

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

From: The City Manager  
To: The Executive Mayor

GROUP FINANCIAL SERVICES DEPARTMENT: MUNICIPAL FINANCE  
MANAGEMENT ACT (MFMA) IN-YEAR FINANCIAL REPORT (MONTHLY  
BUDGET STATEMENT) FOR THE PERIOD ENDING  
30 APRIL 2018

1. PURPOSE

This report outlines the progress in the financial performance of the City of Tshwane against the budget for the period ended 30 April 2018, in compliance with Section 71 of the Municipal Finance Management Act (MFMA).

2. STRATEGIC PILLAR

A city that is open, honest and responsive.

3. BACKGROUND

Section 71(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 30 April 2018, the ten working days within which to report ends on **15 May 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 30 April 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 30 April 2018

| CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 30 APRIL 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      | 25,275,583 | 25,753,692 | (478,109)    | -2%          |
| Total Expenditure                                                      | 29,994,829      | 30,674,404      | 22,330,889 | 24,529,697 | (2,198,808)  | -9%          |

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

| CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE:30 APRIL 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      | 24,600,023 | 25,162,132 | (562,109)    | -2%          |
| Total Expenditure                                                     | 28,281,950      | 28,651,119      | 21,054,151 | 23,744,465 | (2,690,314)  | -11%         |

The actual operating revenue realised, excluding capital transfers and contributions to the City of Tshwane, reflects an unfavourable variance of R478,1 million against the year-to-date (YTD) budget for the period ended 30 April 2018.

The operating expenditure is underspent by R2,2 billion, which is 9% 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 R1,7 billion, representing 43% of the total adjustment budget. Expenditure including commitments amounts to R2,5 billion, representing 65% against budget.

Cash and cash equivalents as at 30 April 2018 amount to R3,8 billion.

The following impending shortfalls must be addressed.

- Service charges – electricity revenue (R212 million): under-recovery mainly on smart prepaid.
- Service charges – water revenue (R184 million): The budget for water and sewerage is based on statistical trends and is demand-driven. The under-recovery is aligned to the under-expenditure on bulk purchases.
- Fines (R45 million): mainly due to outstanding income from AARTO traffic fines.
- Transfers and subsidies (249,4 million): mainly due to underspending on the Housing Top Structure, TRT Subsidy and DBSA Grants.
- Other revenue line items (R90 million): mainly on township development contributions on rezoning, electricity, water and sanitation. The service is based on applications received from developers.

The following departments indicate a projected overspending on the year-to-date budget mainly on employee-related costs.

- Emergency Services Department
  - Employee-related costs (R70 million): Overspending mainly on salaries, medical aid and scheduled public day allowance.
- Health Department
  - Employee-related costs (R16,7 million): Overspending mainly salaries and pension and provident fund.

- Tshwane Metro Police Department
  - Employee-related costs (R136 million): mainly on salaries, unfixed allowance and pension and provident fund.
- Regional Operations and Coordination Department
  - Employee-related costs (R186 million): mainly on salaries, overtime and standby allowance

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 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 30 April 2018. When the executive mayor receives the statement or report submitted by the accounting officer in terms of Section 71 of the MFMA, the executive mayor is obliged to take certain steps regarding "budgetary control and early identification of financial problems", as required in terms of Section 54 of the MFMA. Furthermore, the accounting officer must, in writing, report to the municipal council the impending shortfalls, overspending and overdrafts in terms of Section 70 of the MFMA.

### 7.3 CONSTITUTIONAL AND LEGAL FACTORS

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

#### 7.4 COMMUNICATION 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-10 data string will be submitted on 15 May 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 R478 million against the year-to-date (YTD) budget for the period ended 30 April 2018.

The operating expenditure is underspent by R2,2 billion, which is 9% 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 R1,7 billion, representing 43% 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 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 30 APRIL 2018.**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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

## ANNEXURE A



# **IN-YEAR REPORT**

**BUDGET YEAR: 2017/18**

**REPORTING PERIOD: M10 APRIL 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 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 30 April 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) - M10 April                            |                   |                     |                   |                  |                   |                   |                    |                |                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|-------------------|------------------|-------------------|-------------------|--------------------|----------------|--------------------|
| 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                                                                                                                                                   |                   |                     |                   |                  |                   |                   |                    |                |                    |
| <b>Revenue By Source</b>                                                                                                                                      |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Property rates                                                                                                                                                | 5,912,584         | 6,514,409           | 6,604,409         | 528,206          | 5,450,611         | 5,408,601         | 42,010             | 1%             | 6,604,409          |
| Service charges - electricity revenue                                                                                                                         | 10,869,151        | 11,176,494          | 11,181,883        | 828,276          | 9,224,232         | 9,435,919         | (211,686)          | -2%            | 11,181,883         |
| Service charges - water revenue                                                                                                                               | 3,216,181         | 3,996,886           | 3,876,886         | 276,596          | 2,826,056         | 3,010,283         | (184,227)          | -6%            | 3,876,886          |
| Service charges - sanitation revenue                                                                                                                          | 1,032,486         | 982,879             | 962,879           | 81,444           | 813,245           | 802,653           | 10,592             | 1%             | 962,879            |
| Service charges - refuse revenue                                                                                                                              | 1,054,530         | 1,410,506           | 1,410,506         | 126,354          | 1,193,299         | 1,141,196         | 52,103             | 5%             | 1,410,506          |
| Rental of facilities and equipment                                                                                                                            | 140,955           | 151,864             | 144,835           | 13,653           | 102,724           | 101,940           | 784                | 1%             | 144,835            |
| Interest earned - external investments                                                                                                                        | 105,877           | 79,493              | 129,469           | 10,947           | 153,181           | 111,025           | 42,157             | 38%            | 129,469            |
| Interest earned - outstanding debtors                                                                                                                         | 623,191           | 466,691             | 546,655           | 57,550           | 524,281           | 418,486           | 105,795            | 25%            | 546,655            |
| Fines, penalties and forfeits                                                                                                                                 | 184,531           | 332,854             | 294,052           | 26,165           | 180,811           | 225,911           | (45,100)           | -20%           | 294,052            |
| Licences and permits                                                                                                                                          | 145,529           | 54,796              | 56,045            | 13,882           | 118,827           | 65,897            | 52,930             | 80%            | 56,045             |
| Agency services                                                                                                                                               | –                 | 6,650               | 2,564             | –                | –                 | –                 | –                  | –              | 2,564              |
| Transfers and subsidies                                                                                                                                       | 3,761,456         | 4,159,532           | 4,507,256         | 40,431           | 4,116,261         | 4,365,710         | (249,448)          | -6%            | 4,507,256          |
| Other revenue                                                                                                                                                 | 939,667           | 887,079             | 953,550           | 36,781           | 572,054           | 662,152           | (90,098)           | -14%           | 953,550            |
| Gains on disposal of PPE                                                                                                                                      | 3,571             | 5,880               | 5,880             | –                | 0                 | 3,920             | (3,920)            | -100%          | 5,880              |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                          | <b>27,989,708</b> | <b>30,226,013</b>   | <b>30,676,869</b> | <b>2,040,285</b> | <b>25,275,583</b> | <b>25,753,692</b> | <b>(478,109)</b>   | <b>-2%</b>     | <b>30,676,869</b>  |
| <b>Expenditure By Type</b>                                                                                                                                    |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Employee related costs                                                                                                                                        | 8,017,177         | 8,778,736           | 8,667,974         | 694,297          | 6,886,304         | 6,507,702         | 378,602            | 6%             | 8,667,974          |
| Remuneration of councillors                                                                                                                                   | 120,365           | 125,281             | 125,281           | 10,514           | 106,030           | 107,260           | (1,230)            | -1%            | 125,281            |
| Debt impairment                                                                                                                                               | 889,759           | 1,175,973           | 1,135,973         | 105,310          | 892,196           | 892,196           | –                  | –              | 1,135,973          |
| Depreciation & asset impairment                                                                                                                               | 1,546,231         | 1,961,302           | 1,865,215         | 139,597          | 1,214,349         | 1,496,723         | (282,374)          | -19%           | 1,865,215          |
| Finance charges                                                                                                                                               | 1,319,812         | 1,417,357           | 1,455,723         | 89,341           | 1,316,786         | 1,436,316         | (119,530)          | -8%            | 1,455,723          |
| Bulk purchases                                                                                                                                                | 7,467,527         | 7,462,684           | 7,585,684         | (277,773)        | 5,541,288         | 6,447,106         | (905,818)          | -14%           | 7,585,684          |
| Other materials                                                                                                                                               | 2,170,290         | 3,261,702           | 3,107,730         | 209,760          | 1,962,058         | 2,225,168         | (263,110)          | -12%           | 3,107,730          |
| Contracted services                                                                                                                                           | 2,599,777         | 2,874,971           | 3,429,290         | 248,904          | 2,165,992         | 2,846,574         | (680,582)          | -24%           | 3,429,290          |
| Transfers and subsidies                                                                                                                                       | 424,800           | 49,980              | 50,062            | 2,562            | 55,386            | 135,469           | (50,083)           | -37%           | 50,062             |
| Other expenditure                                                                                                                                             | 2,809,339         | 2,886,842           | 3,251,472         | 174,282          | 2,160,499         | 2,435,181         | (274,683)          | -11%           | 3,251,472          |
| Loss on disposal of PPE                                                                                                                                       | 1,284             | 1                   | 1                 | –                | –                 | 1                 | (1)                | -100%          | 1                  |
| <b>Total Expenditure</b>                                                                                                                                      | <b>27,366,362</b> | <b>29,994,829</b>   | <b>30,674,404</b> | <b>1,396,795</b> | <b>22,330,889</b> | <b>24,529,697</b> | <b>(2,198,808)</b> | <b>-9%</b>     | <b>30,674,404</b>  |
| <b>Surplus/(Deficit)</b>                                                                                                                                      | <b>623,346</b>    | <b>231,184</b>      | <b>2,465</b>      | <b>643,490</b>   | <b>2,944,694</b>  | <b>1,223,995</b>  | <b>1,720,699</b>   | <b>0</b>       | <b>2,465</b>       |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                 | 2,362,777         | 2,443,910           | 2,433,625         | 196,048          | 1,429,795         | 1,746,830         | (317,035)          | (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            | 3,596            | 26,952            | 34,470            | (7,518)            | (0)            | 32,816             |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                          | <b>3,040,520</b>  | <b>2,713,910</b>    | <b>2,473,806</b>  | <b>843,134</b>   | <b>4,401,442</b>  | <b>3,005,295</b>  |                    |                | <b>2,473,806</b>   |
| Taxation                                                                                                                                                      | 759               | 500                 | 500               | –                | 714               | –                 | 714                |                | 500                |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                       | <b>3,039,762</b>  | <b>2,713,410</b>    | <b>2,473,306</b>  | <b>843,134</b>   | <b>4,400,728</b>  | <b>3,005,295</b>  |                    |                | <b>2,473,306</b>   |
| Attributable to minorities                                                                                                                                    | –                 | –                   | –                 | –                | –                 | –                 |                    |                | –                  |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                         | <b>3,039,762</b>  | <b>2,713,410</b>    | <b>2,473,306</b>  | <b>843,134</b>   | <b>4,400,728</b>  | <b>3,005,295</b>  |                    |                | <b>2,473,306</b>   |
| Share of surplus/ (deficit) of associate                                                                                                                      | –                 | –                   | –                 | –                | –                 | –                 |                    |                | –                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                        | <b>3,039,762</b>  | <b>2,713,410</b>    | <b>2,473,306</b>  | <b>843,134</b>   | <b>4,400,728</b>  | <b>3,005,295</b>  |                    |                | <b>2,473,306</b>   |

The YTD actual revenue amounts to R25,3 billion and reflects an unfavourable variance of R478 million against the YTD budget of R25,8 billion.

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

- Property rates (R42 million favourable) – due to invoices on the exception list that were released, and an update of property valuations from the property rates system to the billing system
- Service charges: Electricity revenue (R212 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 (R184 million unfavourable) and sanitation (R10,6 million favourable) – The budget for water and sewerage is based on statistical trends and is demand-driven. The under-recovery is aligned to the under-expenditure on Bulk Purchases.
- Service charges: Refuse (R52 million favourable) – solid waste removal is ahead due to the city cleansing levy imposed on non-refuse account holders.
- Interest earned on external investments (R42 million favourable) – interest earned on the short-term investment is better than projected.
- Interest earned on outstanding debtors (R106 million favourable) – as a result of an increase in outstanding debtors.
- Fines and penalties (R45 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 (R53 million favourable) – the revenue from driver's and motor vehicle licenses were higher than budgeted.
- Transfers and subsidies (R249,4 million unfavourable) – mainly due to underspending on the Housing top structure, TRT Subsidy and DBSA Grants.
- Other revenue (R90 million unfavourable) – due to under-recovery on the following line items:
  - Building plan fees are under-recovered by R11,7 million. The building plan applications revenue is market-driven and seasonal.
  - Approval Fees for Advertising Signs are under-recovered by R11,5 million. The revenue from Outdoor Advertising Application Fees is allocated periodically.
  - Market fees are under-recovered by R5,2 million due to revenue for the period not yet processed on the SAP system. Market fees are journalised in the first week after closure of the month.
  - Transport fees are under-recovered by R15,5 million. The Tshwane Bus Service planned shifts have been reduced from 230 to 165 due to shortage of resources, including bus drivers. The collection for the month of April still needs to be processed in SAP system.
  - Township development contributions on electricity are under-recovered by R31,3 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 R9,9 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. Service contributions are based on applications as received from developers for this service. This service cannot be predicted.
  - Township development contributions on sanitation are under-recovered by R8,7 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 services contribution policy of the City of Tshwane are based on applications as received from developers for this service. This service cannot be predicted.
  - Township development contributions rezoning is under-recovered by R12,3 million. Submissions of applications for development and land-use rights are market-driven and seasonal.

The YTD actual expenditure amounts to R22,3 billion and indicates an underspending variance of R2,2 billion or 9% against the YTD budget of R24,5 billion.

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

- Employee-related costs (R379 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 (R282 million under budget) – the calculation is aligned with the asset verification and purification process.
- Finance charges (R120 million under budget) – mainly on interest on swaps and rehabilitation of landfill sites.
- Bulk purchases (R906 million under budget) – due to delays in the payment of the invoices. The due dates of issuing invoices by Eskom are not as per agreement.
- Other materials (R263 million under budget) – mainly due to underspending on the following line items:
  - Water: Rand Water is underspent by R223 million – the purchase of bulk water is demand-driven and the under expenditure is aligned to the under-recovery on sales. Invoices for April are still to be captured.
  - Stationery is underspent by R3,8 million – stationery is purchased as and when required.
  - Tyres and tubes are underspent by R3,8 million – material is bought as and when required.
  - Substations are underspent by R2,3 million – Work is still in progress for the committed amount of R5 million.
  - Chemicals are underspent by R9,8 million. The Central Supplier Database (CSD) registration of the contractor that provided liquid chlorine for disinfection was withdrawn by National Treasury, a new tender had to be advertised. Funds are currently committed to the new tender.
- Contracted services (R681 million under budget) – mainly on the following line items:
  - Watchman Services are under budget by R51,8 million due to delay in the E-Procurement system and commitments are still in the procurement process.
  - City Planning and Frameworks are under budget by R9,9 million. Funds are managed within baseline allocation and according to urgent and operational requirements, as and when needed.
  - Formalisation of Informal Settlements is underspent by R10 million, mainly due to the delays in the procurement process on the project. The matter has been resolved and funds are committed.
  - DBSA Feasibility Study is underspent by R19,8 million, due to the delay in the tender process. Funds are committed and expenditure is expected in June 2018.
  - Re Aga Tshwane Projects are underspent by R14,3 million – projects were inherited from the programme with no formal contracts. The contract was reviewed and finalised. Expenditure will reflect in June 2018.

- Asset Register Administration is underspent by R19,6 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 R235 million, due to the delays in the enrolment of projects by the province. Unspent balance will be requested to be rolled over.
  - Household Refuse Removal is underspent by R14,4 million, due to outstanding invoices.
  - Municipal Services: Other Providers are underspent by R21,4 million, due to outstanding invoices from Eskom. All waste water treatment works and water reservoirs use electricity to function in the areas supplied with electricity by Eskom, such as Ekangala, Klipgat, Themba and Babelegi Waste Water Treatment Works.
  - Consultants' fees are underspent by R22 million. A request to approve the emergency creation of a purchase requisition and purchase order for the appointed service provider has already been submitted for approval to the Group Financial Services, the expenditure will reflect in June.
  - Forensic Audit is underspent by R15,6 million due to delay in the appointment of the service provider.
  - Internal Audit is underspent by R8,9 million – due to delay in the appointment of the service provider.
  - Connections are underspent by R13,6 million. Installations and maintenance of water meter connections are done only when required.
  - Reticulation Electricity is underspent by R9,2 million due to outstanding invoices not processed and amount of R39 million has been committed.
  - Buildings are underspent by R10,2 million, work is still in progress; an amount of R14 million has been committed, and expenditure will reflect during the following month.
  - Grounds are underspent by R16,2 million – due to outstanding invoices for April. Work is still in progress and the funds are committed.
  - Vehicles are underspent by R48,3 million – Funds are committed and expenditure will reflect once payments are processed. The remaining funds will be utilised to cover shortages in other line items.
  - Roads are underspend by R14 million due to delay in processing invoices. The amount of R9 million has been committed.
- Transfers and Grants are underspent by R50 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 R275 million under budget, due to underspending mainly on the following line items:
    - Unitary Payment – Tshwane House is underspent by R58,5 million, the outstanding payment for April is in process. The expenditure will increase during the reporting period month of May 2018. The remaining funding will be prioritised to cover shortage of funding in other programmes within the Department.
    - Telecommunication is underspent by R17 million – Expenditure is based on telephone and data and the remaining funds will be transferred and utilised for SAP maintenance.
    - EPWP job creation is underspent by R42, 5 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 R14,7 million due to delay in the signing of the partnership renewal agreements with the agencies.
- Prepaid Commission is underspent by R63,5 million due to outstanding amounts still to be paid to the third-party service providers.
- Compensation Commissioner (IOD) is underspent by R19 million. The funds will be reprioritised to other expenditure line items.
- ARY Operations are underspent by R33 million. Payments will be processed once WBS's have been unlocked; the full budget will be utilised.
- Wi-Fi is underspent by R17,7 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 R1,7 billion which represents 43%.

| CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE 30 APRIL 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               | 2,284,248  | 1,665,708  | (618,540)    | -27%         | 43%     |
| TOTAL Capital Financing                                             | 3,840,102               | 2,284,248  | 1,665,708  | (618,540)    | -27%         | 43%     |

### Capital Expenditure including commitments as at 30 April 2018.

| Funding Source                                                       | Adjusted Budget 2017/18 | YTD Adjusted Expenditure Projections 30 April 2018 | YTD Actual Expenditure 30 April 2018 | Commitment YTD     | Cumulative Actual + Committed | Cumulative Actual & Committed as % of Adjusted Budget | Budget Not Spent (Adjusted Budget - Cum Actual + Committed YTD) |
|----------------------------------------------------------------------|-------------------------|----------------------------------------------------|--------------------------------------|--------------------|-------------------------------|-------------------------------------------------------|-----------------------------------------------------------------|
|                                                                      | (R)                     | (R)                                                | (R)                                  | (R)                | (R)                           | %                                                     | (R)                                                             |
| Council Funding                                                      | 248 565 464             | 57 515 852                                         | 11 171 089                           | 59 364 480         | 70 535 569                    | 28.4%                                                 | 178 029 895                                                     |
| Public Transport Infrastructure and Systems Grant (PTIS)             | 648 782 894             | 464 659 389                                        | 437 410 614                          | 126 224 736        | 563 635 350                   | 86.9%                                                 | 85 147 544                                                      |
| Neighbourhood Development Partnership Grant (NDPG)                   | 20 000 000              | 14 497 622                                         | 7 422 719                            | 1 614 704          | 9 037 423                     | 45.2%                                                 | 10 962 577                                                      |
| USDG (replaces MIG)- Urban Settlements Development Grant             | 1 567 922 550           | 1 003 490 306                                      | 792 312 233                          | 327 045 722        | 1 119 357 955                 | 71.4%                                                 | 448 564 595                                                     |
| Integrated National Electrification Programme (INEP)                 | 30 000 000              | 18 096 545                                         | 21 340 168                           | 6 083 133          | 27 423 301                    | 91.4%                                                 | 2 576 699                                                       |
| Capital Replacement Reserve                                          | 6 158 288               | 3 299 681                                          | 2 760 865                            | 2 565 412          | 5 326 277                     | 86.5%                                                 | 832 011                                                         |
| Other Contributions                                                  | 2 293 422               | 0                                                  | 339 289                              | 1 954 133          | 2 293 422                     | 100.0%                                                | ( 0)                                                            |
| Community Library Services (CLS)                                     | 7 012 951               | 2 575 000                                          | 344 561                              | 697 454            | 1 042 015                     | 14.9%                                                 | 5 970 936                                                       |
| Borrowings                                                           | 1 000 000 000           | 548 047 809                                        | 298 032 053                          | 250 144 055        | 548 176 108                   | 54.8%                                                 | 451 823 892                                                     |
| Public Contributions & Donations                                     | 90 899 825              | 45 740 269                                         | 43 220 304                           | 21 840 327         | 65 060 631                    | 71.6%                                                 | 25 839 194                                                      |
| Social Infrastructure Grant                                          | 64 000 000              | 43 542 492                                         | 43 222 167                           | 20 777 833         | 64 000 000                    | 100.0%                                                | 0                                                               |
| LG SETA Discretionary Allocation                                     | 4 900 000               | 4 100 000                                          | 269 800                              | 831 441            | 1 101 241                     | 22.5%                                                 | 3 798 759                                                       |
| Integrated City Development Grant (ICDG)                             | 32 664 650              | 16 332 324                                         | 0                                    | 0                  | 0                             | 0.0%                                                  | 32 664 650                                                      |
| Housing Company Tshwane - Internally Generated Funds                 | 55 578 201              | 30 879 831                                         | 864 343                              | 0                  | 864 343                       | 1.6%                                                  | 54 713 858                                                      |
| Housing Company Tshwane - Social Housing Regulatory Authority (SHRA) | 60 948 644              | 31 234 819                                         | 6 838 113                            | 0                  | 6 838 113                     | 11.2%                                                 | 54 110 531                                                      |
| Tshwane Economic Development Agency - Subsidy                        | 375 000                 | 236 102                                            | 160 081                              | 0                  | 160 081                       | 42.7%                                                 | 214 919                                                         |
| <b>Total</b>                                                         | <b>3 840 101 889</b>    | <b>2 284 248 041</b>                               | <b>1 665 708 399</b>                 | <b>819 143 430</b> | <b>2 484 851 829</b>          | <b>64.7%</b>                                          | <b>1 355 250 060</b>                                            |

Expenditure including commitments amounts to R2,5 billion, representing 65% against budget, and compared to previous year, it was R2,7 billion representing 59%.

Capital Expenditure including commitments as at 30 April 2017.

| Capital Expenditure for the CoT per Funding Source as at 30 April 2017 |                  |                                      |                |                               |                                                       |                                                                 |
|------------------------------------------------------------------------|------------------|--------------------------------------|----------------|-------------------------------|-------------------------------------------------------|-----------------------------------------------------------------|
| Funding Source                                                         | Adjusted Budget  | YTD Actual Expenditure 30 April 2017 | Commitment YTD | Cumulative Actual + Committed | Cumulative Actual & Committed as % of Adjusted Budget | Budget Not Spent (Adjusted Budget - Cum Actual + Committed YTD) |
|                                                                        | (R)              | (R)                                  | (R)            | (R)                           | %                                                     | (R)                                                             |
| Council Funding                                                        | 980,000          | 12,851                               | 8,365          | 21,216                        | 2.2%                                                  | 958,784                                                         |
| Public Transport Infrastructure and Systems Grant (PTIS)               | 750,000          | 378,757                              | 222,808        | 601,565                       | 80.2%                                                 | 148,435                                                         |
| Neighbourhood Development Partnership Grant (NDPG)                     | 48,500           | 46,774                               | 498            | 47,272                        | 97.5%                                                 | 1,228                                                           |
| USDG (replaces MIG)- Urban Settlements Development Grant               | 1,493,154        | 1,013,880                            | 217,272        | 1,231,151                     | 82.5%                                                 | 262,003                                                         |
| Integrated National Electrification Programme (INEP)                   | 40,000           | 26,930                               | 835            | 27,765                        | 69.4%                                                 | 12,235                                                          |
| Capital Replacement Reserve                                            | 18,500           | 524                                  | 2,796          | 3,319                         | 17.9%                                                 | 15,181                                                          |
| Other Contributions                                                    | 200              | 200                                  | 0              | 200                           | 100.0%                                                | 0                                                               |
| Community Library Services (CLS)                                       | 6,978            | 3,469                                | 1,566          | 5,035                         | 72.2%                                                 | 1,943                                                           |
| Borrowings                                                             | 1,000,000        | 369,126                              | 229,369        | 598,495                       | 59.8%                                                 | 401,505                                                         |
| Public Contributions & Donations                                       | 100,000          | 53,189                               | 20,269         | 73,458                        | 73.5%                                                 | 26,542                                                          |
| Social Infrastructure Grant                                            | 41,000           | 40,340                               | 0              | 40,340                        | 98.4%                                                 | 660                                                             |
| Gautrans Grant                                                         | 0                | 0                                    | 0              | 0                             | 0.0%                                                  | 0                                                               |
| LG SETA Discretionary Allocation                                       | 10,000           | 927                                  | 4,374          | 5,301                         | 53.0%                                                 | 4,699                                                           |
| Integrated City Development Grant (ICDG)                               | 36,254           | 0                                    | 0              | 0                             | 0.0%                                                  | 36,254                                                          |
| <b>Total</b>                                                           | <b>4,524,586</b> | <b>1,946,966</b>                     | <b>708,151</b> | <b>2,655,117</b>              | <b>58.7%</b>                                          | <b>1,869,470</b>                                                |

The table below shows the spending on 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             | 36,885,660                        | 16,298,685              | 30,690,963           | 46,989,648                          | 65%                                                  | 23%                                      |
| Electricity for All - Region 1                                                                         | 173,000,000            | 114,008,360                       | 101,549,981             | 48,420,133           | 149,970,114                         | 87%                                                  | 59%                                      |
| Revitalisation of the City-Sandspuit waste water treatment works: Sludge facility and new 20Ml per day | 46,400,000             | 11,591,335                        | 3,336,624               | 16,557,595           | 19,894,219                          | 43%                                                  | 7%                                       |
| USDG Funds: Region 1 (Public Lighting)                                                                 | 50,000,000             | 37,053,083                        | 25,181,113              | 20,185,308           | 45,366,421                          | 91%                                                  | 50%                                      |
| Mabopane Station Modal Interchange                                                                     | 60,000,000             | 39,861,844                        | 45,471,618              | 13,121,839           | 58,593,457                          | 98%                                                  | 76%                                      |
| Booyssens Ext - Bulk water                                                                             | 291,895,455            | 189,656,589                       | 131,514,982             | 50,748,000           | 182,262,982                         | 62%                                                  | 45%                                      |
| Tswaing Pump Station                                                                                   | 287,117,406            | 169,564,530                       | 105,103,089             | 86,166,168           | 191,269,257                         | 67%                                                  | 37%                                      |
| Construction of roads & stormwater - Fortwest 4 & 5                                                    | 355,187,896            | 234,249,318                       | 153,518,687             | 58,457,020           | 211,975,707                         | 60%                                                  | 43%                                      |
| Ramotse-Maroklong waterborne sanitation                                                                | 66,650,000             | 59,756,884                        | 53,416,616              | 4,379,518            | 57,796,134                          | 87%                                                  | 80%                                      |
| Revitalisation of the City- Monavoni 132/11KV Substation                                               | 137,000,000            | 57,936,132                        | 41,921,504              | 12,890,436           | 54,811,940                          | 40%                                                  | 31%                                      |
| Bronkhorstbaai: Refurbishment and upgrade of Water Purification Plant                                  | 62,300,000             | 33,315,378                        | 23,304,355              | 14,656,599           | 37,960,954                          | 61%                                                  | 37%                                      |
| Belle Ombre CNG Depot - Bulk Earthworks                                                                | 638,782,894            | 464,659,389                       | 437,410,614             | 126,224,736          | 563,635,350                         | 88%                                                  | 68%                                      |
| Water Conservation and Demand Management                                                               | 80,000,000             | 75,000,000                        | 67,043,440              | 1,519,995            | 68,563,435                          | 86%                                                  | 84%                                      |
| Re Aga Tshwane Programme 2017/18                                                                       | 83,304,248             | 39,128,084                        | 68,837,804              | 4,496,588            | 73,334,392                          | 88%                                                  | 83%                                      |
| Business Process Outsourcing (BPO) Park Construction                                                   | 56,900,000             | 34,087,501                        | 7,718,037               | -                    | 7,718,037                           | 14%                                                  | 14%                                      |
| <b>Total</b>                                                                                           | <b>2,460,537,899</b>   | <b>1,596,754,088</b>              | <b>1,281,627,150</b>    | <b>488,514,898</b>   | <b>1,770,142,048</b>                | <b>72%</b>                                           | <b>52%</b>                               |

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)

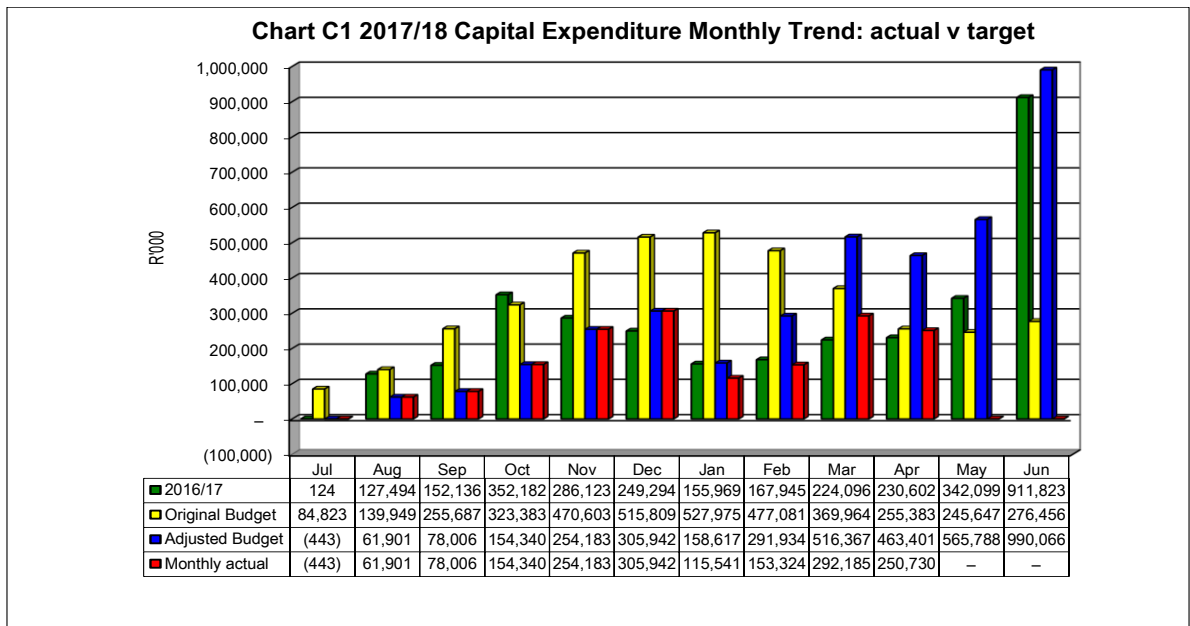
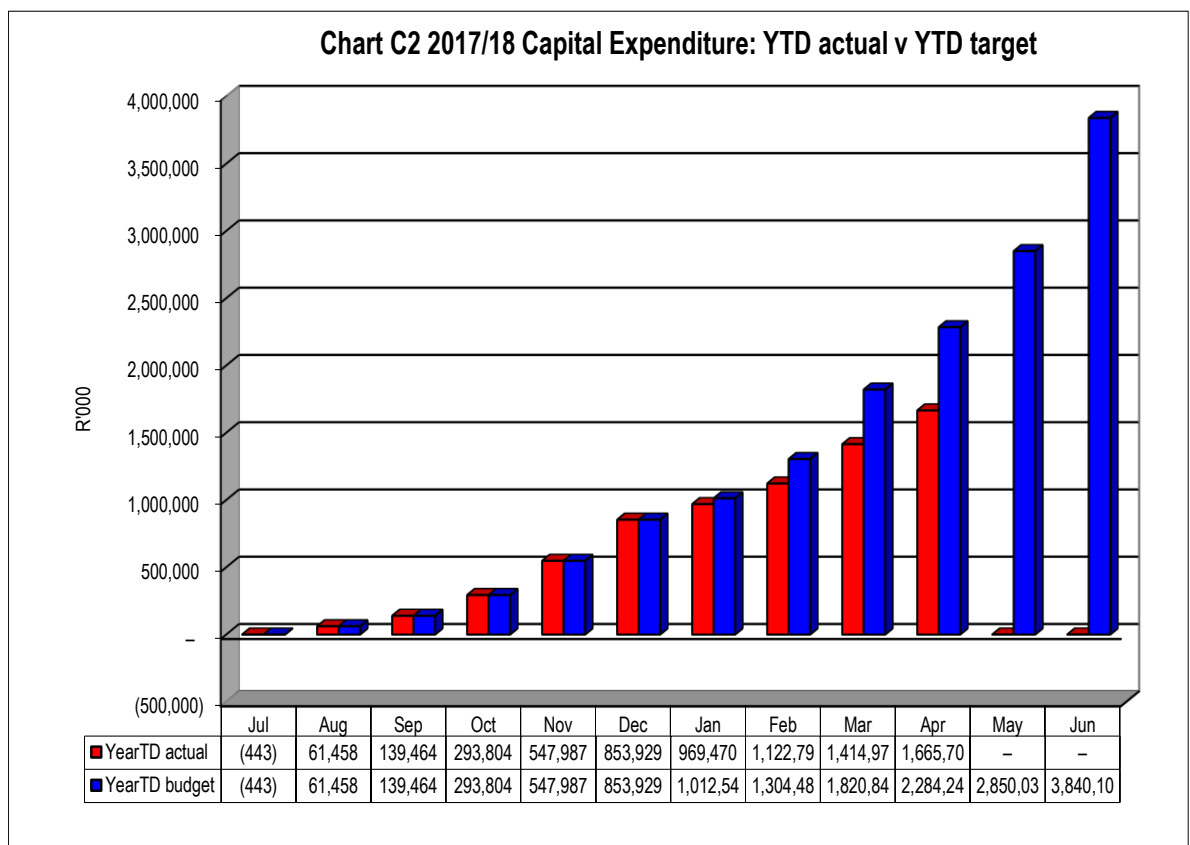


Chart C2: 2017/18 capital expenditure (YTD actual vs YTD target)



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 the community wealth/equity of the City of Tshwane as at 30 April 2018 amounts to R26,9 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 April 2018 amount to R3,8 billion.
- The cash flow from operating activities is R3,2 billion compared to the target of R1,6 billion.
- The cash flow from investing activities amounts to R1,5 billion compared to a target of R2,5 billion, due to underspending on the capital budget.
- The cash flow from financing activities amounts to R215 million compared to a target of R922 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 R11,3 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 R6,7 billion is outstanding in this category compared to R4,8 billion in the 2016/17 financial year.

Chart C3: Aged consumer debtors' analysis

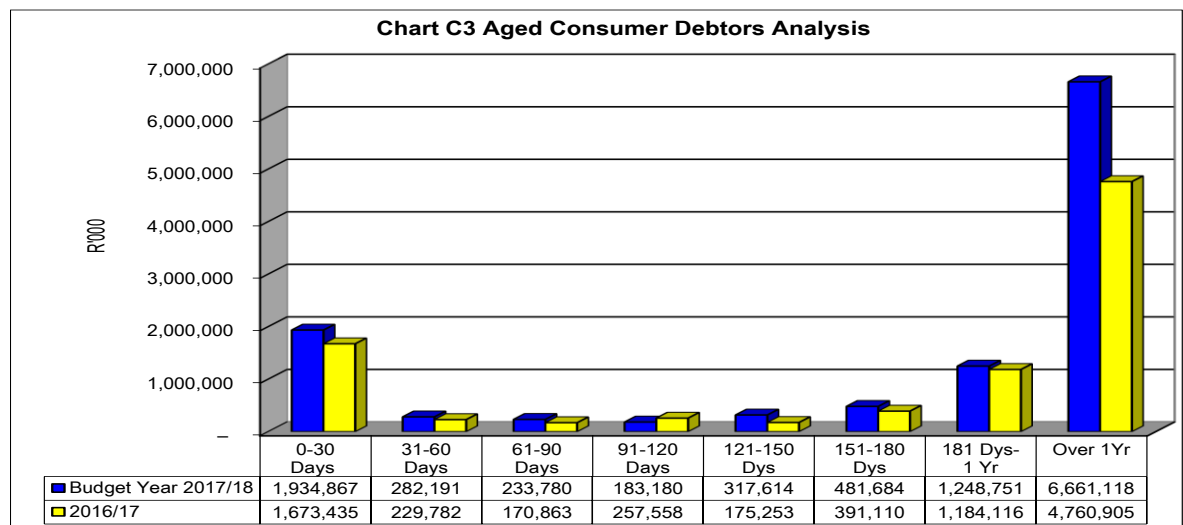
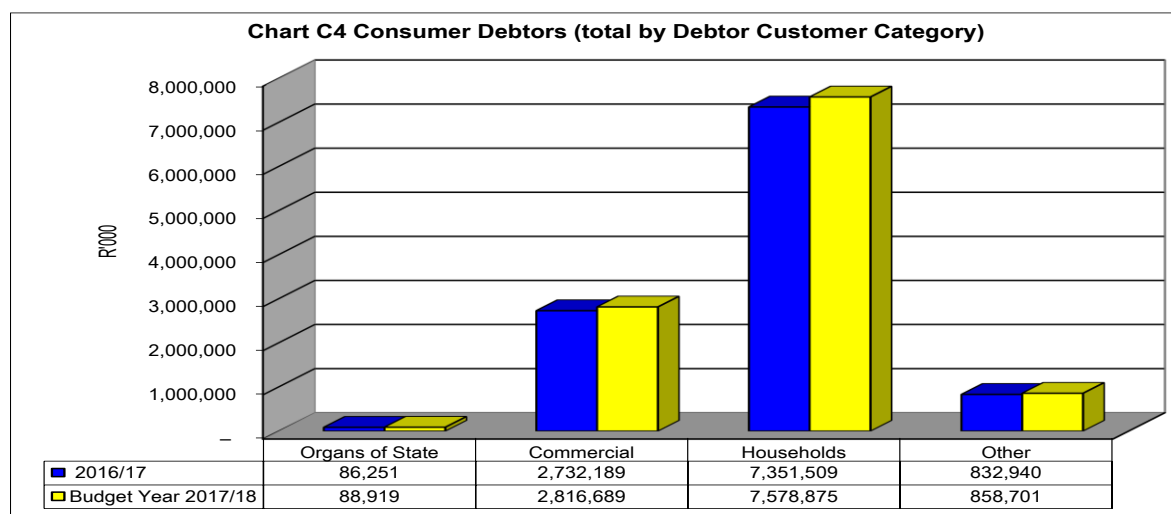


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R227 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

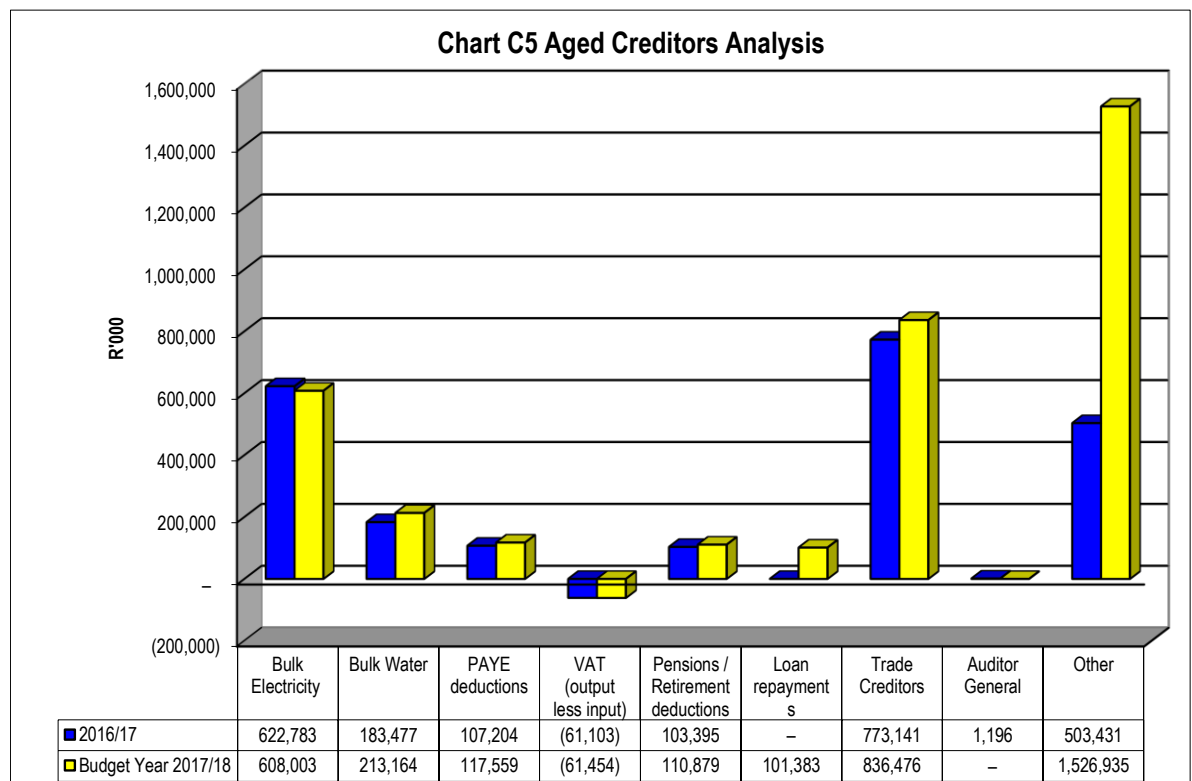


### Creditors' age analysis

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 R1,6 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 R6,7 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 R5,5 billion against the YTD budget of R6 billion.

Table SC7 (2) indicates expenditure against approved rollovers. The approved rollovers amount to R147 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 - M10 April |                   |                     |                   |                    |                    |                    |                     |                 |                    |
|------------------------------------------------------------------------------------------|-------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| 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                                                                              |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                                             |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                                           | 5,912,584         | 6,514,409           | 6,604,409         | 528,206            | 5,450,611          | 5,408,601          | 42,010              | 1%              | 6,604,409          |
| Service charges                                                                          | 16,172,347        | 17,566,765          | 17,432,154        | 1,312,669          | 14,056,832         | 14,390,051         | (333,219)           | -2%             | 17,432,154         |
| Investment revenue                                                                       | 105,877           | 79,493              | 129,469           | 10,947             | 153,181            | 111,025            | 42,157              | 38%             | 129,469            |
| Transfers and subsidies                                                                  | 3,761,456         | 4,159,532           | 4,507,256         | 40,431             | 4,116,261          | 4,365,710          | (249,448)           | -6%             | 4,507,256          |
| Other own revenue                                                                        | 2,037,443         | 1,905,815           | 2,003,582         | 148,031            | 1,498,697          | 1,478,305          | 20,392              | 1%              | 2,003,582          |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                     | <b>27,989,708</b> | <b>30,226,013</b>   | <b>30,676,869</b> | <b>2,040,285</b>   | <b>25,275,583</b>  | <b>25,753,692</b>  | <b>(478,109)</b>    | <b>-2%</b>      | <b>30,676,869</b>  |
| Employee costs                                                                           | 8,017,177         | 8,778,736           | 8,667,974         | 694,297            | 6,886,304          | 6,507,702          | 378,602             | 6%              | 8,667,974          |
| Remuneration of Councillors                                                              | 120,365           | 125,281             | 125,281           | 10,514             | 106,030            | 107,260            | (1,230)             | -1%             | 125,281            |
| Depreciation & asset impairment                                                          | 1,546,231         | 1,961,302           | 1,865,215         | 139,597            | 1,214,349          | 1,496,723          | (282,374)           | -19%            | 1,865,215          |
| Finance charges                                                                          | 1,319,812         | 1,417,357           | 1,455,723         | 89,341             | 1,316,786          | 1,436,316          | (119,530)           | -8%             | 1,455,723          |
| Materials and bulk purchases                                                             | 9,637,818         | 10,724,387          | 10,693,414        | (68,013)           | 7,503,347          | 8,672,274          | (1,168,927)         | -13%            | 10,693,414         |
| Transfers and subsidies                                                                  | 424,800           | 49,980              | 50,062            | 2,562              | 85,386             | 135,469            | (50,083)            | -37%            | 50,062             |
| Other expenditure                                                                        | 6,300,159         | 6,937,787           | 7,816,736         | 528,497            | 5,218,687          | 6,173,953          | (955,266)           | -15%            | 7,816,736          |
| <b>Total Expenditure</b>                                                                 | <b>27,366,362</b> | <b>29,994,829</b>   | <b>30,674,404</b> | <b>1,396,795</b>   | <b>22,330,889</b>  | <b>24,529,697</b>  | <b>(2,198,808)</b>  | <b>-9%</b>      | <b>30,674,404</b>  |
| <b>Surplus/(Deficit)</b>                                                                 | <b>623,346</b>    | <b>231,184</b>      | <b>2,465</b>      | <b>643,490</b>     | <b>2,944,694</b>   | <b>1,223,995</b>   | <b>1,720,699</b>    | <b>141%</b>     | <b>2,465</b>       |
| Transfers and subsidies - capital (monetary allocations)                                 | 2,362,777         | 2,443,910           | 2,433,625         | 196,048            | 1,429,795          | 1,746,830          | (317,035)           | -18%            | 2,433,625          |
| Contributions & Contributed assets                                                       | 54,397            | 38,816              | 37,716            | 3,596              | 26,952             | 34,470             | (7,518)             | -22%            | 37,716             |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                     | <b>3,040,520</b>  | <b>2,713,910</b>    | <b>2,473,806</b>  | <b>843,134</b>     | <b>4,401,442</b>   | <b>3,005,295</b>   | <b>1,396,147</b>    | <b>46%</b>      | <b>2,473,806</b>   |
| <b>Surplus/ (Deficit) for the year</b>                                                   | <b>3,040,520</b>  | <b>2,713,910</b>    | <b>2,473,806</b>  | <b>843,134</b>     | <b>4,401,442</b>   | <b>3,005,295</b>   | <b>1,396,147</b>    | <b>46%</b>      | <b>2,473,806</b>   |
| <b>Capital expenditure &amp; funds sources</b>                                           |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                                               | <b>3,199,887</b>  | <b>3,860,284</b>    | <b>3,840,102</b>  | <b>250,730</b>     | <b>1,665,708</b>   | <b>2,284,248</b>   | <b>(618,540)</b>    | <b>-27%</b>     | <b>3,840,102</b>   |
| Capital transfers recognised                                                             | 2,307,029         | 2,379,284           | 2,494,103         | 180,380            | 1,314,306          | 1,609,327          | (295,020)           | -18%            | 2,494,103          |
| Public contributions & donations                                                         | 97,926            | 100,000             | 90,900            | 7,137              | 43,322             | 45,740             | (2,418)             | -5%             | 90,900             |
| Borrowing                                                                                | 760,761           | 1,000,000           | 1,000,000         | 61,047             | 293,988            | 549,003            | (255,016)           | -46%            | 1,000,000          |
| Internally generated funds                                                               | 34,172            | 381,000             | 255,099           | 2,165              | 14,092             | 80,178             | (66,086)            | -82%            | 255,099            |
| <b>Total sources of capital funds</b>                                                    | <b>3,199,887</b>  | <b>3,860,284</b>    | <b>3,840,102</b>  | <b>250,730</b>     | <b>1,665,708</b>   | <b>2,284,248</b>   | <b>(618,540)</b>    | <b>-27%</b>     | <b>3,840,102</b>   |
| <b>Financial position</b>                                                                |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                                                     | 12,001,499        | 7,976,126           | 9,958,718         |                    | 9,345,744          |                    |                     |                 | 9,958,718          |
| Total non current assets                                                                 | 39,146,763        | 40,140,136          | 40,345,772        |                    | 41,151,412         |                    |                     |                 | 40,345,772         |
| Total current liabilities                                                                | 10,253,692        | 8,381,526           | 10,244,162        |                    | 8,774,641          |                    |                     |                 | 10,244,162         |
| Total non current liabilities                                                            | 15,331,669        | 14,764,224          | 14,590,577        |                    | 14,862,690         |                    |                     |                 | 14,590,577         |
| <b>Community wealth/Equity</b>                                                           | <b>25,505,256</b> | <b>24,970,512</b>   | <b>25,469,751</b> |                    | <b>26,859,825</b>  |                    |                     |                 | <b>25,469,751</b>  |
| <b>Cash flows</b>                                                                        |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                                           | 3,083,938         | 4,763,623           | 4,143,577         | 25,040             | 3,230,315          | 1,582,747          | (1,647,569)         | -104%           | 4,143,577          |
| Net cash from (used) investing                                                           | (2,661,041)       | (4,459,981)         | (4,386,835)       | (241,720)          | (1,530,180)        | (2,520,386)        | (990,206)           | 39%             | (4,386,835)        |
| Net cash from (used) financing                                                           | 524,667           | 405,966             | 406,748           | (22,745)           | (215,441)          | 922,495            | 1,137,936           | 123%            | 406,748            |
| <b>Cash/cash equivalents at the month/year end</b>                                       | <b>2,110,884</b>  | <b>2,617,289</b>    | <b>2,332,806</b>  | <b>-</b>           | <b>3,817,502</b>   | <b>2,154,172</b>   | <b>(1,663,330)</b>  | <b>-77%</b>     | <b>2,332,806</b>   |
| <b>Debtors &amp; creditors analysis</b>                                                  | <b>0-30 Days</b>  | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                                              |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                                                   | 1,934,867         | 282,191             | 233,780           | 183,180            | 317,614            | 481,684            | 1,248,751           | 6,661,118       | 11,343,185         |
| <b>Creditors Age Analysis</b>                                                            |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                                          | 3,452,945         | -                   | -                 | -                  | -                  | -                  | -                   | -               | 3,452,945          |

**(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) - M10 April |                   |                     |                   |                  |                   |                   |                    |                |                    |
|--------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|-------------------|------------------|-------------------|-------------------|--------------------|----------------|--------------------|
| 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                                                                                                                          |                   |                     |                   |                  |                   |                   |                    |                |                    |
| <b>Revenue - Functional</b>                                                                                                          |                   |                     |                   |                  |                   |                   |                    |                |                    |
| <i><b>Governance and administration</b></i>                                                                                          | <b>9,931,992</b>  | <b>10,717,815</b>   | <b>10,869,052</b> | <b>587,176</b>   | <b>9,660,878</b>  | <b>9,497,778</b>  | 163,100            | 2%             | <b>10,869,052</b>  |
| Executive and council                                                                                                                | 71,336            | 75,280              | 73,277            | 3,539            | 11,109            | 26,508            | (15,399)           | -58%           | 73,277             |
| Finance and administration                                                                                                           | 9,808,937         | 10,600,371          | 10,753,611        | 578,470          | 9,615,940         | 9,437,558         | 178,382            | 2%             | 10,753,611         |
| Internal audit                                                                                                                       | 51,719            | 42,165              | 42,165            | 5,167            | 33,829            | 33,713            | 117                | 0%             | 42,165             |
| <i><b>Community and public safety</b></i>                                                                                            | <b>1,259,173</b>  | <b>1,512,235</b>    | <b>1,890,857</b>  | <b>113,743</b>   | <b>1,047,124</b>  | <b>1,453,507</b>  | (406,384)          | -28%           | <b>1,890,857</b>   |
| Community and social services                                                                                                        | 48,380            | 15,430              | 21,798            | 1,405            | 15,209            | 14,909            | 300                | 2%             | 21,798             |
| Sport and recreation                                                                                                                 | 44,492            | 23,910              | 24,569            | 1,288            | 20,252            | 12,208            | 8,043              | 66%            | 24,569             |
| Public safety                                                                                                                        | 202,568           | 334,136             | 294,906           | 25,407           | 179,191           | 226,279           | (47,088)           | -21%           | 294,906            |
| Housing                                                                                                                              | 790,517           | 968,680             | 1,316,828         | 70,630           | 636,313           | 990,439           | (354,126)          | -36%           | 1,316,828          |
| Health                                                                                                                               | 173,217           | 170,078             | 232,757           | 15,013           | 196,159           | 209,673           | (13,513)           | -6%            | 232,757            |
| <i><b>Economic and environmental services</b></i>                                                                                    | <b>1,621,535</b>  | <b>1,600,352</b>    | <b>1,576,390</b>  | <b>134,694</b>   | <b>1,052,317</b>  | <b>1,259,642</b>  | (207,325)          | -16%           | <b>1,576,390</b>   |
| Planning and development                                                                                                             | 201,758           | 186,248             | 171,876           | 11,290           | 157,486           | 180,309           | (22,823)           | -13%           | 171,876            |
| Road transport                                                                                                                       | 1,407,007         | 1,319,389           | 1,403,588         | 123,270          | 893,975           | 1,078,613         | (184,638)          | -17%           | 1,403,588          |
| Environmental protection                                                                                                             | 12,770            | 94,715              | 926               | 134              | 856               | 719               | 137                | 19%            | 926                |
| <i><b>Trading services</b></i>                                                                                                       | <b>17,372,056</b> | <b>18,650,592</b>   | <b>18,583,593</b> | <b>1,386,014</b> | <b>14,784,268</b> | <b>15,134,711</b> | (350,444)          | -2%            | <b>18,583,593</b>  |
| Energy sources                                                                                                                       | 11,507,273        | 11,730,582          | 11,763,614        | 851,825          | 9,222,113         | 9,693,326         | (471,214)          | -5%            | 11,763,614         |
| Water management                                                                                                                     | 3,519,052         | 4,100,522           | 4,016,485         | 325,240          | 3,474,885         | 3,276,983         | 197,902            | 6%             | 4,016,485          |
| Waste water management                                                                                                               | 1,044,862         | 1,362,903           | 1,354,021         | 84,476           | 892,493           | 1,022,894         | (130,401)          | -13%           | 1,354,021          |
| Waste management                                                                                                                     | 1,300,869         | 1,456,585           | 1,449,473         | 124,472          | 1,194,777         | 1,141,509         | 53,269             | 5%             | 1,449,473          |
| <i><b>Other</b></i>                                                                                                                  | <b>222,126</b>    | <b>227,746</b>      | <b>228,318</b>    | <b>18,303</b>    | <b>187,744</b>    | <b>189,353</b>    | (1,609)            | -1%            | <b>228,318</b>     |
| <b>Total Revenue - Functional</b>                                                                                                    | <b>30,406,882</b> | <b>32,708,740</b>   | <b>33,148,210</b> | <b>2,239,929</b> | <b>26,732,330</b> | <b>27,534,992</b> | <b>(802,662)</b>   | <b>-3%</b>     | <b>33,148,210</b>  |
| <b>Expenditure - Functional</b>                                                                                                      |                   |                     |                   |                  |                   |                   |                    |                |                    |
| <i><b>Governance and administration</b></i>                                                                                          | <b>5,104,312</b>  | <b>7,288,308</b>    | <b>7,419,174</b>  | <b>505,165</b>   | <b>5,457,819</b>  | <b>5,936,904</b>  | (479,085)          | -8%            | <b>7,419,174</b>   |
| Executive and council                                                                                                                | 884,029           | 1,230,769           | 1,245,758         | 63,980           | 732,330           | 780,786           | (48,456)           | -6%            | 1,245,758          |
| Finance and administration                                                                                                           | 3,872,363         | 5,755,519           | 5,862,697         | 434,443          | 4,550,818         | 4,931,728         | (380,910)          | -8%            | 5,862,697          |
| Internal audit                                                                                                                       | 347,920           | 302,020             | 310,719           | 6,742            | 174,671           | 224,390           | (49,719)           | -22%           | 310,719            |
| <i><b>Community and public safety</b></i>                                                                                            | <b>4,231,295</b>  | <b>3,936,721</b>    | <b>4,553,653</b>  | <b>350,617</b>   | <b>3,413,350</b>  | <b>3,599,876</b>  | (186,526)          | -5%            | <b>4,553,653</b>   |
| Community and social services                                                                                                        | 305,870           | 269,256             | 271,028           | 22,441           | 254,615           | 249,234           | 5,381              | 2%             | 271,028            |
| Sport and recreation                                                                                                                 | 407,303           | 374,267             | 353,431           | 28,079           | 280,294           | 272,733           | 7,562              | 3%             | 353,431            |
| Public safety                                                                                                                        | 2,352,619         | 2,219,047           | 2,466,567         | 188,204          | 1,986,062         | 1,840,606         | 145,456            | 8%             | 2,466,567          |
| Housing                                                                                                                              | 571,910           | 466,664             | 846,136           | 61,575           | 416,110           | 790,755           | (374,645)          | -47%           | 846,136            |
| Health                                                                                                                               | 593,593           | 607,488             | 616,490           | 50,318           | 476,268           | 446,549           | 29,720             | 7%             | 616,490            |
| <i><b>Economic and environmental services</b></i>                                                                                    | <b>2,756,709</b>  | <b>3,210,120</b>    | <b>3,281,529</b>  | <b>244,865</b>   | <b>2,315,268</b>  | <b>2,517,988</b>  | (202,720)          | -8%            | <b>3,281,529</b>   |
| Planning and development                                                                                                             | 811,014           | 1,034,346           | 1,042,208         | 61,947           | 727,258           | 808,848           | (81,590)           | -10%           | 1,042,208          |
| Road transport                                                                                                                       | 1,819,681         | 1,911,711           | 2,076,104         | 172,652          | 1,481,028         | 1,579,202         | (98,174)           | -6%            | 2,076,104          |
| Environmental protection                                                                                                             | 126,013           | 264,063             | 163,217           | 10,267           | 106,983           | 129,939           | (22,956)           | -18%           | 163,217            |
| <i><b>Trading services</b></i>                                                                                                       | <b>15,085,544</b> | <b>15,388,317</b>   | <b>15,240,095</b> | <b>278,601</b>   | <b>11,021,594</b> | <b>12,334,363</b> | (1,312,769)        | -11%           | <b>15,240,095</b>  |
| Energy sources                                                                                                                       | 10,507,058        | 10,073,638          | 10,078,535        | (71,190)         | 7,469,553         | 8,435,060         | (965,507)          | -11%           | 10,078,535         |
| Water management                                                                                                                     | 2,902,528         | 3,128,834           | 3,192,589         | 254,008          | 2,306,547         | 2,564,797         | (258,249)          | -10%           | 3,192,589          |
| Waste water management                                                                                                               | 376,770           | 1,107,046           | 883,402           | 40,317           | 496,380           | 555,636           | (59,256)           | -11%           | 883,402            |
| Waste management                                                                                                                     | 1,299,187         | 1,078,799           | 1,085,569         | 55,466           | 749,114           | 778,871           | (29,757)           | -4%            | 1,085,569          |
| <i><b>Other</b></i>                                                                                                                  | <b>189,261</b>    | <b>171,863</b>      | <b>179,953</b>    | <b>17,547</b>    | <b>123,572</b>    | <b>140,566</b>    | (16,994)           | -12%           | <b>179,953</b>     |
| <b>Total Expenditure - Functional</b>                                                                                                | <b>27,367,120</b> | <b>29,995,329</b>   | <b>30,674,404</b> | <b>1,396,795</b> | <b>22,331,603</b> | <b>24,529,697</b> | <b>(2,198,094)</b> | <b>-9%</b>     | <b>30,674,404</b>  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                               | <b>3,039,762</b>  | <b>2,713,410</b>    | <b>2,473,806</b>  | <b>843,134</b>   | <b>4,400,728</b>  | <b>3,005,295</b>  | <b>1,395,433</b>   | <b>46%</b>     | <b>2,473,806</b>   |

**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) - M10 April |                   |                     |                   |                  |                   |                   |                    |                |                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|-------------------|------------------|-------------------|-------------------|--------------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>                                                                                                                                   |                   |                     |                   |                  |                   |                   |                    |                |                    |
| <b>Revenue by Vote</b>                                                                                                                               |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Vote 1 - Community & Social Development Services Department                                                                                          | 60,353            | 67,047              | 103,210           | 15,899           | 64,689            | 83,533            | (18,844)           | -22.6%         | 103,210            |
| Vote 2 - Economic Development & Spatial Planning Department                                                                                          | 194,578           | 400,077             | 428,772           | 27,495           | 322,244           | 360,689           | (38,445)           | -10.7%         | 428,772            |
| Vote 3 - Emergency Services Department                                                                                                               | 82,199            | 81,402              | 111,878           | 361              | 108,112           | 108,845           | (733)              | -0.7%          | 111,878            |
| Vote 4 - Environment & Agriculture Management Department                                                                                             | 1,512,376         | 175,514             | 75,272            | (2,506)          | (25,496)          | (33,306)          | 7,810              | -23.5%         | 75,272             |
| Vote 5 - Group Audit & Risk Department                                                                                                               | 51,845            | 42,165              | 42,165            | 5,167            | 33,829            | 33,713            | 117                | 0.3%           | 42,165             |
| Vote 6 - Group Financial Services Department                                                                                                         | 9,664,514         | 10,383,343          | 10,583,950        | 567,408          | 9,522,625         | 9,353,856         | 168,768            | 1.8%           | 10,583,950         |
| Vote 7 - Group Property Management Department                                                                                                        | 71,666            | 93,279              | 93,279            | 7,721            | 56,708            | 58,935            | (2,227)            | -3.8%          | 93,279             |
| Vote 8 - Health Department                                                                                                                           | 62,535            | 59,442              | 60,382            | 23               | 59,760            | 54,600            | 5,160              | 9.5%           | 60,382             |
| Vote 9 - Human Settlement Department                                                                                                                 | 762,238           | 983,245             | 1,282,900         | 68,151           | 617,638           | 938,797           | (321,160)          | -34.2%         | 1,282,900          |
| Vote 10 - Tshwane Metro Police Department                                                                                                            | 194,577           | 1,593,116           | 296,465           | 26,754           | 185,375           | 228,027           | (42,652)           | -18.7%         | 296,465            |
| Vote 11 - Regional Operations & Coordination Department                                                                                              | 281,976           | 1,195,088           | 1,461,966         | 132,286          | 1,282,942         | 1,226,278         | 56,663             | 4.6%           | 1,461,966          |
| Vote 12 - Roads & Transport Department                                                                                                               | 1,281,324         | 1,063               | 1,420,989         | 123,632          | 901,003           | 1,092,079         | (191,076)          | -17.5%         | 1,420,989          |
| Vote 13 - Shared Services Department                                                                                                                 | 9,672             | 334,516             | 2,150             | 1                | 14                | 1,441             | (1,427)            | -99.0%         | 2,150              |
| Vote 14 - Utility Services Department                                                                                                                | 16,054,318        | 17,192,562          | 17,126,631        | 1,260,943        | 13,581,509        | 13,986,576        | (405,067)          | -2.9%          | 17,126,631         |
| Vote 15 - Other Departments                                                                                                                          | 122,710           | 106,882             | 58,202            | 6,596            | 21,379            | 40,927            | (19,549)           | -47.8%         | 58,202             |
| <b>Total Revenue by Vote</b>                                                                                                                         | <b>30,406,882</b> | <b>32,708,740</b>   | <b>33,148,210</b> | <b>2,239,929</b> | <b>26,732,330</b> | <b>27,534,992</b> | <b>(802,662)</b>   | <b>-2.9%</b>   | <b>33,148,210</b>  |
| <b>Expenditure by Vote</b>                                                                                                                           |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Vote 1 - Community & Social Development Services Department                                                                                          | 294,997           | 366,933             | 392,173           | 20,024           | 249,092           | 269,124           | (20,032)           | -7.4%          | 392,173            |
| Vote 2 - Economic Development & Spatial Planning Department                                                                                          | 594,588           | 668,376             | 564,082           | 44,313           | 446,382           | 484,518           | (38,136)           | -7.9%          | 564,082            |
| Vote 3 - Emergency Services Department                                                                                                               | 623,775           | 660,745             | 657,915           | 54,563           | 538,863           | 469,037           | 69,826             | 14.9%          | 657,915            |
| Vote 4 - Environment & Agriculture Management Department                                                                                             | 665,199           | 682,139             | 605,587           | 25,326           | 359,057           | 391,214           | (32,157)           | -8.2%          | 605,587            |
| Vote 5 - Group Audit & Risk Department                                                                                                               | 364,812           | 320,121             | 328,714           | 8,234            | 190,005           | 239,968           | (49,963)           | -20.8%         | 328,714            |
| Vote 6 - Group Financial Services Department                                                                                                         | 1,448,797         | 3,291,437           | 3,147,959         | 224,615          | 2,300,666         | 2,653,737         | (353,071)          | -13.3%         | 3,147,959          |
| Vote 7 - Group Property Management Department                                                                                                        | 349,605           | 471,404             | 648,112           | 46,526           | 494,942           | 523,314           | (28,372)           | -5.4%          | 648,112            |
| Vote 8 - Health Department                                                                                                                           | 317,312           | 395,176             | 385,077           | 29,988           | 298,774           | 285,093           | 13,681             | 4.8%           | 385,077            |
| Vote 9 - Human Settlement Department                                                                                                                 | 484,838           | 317,972             | 681,542           | 40,566           | 278,649           | 659,470           | (380,821)          | -57.7%         | 681,542            |
| Vote 10 - Tshwane Metro Police Department                                                                                                            | 2,175,132         | 3,629,647           | 2,342,952         | 176,061          | 1,882,388         | 1,806,202         | 76,185             | 4.2%           | 2,342,952          |
| Vote 11 - Regional Operations & Coordination Department                                                                                              | 3,512,859         | 1,328,192           | 3,492,316         | 253,582          | 2,725,206         | 2,529,509         | 195,697            | 7.7%           | 3,492,316          |
| Vote 12 - Roads & Transport Department                                                                                                               | 1,310,728         | 1,369,586           | 1,602,828         | 155,221          | 1,146,460         | 1,280,762         | (134,302)          | -10.5%         | 1,602,828          |
| Vote 13 - Shared Services Department                                                                                                                 | 1,318,349         | 2,087,460           | 1,373,533         | 74,989           | 1,038,113         | 1,107,300         | (69,187)           | -6.2%          | 1,373,533          |
| Vote 14 - Utility Services Department                                                                                                                | 12,618,063        | 13,200,387          | 13,029,865        | 127,337          | 9,339,568         | 10,732,164        | (1,392,595)        | -13.0%         | 13,029,865         |
| Vote 15 - Other Departments                                                                                                                          | 1,288,066         | 1,205,754           | 1,421,750         | 115,451          | 1,043,437         | 1,098,285         | (54,847)           | -5.0%          | 1,421,750          |
| <b>Total Expenditure by Vote</b>                                                                                                                     | <b>27,367,119</b> | <b>29,995,329</b>   | <b>30,674,404</b> | <b>1,396,795</b> | <b>22,331,603</b> | <b>24,529,697</b> | <b>(2,198,094)</b> | <b>-9.0%</b>   | <b>30,674,404</b>  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                               | <b>3,039,762</b>  | <b>2,713,410</b>    | <b>2,473,806</b>  | <b>843,134</b>   | <b>4,400,728</b>  | <b>3,005,295</b>  | <b>1,395,433</b>   | <b>46.4%</b>   | <b>2,473,806</b>   |

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

| TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April                            |                   |                     |                   |                  |                   |                   |                    |                |                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|-------------------|------------------|-------------------|-------------------|--------------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>                                                                                                                                            |                   |                     |                   |                  |                   |                   |                    |                |                    |
| <b>Revenue By Source</b>                                                                                                                                      |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Property rates                                                                                                                                                | 5,912,584         | 6,514,409           | 6,604,409         | 528,206          | 5,450,611         | 5,408,601         | 42,010             | 1%             | 6,604,409          |
| Service charges - electricity revenue                                                                                                                         | 10,869,151        | 11,176,494          | 11,181,883        | 828,276          | 9,224,232         | 9,435,919         | (211,686)          | -2%            | 11,181,883         |
| Service charges - water revenue                                                                                                                               | 3,216,181         | 3,996,886           | 3,876,886         | 276,596          | 2,826,056         | 3,010,283         | (184,227)          | -6%            | 3,876,886          |
| Service charges - sanitation revenue                                                                                                                          | 1,032,486         | 982,879             | 962,879           | 81,444           | 813,245           | 802,653           | 10,592             | 1%             | 962,879            |
| Service charges - refuse revenue                                                                                                                              | 1,054,530         | 1,410,506           | 1,410,506         | 126,354          | 1,193,299         | 1,141,196         | 52,103             | 5%             | 1,410,506          |
| Rental of facilities and equipment                                                                                                                            | 140,955           | 151,864             | 144,835           | 13,653           | 102,724           | 101,940           | 784                | 1%             | 144,835            |
| Interest earned - external investments                                                                                                                        | 105,877           | 79,493              | 129,469           | 10,947           | 153,181           | 111,025           | 42,157             | 38%            | 129,469            |
| Interest earned - outstanding debtors                                                                                                                         | 623,191           | 466,691             | 546,655           | 57,550           | 524,281           | 418,486           | 105,795            | 25%            | 546,655            |
| Fines, penalties and forfeits                                                                                                                                 | 184,531           | 332,854             | 294,052           | 26,165           | 180,811           | 225,911           | (45,100)           | -20%           | 294,052            |
| Licences and permits                                                                                                                                          | 145,529           | 54,796              | 56,045            | 13,882           | 118,827           | 65,897            | 52,930             | 80%            | 56,045             |
| Agency services                                                                                                                                               | -                 | 6,650               | 2,564             | -                | -                 | -                 | -                  | -              | 2,564              |
| Transfers and subsidies                                                                                                                                       | 3,761,456         | 4,159,532           | 4,507,256         | 40,431           | 4,116,261         | 4,365,710         | (249,448)          | -6%            | 4,507,256          |
| Other revenue                                                                                                                                                 | 939,667           | 887,079             | 953,550           | 36,781           | 572,054           | 662,152           | (90,098)           | -14%           | 953,550            |
| Gains on disposal of PPE                                                                                                                                      | 3,571             | 5,880               | 5,880             | -                | 0                 | 3,920             | (3,920)            | -100%          | 5,880              |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                          | <b>27,989,708</b> | <b>30,226,013</b>   | <b>30,676,869</b> | <b>2,040,285</b> | <b>25,275,583</b> | <b>25,753,692</b> | <b>(478,109)</b>   | <b>-2%</b>     | <b>30,676,869</b>  |
| <b>Expenditure By Type</b>                                                                                                                                    |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Employee related costs                                                                                                                                        | 8,017,177         | 8,778,736           | 8,667,974         | 694,297          | 6,886,304         | 6,507,702         | 378,602            | 6%             | 8,667,974          |
| Remuneration of councillors                                                                                                                                   | 120,365           | 125,281             | 125,281           | 10,514           | 106,030           | 107,260           | (1,230)            | -1%            | 125,281            |
| Debt impairment                                                                                                                                               | 889,759           | 1,175,973           | 1,135,973         | 105,310          | 892,196           | 892,196           | -                  | -              | 1,135,973          |
| Depreciation & asset impairment                                                                                                                               | 1,546,231         | 1,961,302           | 1,865,215         | 139,597          | 1,214,349         | 1,496,723         | (282,374)          | -19%           | 1,865,215          |
| Finance charges                                                                                                                                               | 1,319,812         | 1,417,357           | 1,455,723         | 89,341           | 1,316,786         | 1,436,316         | (119,530)          | -8%            | 1,455,723          |
| Bulk purchases                                                                                                                                                | 7,467,527         | 7,462,684           | 7,585,684         | (277,773)        | 5,541,288         | 6,447,106         | (905,818)          | -14%           | 7,585,684          |
| Other materials                                                                                                                                               | 2,170,290         | 3,261,702           | 3,107,730         | 209,760          | 1,962,058         | 2,225,168         | (263,110)          | -12%           | 3,107,730          |
| Contracted services                                                                                                                                           | 2,599,777         | 2,874,971           | 3,429,290         | 248,904          | 2,165,992         | 2,846,574         | (680,582)          | -24%           | 3,429,290          |
| Transfers and subsidies                                                                                                                                       | 424,800           | 49,980              | 50,062            | 2,562            | 85,386            | 135,469           | (50,083)           | -37%           | 50,062             |
| Other expenditure                                                                                                                                             | 2,809,339         | 2,886,842           | 3,251,472         | 174,282          | 2,160,499         | 2,435,181         | (274,683)          | -11%           | 3,251,472          |
| Loss on disposal of PPE                                                                                                                                       | 1,284             | 1                   | 1                 | -                | -                 | 1                 | (1)                | -100%          | 1                  |
| <b>Total Expenditure</b>                                                                                                                                      | <b>27,366,362</b> | <b>29,994,829</b>   | <b>30,674,404</b> | <b>1,396,795</b> | <b>22,330,889</b> | <b>24,529,697</b> | <b>(2,198,808)</b> | <b>-9%</b>     | <b>30,674,404</b>  |
| <b>Surplus/(Deficit)</b>                                                                                                                                      | <b>623,346</b>    | <b>231,184</b>      | <b>2,465</b>      | <b>643,490</b>   | <b>2,944,694</b>  | <b>1,223,995</b>  | <b>1,720,699</b>   | <b>0</b>       | <b>2,465</b>       |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                 | 2,362,777         | 2,443,910           | 2,433,625         | 196,048          | 1,429,795         | 1,746,830         | (317,035)          | (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            | 3,596            | 26,952            | 34,470            | (7,518)            | (0)            | 32,816             |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                          | <b>3,040,520</b>  | <b>2,713,910</b>    | <b>2,473,806</b>  | <b>843,134</b>   | <b>4,401,442</b>  | <b>3,005,295</b>  |                    |                | <b>2,473,806</b>   |
| Taxation                                                                                                                                                      | 759               | 500                 | 500               | -                | 714               | -                 | 714                |                | 500                |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                       | <b>3,039,762</b>  | <b>2,713,410</b>    | <b>2,473,306</b>  | <b>843,134</b>   | <b>4,400,728</b>  | <b>3,005,295</b>  |                    |                | <b>2,473,306</b>   |
| Attributable to minorities                                                                                                                                    | -                 | -                   | -                 | -                | -                 | -                 |                    |                | -                  |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                         | <b>3,039,762</b>  | <b>2,713,410</b>    | <b>2,473,306</b>  | <b>843,134</b>   | <b>4,400,728</b>  | <b>3,005,295</b>  |                    |                | <b>2,473,306</b>   |
| Share of surplus/ (deficit) of associate                                                                                                                      | -                 | -                   | -                 | -                | -                 | -                 |                    |                | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                        | <b>3,039,762</b>  | <b>2,713,410</b>    | <b>2,473,306</b>  | <b>843,134</b>   | <b>4,400,728</b>  | <b>3,005,295</b>  |                    |                | <b>2,473,306</b>   |

**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 - M10 April) |                  |                     |                  |                |                  |                  |                  |                |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>                                                                                                                                             |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>Multi-Year expenditure appropriation</b>                                                                                                                    |                  |                     |                  |                |                  |                  |                  |                |                    |
| Vote 1 - Community & Social Development Services Department                                                                                                    | 102,068          | 91,507              | 103,794          | 4,315          | 46,869           | 54,145           | (7,275)          | -13%           | 103,794            |
| Vote 2 - Economic Development & Spatial Planning Department                                                                                                    | 55,983           | 96,065              | 96,440           | 1,425          | 10,929           | 38,345           | (27,417)         | -71%           | 96,440             |
| Vote 3 - Emergency Services Department                                                                                                                         | 10,895           | 10,000              | 10,000           | 653            | 4,747            | 6,378            | (1,631)          | -26%           | 10,000             |
| Vote 4 - Environment & Agriculture Management Department                                                                                                       | 22,123           | 32,500              | 32,500           | —              | 8,978            | 28,100           | (19,122)         | -68%           | 32,500             |
| Vote 5 - Group Audit & Risk Department                                                                                                                         | 5,856            | 13,000              | 14,000           | 191            | 4,099            | 8,062            | (3,963)          | -49%           | 14,000             |
| Vote 6 - Group Financial Services Department                                                                                                                   | 43,513           | 101,000             | 43,000           | 6,156          | 7,246            | 15,000           | (7,754)          | -52%           | 43,000             |
| Vote 7 - Group Property Management Department                                                                                                                  | —                | 5,000               | —                | —              | —                | —                | —                | —              | —                  |
| Vote 8 - Health Department                                                                                                                                     | 14,031           | 15,200              | 15,200           | 1,978          | 11,261           | 12,160           | (899)            | -7%            | 15,200             |
| Vote 9 - Human Settlement Department                                                                                                                           | 608,885          | 874,422             | 1,120,378        | 59,324         | 400,958          | 655,585          | (254,627)        | -39%           | 1,120,378          |
| Vote 10 - Tshwane Metro Police Department                                                                                                                      | 29,997           | 13,000              | 13,000           | —              | 1,660            | 13,000           | (11,340)         | -87%           | 13,000             |
| Vote 11 - Regional Operations & Coordination Department                                                                                                        | 2,832            | 5,000               | 5,000            | —              | 809              | 2,695            | (1,886)          | -70%           | 5,000              |
| Vote 12 - Roads & Transport Department                                                                                                                         | 1,103,585        | 1,078,974           | 1,101,116        | 86,459         | 572,321          | 695,047          | (122,726)        | -18%           | 1,101,116          |
| Vote 13 - Shared Services Department                                                                                                                           | 159,831          | 93,500              | 103,500          | 3,871          | 37,252           | 89,111           | (51,859)         | -58%           | 103,500            |
| Vote 14 - Utility Services Department                                                                                                                          | 978,955          | 1,015,616           | 1,092,616        | 80,953         | 535,411          | 617,548          | (82,137)         | -13%           | 1,092,616          |
| Vote 15 - Other Departments                                                                                                                                    | 52,301           | 391,500             | 54,832           | 4,293          | 14,980           | 25,703           | (10,723)         | -42%           | 54,832             |
| <b>Total Capital Multi-year expenditure</b>                                                                                                                    | <b>3,190,856</b> | <b>3,836,284</b>    | <b>3,805,375</b> | <b>249,619</b> | <b>1,657,520</b> | <b>2,260,880</b> | <b>(603,360)</b> | <b>-27%</b>    | <b>3,805,375</b>   |
| <b>Single Year expenditure appropriation</b>                                                                                                                   |                  |                     |                  |                |                  |                  |                  |                |                    |
| Vote 1 - Community & Social Development Services Department                                                                                                    | —                | 200                 | 10,200           | 5              | 25               | 1,000            | (975)            | —              | 10,200             |
| Vote 2 - Economic Development & Spatial Planning Department                                                                                                    | 4,000            | 450                 | 450              | 171            | 393              | 120              | 273              | 228%           | 450                |
| Vote 3 - Emergency Services Department                                                                                                                         | —                | 250                 | 250              | —              | 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           | 376            | 5,818            | 19,500           | (13,682)         | -70%           | 19,500             |
| Vote 7 - Group Property Management Department                                                                                                                  | —                | 200                 | 100              | 28             | 64               | 100              | (36)             | -36%           | 100                |
| Vote 8 - Health Department                                                                                                                                     | —                | 300                 | 1,127            | 193            | 404              | 576              | (172)            | -30%           | 1,127              |
| Vote 9 - Human Settlement Department                                                                                                                           | —                | —                   | —                | —              | —                | —                | —                | —              | —                  |
| Vote 10 - Tshwane Metro Police Department                                                                                                                      | —                | —                   | —                | —              | —                | —                | —                | —              | —                  |
| Vote 11 - Regional Operations & Coordination Department                                                                                                        | —                | 1,800               | 1,800            | 378            | 898              | 1,063            | (165)            | -16%           | 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              | (40)           | 369              | 760              | (391)            | -52%           | 800                |
| <b>Total Capital single-year expenditure</b>                                                                                                                   | <b>9,031</b>     | <b>24,000</b>       | <b>34,727</b>    | <b>1,111</b>   | <b>8,188</b>     | <b>23,368</b>    | <b>(15,180)</b>  | <b>-65%</b>    | <b>34,727</b>      |
| <b>Total Capital Expenditure</b>                                                                                                                               | <b>3,199,887</b> | <b>3,860,284</b>    | <b>3,840,102</b> | <b>250,730</b> | <b>1,665,708</b> | <b>2,284,248</b> | <b>(618,540)</b> | <b>-27%</b>    | <b>3,840,102</b>   |
| <b>Capital Expenditure - Functional Classification</b>                                                                                                         |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>Governance and administration</b>                                                                                                                           | <b>267,412</b>   | <b>669,622</b>      | <b>278,359</b>   | <b>15,635</b>  | <b>71,638</b>    | <b>161,562</b>   | <b>(89,924)</b>  | <b>-56%</b>    | <b>278,359</b>     |
| Executive and council                                                                                                                                          | 62,117           | 419,922             | 71,859           | 4,434          | 12,868           | 25,815           | (12,947)         | -50%           | 71,859             |
| Finance and administration                                                                                                                                     | —                | 236,700             | 192,500          | —              | —                | —                | —                | —              | 192,500            |
| Internal audit                                                                                                                                                 | 205,295          | 13,000              | 14,000           | 11,201         | 58,771           | 135,747          | (76,977)         | -57%           | 14,000             |
| <b>Community and public safety</b>                                                                                                                             | <b>736,418</b>   | <b>1,002,672</b>    | <b>1,274,235</b> | <b>66,408</b>  | <b>467,657</b>   | <b>741,668</b>   | <b>(274,011)</b> | <b>-37%</b>    | <b>1,274,235</b>   |
| Community and social services                                                                                                                                  | 19,292           | 8,300               | 19,527           | 847            | 10,933           | 10,976           | (43)             | 0%             | 19,527             |
| Sport and recreation                                                                                                                                           | 41,796           | 58,500              | 40,587           | 1,116          | (1,946)          | 13,027           | (14,973)         | -115%          | 40,587             |
| Public safety                                                                                                                                                  | 5,903            | 7,250               | 7,250            | —              | 2,026            | 3,628            | (1,602)          | -44%           | 7,250              |
| Housing                                                                                                                                                        | 611,717          | 879,422             | 1,125,378        | 59,324         | 401,822          | 596,220          | (194,398)        | -33%           | 1,125,378          |
| Health                                                                                                                                                         | 57,710           | 49,200              | 81,493           | 5,121          | 54,822           | 117,817          | (62,995)         | -53%           | 81,493             |
| <b>Economic and environmental services</b>                                                                                                                     | <b>1,163,844</b> | <b>1,096,374</b>    | <b>1,126,641</b> | <b>86,316</b>  | <b>570,563</b>   | <b>714,041</b>   | <b>(143,479)</b> | <b>-20%</b>    | <b>1,126,641</b>   |
| Planning and development                                                                                                                                       | 49,140           | 56,900              | 57,275           | 7              | 7,725            | 34,519           | (26,794)         | -78%           | 57,275             |
| Road transport                                                                                                                                                 | 1,111,989        | 1,036,474           | 1,066,366        | 86,310         | 560,976          | 676,822          | (115,846)        | -17%           | 1,066,366          |
| Environmental protection                                                                                                                                       | 2,715            | 3,000               | 3,000            | —              | 1,862            | 2,700            | (839)            | -31%           | 3,000              |
| <b>Trading services</b>                                                                                                                                        | <b>1,000,582</b> | <b>1,051,116</b>    | <b>1,120,366</b> | <b>80,953</b>  | <b>539,999</b>   | <b>634,534</b>   | <b>(94,535)</b>  | <b>-15%</b>    | <b>1,120,366</b>   |
| Energy sources                                                                                                                                                 | 491,988          | 488,312             | 548,312          | 41,019         | 259,580          | 330,667          | (71,087)         | -21%           | 548,312            |
| Water management                                                                                                                                               | 149,201          | 402,804             | 372,254          | 23,716         | 189,756          | 192,629          | (2,873)          | -1%            | 372,254            |
| Waste water management                                                                                                                                         | 338,570          | 146,000             | 185,800          | 16,217         | 86,076           | 97,002           | (10,926)         | -11%           | 185,800            |
| Waste management                                                                                                                                               | 20,822           | 14,000              | 14,000           | —              | 4,588            | 14,236           | (9,648)          | -68%           | 14,000             |
| <b>Other</b>                                                                                                                                                   | <b>31,632</b>    | <b>40,500</b>       | <b>40,500</b>    | <b>1,419</b>   | <b>15,850</b>    | <b>32,442</b>    | <b>(16,591)</b>  | <b>-51%</b>    | <b>40,500</b>      |
| <b>Total Capital Expenditure - Functional Classification</b>                                                                                                   | <b>3,199,887</b> | <b>3,860,284</b>    | <b>3,840,102</b> | <b>250,730</b> | <b>1,665,708</b> | <b>2,284,248</b> | <b>(618,540)</b> | <b>-27%</b>    | <b>3,840,102</b>   |
| <b>Funded by:</b>                                                                                                                                              |                  |                     |                  |                |                  |                  |                  |                |                    |
| National Government                                                                                                                                            | 2,260,120        | 2,329,777           | 2,299,370        | 177,181        | 1,263,395        | 1,526,621        | (263,226)        | -17%           | 2,299,370          |
| Provincial Government                                                                                                                                          | 46,710           | 43,507              | 187,540          | 2,859          | 50,405           | 78,606           | (28,201)         | -36%           | 187,540            |
| Other transfers and grants                                                                                                                                     | 200              | 6,000               | 7,193            | 339            | 507              | 4,100            | (3,593)          | -88%           | 7,193              |
| <b>Transfers recognised - capital</b>                                                                                                                          | <b>2,307,029</b> | <b>2,379,284</b>    | <b>2,494,103</b> | <b>180,380</b> | <b>1,314,306</b> | <b>1,609,327</b> | <b>(295,020)</b> | <b>-18%</b>    | <b>2,494,103</b>   |
| <b>Public contributions &amp; donations</b>                                                                                                                    | <b>97,926</b>    | <b>100,000</b>      | <b>90,900</b>    | <b>7,137</b>   | <b>43,322</b>    | <b>45,740</b>    | <b>(2,418)</b>   | <b>-5%</b>     | <b>90,900</b>      |
| <b>Borrowing</b>                                                                                                                                               | <b>760,761</b>   | <b>1,000,000</b>    | <b>1,000,000</b> | <b>61,047</b>  | <b>293,988</b>   | <b>549,003</b>   | <b>(255,016)</b> | <b>-46%</b>    | <b>1,000,000</b>   |
| <b>Internally generated funds</b>                                                                                                                              | <b>34,172</b>    | <b>381,000</b>      | <b>255,099</b>   | <b>2,165</b>   | <b>14,092</b>    | <b>80,178</b>    | <b>(66,086)</b>  | <b>-82%</b>    | <b>255,099</b>     |
| <b>Total Capital Funding</b>                                                                                                                                   | <b>3,199,887</b> | <b>3,860,284</b>    | <b>3,840,102</b> | <b>250,730</b> | <b>1,665,708</b> | <b>2,284,248</b> | <b>(618,540)</b> | <b>-27%</b>    | <b>3,840,102</b>   |

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

| TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10 April |                   |                     |                   |                   |                    |
|-------------------------------------------------------------------------------------------------------|-------------------|---------------------|-------------------|-------------------|--------------------|
| Description                                                                                           | 2016/17           | Budget Year 2017/18 |                   |                   |                    |
|                                                                                                       | Audited Outcome   | Original Budget     | Adjusted Budget   | YearTD actual     | Full Year Forecast |
| <b>R thousands</b>                                                                                    |                   |                     |                   |                   |                    |
| <b>ASSETS</b>                                                                                         |                   |                     |                   |                   |                    |
| <b>Current assets</b>                                                                                 |                   |                     |                   |                   |                    |
| Cash                                                                                                  | 398,775           | 121,000             | 502,457           | 166,011           | 502,457            |
| Call investment deposits                                                                              | 1,712,109         | 2,502,289           | 1,830,350         | 3,651,490         | 1,830,350          |
| Consumer debtors                                                                                      | 7,948,261         | 3,423,486           | 5,347,877         | 3,200,551         | 5,347,877          |
| Other debtors                                                                                         | 1,162,454         | 1,067,508           | 1,421,556         | 1,581,098         | 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           | 655,588           | 761,595            |
| <b>Total current assets</b>                                                                           | <b>12,001,499</b> | <b>7,976,126</b>    | <b>9,958,718</b>  | <b>9,345,744</b>  | <b>9,958,718</b>   |
| <b>Non current assets</b>                                                                             |                   |                     |                   |                   |                    |
| Long-term receivables                                                                                 | 25,661            | 6,366               | 27,296            | 1,217,772         | 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        | 34,483,554        | 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         | –                  |
| <b>Total non current assets</b>                                                                       | <b>39,146,763</b> | <b>40,140,136</b>   | <b>40,345,772</b> | <b>41,151,412</b> | <b>40,345,772</b>  |
| <b>TOTAL ASSETS</b>                                                                                   | <b>51,148,262</b> | <b>48,116,261</b>   | <b>50,304,490</b> | <b>50,497,156</b> | <b>50,304,490</b>  |
| <b>LIABILITIES</b>                                                                                    |                   |                     |                   |                   |                    |
| <b>Current liabilities</b>                                                                            |                   |                     |                   |                   |                    |
| Bank overdraft                                                                                        | –                 | –                   | –                 | –                 | –                  |
| Borrowing                                                                                             | 852,379           | 788,401             | 1,074,771         | 908,393           | 1,074,771          |
| Consumer deposits                                                                                     | 407,337           | 395,755             | 419,572           | 500,771           | 419,572            |
| Trade and other payables                                                                              | 8,993,976         | 7,197,370           | 8,749,819         | 7,365,478         | 8,749,819          |
| Provisions                                                                                            | –                 | –                   | –                 | –                 | –                  |
| <b>Total current liabilities</b>                                                                      | <b>10,253,692</b> | <b>8,381,526</b>    | <b>10,244,162</b> | <b>8,774,641</b>  | <b>10,244,162</b>  |
| <b>Non current liabilities</b>                                                                        |                   |                     |                   |                   |                    |
| Borrowing                                                                                             | 11,123,593        | 11,195,205          | 11,240,647        | 10,652,440        | 11,240,647         |
| Provisions                                                                                            | 4,208,076         | 3,569,019           | 3,349,931         | 4,210,251         | 3,349,931          |
| <b>Total non current liabilities</b>                                                                  | <b>15,331,669</b> | <b>14,764,224</b>   | <b>14,590,577</b> | <b>14,862,690</b> | <b>14,590,577</b>  |
| <b>TOTAL LIABILITIES</b>                                                                              | <b>25,585,360</b> | <b>23,145,750</b>   | <b>24,834,739</b> | <b>23,637,331</b> | <b>24,834,739</b>  |
| <b>NET ASSETS</b>                                                                                     | <b>25,562,901</b> | <b>24,970,512</b>   | <b>25,469,751</b> | <b>26,859,825</b> | <b>25,469,751</b>  |
| <b>COMMUNITY WEALTH/EQUITY</b>                                                                        |                   |                     |                   |                   |                    |
| Accumulated Surplus/(Deficit)                                                                         | 25,274,453        | 24,713,269          | 25,212,508        | 26,629,022        | 25,212,508         |
| Reserves                                                                                              | 230,803           | 257,243             | 257,243           | 230,803           | 257,243            |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                                                                  | <b>25,505,256</b> | <b>24,970,512</b>   | <b>25,469,751</b> | <b>26,859,825</b> | <b>25,469,751</b>  |

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

| TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April |                    |                     |                    |                  |                    |                    |                    |                |                    |
|----------------------------------------------------------------------------------------------|--------------------|---------------------|--------------------|------------------|--------------------|--------------------|--------------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>                                                                           |                    |                     |                    |                  |                    |                    |                    |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                                                   |                    |                     |                    |                  |                    |                    |                    |                |                    |
| <b>Receipts</b>                                                                              |                    |                     |                    |                  |                    |                    |                    |                |                    |
| Property rates                                                                               | 5,443,759          | 6,188,689           | 6,142,100          | 528,206          | 5,450,611          | 5,024,947          | 425,663            | 8%             | 6,142,100          |
| Service charges                                                                              | 15,241,868         | 16,688,427          | 16,709,359         | 1,132,725        | 13,023,171         | 13,778,677         | (755,506)          | -5%            | 16,709,359         |
| Other revenue                                                                                | 1,485,259          | 1,433,244           | 1,580,515          | 90,481           | 995,210            | 833,001            | 162,210            | 19%            | 1,580,515          |
| Government - operating                                                                       | 3,942,872          | 4,159,532           | 4,507,256          | –                | 4,409,056          | 4,480,948          | (71,891)           | -2%            | 4,507,256          |
| Government - capital                                                                         | 2,378,838          | 2,443,910           | 2,438,525          | 32,338           | 2,372,917          | 2,410,066          | (37,149)           | -2%            | 2,438,525          |
| Interest                                                                                     | 721,184            | 233,345             | 129,469            | 68,497           | 670,581            | 443,505            | 227,076            | 51%            | 129,469            |
| <b>Payments</b>                                                                              |                    |                     |                    |                  |                    |                    |                    |                |                    |
| Suppliers and employees                                                                      | (24,795,028)       | (24,916,187)        | (25,857,862)       | (1,735,304)      | (22,320,411)       | (24,014,616)       | (1,694,204)        | 7%             | (25,857,862)       |
| Finance charges                                                                              | (1,253,459)        | (1,417,357)         | (1,455,723)        | (89,341)         | (1,285,447)        | (1,342,779)        | (57,332)           | 4%             | (1,455,723)        |
| Transfers and Grants                                                                         | (81,356)           | (49,980)            | (50,062)           | (2,562)          | (85,372)           | (31,002)           | 54,370             | -175%          | (50,062)           |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>                                             | <b>3,083,938</b>   | <b>4,763,623</b>    | <b>4,143,577</b>   | <b>25,040</b>    | <b>3,230,315</b>   | <b>1,582,747</b>   | <b>(1,647,569)</b> | <b>-104%</b>   | <b>4,143,577</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                  |                    |                     |                    |                  |                    |                    |                    |                |                    |
| <b>Receipts</b>                                                                              |                    |                     |                    |                  |                    |                    |                    |                |                    |
| Proceeds on disposal of PPE                                                                  | 261,688            | 5,880               | 5,880              | 9,010            | 133,158            | 3,920              | 129,238            |                | 5,880              |
| Decrease (Increase) in non-current debtors                                                   | (40,739)           | (102,705)           | –                  | –                | –                  | –                  | –                  |                | –                  |
| Decrease (increase) other non-current receivables                                            | 303,771            | 993                 | (1,635)            | –                | –                  | (1,362)            | 1,362              | -100%          | (1,635)            |
| Decrease (increase) in non-current investments                                               | (18,332)           | (500,246)           | (742,345)          | –                | 2,371              | (618,620)          | 620,991            | -100%          | (742,345)          |
| <b>Payments</b>                                                                              |                    |                     |                    |                  |                    |                    |                    |                |                    |
| Capital assets                                                                               | (3,167,429)        | (3,863,903)         | (3,648,736)        | (250,730)        | (1,665,708)        | (1,904,323)        | (238,615)          | 13%            | (3,648,736)        |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>                                             | <b>(2,661,041)</b> | <b>(4,459,981)</b>  | <b>(4,386,835)</b> | <b>(241,720)</b> | <b>(1,530,180)</b> | <b>(2,520,386)</b> | <b>(990,206)</b>   | <b>39%</b>     | <b>(4,386,835)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                                  |                    |                     |                    |                  |                    |                    |                    |                |                    |
| <b>Receipts</b>                                                                              |                    |                     |                    |                  |                    |                    |                    |                |                    |
| Short term loans                                                                             | –                  | –                   | –                  | –                | –                  | –                  | –                  |                | –                  |
| Borrowing long term/refinancing                                                              | 1,000,000          | 1,000,000           | 1,000,000          | –                | –                  | 571,791            | (571,791)          | -100%          | 1,000,000          |
| Increase (decrease) in consumer deposits                                                     | 30,402             | 7,760               | 8,227              | 1,695            | 75,773             | 6,784              | 68,989             | 1017%          | 8,227              |
| <b>Payments</b>                                                                              |                    |                     |                    |                  |                    |                    |                    |                |                    |
| Repayment of borrowing                                                                       | (505,736)          | (601,794)           | (601,479)          | (24,441)         | (291,213)          | 343,920            | 635,134            | 185%           | (601,479)          |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>                                             | <b>524,667</b>     | <b>405,966</b>      | <b>406,748</b>     | <b>(22,745)</b>  | <b>(215,441)</b>   | <b>922,495</b>     | <b>1,137,936</b>   | <b>123%</b>    | <b>406,748</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>                                                 | <b>947,564</b>     | <b>709,608</b>      | <b>163,491</b>     | <b>(239,425)</b> | <b>1,484,695</b>   | <b>(15,144)</b>    |                    |                | <b>163,491</b>     |
| Cash/cash equivalents at beginning:                                                          | 1,186,049          | 1,907,681           | 2,169,316          |                  | 2,332,806          | 2,169,316          |                    |                | 2,169,316          |
| Cash/cash equivalents at month/year end:                                                     | 2,110,884          | 2,617,289           | 2,332,806          |                  | 3,817,502          | 2,154,172          |                    |                | 2,332,806          |

## PART 2: SUPPORTING DOCUMENTATION

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M10 April

| Description                            | Variance  | Reasons for material deviations                                                                                                                             | Remedial or corrective steps/remarks                                                    |
|----------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| <b>R thousands</b>                     |           |                                                                                                                                                             |                                                                                         |
| <b>Revenue By Source</b>               |           |                                                                                                                                                             |                                                                                         |
| Property rates                         | 42,010    | Due to invoices on the exception list that were released, and an update of property valuations from the property rates system to the billing system         | None                                                                                    |
| Service charges - electricity revenue  | (211,686) | 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        | (184,227) | The budget for water and sewerage is based on statistical trends and the income is determined by the demand.                                                | None                                                                                    |
| Service charges - sanitation revenue   | 10,592    | The budget for water and sewerage is based on statistical trends and the income is determined by the demand.                                                | None                                                                                    |
| Service charges - refuse revenue       | 52,103    | Solid waste removal is ahead due to the city cleansing levy imposed on non-refuse account holders.                                                          | None                                                                                    |
| Service charges - other                | -         |                                                                                                                                                             |                                                                                         |
| Rental of facilities and equipment     | 784       |                                                                                                                                                             |                                                                                         |
| Interest earned - external investments | 42,157    | Interest earned on the short-term investment is better than projected.                                                                                      |                                                                                         |
| Interest earned - outstanding debtors  | 105,795   | As a result of an increase in outstanding debtors.                                                                                                          |                                                                                         |
| Dividends received                     | -         |                                                                                                                                                             |                                                                                         |
| Fines, penalties and forfeits          | (45,100)  | Revenue on AARTO is allocated one month in arrears. 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                   | 52,930    | Drivers license and motor vehicles are higher than budgeted.                                                                                                |                                                                                         |
| Agency services                        | -         |                                                                                                                                                             |                                                                                         |
| Transfers and subsidies                | (249,448) | Mainly due to underspending on the Housing top structure, TRT Subsidy and DBSA Grants.                                                                      |                                                                                         |
| Other revenue                          | (90,098)  | Due to under recovery on Building Plan Fees, Transport fees, Approval Fees: Advertising and Township development contributions on electricity.              | None                                                                                    |
| Gains on disposal of PPE               | (3,920)   | Gain on disposal of assets will be realised once assets are sold.                                                                                           |                                                                                         |
| <b>Expenditure By Type</b>             |           |                                                                                                                                                             |                                                                                         |
| Employee related costs                 | 378,602   | 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            | (1,230)   | Payment in terms of the Public Office Bearers Act.                                                                                                          |                                                                                         |
| Debt impairment                        | -         |                                                                                                                                                             |                                                                                         |
| Depreciation & asset impairment        | (282,374) | The calculation aligns with the asset verification and purification process.                                                                                |                                                                                         |
| Finance charges                        | (119,530) | Mainly on Interest on Rehabilitation provision and Interest Expense: Interest swaps.                                                                        | None                                                                                    |
| Bulk purchases                         | (905,818) | Due to outstanding invoices from Eskom.                                                                                                                     | Bulk Purchases are according to the seasonal usage of the City and cannot be predicted. |
| Other materials                        | (263,110) | The purchase of bulk water is demand driven and the under expenditure is aligned to the under recovery on sales.                                            |                                                                                         |
| Contracted services                    | (680,582) | Underspending mainly on the on the Housing Top Structure grant due to delays in the enrolment of projects by the Province.                                  | None                                                                                    |
| Transfers and subsidies                | (50,083)  | Due to outstanding on payment to the Tshwane Housing Company, the payment has been processed, it will reflect in the next reporting period.                 |                                                                                         |
| Other expenditure                      | (274,683) | Underspending mainly on prepaid commission, EPWP Job creation and ARY operation and SA Cities Network membership.                                           |                                                                                         |
| Loss on disposal of PPE                | (1)       |                                                                                                                                                             |                                                                                         |

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

| TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M10 April |             |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Description                                                                           | Variance    | Reasons for material deviations                                                                                                                                                                                                                                                                                                       | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                  |
| <b>R thousands</b>                                                                    |             |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
| <b>Capital Expenditure</b>                                                            |             |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
| Vote 1 - Community & Social Development Services Department                           | (7,275)     | Social Development centre in Hammanskraal project is the main contributor. The project was delay in progress due to lapsing of contract and consultant agreements.                                                                                                                                                                    | Deviation reports approved and EPMU assistance.                                                                                                                                                                                                                                                                                       |
| Vote 2 - Economic Development & Spatial Planning Department                           | (27,417)    | Business Process Outsourcing (BPO) Park Construction project is the main contributor. The project is still on hold following the suspension of services by the Principal Agent pending the approval of the Township Establishment, SDP and Building Plans.                                                                            | Resolve challenges with the CSIR/Principal Agent or consider appointing a new project management company. Awaiting Group Legal department advice on the way forward.                                                                                                                                                                  |
| Vote 3 - Emergency Management Services Department                                     | (1,631)     | Renovation & Upgrading of Facilities is the main contributor. The main contributing factor with regards to under expenditure was due to the appointed Principal Agent not complying in terms of the Central Supplier Database. This resulted that a requisition and purchase order could not be processed to the value of R1 million. | The challenges has been resolved and a purchase order has been processed.                                                                                                                                                                                                                                                             |
| Vote 4 - Environment & Agriculture Management Department                              | (19,122)    | Provision of waste containers is the main contributor. Delivery of waste containers was finalised on 25 April 2018 and invoices were received on 26 April 2018.                                                                                                                                                                       | Processing of invoices is now underway.                                                                                                                                                                                                                                                                                               |
| Vote 5 - Group Audit & Risk Department                                                | (3,963)     | Under spending on Insurance Replacements.                                                                                                                                                                                                                                                                                             | Approval letters submitted to Departments/Regions. Departments/Regions are busy with procurement.                                                                                                                                                                                                                                     |
| Vote 6 - Group Financial Services Department                                          | (7,754)     | Turnaround of Municipality Water Services – Reduction of water losses is the main contributor. Awaiting signature on the tender.                                                                                                                                                                                                      | Once of commitment will be done once the tender is signed off.                                                                                                                                                                                                                                                                        |
| Vote 7 - Group Property Department                                                    | -           |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
| Vote 8 - Health Department                                                            | (899)       | Upgrading of Clinic Dispensaries - Cash-flow problems reported.                                                                                                                                                                                                                                                                       | In process to request approval to transfer R2 million to Raylyn Clinic.                                                                                                                                                                                                                                                               |
| Vote 9 - Housing & Human Settlement Department                                        | (254,627)   | Winterveldt bulk sewer project is the main contributor. Delays in the appointment of contractor and consultant.                                                                                                                                                                                                                       | Contractor to be on accelerated programme.                                                                                                                                                                                                                                                                                            |
| Vote 10 - Regional Operations & Coordination Department                               | (11,340)    | Under spending on Jo-Jo Tanks. Re-evaluation was concluded successfully and the evaluation report has been send for approval.                                                                                                                                                                                                         | Appointment of the service provider.                                                                                                                                                                                                                                                                                                  |
| Vote 11 - Roads & Transport Department                                                | (1,886)     | Revitalisation of the City-Taxi Holding areas within the Pretoria CBD. This project was only now added to the budget during the adjustment budget process.                                                                                                                                                                            | Work on this project will be done during May and June 2018.                                                                                                                                                                                                                                                                           |
| Vote 12 - Shared Services Department                                                  | (122,726)   | Under spending on the One Integrated Transaction Processing System project - Invoices received for deliverables signed-off and will be processed                                                                                                                                                                                      | Finalisation of other milestones and processing of payments.                                                                                                                                                                                                                                                                          |
| Vote 13 - Tshwane Metro Police Department                                             | (51,859)    | Purchasing of Policing Equipment - A technical problem have occurred at the SAPS radio control room where the 1194 Tetra Radios must be encrypted. The encryption system was offline and was only repaired end April 2018.                                                                                                            | System repaired. Delivery to occur before end of May.                                                                                                                                                                                                                                                                                 |
| Vote 14 - Utility Services Department                                                 | (82,137)    | Electricity for All - Region 1 - Additional funds to the project were only provided during Funds Adjustment period. Unavailability of materials (mini-sub) is affecting the completion of the projects.                                                                                                                               | Projects are underway. Tender for mini-sub has been awarded and deliveries are expected.                                                                                                                                                                                                                                              |
| Vote 15 - Other Departments                                                           | (10,723)    | Implementation of Tsosoloso Programme - Emergency Requisition approval signed on 19 April 2018 and received on 23 April 2018. Delay in creation of Purchase Order by SCM. Construction work commenced on 25 April 2018.                                                                                                               | Teams have been instructed to work on Saturdays.                                                                                                                                                                                                                                                                                      |
| <b>Financial Position</b>                                                             |             |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
| Current assets                                                                        | (612,974)   | Decrease consumer debtors.                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                       |
| Non current assets                                                                    | 805,640     | Increase in long term receivables.                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                       |
| Current liabilities                                                                   | (1,469,521) | Decrease in borrowings, trade and other payables.                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                       |
| Non current liabilities                                                               | 272,113     | Increase in provisions.                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                       |
| <b>Cash Flow</b>                                                                      |             |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
| Transfer receipts - capital                                                           | (394,236)   | Underspending on capital grants.                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                       |
| Contributions & Contributed assets                                                    | 9,389       | Contributions on assets.                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                       |
| Proceeds on disposal of PPE                                                           | (1,359)     |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
| Short term loans                                                                      | -           |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
| Borrowing long term/refinancing                                                       | (121,621)   | Long Term borrowings is expected in the fourth quarter.                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                       |
| Increase in consumer deposits                                                         | 1,021       | An increase in consumer deposit.                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                       |
| Receipt of non-current debtors                                                        | -           |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
| Receipt of non-current receivables                                                    | 12,278      | Increase in non- current receivables.                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                       |
| Change in non-current investments                                                     | 61,862      | Includes the Entities - SWA consumers debtors.                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                       |
| Capital assets                                                                        | (127,246)   | Underspending on the capital budget.                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                       |
| Repayment of borrowing                                                                | (48,712)    | Repayment for the end of the quarter.                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                       |
| <b>Measureable performance</b>                                                        |             |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
| <b>Municipal Entities</b>                                                             |             |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
| <b>Revenue</b>                                                                        |             |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
| Housing Company Tshwane                                                               | (11,882)    | 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                                                   | (8,581)     | Income earned from the operational grant.                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                       |
| <b>Expenditure</b>                                                                    |             |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
| Housing Company Tshwane                                                               | (15,930)    | Non- implementation of maintenance plan.                                                                                                                                                                                                                                                                                              | The maintenance plan has been revised to align with the approved adjustment budget and the implementation will be accelerated in quarter 4.                                                                                                                                                                                           |
| Tshwane Economic Development Agency                                                   | (9,827)     | Expenditure less than projected.                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                       |
| <b>Capital Expenditure</b>                                                            |             |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |
| Housing Company Tshwane                                                               | (54,412)    | Due to termination of contract on Townlands project.                                                                                                                                                                                                                                                                                  | The new contractor will be appointed in May 2018.                                                                                                                                                                                                                                                                                     |
| Tshwane Economic Development Agency                                                   | (76)        | Expenditure less than budgeted.                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                       |

**(b) Table SC2: Monthly budget statement – performance indicators****TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April**

| Description of financial indicator                          | Basis of calculation                                                                              | 2016/17         | Budget Year 2017/18 |                 |               |                    |
|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|---------------|--------------------|
|                                                             |                                                                                                   | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b><u>Borrowing Management</u></b>                          |                                                                                                   |                 |                     |                 |               |                    |
| Capital Charges to Operating Expenditure                    | Interest & principal paid/Operating Expenditure                                                   | 3.0%            | 11.3%               | 10.8%           | 11.3%         | 5.2%               |
| Borrowed funding of 'own' capital expenditure               | Borrowings/Capital expenditure excl. transfers and grants                                         | 57.6%           | 67.5%               | 74.3%           | 83.7%         | 67.5%              |
| <b><u>Safety of Capital</u></b>                             |                                                                                                   |                 |                     |                 |               |                    |
| Debt to Equity                                              | Loans, Accounts Payable, Overdraft & Tax Provision/<br>Funds & Reserves                           | 82.2%           | 76.8%               | 82.7%           | 70.5%         | 82.7%              |
| <b><u>Liquidity</u></b>                                     |                                                                                                   |                 |                     |                 |               |                    |
| Current Ratio                                               | Current assets/current liabilities                                                                | 117.0%          | 95.2%               | 97.2%           | 106.5%        | 97.2%              |
| Liquidity Ratio                                             | Monetary Assets/Current Liabilities                                                               | 20.6%           | 31.3%               | 22.8%           | 43.5%         | 22.8%              |
| <b><u>Revenue Management</u></b>                            |                                                                                                   |                 |                     |                 |               |                    |
| Annual Debtors Collection Rate<br>(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%           | 24.1%         | 22.5%              |
| Longstanding Debtors Recovered                              | Debtors > 12 Mths Recovered/Total Debtors ><br>12 Months Old                                      | 3.55            | 25.66               | 3.48            | 0.07          | 5.98               |
| <b><u>Creditors Management</u></b>                          |                                                                                                   |                 |                     |                 |               |                    |
| Creditors System Efficiency                                 | % of Creditors Paid Within Terms (within MFMA s 65(e))                                            | 100.0%          | 100.0%              | 100.0%          | 100.0%        | 100.0%             |
| <b><u>Funding of Provisions</u></b>                         |                                                                                                   |                 |                     |                 |               |                    |
| Percentage Of Provisions Not Funded                         | Unfunded Provisions/Total Provisions                                                              |                 |                     |                 |               |                    |
| <b><u>Other Indicators</u></b>                              |                                                                                                   |                 |                     |                 |               |                    |
| Electricity Distribution Losses                             | % Volume (units purchased and generated less units<br>sold)/units purchased and generated         | 21,3%           | 18,5%               | 18,5%           | 18,6%         | 18,5%              |
| Water Distribution Losses                                   | % Volume (units purchased and own source less units<br>sold)/Total units purchased and own source | 27,8%           | 22,6%               | 22,6%           | 14,9%         | 18,5%              |
| Employee costs                                              | Employee costs/Total Revenue - capital revenue                                                    | 28.6%           | 29.0%               | 28.3%           | 27.2%         | 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%           | 10.0%         | 5.2%               |
| <b><u>IDP regulation financial viability indicators</u></b> |                                                                                                   |                 |                     |                 |               |                    |
| i. Debt coverage                                            | (Total Operating Revenue - Operating Grants)/Debt<br>service payments due within financial year)  | 33.60           | 35.66               | 35.66           | 22.00         | 35.66              |
| ii. O/S Service Debtors to Revenue                          | Total outstanding service debtors/annual revenue<br>received for services                         | 41.7%           | 19.3%               | 28.6%           | 25.0%         | 19.3%              |
| iii. Cost coverage                                          | (Available cash + Investments)/monthly fixed operational<br>expenditure                           | 1.29            | 1.49                | 1.28            | 2.42          | 1.49               |

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

| TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April |         |                     |            |            |             |             |             |              |           |            |                    |                                              |
|------------------------------------------------------------------------------------------------|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|-----------|------------|--------------------|----------------------------------------------|
| 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    | 420,793             | 84,949     | 64,023     | 46,157      | 77,194      | 43,883      | 351,005      | 1,319,394 | 2,407,398  | 1,837,633          | 2,293                                        |
| Trade and Other Receivables from Exchange Transactions - Electricity                           | 1300    | 319,204             | 28,990     | 19,765     | 19,318      | 26,703      | 24,027      | 126,807      | 620,717   | 1,185,530  | 817,571            | 972                                          |
| Receivables from Non-exchange Transactions - Property Rates                                    | 1400    | 554,004             | 81,307     | 48,976     | 39,539      | 49,863      | 41,424      | 239,700      | 1,327,256 | 2,382,070  | 1,697,783          | 289                                          |
| Receivables from Exchange Transactions - Waste Water Management                                | 1500    | 100,314             | 16,081     | 14,737     | 9,066       | 12,260      | 8,116       | 40,175       | 215,639   | 416,388    | 285,255            | 601                                          |
| Receivables from Exchange Transactions - Waste Management                                      | 1600    | 156,529             | 22,475     | 21,586     | 11,343      | 46,160      | 16,881      | 68,295       | 453,164   | 796,432    | 595,841            | 866                                          |
| Receivables from Exchange Transactions - Property Rental Debtors                               | 1700    | 11,131              | 1,486      | 1,147      | 1,496       | 1,016       | 245,126     | 152          | 43,101    | 304,655    | 290,891            | -                                            |
| Interest on Arrear Debtor Accounts                                                             | 1810    | 154,004             | 54,949     | 58,985     | 43,275      | 54,190      | 51,933      | 278,084      | 1,568,157 | 2,263,577  | 1,995,639          | 1,453                                        |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                        | 1820    | -                   | -          | -          | -           | -           | -           | -            | -         | -          | -                  | -                                            |
| Other                                                                                          | 1900    | 218,887             | (8,046)    | 4,560      | 12,987      | 50,228      | 50,296      | 144,534      | 1,113,689 | 1,587,135  | 1,371,734          | 1,046                                        |
| Total By Income Source                                                                         | 2000    | 1,934,867           | 282,191    | 233,780    | 183,180     | 317,614     | 481,684     | 1,248,751    | 6,661,118 | 11,343,185 | 8,892,347          | 7,521                                        |
| 2016/17 - totals only                                                                          |         | 1,673,435           | 229,782    | 170,863    | 257,558     | 175,253     | 391,110     | 1,184,116    | 4,760,905 | 8,843,024  | 6,768,943          | 12,749                                       |
| Debtors Age Analysis By Customer Group                                                         |         |                     |            |            |             |             |             |              |           |            |                    |                                              |
| Organs of State                                                                                | 2200    | 77,843              | (7,900)    | 5,367      | 1,524       | 4,846       | 5,039       | (4,378)      | 6,577     | 88,919     | 13,609             | -                                            |
| Commercial                                                                                     | 2300    | 676,290             | 92,372     | 70,668     | 55,810      | 82,563      | 177,391     | 349,766      | 1,311,830 | 2,816,689  | 1,977,360          | -                                            |
| Households                                                                                     | 2400    | 1,102,734           | 203,186    | 173,480    | 125,095     | 204,142     | 157,590     | 856,470      | 4,756,178 | 7,578,875  | 6,099,476          | 7,121                                        |
| Other                                                                                          | 2500    | 78,000              | (5,467)    | (15,735)   | 752         | 26,063      | 141,664     | 46,892       | 586,532   | 858,701    | 801,903            | 400                                          |
| Total By Customer Group                                                                        | 2600    | 1,934,867           | 282,191    | 233,780    | 183,180     | 317,614     | 481,684     | 1,248,751    | 6,661,118 | 11,343,185 | 8,892,347          | 7,521                                        |

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

| TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April |         |                     |              |              |               |                |                |                   |             |           |                                |
|--------------------------------------------------------------------------------------------------|---------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-----------|--------------------------------|
| Description                                                                                      | NT Code | Budget Year 2017/18 |              |              |               |                |                |                   |             |           | Prior year                     |
|                                                                                                  |         | 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     | totals for chart (same period) |
| R thousands                                                                                      |         |                     |              |              |               |                |                |                   |             |           |                                |
| Creditors Age Analysis By Customer Type                                                          |         |                     |              |              |               |                |                |                   |             |           |                                |
| Bulk Electricity                                                                                 | 0100    | 608,003             |              |              |               |                |                |                   |             | 608,003   | 622,783                        |
| Bulk Water                                                                                       | 0200    | 213,164             |              |              |               |                |                |                   |             | 213,164   | 183,477                        |
| PAYE deductions                                                                                  | 0300    | 117,559             |              |              |               |                |                |                   |             | 117,559   | 107,204                        |
| VAT (output less input)                                                                          | 0400    | (61,454)            |              |              |               |                |                |                   |             | (61,454)  | (61,103)                       |
| Pensions / Retirement deductions                                                                 | 0500    | 110,879             |              |              |               |                |                |                   |             | 110,879   | 103,395                        |
| Loan repayments                                                                                  | 0600    | 101,383             |              |              |               |                |                |                   |             | 101,383   | -                              |
| Trade Creditors                                                                                  | 0700    | 836,476             |              |              |               |                |                |                   |             | 836,476   | 773,141                        |
| Auditor General                                                                                  | 0800    | -                   |              |              |               |                |                |                   |             | -         | 1,196                          |
| Other                                                                                            | 0900    | 1,526,935           |              |              |               |                |                |                   |             | 1,526,935 | 503,431                        |
| Total By Customer Type                                                                           | 1000    | 3,452,945           | -            | -            | -             | -              | -              | -                 | -           | 3,452,945 | 2,233,523                      |

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

| TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April |     |            |                  |                 |              |               |                  |              |               |
|--------------------------------------------------------------------------------------------------------|-----|------------|------------------|-----------------|--------------|---------------|------------------|--------------|---------------|
| Investments by maturity                                                                                |     | Period of  | Type of          | Expiry date of  | Accrued      | Yield for the | Market value at  | Change in    | Market value  |
| Name of institution & investment ID                                                                    | Ref | Investment | Investment       | investment      | interest for | month 1       | beginning of the | market value | at end of the |
| R thousands                                                                                            |     | Yrs/Months |                  |                 | the month    | (%)           | month            |              | month         |
| <b>Municipality</b>                                                                                    |     |            |                  |                 |              |               |                  |              |               |
| Call Investment deposits < 90 days                                                                     |     |            |                  |                 |              |               |                  |              |               |
| Knysna Stocks                                                                                          | 24  | 15y        | Stock            | 31.12.2018      | 0            | 0.0%          | 715              | –            | 715           |
| 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         | 167          | 6.5%          | 30,183           | –            | 30,350        |
| ABSA                                                                                                   | 33  | On Call    | Money Market     | On call         | 58           | 6.5%          | 10,577           | –            | 10,636        |
| ABSA                                                                                                   | 34  | On Call    | Money Market     | On call         | 44           | 6.5%          | 7,922            | –            | 7,966         |
| ABSA                                                                                                   | 35  | On Call    | Money Market     | On call         | 1            | 6.5%          | 174              | –            | 175           |
| Investec Bank                                                                                          | 37  | On Call    | Money Market     | On call         | 146          | 6.5%          | 26,506           | –            | 26,653        |
| Investec Bank                                                                                          | 38  | On Call    | Money Market     | On call         | 47           | 6.5%          | 8,472            | –            | 8,519         |
| Investec Bank                                                                                          | 39  | On Call    | Money Market     | On call         | 6            | 6.5%          | 1,135            | –            | 1,141         |
| Standard Bank                                                                                          | 40  | On Call    | Money Market     | On call         | 546          | 6.7%          | 95,898           | –            | 96,444        |
| Standard Bank                                                                                          | 41  | On Call    | Money Market     | On call         | 17           | 6.7%          | 2,977            | –            | 2,994         |
| Investec Bank                                                                                          | 108 | On Call    | Money Market     | On call         | 179          | 6.9%          | 30,694           | –            | 30,873        |
| RMB                                                                                                    | 237 | On Call    | Money Market     | 31.10.2011      | –            | 0.0%          | –                | –            | –             |
| STANLIB                                                                                                | 106 | On Call    | Money Market     | On call         | –            | 0.4%          | 235              | (223)        | 12            |
| ABSA                                                                                                   | 338 | On Call    | Short Term       | On call         | –            | 0.0%          | 230,019          | (229,809)    | 210           |
| Nedbank                                                                                                | 341 | On Call    | Short Term       | On call         | –            | 0.0%          | 225,000          | (225,000)    | –             |
| Standard Bank                                                                                          | 340 | On Call    | Short Term       | On call         | –            | 5.8%          | 337,900          | (18,346)     | 319,554       |
| ABSA                                                                                                   | 243 | On Call    | Short Term       | On call         | –            | 0.0%          | –                | –            | –             |
| Nedbank                                                                                                | 244 | On Call    | Short Term       | On call         | –            | 0.0%          | –                | –            | –             |
| ABSA                                                                                                   | 245 | On Call    | Short Term       | On call         | –            | 0.0%          | –                | –            | –             |
| Standard Bank                                                                                          |     | On Call    | Sinking Fund     | On call         | –            | 0.0%          | 950,000          | –            | 950,000       |
| Nedbank                                                                                                | 247 | On Call    | Short Term       | On call         | –            | 0.0%          | –                | –            | –             |
| ABSA                                                                                                   | 248 | On Call    | Short Term       | On call         | –            | 0.0%          | –                | –            | –             |
| Standard Bank                                                                                          | 260 | On Call    | Short Term       | On call         | 409          | 6.9%          | 70,313           | –            | 70,722        |
| <b>Municipality sub-total</b>                                                                          |     |            |                  |                 | 1,626        |               | 2,031,314        | (475,976)    | 1,556,963     |
| <b>Entities</b>                                                                                        |     |            |                  |                 |              |               |                  |              |               |
| <b>Entities sub-total</b>                                                                              |     |            |                  |                 | –            |               | –                | –            | –             |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                                                                  | 2   |            |                  |                 | 1,626        |               | 2,031,314        | (475,976)    | 1,556,963     |



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

| TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April |                  |                     |                  |                |                  |                  |                  |                |                    |
|----------------------------------------------------------------------------------------------------------------|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>                                                                                             |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>RECEIPTS:</b>                                                                                               |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>Operating Transfers and Grants</b>                                                                          |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>National Government:</b>                                                                                    | <b>3,610,649</b> | <b>3,875,608</b>    | <b>3,906,014</b> | <b>-</b>       | <b>3,906,014</b> | <b>3,906,014</b> | <b>-</b>         |                | <b>3,906,014</b>   |
| Local Government Equitable Share                                                                               | 1,864,838        | 2,132,788           | 2,132,788        | -              | 2,132,788        | 2,132,788        | -                |                | 2,132,788          |
| Fuel Levy                                                                                                      | 1,440,100        | 1,444,413           | 1,444,413        | -              | 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          | -              | 251,456          | 251,456          | -                |                | 251,456            |
| Integrated City Development Grant                                                                              | 6,398            | 5,764               | 5,764            | -              | 5,764            | 5,764            | -                |                | 5,764              |
| <b>Provincial Government:</b>                                                                                  | <b>329,873</b>   | <b>217,173</b>      | <b>563,303</b>   | <b>-</b>       | <b>500,829</b>   | <b>548,903</b>   | <b>(48,074)</b>  | <b>-8.8%</b>   | <b>563,303</b>     |
| Primary Health Care                                                                                            | 44,325           | 46,541              | 46,541           | -              | 46,541           | 46,541           | -                |                | 46,541             |
| Emergency Medical Services                                                                                     | 62,850           | 65,993              | 95,993           | -              | 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          | -              | 314,841          | 316,469          | (1,628)          | -0.5%          | 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           | -              | 12,974           | 57,600           | (44,626)         | -77.5%         | 72,000             |
| Gautrans                                                                                                       | -                | -                   | 11,961           | -              | 11,961           | 11,961           | -                |                | 11,961             |
| <b>Other grant providers:</b>                                                                                  | <b>3,900</b>     | <b>66,751</b>       | <b>37,938</b>    | <b>-</b>       | <b>2,213</b>     | <b>26,030</b>    | <b>(23,817)</b>  | <b>-91.5%</b>  | <b>37,938</b>      |
| DBSA                                                                                                           | -                | 61,000              | 30,000           | -              | -                | 19,800           | (19,800)         | -100.0%        | 30,000             |
| Tirelo Boshu Grant - Research and Development                                                                  | 3,900            | 5,751               | 5,751            | -              | 628              | 4,043            | (3,415)          | -84.5%         | 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)            | -54.7%         | 1,100              |
| <b>Total Operating Transfers and Grants</b>                                                                    | <b>3,944,422</b> | <b>4,159,532</b>    | <b>4,507,255</b> | <b>-</b>       | <b>4,409,056</b> | <b>4,480,948</b> | <b>(71,891)</b>  | <b>-1.6%</b>   | <b>4,507,255</b>   |
| <b>Capital Transfers and Grants</b>                                                                            |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>National Government:</b>                                                                                    | <b>2,367,908</b> | <b>2,329,777</b>    | <b>2,299,371</b> | <b>-</b>       | <b>2,299,371</b> | <b>2,299,371</b> | <b>-</b>         |                | <b>2,299,371</b>   |
| 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          | -              | 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             |
| <b>Provincial Government:</b>                                                                                  | <b>46,984</b>    | <b>43,507</b>       | <b>131,962</b>   | <b>32,338</b>  | <b>66,353</b>    | <b>103,502</b>   | <b>(37,149)</b>  | <b>-35.9%</b>  | <b>131,962</b>     |
| 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           | 32,338         | 59,340           | 64,000           | (4,660)          | -7.3%          | 64,000             |
| HCT - SHRA                                                                                                     | -                | -                   | 60,949           | -              | -                | 32,489           | (32,489)         | -100.0%        | 60,949             |
| <b>Other grant providers:</b>                                                                                  | <b>200</b>       | <b>6,000</b>        | <b>7,193</b>     | <b>-</b>       | <b>7,193</b>     | <b>7,193</b>     | <b>-</b>         |                | <b>7,193</b>       |
| 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              | -                   | -                | -              | -                | -                | -                |                | -                  |
| <b>Total Capital Transfers and Grants</b>                                                                      | <b>2,415,092</b> | <b>2,379,284</b>    | <b>2,438,526</b> | <b>32,338</b>  | <b>2,372,917</b> | <b>2,410,066</b> | <b>(37,149)</b>  | <b>-1.5%</b>   | <b>2,438,526</b>   |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>                                                                | <b>6,359,514</b> | <b>6,538,816</b>    | <b>6,945,781</b> | <b>32,338</b>  | <b>6,781,973</b> | <b>6,891,013</b> | <b>(109,040)</b> | <b>-1.6%</b>   | <b>6,945,781</b>   |

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

| TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April |                  |                     |                  |                |                  |                  |                  |                |                    |
|----------------------------------------------------------------------------------------------------------------------|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| 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                                                                                                          |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>EXPENDITURE</b>                                                                                                   |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>                                                                 |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>National Government:</b>                                                                                          | <b>3,610,652</b> | <b>3,875,608</b>    | <b>3,906,015</b> | <b>14,020</b>  | <b>3,855,086</b> | <b>3,895,794</b> | <b>(40,708)</b>  | <b>-1.0%</b>   | <b>3,906,015</b>   |
| Local Government Equitable Share                                                                                     | 1,864,838        | 2,132,788           | 2,132,788        | –              | 2,132,788        | 2,132,788        | –                |                | 2,132,788          |
| Fuel Levy                                                                                                            | 1,440,100        | 1,444,413           | 1,444,413        | –              | 1,444,413        | 1,444,413        | –                |                | 1,444,413          |
| Finance Management Grant                                                                                             | 2,875            | 2,650               | 2,650            | 44             | 2,650            | 2,425            | 225              | 9.3%           | 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          | 13,062         | 201,514          | 242,581          | (41,067)         | -16.9%         | 251,456            |
| Integrated City Development Grant                                                                                    | 6,145            | 5,764               | 5,764            | 914            | 4,778            | 4,644            | 134              | 2.9%           | 5,764              |
| <b>Provincial Government:</b>                                                                                        | <b>198,592</b>   | <b>217,173</b>      | <b>563,303</b>   | <b>20,052</b>  | <b>300,475</b>   | <b>543,576</b>   | <b>(243,102)</b> | <b>-44.7%</b>  | <b>563,303</b>     |
| Primary Health Care                                                                                                  | 44,325           | 46,541              | 46,541           | –              | 46,541           | 46,541           | (0)              | 0.0%           | 46,541             |
| Emergency Medical Services                                                                                           | 62,850           | 65,993              | 95,993           | –              | 95,993           | 95,993           | –                |                | 95,993             |
| HIV and Aids Grant                                                                                                   | 12,649           | 12,720              | 12,720           | –              | 12,720           | 11,379           | 1,340            | 11.8%          | 12,720             |
| Housing Top Structure (HSDG)                                                                                         | 72,555           | 90,664              | 316,469          | 8,793          | 81,368           | 316,469          | (235,102)        | -74.3%         | 316,469            |
| Sports and Recreation : Community Libraries                                                                          | 6,103            | 1,255               | 7,619            | 350            | 4,152            | 7,619            | (3,466)          | -45.5%         | 7,619              |
| TRT Bus Operations Subsidy                                                                                           | –                | –                   | 72,000           | 10,909         | 59,701           | 57,600           | 2,101            | 3.6%           | 72,000             |
| Gautrans                                                                                                             | 110              | –                   | 11,961           | –              | –                | 7,974            | (7,974)          | -100.0%        | 11,961             |
| <b>Other grant providers:</b>                                                                                        | <b>3,900</b>     | <b>66,751</b>       | <b>37,938</b>    | <b>–</b>       | <b>1,491</b>     | <b>25,301</b>    | <b>(23,810)</b>  | <b>-94.1%</b>  | <b>37,938</b>      |
| DBSA                                                                                                                 | –                | 61,000              | 30,000           | –              | –                | 19,800           | (19,800)         | -100.0%        | 30,000             |
| Tirelo Boshia Grant - Research and Development                                                                       | 3,900            | 5,751               | 5,751            | –              | 1,468            | 4,043            | (2,576)          | -63.7%         | 5,751              |
| Broadband/Wifi                                                                                                       | –                | –                   | 1,087            | –              | –                | 725              | (725)            | -100.0%        | 1,087              |
| LG SETA Discretionary grant (93 applies over 3 years)                                                                | –                | –                   | 1,100            | –              | 24               | 733              | (709)            | -96.7%         | 1,100              |
| <b>Total operating expenditure of Transfers and Grants:</b>                                                          | <b>3,813,144</b> | <b>4,159,532</b>    | <b>4,507,256</b> | <b>34,072</b>  | <b>4,157,052</b> | <b>4,464,671</b> | <b>(307,619)</b> | <b>-6.9%</b>   | <b>4,507,256</b>   |
| <b>Capital expenditure of Transfers and Grants</b>                                                                   |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>National Government:</b>                                                                                          | <b>2,263,542</b> | <b>2,329,777</b>    | <b>2,299,370</b> | <b>177,181</b> | <b>1,258,486</b> | <b>1,517,076</b> | <b>(258,590)</b> | <b>-17.0%</b>  | <b>2,299,370</b>   |
| Urban Settlement Development Grant                                                                                   | 1,490,265        | 1,567,923           | 1,567,923        | 103,972        | 792,312          | 1,003,490        | (211,178)        | -21.0%         | 1,567,923          |
| Public Transport Infrastructure & Systems Grant                                                                      | 684,777          | 679,190             | 648,783          | 69,749         | 437,411          | 464,659          | (27,249)         | -5.9%          | 648,783            |
| Integrated National Electrification Programme                                                                        | 40,000           | 30,000              | 30,000           | 21             | 21,340           | 18,097           | 3,244            | 17.9%          | 30,000             |
| Neighbourhood Development Partnership Grant                                                                          | 48,500           | 20,000              | 20,000           | 3,439          | 7,423            | 14,498           | (7,075)          | -48.8%         | 20,000             |
| Integrated City Development Grant                                                                                    | –                | 32,665              | 32,665           | –              | –                | 16,332           | (16,332)         | -100.0%        | 32,665             |
| <b>Provincial Government:</b>                                                                                        | <b>46,710</b>    | <b>114,133</b>      | <b>131,962</b>   | <b>845</b>     | <b>50,405</b>    | <b>78,606</b>    | <b>(28,202)</b>  | <b>-35.9%</b>  | <b>131,962</b>     |
| Sport and Recreation: Community Libraries                                                                            | 5,710            | 9,507               | 7,013            | 56             | 345              | 2,575            | (2,230)          | -86.6%         | 7,013              |
| Social Infrastructure Grant                                                                                          | 41,000           | 34,000              | 64,000           | 789            | 43,222           | 43,542           | (320)            | -0.7%          | 64,000             |
| HCT - SHRA                                                                                                           | –                | 70,626              | 60,949           | –              | 6,838            | 32,489           | (25,651)         | -79.0%         | 60,949             |
| <b>Other grant providers:</b>                                                                                        | <b>200</b>       | <b>6,000</b>        | <b>7,193</b>     | <b>441</b>     | <b>609</b>       | <b>4,100</b>     | <b>(3,491)</b>   | <b>-85.1%</b>  | <b>7,193</b>       |
| LG SETA Discretionary grant (93 applies over 3 years)                                                                | –                | 6,000               | 4,900            | 102            | 270              | 4,100            | (3,830)          | -93.4%         | 4,900              |
| Delft Grant (Social Infrastructure)                                                                                  | –                | –                   | 2,293            | 339            | 339              | –                | 339              | #DIV/0!        | 2,293              |
| Smart Connect Grant                                                                                                  | 200              | –                   | –                | –              | –                | –                | –                |                | –                  |
| <b>Total capital expenditure of Transfers and Grants</b>                                                             | <b>2,310,452</b> | <b>2,449,910</b>    | <b>2,438,525</b> | <b>178,467</b> | <b>1,309,500</b> | <b>1,599,783</b> | <b>(290,283)</b> | <b>-18.1%</b>  | <b>2,438,525</b>   |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>                                                                     | <b>6,123,595</b> | <b>6,609,442</b>    | <b>6,945,781</b> | <b>212,539</b> | <b>5,466,552</b> | <b>6,064,454</b> | <b>(597,902)</b> | <b>-9.9%</b>   | <b>6,945,781</b>   |

**(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 - M10 April |                           |                |               |                |                |
|-----------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------|---------------|----------------|----------------|
| Description                                                                                                                 | Budget Year 2017/18       |                |               |                |                |
|                                                                                                                             | Approved Rollover 2016/17 | Monthly actual | YearTD actual | YTD variance   | YTD variance % |
| <b>R thousands</b>                                                                                                          |                           |                |               |                |                |
| <b><u>EXPENDITURE</u></b>                                                                                                   |                           |                |               |                |                |
| <b><u>Operating expenditure of Approved Roll-overs</u></b>                                                                  |                           |                |               |                |                |
| 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                                                                                                                        |                           |                |               | -              |                |
| <b>Total operating expenditure of Approved Roll-overs</b>                                                                   | <b>145,162</b>            | <b>-</b>       | <b>-</b>      | <b>145,162</b> | <b>100.0%</b>  |
| <b><u>Capital expenditure of Approved Roll-overs</u></b>                                                                    |                           |                |               |                |                |
| National Government:                                                                                                        | -                         | -              | -             | -              |                |
| Provincial Government:                                                                                                      | -                         | -              | -             | -              |                |
| District Municipality:                                                                                                      | -                         | -              | -             | -              |                |
|                                                                                                                             |                           |                |               | -              |                |
|                                                                                                                             |                           |                |               | -              |                |
| Other grant providers:                                                                                                      | 2,293                     | 339            | 339           | 1,954          | 85.2%          |
|                                                                                                                             |                           |                |               | -              |                |
| Delft Grant                                                                                                                 | 2,293                     | 339            | 339           | 1,954          | 85.2%          |
| <b>Total capital expenditure of Approved Roll-overs</b>                                                                     | <b>2,293</b>              | <b>339</b>     | <b>339</b>    | <b>1,954</b>   | <b>85.2%</b>   |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>                                                                             | <b>147,455</b>            | <b>339</b>     | <b>339</b>    | <b>147,116</b> | <b>99.8%</b>   |

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

| TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April |                  |                     |                  |                |                  |                  |                 |                |                    |
|-----------------------------------------------------------------------------------------------------------------|------------------|---------------------|------------------|----------------|------------------|------------------|-----------------|----------------|--------------------|
| 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                  |
| <b>Councillors (Political Office Bearers plus Other)</b>                                                        |                  |                     |                  |                |                  |                  |                 |                |                    |
| Basic Salaries and Wages                                                                                        | 115,514          | 125,168             | 81,078           | 10,442         | 105,010          | 105,161          | (152)           | 0%             | 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              |
| <b>Sub Total - Councillors</b>                                                                                  | <b>118,003</b>   | <b>125,281</b>      | <b>116,134</b>   | <b>10,442</b>  | <b>105,010</b>   | <b>105,161</b>   | <b>(152)</b>    | <b>0%</b>      | <b>116,134</b>     |
| <b>% increase</b>                                                                                               |                  | <b>6.2%</b>         | <b>-1.6%</b>     |                |                  |                  |                 |                | <b>-1.6%</b>       |
| <b>Senior Managers of the Municipality</b>                                                                      |                  |                     |                  |                |                  |                  |                 |                |                    |
| Basic Salaries and Wages                                                                                        | 42,964           | 17,470              | 32,785           | 5,448          | 30,901           | 27,321           | 3,581           | 13%            | 32,785             |
| Pension and UIF Contributions                                                                                   | –                | 11,057              | 72               | 182            | 827              | 60               | 767             | 1277%          | 72                 |
| Medical Aid Contributions                                                                                       | –                | 1,045               | 583              | 61             | 439              | 486              | (46)            | -10%           | 583                |
| Overtime                                                                                                        | –                | 123                 | –                | –              | –                | –                | –               | –              | –                  |
| Performance Bonus                                                                                               | –                | 2,039               | –                | (96)           | –                | –                | –               | –              | –                  |
| Motor Vehicle Allowance                                                                                         | –                | 843                 | 1,950            | 149            | 979              | 1,625            | (645)           | -40%           | 1,950              |
| Cellphone Allowance                                                                                             | 406              | 130                 | 228              | 47             | 299              | 190              | 110             | 58%            | 228                |
| Housing Allowances                                                                                              | –                | 422                 | –                | 1              | 1                | –                | 1               | –              | –                  |
| Other benefits and allowances                                                                                   | –                | 1,049               | 325              | 92             | 503              | 271              | 232             | 86%            | 325                |
| Payments in lieu of leave                                                                                       | –                | 853                 | 790              | (159)          | (94)             | 659              | (752)           | -114%          | 790                |
| <b>Sub Total - Senior Managers of Municipality</b>                                                              | <b>43,371</b>    | <b>35,031</b>       | <b>36,733</b>    | <b>5,725</b>   | <b>33,857</b>    | <b>30,611</b>    | <b>3,246</b>    | <b>11%</b>     | <b>36,733</b>      |
| <b>% increase</b>                                                                                               |                  | <b>-19.2%</b>       | <b>-15.3%</b>    |                |                  |                  |                 |                | <b>-15.3%</b>      |
| <b>Other Municipal Staff</b>                                                                                    |                  |                     |                  |                |                  |                  |                 |                |                    |
| Basic Salaries and Wages                                                                                        | 4,920,621        | 5,227,883           | 5,306,221        | 441,418        | 4,444,912        | 4,169,933        | 274,978         | 7%             | 5,306,221          |
| Pension and UIF Contributions                                                                                   | 1,108,268        | 1,025,664           | 1,095,147        | 93,670         | 953,240          | 971,801          | (18,561)        | -2%            | 1,095,147          |
| Medical Aid Contributions                                                                                       | 458,535          | 493,954             | 561,557          | 40,959         | 404,155          | 365,669          | 38,486          | 11%            | 561,557            |
| Overtime                                                                                                        | 385,729          | 484,572             | 239,632          | 37,374         | 303,359          | 195,818          | 107,541         | 55%            | 239,632            |
| Performance Bonus                                                                                               | 266              | 405,969             | –                | 115            | 156              | 325              | (169)           | -52%           | –                  |
| Motor Vehicle Allowance                                                                                         | 305,328          | 309,814             | 311,075          | 25,325         | 258,824          | 241,308          | 17,516          | 7%             | 311,075            |
| Cellphone Allowance                                                                                             | 16,108           | 15,946              | 16,144           | 1,414          | 13,389           | 12,827           | 562             | 4%             | 16,144             |
| Housing Allowances                                                                                              | 39,231           | 46,066              | 48,446           | 3,821          | 38,065           | 35,130           | 2,935           | 8%             | 48,446             |
| Other benefits and allowances                                                                                   | 363,294          | 145,653             | 827,408          | 41,714         | 407,453          | 355,000          | 52,453          | 15%            | 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          | –              | –                | 92,792           | (92,792)        | -100%          | 148,699            |
| <b>Sub Total - Other Municipal Staff</b>                                                                        | <b>7,704,323</b> | <b>8,691,362</b>    | <b>8,805,597</b> | <b>685,809</b> | <b>6,823,553</b> | <b>6,440,604</b> | <b>382,949</b>  | <b>6%</b>      | <b>8,805,597</b>   |
| <b>% increase</b>                                                                                               |                  | <b>12.8%</b>        | <b>14.3%</b>     |                |                  |                  |                 |                | <b>14.3%</b>       |
| <b>Total Parent Municipality</b>                                                                                | <b>7,865,697</b> | <b>8,851,674</b>    | <b>8,958,464</b> | <b>701,975</b> | <b>6,962,419</b> | <b>6,576,375</b> | <b>386,043</b>  | <b>6%</b>      | <b>8,958,464</b>   |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b>                                                     |                  |                     |                  |                |                  |                  |                 |                |                    |
| <b>Board Members of Entities</b>                                                                                |                  |                     |                  |                |                  |                  |                 |                |                    |
| Board Fees                                                                                                      | 3,327            | 3,285               | 2,798            | –              | 949              | 2,172            | (1,223)         | -56%           | 2,798              |
| <b>Sub Total - Board Members of Entities</b>                                                                    | <b>3,327</b>     | <b>3,285</b>        | <b>2,798</b>     | <b>–</b>       | <b>949</b>       | <b>2,172</b>     | <b>(1,223)</b>  | <b>-56%</b>    | <b>2,798</b>       |
| <b>% increase</b>                                                                                               |                  | <b>-1.3%</b>        | <b>-15.9%</b>    |                |                  |                  |                 |                | <b>-15.9%</b>      |
| <b>Senior Managers of Entities</b>                                                                              |                  |                     |                  |                |                  |                  |                 |                |                    |
| Basic Salaries and Wages                                                                                        | 26,456           | 14,944              | 14,944           | 1,195          | 12,855           | 10,775           | 2,080           | 19%            | 14,944             |
| Pension and UIF Contributions                                                                                   | 1,193            | 271                 | 271              | 38             | 372              | 218              | 154             | 71%            | 271                |
| Medical Aid Contributions                                                                                       | 875              | 349                 | 349              | 34             | 380              | 280              | 100             | 36%            | 349                |
| Motor Vehicle Allowance                                                                                         | 2,112            | 746                 | 746              | 39             | 407              | 600              | (193)           | -32%           | 746                |
| Cellphone Allowance                                                                                             | 328              | –                   | –                | 19             | 202              | –                | 202             | –              | –                  |
| Housing Allowances                                                                                              | 232              | –                   | –                | –              | –                | –                | –               | –              | –                  |
| Other benefits and allowances                                                                                   | 236              | 311                 | 311              | 14             | 126              | –                | 126             | –              | 311                |
| <b>Sub Total - Senior Managers of Entities</b>                                                                  | <b>31,431</b>    | <b>16,621</b>       | <b>16,621</b>    | <b>1,339</b>   | <b>14,343</b>    | <b>11,873</b>    | <b>2,469</b>    | <b>21%</b>     | <b>16,621</b>      |
| <b>% increase</b>                                                                                               |                  | <b>-47.1%</b>       | <b>-47.1%</b>    |                |                  |                  |                 |                | <b>-47.1%</b>      |
| <b>Other Staff of Entities</b>                                                                                  |                  |                     |                  |                |                  |                  |                 |                |                    |
| Basic Salaries and Wages                                                                                        | 68,253           | 28,867              | 28,867           | 1,252          | 13,144           | 21,703           | (8,560)         | -39%           | 28,867             |
| Pension and UIF Contributions                                                                                   | 11,622           | 1,176               | 1,176            | 54             | 406              | 946              | (540)           | -57%           | 1,176              |
| Medical Aid Contributions                                                                                       | 9,494            | 996                 | 996              | 44             | 409              | 801              | (392)           | -49%           | 996                |
| Overtime                                                                                                        | 2,522            | –                   | –                | –              | –                | –                | –               | –              | –                  |
| Performance Bonus                                                                                               | 188              | –                   | –                | –              | –                | –                | –               | –              | –                  |
| Motor Vehicle Allowance                                                                                         | 6,105            | –                   | –                | 31             | 307              | –                | 307             | –              | –                  |
| Cellphone Allowance                                                                                             | 469              | –                   | –                | 44             | 206              | –                | 206             | –              | –                  |
| Housing Allowances                                                                                              | 3,428            | –                   | –                | –              | –                | –                | –               | –              | –                  |
| Other benefits and allowances                                                                                   | 2,433            | 1,446               | 1,446            | –              | 79               | 1,163            | (1,084)         | -93%           | 1,446              |
| <b>Sub Total - Other Staff of Entities</b>                                                                      | <b>104,514</b>   | <b>32,485</b>       | <b>32,485</b>    | <b>1,424</b>   | <b>14,552</b>    | <b>24,614</b>    | <b>(10,062)</b> | <b>-41%</b>    | <b>32,485</b>      |
| <b>% increase</b>                                                                                               |                  | <b>-68.9%</b>       | <b>-68.9%</b>    |                |                  |                  |                 |                | <b>-68.9%</b>      |
| <b>Total Municipal Entities</b>                                                                                 | <b>139,272</b>   | <b>52,390</b>       | <b>51,903</b>    | <b>2,764</b>   | <b>29,843</b>    | <b>38,659</b>    | <b>(8,816)</b>  | <b>-23%</b>    | <b>51,903</b>      |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>                                                                  | <b>8,004,969</b> | <b>8,904,064</b>    | <b>9,010,368</b> | <b>704,739</b> | <b>6,992,262</b> | <b>6,615,034</b> | <b>377,228</b>  | <b>6%</b>      | <b>9,010,368</b>   |
| <b>% increase</b>                                                                                               |                  | <b>11.2%</b>        | <b>12.6%</b>     |                |                  |                  |                 |                | <b>12.6%</b>       |
| <b>TOTAL MANAGERS AND STAFF</b>                                                                                 | <b>7,883,639</b> | <b>8,775,499</b>    | <b>8,891,436</b> | <b>694,297</b> | <b>6,886,304</b> | <b>6,507,702</b> | <b>378,602</b>  | <b>6%</b>      | <b>8,891,436</b>   |

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

| TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April |                     |                  |                  |                                                     |                        |                        |
|---------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------|------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                                                                     | Budget Year 2017/18 |                  |                  | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                                                                                                                 | April Budget        | April Actual     | April Variance   | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>R thousands</b>                                                                                                              |                     |                  |                  |                                                     |                        |                        |
| <b>Cash Receipts By Source</b>                                                                                                  |                     |                  |                  |                                                     |                        |                        |
| Property rates                                                                                                                  | 558,577             | 528,206          | (30,371)         | 6,142,100                                           | 6,522,068              | 6,976,908              |
| Service charges - electricity revenue                                                                                           | 888,194             | 621,880          | (266,315)        | 10,718,245                                          | 11,188,650             | 11,823,532             |
| Service charges - water revenue                                                                                                 | 305,709             | 301,996          | (3,713)          | 3,716,138                                           | 4,002,962              | 4,228,937              |
| Service charges - sanitation revenue                                                                                            | 65,926              | 81,444           | 15,518           | 922,955                                             | 991,235                | 1,046,851              |
| Service charges - refuse                                                                                                        | 109,599             | 126,336          | 16,737           | 1,352,022                                           | 1,418,036              | 1,521,760              |
| Service charges - other                                                                                                         | –                   | 1,069            | 1,069            | –                                                   | –                      | –                      |
| Rental of facilities and equipment                                                                                              | 8,851               | 13,653           | 4,802            | 114,589                                             | 128,378                | 141,637                |
| Interest earned - external investments                                                                                          | 7,501               | 10,947           | 3,446            | 129,469                                             | 99,963                 | 105,367                |
| Interest earned - outstanding debtors                                                                                           | 21,231              | 57,550           | 36,319           | 432,495                                             | 448,844                | 475,943                |
| Dividends received                                                                                                              | –                   | –                | –                | –                                                   | –                      | –                      |
| Fines, penalties and forfeits                                                                                                   | 26,954              | 26,165           | (789)            | 232,644                                             | 272,668                | 288,025                |
| Licences and permits                                                                                                            | 188                 | 13,882           | 13,694           | 44,341                                              | 46,650                 | 49,352                 |
| Agency services                                                                                                                 | –                   | –                | –                | 2,029                                               | 17,936                 | 29,258                 |
| Transfer receipts - operating                                                                                                   | 249,468             | –                | (249,468)        | 4,507,256                                           | 4,456,895              | 4,747,475              |
| Other revenue                                                                                                                   | 63,092              | 36,781           | (26,311)         | 754,417                                             | 771,656                | 816,925                |
| <b>Cash Receipts by Source</b>                                                                                                  | <b>2,305,292</b>    | <b>1,819,909</b> | <b>(485,383)</b> | <b>29,068,699</b>                                   | <b>30,365,942</b>      | <b>32,251,970</b>      |
| <b>Other Cash Flows by Source</b>                                                                                               |                     |                  |                  |                                                     |                        |                        |
| Transfer receipts - capital                                                                                                     | 426,574             | 32,338           | (394,236)        | 2,438,525                                           | 2,168,936              | 2,301,281              |
| Contributions & Contributed assets                                                                                              | –                   | 9,389            | 9,389            | –                                                   | –                      | –                      |
| Proceeds on disposal of PPE                                                                                                     | 980                 | (379)            | (1,359)          | 5,880                                               | 1,242                  | 1,312                  |
| Short term loans                                                                                                                | –                   | –                | –                | –                                                   | –                      | –                      |
| Borrowing long term/refinancing                                                                                                 | 121,621             | –                | (121,621)        | 1,000,000                                           | 1,000,000              | 1,300,000              |
| Increase in consumer deposits                                                                                                   | 674                 | 1,695            | 1,021            | 8,227                                               | 8,391                  | 8,559                  |
| Receipt of non-current debtors                                                                                                  | –                   | –                | –                | –                                                   | –                      | –                      |
| Receipt of non-current receivables                                                                                              | (136)               | 12,142           | 12,278           | (1,635)                                             | (641)                  | (672)                  |
| Change in non-current investments                                                                                               | (61,862)            | –                | 61,862           | (742,345)                                           | (178,992)              | (164,758)              |
| <b>Total Cash Receipts by Source</b>                                                                                            | <b>2,793,143</b>    | <b>1,875,094</b> | <b>(918,049)</b> | <b>31,777,352</b>                                   | <b>33,364,877</b>      | <b>35,697,693</b>      |
| <b>Cash Payments by Type</b>                                                                                                    |                     |                  |                  |                                                     |                        |                        |
| Employee related costs                                                                                                          | 725,216             | 694,297          | (30,918)         | 8,565,429                                           | 8,876,258              | 9,465,359              |
| Remuneration of councillors                                                                                                     | 11,064              | 10,514           | (550)            | 123,798                                             | 128,291                | 136,805                |
| Interest paid                                                                                                                   | 100,879             | 89,341           | (11,537)         | 1,455,723                                           | 1,239,514              | 1,187,280              |
| Bulk purchases - Electricity                                                                                                    | 552,038             | 280,854          | (271,185)        | 7,495,943                                           | 7,767,963              | 8,283,508              |
| Bulk purchases - Water & Sewer                                                                                                  | –                   | –                | –                | –                                                   | –                      | –                      |
| Other materials                                                                                                                 | 229,733             | 212,840          | (16,893)         | 3,070,964                                           | 3,182,406              | 3,393,616              |
| Contracted services                                                                                                             | 280,433             | 248,904          | (31,528)         | 3,388,721                                           | 3,511,694              | 3,744,758              |
| Grants and subsidies paid - other municipalities                                                                                | –                   | –                | –                | –                                                   | –                      | –                      |
| Grants and subsidies paid - other                                                                                               | 5,337               | 2,562            | (2,775)          | 50,062                                              | 52,514                 | 55,598                 |
| General expenses                                                                                                                | 282,790             | 287,895          | 5,105            | 3,213,006                                           | 3,329,602              | 3,550,582              |
| <b>Cash Payments by Type</b>                                                                                                    | <b>2,187,490</b>    | <b>1,827,208</b> | <b>(360,282)</b> | <b>27,363,646</b>                                   | <b>28,088,242</b>      | <b>29,817,508</b>      |
| <b>Other Cash Flows/Payments by Type</b>                                                                                        |                     |                  |                  |                                                     |                        |                        |
| Capital assets                                                                                                                  | 377,976             | 250,730          | (127,246)        | 3,648,736                                           | 3,711,446              | 4,362,218              |
| Repayment of borrowing                                                                                                          | 73,153              | 24,441           | (48,712)         | 601,479                                             | 664,095                | 700,928                |
| Other Cash Flows/Payments                                                                                                       | –                   | –                | –                | –                                                   | –                      | –                      |
| <b>Total Cash Payments by Type</b>                                                                                              | <b>2,638,618</b>    | <b>2,102,378</b> | <b>(536,241)</b> | <b>31,613,861</b>                                   | <b>32,463,783</b>      | <b>34,880,653</b>      |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>                                                                                     | <b>154,525</b>      | <b>(227,283)</b> | <b>(381,808)</b> | <b>163,492</b>                                      | <b>901,095</b>         | <b>817,039</b>         |
| Cash/cash equivalents at the month/year beginning:                                                                              | 4,354,667           | 4,044,785        | 3,817,502        | 2,169,316                                           | 2,332,807              | 3,233,902              |
| Cash/cash equivalents at the month/year end:                                                                                    | 4,509,192           | 3,817,502        | 3,435,694        | 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 |
| <b>Revenue By Source</b>                                                                                                                                      |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Property rates                                                                                                                                                | 5,912,861         | 6,514,409           | 6,644,674         | 528,206          | 5,450,611         | 5,408,601         | 42,010             | 1%             | 6,644,674          |
| Service charges - electricity revenue                                                                                                                         | 10,869,237        | 11,176,494          | 11,540,800        | 828,276          | 9,224,232         | 9,435,919         | (211,686)          | -2%            | 11,540,800         |
| Service charges - water revenue                                                                                                                               | 3,216,181         | 3,996,886           | 3,946,085         | 276,596          | 2,826,056         | 3,010,283         | (184,227)          | -6%            | 3,946,085          |
| Service charges - sanitation revenue                                                                                                                          | 1,032,486         | 982,879             | 997,961           | 81,444           | 813,245           | 802,653           | 10,592             | 1%             | 997,961            |
| Service charges - refuse revenue                                                                                                                              | 1,291,533         | 1,410,506           | 1,475,385         | 126,354          | 1,193,299         | 1,141,196         | 52,103             | 5%             | 1,475,385          |
| Rental of facilities and equipment                                                                                                                            | 135,677           | 156,496             | 142,697           | 12,967           | 95,690            | 94,960            | 730                | 1%             | 142,697            |
| Interest earned - external investments                                                                                                                        | 105,111           | 79,493              | 129,061           | 10,854           | 152,818           | 110,830           | 41,988             | 38%            | 129,061            |
| Interest earned - outstanding debtors                                                                                                                         | 558,545           | 466,691             | 546,510           | 57,539           | 524,161           | 418,395           | 105,765            | 25%            | 546,510            |
| Dividends received                                                                                                                                            | -                 | -                   | -                 | -                | -                 | -                 | -                  | -              | -                  |
| Fines, penalties and forfeits                                                                                                                                 | 184,531           | 332,854             | 294,439           | 26,165           | 180,811           | 225,911           | (45,100)           | -20%           | 294,439            |
| Licences and permits                                                                                                                                          | 145,529           | 54,796              | 147,783           | 13,882           | 118,827           | 65,897            | 52,930             | 80%            | 147,783            |
| Agency services                                                                                                                                               | -                 | 6,650               | -                 | -                | -                 | -                 | -                  | -              | -                  |
| Transfers and subsidies                                                                                                                                       | 3,761,456         | 4,159,532           | 4,447,552         | 34,072           | 4,060,971         | 4,294,841         | (233,870)          | -5%            | 4,447,552          |
| Other revenue                                                                                                                                                 | 939,453           | 882,432             | 854,331           | 44,057           | 571,700           | 656,662           | (84,962)           | -13%           | 854,331            |
| Gains on disposal of PPE                                                                                                                                      | 3,571             | 5,880               | 5,880             | -                | 0                 | 3,920             | (3,920)            | -100%          | 5,880              |
| <b>Total Revenue (excluding capital transfers and contrib</b>                                                                                                 | <b>28,156,170</b> | <b>30,225,997</b>   | <b>31,173,157</b> | <b>2,040,410</b> | <b>25,212,422</b> | <b>25,670,068</b> | <b>(457,646)</b>   | <b>-2%</b>     | <b>31,173,157</b>  |
| <b>Expenditure By Type</b>                                                                                                                                    |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Employee related costs                                                                                                                                        | 7,877,852         | 8,778,772           | 8,624,112         | 691,534          | 6,857,394         | 6,470,964         | 386,430            | 6%             | 8,624,112          |
| Remuneration of councillors                                                                                                                                   | 118,019           | 125,281             | 128,436           | 10,442           | 105,010           | 105,161           | (152)              | 0%             | 128,436            |
| Debt impairment                                                                                                                                               | 742,784           | 1,175,973           | 1,135,973         | 105,310          | 892,196           | 892,196           | -                  | -              | 1,135,973          |
| Depreciation & asset impairment                                                                                                                               | 1,541,772         | 1,961,302           | 1,862,391         | 139,420          | 1,212,385         | 1,493,970         | (281,585)          | -19%           | 1,862,391          |
| Finance charges                                                                                                                                               | 1,319,527         | 1,417,357           | 1,573,083         | 89,321           | 1,316,583         | 1,436,113         | (119,531)          | -8%            | 1,573,083          |
| Bulk purchases                                                                                                                                                | 7,647,980         | 7,742,137           | 7,651,486         | (277,773)        | 5,541,288         | 6,447,106         | (905,818)          | -14%           | 7,651,486          |
| Other materials                                                                                                                                               | 2,169,429         | 2,864,644           | 2,710,966         | 209,760          | 1,962,058         | 2,225,168         | (263,110)          | -12%           | 2,710,966          |
| Contracted services                                                                                                                                           | 2,927,509         | 2,608,881           | 3,652,954         | 248,250          | 2,158,309         | 2,827,414         | (669,105)          | -24%           | 3,652,954          |
| Transfers and subsidies                                                                                                                                       | 424,800           | 50,707              | 169,637           | 2,562            | 85,386            | 135,469           | (50,083)           | -37%           | 169,637            |
| Other expenditure                                                                                                                                             | 2,787,832         | 3,269,776           | 3,192,264         | 172,760          | 2,148,523         | 2,418,621         | (270,098)          | -11%           | 3,192,264          |
| Loss on disposal of PPE                                                                                                                                       | 1,138             | 1                   | 1                 | -                | -                 | 1                 | (1)                | -100%          | 1                  |
| <b>Total Expenditure</b>                                                                                                                                      | <b>27,558,642</b> | <b>29,994,829</b>   | <b>30,701,303</b> | <b>1,391,584</b> | <b>22,279,132</b> | <b>24,452,184</b> | <b>(2,173,052)</b> | <b>-9%</b>     | <b>30,701,303</b>  |
| <b>Surplus/(Deficit)</b>                                                                                                                                      |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Transfers and subsidies - capital (monetary allocations)                                                                                                      | 597,528           | 231,168             | 471,854           | 648,825          | 2,933,290         | 1,217,885         | 1,715,405          | 0              | 471,854            |
| (National / Provincial and District)                                                                                                                          | 2,362,777         | 2,443,910           | 2,426,069         | 190,439          | 1,351,738         | 1,684,480         | (332,741)          | (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            | 3,596            | 26,952            | 34,470            | (7,518)            | (0)            | 44,777             |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                          | <b>3,014,702</b>  | <b>2,713,894</b>    | <b>2,942,700</b>  | <b>842,860</b>   | <b>4,311,980</b>  | <b>2,936,834</b>  | <b>1,375,146</b>   | <b>0</b>       | <b>2,942,700</b>   |
| Taxation                                                                                                                                                      | -                 | 500                 | -                 | -                | -                 | -                 | -                  | -              | -                  |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                       | <b>3,014,702</b>  | <b>2,713,394</b>    | <b>2,942,700</b>  | <b>842,860</b>   | <b>4,311,980</b>  | <b>2,936,834</b>  | <b>1,375,146</b>   | <b>0</b>       | <b>2,942,700</b>   |

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

| TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M10 April |                 |                     |                 |                |               |               |                 |                |                    |
|------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>                                                                                               |                 |                     |                 |                |               |               |                 |                |                    |
| <b>Revenue By Municipal Entity</b>                                                                               |                 |                     |                 |                |               |               |                 |                |                    |
| Housing Company Tshwane                                                                                          | 47,254          | 41,669              | 39,917          | (5,707)        | 22,057        | 33,939        | (11,882)        | -35%           | 39,917             |
| Tshwane Economic Development Agency                                                                              | 61,022          | 61,013              | 61,506          | 5,582          | 41,104        | 49,684        | (8,581)         | -17%           | 61,506             |
| <b>Total Operating Revenue</b>                                                                                   | <b>108,276</b>  | <b>102,682</b>      | <b>101,423</b>  | <b>(125)</b>   | <b>63,161</b> | <b>83,624</b> | <b>(20,463)</b> | <b>-24%</b>    | <b>101,423</b>     |
| <b>Expenditure By Municipal Entity</b>                                                                           |                 |                     |                 |                |               |               |                 |                |                    |
| Housing Company Tshwane                                                                                          | 33,698          | 38,224              | 35,996          | 869            | 13,312        | 29,242        | (15,930)        | -54%           | 35,996             |
| Tshwane Economic Development Agency                                                                              | 110,423         | 60,213              | 60,556          | 4,342          | 38,445        | 48,271        | (9,827)         | -20%           | 60,556             |
| <b>Total Operating Expenditure</b>                                                                               | <b>144,121</b>  | <b>98,437</b>       | <b>96,552</b>   | <b>5,211</b>   | <b>51,757</b> | <b>77,513</b> | <b>(25,756)</b> | <b>-33%</b>    | <b>96,552</b>      |
| <b>Surplus/ (Deficit) for the yr/period</b>                                                                      | <b>(35,844)</b> | <b>4,245</b>        | <b>4,871</b>    | <b>(5,335)</b> | <b>11,404</b> | <b>6,110</b>  | <b>(46,219)</b> | <b>-756%</b>   | <b>4,871</b>       |
| <b>Capital Expenditure By Municipal Entity</b>                                                                   |                 |                     |                 |                |               |               |                 |                |                    |
| Housing Company Tshwane                                                                                          | 30,474          | 122,175             | 116,527         | –              | 7,702         | 62,115        | (54,412)        | -88%           | 116,527            |
| Tshwane Economic Development Agency                                                                              | 1,602           | 300                 | 375             | 7              | 160           | 236           | (76)            | -32%           | 375                |
| <b>Total Capital Expenditure</b>                                                                                 | <b>32,077</b>   | <b>122,475</b>      | <b>116,902</b>  | <b>7</b>       | <b>7,863</b>  | <b>62,351</b> | <b>(54,488)</b> | <b>-87%</b>    | <b>116,902</b>     |

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

| TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M10 April |                  |                     |                  |                  |               |               |              |                |                            |
|---------------------------------------------------------------------------------------------------------------------------|------------------|---------------------|------------------|------------------|---------------|---------------|--------------|----------------|----------------------------|
| 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 |
| <b>R thousands</b>                                                                                                        |                  |                     |                  |                  |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b>                                                                              |                  |                     |                  |                  |               |               |              |                |                            |
| July                                                                                                                      | 124              | 84,823              | (443)            | (443)            | (443)         | (443)         | –            |                | 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          | 250,730          | 1,665,708     | 2,284,248     | 618,540      | 27.1%          | 42%                        |
| May                                                                                                                       | 342,099          | 245,647             | 565,788          |                  |               | 2,850,036     | –            |                |                            |
| June                                                                                                                      | 911,823          | 276,456             | 990,066          |                  |               | 3,840,102     | –            |                |                            |
| <b>Total Capital expenditure</b>                                                                                          | <b>3,199,887</b> | <b>3,942,759</b>    | <b>3,840,102</b> | <b>1,665,708</b> |               |               |              |                |                            |

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

| TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April |                  |                     |                  |                |                  |                  |                |                |                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------|------------------|----------------|------------------|------------------|----------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>                                                                                                                                |                  |                     |                  |                |                  |                  |                |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b>                                                                                 |                  |                     |                  |                |                  |                  |                |                |                    |
| <b>Infrastructure</b>                                                                                                                             | <b>2,310,580</b> | <b>1,989,569</b>    | <b>2,078,438</b> | <b>119,900</b> | <b>874,896</b>   | <b>1,147,371</b> | <b>272,475</b> | <b>23.7%</b>   | <b>2,078,438</b>   |
| Roads Infrastructure                                                                                                                              | 1,129,090        | 518,185             | 520,399          | 20,532         | 212,749          | 304,933          | 92,184         | 30.2%          | 520,399            |
| Roads                                                                                                                                             | 1,079,528        | 415,867             | 447,643          | 15,868         | 194,698          | 277,243          | 82,545         | 29.8%          | 447,643            |
| Road Structures                                                                                                                                   | 1,559            | 81,319              | 51,756           | 1,225          | 11,108           | 13,389           | 2,282          | 17.0%          | 51,756             |
| Road Furniture                                                                                                                                    | 48,002           | 21,000              | 21,000           | 3,439          | 6,943            | 14,300           | 7,357          | 51.4%          | 21,000             |
| Storm water Infrastructure                                                                                                                        | 859              | 85,892              | 59,942           | 216            | 326              | 15,550           | 15,224         | 97.9%          | 59,942             |
| Drainage Collection                                                                                                                               | 804              | 30,692              | 19,942           | —              | —                | 2,500            | 2,500          | 100.0%         | 19,942             |
| Storm water Conveyance                                                                                                                            | 55               | 55,200              | 40,000           | 216            | 326              | 13,050           | 12,724         | 97.5%          | 40,000             |
| Electrical Infrastructure                                                                                                                         | 434,237          | 432,312             | 496,312          | 38,029         | 237,313          | 290,293          | 52,980         | 18.3%          | 496,312            |
| MV Substations                                                                                                                                    | 162,529          | 135,000             | 156,000          | 7,891          | 50,408           | 71,175           | 20,768         | 29.2%          | 156,000            |
| MV Switching Stations                                                                                                                             | —                | —                   | —                | —              | —                | —                | —              | —              | —                  |
| MV Networks                                                                                                                                       | 9,813            | 15,000              | 15,000           | 3,718          | 9,459            | 10,772           | 1,312          | 12.2%          | 15,000             |
| LV Networks                                                                                                                                       | 249,996          | 212,312             | 251,312          | 26,420         | 147,654          | 173,346          | 25,692         | 14.8%          | 251,312            |
| Capital Spares                                                                                                                                    | 11,899           | 70,000              | 74,000           | —              | 29,791           | 35,000           | 5,209          | 14.9%          | 74,000             |
| Water Supply Infrastructure                                                                                                                       | 224,384          | 575,496             | 560,610          | 36,162         | 274,805          | 310,493          | 35,688         | 11.5%          | 560,610            |
| Dams and Weirs                                                                                                                                    | —                | —                   | —                | —              | —                | —                | —              | —              | —                  |
| Boreholes                                                                                                                                         | —                | —                   | —                | —              | —                | —                | —              | —              | —                  |
| Reservoirs                                                                                                                                        | —                | 109,000             | 96,000           | 944            | 52,298           | 62,023           | 9,726          | 15.7%          | 96,000             |
| Pump Stations                                                                                                                                     | —                | 22,000              | 22,000           | —              | —                | —                | —              | —              | 22,000             |
| Water Treatment Works                                                                                                                             | 13,649           | 138,000             | 90,000           | 4,103          | 67,043           | 75,000           | 7,957          | 10.6%          | 90,000             |
| Bulk Mains                                                                                                                                        | 141,496          | 62,000              | 56,513           | 1,895          | 3,294            | 27,401           | 24,107         | 88.0%          | 56,513             |
| Distribution                                                                                                                                      | 69,238           | 83,304              | 83,304           | 29,220         | 152,170          | 146,069          | (6,101)        | -4.2%          | 83,304             |
| Distribution Points                                                                                                                               | —                | 161,191             | 212,793          | —              | —                | —                | —              | —              | 212,793            |
| Sanitation Infrastructure                                                                                                                         | 428,812          | 352,684             | 416,176          | 24,959         | 131,119          | 194,801          | 63,682         | 32.7%          | 416,176            |
| Pump Station                                                                                                                                      | —                | —                   | —                | —              | 21,046           | 21,046           | —              | —              | —                  |
| Reticulation                                                                                                                                      | 274,625          | 182,675             | 209,825          | 9,051          | 61,355           | 111,871          | 50,516         | 45.2%          | 209,825            |
| Waste Water Treatment Works                                                                                                                       | 645              | 88,008              | 112,408          | 135            | 3,329            | 3,043            | (287)          | -9.4%          | 112,408            |
| Outfall Sewers                                                                                                                                    | 153,542          | 82,000              | 93,942           | 15,772         | 45,388           | 58,841           | 13,453         | 22.9%          | 93,942             |
| Solid Waste Infrastructure                                                                                                                        | 4,831            | 10,000              | 10,000           | —              | 4,370            | 9,000            | 4,630          | 51.4%          | 10,000             |
| Waste Transfer Stations                                                                                                                           | —                | 1,000               | 1,000            | —              | —                | —                | —              | —              | 1,000              |
| Waste Separation Facilities                                                                                                                       | 4,831            | —                   | —                | —              | —                | —                | —              | —              | —                  |
| Capital Spares                                                                                                                                    | —                | 9,000               | 9,000            | —              | 4,370            | 9,000            | 4,630          | 51.4%          | 9,000              |
| Information and Communication Infrastructure                                                                                                      | 88,367           | 15,000              | 15,000           | —              | 14,215           | 22,301           | 8,086          | 36.3%          | 15,000             |
| Distribution Layers                                                                                                                               | 88,367           | 15,000              | 15,000           | —              | 14,215           | 22,301           | 8,086          | 36.3%          | 15,000             |
| <b>Community Assets</b>                                                                                                                           | <b>98,581</b>    | <b>212,307</b>      | <b>237,706</b>   | <b>6,237</b>   | <b>72,994</b>    | <b>86,015</b>    | <b>13,021</b>  | <b>15.1%</b>   | <b>237,706</b>     |
| Community Facilities                                                                                                                              | 63,282           | 212,307             | 236,706          | 5,121          | 71,878           | 85,215           | 13,338         | 15.7%          | 236,706            |
| Centres                                                                                                                                           | —                | —                   | —                | —              | 498              | 498              | —              | —              | —                  |
| Clinics/Care Centres                                                                                                                              | 57,710           | 47,200              | 80,993           | 5,121          | 54,822           | 55,453           | 630            | 1.1%           | 80,993             |
| Fire/Ambulance Stations                                                                                                                           | —                | 2,000               | 2,000            | —              | 641              | 1,245            | 604            | 48.5%          | 2,000              |
| Libraries                                                                                                                                         | —                | 9,707               | 7,213            | —              | —                | —                | —              | —              | 7,213              |
| Cemeteries/Crematoria                                                                                                                             | 1,574            | 5,000               | 5,000            | —              | 2,671            | 3,400            | 729            | 21.4%          | 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          | —              | 13,246           | 22,120           | 8,874          | 40.1%          | 138,500            |
| Sport and Recreation Facilities                                                                                                                   | 35,299           | —                   | 1,000            | 1,116          | 1,116            | 800              | (316)          | -39.5%         | 1,000              |
| Indoor Facilities                                                                                                                                 | —                | —                   | —                | —              | —                | —                | —              | —              | —                  |
| Outdoor Facilities                                                                                                                                | 35,299           | —                   | 1,000            | 1,116          | 1,116            | 800              | (316)          | -39.5%         | 1,000              |
| <b>Heritage assets</b>                                                                                                                            | <b>—</b>         | <b>—</b>            | <b>—</b>         | <b>—</b>       | <b>—</b>         | <b>—</b>         | <b>—</b>       | <b>—</b>       | <b>—</b>           |
| <b>Investment properties</b>                                                                                                                      | <b>—</b>         | <b>51,500</b>       | <b>58,396</b>    | <b>—</b>       | <b>9,214</b>     | <b>35,583</b>    | <b>26,369</b>  | <b>74.1%</b>   | <b>58,396</b>      |
| Revenue Generating                                                                                                                                | —                | 50,000              | 56,900           | —              | 7,718            | 34,088           | 26,369         | 77.4%          | 56,900             |
| Improved Property                                                                                                                                 | —                | 50,000              | 56,900           | —              | 7,718            | 34,088           | 26,369         | 77.4%          | 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              |
| <b>Other assets</b>                                                                                                                               | <b>58,605</b>    | <b>29,750</b>       | <b>26,504</b>    | <b>(96)</b>    | <b>11,649</b>    | <b>70,642</b>    | <b>58,992</b>  | <b>83.5%</b>   | <b>26,504</b>      |
| Operational Buildings                                                                                                                             | 45,956           | 29,750              | 26,504           | (96)           | 4,811            | 8,527            | 3,716          | 43.6%          | 26,504             |
| Municipal Offices                                                                                                                                 | —                | 3,500               | 22,224           | (96)           | 3,114            | 3,480            | 366            | 10.5%          | 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            | 4,297            | 2,600          | 60.5%          | —                  |
| Housing                                                                                                                                           | 12,650           | —                   | 17,944           | —              | 6,838            | 62,115           | 55,277         | 89.0%          | 216,202            |
| Staff Housing                                                                                                                                     | —                | —                   | 49,650           | —              | —                | —                | —              | —              | 49,650             |
| Social Housing                                                                                                                                    | 8,999            | —                   | —                | —              | —                | —                | —              | —              | —                  |
| Capital Spares                                                                                                                                    | 3,651            | —                   | 166,552          | —              | 6,838            | 62,115           | 55,277         | 89.0%          | 166,552            |
| <b>Biological or Cultivated Assets</b>                                                                                                            | <b>—</b>         | <b>—</b>            | <b>—</b>         | <b>—</b>       | <b>—</b>         | <b>—</b>         | <b>—</b>       | <b>—</b>       | <b>—</b>           |
| <b>Intangible Assets</b>                                                                                                                          | <b>59,509</b>    | <b>97,566</b>       | <b>107,566</b>   | <b>5,252</b>   | <b>37,167</b>    | <b>70,414</b>    | <b>33,247</b>  | <b>47.2%</b>   | <b>107,566</b>     |
| Licences and Rights                                                                                                                               | 59,509           | 97,566              | 107,566          | 5,252          | 37,167           | 70,414           | 33,247         | 47.2%          | 107,566            |
| Computer Software and Applications                                                                                                                | 59,509           | 97,566              | 107,566          | 5,252          | 37,167           | 70,414           | 33,247         | 47.2%          | 107,566            |
| <b>Computer Equipment</b>                                                                                                                         | <b>71,205</b>    | <b>10,925</b>       | <b>70,925</b>    | <b>4,045</b>   | <b>27,175</b>    | <b>36,988</b>    | <b>9,813</b>   | <b>26.5%</b>   | <b>70,925</b>      |
| Computer Equipment                                                                                                                                | 71,205           | 10,925              | 70,925           | 4,045          | 27,175           | 36,988           | 9,813          | 26.5%          | 70,925             |
| <b>Furniture and Office Equipment</b>                                                                                                             | <b>10,007</b>    | <b>11,350</b>       | <b>10,208</b>    | <b>1,982</b>   | <b>4,155</b>     | <b>6,736</b>     | <b>2,582</b>   | <b>38.3%</b>   | <b>10,208</b>      |
| Furniture and Office Equipment                                                                                                                    | 10,007           | 11,350              | 10,208           | 1,982          | 4,155            | 6,736            | 2,582          | 38.3%          | 10,208             |
| <b>Machinery and Equipment</b>                                                                                                                    | <b>43,561</b>    | <b>72,500</b>       | <b>73,554</b>    | <b>4,004</b>   | <b>21,382</b>    | <b>55,575</b>    | <b>34,193</b>  | <b>61.5%</b>   | <b>73,554</b>      |
| Machinery and Equipment                                                                                                                           | 43,561           | 72,500              | 73,554           | 4,004          | 21,382           | 55,575           | 34,193         | 61.5%          | 73,554             |
| <b>Transport Assets</b>                                                                                                                           | <b>—</b>         | <b>132,925</b>      | <b>122,925</b>   | <b>500</b>     | <b>112,282</b>   | <b>116,532</b>   | <b>4,250</b>   | <b>3.6%</b>    | <b>122,925</b>     |
| Transport Assets                                                                                                                                  | —                | 132,925             | 122,925          | 500            | 112,282          | 116,532          | 4,250          | 3.6%           | 122,925            |
| <b>Libraries</b>                                                                                                                                  | <b>15,646</b>    | <b>—</b>            | <b>10,400</b>    | <b>61</b>      | <b>5,290</b>     | <b>6,575</b>     | <b>1,285</b>   | <b>19.5%</b>   | <b>10,400</b>      |
| Libraries                                                                                                                                         | 15,646           | —                   | 10,400           | 61             | 5,290            | 6,575            | 1,285          | 19.5%          | 10,400             |
| <b>Zoo's, Marine and Non-biological Animals</b>                                                                                                   | <b>—</b>         | <b>—</b>            | <b>—</b>         | <b>—</b>       | <b>—</b>         | <b>—</b>         | <b>—</b>       | <b>—</b>       | <b>—</b>           |
| Zoo's, Marine and Non-biological Animals                                                                                                          | —                | —                   | —                | —              | —                | —                | —              | —              | —                  |
| <b>Total Capital Expenditure on new assets</b>                                                                                                    | <b>2,667,694</b> | <b>2,608,391</b>    | <b>2,770,118</b> | <b>141,884</b> | <b>1,176,204</b> | <b>1,632,432</b> | <b>456,228</b> | <b>27.9%</b>   | <b>2,770,118</b>   |



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

| TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April |                 |                     |                 |                |                |                |                |                |                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>                                                                                                                                                |                 |                     |                 |                |                |                |                |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>                                                                                 |                 |                     |                 |                |                |                |                |                |                    |
| <b>Infrastructure</b>                                                                                                                                             | <b>448,609</b>  | <b>487,422</b>      | <b>448,672</b>  | <b>39,387</b>  | <b>244,055</b> | <b>344,969</b> | <b>100,915</b> | <b>29.3%</b>   | <b>448,672</b>     |
| Roads Infrastructure                                                                                                                                              | 264,920         | 293,422             | 332,172         | 19,881         | 136,516        | 216,804        | 80,288         | 37.0%          | 332,172            |
| Roads                                                                                                                                                             | 235,823         | 293,422             | 332,172         | 19,881         | 136,516        | 216,804        | 80,288         | 37.0%          | 332,172            |
| Road Structures                                                                                                                                                   | 29,096          | -                   | -               | -              | -              | -              | -              |                | -                  |
| Electrical Infrastructure                                                                                                                                         | 43,588          | 22,000              | 16,000          | 1,251          | 9,150          | 9,976          | 826            | 8.3%           | 16,000             |
| HV Substations                                                                                                                                                    | 3,519           | -                   | -               | -              | -              | -              | -              |                | -                  |
| MV Substations                                                                                                                                                    | -               | 5,000               | 1,000           | -              | -              | -              | -              |                | 1,000              |
| MV Networks                                                                                                                                                       | -               | 5,000               | 5,000           | 700            | 2,779          | 4,400          | 1,621          | 36.8%          | 5,000              |
| LV Networks                                                                                                                                                       | 38,984          | 10,000              | 10,000          | 551            | 6,371          | 5,576          | (795)          | -14.3%         | 10,000             |
| Capital Spares                                                                                                                                                    | 1,085           | 2,000               | -               | -              | -              | -              | -              |                | -                  |
| Water Supply Infrastructure                                                                                                                                       | 61,614          | 102,000             | 72,000          | 2,172          | 16,299         | 37,686         | 21,387         | 56.8%          | 72,000             |
| Bulk Mains                                                                                                                                                        | 46,898          | -                   | -               | -              | -              | -              | -              |                | -                  |
| Distribution                                                                                                                                                      | 14,716          | 102,000             | 72,000          | 2,172          | 16,299         | 37,686         | 21,387         | 56.8%          | 72,000             |
| Sanitation Infrastructure                                                                                                                                         | 62,496          | 70,000              | 28,500          | 16,082         | 82,090         | 80,504         | (1,586)        | -2.0%          | 28,500             |
| Reticulation                                                                                                                                                      | -               | 20,000              | 28,500          | 5,116          | 6,023          | 7,404          | 1,381          | 18.7%          | 28,500             |
| Waste Water Treatment Works                                                                                                                                       | 62,496          | 50,000              | -               | 10,966         | 76,068         | 73,100         | (2,968)        | -4.1%          | -                  |
| Solid Waste Infrastructure                                                                                                                                        | 15,991          | -                   | -               | -              | -              | -              | -              |                | -                  |
| Waste Transfer Stations                                                                                                                                           | 15,991          | -                   | -               | -              | -              | -              | -              |                | -                  |
| <b>Community Assets</b>                                                                                                                                           | <b>12,901</b>   | <b>39,000</b>       | <b>14,077</b>   | <b>-</b>       | <b>6,545</b>   | <b>7,760</b>   | <b>1,215</b>   | <b>15.7%</b>   | <b>14,077</b>      |
| Community Facilities                                                                                                                                              | 7,493           | 7,000               | 5,500           | -              | 1,168          | 2,383          | 1,215          | 51.0%          | 5,500              |
| Halls                                                                                                                                                             | 1,590           | -                   | -               | -              | -              | -              | -              |                | -                  |
| Clinics/Care Centres                                                                                                                                              | -               | 2,000               | 500             | -              | -              | 250            | 250            | 100.0%         | 500                |
| Fire/Ambulance Stations                                                                                                                                           | 5,903           | 5,000               | 5,000           | -              | 1,168          | 2,133          | 965            | 45.2%          | 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              |
| <b>Investment properties</b>                                                                                                                                      | <b>-</b>        | <b>346,000</b>      | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>           |
| Revenue Generating                                                                                                                                                | -               | 346,000             | -               | -              | -              | -              | -              |                | -                  |
| Improved Property                                                                                                                                                 | -               | 346,000             | -               | -              | -              | -              | -              |                | -                  |
| <b>Other assets</b>                                                                                                                                               | <b>24,586</b>   | <b>20,000</b>       | <b>20,000</b>   | <b>-</b>       | <b>3,983</b>   | <b>-</b>       | <b>(3,983)</b> | <b>#DIV/0!</b> | <b>20,000</b>      |
| Operational Buildings                                                                                                                                             | 14,658          | -                   | -               | -              | -              | -              | -              |                | -                  |
| Stores                                                                                                                                                            | 14,658          | -                   | -               | -              | -              | -              | -              |                | -                  |
| Housing                                                                                                                                                           | 9,929           | 20,000              | 20,000          | -              | 3,983          | -              | (3,983)        | #DIV/0!        | 20,000             |
| Social Housing                                                                                                                                                    | 9,929           | 20,000              | 20,000          | -              | 3,983          | -              | (3,983)        | #DIV/0!        | 20,000             |
| <b>Machinery and Equipment</b>                                                                                                                                    | <b>4,298</b>    | <b>8,000</b>        | <b>6,900</b>    | <b>105</b>     | <b>273</b>     | <b>6,100</b>   | <b>5,827</b>   | <b>95.5%</b>   | <b>6,900</b>       |
| Machinery and Equipment                                                                                                                                           | 4,298           | 8,000               | 6,900           | 105            | 273            | 6,100          | 5,827          | 95.5%          | 6,900              |
| <b>Total Capital Expenditure on renewal of existing assets</b>                                                                                                    | <b>490,395</b>  | <b>900,422</b>      | <b>489,650</b>  | <b>39,492</b>  | <b>254,856</b> | <b>358,830</b> | <b>103,974</b> | <b>29.0%</b>   | <b>489,650</b>     |

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

| TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April |                  |                     |                  |                |                |                |                |                |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------|------------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>                                                                                                                                     |                  |                     |                  |                |                |                |                |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>                                                                                    |                  |                     |                  |                |                |                |                |                |                    |
| <b>Infrastructure</b>                                                                                                                                  | <b>563,863</b>   | <b>787,700</b>      | <b>756,800</b>   | <b>33,088</b>  | <b>480,426</b> | <b>512,018</b> | <b>31,592</b>  | <b>6.2%</b>    | <b>756,800</b>     |
| Roads Infrastructure                                                                                                                                   | 74,710           | 118,194             | 110,314          | (10,653)       | 51,413         | 57,234         | 5,821          | 10.2%          | 110,314            |
| Roads                                                                                                                                                  | 70,223           | 80,168              | 71,701           | (11,460)       | 39,182         | 48,510         | 9,328          | 19.2%          | 71,701             |
| Road Structures                                                                                                                                        | —                | 480                 | 480              | —              | —              | —              | —              | —              | 480                |
| Road Furniture                                                                                                                                         | 4,487            | 37,546              | 38,133           | 806            | 12,231         | 8,724          | (3,507)        | -40.2%         | 38,133             |
| Storm water Infrastructure                                                                                                                             | 16,174           | 19,407              | 21,207           | 1,302          | 9,898          | 11,059         | 1,162          | 10.5%          | 21,207             |
| Drainage Collection                                                                                                                                    | 16,174           | 10,953              | 12,303           | 1,302          | 9,898          | 11,059         | 1,162          | 10.5%          | 12,303             |
| Storm water Conveyance                                                                                                                                 | —                | 8,454               | 8,904            | —              | —              | —              | —              | —              | 8,904              |
| Electrical Infrastructure                                                                                                                              | 327,442          | 314,017             | 311,410          | 19,398         | 249,133        | 276,411        | 27,278         | 9.9%           | 311,410            |
| Power Plants                                                                                                                                           | 48,084           | 10,000              | 10,000           | 18             | 9,286          | 9,699          | 413            | 4.3%           | 10,000             |
| HV Substations                                                                                                                                         | 168,722          | 10,438              | 10,438           | 5,124          | 49,069         | 70,297         | 21,228         | 30.2%          | 10,438             |
| HV Switching Station                                                                                                                                   | —                | 13,275              | 13,275           | —              | —              | —              | —              | —              | 13,275             |
| HV Transmission Conductors                                                                                                                             | —                | 804                 | 804              | —              | —              | —              | —              | —              | 804                |
| MV Substations                                                                                                                                         | —                | 45,532              | 47,452           | 4,105          | 36,823         | 39,172         | 2,349          | 6.0%           | 47,452             |
| MV Switching Stations                                                                                                                                  | —                | 18,147              | 18,227           | —              | —              | 391            | 391            | 100.0%         | 18,227             |
| MV Networks                                                                                                                                            | 56,337           | 115,773             | 115,773          | 4,777          | 67,205         | 57,969         | (9,236)        | -15.9%         | 115,773            |
| LV Networks                                                                                                                                            | 54,300           | 100,049             | 95,442           | 5,374          | 86,751         | 98,884         | 12,134         | 12.3%          | 95,442             |
| Water Supply Infrastructure                                                                                                                            | 63,233           | 199,197             | 184,289          | 12,658         | 95,271         | 86,245         | (9,026)        | -10.5%         | 184,289            |
| Reservoirs                                                                                                                                             | 14,844           | 8,786               | 20,286           | (82)           | 18,046         | 24,002         | 5,956          | 24.8%          | 20,286             |
| Water Treatment Works                                                                                                                                  | 3,242            | 7,350               | 7,350            | 158            | 5,248          | 6,183          | 935            | 15.1%          | 7,350              |
| Bulk Mains                                                                                                                                             | —                | 5,720               | 8,520            | 14             | 124            | 319            | 194            | 60.9%          | 8,520              |
| Distribution                                                                                                                                           | 45,147           | 177,342             | 148,133          | 12,569         | 71,851         | 55,741         | (16,111)       | -28.9%         | 148,133            |
| Sanitation Infrastructure                                                                                                                              | 62,721           | 113,455             | 109,351          | 9,800          | 69,526         | 75,217         | 5,691          | 7.6%           | 109,351            |
| Pump Station                                                                                                                                           | 4,239            | 4,732               | 6,727            | 692            | 4,634          | 5,291          | 657            | 12.4%          | 6,727              |
| Reticulation                                                                                                                                           | 8,455            | 16,745              | 20,412           | 1,632          | 16,864         | 20,136         | 3,272          | 16.3%          | 20,412             |
| Waste Water Treatment Works                                                                                                                            | 50,027           | 86,523              | 76,523           | 7,476          | 48,028         | 49,790         | 1,762          | 3.5%           | 76,523             |
| Outfall Sewers                                                                                                                                         | —                | 5,456               | 5,689            | —              | —              | —              | —              | —              | 5,689              |
| Solid Waste Infrastructure                                                                                                                             | 15,422           | 18,215              | 15,015           | 208            | 3,808          | 2,770          | (1,038)        | -37.5%         | 15,015             |
| Landfill Sites                                                                                                                                         | 4,361            | 8,372               | 8,372            | 0              | 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            | 208            | 1,346          | 380            | (966)          | -254.2%        | 5,946              |
| Waste Separation Facilities                                                                                                                            | —                | 148                 | 148              | —              | 30             | 26             | (4)            | -14.2%         | 148                |
| Rail Infrastructure                                                                                                                                    | 273              | 242                 | 242              | —              | —              | 161            | 161            | 100.0%         | 242                |
| Rail Lines                                                                                                                                             | 273              | 242                 | 242              | —              | —              | 161            | 161            | 100.0%         | 242                |
| Information and Communication Infrastructure                                                                                                           | 3,887            | 4,973               | 4,973            | 375            | 1,377          | 2,920          | 1,543          | 52.8%          | 4,973              |
| Core Layers                                                                                                                                            | —                | 2,021               | 2,021            | —              | 78             | 1,372          | 1,294          | 94.3%          | 2,021              |
| Distribution Layers                                                                                                                                    | 3,887            | 2,952               | 2,952            | 375            | 1,299          | 1,548          | 249            | 16.1%          | 2,952              |
| <b>Community Assets</b>                                                                                                                                | <b>23,196</b>    | <b>159,735</b>      | <b>139,645</b>   | <b>11,654</b>  | <b>84,976</b>  | <b>105,416</b> | <b>20,440</b>  | <b>19.4%</b>   | <b>139,645</b>     |
| Community Facilities                                                                                                                                   | 17,756           | 131,931             | 115,538          | 10,719         | 69,385         | 88,240         | 18,855         | 21.4%          | 115,538            |
| Halls                                                                                                                                                  | —                | 663                 | 663              | 7              | 408            | 529            | 121            | 22.8%          | 663                |
| Centres                                                                                                                                                | —                | 884                 | 884              | 45             | 104            | 254            | 150            | 59.0%          | 884                |
| Clinics/Care Centres                                                                                                                                   | —                | 3,936               | 4,244            | 836            | 1,434          | 345            | (1,089)        | -316.0%        | 4,244              |
| Fire/Ambulance Stations                                                                                                                                | 11,743           | 2,984               | 2,984            | 1,000          | 5,034          | 6,680          | 1,646          | 24.6%          | 2,984              |
| Testing Stations                                                                                                                                       | —                | —                   | —                | —              | —              | —              | —              | —              | —                  |
| Museums                                                                                                                                                | —                | 432                 | 432              | —              | 408            | 321            | (88)           | -27.3%         | 432                |
| Galleries                                                                                                                                              | —                | 155                 | 155              | —              | 151            | 110            | (41)           | -37.4%         | 155                |
| Cemeteries/Crematoria                                                                                                                                  | —                | 11,968              | 13,098           | 1,192          | 8,154          | 9,980          | 1,826          | 18.3%          | 13,098             |
| Police                                                                                                                                                 | —                | 4,331               | 4,331            | 276            | 2,908          | 3,230          | 322            | 10.0%          | 4,331              |
| Public Open Space                                                                                                                                      | —                | 92,827              | 74,997           | 5,282          | 44,942         | 60,102         | 15,161         | 25.2%          | 74,997             |
| Nature Reserves                                                                                                                                        | 6,013            | 6,726               | 6,726            | 399            | 3,492          | 3,549          | 57             | 1.6%           | 6,726              |
| Markets                                                                                                                                                | —                | 5,018               | 5,018            | 1,682          | 2,134          | 2,759          | 625            | 22.7%          | 5,018              |
| Airports                                                                                                                                               | —                | 2,007               | 2,007            | —              | 216            | 381            | 164            | 43.1%          | 2,007              |
| Sport and Recreation Facilities                                                                                                                        | 5,439            | 27,805              | 24,107           | 934            | 15,590         | 17,176         | 1,586          | 9.2%           | 24,107             |
| Indoor Facilities                                                                                                                                      | —                | 133                 | 133              | 51             | 103            | 40             | (63)           | -159.5%        | 133                |
| Outdoor Facilities                                                                                                                                     | 5,439            | 27,672              | 23,974           | 883            | 15,487         | 17,136         | 1,649          | 9.6%           | 23,974             |
| <b>Investment properties</b>                                                                                                                           | <b>—</b>         | <b>6,427</b>        | <b>6,427</b>     | <b>916</b>     | <b>4,027</b>   | <b>4,999</b>   | <b>973</b>     | <b>19.5%</b>   | <b>6,427</b>       |
| Revenue Generating                                                                                                                                     | —                | 6,427               | 6,427            | 916            | 4,027          | 4,999          | 973            | 19.5%          | 6,427              |
| Improved Property                                                                                                                                      | —                | 512                 | 512              | 205            | 240            | 360            | 120            | 33.2%          | 512                |
| Unimproved Property                                                                                                                                    | —                | 5,915               | 5,915            | 711            | 3,787          | 4,640          | 853            | 18.4%          | 5,915              |
| <b>Other assets</b>                                                                                                                                    | <b>179,296</b>   | <b>113,481</b>      | <b>215,887</b>   | <b>4,436</b>   | <b>40,097</b>  | <b>52,228</b>  | <b>12,131</b>  | <b>23.2%</b>   | <b>215,887</b>     |
| Operational Buildings                                                                                                                                  | 179,248          | 103,972             | 210,275          | 4,424          | 39,755         | 51,869         | 12,114         | 23.4%          | 210,275            |
| Municipal Offices                                                                                                                                      | 177,520          | 48,676              | 105,137          | 2,425          | 8,478          | 15,293         | 6,815          | 44.6%          | 105,137            |
| Pay/Enquiry Points                                                                                                                                     | —                | 1,708               | 55,242           | —              | —              | 20             | 20             | 100.0%         | 55,242             |
| Building Plan Offices                                                                                                                                  | —                | —                   | 1,708            | —              | —              | —              | —              | —              | 1,708              |
| Workshops                                                                                                                                              | —                | 165                 | —                | —              | —              | 110            | 110            | 100.0%         | —                  |
| Yards                                                                                                                                                  | —                | —                   | 165              | —              | —              | —              | —              | —              | 165                |
| Manufacturing Plant                                                                                                                                    | 1,653            | 2,694               | —                | 92             | 1,210          | 1,534          | 324            | 21.1%          | —                  |
| Depots                                                                                                                                                 | 75               | 50,729              | 2,294            | 1,907          | 30,067         | 34,912         | 4,846          | 13.9%          | 2,294              |
| Capital Spares                                                                                                                                         | —                | —                   | 45,729           | —              | —              | —              | —              | —              | 45,729             |
| Housing                                                                                                                                                | 48               | 9,509               | 5,612            | 12             | 342            | 359            | 17             | 4.7%           | 5,612              |
| Social Housing                                                                                                                                         | 48               | 9,509               | 5,612            | 12             | 342            | 359            | 17             | 4.7%           | 5,612              |
| <b>Intangible Assets</b>                                                                                                                               | <b>73,544</b>    | <b>64,597</b>       | <b>65,497</b>    | <b>(584)</b>   | <b>58,812</b>  | <b>61,026</b>  | <b>2,213</b>   | <b>3.6%</b>    | <b>65,497</b>      |
| Licences and Rights                                                                                                                                    | 73,544           | 64,597              | 65,497           | (584)          | 58,812         | 61,026         | 2,213          | 3.6%           | 65,497             |
| Computer Software and Applications                                                                                                                     | 73,544           | 64,597              | 65,497           | (584)          | 58,812         | 61,026         | 2,213          | 3.6%           | 65,497             |
| <b>Computer Equipment</b>                                                                                                                              | <b>126</b>       | <b>16,716</b>       | <b>16,716</b>    | <b>2,814</b>   | <b>11,446</b>  | <b>10,693</b>  | <b>(753)</b>   | <b>-7.0%</b>   | <b>16,716</b>      |
| Computer Equipment                                                                                                                                     | 126              | 16,716              | 16,716           | 2,814          | 11,446         | 10,693         | (753)          | -7.0%          | 16,716             |
| <b>Furniture and Office Equipment</b>                                                                                                                  | <b>1,779</b>     | <b>3,352</b>        | <b>3,502</b>     | <b>224</b>     | <b>888</b>     | <b>2,498</b>   | <b>1,610</b>   | <b>64.4%</b>   | <b>3,502</b>       |
| Furniture and Office Equipment                                                                                                                         | 1,779            | 3,352               | 3,502            | 224            | 888            | 2,498          | 1,610          | 64.4%          | 3,502              |
| <b>Machinery and Equipment</b>                                                                                                                         | <b>83,379</b>    | <b>51,366</b>       | <b>47,153</b>    | <b>5,483</b>   | <b>49,470</b>  | <b>63,206</b>  | <b>13,735</b>  | <b>21.7%</b>   | <b>47,153</b>      |
| Machinery and Equipment                                                                                                                                | 83,379           | 51,366              | 47,153           | 5,483          | 49,470         | 63,206         | 13,735         | 21.7%          | 47,153             |
| <b>Transport Assets</b>                                                                                                                                | <b>136,253</b>   | <b>124,100</b>      | <b>196,100</b>   | <b>8,224</b>   | <b>96,437</b>  | <b>148,584</b> | <b>52,147</b>  | <b>35.1%</b>   | <b>196,100</b>     |
| Transport Assets                                                                                                                                       | 136,253          | 124,100             | 196,100          | 8,224          | 96,437         | 148,584        | 52,147         | 35.1%          | 196,100            |
| <b>Libraries</b>                                                                                                                                       | <b>32</b>        | <b>6,483</b>        | <b>4,683</b>     | <b>79</b>      | <b>3,405</b>   | <b>3,530</b>   | <b>125</b>     | <b>3.6%</b>    | <b>4,683</b>       |
| Libraries                                                                                                                                              | 32               | 6,483               | 4,683            | 79             | 3,405          | 3,530          | 125            | 3.6%           | 4,683              |
| <b>Total Repairs and Maintenance Expenditure</b>                                                                                                       | <b>1,061,466</b> | <b>1,333,959</b>    | <b>1,452,411</b> | <b>66,334</b>  | <b>829,983</b> | <b>964,197</b> | <b>134,214</b> | <b>13.9%</b>   | <b>1,452,411</b>   |

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

| TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M10 April |                  |                     |                  |                |                  |                  |                |                    |
|------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------|------------------|----------------|------------------|------------------|----------------|--------------------|
| Description                                                                                                                  | 2016/17          | Budget Year 2017/18 |                  |                |                  |                  |                |                    |
|                                                                                                                              | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual    | YearTD budget    | YTD variance   | Full Year Forecast |
| <b>R thousands</b>                                                                                                           |                  |                     |                  |                |                  |                  |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b>                                                                                 |                  |                     |                  |                |                  |                  |                |                    |
| <b>Infrastructure</b>                                                                                                        | <b>1,339,774</b> | <b>1,378,220</b>    | <b>998,262</b>   | <b>98,096</b>  | <b>853,331</b>   | <b>1,051,757</b> | <b>198,426</b> | <b>998,262</b>     |
| Roads Infrastructure                                                                                                         | 225,065          | 474,552             | 526,657          | 33,777         | 293,821          | 362,144          | 68,323         | 526,657            |
| Roads                                                                                                                        | 225,065          | 403,363             | 447,651          | 28,710         | 249,744          | 307,817          | 58,073         | 447,651            |
| Road Structures                                                                                                              | —                | 6,701               | 7,437            | 477            | 4,149            | 5,114            | 965            | 7,437              |
| Road Furniture                                                                                                               | —                | 64,488              | 71,569           | 4,590          | 39,928           | 49,213           | 9,285          | 71,569             |
| Storm water Infrastructure                                                                                                   | 112,166          | 92,315              | 8,689            | 6,571          | 57,157           | 70,448           | 13,291         | 8,689              |
| Drainage Collection                                                                                                          | 112,166          | —                   | —                | —              | —                | —                | —              | —                  |
| Storm water Conveyance                                                                                                       | —                | 92,315              | 8,689            | 6,571          | 57,157           | 70,448           | 13,291         | 8,689              |
| Electrical Infrastructure                                                                                                    | 507,848          | 330,273             | 162,738          | 23,507         | 204,490          | 252,040          | 47,550         | 162,738            |
| Power Plants                                                                                                                 | (12,775)         | 5,931               | 2,922            | 422            | 3,672            | 4,526            | 854            | 2,922              |
| HV Substations                                                                                                               | 520,623          | 57,870              | 28,515           | 4,119          | 35,831           | 44,162           | 8,332          | 28,515             |
| HV Switching Station                                                                                                         | —                | 10                  | 5                | —              | 6                | —                | —              | 5                  |
| HV Transmission Conductors                                                                                                   | —                | 15,737              | 7,754            | 1,120          | 9,744            | 12,009           | 2,266          | 7,754              |
| MV Substations                                                                                                               | —                | 23,936              | 11,794           | 1,704          | 14,820           | 18,266           | 3,446          | 11,794             |
| MV Switching Stations                                                                                                        | —                | 4,347               | 2,142            | 309            | 2,691            | 3,317            | 625            | 2,142              |
| MV Networks                                                                                                                  | —                | 71,748              | 35,353           | 5,107          | 44,423           | 54,753           | 10,330         | 35,353             |
| LV Networks                                                                                                                  | —                | 150,694             | 74,253           | 10,726         | 93,303           | 114,999          | 21,696         | 74,253             |
| Water Supply Infrastructure                                                                                                  | 417,917          | 239,666             | 134,469          | 17,058         | 148,390          | 182,896          | 34,505         | 134,469            |
| Dams and Weirs                                                                                                               | (117,905)        | 975                 | 547              | 69             | 604              | 744              | 140            | 547                |
| Boreholes                                                                                                                    | —                | 169                 | 95               | 12             | 105              | 129              | 24             | 95                 |
| Reservoirs                                                                                                                   | —                | 29,036              | 16,291           | 2,067          | 17,978           | 22,158           | 4,180          | 16,291             |
| Pump Stations                                                                                                                | —                | 5,109               | 2,867            | 364            | 3,163            | 3,899            | 736            | 2,867              |
| Water Treatment Works                                                                                                        | —                | 20,976              | 11,769           | 1,493          | 12,987           | 16,007           | 3,020          | 11,769             |
| Bulk Mains                                                                                                                   | —                | 54,103              | 30,355           | 3,851          | 33,498           | 41,287           | 7,789          | 30,355             |
| Distribution                                                                                                                 | 535,822          | 128,251             | 71,958           | 9,128          | 79,407           | 97,872           | 18,465         | 71,958             |
| Distribution Points                                                                                                          | —                | 425                 | 238              | 30             | 263              | 324              | 61             | 238                |
| PRV Stations                                                                                                                 | —                | 622                 | 349              | 44             | 385              | 474              | 89             | 349                |
| Sanitation Infrastructure                                                                                                    | (307,476)        | 212,960             | 151,478          | 15,158         | 131,855          | 162,516          | 30,660         | 151,478            |
| Pump Station                                                                                                                 | 1,440            | 2,625               | 1,868            | 187            | 1,626            | 2,004            | 378            | 1,868              |
| Reticulation                                                                                                                 | (308,915)        | 135,530             | 96,402           | 9,646          | 83,914           | 103,426          | 19,513         | 96,402             |
| Waste Water Treatment Works                                                                                                  | —                | 42,542              | 30,260           | 3,028          | 26,340           | 32,465           | 6,125          | 30,260             |
| Outfall Sewers                                                                                                               | —                | 32,263              | 22,949           | 2,296          | 19,976           | 24,621           | 4,645          | 22,949             |
| Solid Waste Infrastructure                                                                                                   | 6,048            | 13,510              | 6,429            | 962            | 8,365            | 10,310           | 1,945          | 6,429              |
| Landfill Sites                                                                                                               | 6,048            | —                   | —                | —              | —                | —                | —              | —                  |
| Waste Processing Facilities                                                                                                  | —                | 9,003               | 4,284            | 641            | 5,574            | 6,870            | 1,296          | 4,284              |
| Waste Separation Facilities                                                                                                  | —                | 4,507               | 2,145            | 321            | 2,791            | 3,439            | 649            | 2,145              |
| Rail Infrastructure                                                                                                          | 21,771           | —                   | —                | —              | —                | —                | —              | —                  |
| Rail Lines                                                                                                                   | 21,771           | —                   | —                | —              | —                | —                | —              | —                  |
| Information and Communication Infrastructure                                                                                 | 356,435          | 14,943              | 7,802            | 1,064          | 9,252            | 11,404           | 2,151          | 7,802              |
| Data Centres                                                                                                                 | 356,435          | —                   | —                | —              | —                | —                | —              | —                  |
| Core Layers                                                                                                                  | —                | 14,943              | 7,802            | 1,064          | 9,252            | 11,404           | 2,151          | 7,802              |
| <b>Community Assets</b>                                                                                                      | <b>(583,380)</b> | <b>207,791</b>      | <b>167,662</b>   | <b>14,790</b>  | <b>128,655</b>   | <b>158,571</b>   | <b>29,916</b>  | <b>167,662</b>     |
| Community Facilities                                                                                                         | 42,593           | 130,769             | 105,515          | 9,308          | 80,966           | 99,793           | 18,827         | 105,515            |
| Halls                                                                                                                        | —                | 3,089               | 2,493            | 220            | 1,913            | 2,357            | 445            | 2,493              |
| Centres                                                                                                                      | —                | 7,735               | 6,241            | 551            | 4,789            | 5,903            | 1,114          | 6,241              |
| Crèches                                                                                                                      | —                | 961                 | 776              | 68             | 595              | 734              | 138            | 776                |
| Clinics/Care Centres                                                                                                         | 14,658           | 9,514               | 7,677            | 677            | 5,891            | 7,261            | 1,370          | 7,677              |
| Fire/Ambulance Stations                                                                                                      | 1,440            | 7,213               | 5,820            | 513            | 4,466            | 5,505            | 1,039          | 5,820              |
| Testing Stations                                                                                                             | —                | 3                   | 3                | 0              | 2                | 2                | 0              | 3                  |
| Museums                                                                                                                      | —                | 687                 | 554              | 49             | 425              | 524              | 99             | 554                |
| Libraries                                                                                                                    | 2,880            | —                   | —                | —              | —                | —                | —              | —                  |
| Cemeteries/Crematoria                                                                                                        | (11,526)         | 10,083              | 8,136            | 718            | 6,243            | 7,695            | 1,452          | 8,136              |
| Police                                                                                                                       | 8,639            | 537                 | 433              | 38             | 332              | 410              | 77             | 433                |
| Public Open Space                                                                                                            | —                | 39,041              | 31,501           | 2,779          | 24,173           | 29,793           | 5,621          | 31,501             |
| Public Ablution Facilities                                                                                                   | 12,534           | 216                 | 174              | 15             | 134              | 165              | 31             | 174                |
| Markets                                                                                                                      | —                | 15,550              | 12,547           | 1,107          | 9,628            | 11,866           | 2,239          | 12,547             |
| Stalls                                                                                                                       | —                | 16                  | 13               | 1              | 10               | 12               | 2              | 13                 |
| Airports                                                                                                                     | —                | 20,148              | 16,257           | 1,434          | 12,475           | 15,376           | 2,901          | 16,257             |
| Taxi Ranks/Bus Terminals                                                                                                     | —                | 15,974              | 12,889           | 1,137          | 9,890            | 12,190           | 2,300          | 12,889             |
| Capital Spares                                                                                                               | 13,967           | —                   | —                | —              | —                | —                | —              | —                  |
| Sport and Recreation Facilities                                                                                              | (625,973)        | 77,022              | 62,148           | 5,482          | 47,689           | 58,778           | 11,089         | 62,148             |
| Outdoor Facilities                                                                                                           | (625,973)        | 77,022              | 62,148           | 5,482          | 47,689           | 58,778           | 11,089         | 62,148             |
| <b>Heritage assets</b>                                                                                                       | <b>—</b>         | <b>207,840</b>      | <b>—</b>         | <b>14,793</b>  | <b>128,685</b>   | <b>158,609</b>   | <b>29,923</b>  | <b>—</b>           |
| Monuments                                                                                                                    | —                | 138                 | —                | 10             | 86               | 105              | 20             | —                  |
| Historic Buildings                                                                                                           | —                | 181,792             | —                | 12,939         | 112,557          | 138,730          | 26,173         | —                  |
| Works of Art                                                                                                                 | —                | 25,830              | —                | 1,838          | 15,992           | 19,711           | 3,719          | —                  |
| Other Heritage                                                                                                               | —                | 81                  | —                | 6              | 50               | 62               | 12             | —                  |
| <b>Investment properties</b>                                                                                                 | <b>789,600</b>   | <b>13,002</b>       | <b>36,413</b>    | <b>925</b>     | <b>8,050</b>     | <b>9,922</b>     | <b>1,872</b>   | <b>36,413</b>      |
| Revenue Generating                                                                                                           | 789,600          | 13,002              | 36,413           | 925            | 8,050            | 9,922            | 1,872          | 36,413             |
| Improved Property                                                                                                            | 771,918          | 13,002              | 36,413           | 925            | 8,050            | 9,922            | 1,872          | 36,413             |
| Unimproved Property                                                                                                          | 17,682           | —                   | —                | —              | —                | —                | —              | —                  |
| <b>Other assets</b>                                                                                                          | <b>(61,139)</b>  | <b>14,093</b>       | <b>209,717</b>   | <b>1,003</b>   | <b>8,726</b>     | <b>10,755</b>    | <b>2,029</b>   | <b>209,717</b>     |
| Operational Buildings                                                                                                        | (78,850)         | 279                 | 5,988            | 20             | 173              | 213              | 40             | 4,147              |
| Municipal Offices                                                                                                            | —                | 124                 | 1,840            | 9              | 77               | 94               | 18             | 1,840              |
| Pay/Enquiry Points                                                                                                           | —                | —                   | 1,840            | —              | —                | —                | —              | 1,840              |
| Training Centres                                                                                                             | 1,584            | —                   | —                | —              | —                | —                | —              | —                  |
| Depots                                                                                                                       | —                | 155                 | 2,307            | 11             | 96               | 118              | 22             | 2,307              |
| Capital Spares                                                                                                               | (80,434)         | —                   | —                | —              | —                | —                | —              | —                  |
| Housing                                                                                                                      | 17,711           | 13,814              | 205,570          | 983            | 8,553            | 10,542           | 1,989          | 205,570            |
| Staff Housing                                                                                                                | 17,711           | 849                 | 12,639           | 60             | 526              | 648              | 122            | 12,639             |
| Social Housing                                                                                                               | —                | 12,965              | 192,930          | 923            | 8,027            | 9,894            | 1,867          | 192,930            |
| <b>Biological or Cultivated Assets</b>                                                                                       | <b>—</b>         | <b>28</b>           | <b>42</b>        | <b>2</b>       | <b>17</b>        | <b>22</b>        | <b>4</b>       | <b>42</b>          |
| Biological or Cultivated Assets                                                                                              | —                | 28                  | 42               | 2              | 17               | 22               | 4              | 42                 |
| <b>Intangible Assets</b>                                                                                                     | <b>(211,415)</b> | <b>32,192</b>       | <b>121,417</b>   | <b>2,291</b>   | <b>19,932</b>    | <b>24,567</b>    | <b>4,635</b>   | <b>121,417</b>     |
| Servitudes                                                                                                                   | —                | 11,466              | 43,244           | 816            | 7,099            | 8,750            | 1,651          | 43,244             |
| Licences and Rights                                                                                                          | (211,415)        | 20,727              | 78,172           | 1,475          | 12,833           | 15,817           | 2,984          | 78,172             |
| Water Rights                                                                                                                 | —                | —                   | 43,244           | —              | —                | —                | —              | 43,244             |
| Effluent Licences                                                                                                            | —                | —                   | 78,172           | —              | —                | —                | —              | 78,172             |
| Computer Software and Applications                                                                                           | (211,415)        | 20,727              | 78,172           | 1,475          | 12,833           | 15,817           | 2,984          | 78,172             |
| <b>Computer Equipment</b>                                                                                                    | <b>5,760</b>     | <b>36,722</b>       | <b>73,970</b>    | <b>2,614</b>   | <b>22,737</b>    | <b>28,024</b>    | <b>5,287</b>   | <b>73,970</b>      |
| Computer Equipment                                                                                                           | 5,760            | 36,722              | 73,970           | 2,614          | 22,737           | 28,024           | 5,287          | 73,970             |
| <b>Furniture and Office Equipment</b>                                                                                        | <b>266,167</b>   | <b>4,795</b>        | <b>27,360</b>    | <b>341</b>     | <b>2,969</b>     | <b>3,659</b>     | <b>690</b>     | <b>27,360</b>      |
| Furniture and Office Equipment                                                                                               | 266,167          | 4,795               | 27,360           | 341            | 2,969            | 3,659            | 690            | 27,360             |
| <b>Machinery and Equipment</b>                                                                                               | <b>864</b>       | <b>21,828</b>       | <b>54,997</b>    | <b>1,554</b>   | <b>13,515</b>    | <b>16,657</b>    | <b>3,143</b>   | <b>54,997</b>      |
| Machinery and Equipment                                                                                                      | 864              | 21,828              | 54,997           | 1,554          | 13,515           | 16,657           | 3,143          | 54,997             |
| <b>Transport Assets</b>                                                                                                      | <b>—</b>         | <b>39,242</b>       | <b>175,374</b>   | <b>2,793</b>   | <b>24,297</b>    | <b>29,947</b>    | <b>5,650</b>   | <b>175,374</b>     |
| Transport Assets                                                                                                             | —                | 39,242              | 175,374          | 2,793          | 24,297           | 29,947           | 5,650          | 175,374            |
| <b>Libraries</b>                                                                                                             | <b>—</b>         | <b>5,547</b>        | <b>2</b>         | <b>395</b>     | <b>3,435</b>     | <b>4,233</b>     | <b>799</b>     | <b>2</b>           |
| Libraries                                                                                                                    | —                | 5,547               | 2                | 395            | 3,435            | 4,233            | 799            | 2                  |
| <b>Total Depreciation</b>                                                                                                    | <b>1,546,231</b> | <b>1,961,302</b>    | <b>1,865,215</b> | <b>139,597</b> | <b>1,214,349</b> | <b>1,496,723</b> | <b>282,374</b> | <b>1,865,215</b>   |

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

| TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April |                 |                     |                 |                |                |                |                 |                |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>                                                                                                                                     |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>                                                                    |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Infrastructure</b>                                                                                                                                  | <b>14,147</b>   | <b>213,541</b>      | <b>250,843</b>  | <b>10,989</b>  | <b>110,960</b> | <b>163,700</b> | <b>52,741</b>   | <b>32.2%</b>   | <b>250,843</b>     |
| Roads Infrastructure                                                                                                                                   | -               | 151,049             | 190,811         | 10,805         | 102,967        | 129,474        | 26,507          | 20.5%          | 190,811            |
| Roads                                                                                                                                                  | -               | 91,049              | 130,811         | 2,372          | 57,495         | 89,612         | 32,116          | 35.8%          | 130,811            |
| Road Structures                                                                                                                                        | -               | 60,000              | 60,000          | 8,434          | 45,472         | 39,862         | (5,610)         | -14.1%         | 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          | 183            | 6,387          | 7,085          | 698             | 9.9%           | 11,000             |
| MV Networks                                                                                                                                            | -               | 2,000               | 2,000           | 119            | 942            | 1,400          | 458             | 32.7%          | 2,000              |
| LV Networks                                                                                                                                            | 6,862           | 7,000               | 9,000           | 64             | 5,445          | 5,685          | 240             | 4.2%           | 9,000              |
| Capital Spares                                                                                                                                         | 2,497           | -                   | -               | -              | -              | -              | -               |                | -                  |
| Water Supply Infrastructure                                                                                                                            | -               | 17,000              | 12,540          | -              | -              | 1,600          | 1,600           | 100.0%         | 12,540             |
| Reservoirs                                                                                                                                             | -               | -                   | 7,800           | -              | -              | 1,600          | 1,600           | 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             | 5,000          | 4,935           | 98.7%          | 5,000              |
| Waste Drop-off Points                                                                                                                                  | -               | 5,000               | 5,000           | -              | 65             | 5,000          | 4,935           | 98.7%          | 5,000              |
| Information and Communication Infrastructure                                                                                                           | 4,788           | 15,000              | 15,000          | -              | 1,541          | 15,000         | 13,459          | 89.7%          | 15,000             |
| Distribution Layers                                                                                                                                    | 4,788           | 15,000              | 15,000          | -              | 1,541          | 15,000         | 13,459          | 89.7%          | 15,000             |
| <b>Community Assets</b>                                                                                                                                | <b>14,764</b>   | <b>71,180</b>       | <b>78,966</b>   | <b>1,165</b>   | <b>(4,793)</b> | <b>18,250</b>  | <b>23,044</b>   | <b>126.3%</b>  | <b>78,966</b>      |
| Community Facilities                                                                                                                                   | 14,317          | 55,180              | 58,456          | 1,165          | 3,657          | 20,400         | 16,744          | 82.1%          | 58,456             |
| Cemeteries/Crematoria                                                                                                                                  | 1,200           | -                   | -               | -              | -              | -              | -               |                | -                  |
| Markets                                                                                                                                                | 5,498           | 2,500               | 2,500           | 392            | 1,146          | 867            | (279)           | -32.1%         | 2,500              |
| Airports                                                                                                                                               | 6,976           | 6,000               | 5,976           | -              | 1,728          | 5,000          | 3,272           | 65.4%          | 5,976              |
| Taxi Ranks/Bus Terminals                                                                                                                               | -               | 42,180              | 43,180          | 773            | 773            | 9,233          | 8,460           | 91.6%          | 43,180             |
| Capital Spares                                                                                                                                         | 642             | 4,500               | 6,800           | -              | 10             | 5,300          | 5,290           | 99.8%          | 6,800              |
| Sport and Recreation Facilities                                                                                                                        | 447             | 16,000              | 20,510          | -              | (8,450)        | (2,150)        | 6,300           | -293.0%        | 20,510             |
| Outdoor Facilities                                                                                                                                     | 447             | 16,000              | 20,510          | -              | (8,450)        | (2,150)        | 6,300           | -293.0%        | 20,510             |
| <b>Other assets</b>                                                                                                                                    | <b>7,542</b>    | <b>20,750</b>       | <b>20,750</b>   | <b>2,994</b>   | <b>4,833</b>   | <b>20,750</b>  | <b>15,917</b>   | <b>76.7%</b>   | <b>20,750</b>      |
| Operational Buildings                                                                                                                                  | 7,542           | 20,750              | 20,750          | 2,994          | 4,833          | 20,750         | 15,917          | 76.7%          | 20,750             |
| Municipal Offices                                                                                                                                      | -               | 10,750              | 10,750          | -              | 750            | 10,750         | 10,000          | 93.0%          | 10,750             |
| Stores                                                                                                                                                 | 7,542           | 10,000              | 10,000          | 2,994          | 4,083          | 10,000         | 5,917           | 59.2%          | 10,000             |
| <b>Intangible Assets</b>                                                                                                                               | <b>5,345</b>    | <b>4,000</b>        | <b>4,000</b>    | <b>1,026</b>   | <b>1,905</b>   | <b>3,154</b>   | <b>1,250</b>    | <b>39.6%</b>   | <b>4,000</b>       |
| Licences and Rights                                                                                                                                    | 5,345           | 4,000               | 4,000           | 1,026          | 1,905          | 3,154          | 1,250           | 39.6%          | 4,000              |
| Computer Software and Applications                                                                                                                     | 5,345           | 4,000               | 4,000           | 1,026          | 1,905          | 3,154          | 1,250           | 39.6%          | 4,000              |
| <b>Machinery and Equipment</b>                                                                                                                         | <b>-</b>        | <b>5,000</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        |                | <b>-</b>           |
| Machinery and Equipment                                                                                                                                | -               | 5,000               | -               | -              | -              | -              | -               |                | -                  |
| <b>Transport Assets</b>                                                                                                                                | <b>-</b>        | <b>37,000</b>       | <b>37,000</b>   | <b>53,179</b>  | <b>120,881</b> | <b>80,132</b>  | <b>(40,749)</b> | <b>-50.9%</b>  | <b>37,000</b>      |
| Transport Assets                                                                                                                                       | -               | 37,000              | 37,000          | 53,179         | 120,881        | 80,132         | (40,749)        | -50.9%         | 37,000             |
| <b>Total Capital Expenditure on upgrading of existing assets</b>                                                                                       | <b>41,798</b>   | <b>351,471</b>      | <b>391,559</b>  | <b>69,353</b>  | <b>233,785</b> | <b>285,987</b> | <b>52,202</b>   | <b>18.3%</b>   | <b>391,559</b>     |

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

**QUALITY CERTIFICATE**

I, **Moeketsi Mosola**, the City Manager of the City of Tshwane, hereby certify that the monthly budget statement for **April 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: \_\_\_\_\_