total Depreciation	1,546,231	1,961,302	1,865,215	115,474	1,074,751	1,313,933	239,182	1,988,472

(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 - M09 March									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	14,147	213,541	250,843	5,795	99,971	119,115	19,144	16.1%	250,843
Roads Infrastructure	-	151,049	190,811	3,929	92,162	91,845	(317)	-0.3%	190,811
Roads	-	91,049	130,811	3,695	55,124	61,983	6,859	11.1%	130,811
Road Structures	-	60,000	60,000	234	37,038	29,862	(7,176)	-24.0%	60,000
Storm water Infrastructure	-	1,500	1,500	-	-	-	-		1,500
Storm water Conveyance	-	1,500	1,500	-	-	-	-		1,500
Electrical Infrastructure	9,359	9,000	11,000	326	6,203	6,165	(39)	-0.6%	11,000
MV Networks	-	2,000	2,000	212	823	1,100	277	25.2%	2,000
LV Networks	6,862	7,000	9,000	113	5,381	5,065	(316)	-6.2%	9,000
Capital Spares	2,497	-	-	-	-	-	-		-
Water Supply Infrastructure	-	17,000	12,540	-	-	1,500	1,500	100.0%	12,540
Reservoirs	-	-	7,800	-	-	1,500	1,500	100.0%	7,800
Water Treatment Works	-	15,000	800	-	-	-	-		800
Bulk Mains	-	2,000	-	-	-	-	-		-
Distribution	-	-	3,940	-	-	-	-		3,940
Sanitation Infrastructure	-	14,992	14,992	-	-	5,542	5,542	100.0%	14,992
Waste Water Treatment Works	-	14,992	14,992	-	-	5,542	5,542	100.0%	14,992
Solid Waste Infrastructure	-	5,000	5,000	-	65	3,065	3,000	97.9%	5,000
Waste Drop-off Points	-	5,000	5,000	-	65	3,065	3,000	97.9%	5,000
Information and Communication Infrastructure	4,788	15,000	15,000	1,541	1,541	11,000	9,459	86.0%	15,000
Distribution Layers	4,788	15,000	15,000	1,541	1,541	11,000	9,459	86.0%	15,000
Community Assets	14,764	71,180	78,966	-	(5,959)	5,722	11,681	204.1%	78,966
Community Facilities	14,317	55,180	58,456	-	2,491	13,172	10,681	81.1%	58,456
Cemeteries/Crematoria	1,200	-	-	-	-	-	-		-
Markets	5,498	2,500	2,500	-	754	754	-		2,500
Airports	6,976	6,000	5,976	-	1,728	4,728	3,000	63.5%	5,976
Taxi Ranks/Bus Terminals	-	42,180	43,180	-	-	5,581	5,581	100.0%	43,180
Capital Spares	642	4,500	6,800	-	10	2,110	2,100	99.5%	6,800
Sport and Recreation Facilities	447	16,000	20,510	-	(8,450)	(7,450)	1,000	-13.4%	20,510
Outdoor Facilities	447	16,000	20,510	-	(8,450)	(7,450)	1,000	-13.4%	20,510
Other assets	7,542	20,750	20,750	1,090	1,839	20,750	18,910	91.1%	20,750
Operational Buildings	7,542	20,750	20,750	1,090	1,839	20,750	18,910	91.1%	20,750
Municipal Offices	-	10,750	10,750	-	750	10,750	10,000	93.0%	10,750
Stores	7,542	10,000	10,000	1,090	1,090	10,000	8,910	89.1%	10,000
Intangible Assets	5,345	4,000	4,000	87	878	850	(28)	-3.3%	4,000
Licences and Rights	5,345	4,000	4,000	87	878	850	(28)	-3.3%	4,000
Computer Software and Applications	5,345	4,000	4,000	87	878	850	(28)	-3.3%	4,000
Machinery and Equipment	-	5,000	-	-	-	-	-		-
Machinery and Equipment	-	5,000	-	-	-	-	-		-
Transport Assets	-	37,000	37,000	14,459	67,701	62,679	(5,022)	-8.0%	37,000
Transport Assets	-	37,000	37,000	14,459	67,701	62,679	(5,022)	-8.0%	37,000
Total Capital Expenditure on upgrading of existing assets	41,798	351,471	391,559	21,431	164,431	209,115	44,684	21.4%	391,559

(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 **March 2018** has been prepared in accordance with the Municipal Finance Management Act and regulations made under this act.

Dr Moeketsi Mosola
CITY MANAGER OF THE CITY OF TSHWANE

Signature: _____

Date: _____