

F1/5/2
Umar Banda (012 358 8110)
MAYORAL COMMITTEE: 17 MAY 2017

From: The City Manager
To: The Executive Mayor

SUBMISSION

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

IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE
PERIOD ENDING 30 APRIL 2017

1. PURPOSE

This report gives feedback on progress on the performance of the City of Tshwane against the budget for the period ended 30 April 2017 in compliance with Section 71 of the MFMA.

2. STRATEGIC OBJECTIVE

To improve financial sustainability

3. BACKGROUND

Section 71 of the MFMA and the Municipal Budget and Reporting Regulations require that specific financial particulars on the implementation of the budget be reported in a format prescribed in order to meet legislative compliance.

Section 71(1) further provides that “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 2017, the ten working day reporting limit expires on **15 May 2017**.

4. DISCUSSION

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

On 23 February 2017, Council approved adjustments to the 2016/17 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 2017 in the prescribed format. Material variances will be briefly referred to in this report. Comprehensive explanations will be included in the monthly corporate financial report.

The table below summarises the financial performance from 1 July 2016 to 30 April 2017.

| Summary Statement of Financial Performance: | | | | |
|---|---------------------------------|---------------------|------------------|----------|
| Description | April YTD Adjusted Budget | April YTD Actual | Variance | Variance |
| | R'000 | R'000 | R'000 | % |
| Total Revenue By Source (Excluding Capital Transfers) | 25,162,132 | 24,600,023 | (562,109) | -2% |
| Total Operating Expenditure | 23,744,465 | 21,054,151 | (2,690,314) | -11% |
| SURPLUS/DEFICIT | 1,417,666 | 3,545,872 | 2,128,205 | |

The operating revenue, excluding capital transfers and contributions to the City of Tshwane, reflects an unfavourable variance of R562 million or 2% against the YTD budget for the period ended 30 April 2017.

The operating expenditure is underspent by R2 690 million, which is 11% less than projected as compared to the YTD budget for the period.

The capital expenditure for the period amounts to R1 947 million or 43%, a variance of R700 million or 26% against the YTD budget. The spending, excluding smart prepaid meters, represents 54,4%.

Cash and equivalents as at 30 April 2017 amount to R1 688 million.

The following are impending shortfalls on revenue:

- An under-recovery of R130 million on water revenue, mainly due to the implementation of water restrictions.

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

6. COMMENTS OF THE GROUP LEGAL COUNSEL

Note is taken of the purpose and contents of the report for purposes of these comments. It transpires from the report that it complies with the requirements of section 71 of the

MFMA, with reference to the prescribed reporting responsibilities of the executive mayor and accounting officer as expounded in the report.

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

7. IMPLICATIONS

- Human resource implications

Not applicable

- Financial implications (budget and value for money)

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

- Constitutional and legal factors

The implication of the approval of this report is in compliance with legislative requirements (Section 52(d) and 71 of the MFMA) and NT regulation GG 32141 of 17 April 2009.

- Communication implications

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

- Previous Mayoral Committee resolutions

Not applicable

8. CONCLUSION

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

The operating revenue, excluding capital transfers and contributions to the City of Tshwane, reflects an unfavourable variance of R562 million or 2% against the YTD budget for the period ended 30 April 2017.

The operating expenditure is underspent by R2 690 million, which is 11% less than projected when compared to the YTD budget for the period.

The capital expenditure for the period amounts to R1 947 million, a variance of R700 million or 26% against the YTD projections.

ANNEXURE

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

RECOMMENDED:

That it be recommended to the Mayoral Committee:

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

REPORT – FLOW COMPLIANCE CHECK

FILE: **F1/5/2**

INITIATOR: **Umar Banda (012 358 8110)/NM Mokete (012 358 3625)**

GROUP FINANCIAL SERVICES

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT (MONTHLY AND THIRD QUARTER BUDGET STATEMENT) FOR THE PERIOD ENDING 30 APRIL 2017

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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



IN-YEAR REPORT

BUDGET YEAR: 2016/17

REPORTING PERIOD: M10 APRIL 2017

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PART 1: IN-YEAR REPORT

1.1 Mayor's report

On 23 February 2017, Council approved the adjustments to the Medium-term Revenue and Expenditure Framework (MTREF) for the 2016/17 financial year. This gives effect to the financial plan of the City of Tshwane, which includes the three municipal entities.

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

1.2 Recommendations

That it be recommended to the Mayoral Committee:

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

1.3 Executive summary

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

Consolidated monthly budget statement – summary

The summary of the consolidated monthly budget statement as reflected in Table C1 below indicates the following information:

- Financial performance
- Capital expenditure and funds sources
- Financial position
- Cash flows
- Debtors and creditors analysis

It provides information relating to the audited outcome, original budget, adjusted budget and the performance for the period under review, culminating in the YTD variance and YTD variance percentage.

The financial performance on revenue by source and expenditure by type is presented in Table C4 below. 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 | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 5 383 819 | 5 764 124 | 5 884 124 | 437 356 | 4 837 325 | 4 813 361 | 23 963 | 0% | 5 884 124 |
| Service charges - electricity revenue | | 9 340 209 | 11 360 246 | 10 853 364 | 1 411 713 | 9 378 641 | 9 207 653 | 170 988 | 2% | 10 853 364 |
| Service charges - water revenue | | 3 128 469 | 3 995 130 | 3 565 712 | 266 141 | 2 665 889 | 2 796 307 | (130 418) | -5% | 3 565 712 |
| Service charges - sanitation revenue | | 760 693 | 949 597 | 849 591 | 62 996 | 692 801 | 690 620 | 2 181 | 0% | 849 591 |
| Service charges - refuse revenue | | 1 128 046 | 1 205 390 | 1 225 390 | 105 830 | 1 039 926 | 1 019 032 | 20 893 | 2% | 1 225 390 |
| Service charges - other | | 232 687 | 209 560 | 271 560 | 15 490 | 246 439 | 229 293 | 17 146 | 7% | 271 560 |
| Rental of facilities and equipment | | 135 349 | 136 321 | 141 383 | 9 889 | 105 820 | 117 208 | (11 388) | -10% | 141 383 |
| Interest earned - external investments | | 57 274 | 43 089 | 45 089 | 10 390 | 84 894 | 56 722 | 28 171 | 50% | 45 089 |
| Interest earned - outstanding debtors | | 406 006 | 238 451 | 445 861 | 54 823 | 490 290 | 389 500 | 100 790 | 26% | 445 861 |
| Fines | | 313 549 | 198 658 | 303 348 | 48 | 277 845 | 254 166 | 23 679 | 9% | 303 348 |
| Licences and permits | | 48 743 | 60 564 | 50 895 | 4 213 | 37 846 | 41 776 | (3 930) | -9% | 50 895 |
| Agency services | | 279 | 9 299 | – | – | – | – | – | – | – |
| Transfers recognised - operational | | 3 518 256 | 4 240 323 | 4 206 723 | 49 664 | 4 078 778 | 4 099 789 | (21 011) | -1% | 4 206 723 |
| Other revenue | | 1 027 750 | 1 799 117 | 997 007 | 63 428 | 663 530 | 813 371 | (149 842) | -18% | 997 007 |
| Gains on disposal of PPE | | 165 268 | – | 950 000 | – | – | 633 333 | (633 333) | -100% | 950 000 |
| Total Revenue (excluding capital transfers and contributions) | | 25 646 399 | 30 209 869 | 29 790 048 | 2 491 982 | 24 600 023 | 25 162 132 | (562 109) | -2% | 29 790 048 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 7 472 284 | 7 622 096 | 8 032 194 | 653 444 | 6 490 328 | 6 721 697 | (231 370) | -3% | 8 032 194 |
| Remuneration of councillors | | 112 443 | 125 834 | 125 828 | 10 858 | 97 582 | 103 292 | (5 710) | -6% | 125 828 |
| Debt impairment | | 1 278 920 | 908 053 | 1 065 302 | 11 323 | 834 475 | 865 766 | (31 291) | -4% | 1 065 302 |
| Depreciation & asset impairment | | 1 437 059 | 1 258 208 | 1 512 927 | 106 242 | 1 198 447 | 1 212 170 | (13 723) | -1% | 1 512 927 |
| Finance charges | | 1 137 968 | 1 057 982 | 1 284 416 | 67 984 | 803 090 | 1 192 509 | (389 419) | -33% | 1 284 416 |
| Bulk purchases | | 8 728 503 | 9 956 609 | 9 753 809 | 721 784 | 7 255 254 | 8 052 850 | (797 595) | -10% | 9 753 809 |
| Other materials | | 227 064 | 283 940 | 269 800 | 18 804 | 170 938 | 220 549 | (49 611) | -22% | 269 800 |
| Contracted services | | 3 180 721 | 2 738 440 | 2 714 913 | 145 423 | 2 107 861 | 2 346 022 | (238 162) | -10% | 2 714 913 |
| Transfers and grants | | 23 265 | 288 055 | 282 780 | 37 792 | (107 573) | 121 661 | (229 234) | -188% | 282 780 |
| Other expenditure | | 4 086 889 | 4 042 732 | 3 609 864 | 169 969 | 2 201 355 | 2 904 853 | (703 498) | -24% | 3 609 864 |
| Loss on disposal of PPE | | 104 842 | 1 | 1 | (1 471) | 2 395 | 3 097 | (702) | -23% | 1 |
| Total Expenditure | | 27 789 957 | 28 281 950 | 28 651 835 | 1 942 152 | 21 054 151 | 23 744 465 | (2 690 314) | -11% | 28 651 835 |
| Surplus/(Deficit) | | (2 143 559) | 1 927 919 | 1 138 213 | 549 830 | 3 545 872 | 1 417 666 | 2 128 205 | 0 | 1 138 213 |
| Transfers recognised - capital | | 2 452 210 | 2 370 209 | 2 416 086 | 158 167 | 1 505 416 | 1 752 392 | (246 976) | (0) | 2 416 086 |
| Surplus/(Deficit) after capital transfers & contributions | | 308 651 | 4 298 127 | 3 554 299 | 707 998 | 5 051 288 | 3 170 058 | | | 3 554 299 |
| Taxation | | 23 | (500) | 500 | – | 150 | 417 | (267) | (0) | 500 |
| Surplus/(Deficit) after taxation | | 308 628 | 4 298 627 | 3 553 799 | 707 998 | 5 051 138 | 3 169 641 | | | 3 553 799 |
| Surplus/(Deficit) attributable to municipality | | 308 628 | 4 298 627 | 3 553 799 | 707 998 | 5 051 138 | 3 169 641 | | | 3 553 799 |
| Surplus/ (Deficit) for the year | | 308 628 | 4 298 627 | 3 553 799 | 707 998 | 5 051 138 | 3 169 641 | | | 3 553 799 |

The YTD actual revenue amounts to R24 600 million and reflects an unfavourable variance of R562 million or 2% against the YTD budget of R25 162 million.

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

- Service charges: Water (R130 million unfavourable) – due to a decline in usage, mainly as a result of the implementation of water restrictions. The corresponding under-expenditure is reflected on bulk purchases.
- Rental of facilities and equipment (R11 million unfavourable) – due to the expiry of contracts on business leases and non-payment by tenants. The properties were leased out for a term not exceeding nine years and eleven months. The

City discovered that some tenants had long vacated the buildings and decided to sublet them to other business people in exchange for a rental fee, which is supposed to come to the City. An assessment has been done on approximately 185 expired leases, with the intention of entering into three-year contracts with whoever is occupying these properties and legitimise their occupation.

- Licences and permits (R4 million unfavourable) – mainly due to a decline in applications.
- Transfers recognised: operational (R21 million unfavourable) – mainly due to an underspending on the Housing Top Structure Grant. The grant is recognised as revenue, based on actual expenditure incurred for the period.
- Other revenue (R150 million unfavourable) – mainly because of the following revenue items:
 - Transport fees were under-recovered due to holidays and work stoppages, which resulted in a significant reduction in ticket sales. The introduction of coupons, which are sold at some City of Tshwane outlets, also contributed to the low revenue, as passengers struggled to get tickets because outlets are far from them.
 - The A Re Yeng fare revenue was under-recovered due to delays in launching the Line A route, industry negotiations and the settlement of compensation.
 - Township development contributions for electricity, water, roads and rezoning were under budget. Income is budgeted for based on statistics. However, actual income cannot be “controlled”, since it is based on usage of the services that we render. 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 of Tshwane are based on applications as received from developers for this service. This service cannot be predicted.
- Gains on disposal of PPE (R633 million unfavourable) – this relates to smart meter projects; the contract is currently under judicial review.

The YTD actual expenditure amounts to R21 054 million and indicates an underspending variance of R2 690 million or 11% against the YTD budget of R23 744 million.

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

- Employee-related costs (R231 million underspent) – underspending relates mainly to leave provision and post-employment pension benefits. This transaction will be posted at year end.
- Finance charges (R389 million underspent) – the costs are allocated according to the assets financed systematically from the external finance fund.

- Bulk purchases (R798 million underspent) – due to a decline in purchases on water (R265 million) and electricity (R533 million), as these are demand driven.
- Other materials (R50 million underspent) – mainly due to underspending on chemicals. Currently power stations are not generating electricity and chemical orders cannot be placed. A new tender has been awarded to assist with placing orders.
- Contracted services (R238 million underspent) – mainly on the following line items:
 - EPWP Job Creation – an underspending on the EPWP Vat Alles Programme. The beneficiaries did not renew their employment contracts with the City and, as a result, were not paid for the past four months.
 - Household Refuse Removal – an underspending due to a delay in processing outstanding transactions. The full allocation is committed.
 - Power Stations – an underspending due to the delays in awarding the tender for the maintenance of power stations.
 - Water Reticulation Network – due to delays in awarding the tender for the War on Leaks Project.
 - Connections – the service providers on the tender for the water meter connections, maintenance and related works are utilised on an as-and-when required basis.
- Transfers and grants (R229 million underspent) – reversal of an accrual for invoices that were not paid in the 2015/16 financial year.
- Other expenditure (R703 million underspent) – mainly due underspending on the following line items:
 - Housing Top Structure – as a result of delays in some of the projects due to stoppage of work by subcontractors demanding higher rates and the enrolment of projects with the National Home Builders Registration Council (NHBRC) by the Gauteng Government.
 - Re Aga Tshwane – due to delays in the creation of purchase requisitions, emergency requisitions are being made.
 - Grounds – there were delays in the creation of purchase orders.

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

Summary of capital expenditure

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

The summary table below indicates the actual YTD spending of R1 947 million and a variance of R700 million or 43% against the YTD budget.

| Summary statement of Capital Expenditure: | | | | | | |
|---|-----------------|---------------------------|------------------|-----------|----------|---------|
| Description | Adjusted Budget | April YTD Adjusted Budget | April YTD Actual | Variance | Variance | % Spent |
| | R'000 | R'000 | R'000 | R'000 | % | % |
| TOTAL Capital Expenditure | 4,524,586 | 2,647,378 | 1,946,966 | (700,412) | -26% | 43% |
| TOTAL Capital Financing | 4,524,586 | 2,647,378 | 1,946,966 | (700,412) | -26% | 43% |

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. Expenditure for the period ended 30 April 2017 amounts to R1 947 million against the projection of R2 647 million, reflecting a variance of R700 million or 26%. The total percentage spent against the total budget amounts to 43%. The spending, excluding smart prepaid meters, represents 54,4%.

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

Chart C1: 2016/17 capital expenditure (monthly trend: actual vs target)

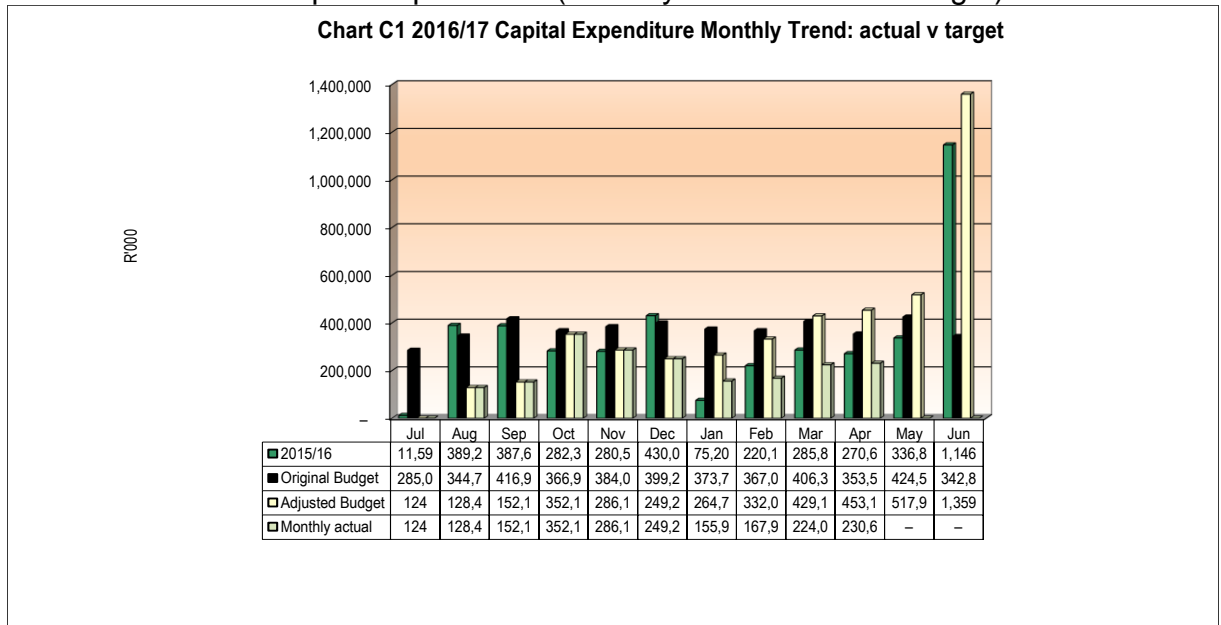
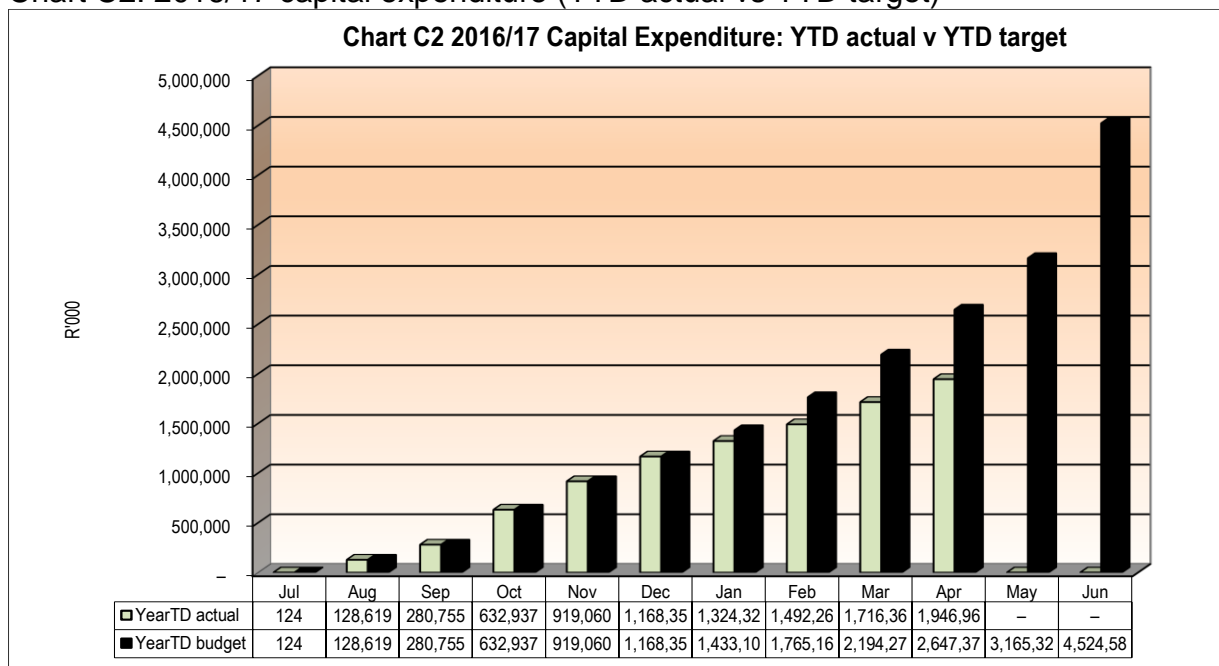


Chart C2: 2016/17 capital expenditure (YTD actual vs YTD target)



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

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

Financial position

The financial position, as indicated in Table C1, shows that community wealth/equity of the City of Tshwane as at 30 April 2017 amounts to R23 560 million against the adjusted budget of R22 375 million. Details relating 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 to GRAP 1.

Cash flow

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

- The closing balance of the cash and cash equivalents as at the end of April 2017 amounts to R1 688 million (this amount includes the sinking fund).
- The cash flow from operating activities is R2 695 million compared to the target of R5 107 million.
- The cash flow from investing activities amounts to R1 693 million compared to a target of R2 686 million, due to underspending on capital expenditure.
- The cash flow from financing activities amounts to R499 million compared to a target of R289 million (includes net borrowing).

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 Table SC3 indicate that the total debtors amount to R8 843 million.

Chart C3 below illustrates the aged consumer debtors and reflects a collection problem pertaining to the debtors in the "over one-year category". An amount of R4 761 million is outstanding in this category compared to R3 970 million outstanding in the 2015/16 financial year.

Chart C3: Aged consumer debtors analysis

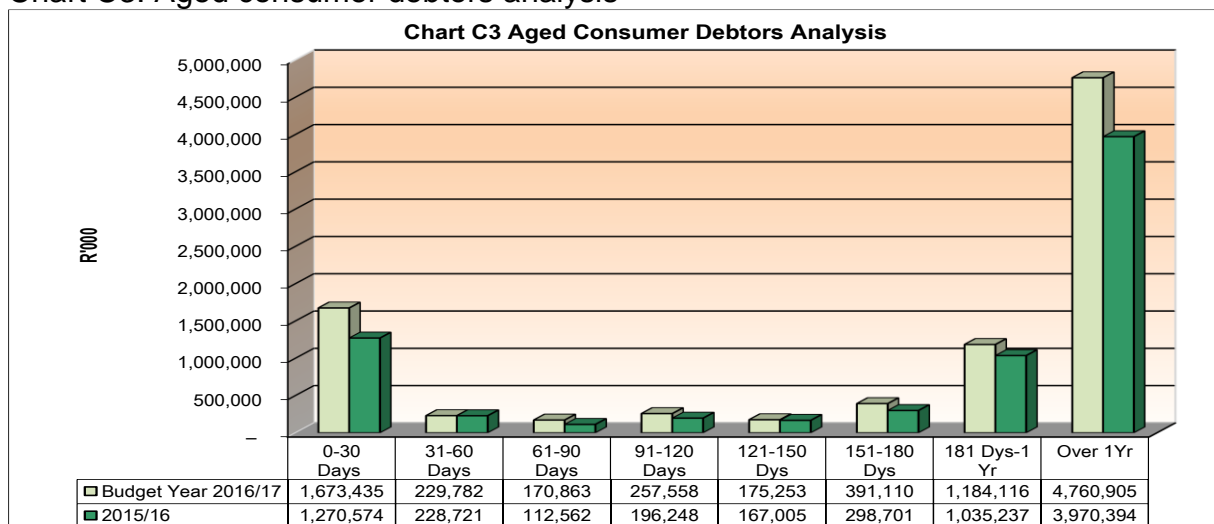
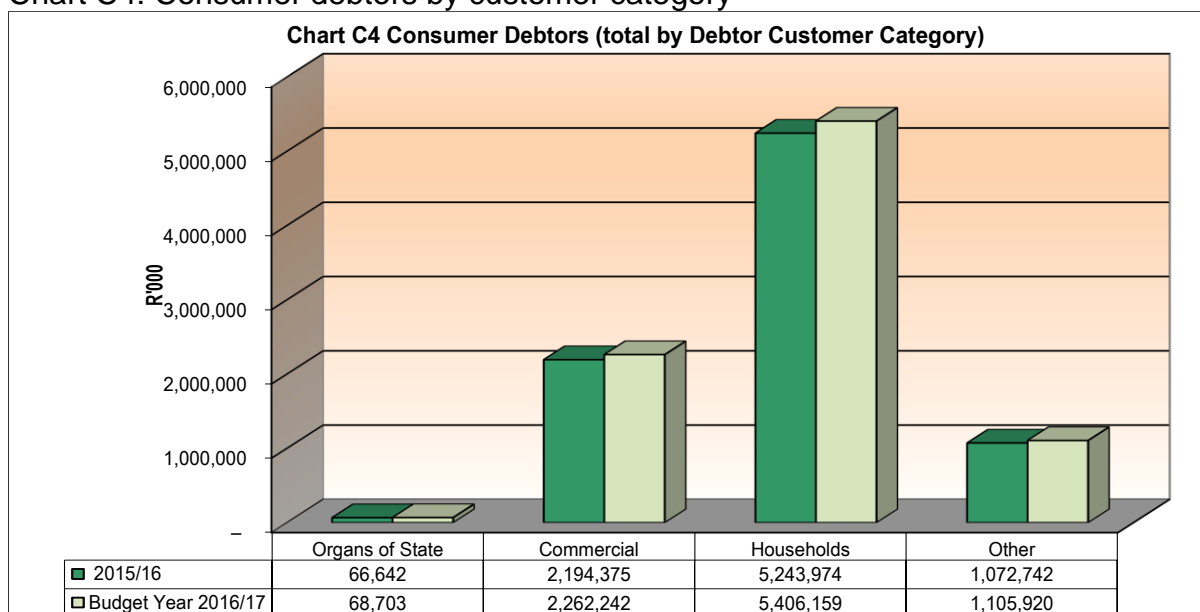


Chart C4 below shows that the increase in the customer category is attributable to households, which reflect an increase of R162 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

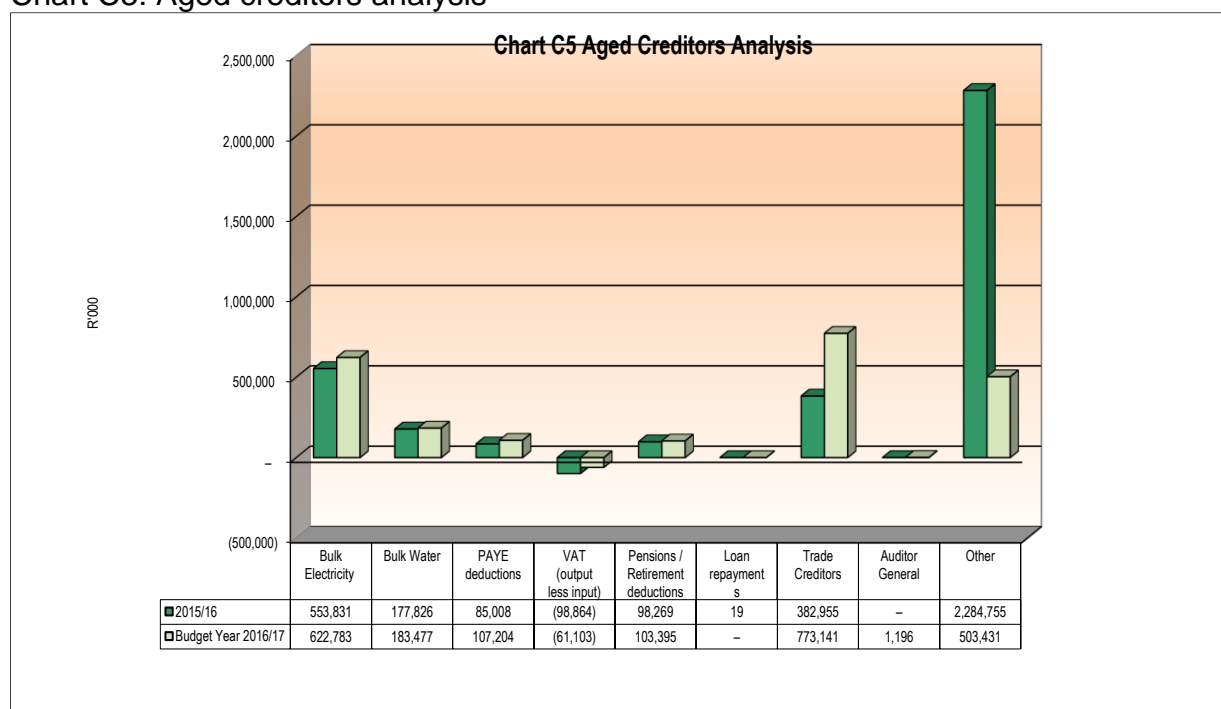


Creditors age analysis

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

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

Chart C5: Aged creditors analysis



Investment portfolio analysis (Table SC5)

The investment portfolio analysis shown in Table SC5 includes information consistent with the requirements of the Municipal Investment Regulations of 2005 issued by the National Treasury. It reflects the institution where funds are invested, the period of investment, the type of investment and the accrued interest for the month. The market value at the end of the month amounts to R1 557 million.

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.

As at 30 April 2017 the receipts total R6 668 million against the YTD budget of R6 598 million.

Table SC7(1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table above reflects the recognition of expenditures, amounting to R5 589 million against the YTD budget of R5 792 million.

Expenditure on councillor and staff benefits (Table SC8)

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

Parent municipality 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 three municipal entities as indicated in Table SC11:

- Housing Company Tshwane (HCT)
- Sandspruit Works Association (SWA)
- Tshwane Economic Development Agency (TEDA)

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

Performance indicators (Table SC2)

The performance indicators table reflects various ratios, such as –

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

1.4 In-year budget statement tables

The financial results for the period ended 30 April 2017 are reflected in Table C1 to C7 hereafter, followed by the supporting documents contained in Table SC1 to SC13(d).

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M10 April

| Description | 2015/16 | Budget Year 2016/17 | | | | | | | |
|--|--------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 5 383 819 | 5 764 124 | 5 884 124 | 437 356 | 4 837 325 | 4 813 361 | 23 963 | 0% | 5 884 124 |
| Service charges | 14 590 105 | 17 719 923 | 16 765 617 | 1 862 171 | 14 023 697 | 13 942 905 | 80 792 | 1% | 16 765 617 |
| Investment revenue | 57 274 | 43 089 | 45 089 | 10 390 | 84 894 | 56 722 | 28 171 | 50% | 45 089 |
| Transfers recognised - operational | 3 518 256 | 4 240 323 | 4 206 723 | 49 664 | 4 078 778 | 4 099 789 | (21 011) | -1% | 4 206 723 |
| Other own revenue | 2 096 944 | 2 442 410 | 2 888 495 | 132 401 | 1 575 330 | 2 249 354 | (674 024) | -30% | 2 888 495 |
| Total Revenue (excluding capital transfers and contributions) | 25 646 399 | 30 209 869 | 29 790 048 | 2 491 982 | 24 600 023 | 25 162 132 | (562 109) | -2% | 29 790 048 |
| Employee costs | 7 472 284 | 7 622 096 | 8 032 194 | 653 444 | 6 490 328 | 6 721 697 | (231 370) | -3% | 8 032 194 |
| Remuneration of Councillors | 112 443 | 125 834 | 125 828 | 10 858 | 97 582 | 103 292 | (5 710) | -6% | 125 828 |
| Depreciation & asset impairment | 1 437 059 | 1 258 208 | 1 512 927 | 106 242 | 1 198 447 | 1 212 170 | (13 723) | -1% | 1 512 927 |
| Finance charges | 1 137 968 | 1 057 982 | 1 284 416 | 67 984 | 803 090 | 1 192 509 | (389 419) | -33% | 1 284 416 |
| Materials and bulk purchases | 8 955 567 | 10 240 550 | 10 023 609 | 740 588 | 7 426 192 | 8 273 398 | (847 206) | -10% | 10 023 609 |
| Transfers and grants | 23 265 | 288 055 | 282 780 | 37 792 | (107 573) | 121 661 | (229 234) | -188% | 282 780 |
| Other expenditure | 8 651 371 | 7 689 226 | 7 390 080 | 325 244 | 5 146 086 | 6 119 739 | (973 653) | -16% | 7 390 080 |
| Total Expenditure | 27 789 957 | 28 281 950 | 28 651 835 | 1 942 152 | 21 054 151 | 23 744 465 | (2 690 314) | -11% | 28 651 835 |
| Surplus/(Deficit) | (2 143 559) | 1 927 919 | 1 138 213 | 549 830 | 3 545 872 | 1 417 666 | 2 128 205 | 150% | 1 138 213 |
| Transfers recognised - capital | 2 452 210 | 2 370 209 | 2 416 086 | 158 167 | 1 505 416 | 1 752 392 | (246 976) | -14% | 2 416 086 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 308 651 | 4 298 127 | 3 554 299 | 707 998 | 5 051 288 | 3 170 058 | 1 881 230 | 59% | 3 554 299 |
| Surplus/ (Deficit) for the year | 308 651 | 4 298 127 | 3 554 299 | 707 998 | 5 051 288 | 3 170 058 | 1 881 230 | 59% | 3 554 299 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 3 968 594 | 4 465 209 | 4 524 586 | 230 602 | 1 946 966 | 2 647 378 | (700 412) | -26% | 4 524 586 |
| Capital transfers recognised | 2 444 971 | 2 359 950 | 2 405 828 | 159 429 | 1 501 350 | 1 715 884 | (214 533) | -13% | 2 405 828 |
| Public contributions & donations | 155 127 | 110 000 | 110 000 | 9 697 | 54 117 | 69 379 | (15 263) | -22% | 110 000 |
| Borrowing | 1 194 839 | 1 010 259 | 1 010 259 | 57 262 | 378 125 | 524 260 | (146 136) | -28% | 1 010 259 |
| Internally generated funds | 173 657 | 985 000 | 998 500 | 4 214 | 13 374 | 337 855 | (324 481) | -96% | 998 500 |
| Total sources of capital funds | 3 968 594 | 4 465 209 | 4 524 586 | 230 602 | 1 946 966 | 2 647 378 | (700 412) | -26% | 4 524 586 |
| Financial position | | | | | | | | | |
| Total current assets | 5 430 594 | 7 720 990 | 6 955 260 | | 6 367 478 | | | | 6 955 260 |
| Total non current assets | 36 505 276 | 41 070 534 | 37 897 828 | | 37 236 713 | | | | 37 897 828 |
| Total current liabilities | 9 042 127 | 6 865 941 | 7 192 576 | | 6 264 504 | | | | 7 192 576 |
| Total non current liabilities | 14 214 969 | 15 518 491 | 15 285 350 | | 13 779 493 | | | | 15 285 350 |
| Community wealth/Equity | 18 678 774 | 26 407 092 | 22 375 161 | | 23 560 195 | | | | 22 375 161 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 3 175 968 | 5 692 612 | 5 546 073 | 51 693 | 2 694 879 | 5 107 250 | 2 412 371 | 47% | 5 546 073 |
| Net cash from (used) investing | (3 297 106) | (4 881 039) | (4 727 190) | (523 656) | (1 693 345) | (2 686 476) | (993 132) | 37% | (3 777 190) |
| Net cash from (used) financing | 706 669 | 305 283 | 386 760 | 1 556 | (499 412) | 288 821 | 788 234 | 273% | 386 760 |
| Cash/cash equivalents at the month/year end | 1 186 049 | 3 129 652 | 2 383 648 | - | 1 688 171 | 3 887 600 | 2 199 429 | 57% | 3 341 691 |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 1 673 435 | 229 782 | 170 863 | 257 558 | 175 253 | 391 110 | 1 184 116 | 4 760 905 | 8 843 024 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 2 233 523 | - | - | - | - | - | - | - | 2 233 523 |

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

TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M10 April

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|----------|-------------------|---------------------|-------------------|------------------|-------------------|-------------------|--------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Standard | | | | | | | | | | |
| <i>Governance and administration</i> | | 9 114 360 | 9 410 674 | 9 631 637 | 502 962 | 8 655 440 | 8 515 117 | 140 323 | 2% | 9 631 637 |
| Executive and council | | 74 581 | 64 255 | 69 850 | 13 389 | 57 047 | 47 755 | 9 293 | 19% | 69 850 |
| Budget and treasury office | | 8 658 446 | 9 164 886 | 9 378 210 | 470 582 | 8 406 417 | 8 298 641 | 107 776 | 1% | 9 378 210 |
| Corporate services | | 381 333 | 181 533 | 183 578 | 18 990 | 191 975 | 168 722 | 23 254 | 14% | 183 578 |
| <i>Community and public safety</i> | | 1 438 358 | 1 260 256 | 1 389 013 | 54 123 | 1 048 950 | 1 159 385 | (110 435) | -10% | 1 389 013 |
| Community and social services | | 83 393 | 41 984 | 63 449 | 1 690 | 53 443 | 40 618 | 12 825 | 32% | 63 449 |
| Sport and recreation | | 38 451 | 19 744 | 26 719 | 1 190 | 21 706 | 20 993 | 714 | 3% | 26 719 |
| Public safety | | 335 150 | 210 096 | 314 208 | 703 | 289 990 | 265 442 | 24 548 | 9% | 314 208 |
| Housing | | 860 927 | 859 608 | 855 812 | 50 280 | 560 631 | 709 867 | (149 236) | -21% | 855 812 |
| Health | | 120 436 | 128 824 | 128 824 | 260 | 123 180 | 122 465 | 715 | 1% | 128 824 |
| <i>Economic and environmental services</i> | | 1 733 807 | 1 811 803 | 1 850 978 | 128 796 | 1 206 033 | 1 362 872 | (156 839) | -12% | 1 850 978 |
| Planning and development | | 245 088 | 273 256 | 347 333 | 11 644 | 244 255 | 283 678 | (39 423) | -14% | 347 333 |
| Road transport | | 1 488 159 | 1 538 262 | 1 503 360 | 117 152 | 961 777 | 1 079 004 | (117 226) | -11% | 1 503 360 |
| Environmental protection | | 560 | 285 | 285 | – | – | 190 | (190) | -100% | 285 |
| <i>Trading services</i> | | 15 594 094 | 19 889 927 | 19 112 049 | 1 946 647 | 15 013 328 | 15 692 152 | (678 824) | -4% | 19 112 049 |
| Electricity | | 10 009 623 | 13 025 754 | 12 462 836 | 1 463 261 | 9 854 593 | 10 378 473 | (523 880) | -5% | 12 462 836 |
| Water | | 3 354 541 | 4 407 221 | 4 184 854 | 310 439 | 3 208 961 | 3 279 813 | (70 852) | -2% | 4 184 854 |
| Waste water management | | 1 040 753 | 1 169 283 | 1 138 933 | 63 958 | 873 182 | 942 521 | (69 339) | -7% | 1 138 933 |
| Waste management | | 1 189 178 | 1 287 669 | 1 325 427 | 108 989 | 1 076 593 | 1 091 345 | (14 752) | -1% | 1 325 427 |
| <i>Other</i> | 4 | 217 966 | 207 917 | 221 957 | 17 622 | 181 538 | 184 581 | (3 043) | -2% | 221 957 |
| Total Revenue - Standard | 2 | 28 098 585 | 32 580 578 | 32 205 634 | 2 650 150 | 26 105 289 | 26 914 107 | (808 818) | -3% | 32 205 634 |
| Expenditure - Standard | | | | | | | | | | |
| <i>Governance and administration</i> | | 6 022 427 | 5 443 422 | 5 806 515 | 357 157 | 4 199 918 | 5 039 776 | (839 857) | -17% | 5 806 515 |
| Executive and council | | 1 407 585 | 1 476 361 | 1 692 035 | 135 129 | 1 325 060 | 1 414 990 | (89 930) | -6% | 1 692 035 |
| Budget and treasury office | | 890 774 | 900 521 | 829 181 | 14 410 | 426 827 | 629 760 | (202 933) | -32% | 829 181 |
| Corporate services | | 3 724 069 | 3 066 540 | 3 285 299 | 207 618 | 2 448 032 | 2 995 025 | (546 993) | -18% | 3 285 299 |
| <i>Community and public safety</i> | | 4 190 152 | 4 057 236 | 4 059 704 | 262 956 | 2 995 668 | 3 275 431 | (279 763) | -9% | 4 059 704 |
| Community and social services | | 633 036 | 648 858 | 621 960 | 40 511 | 461 911 | 498 251 | (36 339) | -7% | 621 960 |
| Sport and recreation | | 493 374 | 474 224 | 564 713 | 42 252 | 403 781 | 470 642 | (66 861) | -14% | 564 713 |
| Public safety | | 1 999 106 | 1 776 049 | 1 665 089 | 101 293 | 1 329 553 | 1 363 350 | (33 797) | -2% | 1 665 089 |
| Housing | | 565 195 | 654 321 | 687 085 | 39 073 | 388 993 | 517 453 | (128 460) | -25% | 687 085 |
| Health | | 499 440 | 503 782 | 520 857 | 39 828 | 411 429 | 425 735 | (14 306) | -3% | 520 857 |
| <i>Economic and environmental services</i> | | 2 504 888 | 2 546 866 | 2 724 705 | 201 639 | 1 990 791 | 2 123 138 | (132 347) | -6% | 2 724 705 |
| Planning and development | | 675 696 | 766 918 | 768 126 | 70 493 | 588 734 | 652 626 | (63 893) | -10% | 768 126 |
| Road transport | | 1 797 162 | 1 746 832 | 1 923 719 | 128 892 | 1 380 076 | 1 446 050 | (65 974) | -5% | 1 923 719 |
| Environmental protection | | 32 030 | 33 116 | 32 860 | 2 254 | 21 981 | 24 462 | (2 480) | -10% | 32 860 |
| <i>Trading services</i> | | 14 894 128 | 16 058 150 | 15 862 301 | 1 103 346 | 11 718 752 | 13 147 814 | (1 429 061) | -11% | 15 862 301 |
| Electricity | | 10 058 665 | 10 570 122 | 10 301 456 | 726 664 | 7 936 766 | 8 577 217 | (640 451) | -7% | 10 301 456 |
| Water | | 3 022 606 | 3 710 421 | 3 674 677 | 252 372 | 2 428 813 | 2 970 222 | (541 409) | -18% | 3 674 677 |
| Waste water management | | 545 600 | 555 495 | 636 079 | 52 264 | 429 780 | 510 492 | (80 712) | -16% | 636 079 |
| Waste management | | 1 267 257 | 1 222 112 | 1 250 089 | 72 046 | 923 393 | 1 089 883 | (166 490) | -15% | 1 250 089 |
| <i>Other</i> | | 178 362 | 176 277 | 198 609 | 17 055 | 149 023 | 158 308 | (9 285) | -6% | 198 609 |
| Total Expenditure - Standard | 3 | 27 789 957 | 28 281 950 | 28 651 835 | 1 942 152 | 21 054 151 | 23 744 465 | (2 690 314) | -11% | 28 651 835 |
| Surplus/ (Deficit) for the year | | 308 628 | 4 298 627 | 3 553 799 | 707 998 | 5 051 138 | 3 169 641 | 1 881 496 | 59% | 3 553 799 |

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

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

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

| Vote Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - City Manager Department | | 62 633 | 48 500 | 48 500 | 12 933 | 46 774 | 32 637 | 14 137 | 43,3% | 48 500 |
| Vote 2 - Economic Development & Spatial Planning Department | | 201 473 | 228 179 | 301 256 | 5 478 | 215 689 | 248 518 | (32 829) | -13,2% | 301 256 |
| Vote 3 - Emergency Management Services Department | | 85 606 | 77 358 | 77 362 | 581 | 71 670 | 75 282 | (3 612) | -4,8% | 77 362 |
| Vote 4 - Environment & Agriculture Management Department | | 1 373 919 | 1 436 486 | 1 497 457 | 121 927 | 1 230 330 | 1 237 540 | (7 211) | -0,6% | 1 497 457 |
| Vote 5 - Group Communication & Marketing Department | | 43 629 | 45 210 | 47 210 | 6 166 | 28 580 | 35 916 | (7 335) | -20,4% | 47 210 |
| Vote 6 - Group Financial Services Department | | 8 721 955 | 9 215 491 | 9 430 815 | 481 285 | 8 497 515 | 8 362 734 | 134 781 | 1,6% | 9 430 815 |
| Vote 7 - Group Human Capital Management Department | | 30 998 | 23 018 | 22 025 | 502 | 18 094 | 17 115 | 980 | 5,7% | 22 025 |
| Vote 8 - Health Department | | 54 494 | 57 144 | 57 144 | 19 | 57 710 | 53 173 | 4 537 | 8,5% | 57 144 |
| Vote 9 - Housing & Human Settlement Department | | 975 608 | 1 025 199 | 825 953 | 53 171 | 578 212 | 711 612 | (133 400) | -18,7% | 825 953 |
| Vote 10 - Metro Police Department | | 315 597 | 204 503 | 308 613 | 364 | 283 765 | 259 502 | 24 263 | 9,4% | 308 613 |
| Vote 11 - Regional Operations & Coordination Department | | 248 867 | 237 234 | 233 164 | 18 794 | 177 830 | 194 052 | (16 221) | -8,4% | 233 164 |
| Vote 12 - Roads & Transport Department | | 1 385 928 | 1 427 003 | 1 397 881 | 107 601 | 874 568 | 992 390 | (117 823) | -11,9% | 1 397 881 |
| Vote 13 - Shared Services Department | | 9 552 | 393 | 1 203 | 111 | 137 | 876 | (739) | -84,4% | 1 203 |
| Vote 14 - Utility Services Department | | 14 255 363 | 18 410 390 | 17 786 204 | 1 832 200 | 13 887 383 | 14 568 070 | (680 687) | -4,7% | 17 786 204 |
| Vote 15 - Other Departments | | 332 965 | 143 468 | 170 847 | 9 019 | 137 032 | 124 691 | 12 341 | 9,9% | 170 847 |
| Total Revenue by Vote | 2 | 28 098 585 | 32 579 578 | 32 205 634 | 2 650 150 | 26 105 289 | 26 914 107 | (808 818) | -3,0% | 32 205 634 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - City Manager Department | | 134 277 | 143 899 | 131 751 | 14 792 | 102 634 | 107 768 | (5 134) | -4,8% | 131 751 |
| Vote 2 - Economic Development & Spatial Planning Department | | 630 045 | 720 897 | 713 738 | 65 739 | 543 714 | 604 866 | (61 152) | -10,1% | 713 738 |
| Vote 3 - Emergency Management Services Department | | 607 778 | 620 382 | 631 735 | 50 159 | 505 481 | 522 684 | (17 204) | -3,3% | 631 735 |
| Vote 4 - Environment & Agriculture Management Department | | 634 129 | 677 525 | 740 643 | 41 267 | 441 953 | 597 121 | (155 168) | -26,0% | 740 643 |
| Vote 5 - Group Communication & Marketing Department | | 160 423 | 148 697 | 127 682 | 6 066 | 108 744 | 101 868 | 6 875 | 6,7% | 127 682 |
| Vote 6 - Group Financial Services Department | | 1 897 197 | 1 502 514 | 1 647 709 | 122 887 | 1 040 564 | 1 556 222 | (515 659) | -33,1% | 1 647 709 |
| Vote 7 - Group Human Capital Management Department | | 264 282 | 273 673 | 273 065 | 22 632 | 215 813 | 224 174 | (8 361) | -3,7% | 273 065 |
| Vote 8 - Health Department | | 311 602 | 310 610 | 324 551 | 24 568 | 254 969 | 264 148 | (9 179) | -3,5% | 324 551 |
| Vote 9 - Housing & Human Settlement Department | | 648 814 | 790 686 | 676 984 | 32 496 | 396 421 | 527 536 | (131 115) | -24,9% | 676 984 |
| Vote 10 - Metro Police Department | | 2 028 102 | 1 841 715 | 2 076 565 | 139 270 | 1 694 181 | 1 712 980 | (18 799) | -1,1% | 2 076 565 |
| Vote 11 - Regional Operations & Coordination Department | | 3 659 112 | 3 401 966 | 3 461 786 | 272 346 | 2 747 324 | 2 948 137 | (200 813) | -6,8% | 3 461 786 |
| Vote 12 - Roads & Transport Department | | 1 310 205 | 1 230 897 | 1 440 683 | 84 407 | 1 033 580 | 1 083 698 | (50 118) | -4,6% | 1 440 683 |
| Vote 13 - Shared Services Department | | 1 445 194 | 1 351 747 | 1 296 414 | 19 842 | 966 678 | 1 073 850 | (107 172) | -10,0% | 1 296 414 |
| Vote 14 - Utility Services Department | | 12 212 990 | 13 559 757 | 13 407 460 | 936 317 | 9 776 094 | 10 984 860 | (1 208 766) | -11,0% | 13 407 460 |
| Vote 15 - Other Departments | | 1 845 806 | 1 706 986 | 1 701 069 | 109 363 | 1 226 001 | 1 434 551 | (208 550) | -14,5% | 1 701 069 |
| Total Expenditure by Vote | 2 | 27 789 957 | 28 281 950 | 28 651 835 | 1 942 152 | 21 054 151 | 23 744 465 | (2 690 314) | -11,3% | 28 651 835 |
| Surplus/ (Deficit) for the year | 2 | 308 628 | 4 297 627 | 3 553 799 | 707 998 | 5 051 138 | 3 169 641 | 1 881 496 | 59,4% | 3 553 799 |

(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

| Port City of Falmouth - Table 04 Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 1910 April | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 5 383 819 | 5 764 124 | 5 884 124 | 437 356 | 4 837 325 | 4 813 361 | 23 963 | 0% | 5 884 124 |
| Service charges - electricity revenue | | 9 340 209 | 11 360 246 | 10 853 364 | 1 411 713 | 9 378 641 | 9 207 653 | 170 988 | 2% | 10 853 364 |
| Service charges - water revenue | | 3 128 469 | 3 995 130 | 3 565 712 | 266 141 | 2 665 889 | 2 796 307 | (130 418) | -5% | 3 565 712 |
| Service charges - sanitation revenue | | 760 693 | 949 597 | 849 591 | 62 996 | 692 801 | 690 620 | 2 181 | 0% | 849 591 |
| Service charges - refuse revenue | | 1 128 046 | 1 205 390 | 1 225 390 | 105 830 | 1 039 926 | 1 019 032 | 20 893 | 2% | 1 225 390 |
| Service charges - other | | 232 687 | 209 560 | 271 560 | 15 490 | 246 439 | 229 293 | 17 146 | 7% | 271 560 |
| Rental of facilities and equipment | | 135 349 | 136 321 | 141 383 | 9 889 | 105 820 | 117 208 | (11 388) | -10% | 141 383 |
| Interest earned - external investments | | 57 274 | 43 089 | 45 089 | 10 390 | 84 894 | 56 722 | 28 171 | 50% | 45 089 |
| Interest earned - outstanding debtors | | 406 006 | 238 451 | 445 861 | 54 823 | 490 290 | 389 500 | 100 790 | 26% | 445 861 |
| Fines | | 313 549 | 198 658 | 303 348 | 48 | 277 845 | 254 166 | 23 679 | 9% | 303 348 |
| Licences and permits | | 48 743 | 60 564 | 50 895 | 4 213 | 37 846 | 41 776 | (3 930) | -9% | 50 895 |
| Agency services | | 279 | 9 299 | - | - | - | - | - | - | - |
| Transfers recognised - operational | | 3 518 256 | 4 240 323 | 4 206 723 | 49 664 | 4 078 778 | 4 099 789 | (21 011) | -1% | 4 206 723 |
| Other revenue | | 1 027 750 | 1 799 117 | 997 007 | 63 428 | 663 530 | 813 371 | (149 842) | -18% | 997 007 |
| Gains on disposal of PPE | | 165 268 | - | 950 000 | - | - | 633 333 | (633 333) | -100% | 950 000 |
| Total Revenue (excluding capital transfers and contributions) | | 25 646 399 | 30 209 869 | 29 790 048 | 2 491 982 | 24 600 023 | 25 162 132 | (562 109) | -2% | 29 790 048 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 7 472 284 | 7 622 096 | 8 032 194 | 653 444 | 6 490 328 | 6 721 697 | (231 370) | -3% | 8 032 194 |
| Remuneration of councillors | | 112 443 | 125 834 | 125 828 | 10 858 | 97 582 | 103 292 | (5 710) | -6% | 125 828 |
| Debt impairment | | 1 278 920 | 908 053 | 1 065 302 | 11 323 | 834 475 | 865 766 | (31 291) | -4% | 1 065 302 |
| Depreciation & asset impairment | | 1 437 059 | 1 258 208 | 1 512 927 | 106 242 | 1 198 447 | 1 212 170 | (13 723) | -1% | 1 512 927 |
| Finance charges | | 1 137 968 | 1 057 982 | 1 284 416 | 67 984 | 803 090 | 1 192 509 | (389 419) | -33% | 1 284 416 |
| Bulk purchases | | 8 728 503 | 9 956 609 | 9 753 809 | 721 784 | 7 255 254 | 8 052 850 | (797 595) | -10% | 9 753 809 |
| Other materials | | 227 064 | 283 940 | 269 800 | 18 804 | 170 938 | 220 549 | (49 611) | -22% | 269 800 |
| Contracted services | | 3 180 721 | 2 738 440 | 2 714 913 | 145 423 | 2 107 861 | 2 346 022 | (238 162) | -10% | 2 714 913 |
| Transfers and grants | | 23 265 | 288 055 | 282 780 | 37 792 | (107 573) | 121 661 | (229 234) | -188% | 282 780 |
| Other expenditure | | 4 086 889 | 4 042 732 | 3 609 864 | 169 969 | 2 201 355 | 2 904 853 | (703 498) | -24% | 3 609 864 |
| Loss on disposal of PPE | | 104 842 | 1 | 1 | (1 471) | 2 395 | 3 097 | (702) | -23% | 1 |
| Total Expenditure | | 27 789 957 | 28 281 950 | 28 651 835 | 1 942 152 | 21 054 151 | 23 744 465 | (2 690 314) | -11% | 28 651 835 |
| Surplus/(Deficit) | | (2 143 559) | 1 927 919 | 1 138 213 | 549 830 | 3 545 872 | 1 417 666 | 2 128 205 | 0 | 1 138 213 |
| Transfers recognised - capital | | 2 452 210 | 2 370 209 | 2 416 086 | 158 167 | 1 505 416 | 1 752 392 | (246 976) | (0) | 2 416 086 |
| Surplus/(Deficit) after capital transfers & contributions | | 308 651 | 4 298 127 | 3 554 299 | 707 998 | 5 051 288 | 3 170 058 | | | 3 554 299 |
| Taxation | | 23 | (500) | 500 | - | 150 | 417 | (267) | (0) | 500 |
| Surplus/(Deficit) after taxation | | 308 628 | 4 298 627 | 3 553 799 | 707 998 | 5 051 138 | 3 169 641 | | | 3 553 799 |
| Surplus/(Deficit) attributable to municipality | | 308 628 | 4 298 627 | 3 553 799 | 707 998 | 5 051 138 | 3 169 641 | | | 3 553 799 |
| Surplus/ (Deficit) for the year | | 308 628 | 4 298 627 | 3 553 799 | 707 998 | 5 051 138 | 3 169 641 | | | 3 553 799 |

Note:

Total revenue excludes capital transfers and contributions. It is 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, standard classification and funding - M10 April

| Vote Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|------------|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - City Manager Department | | 62,619 | 48,500 | 48,500 | 12,933 | 46,774 | 32,637 | 14,137 | 43% | 48,500 |
| Vote 2 - Economic Development & Spatial Planning Department | | 16,925 | 57,400 | 93,654 | 2,892 | 27,276 | 51,180 | (23,904) | -47% | 93,654 |
| Vote 3 - Emergency Management Services Department | | 5,939 | 11,000 | 11,000 | – | 9,325 | 6,692 | 2,632 | 39% | 11,000 |
| Vote 4 - Environment & Agriculture Management Department | | 97,707 | 38,500 | 32,850 | 6,242 | 13,303 | 14,581 | (1,278) | -9% | 32,850 |
| Vote 6 - Group Financial Services Department | | 59,890 | 95,000 | 108,500 | 3,731 | 31,729 | 34,681 | (2,953) | -9% | 108,500 |
| Vote 7 - Group Human Capital Management Department | | 8,060 | 10,000 | 10,000 | 218 | 927 | 3,443 | (2,516) | -73% | 10,000 |
| Vote 8 - Health Department | | 46,525 | 22,200 | 22,200 | 24 | 3,718 | 13,634 | (9,916) | -73% | 22,200 |
| Vote 9 - Housing & Human Settlement Department | | 829,300 | 537,704 | 537,704 | 28,808 | 444,492 | 490,703 | (46,211) | -9% | 537,704 |
| Vote 10 - Metro Police Department | | 8,852 | 30,000 | 30,000 | – | 16,089 | – | 16,089 | – | 30,000 |
| Vote 11 - Regional Operations & Coordination Department | | – | – | 3,000 | – | – | 2,000 | (2,000) | -100% | 3,000 |
| Vote 12 - Roads & Transport Department | | 1,428,678 | 1,241,606 | 1,222,535 | 112,969 | 701,978 | 730,589 | (28,611) | -4% | 1,222,535 |
| Vote 13 - Shared Services Department | | 92,782 | 174,500 | 174,500 | 727 | 37,642 | 114,295 | (76,652) | -67% | 174,500 |
| Vote 14 - Utility Services Department | | 1,072,364 | 1,053,615 | 1,079,615 | 57,112 | 518,445 | 714,843 | (196,398) | -27% | 1,079,615 |
| Vote 15 - Other Departments | | 126,286 | 181,984 | 179,678 | 3,554 | 84,602 | 103,036 | (18,434) | -18% | 179,678 |
| Total Capital Multi-year expenditure | 4,7 | 3,855,926 | 3,502,009 | 3,553,736 | 229,209 | 1,936,299 | 2,312,313 | (376,015) | -16% | 3,553,736 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 2 - Economic Development & Spatial Planning Department | | 7,864 | 8,000 | 8,000 | 1,393 | 1,816 | 3,300 | (1,485) | -45% | 8,000 |
| Vote 4 - Environment & Agriculture Management Department | | 4,998 | – | 5,650 | – | 3,675 | 5,208 | (883) | -17% | 5,650 |
| Vote 12 - Roads & Transport Department | | 20,135 | 5,000 | 7,000 | – | 4,976 | 4,689 | – | – | 7,000 |
| Vote 13 - Shared Services Department | | 75,773 | 200 | 200 | – | 200 | 200 | – | – | 200 |
| Vote 14 - Utility Services Department | | – | 950,000 | 950,000 | – | – | 321,667 | – | – | 950,000 |
| Total Capital single-year expenditure | 4 | 112,668 | 963,200 | 970,850 | 1,393 | 10,667 | 335,065 | (2,368) | -1% | 970,850 |
| Total Capital Expenditure | | 3,968,594 | 4,465,209 | 4,524,586 | 230,602 | 1,946,966 | 2,647,378 | (378,382) | -14% | 4,524,586 |
| Capital Expenditure - Standard Classification | | | | | | | | | | |
| Governance and administration | | 341,707 | 339,484 | 383,678 | 19,297 | 122,088 | 200,643 | (78,555) | -39% | 383,678 |
| Executive and council | | 79,091 | 58,784 | 73,978 | 13,507 | 50,767 | 40,222 | 10,545 | 26% | 73,978 |
| Corporate services | | 259,933 | 250,700 | 309,700 | 5,790 | 71,321 | 160,421 | (89,101) | -56% | 309,700 |
| Community and public safety | | 1,051,758 | 746,104 | 742,104 | 30,697 | 555,214 | 602,140 | (46,926) | -8% | 742,104 |
| Community and social services | | 31,625 | 21,200 | 23,014 | – | 9,846 | 18,194 | (8,348) | -46% | 23,014 |
| Sport and recreation | | 90,835 | 103,000 | 77,186 | 603 | 31,405 | 48,611 | (17,206) | -35% | 77,186 |
| Public safety | | 14,791 | 41,000 | 41,000 | – | 25,413 | 6,692 | 18,721 | 280% | 41,000 |
| Housing | | 829,300 | 537,704 | 537,704 | 28,808 | 444,492 | 490,703 | (46,211) | -9% | 537,704 |
| Health | | 85,207 | 43,200 | 63,200 | 1,286 | 44,058 | 37,940 | 6,117 | 16% | 63,200 |
| Economic and environmental services | | 1,455,794 | 1,293,506 | 1,312,689 | 113,200 | 723,108 | 782,381 | (59,273) | -8% | 1,312,689 |
| Planning and development | | 24,789 | 65,400 | 65,400 | 4,285 | 29,091 | 48,438 | (19,346) | -40% | 65,400 |
| Road transport | | 1,428,678 | 1,225,106 | 1,244,289 | 108,916 | 694,017 | 733,043 | (39,026) | -5% | 1,244,289 |
| Environmental protection | | 2,326 | 3,000 | 3,000 | – | – | 900 | (900) | -100% | 3,000 |
| Trading services | | 1,089,358 | 2,024,615 | 2,053,615 | 61,088 | 530,912 | 1,048,723 | (517,810) | -49% | 2,053,615 |
| Electricity | | 430,984 | 1,428,665 | 1,458,665 | 46,174 | 277,152 | 679,768 | (402,616) | -59% | 1,458,665 |
| Water | | 97,526 | 100,500 | 101,100 | 4,891 | 33,086 | 63,870 | (30,784) | -48% | 101,100 |
| Waste water management | | 543,853 | 474,450 | 472,850 | 6,047 | 208,207 | 294,871 | (86,664) | -29% | 472,850 |
| Waste management | | 16,994 | 21,000 | 21,000 | 3,976 | 12,468 | 10,213 | 2,254 | 22% | 21,000 |
| Other | | 29,978 | 61,500 | 32,500 | 6,319 | 15,644 | 13,491 | 2,152 | 16% | 32,500 |
| Total Capital Expenditure - Standard Classification | 3 | 3,968,594 | 4,465,209 | 4,524,586 | 230,602 | 1,946,966 | 2,647,378 | (700,412) | -26% | 4,524,586 |
| Funded by: | | | | | | | | | | |
| National Government | | 2,398,239 | 2,321,395 | 2,357,649 | 157,710 | 1,457,342 | 1,686,657 | (229,315) | -14% | 2,357,649 |
| Provincial Government | | 44,959 | 38,355 | 47,978 | 1,719 | 43,808 | 29,027 | 14,782 | 51% | 47,978 |
| Other transfers and grants | | 1,773 | 200 | 200 | – | 200 | 200 | – | – | 200 |
| Transfers recognised - capital | | 2,444,971 | 2,359,950 | 2,405,828 | 159,429 | 1,501,350 | 1,715,884 | (214,533) | -13% | 2,405,828 |
| Public contributions & donations | 5 | 155,127 | 110,000 | 110,000 | 9,697 | 54,117 | 69,379 | (15,263) | -22% | 110,000 |
| Borrowing | 6 | 1,194,839 | 1,010,259 | 1,010,259 | 57,262 | 378,125 | 524,260 | (146,136) | -28% | 1,010,259 |
| Internally generated funds | | 173,657 | 985,000 | 998,500 | 4,214 | 13,374 | 337,855 | (324,481) | -96% | 998,500 |
| Total Capital Funding | | 3,968,594 | 4,465,209 | 4,524,586 | 230,602 | 1,946,966 | 2,647,378 | (700,412) | -26% | 4,524,586 |

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10 April

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | |
|--|----------|-------------------|---------------------|-------------------|-------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| <u>ASSETS</u> | | | | | | |
| Current assets | | | | | | |
| Cash | | 75,890 | 142,717 | 143,009 | 122,953 | 143,009 |
| Call investment deposits | | 1,087,430 | 2,986,935 | 2,240,639 | 1,565,218 | 2,240,639 |
| Consumer debtors | | 2,594,648 | 2,698,589 | 2,792,794 | 2,688,293 | 2,792,794 |
| Other debtors | | 1,003,587 | 1,068,301 | 1,011,974 | 1,229,179 | 1,011,974 |
| Current portion of long-term receivables | | 95,249 | 236,599 | 131,849 | 74,482 | 131,849 |
| Inventory | | 573,790 | 587,849 | 634,995 | 687,354 | 634,995 |
| Total current assets | | 5,430,594 | 7,720,990 | 6,955,260 | 6,367,478 | 6,955,260 |
| Non current assets | | | | | | |
| Long-term receivables | | 19,851 | 90,799 | 9,161 | 29,106 | 9,161 |
| Investments | | 711 | 399,096 | 357,790 | 711 | 357,790 |
| Investment property | | 802,526 | 932,302 | 876,183 | 802,526 | 876,183 |
| Property, plant and equipment | | 31,500,515 | 39,494,466 | 36,261,771 | 32,283,370 | 36,261,771 |
| Intangible assets | | 392,730 | 153,871 | 392,923 | 392,730 | 392,923 |
| Other non-current assets | | 3,788,943 | – | – | 3,728,271 | – |
| Total non current assets | | 36,505,276 | 41,070,534 | 37,897,828 | 37,236,713 | 37,897,828 |
| TOTAL ASSETS | | 41,935,870 | 48,791,524 | 44,853,088 | 43,604,192 | 44,853,088 |
| <u>LIABILITIES</u> | | | | | | |
| Current liabilities | | | | | | |
| Borrowing | | 732,530 | 847,270 | 764,503 | 675,390 | 764,503 |
| Consumer deposits | | 375,950 | 369,977 | 387,995 | 393,945 | 387,995 |
| Trade and other payables | | 7,933,647 | 5,636,868 | 6,028,183 | 5,195,168 | 6,028,183 |
| Provisions | | – | 11,825 | 11,895 | – | 11,895 |
| Total current liabilities | | 9,042,127 | 6,865,941 | 7,192,576 | 6,264,504 | 7,192,576 |
| Non current liabilities | | | | | | |
| Borrowing | | 10,500,694 | 12,077,516 | 11,699,907 | 10,065,217 | 11,699,907 |
| Provisions | | 3,714,275 | 3,440,975 | 3,585,444 | 3,714,275 | 3,585,444 |
| Total non current liabilities | | 14,214,969 | 15,518,491 | 15,285,350 | 13,779,493 | 15,285,350 |
| TOTAL LIABILITIES | | 23,257,096 | 22,384,432 | 22,477,927 | 20,043,997 | 22,477,927 |
| NET ASSETS | 2 | 18,678,774 | 26,407,092 | 22,375,161 | 23,560,195 | 22,375,161 |
| <u>COMMUNITY WEALTH/EQUITY</u> | | | | | | |
| Accumulated Surplus/(Deficit) | | 18,421,766 | 26,128,803 | 22,118,718 | 23,303,186 | 22,118,718 |
| Reserves | | 257,009 | 278,289 | 256,443 | 257,009 | 256,443 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 18,678,774 | 26,407,092 | 22,375,161 | 23,560,195 | 22,375,161 |

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|----------|--------------------|---------------------|--------------------|------------------|--------------------|--------------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates, penalties & collection charges | | 5,360,554 | 5,533,559 | 5,648,759 | 437,356 | 4,837,325 | 4,656,739 | 180,586 | 4% | 5,648,759 |
| Service charges | | 14,601,285 | 17,011,229 | 16,103,510 | 1,862,171 | 14,023,697 | 13,482,590 | 541,107 | 4% | 16,103,510 |
| Other revenue | | 1,094,670 | 2,187,493 | 2,442,013 | 77,578 | 1,084,997 | 1,218,505 | (133,508) | -11% | 2,442,013 |
| Government - operating | | 3,516,826 | 4,240,323 | 4,220,131 | – | 3,993,022 | 4,138,996 | (145,974) | -4% | 4,220,131 |
| Government - capital | | 2,452,489 | 2,370,209 | 2,416,086 | – | 2,324,538 | 2,295,599 | 28,939 | 1% | 2,416,086 |
| Interest | | 463,281 | 246,631 | 258,568 | 65,213 | 575,184 | 258,568 | 316,616 | 122% | 258,568 |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (23,175,168) | (24,550,779) | (23,975,797) | (2,284,849) | (22,889,168) | (19,768,757) | 3,120,411 | -16% | (23,975,797) |
| Finance charges | | (1,137,968) | (1,057,999) | (1,284,416) | (67,984) | (803,090) | (1,040,812) | (237,722) | 23% | (1,284,416) |
| Transfers and Grants | | – | (288,055) | (282,780) | (37,792) | (451,625) | (134,178) | 317,447 | -237% | (282,780) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 3,175,968 | 5,692,612 | 5,546,073 | 51,693 | 2,694,879 | 5,107,250 | 2,412,371 | 47% | 5,546,073 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 592,462 | – | (950,000) | 11,053 | 137,907 | – | 137,907 | | – |
| Decrease (Increase) in non-current debtors | | (66,503) | (241,572) | (27,790) | (302,462) | (204,915) | (23,158) | (181,757) | 785% | (27,790) |
| Decrease (increase) other non-current receivables | | 140,433 | 2,759 | 10,690 | (3,026) | 329,378 | 8,908 | 320,470 | 3597% | 10,690 |
| Decrease (increase) in non-current investments | | 5,097 | (302,991) | (313,142) | 1,382 | (8,749) | (260,952) | 252,203 | -97% | (313,142) |
| Payments | | | | | | | | | | |
| Capital assets | | (3,968,594) | (4,339,234) | (3,446,948) | (230,602) | (1,946,966) | (2,411,275) | (464,309) | 19% | (3,446,948) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (3,297,106) | (4,881,039) | (4,727,190) | (523,656) | (1,693,345) | (2,686,476) | (993,132) | 37% | (3,777,190) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | – | – | – | – | – | – | – | | – |
| Borrowing long term/refinancing | | 1,200,000 | 1,000,000 | 1,000,000 | – | – | 498,272 | (498,272) | -100% | 1,000,000 |
| Increase (decrease) in consumer deposits | | 24,900 | 7,366 | 369,562 | 1,556 | 17,996 | 307,958 | (289,962) | -94% | 369,562 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (518,231) | (702,083) | (982,803) | – | (517,408) | (517,408) | – | | (982,803) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 706,669 | 305,283 | 386,760 | 1,556 | (499,412) | 288,821 | 788,234 | 273% | 386,760 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 585,531 | 1,116,856 | 1,205,642 | (470,406) | 502,122 | 2,709,595 | | | 2,155,642 |
| Cash/cash equivalents at beginning: | | 600,518 | 2,012,796 | 1,178,005 | | 1,186,049 | 1,178,005 | | | 1,186,049 |
| Cash/cash equivalents at month/year end: | | 1,186,049 | 3,129,652 | 2,383,648 | | 1,688,171 | 3,887,600 | | | 3,341,691 |

PART 2 – SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

| TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M10 April | | | | |
|---|---|-----------|---|--|
| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
| | R thousands | | | |
| 1 | Revenue By Source | | | |
| | Property rates | 23 963 | Improvement in billing and collection on rates accounts. | None. |
| | Property rates - penalties & collection charges | – | | |
| | Service charges - electricity revenue | 170 988 | Incorrect posting of an accrual in the "Electricity smart prepaid" revenue. | On-going monitoring and reversal of accrual. |
| | Service charges - water revenue | (130 418) | A decline in revenue due to current water restrictions. | Budget has been revised downwards during the Adjustments. |
| | Service charges - sanitation revenue | 2 181 | Revenue better than projected for "Sanitation Fees" | Will be monitored. |
| | Service charges - refuse revenue | 20 893 | Revenue better than projected for "Solid Waste Removal Fees". | On-going monitoring. |
| | Service charges - other | 17 146 | Revenue on the line-item "Reconnection fees" better than projected. | Not a pro-rata revenue item and dependent of specific service required. |
| | Rental of facilities and equipment | (11 388) | Decline in revenue for "Rental: Businesses" due to an expiry of the contract on business leases. | A report to regularize the expired leases is in progress. |
| | Interest earned - external investments | 28 171 | "Interest On Bank Account" is the main contributor. An increase in short term investments to-date that yielded better rates. | On-going monitoring and rectification. |
| | Interest earned - outstanding debtors | 100 790 | Interest On "Amounts In Arrear" is the main contributor. Interest on long overdue accounts. | Not a pro-rata revenue item and will be monitored. |
| | Dividends received | – | | |
| | Fines | 23 679 | "AARTO" is the main contributor. Backlog relating to the capturing of information onto the accounting system due to current administrative processes between Metro Police Department and Road Traffic Infringement Agency has been addressed. | Internal communication channels as well as that with the Road Traffic Infringement Agency will be improved to ensure earlier capture of information. |
| | Licences and permits | (3 930) | "Drivers Licenses" is the main contributor due to a decline in applications | Expenditure will be monitored. |
| | Agency services | – | | |
| | Transfers recognised - operational | (21 011) | An underspending on the Housing Top Structure Grant due to work stoppage and registration of projects. The grant is recognised as revenue, based on actual expenditure incurred for the period. | The grant will not be fully spent by year end and a roll over will be requested. |
| | Other revenue | (149 842) | Due to underspending on Transport fees, Township developments on water and electricity. | Not a pro-rata revenue item. Departments to ensure revenue is collected as planned. |
| | Gains on disposal of PPE | (633 333) | Gains on disposal of PPE is the main contributor due to provision for Smart Meter Project. | The contract for the Smart Meter Project is currently under judicial review. |
| 2 | Expenditure By Type | | | |
| | Employee related costs | (231 370) | Due to leave provision and post employment pension benefit | On-going monitoring. |
| | Remuneration of councillors | (5 710) | Payment in terms of the Public Office Bearers Act. | None. |
| | Debt impairment | (31 291) | Entity "SWA" is the main contributor. This is mainly attributed to the collection | Entity to improve collection rate. |
| | Depreciation & asset impairment | (13 723) | Depreciation is calculated in-line with the asset verification and purification process. | Will be monitored and reviewed. |
| | Finance charges | (389 419) | Costs are allocated according to all asset classifications systematically. | Will be monitored and reviewed. |
| | Bulk purchases | (797 595) | "Bulk: Electricity" and "Water: Rand Water" are the main contributors due a decrease in purchases against YTD projection. | Will be monitored and reviewed. |
| | Other materials | (49 611) | "Chemicals" is the main contributor. The power station are not generating electricity due to maintenance taking place therefore chemicals order cannot be placed, only when it is generating. | There is a new tender that has been awarded that will assist in placing order. |
| | Contracted services | (238 162) | Due to underspending on EPWP projects, Powerstations, Water Reticulation and Households refuse removal. | The expenditure will improve once the tenders are awarded on the Powersations and War on leak projects. |
| | Transfers and grants | (229 234) | "Municipal Entities" is the main contributor due to year-end accrual reversal. | Actual payment to be done which will cancel out the credit. |
| | Other expenditure | (703 498) | Mainly due to underspending on the Housing Top Structure Grant. The were delays in some of the projects due to stoppage of work and the enrolment of projects with the National Home Builders Registration Council (NHBC) by the Province. | The Province is currently fasttracking the registration process on the NHBC, an underspending is expected due to the delays. |
| | Loss on disposal of PPE | (702) | "Scrapping of Assets" is the main contributor. | None. |
| 3 | Capital Expenditure | | | |
| | Vote 1 - City Manager Department | 14 137 | "Implementation of Tsosoloso Programme" project are ahead of plan. | None at this stage. |
| | Vote 2 - Economic Development & Spatial Planning Department | (25 389) | "Business Process Outsourcing Park in Hammanskraal" project is the main contributor. Delay in finalising the appointment of the sub-contractor, because of political and other interferences. | The contractor will submit a recovery plan to the project management team. |
| | Vote 3 - Emergency Management Services Department | 2 632 | "Renovation & Upgrading of Facilities" project is the main contributor, the expenditure on the video wall for the Central Emergency Services Station was more than projected. | None at this stage. |
| | Vote 4 - Environment & Agriculture Management Department | (2 161) | "Upgrading and Extension of Facilities" project is the main contributor. Payments will only be done once the equipment is installed. | No corrective measures needed at this stage. |

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

| TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M10 April | | | | |
|---|---|-------------|---|--|
| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
| | R thousands | | | |
| 3 | Vote 5 - Group Communication & Marketing Department | – | None | None |
| | Vote 6 - Group Financial Services Department | (2,953) | "Buildings and Equipment (security at the stores)" is the main contributor. The funds will be spend during May/June 2017. | None |
| | Vote 7 - Group Human Capital Management Department | (2,516) | "Tshwane Leadership and Management Academy" project. The tenders have been cancelled due to non-response of suppliers. | Enforce SCM to allocate dates for tenders to be evaluated. |
| | Vote 8 - Health Department | (9,916) | "Upgrading of Clinic Dispensaries" project are the main contributor. Contractor has only be appointed on 18 April 2017. | Acceleration program plan to be implemented. |
| | Vote 9 - Housing & Human Settlement Department | (46,211) | "Sewerage - Low Cost Housing" is the main contributor. Stoppages on site by local sub-contractors. | Ward councillors resolved and contractors back on site. |
| | Vote 10 - Metro Police Department | 16,089 | "Purchasing of Policing Equipment" project - Policing equipment has been procured. | The remainder of the funds will be utilised to procure policing equipment to assist with the execution of the TMPD duties. |
| | Vote 11 - Regional Operations & Coordination Department | (2,000) | "Jojo Tanks - RE-AGA-Tshwane" project is the main contributor. Funds have been transferred during the adjustment budget. | Requisitions were submitted for approval. |
| | Vote 12 - Roads & Transport Department | (28,611) | "CBD and Surrounding Areas (BRT) - (Transport Infrastructure)" is the main contributor. There were challenges on key projects on Line 2B of the BRT and Belle Ombre Depot. | The project is regularly monitored to ensure that targets are met. |
| | Vote 13 - Shared Services Department | (76,652) | "Tshwane Leadership and Management Academy" project is the main contributor. TLMA tenders have been cancelled due to non-response of suppliers. | Enforce SCM to allocate dates for tenders to be evaluated. |
| | Vote 14 - Utility Services Department | (196,398) | "AMVI Infrastructure (Smart Meter Project)" project is the main contributor. The project is under review. | None at this stage. |
| | Vote 15 - Other Departments | (18,434) | "Insurance Replacements" project is the main contributor. Procurement of vehicles stolen/written-off is the responsibility of Corporate and Shared Services Department and could not be procured using insurance. | Departmental creators and approvers were linked to insurance projects by the e-procurement developers. |
| 4 | Financial Position | | | |
| | Current assets | (765,730) | A decrease in non-current assets against projection with the exception of "Other Debtors" and "Inventory". | |
| | Non current assets | (3,172,706) | A decrease in non current assets against projection with the exception "Long-term receivables" | |
| | Current liabilities | 326,635 | A decrease in current liabilities against projections except "Consumer debtors". | |
| | Non current liabilities | (233,140) | A decrease in non-current liabilities items against projections except "Provisions". | |
| 5 | Cash Flow | | | |
| | Transfer receipts - capital | (40,227) | No transfers received and recognised against projection. | |
| | Contributions & Contributed assets | 9,582 | No budget projection for the month. | |
| | Proceeds on disposal of PPE | 1,471 | No budget projection for the month. | |
| | Short term loans | – | | |
| | Borrowing long term/refinancing | (95,568) | Long terms borrowings planned for later part of the financial year. | |
| | Increase in consumer deposits | (29,246) | A decrease in consumer deposits against projection. | |
| | Receipt of non-current debtors | (300,147) | A decrease in non-current debtors against projection. | |
| | Receipt of non-current receivables | (3,917) | A decrease in non-current receivables against projection. | |
| | Change in non-current investments | 27,477 | A decrease in non-current receivables against projection. | |
| | Capital assets | (149,032) | Actual lower than projected. | |
| | Repayment of borrowing | (51,747) | Linked to repayment of short term loans. | |
| 6 | Measureable performance | | | |
| 7 | Municipal Entities | | | |
| | Revenue | | | |
| | Housing Company Tshwane | (6,157) | Spent less on "Transfers recognised - operational" due as a result of decreasing maintenance costs of buildings under management. | None. |
| | Sandspruit Works Association | 33,448 | "Transfer recognised - operational" - Operational Grant billed above the budgeted amount. This is mainly attributed to the declining collection rates. | None. |
| | Tshwane Economic Development Agency | (13,321) | "Transfers recognised - operational" - The operational grant for quarter 4 is yet to be received from the CoT. | None. |
| | Expenditure | | | |
| | Housing Company Tshwane | (7,614) | "Other expenditure" is the main contributor. There is a decrease on maintenance costs on buildings under management. | None. |
| | Sandspruit Works Association | 15,296 | "Debt impairment" - This is mainly attributed to the collection rates which are below the budgeted amount. This resulted in excess debtors impairment above the budgeted amount. | Debt collection strategy has being developed and further credit control process is been undertaken to improve collection rate. |
| | Tshwane Economic Development Agency | (6,050) | "Other expenditure" is the main contributor. Expenditure less than projected. | None. |
| | Capital Expenditure | | | |
| | Housing Company Tshwane | (28,092) | "Transfer recognised - operational" is the main contributor. The entity has spent less on grant as a result of decreasing maintenance. | None. |
| | Sandspruit Works Association | (5,613) | Expenditure on "Other Buildings" - Furniture still needs to be procured. | Spend according to budget. |
| | Tshwane Economic Development Agency | (196) | "Other Assets" purchased less than projected. | None. |

(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 | Ref | 2015/16 | Budget Year 2016/17 | | | |
|---|---|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| | | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| <u>Borrowing Management</u> | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 2.2% | 8.2% | 9.8% | 9.5% | 9.8% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | | 78.4% | 48.0% | 47.7% | 84.9% | 47.7% |
| <u>Safety of Capital</u> | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 102.6% | 70.3% | 82.6% | 67.6% | 82.6% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 4085.7% | 4339.9% | 4562.4% | 3916.3% | 4562.4% |
| <u>Liquidity</u> | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 0.6% | 1.1% | 1.0% | 1.0% | 1.0% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 0.1% | 0.5% | 0.3% | 0.3% | 0.3% |
| <u>Revenue Management</u> | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | 86.1% | 95.3% | 92.5% | 110.7% | 95.3% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | | 14.5% | 13.6% | 13.2% | 16.3% | 13.2% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| <u>Funding of Provisions</u> | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| <u>Other Indicators</u> | | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 2 | 20.7% | 9.0% | 21.0% | 19.4% | 9.0% |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2 | 29.4% | 22.6% | 22.2% | 25.0% | 22.6% |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 29.1% | 25.2% | 27.0% | 26.4% | 27.0% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 5.6% | 4.9% | 4.4% | 0.4% | 4.4% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 10.0% | 7.7% | 9.4% | 8.1% | 9.4% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | 13.4 | 14.8 | 11.3 | 15.5 | 11.3 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | 10.1% | 8.9% | 112.1% | 10.9% | 9.4% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | 0.04 | 0.13 | 0.10 | 0.87 | 0.10 |

(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 2016/17 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|--|------|-----------|---------------------|------------|------------|-------------|-------------|-------------|--------------|-----------|-----------|--------------------|--|---|
| | | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | | |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 421,459 | 66,587 | 41,438 | 65,443 | 46,060 | 49,498 | 307,114 | 1,046,965 | 2,044,564 | 1,515,080 | 2,425 | - | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 318,305 | 22,218 | 12,365 | 20,069 | 15,712 | 15,372 | 123,814 | 491,171 | 1,019,026 | 666,138 | 744 | - | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 483,346 | 62,995 | 56,485 | 74,091 | 43,158 | 42,883 | 278,216 | 1,139,387 | 2,180,561 | 1,577,734 | 1,141 | - | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 74,240 | 9,911 | 5,602 | 8,910 | 6,761 | 7,117 | 38,225 | 152,486 | 303,252 | 213,500 | 477 | - | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 123,179 | 16,460 | 14,036 | 16,584 | 13,295 | 13,582 | 76,569 | 306,035 | 579,739 | 426,064 | 911 | - | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 11,178 | 1,689 | 1,222 | 974 | 853 | 208,036 | 151 | 40,287 | 264,390 | 250,301 | - | - | |
| Interest on Arrear Debtor Accounts | 1810 | 131,632 | 49,672 | 40,625 | 47,632 | 39,695 | 40,887 | 216,118 | 1,011,815 | 1,578,077 | 1,356,147 | 1,684 | - | |
| Other | 1900 | 110,097 | 249 | (910) | 23,855 | 9,720 | 13,735 | 143,909 | 572,760 | 873,415 | 763,980 | 1,214 | - | |
| Total By Income Source | 2000 | 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 | 8,594 | - | |
| 2015/16 - totals only | | 1,270,574 | 228,721 | 112,562 | 196,248 | 167,005 | 298,701 | 1,035,237 | 3,970,394 | 7,279,442 | 5,667,585 | 2,576 | 0 | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | 70,117 | (9,730) | (1,825) | 6,518 | 3,520 | 3,704 | 6,221 | (9,823) | 68,703 | 10,140 | - | - | |
| Commercial | 2300 | 558,862 | 58,315 | 42,085 | 75,353 | 44,020 | 129,997 | 264,345 | 1,089,267 | 2,262,242 | 1,602,981 | 2,262,242 | - | |
| Households | 2400 | 946,370 | 158,047 | 110,186 | 144,815 | 113,990 | 119,441 | 767,052 | 3,046,258 | 5,406,159 | 4,191,556 | 6,749 | - | |
| Other | 2500 | 98,086 | 23,151 | 20,418 | 30,871 | 13,723 | 137,969 | 146,499 | 635,203 | 1,105,920 | 964,265 | (2,260,397) | - | |
| Total By Customer Group | 2600 | 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 | 8,594 | - | |

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

| Tsh City Of Tshwane - Supporting Table 304 Monthly Budget Statement - aged creditors - M10 April | | | | | | | | | | | |
|--|---------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-----------|---|
| Description | NT Code | Budget Year 2016/17 | | | | | | | | | Prior year totals for chart (same period) |
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| R thousands | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | 622,783 | | | | | | | | 622,783 | 553,831 |
| Bulk Water | 0200 | 183,477 | | | | | | | | 183,477 | 177,826 |
| PAYE deductions | 0300 | 107,204 | | | | | | | | 107,204 | 85,008 |
| VAT (output less input) | 0400 | (61,103) | | | | | | | | (61,103) | (98,864) |
| Pensions / Retirement deductions | 0500 | 103,395 | | | | | | | | 103,395 | 98,269 |
| Loan repayments | 0600 | - | | | | | | | | - | 19 |
| Trade Creditors | 0700 | 773,141 | | | | | | | | 773,141 | 382,955 |
| Auditor General | 0800 | 1,196 | | | | | | | | 1,196 | - |
| Other | 0900 | 503,431 | | | | | | | | 503,431 | 2,284,755 |
| Total By Customer Type | 1000 | 2,233,523 | - | - | - | - | - | - | - | 2,233,523 | 3,483,799 |

(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 Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Expiry date of investment | Accrued interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |
|--|-----|-------------------------|-----------------------|------------------------------|--------------------------------------|---------------------------------|--|---------------------------|--|
| R thousands | | Yrs/Months | | | | | | | |
| Municipality | | | | | | | | | |
| Call Investment deposits < 90 days | | | | | | | | | |
| Knysna Stocks | 24 | 15y | Stock | 31.12.2018 | 0 | 0.0% | 715 | – | 715 |
| Sanlam | 26 | 14y | Insurance polic | 07.12.2015 | – | 3.0% | – | – | – |
| Sanlam | 27 | 14y | Insurance polic | 01.01.2016 | – | 3.0% | – | – | – |
| Capital Allianze | 28 | 8y | Insurance polic | On selling date | 1 | 2.0% | 622 | (623) | 0 |
| Capital Allianze | 29 | 9y | Insurance polic | On selling date | 5 | 3.0% | 1,969 | (1,974) | – |
| ABSA | 32 | On Call | Money Market | On call | 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 |
| Municipality sub-total | | | | | 0 | | 390,958 | (475,976) | 1,556,963 |
| Entities | | | | | | | | | |
| Entities sub-total | | | | | – | | – | – | – |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | 0 | | 390,958 | (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 | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|----------|------------------|---------------------|------------------|----------------|------------------|------------------|----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 3,299,090 | 3,646,903 | 3,610,649 | – | 3,610,649 | 3,610,649 | – | | 3,610,649 |
| EPWP Incentive | | 31,143 | 50,247 | 50,247 | – | 50,247 | 50,247 | – | | 50,247 |
| Finance Management | | 4,175 | 2,875 | 2,875 | – | 2,875 | 2,875 | – | | 2,875 |
| Fuel Levy | | 1,395,849 | 1,440,100 | 1,440,100 | – | 1,440,100 | 1,440,100 | – | | 1,440,100 |
| Integrated City Development Grant | | 39,702 | 42,652 | 6,398 | – | 6,398 | 6,398 | – | | 6,398 |
| Local Government Equitable Share | | 1,654,390 | 1,864,838 | 1,864,838 | – | 1,864,838 | 1,864,838 | – | | 1,864,838 |
| Municipal Human Settlement Capacity Grant | | 12,831 | – | – | – | – | – | – | | – |
| Public Transport Network Operations Grant | | 161,000 | 200,011 | 200,011 | – | 200,011 | 200,011 | – | | 200,011 |
| Urban Settlement Development Grant | | – | 46,180 | 46,180 | – | 46,180 | 46,180 | – | | 46,180 |
| Provincial Government: | | 207,969 | 329,573 | 329,573 | – | 329,573 | 329,573 | – | | 329,573 |
| Emergency Medical Services | | 59,687 | 62,850 | 62,850 | – | 62,850 | 62,850 | – | | 62,850 |
| HIV and Aids Grant | | 11,948 | 12,649 | 12,649 | – | 12,649 | 12,649 | – | | 12,649 |
| HSDG (Top Structure) | | 86,656 | 203,033 | 203,033 | – | 203,033 | 203,033 | – | | 203,033 |
| Primary Health Care | | 42,085 | 44,325 | 44,325 | – | 44,325 | 44,325 | – | | 44,325 |
| Research & Technology Development Services | | 893 | – | – | – | – | – | – | | – |
| Sport & Recreation: Community Libraries | | 6,700 | 6,716 | 6,716 | – | 6,716 | 6,716 | – | | 6,716 |
| Other grant providers: | | 359,222 | 263,847 | 266,501 | 17,325 | 309,582 | 235,373 | 74,209 | 31.5% | 266,501 |
| Broadband/Wifi DTPS | | 8,850 | – | – | – | – | – | – | | – |
| Housing Company Tshwane | | 19,761 | 36,757 | 31,483 | 1,739 | 18,530 | 25,077 | (6,547) | -26.1% | 31,483 |
| Sandspruit | | 270,575 | 172,940 | 172,940 | 15,586 | 242,513 | 148,242 | 94,271 | 63.6% | 172,940 |
| TEDA | | 60,036 | 54,150 | 58,178 | – | 44,639 | 58,154 | (13,515) | -23.2% | 58,178 |
| Tirelo Boshia Grant- Research and Development | | – | – | 3,900 | – | 3,900 | 3,900 | – | | 3,900 |
| Total Operating Transfers and Grants | 5 | 3,866,281 | 4,240,323 | 4,206,723 | 17,325 | 4,249,805 | 4,175,595 | 74,209 | 1.8% | 4,206,723 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 2,377,911 | 2,331,654 | 2,367,908 | – | 2,367,908 | 2,367,908 | – | | 2,367,908 |
| Energy Efficiency & Demand Side Management | | 7,000 | – | – | – | – | – | – | | – |
| Integrated City Development Grant | | – | – | 36,254 | – | 36,254 | 36,254 | – | | 36,254 |
| Integrated National Electricity Programme | | 37,000 | 40,000 | 40,000 | – | 40,000 | 40,000 | – | | 40,000 |
| Neighbourhood Development Partnership | | 62,619 | 48,500 | 48,500 | – | 48,500 | 48,500 | – | | 48,500 |
| Public Transport Network Operations Grant | | 770,609 | 750,000 | 750,000 | – | 750,000 | 750,000 | – | | 750,000 |
| Urban Settlement Development Grant | | 1,500,683 | 1,493,154 | 1,493,154 | – | 1,493,154 | 1,493,154 | – | | 1,493,154 |
| Provincial Government: | | 40,551 | 26,284 | 47,284 | – | 49,868 | 54,262 | (4,393) | -8.1% | 47,284 |
| Social Infrastructure Grant | | 33,000 | 21,000 | 41,000 | – | 36,607 | 41,000 | (4,393) | -10.7% | 41,000 |
| Sport and Recreation: Community Libraries | | 7,551 | 5,284 | 6,284 | – | 6,284 | 6,284 | – | | 6,284 |
| Other grant providers: | | 1,395 | 200 | 200 | – | 200 | 200 | – | | 200 |
| Smart Connect Grant | | 1,395 | 200 | 200 | – | 200 | 200 | – | | 200 |
| Total Capital Transfers and Grants | 5 | 2,419,857 | 2,358,138 | 2,415,392 | – | 2,417,977 | 2,422,370 | (4,393) | -0.2% | 2,415,392 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 6,286,138 | 6,598,461 | 6,622,115 | 17,325 | 6,667,781 | 6,597,965 | 69,816 | 1.1% | 6,622,115 |

(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 | | Ref | 2015/16 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2016/17 | | | | |
|---|--|-----|-------------------------------|--------------------|--------------------|-------------------|---------------------|------------------|------------------|----------------------|-----------------------|
| | | | | | | | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | | |
| National Government: | | | 3,302,751 | 3,646,903 | 3,614,648 | 14,654 | 3,592,440 | 3,569,538 | 22,902 | 0.6% | 3,614,648 |
| EPWP Incentive | | | 31,143 | 50,247 | 50,247 | – | 50,247 | 50,247 | – | | 50,247 |
| Finance Management | | | 3,925 | 2,875 | 2,875 | – | 2,875 | 2,875 | – | | 2,875 |
| Fuel Levy | | | 1,395,849 | 1,440,100 | 1,440,100 | – | 1,440,100 | 1,440,100 | – | | 1,440,100 |
| Integrated City Development Grant | | | 16,532 | 42,652 | 6,398 | 346 | 6,145 | 6,198 | (53) | -0.9% | 6,398 |
| Local Government Equitable Share | | | 1,654,389 | 1,864,838 | 1,864,838 | | 1,864,838 | 1,864,838 | 0 | 0.0% | 1,864,838 |
| Municipal Disaster Recovery Grant | | | 12,438 | – | – | | – | – | – | | – |
| Municipal Human Settlement Capacity Grant | | | 28,215 | – | – | | – | – | – | | – |
| Public Transport Network Operations Grant | | | 160,259 | 200,011 | 204,010 | 14,308 | 182,054 | 165,257 | 16,797 | 10.2% | 204,010 |
| Urban Settlement Development Grant | | | – | 46,180 | 46,180 | – | 46,180 | 40,023 | 6,157 | 15.4% | 46,180 |
| Provincial Government: | | | 192,289 | 329,573 | 330,253 | 17,521 | 176,591 | 268,541 | (91,950) | -34.2% | 330,253 |
| Emergency Medical Services | | | 59,687 | 62,850 | 62,850 | – | 62,850 | 62,850 | – | | 62,850 |
| Gautrans | | | – | – | – | – | – | – | – | | – |
| HIV and Aids Grant | | | 11,948 | 12,649 | 12,649 | – | 12,649 | 11,296 | 1,353 | 12.0% | 12,649 |
| HSDG (Top Structure) | | | 73,772 | 203,033 | 203,285 | 17,109 | 53,235 | 144,809 | (91,575) | -63.2% | 203,285 |
| Primary Health Care | | | 42,085 | 44,325 | 44,325 | – | 44,325 | 44,325 | – | | 44,325 |
| Research & Tecnology Development Services | | | 369 | – | – | – | – | – | – | | – |
| Sport & Recreation: Community Libraries | | | 4,429 | 6,716 | 7,145 | 412 | 3,532 | 5,260 | (1,728) | -32.9% | 7,145 |
| Other grant providers: | | | 358,135 | 263,847 | 267,587 | 17,325 | 309,582 | 234,073 | 75,509 | 32.3% | 267,587 |
| Broadband/Wifi DTPS | | | 7,763 | – | 1,087 | – | – | – | – | | 1,087 |
| Housing Company Tshwane | | | 19,761 | 36,757 | 31,483 | 1,739 | 18,530 | 25,077 | (6,547) | -26.1% | 31,483 |
| Sandspruit | | | 270,575 | 172,940 | 172,940 | 15,586 | 242,513 | 148,242 | 94,271 | 63.6% | 172,940 |
| TEDA | | | 60,036 | 54,150 | 58,178 | – | 44,639 | 58,154 | (13,515) | -23.2% | 58,178 |
| Tirelo Bosha Grant- Research and Development | | | | | 3,900 | – | 3,900 | 2,600 | 1,300 | 50.0% | 3,900 |
| | | | | | | | | | – | | – |
| Total operating expenditure of Transfers and Grants: | | | 3,853,175 | 4,240,323 | 4,212,489 | 49,500 | 4,078,613 | 4,072,152 | 6,461 | 0.2% | 4,212,489 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | | |
| National Government: | | | 2,405,477 | 2,331,654 | 2,367,908 | 157,710 | 1,466,341 | 1,690,873 | (224,533) | -13.3% | 2,367,908 |
| Finance Management | | | 157 | – | – | – | – | – | – | | – |
| Integrated City Development Grant | | | | | 36,254 | – | – | – | – | | 36,254 |
| Integrated National Electricity Programme | | | 36,801 | 40,000 | 40,000 | 355 | 26,930 | 29,490 | (2,560) | -8.7% | 40,000 |
| Neighbourhood Development Partnership | | | 62,619 | 48,500 | 48,500 | 12,933 | 46,774 | 32,637 | 14,137 | 43.3% | 48,500 |
| Public Transport Network Operations Grant | | | 768,351 | 750,000 | 750,000 | 78,210 | 378,757 | 419,846 | (41,089) | -9.8% | 750,000 |
| Urban Settlement Development Grant | | | 1,537,550 | 1,493,154 | 1,493,154 | 66,212 | 1,013,880 | 1,208,901 | (195,021) | -16.1% | 1,493,154 |
| Provincial Government: | | | 39,273 | 38,355 | 47,978 | 1,562 | 43,651 | 29,027 | 14,625 | 50.4% | 47,978 |
| Gautrans | | | – | 12,071 | – | – | – | – | – | | – |
| Social Infrastructure Grant | | | 33,000 | 21,000 | 41,000 | 457 | 40,182 | 24,306 | 15,876 | 65.3% | 41,000 |
| Sport and Recreation: Community Libraries | | | 6,273 | 5,284 | 6,978 | 1,105 | 3,469 | 4,720 | (1,251) | -26.5% | 6,978 |
| Other grant providers: | | | 1,773 | 200 | 200 | – | 200 | 200 | – | | 200 |
| Smart Connect Grant | | | 1,773 | 200 | 200 | – | 200 | 200 | – | | 200 |
| Total capital expenditure of Transfers and Grants | | | 2,446,524 | 2,370,209 | 2,416,086 | 159,272 | 1,510,192 | 1,720,100 | (209,908) | -12.2% | 2,416,086 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | | 6,299,699 | 6,610,532 | 6,628,575 | 208,773 | 5,588,805 | 5,792,252 | (203,447) | -3.5% | 6,628,575 |

(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 | Ref | Budget Year 2016/17 | | | | |
|---|-----|---------------------------|----------------|---------------|---------------|----------------|
| | | Approved Rollover 2015/16 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands | | | | | | |
| EXPENDITURE | | | | | | |
| Operating expenditure of Approved Roll-overs | | | | | | |
| National Government: | | 3,999 | 3,999 | 3,999 | – | |
| Public Transport Network Operations Grant | | 3,999 | 3,999 | 3,999 | – | |
| Provincial Government: | | 12,826 | 790 | 790 | 12,036 | 93.8% |
| HSDG (Top Structure) | | 252 | 252 | 252 | – | |
| Research & Technology Development Services | | 75 | – | – | 75 | 100.0% |
| Sport & Recreation: Community Libraries | | 428 | 428 | 428 | – | |
| Gautrans | | 12,071 | 110 | 110 | 11,961 | 99.1% |
| Other grant providers: | | 1,087 | – | – | 1,087 | 100.0% |
| Broadband/Wifi DTPS | | 1,087 | – | – | 1,087 | 100.0% |
| Total operating expenditure of Approved Roll-overs | | 17,912 | 4,789 | 4,789 | 13,123 | 73.3% |
| Provincial Government: | | 695 | 695 | 695 | – | |
| Sport and Recreation: Community Libraries | | 695 | 695 | 695 | – | |
| Total capital expenditure of Approved Roll-overs | | 695 | 695 | 695 | – | |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | | 18,607 | 5,484 | 5,484 | 13,123 | 70.5% |

(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 | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|-----|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| | 1 | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 109,968 | 117,967 | 118,967 | 9,395 | 92,847 | 97,813 | (4,965) | -5% | 118,967 |
| Other benefits and allowances | | 2,475 | 2,500 | 2,500 | 1,039 | 1,800 | 1,903 | (104) | -5% | 2,500 |
| Sub Total - Councillors | | 112,443 | 120,467 | 121,467 | 10,434 | 94,647 | 99,716 | (5,069) | -5% | 121,467 |
| % increase | 4 | | 7.1% | 0.8% | | | | | | 0.8% |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 53,595 | 59,748 | 56,225 | 2,628 | 33,938 | 46,854 | (12,916) | -28% | 56,225 |
| Cellphone Allowance | | 601 | 732 | 692 | 28 | 355 | 577 | (222) | -38% | 692 |
| Sub Total - Senior Managers of Municipality | | 54,196 | 60,480 | 56,917 | 2,655 | 34,293 | 47,431 | (13,138) | -28% | 56,917 |
| % increase | 4 | | 11.6% | -5.9% | | | | | | -5.9% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 4,501,526 | 4,894,527 | 4,926,197 | 417,561 | 4,128,651 | 4,120,723 | 7,928 | 0% | 4,926,197 |
| Pension and UIF Contributions | | 1,239,963 | 1,171,204 | 1,348,620 | 91,967 | 925,749 | 1,085,486 | (159,737) | -15% | 1,348,620 |
| Medical Aid Contributions | | 415,154 | 417,710 | 444,610 | 39,342 | 380,330 | 372,519 | 7,811 | 2% | 444,610 |
| Overtime | | 371,580 | 212,189 | 307,190 | 30,511 | 317,205 | 271,337 | 45,868 | 17% | 307,190 |
| Performance Bonus | | 313 | 419 | 19,537 | 6 | 217 | 363 | (145) | -40% | 19,537 |
| Motor Vehicle Allowance | | 303,286 | 334,721 | 39,969 | 25,895 | 254,675 | 258,000 | (3,325) | -1% | 39,969 |
| Cellphone Allowance | | 17,782 | 22,946 | 247,262 | 1,193 | 13,501 | 14,951 | (1,450) | -10% | 247,262 |
| Housing Allowances | | 35,179 | 26,129 | 426 | 3,239 | 32,766 | 33,579 | (813) | -2% | 426 |
| Other benefits and allowances | | 317,097 | 342,493 | 332,128 | 31,658 | 302,195 | 290,774 | 11,422 | 4% | 332,128 |
| Post-retirement benefit obligations | | — | 203,073 | 195,073 | — | — | 130,048 | (130,048) | -100% | 195,073 |
| Sub Total - Other Municipal Staff | | 7,201,879 | 7,625,411 | 7,861,011 | 641,372 | 6,355,289 | 6,577,780 | (222,491) | -3% | 7,861,011 |
| % increase | 4 | | 5.9% | 3.1% | | | | | | 3.1% |
| Total Parent Municipality | | 7,368,518 | 7,806,358 | 8,039,394 | 654,461 | 6,484,229 | 6,724,927 | (240,697) | -4% | 8,039,394 |
| | | | 5.9% | 3.0% | | | | | | 3.0% |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| Board Members of Entities | | | | | | | | | | |
| Board Fees | | 4,579 | 5,368 | 4,362 | 424 | 2,804 | 3,576 | (772) | -22% | 4,362 |
| Sub Total - Board Members of Entities | 2 | 4,579 | 5,368 | 4,362 | 424 | 2,804 | 3,576 | (772) | -22% | 4,362 |
| % increase | 4 | | 17.2% | -18.7% | | | | | | -18.7% |
| Senior Managers of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | 16,945 | 27,353 | 20,647 | 1,935 | 22,454 | 12,621 | 9,833 | 78% | 20,647 |
| Pension and UIF Contributions | | 1,132 | 1,934 | 1,512 | 92 | 1,009 | 1,268 | (259) | -20% | 1,512 |
| Medical Aid Contributions | | 631 | 1,233 | 1,015 | 75 | 725 | 850 | (125) | -15% | 1,015 |
| Performance Bonus | | 437 | 643 | 480 | — | — | 404 | (404) | -100% | 480 |
| Motor Vehicle Allowance | | 1,943 | 3,713 | 2,991 | 155 | 1,801 | 2,507 | (706) | -28% | 2,991 |
| Cellphone Allowance | | 407 | 214 | 163 | 27 | 273 | 137 | 136 | 99% | 163 |
| Housing Allowances | | 208 | 360 | 293 | 18 | 196 | 247 | (50) | -20% | 293 |
| Other benefits and allowances | | — | 601 | 601 | 14 | 207 | 502 | (295) | -59% | 601 |
| Sub Total - Senior Managers of Entities | | 21,703 | 36,052 | 27,702 | 2,316 | 26,666 | 18,537 | 8,129 | 44% | 27,702 |
| % increase | 4 | | 66.1% | -23.2% | | | | | | -23.2% |
| Other Staff of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | 76,796 | 82,127 | 70,523 | 5,358 | 57,671 | 54,537 | 3,134 | 6% | 70,523 |
| Pension and UIF Contributions | | 12,875 | 13,760 | 10,964 | 944 | 9,812 | 9,210 | 602 | 7% | 10,964 |
| Medical Aid Contributions | | 10,137 | 10,714 | 8,906 | 792 | 7,910 | 7,480 | 430 | 6% | 8,906 |
| Overtime | | 2,414 | 2,484 | 2,309 | 183 | 2,084 | 1,943 | 141 | 7% | 2,309 |
| Performance Bonus | | 4,486 | 4,875 | 3,817 | — | 188 | 3,211 | (3,022) | -94% | 3,817 |
| Motor Vehicle Allowance | | 6,436 | 6,606 | 5,013 | 489 | 5,148 | 4,217 | 931 | 22% | 5,013 |
| Cellphone Allowance | | 423 | 426 | 316 | 38 | 393 | 266 | 128 | 48% | 316 |
| Housing Allowances | | 3,342 | 3,527 | 2,667 | 280 | 2,869 | 2,244 | 625 | 28% | 2,667 |
| Other benefits and allowances | | 1,508 | 2,385 | 2,278 | 238 | 1,977 | 1,912 | 65 | 3% | 2,278 |
| Sub Total - Other Staff of Entities | | 118,417 | 126,903 | 106,793 | 8,321 | 88,052 | 85,019 | 3,033 | 4% | 106,793 |
| % increase | 4 | | 7.2% | -15.8% | | | | | | -15.8% |
| Total Municipal Entities | | 144,699 | 168,323 | 138,857 | 11,061 | 117,522 | 107,131 | 10,391 | 10% | 138,857 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 7,513,217 | 7,974,681 | 8,178,251 | 665,522 | 6,601,752 | 6,832,058 | (230,306) | -3% | 8,178,251 |
| % increase | 4 | | 6.1% | 2.6% | | | | | | 2.6% |
| TOTAL MANAGERS AND STAFF | | 7,396,195 | 7,848,847 | 8,052,423 | 654,665 | 6,504,301 | 6,728,767 | (224,466) | -3% | 8,052,423 |

(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 | Ref | Budget Year 2016/17 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|--|----------|---------------------|------------------|------------------|---|------------------------|------------------------|
| | | April Budget | April Actual | April Variance | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| R thousands | 1 | | | | | | |
| Cash Receipts By Source | | | | | | | |
| Property rates | | 402,010 | 437,356 | 35,346 | 5,648,759 | 6,032,645 | 6,516,106 |
| Property rates - penalties & collection charges | | – | – | – | – | – | – |
| Service charges - electricity revenue | | 737,207 | 1,416,482 | 679,275 | 10,419,229 | 11,343,108 | 12,230,562 |
| Service charges - water revenue | | 275,761 | 276,564 | 804 | 3,421,287 | 3,848,434 | 4,281,001 |
| Service charges - sanitation revenue | | 62,686 | 60,245 | (2,441) | 815,059 | 916,098 | 1,018,527 |
| Service charges - refuse | | 92,430 | 108,880 | 16,450 | 1,176,375 | 1,281,365 | 1,383,011 |
| Service charges - other | | 22,433 | – | (22,433) | 271,560 | 288,397 | 305,412 |
| Rental of facilities and equipment | | 14,152 | 9,889 | (4,263) | 140,772 | 158,445 | 176,231 |
| Interest earned - external investments | | 711 | 10,390 | 9,680 | 44,417 | 47,020 | 41,874 |
| Interest earned - outstanding debtors | | (6,482) | 54,823 | 61,305 | 214,151 | 225,494 | 237,440 |
| Fines | | 24,666 | 48 | (24,618) | 303,348 | 318,507 | 334,951 |
| Licences and permits | | 4,802 | 4,213 | (590) | 50,895 | 54,483 | 58,152 |
| Agency services | | – | – | – | – | 10,957 | 12,452 |
| Transfer receipts - operating | | 93,927 | – | (93,927) | 4,220,131 | 4,298,403 | 4,642,282 |
| Other revenue | | 100,485 | 63,428 | (37,057) | 996,997 | 1,109,129 | 1,198,311 |
| Cash Receipts by Source | | 1,824,788 | 2,442,318 | 617,530 | 27,722,981 | 29,932,485 | 32,436,312 |
| Other Cash Flows by Source | | | | | | | |
| Transfer receipts - capital | | 40,227 | – | (40,227) | 2,416,086 | 2,490,956 | 2,576,832 |
| Contributions & Contributed assets | | – | 9,582 | 9,582 | – | – | – |
| Proceeds on disposal of PPE | | – | 1,471 | 1,471 | – | – | – |
| Short term loans | | – | – | – | – | – | – |
| Borrowing long term/refinancing | | 95,568 | – | (95,568) | 1,000,000 | 1,000,000 | 1,000,000 |
| Increase in consumer deposits | | 30,802 | 1,556 | (29,246) | 369,562 | 7,869 | 8,023 |
| Receipt of non-current debtors | | (2,316) | (302,462) | (300,147) | (27,790) | (29,867) | (29,545) |
| Receipt of non-current receivables | | 891 | (3,026) | (3,917) | 10,690 | (18,132) | (18,633) |
| Change in non-current investments | | (26,095) | 1,382 | 27,477 | (313,142) | (17,074) | 115,342 |
| Total Cash Receipts by Source | | 1,963,865 | 2,150,820 | 186,955 | 31,178,388 | 33,366,238 | 36,088,330 |
| Cash Payments by Type | | | | | | | |
| Employee related costs | | 649,512 | 653,444 | 3,932 | 7,691,843 | 8,153,474 | 8,648,826 |
| Remuneration of councillors | | 11,201 | 10,858 | (343) | 126,413 | 133,117 | 141,221 |
| Interest paid | | 121,790 | 67,984 | (53,806) | 1,284,416 | 1,309,582 | 1,339,511 |
| Bulk purchases - Electricity | | 640,426 | 538,422 | (102,003) | 7,439,622 | 8,076,314 | 8,685,914 |
| Bulk purchases - Water & Sewer | | 199,595 | 183,362 | (16,233) | 2,314,188 | 2,779,456 | 3,049,032 |
| Other materials | | 25,917 | 18,804 | (7,113) | 269,800 | 296,281 | 315,224 |
| Contracted services | | 192,213 | 145,423 | (46,790) | 2,606,401 | 2,950,623 | 3,231,774 |
| Grants and subsidies paid - other municipalities | | – | – | – | – | – | – |
| Grants and subsidies paid - other | | 72,073 | 37,792 | (34,282) | 282,780 | 284,074 | 290,591 |
| General expenses | | 373,849 | 734,536 | 360,686 | 3,527,531 | 3,346,613 | 3,642,910 |
| Cash Payments by Type | | 2,286,577 | 2,390,625 | 104,048 | 25,542,994 | 27,329,535 | 29,345,001 |
| Other Cash Flows/Payments by Type | | | | | | | |
| Capital assets | | 379,634 | 230,602 | (149,032) | 3,446,948 | 3,633,577 | 3,910,877 |
| Repayment of borrowing | | 51,747 | – | (51,747) | 620,959 | 735,443 | 864,726 |
| Other Cash Flows/Payments | | 30,154 | – | (30,154) | 361,843 | – | – |
| Total Cash Payments by Type | | 2,748,111 | 2,621,226 | (126,885) | 29,972,746 | 31,698,555 | 34,120,604 |
| NET INCREASE/(DECREASE) IN CASH HELD | | (784,246) | (470,406) | 313,840 | 1,205,642 | 1,667,682 | 1,967,726 |
| Cash/cash equivalents at the month/year beginning: | | 4,381,749 | 2,158,578 | | 1,178,005 | 2,383,648 | 4,051,330 |
| Cash/cash equivalents at the month/year end: | | 3,597,503 | 1,688,171 | 313,840 | 2,383,648 | 4,051,330 | 6,019,056 |

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M10 April

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|--|----------|--------------------|---------------------|-------------------|------------------|-------------------|-------------------|--------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 5,384,019 | 5,764,124 | 5,884,124 | 437,356 | 4,837,325 | 4,813,361 | 23,963 | 0% | 5,884,124 |
| Service charges - electricity revenue | | 9,340,209 | 11,360,246 | 10,853,364 | 1,411,713 | 9,378,641 | 9,207,653 | 170,988 | 2% | 10,853,364 |
| Service charges - water revenue | | 3,226,514 | 3,815,498 | 3,386,080 | 255,916 | 2,560,119 | 2,649,889 | (89,771) | -3% | 3,386,080 |
| Service charges - sanitation revenue | | 760,693 | 894,777 | 794,771 | 58,691 | 651,938 | 645,937 | 6,001 | 1% | 794,771 |
| Service charges - refuse revenue | | 1,128,046 | 1,205,390 | 1,225,390 | 105,830 | 1,039,926 | 1,019,032 | 20,893 | 2% | 1,225,390 |
| Service charges - other | | 232,687 | 209,560 | 271,560 | 15,490 | 246,439 | 229,293 | 17,146 | 7% | 271,560 |
| Rental of facilities and equipment | | 131,388 | 127,397 | 136,157 | 9,438 | 101,260 | 112,858 | (11,598) | -10% | 136,157 |
| Interest earned - external investments | | 56,000 | 41,895 | 43,895 | 10,368 | 84,320 | 55,672 | 28,649 | 51% | 43,895 |
| Interest earned - outstanding debtors | | 361,055 | 187,512 | 394,916 | 49,196 | 437,964 | 345,834 | 92,130 | 27% | 394,916 |
| Fines | | 313,549 | 198,658 | 303,348 | 48 | 277,845 | 254,166 | 23,679 | 9% | 303,348 |
| Licences and permits | | 48,743 | 60,564 | 50,895 | 4,213 | 37,846 | 41,776 | (3,930) | -9% | 50,895 |
| Transfers recognised - operational | | 3,516,826 | 3,976,476 | 3,944,122 | 32,339 | 3,773,095 | 3,868,316 | (95,221) | -2% | 3,944,122 |
| Other revenue | | 1,027,750 | 1,736,142 | 965,913 | 63,386 | 660,707 | 786,383 | (125,676) | -16% | 965,913 |
| Gains on disposal of PPE | | 165,268 | – | 950,000 | – | – | 633,333 | (633,333) | -100% | 950,000 |
| Total Revenue (excluding capital transfers and contributions) | | 25,692,749 | 29,578,240 | 29,204,536 | 2,453,984 | 24,087,424 | 24,663,503 | (576,079) | -2% | 29,204,536 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 7,340,108 | 7,459,140 | 7,897,699 | 642,807 | 6,375,727 | 6,609,684 | (233,957) | -4% | 7,897,699 |
| Remuneration of councillors | | 112,443 | 120,467 | 121,467 | 10,434 | 94,647 | 99,716 | (5,069) | -5% | 121,467 |
| Debt impairment | | 1,126,463 | 849,492 | 1,007,969 | – | 716,357 | 813,561 | (97,204) | -12% | 1,007,969 |
| Depreciation & asset impairment | | 1,431,703 | 1,254,567 | 1,507,421 | 105,960 | 1,194,792 | 1,211,911 | (17,118) | -1% | 1,507,421 |
| Finance charges | | 1,136,967 | 1,057,638 | 1,284,077 | 67,955 | 802,809 | 1,192,223 | (389,414) | -33% | 1,284,077 |
| Bulk purchases | | 8,808,849 | 9,748,736 | 9,545,936 | 705,206 | 7,070,228 | 7,878,865 | (808,637) | -10% | 9,545,936 |
| Other materials | | 227,064 | 272,961 | 258,820 | 18,672 | 168,416 | 211,783 | (43,367) | -20% | 258,820 |
| Contracted services | | 3,180,721 | 2,673,690 | 2,664,855 | 145,098 | 2,089,632 | 2,305,705 | (216,073) | -9% | 2,664,855 |
| Transfers and grants | | 370,325 | 288,055 | 282,780 | 37,792 | (107,573) | 121,661 | (229,234) | -188% | 282,780 |
| Other expenditure | | 3,994,662 | 3,922,825 | 3,502,972 | 165,229 | 2,167,364 | 2,818,577 | (651,214) | -23% | 3,502,972 |
| Loss on disposal of PPE | | 104,715 | 1 | 1 | (1,471) | 2,395 | 3,057 | (662) | -22% | 1 |
| Total Expenditure | | 27,834,020 | 27,647,570 | 28,073,996 | 1,897,683 | 20,574,794 | 23,266,742 | (2,691,947) | -12% | 28,073,996 |
| Surplus/(Deficit) | | (2,141,271) | 1,930,670 | 1,130,540 | 556,301 | 3,512,629 | 1,396,762 | 2,115,868 | 151% | 1,130,540 |
| Transfers recognised - capital | | 2,452,210 | 2,370,209 | 2,416,086 | 158,167 | 1,505,416 | 1,752,392 | (246,976) | -14% | 2,416,086 |
| Surplus/(Deficit) after capital transfers & contributions | | 310,939 | 4,300,879 | 3,546,626 | 714,468 | 5,018,046 | 3,149,153 | 1,868,892 | 59% | 3,546,626 |
| Surplus/(Deficit) after taxation | | 310,939 | 4,300,879 | 3,546,626 | 714,468 | 5,018,046 | 3,149,153 | 1,868,892 | 59% | 3,546,626 |

(I) 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

| Tsh City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - Summary of Municipal Entities - In R April | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue By Municipal Entity | | | | | | | | | | |
| Housing Company Tshwane | | 23,989 | 45,863 | 36,867 | 2,212 | 23,395 | 29,552 | (6,157) | -21% | 36,867 |
| Sandspruit Works Association | | 486,305 | 521,135 | 487,884 | 35,764 | 441,789 | 408,341 | 33,448 | 8% | 487,884 |
| Tshwane Economic Development Agency | | 60,523 | 64,631 | 60,761 | 23 | 47,415 | 60,736 | (13,321) | -22% | 60,761 |
| Total Operating Revenue | 1 | 570,817 | 631,629 | 585,512 | 37,999 | 512,599 | 498,629 | 13,970 | 3% | 585,512 |
| Expenditure By Municipal Entity | | | | | | | | | | |
| Housing Company Tshwane | | 25,685 | 49,114 | 27,695 | 1,705 | 14,640 | 22,253 | (7,614) | -34% | 27,695 |
| Sandspruit Works Association | | 486,305 | 521,135 | 487,884 | 37,439 | 422,873 | 407,577 | 15,296 | 4% | 487,884 |
| Tshwane Economic Development Agency | | 60,864 | 64,131 | 60,261 | 5,324 | 41,844 | 47,894 | (6,050) | -13% | 60,261 |
| Total Operating Expenditure | 2 | 572,854 | 634,380 | 575,840 | 44,469 | 479,357 | 477,724 | 1,633 | 0% | 575,840 |
| Surplus/ (Deficit) for the yr/period | | (2,037) | (2,751) | 9,672 | (6,470) | 33,242 | 20,905 | 15,603 | 75% | 9,672 |
| Capital Expenditure By Municipal Entity | | | | | | | | | | |
| Housing Company Tshwane | | 14,869 | 41,304 | 75,748 | 2,011 | 8,406 | 36,499 | (28,092) | -77% | 75,748 |
| Sandspruit Works Association | | 1,253 | 7,300 | 7,300 | – | 53 | 5,666 | (5,613) | -99% | 7,300 |
| Tshwane Economic Development Agency | | 470 | 5,923 | 3,918 | – | 1,793 | 1,989 | (196) | -10% | 3,918 |
| Total Capital Expenditure | 3 | 16,593 | 54,528 | 86,966 | 2,011 | 10,252 | 44,153 | (33,901) | -77% | 86,966 |

(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 | 2015/16 | Budget Year 2016/17 | | | | | | | |
|--|------------------|---------------------|------------------|------------------|---------------|---------------|--------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Adjusted Budget |
| R thousands | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 11,590 | 285,097 | 124 | 124 | 124 | 124 | – | | 0.003% |
| August | 389,256 | 344,750 | 128,494 | 128,494 | 128,619 | 128,619 | – | | 3% |
| September | 387,683 | 416,994 | 152,136 | 152,136 | 280,755 | 280,755 | (0) | 0.0% | 6% |
| October | 282,387 | 366,991 | 352,182 | 352,182 | 632,937 | 632,937 | (0) | 0.0% | 14% |
| November | 280,581 | 384,023 | 286,123 | 286,123 | 919,060 | 919,060 | (0) | 0.0% | 21% |
| December | 430,030 | 399,243 | 249,294 | 249,294 | 1,168,354 | 1,168,354 | (0) | 0.0% | 26% |
| January | 75,204 | 373,789 | 264,746 | 155,969 | 1,324,323 | 1,433,101 | 108,778 | 7.6% | 30% |
| February | 220,185 | 367,045 | 332,060 | 167,945 | 1,492,268 | 1,765,160 | 272,892 | 15.5% | 33% |
| March | 285,899 | 406,345 | 429,116 | 224,096 | 1,716,364 | 2,194,276 | 477,912 | 21.8% | 38% |
| April | 270,658 | 353,507 | 453,102 | 230,602 | 1,946,966 | 2,647,378 | 700,412 | 26.5% | 0 |
| May | 336,845 | 424,567 | 517,943 | | | 3,165,322 | – | | |
| June | 1,146,193 | 342,857 | 1,359,265 | | | 4,524,586 | – | | |
| Total Capital expenditure | 4,116,511 | 4,465,209 | 4,524,586 | 1,946,966 | | | | | |

(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 | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|----------|------------------|---------------------|------------------|----------------|----------------|------------------|----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 1,680,103 | 2,655,486 | 2,627,130 | 126,778 | 823,317 | 1,297,017 | 473,700 | 36.5% | 2,627,130 |
| Infrastructure - Road transport | | 1,347,676 | 1,155,536 | 1,206,067 | 108,916 | 691,083 | 725,687 | 34,604 | 4.8% | 1,206,067 |
| Roads, Pavements & Bridges | | 901,901 | 769,450 | 908,391 | 89,419 | 463,454 | 504,450 | 40,995 | 8.1% | 908,391 |
| Storm water | | 445,776 | 386,086 | 297,676 | 19,496 | 227,629 | 221,237 | (6,392) | -2.9% | 297,676 |
| Infrastructure - Electricity | | 100,016 | 1,126,000 | 1,116,600 | 8,649 | 66,058 | 443,567 | 377,508 | 85.1% | 1,116,600 |
| Generation | | 99,069 | 176,000 | 165,100 | 8,649 | 66,058 | 125,400 | 59,341 | 47.3% | 165,100 |
| Transmission & Reticulation | | 948 | 950,000 | 951,500 | – | – | 318,167 | 318,167 | 100.0% | 951,500 |
| Infrastructure - Water | | 39,032 | 68,000 | 47,800 | 119 | 15,662 | 36,419 | 20,757 | 57.0% | 47,800 |
| Dams & Reservoirs | | 39,032 | 66,000 | 43,800 | 119 | 15,662 | 30,419 | 14,757 | 48.5% | 43,800 |
| Reticulation | | – | 2,000 | 4,000 | – | – | 6,000 | 6,000 | 100.0% | 4,000 |
| Infrastructure - Other | | 193,378 | 305,950 | 256,663 | 9,094 | 50,513 | 91,344 | 40,831 | 44.7% | 256,663 |
| Waste Management | | 4,998 | – | 5,000 | – | 3,675 | 4,558 | 883 | 19.4% | 5,000 |
| Transportation | | 2,598 | 16,500 | 14,500 | 4,053 | 7,961 | 3,588 | (4,373) | -121.9% | 14,500 |
| Other | | 185,782 | 289,450 | 237,163 | 5,041 | 38,877 | 83,198 | 44,321 | 53.3% | 237,163 |
| Community | | 172,432 | 195,400 | 193,386 | 1,889 | 100,566 | 104,113 | 3,548 | 3.4% | 193,386 |
| Parks & gardens | | – | – | – | – | – | – | – | – | – |
| Sportsfields & stadia | | 38,946 | 103,000 | 73,786 | 603 | 31,405 | 45,611 | 14,206 | 31.1% | 73,786 |
| Libraries | | 8,954 | 10,000 | 13,400 | – | 5,363 | 10,896 | 5,533 | 50.8% | 13,400 |
| Recreational facilities | | 9,844 | – | 650 | – | – | 650 | 650 | 100.0% | 650 |
| Security and policing | | 8,852 | 30,000 | 30,000 | – | 16,089 | – | (16,089) | – | 30,000 |
| Clinics | | 83,526 | 50,900 | 70,900 | 1,286 | 46,736 | 43,776 | (2,960) | -6.8% | 70,900 |
| Cemeteries | | 22,310 | 1,500 | 1,650 | – | 973 | 1,180 | 207 | 17.6% | 1,650 |
| Other | | – | – | 3,000 | – | – | 2,000 | 2,000 | 100.0% | 3,000 |
| Investment properties | | 8,937 | 64,259 | 64,259 | 4,285 | 38,090 | 55,729 | 17,639 | 31.7% | 64,259 |
| Housing development | | – | 10,259 | 10,259 | – | 8,999 | 10,259 | 1,260 | 12.3% | 10,259 |
| Other | | 8,937 | 54,000 | 54,000 | 4,285 | 29,091 | 45,471 | 16,379 | 36.0% | 54,000 |
| Other assets | | 24,500 | 15,784 | 30,978 | 1,379 | 4,798 | 9,400 | 4,602 | 49.0% | 30,978 |
| Furniture and other office equipment | | 16,472 | 10,284 | 25,478 | 574 | 3,993 | 7,585 | 3,592 | 47.4% | 25,478 |
| Markets | | 5,344 | 5,500 | 5,500 | 805 | 805 | 1,815 | 1,010 | 55.6% | 5,500 |
| Other | | 2,684 | – | – | – | – | – | – | – | – |
| Intangibles | | 129,907 | 50,200 | 38,487 | 750 | 20,645 | 15,770 | (4,875) | -30.9% | 38,487 |
| Computers - software & programming | | 129,907 | 50,200 | 38,487 | 750 | 20,645 | 15,770 | (4,875) | -30.9% | 38,487 |
| Total Capital Expenditure on new assets | 1 | 2,015,879 | 2,981,128 | 2,954,240 | 135,081 | 987,416 | 1,482,030 | 494,613 | 33.4% | 2,954,240 |

(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 | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|----------|------------------|---------------------|------------------|----------------|----------------|------------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 894,869 | 743,735 | 833,987 | 47,496 | 415,476 | 535,636 | 120,160 | 22.4% | 833,987 |
| Infrastructure - Road transport | | 63,502 | 15,473 | 9,125 | – | 1,088 | 1,600 | 512 | 32.0% | 9,125 |
| Roads, Pavements & Bridges | | 62,519 | 12,071 | 2,500 | – | – | 500 | 500 | 100.0% | 2,500 |
| Storm water | | 984 | 3,402 | 6,625 | – | 1,088 | 1,100 | 12 | 1.1% | 6,625 |
| Infrastructure - Electricity | | 330,968 | 302,665 | 342,065 | 37,525 | 211,093 | 236,202 | 25,108 | 10.6% | 342,065 |
| Generation | | 220,540 | 241,665 | 210,665 | 11,992 | 151,602 | 152,256 | 654 | 0.4% | 210,665 |
| Transmission & Reticulation | | 42,835 | 61,000 | 71,400 | 22,675 | 47,184 | 46,445 | (738) | -1.6% | 71,400 |
| Street Lighting | | 67,593 | – | 60,000 | 2,858 | 12,307 | 37,500 | 25,193 | 67.2% | 60,000 |
| Infrastructure - Water | | 402,166 | 255,500 | 409,091 | 5,995 | 178,705 | 263,425 | 84,720 | 32.2% | 409,091 |
| Reticulation | | 402,166 | 255,500 | 409,091 | 5,995 | 178,705 | 263,425 | 84,720 | 32.2% | 409,091 |
| Infrastructure - Sanitation | | 51,202 | 60,000 | 11,609 | – | 8,976 | 8,309 | (667) | -8.0% | 11,609 |
| Reticulation | | 46,785 | 55,000 | 6,609 | – | 8,976 | 6,309 | (2,667) | -42.3% | 6,609 |
| Sewerage purification | | 4,417 | 5,000 | 5,000 | – | – | 2,000 | 2,000 | 100.0% | 5,000 |
| Infrastructure - Other | | 47,032 | 110,097 | 62,097 | 3,976 | 15,614 | 26,101 | 10,487 | 40.2% | 62,097 |
| Waste Management | | 11,996 | 21,000 | 16,000 | 3,976 | 8,792 | 5,655 | (3,137) | -55.5% | 16,000 |
| Transportation | | 35,036 | 59,097 | 36,097 | – | 6,822 | 10,446 | 3,624 | 34.7% | 36,097 |
| Other | | – | 30,000 | 10,000 | – | – | 10,000 | 10,000 | 100.0% | 10,000 |
| Community | | 108,646 | 55,500 | 56,514 | 12,933 | 52,014 | 39,251 | (12,763) | -32.5% | 56,514 |
| Parks & gardens | | 34,499 | – | – | – | – | – | – | – | – |
| Fire, safety & emergency | | 1,940 | 5,000 | 5,000 | – | 4,409 | 3,982 | (426) | -10.7% | 5,000 |
| Clinics | | 2,699 | – | – | – | – | – | – | – | – |
| Museums & Art Galleries | | – | – | 1,814 | – | – | 1,000 | 1,000 | 100.0% | 1,814 |
| Cemeteries | | 6,890 | 2,000 | 1,200 | – | 832 | 1,632 | 800 | 49.0% | 1,200 |
| Other | | 62,619 | 48,500 | 48,500 | 12,933 | 46,774 | 32,637 | (14,137) | -43.3% | 48,500 |
| Investment properties | | 834,290 | 534,845 | 534,845 | 28,808 | 435,493 | 482,911 | 47,418 | 9.8% | 534,845 |
| Housing development | | 829,300 | 527,445 | 527,445 | 28,808 | 435,493 | 480,444 | 44,951 | 9.4% | 527,445 |
| Other | | 4,990 | 7,400 | 7,400 | – | – | 2,467 | 2,467 | 100.0% | 7,400 |
| Other assets | | 114,910 | 150,000 | 145,000 | 6,283 | 56,566 | 107,550 | 50,984 | 47.4% | 145,000 |
| General vehicles | | 18,195 | – | – | – | – | – | – | – | – |
| Plant & equipment | | 2,326 | 3,000 | 3,000 | – | – | 900 | 900 | 100.0% | 3,000 |
| Computers - hardware/equipment | | 14,806 | 20,000 | 20,000 | – | 2,232 | 20,000 | 17,768 | 88.8% | 20,000 |
| Furniture and other office equipment | | 16,588 | 10,000 | 10,000 | 1,232 | 1,347 | 3,333 | 1,987 | 59.6% | 10,000 |
| Other Buildings | | 28,217 | 61,500 | 61,500 | 4,325 | 25,864 | 37,309 | 11,445 | 30.7% | 61,500 |
| Other | | 34,778 | 55,500 | 50,500 | 727 | 27,124 | 46,008 | 18,884 | 41.0% | 50,500 |
| Total Capital Expenditure on renewal of existing assets | 1 | 1,952,715 | 1,484,080 | 1,570,346 | 95,520 | 959,550 | 1,165,349 | 205,799 | 17.7% | 1,570,346 |

(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 | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|----------|------------------|---------------------|------------------|----------------|----------------|------------------|----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 755,547 | 777,813 | 737,676 | 56,267 | 506,489 | 612,700 | 106,211 | 17.3% | 737,676 |
| Infrastructure - Road transport | | 125,595 | 131,316 | 101,183 | 12,857 | 59,628 | 54,135 | (5,493) | -10.1% | 101,183 |
| Roads, Pavements & Bridges | | 107,606 | 113,036 | 82,504 | 11,274 | 48,918 | 44,594 | (4,324) | -9.7% | 82,504 |
| Storm water | | 17,989 | 18,280 | 18,680 | 1,583 | 10,710 | 9,541 | (1,169) | -12.3% | 18,680 |
| Infrastructure - Electricity | | 408,793 | 365,514 | 361,514 | 28,699 | 237,063 | 305,811 | 68,748 | 22.5% | 361,514 |
| Generation | | 71,316 | 70,799 | 70,799 | 3,675 | 24,199 | 51,135 | 26,936 | 52.7% | 70,799 |
| Transmission & Reticulation | | 273,633 | 237,433 | 232,833 | 21,127 | 171,664 | 203,671 | 32,007 | 15.7% | 232,833 |
| Street Lighting | | 63,844 | 57,282 | 57,882 | 3,897 | 41,200 | 51,005 | 9,805 | 19.2% | 57,882 |
| Infrastructure - Water | | 138,596 | 207,798 | 201,255 | 9,216 | 156,572 | 184,475 | 27,903 | 15.1% | 201,255 |
| Dams & Reservoirs | | 8,053 | 8,380 | 8,380 | 625 | 7,258 | 9,934 | 2,676 | 26.9% | 8,380 |
| Water purification | | 12,464 | 10,669 | 11,027 | 1,076 | 6,552 | 10,799 | 4,247 | 39.3% | 11,027 |
| Reticulation | | 118,080 | 188,749 | 181,849 | 7,515 | 142,761 | 163,741 | 20,980 | 12.8% | 181,849 |
| Infrastructure - Sanitation | | 64,158 | 55,141 | 55,570 | 4,021 | 43,806 | 52,763 | 8,957 | 17.0% | 55,570 |
| Reticulation | | 22,033 | 18,490 | 18,918 | 1,293 | 13,487 | 17,016 | 3,528 | 20.7% | 18,918 |
| Sewerage purification | | 42,125 | 36,652 | 36,652 | 2,728 | 30,319 | 35,748 | 5,429 | 15.2% | 36,652 |
| Infrastructure - Other | | 18,404 | 18,044 | 18,154 | 1,475 | 9,420 | 15,515 | 6,095 | 39.3% | 18,154 |
| Waste Management | | 18,404 | 18,044 | 18,154 | 1,475 | 9,420 | 15,515 | 6,095 | 39.3% | 18,154 |
| Community | | 236,988 | 188,375 | 125,811 | 9,134 | 69,864 | 96,716 | 26,852 | 27.8% | 125,811 |
| Parks & gardens | | 29,396 | 33,412 | 30,636 | 3,035 | 15,535 | 25,847 | 10,313 | 39.9% | 30,636 |
| Sportsfields & stadia | | 26 | 198 | 220 | - | 209 | 220 | 11 | 5.0% | 220 |
| Recreational facilities | | 12,629 | 16,342 | 14,787 | 309 | 7,156 | 12,354 | 5,198 | 42.1% | 14,787 |
| Fire, safety & emergency | | 25,723 | 23,538 | 23,645 | 1,346 | 16,189 | 19,262 | 3,073 | 16.0% | 23,645 |
| Security and policing | | 33,750 | 33,466 | 32,992 | 3,438 | 15,573 | 11,899 | (3,674) | -30.9% | 32,992 |
| Buses | | 5,562 | 5,077 | 5,102 | 47 | 1,527 | 3,752 | 2,225 | 59.3% | 5,102 |
| Cemeteries | | 5,882 | 4,975 | 4,975 | 88 | 2,456 | 3,464 | 1,008 | 29.1% | 4,975 |
| Other | | 124,021 | 71,367 | 13,455 | 871 | 11,219 | 19,918 | 8,699 | 43.7% | 13,455 |
| Other assets | | 356,360 | 438,919 | 379,701 | 28,140 | 202,211 | 317,298 | 115,087 | 36.3% | 379,701 |
| General vehicles | | 108,127 | 157,644 | 123,877 | 5,318 | 82,652 | 118,574 | 35,922 | 30.3% | 123,877 |
| Plant & equipment | | 36,103 | 44,647 | 32,084 | 2,246 | 13,690 | 26,277 | 12,587 | 47.9% | 32,084 |
| Computers - hardware/equipment | | 2,799 | 3,529 | 3,544 | 45 | (23) | 2,646 | 2,669 | 100.9% | 3,544 |
| Furniture and other office equipment | | 15,382 | 17,509 | 17,971 | 105 | 4,034 | 13,052 | 9,018 | 69.1% | 17,971 |
| Civic Land and Buildings | | 1,032 | 1,488 | 1,248 | 6 | 137 | 1,178 | 1,041 | 88.4% | 1,248 |
| Other Buildings | | 119,050 | 125,968 | 104,614 | 11,214 | 54,916 | 78,065 | 23,149 | 29.7% | 104,614 |
| Other Land | | 68,284 | 82,235 | 80,894 | 7,506 | 41,393 | 67,331 | 25,938 | 38.5% | 80,894 |
| Other | | 5,583 | 5,899 | 15,468 | 1,701 | 5,411 | 10,176 | 4,764 | 46.8% | 15,468 |
| Intangibles | | 79,643 | 72,141 | 73,263 | 1,570 | 52,928 | 61,167 | 8,239 | 13.5% | 73,263 |
| Computers - software & programming | | 79,643 | 72,141 | 73,263 | 1,570 | 52,928 | 61,167 | 8,239 | 13.5% | 73,263 |
| Total Repairs and Maintenance Expenditure | | 1,428,539 | 1,477,248 | 1,316,451 | 95,112 | 831,492 | 1,087,881 | 256,390 | 23.6% | 1,316,451 |

(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 | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|----------|------------------|---------------------|------------------|----------------|------------------|------------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| <u>Depreciation by Asset Class/Sub-class</u> | | | | | | | | | | |
| <u>Infrastructure</u> | | 932,417 | 957,834 | 1,157,325 | 80,291 | 762,311 | 839,127 | 76,817 | 9.2% | 1,157,325 |
| Infrastructure - Road transport | | 510,999 | 329,967 | 406,335 | 50,179 | 425,666 | 333,007 | (92,659) | -27.8% | 406,335 |
| Roads, Pavements & Bridges | | 349,224 | 220,217 | 304,583 | 41,197 | 284,808 | 231,204 | (53,604) | -23.2% | 304,583 |
| Storm water | | 161,775 | 109,750 | 101,752 | 8,982 | 140,858 | 101,803 | (39,055) | -38.4% | 101,752 |
| Infrastructure - Electricity | | 156,063 | 402,570 | 487,747 | 21,273 | 170,687 | 311,249 | 140,562 | 45.2% | 487,747 |
| Generation | | 115,733 | 117,690 | 125,648 | 9,510 | 134,049 | 127,132 | (6,917) | -5.4% | 125,648 |
| Transmission & Reticulation | | 15,854 | 284,880 | 342,036 | 10,447 | 29,059 | 166,947 | 137,888 | 82.6% | 342,036 |
| Street Lighting | | 24,476 | – | 20,063 | 1,317 | 7,580 | 17,170 | 9,591 | 55.9% | 20,063 |
| Infrastructure - Water | | 159,761 | 91,156 | 152,775 | 2,817 | 119,704 | 137,291 | 17,588 | 12.8% | 152,775 |
| Dams & Reservoirs | | 14,134 | 18,598 | 14,646 | 55 | 9,646 | 13,928 | 4,282 | 30.7% | 14,646 |
| Reticulation | | 145,627 | 72,558 | 138,129 | 2,762 | 110,058 | 123,363 | 13,305 | 10.8% | 138,129 |
| Infrastructure - Sanitation | | 18,540 | 16,907 | 3,882 | – | 5,528 | 3,804 | (1,723) | -45.3% | 3,882 |
| Reticulation | | 16,941 | 15,498 | 2,210 | – | 5,528 | 2,889 | (2,639) | -91.4% | 2,210 |
| Sewerage purification | | 1,599 | 1,409 | 1,672 | – | – | 916 | 916 | 100.0% | 1,672 |
| Infrastructure - Other | | 87,055 | 117,234 | 106,587 | 6,022 | 40,725 | 53,775 | 13,050 | 24.3% | 106,587 |
| Waste Management | | 6,154 | 5,917 | 7,022 | 1,832 | 7,678 | 4,676 | (3,002) | -64.2% | 7,022 |
| Transportation | | 13,628 | 21,302 | 16,919 | 1,867 | 9,104 | 6,425 | (2,679) | -41.7% | 16,919 |
| Other | | 67,273 | 90,015 | 82,646 | 2,322 | 23,943 | 42,673 | 18,730 | 43.9% | 82,646 |
| <u>Community</u> | | 101,781 | 70,699 | 83,561 | 6,829 | 93,968 | 65,643 | (28,325) | -43.2% | 83,561 |
| Parks & gardens | | 12,492 | – | – | – | – | – | – | – | – |
| Sportsfields & stadia | | 14,103 | 29,023 | 24,673 | 278 | 19,341 | 20,884 | 1,543 | 7.4% | 24,673 |
| Libraries | | 3,242 | 2,818 | 4,481 | – | 3,303 | 4,989 | 1,686 | 33.8% | 4,481 |
| Recreational facilities | | 3,564 | – | 217 | – | – | 298 | 298 | 100.0% | 217 |
| Fire, safety & emergency | | 702 | 1,409 | 1,672 | – | 2,715 | 1,823 | (892) | -48.9% | 1,672 |
| Security and policing | | 3,206 | 8,453 | 10,031 | – | 9,908 | – | (9,908) | – | 10,031 |
| Clinics | | 31,223 | 14,343 | 23,707 | 593 | 28,783 | 20,044 | (8,739) | -43.6% | 23,707 |
| Cemeteries | | 10,573 | 986 | 953 | – | 1,112 | 1,288 | 176 | 13.7% | 953 |
| Other | | 22,675 | 13,666 | 17,221 | 5,958 | 28,806 | 15,859 | (12,947) | -81.6% | 17,221 |
| <u>Investment properties</u> | | 305,339 | 168,816 | 200,328 | 15,246 | 291,662 | 246,630 | (45,032) | -18.3% | 200,328 |
| Housing development | | 300,296 | 151,514 | 179,797 | 13,272 | 273,746 | 224,681 | (49,065) | -21.8% | 179,797 |
| Other | | 5,043 | 17,301 | 20,531 | 1,974 | 17,916 | 21,950 | 4,033 | 18.4% | 20,531 |
| <u>Other assets</u> | | 50,481 | 46,715 | 58,843 | 3,530 | 37,792 | 53,549 | 15,757 | 29.4% | 58,843 |
| General vehicles | | 6,588 | – | – | – | – | – | – | – | – |
| Plant & equipment | | 842 | 845 | 1,003 | – | – | 412 | 412 | 100.0% | 1,003 |
| Computers - hardware/equipment | | 5,361 | 5,636 | 6,688 | – | 1,375 | 9,158 | 7,783 | 85.0% | 6,688 |
| Furniture and other office equipment | | 11,971 | 5,716 | 11,863 | 832 | 3,288 | 4,999 | 1,711 | 34.2% | 11,863 |
| Markets | | 1,935 | 1,550 | 1,839 | 371 | 496 | 831 | 335 | 40.3% | 1,839 |
| Other Buildings | | 10,217 | 17,329 | 20,564 | 1,993 | 15,928 | 17,083 | 1,154 | 6.8% | 20,564 |
| Other | | 13,565 | 15,639 | 16,886 | 335 | 16,704 | 21,066 | 4,362 | 20.7% | 16,886 |
| <u>Intangibles</u> | | 47,040 | 14,145 | 12,869 | 346 | 12,715 | 7,221 | (5,494) | -76.1% | 12,869 |
| Computers - software & programming | | 47,040 | 14,145 | 12,869 | 346 | 12,715 | 7,221 | (5,494) | -76.1% | 12,869 |
| Total Depreciation | | 1,437,059 | 1,258,208 | 1,512,927 | 106,242 | 1,198,447 | 1,212,170 | 13,723 | 1.1% | 1,512,927 |

(r) 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 2017** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that act.

Print name: **MOEKETSI MOSOLA**

City Manager of the City of Tshwane

Signature: _____

Date: _____