

F1/5/2
Umar Banda (012 358 8110)
MAYORAL COMMITTEE: 15 JUNE 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 31 MAY 2017

1. PURPOSE

This report provides information on progress with the financial performance of the City of Tshwane against the budget for the period ended 31 May 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: "The accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the mayor of the municipality and the relevant treasury a statement in the prescribed format on the state of the municipality's budget."

For the reporting period ended 31 May 2017, the ten working day reporting limit expires on **14 June 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 31 May 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 31 May 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 31 May 2017.

Summary Statement of Financial Performance:					
Description	Adjusted Budget 2016/17	YTD Adjusted Budget - 31 May 2017	YTD Actual - 31 May 2017	Variance	Variance
	R'000	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	29 790 048	27 402 418	26 746 835	(655 583)	-2%
Total Operating Expenditure	28 651 835	26 133 904	23 336 090	(2 797 814)	-11%
SURPLUS/DEFICIT	1 138 213	1 268 514	3 410 745	2 142 231	

The operating revenue, excluding capital transfers and contributions to the City of Tshwane, reflects an unfavourable variance of R656 million or 2% against the YTD budget for the period ended 31 May 2017.

The operating expenditure is underspent by R2,8 billion, which is 11% less than projected when compared to the YTD budget for the period.

The capital expenditure for the period amounts to R2,3 billion or 51%, a variance of R876 million or 28% against the YTD budget. The spending, excluding smart prepaid meters, represents 64%.

Cash and equivalents as at 31 May 2017 amount to R1,7 billion.

The following are impending shortfalls on revenue:

- An under-recovery of R212 million on water revenue, mainly due to the implementation of water restrictions.
- Other revenue line items are under-recovered by R169 million (mainly on A Re Yeng fare revenue, transport fees, township development contribution and VAT corrections direct income).

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 31 May 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 consideration 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 R656 million or 2% against the YTD budget for the period ended 31 May 2017.

The operating expenditure is underspent by R2,8 billion, which is 11% less than projected when compared to the YTD budget for the period.

The capital expenditure for the period amounts to R2,3 billion, a variance of R876 million or 28% against the YTD projections.

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 it be noted that the report has been set up in compliance with Section 71 of the MFMA and the Municipal Budget and Reporting Regulations.
- That the impending shortfall on revenue, as highlighted in the report, be addressed in terms of 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)**

GROUP FINANCIAL SERVICES

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT (MONTHLY AND THIRD QUARTER BUDGET STATEMENT) FOR THE PERIOD ENDING 31 MAY 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: M11 MAY 2017

Table of contents

PART 1: IN-YEAR REPORT	7
<u>1.1</u> Mayor's report	8
<u>1.2</u> Recommendations	8
<u>1.3</u> Executive summary	8
<u>1.4</u> In-year budget statement tables	17
(a) Table C1: Consolidated monthly budget statement – summary	18
(b) Table C2: Consolidated monthly budget statement – financial performance (standard classification)	19
(c) Table C3: Consolidated monthly budget statement – financial performance (revenue and expenditure by municipal vote)	20
(d) Table C4: Consolidated monthly budget statement – financial performance (revenue and expenditure)	21
(e) Table C5: Consolidated monthly budget statement – capital expenditure by vote, standard classification and funding	22
(f) Table C6: Consolidated monthly budget statement – financial position	23
(g) Table C7: Consolidated monthly budget statement – cash flow	24
PART 2: SUPPORTING DOCUMENTATION	25
(a) Table SC1: Material variance explanations	25
(b) Table SC2: Monthly budget statement – performance indicators	27
(c) Table SC3: Monthly budget statement – aged debtors	27
(d) Table SC4: Monthly budget statement – aged creditors	28
(e) Table SC5: Monthly budget statement – investment portfolio	29
(f) Table SC6: Monthly budget statement – transfers and grant receipts	29
(g) Table SC7(1): Monthly budget statement – transfers and grant expenditures	30
(h) Table SC7(2): Monthly budget statement – expenditure against approved rollovers	31
(i) Table SC8: Monthly budget statement – councillor and staff benefits	33
(j) Table SC9: Monthly budget statement – actual and revised targets for cash receipts	34
(k) Table SC10: Monthly budget statement – parent municipality financial performance (revenue and expenditure)	35
(l) Table SC11: Monthly budget statement – summary of municipal entities	36
(m) Table SC12: Consolidated monthly budget statement – capital expenditure trend	37
(n) Table SC13a: Consolidated monthly budget statement – capital expenditure on new assets by asset class	38
(o) Table SC13b: Consolidated monthly budget statement – capital expenditure on renewal of existing assets by asset class	39
(p) Table SC13c: Consolidated monthly budget statement – capital expenditure on repairs and maintenance by asset class	40
(q) Table SC13d: Consolidated monthly budget statement – depreciation by asset class	41
(r) Municipal manager's quality certification	42

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 it be noted that the report has been set up in compliance with Section 71 of the MFMA and the Municipal Budget and Reporting Regulations.
- That the impending shortfall on revenue, as highlighted in the report, be addressed in terms of 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 31 May 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) - M11 May

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	565 554	5 402 878	5 352 454	50 424	1%	5 884 124
Service charges - electricity revenue		9 340 209	11 360 246	10 853 364	902 507	10 281 148	9 996 694	284 454	3%	10 853 364
Service charges - water revenue		3 128 469	3 995 130	3 565 712	243 372	2 909 261	3 121 394	(212 133)	-7%	3 565 712
Service charges - sanitation revenue		760 693	949 597	849 591	66 767	759 569	764 665	(5 096)	-1%	849 591
Service charges - refuse revenue		1 128 046	1 205 390	1 225 390	105 071	1 144 997	1 124 570	20 427	2%	1 225 390
Service charges - other		232 687	209 560	271 560	33 645	280 084	250 341	29 743	12%	271 560
Rental of facilities and equipment		135 349	136 321	141 383	10 480	116 299	131 590	(15 291)	-12%	141 383
Interest earned - external investments		57 274	43 089	45 089	(478)	84 415	60 731	23 685	39%	45 089
Interest earned - outstanding debtors		406 006	238 451	445 861	53 975	544 266	417 746	126 519	30%	445 861
Fines		313 549	198 658	303 348	23 596	301 441	278 757	22 684	8%	303 348
Licences and permits		48 743	60 564	50 895	3 200	41 046	46 699	(5 653)	-12%	50 895
Agency services		279	9 299	—	—	—	—	—	—	—
Transfers recognised - operational		3 518 256	4 240 323	4 206 723	60 393	4 139 170	4 152 966	(13 796)	0%	4 206 723
Other revenue		1 027 750	1 799 117	997 007	78 731	742 261	912 144	(169 883)	-19%	997 007
Gains on disposal of PPE		165 268	—	950 000	—	—	791 667	(791 667)	-100%	950 000
Total Revenue (excluding capital transfers and contributions)		25 646 399	30 209 869	29 790 048	2 146 812	26 746 835	27 402 418	(655 583)	-2%	29 790 048
Expenditure By Type										
Employee related costs		7 472 284	7 825 169	8 032 194	633 897	7 124 224	7 417 138	(292 914)	-4%	8 032 194
Remuneration of councillors		112 443	125 834	125 828	13 291	110 873	114 506	(3 632)	-3%	125 828
Debt impairment		1 278 920	908 053	1 065 302	209 748	1 044 223	965 457	78 766	8%	1 065 302
Depreciation & asset impairment		1 437 059	1 258 208	1 512 927	114 285	1 312 732	1 350 286	(37 555)	-3%	1 512 927
Finance charges		1 137 968	1 057 982	1 284 416	(10 380)	792 710	1 350 084	(557 374)	-41%	1 284 416
Bulk purchases		8 728 503	9 956 609	9 753 809	664 688	7 919 942	8 771 111	(851 169)	-10%	9 753 809
Other materials		227 064	283 940	269 800	28 713	199 651	240 063	(40 412)	-17%	269 800
Contracted services		3 180 721	2 743 440	2 714 913	230 583	2 338 444	2 500 212	(161 768)	-6%	2 714 913
Transfers and grants		23 265	288 055	282 780	26 218	(81 356)	202 221	(283 576)	-140%	282 780
Other expenditure		4 086 889	3 834 659	3 609 864	370 796	2 572 152	3 219 723	(647 572)	-20%	3 609 864
Loss on disposal of PPE		104 842	1	1	100	2 495	3 102	(607)	-20%	1
Total Expenditure		27 789 957	28 281 950	28 651 835	2 281 939	23 336 090	26 133 904	(2 797 814)	-11%	28 651 835
Surplus/(Deficit)		(2 143 559)	1 927 919	1 138 213	(135 126)	3 410 745	1 268 514	2 142 231	0	1 138 213
Transfers recognised - capital		2 452 210	2 370 209	2 416 086	218 694	1 729 006	2 018 991	(289 985)	(0)	2 416 086
Surplus/(Deficit) after capital transfers & contributions		308 651	4 298 127	3 554 299	83 568	5 139 751	3 287 505			3 554 299
Taxation		23	500	500	—	150	458	(308)	(0)	500
Surplus/(Deficit) after taxation		308 628	4 297 627	3 553 799	83 568	5 139 601	3 287 046			3 553 799
Surplus/(Deficit) attributable to municipality		308 628	4 297 627	3 553 799	83 568	5 139 601	3 287 046			3 553 799
Surplus/ (Deficit) for the year		308 628	4 297 627	3 553 799	83 568	5 139 601	3 287 046			3 553 799

The YTD actual revenue amounts to R26,7 billion and reflects an unfavourable variance of R656 million or 2% against the YTD budget of R27,4 billion.

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

- Service charges: Water (R212 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 (R15,3 million unfavourable) – due to the expiry of contracts on business leases and non-payment by tenants. 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 are occupying these properties and legitimise their occupation.

- Licences and Permits (R5,6 million unfavourable) – mainly due to a decline in applications.
- Transfers Recognised: Operational (R13,8 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 (R170 million unfavourable) – mainly because of the following revenue items:
 - Transport Fees were under-recovered as a result of interruptions of service caused by labour action and inconsistent provision of service resulting in low consumer confidence. The Automated Fare Collection (AFC) revenue is also not included in the April and May sales, which will be reflected once journals are posted.
 - The A Re Yeng Fare Revenue was under-recovered as a result of the delay in the roll-out of Line 1A, as well as interruptions related to the operations on Line 2A caused by bus driver strikes.
 - Township Development Contributions for electricity, 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 for this service as received from developers. This service cannot be predicted.
 - VAT Corrections Direct Income is under-recovered – currently busy with the reconciliation of the previous year’s VAT savings; the line item is not easily predictable as it depends on VAT savings available.
- Gains on Disposal of PPE (R792 million unfavourable) – this relates to smart meter projects; the contract is currently under judicial review.

The YTD actual expenditure amounts to R23,3 billion and indicates an underspending variance of R2,8 billion or 11% against the YTD budget of R26,1 billion.

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

- Employee-related Costs (R293 million underspent) – underspending relates mainly to leave provision and post-employment pension benefits. This transaction will be posted at year end.
- Depreciation (R38 million underspent) – the calculation is being aligned to the asset verification and purification process.

- Finance Charges (R557 million underspent) – journals for the interests on loan are still to be processed.
- Bulk Purchases (R851 million underspent) – due to a decline in purchases on water (R248 million) and electricity (R603 million), as these are demand driven. The expenditure is expected to increase on bulk electricity during the winter season and the payment for Eskom bulk electricity will be made once the invoice has been received.
- Other Materials (R40 million underspent) – mainly due to underspending on chemicals. Currently, some of the power stations are not generating electricity. A new tender has been awarded to assist with placing orders for chemicals.
- Contracted Services (R162 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 since January 2017 to date.
 - Household Refuse Removal – an underspending due to a delay in processing outstanding transactions. The full allocation is committed.
 - Consultants Fees – due to delays in the authorisation of invoices. Invoices have since been authorised and are in the process of payment.
 - Electricity Reticulation – the funding is utilised for maintenance purposes to comply with NERSA requirements, and to conform to the OHS Act in ensuring a reliable quality of electricity supply.
 - Power Stations – an underspending due to 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. Work is still in progress and will be expensed before the year end.
 - Connections – the service providers on the tender for the water meter connections, repairs and maintenance and related works are utilised as and when required.
- Transfers and Grants (R284 million underspent) – reversal of an accrual for invoices that were not paid in the 2015/16 financial year.
- Other Expenditure (R648 million underspent) – mainly due to underspending on the following line items:
 - Housing Top Structures – as a result of delays in some of the projects caused by work stoppages of subcontractors demanding higher rates and the enrolment of projects with the National Home Builders Registration Council (NHBRC) by the Gauteng Government.
 - Leased Buildings – underspent due to delays in the creation of purchase orders and rental payments still to be effected. The average rental payment per month was R26 million on leased buildings.

- Rental of Plant and Equipment – due to a delay in the creation of requisitions and purchase orders on the E-Procurement system.
- Telecommunications – due to the delays in payment of service providers.
- Gautrans – an underspending due to the changes in the preliminary design and the revision of scope for the project. A service provider has been appointed for the project recently. The balance will be requested to be rolled over, as it will not be spent by the year end.
- Insurance Premiums and Excesses – departments could not finalise opex claims, as they were not linked to Insurance Projects on E-Procurement, and were unable to create purchase requisitions.
- Re Aga Tshwane – due to delays in the creation of purchase requisitions, emergency requisitions were 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 R2,3 billion and a variance of R876 million or 28% against the YTD budget.

Summary statement of Capital Expenditure:						
Description	Adjusted Budget 2016/17	YTD Adjusted Budget - 31 May 2017	YTD Actual - 31 May 2017	Variance	Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	4 524 586	3 165 322	2 289 065	(876 257)	-28%	51%
TOTAL Capital Financing	4 524 586	3 165 322	2 289 065	(876 257)	-28%	51%

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 31 May 2017 amounts to R2,3 billion against the projection of R3,2 billion, reflecting a variance of R876 million or 28%. The total percentage spent against the total budget amounts to 51%. The spending, excluding smart prepaid meters, represents 64%.

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)

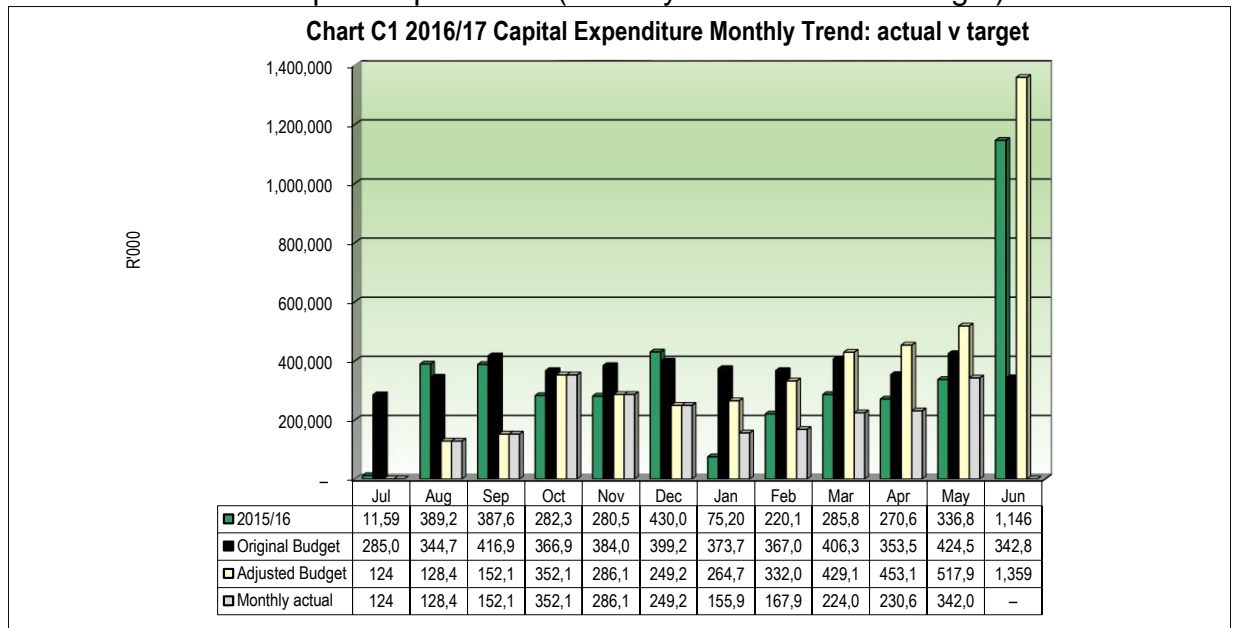
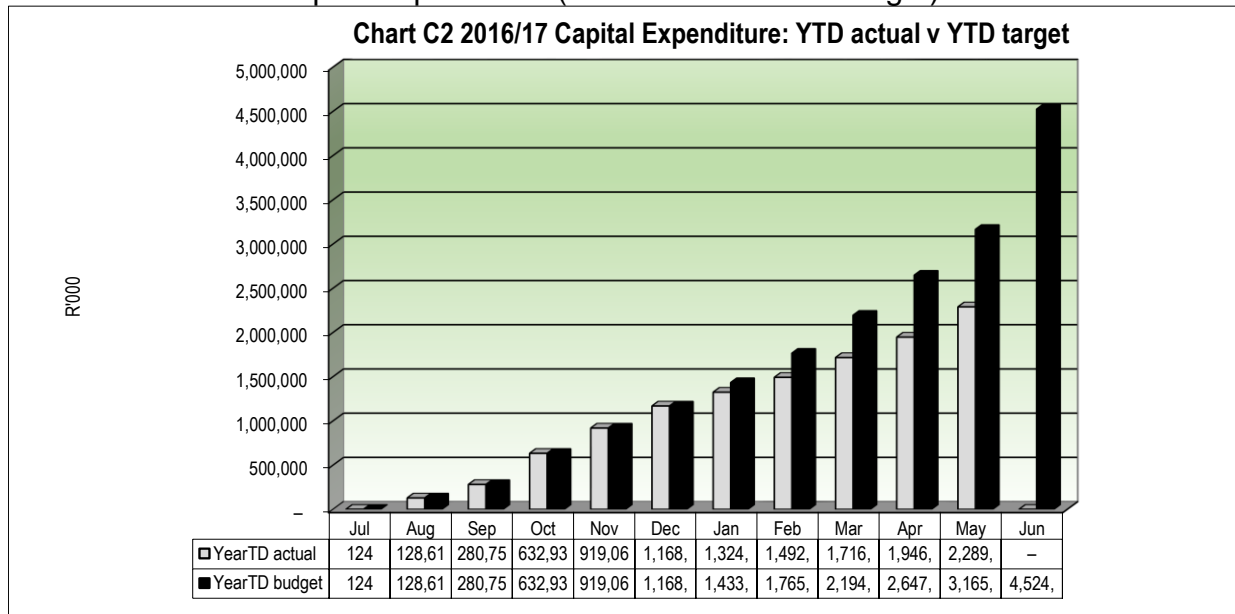


Chart C2: 2016/17 capital expenditure (YTD actual vs YTD target)



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 31 May 2017, amounts to R23,6 billion against the

adjusted budget of R22,4 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 and C7 and detailed in Table SC9 indicates the following:

- The closing balance of the cash and cash equivalents as at the end of May 2017 amounts to R1,7 billion (this amount includes the sinking fund).
- The cash flow from operating activities is R2,9 billion compared to the target of R4,8 billion.
- The cash flow from investing activities amounts to R1,9 billion compared to a target of R3,9 billion, due to underspending on capital expenditure.
- The cash flow from financing activities amounts to R496 million compared to a target of R429 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 total debtors amount to R8,9 billion.

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 R4,9 billion is outstanding in this category compared to R4 billion outstanding in the 2015/16 financial year.

Chart C3: Aged consumer debtors' analysis

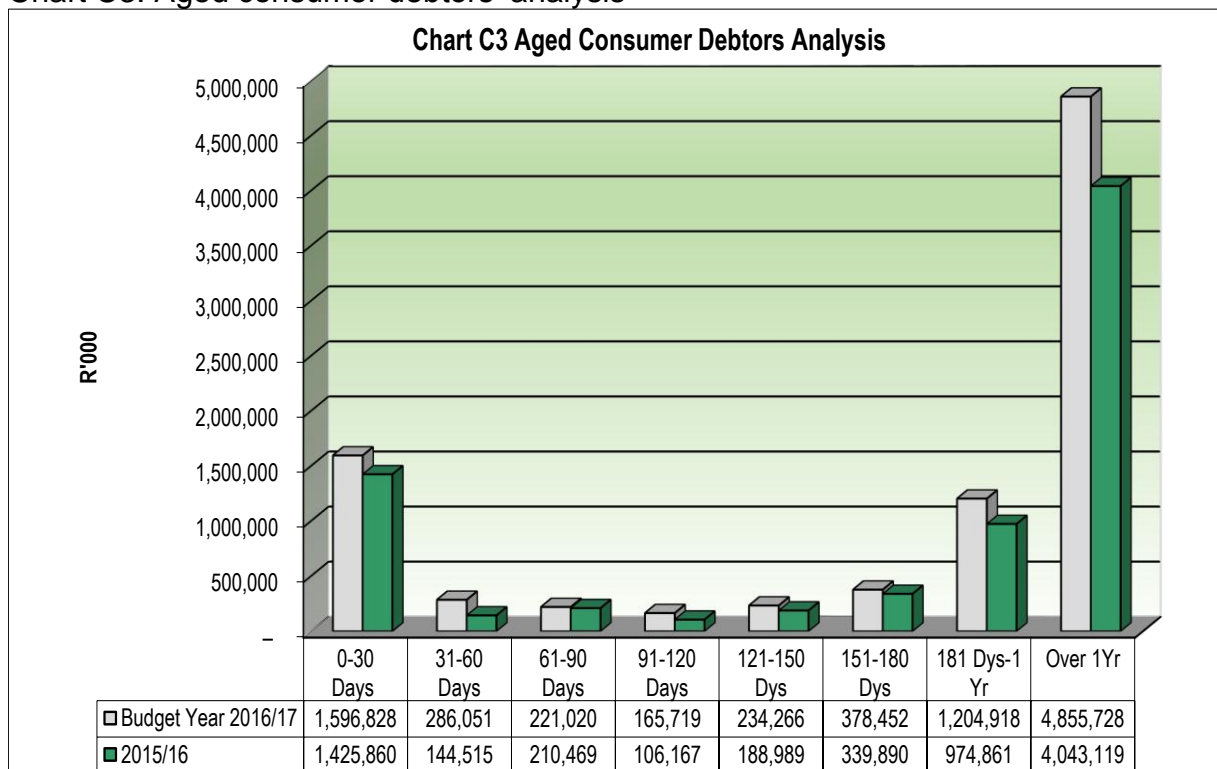
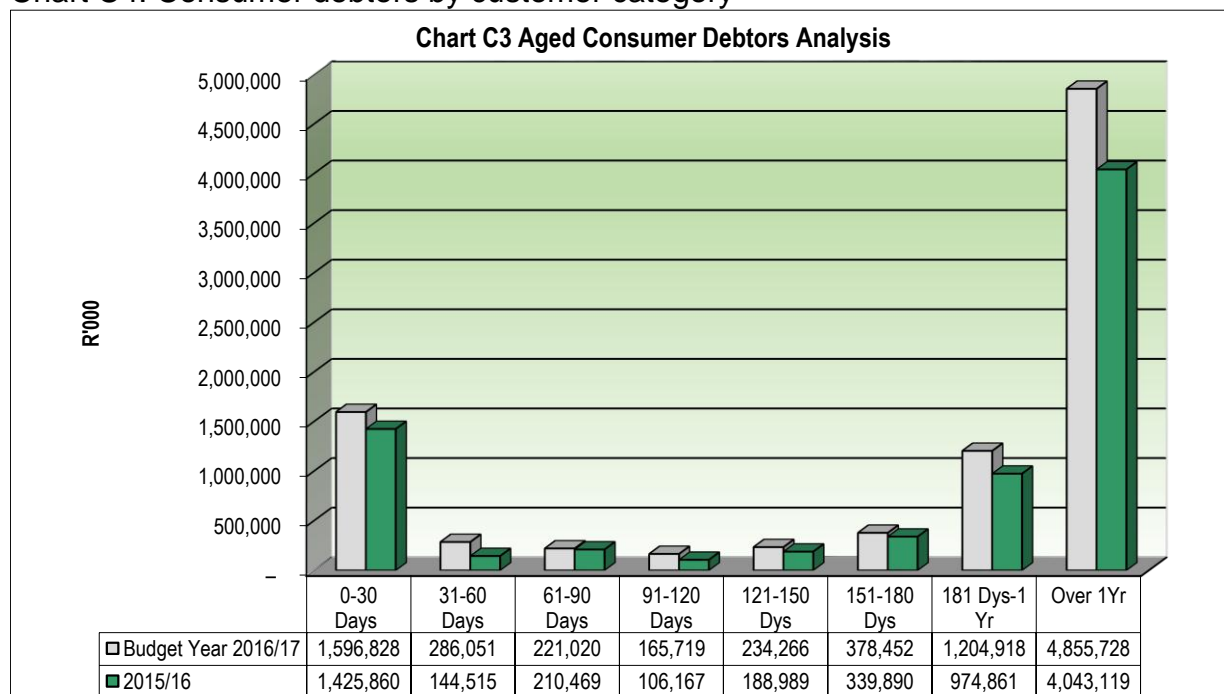


Chart C4 below shows that the increase in the customer category is attributable to households, which reflect an increase of R164 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

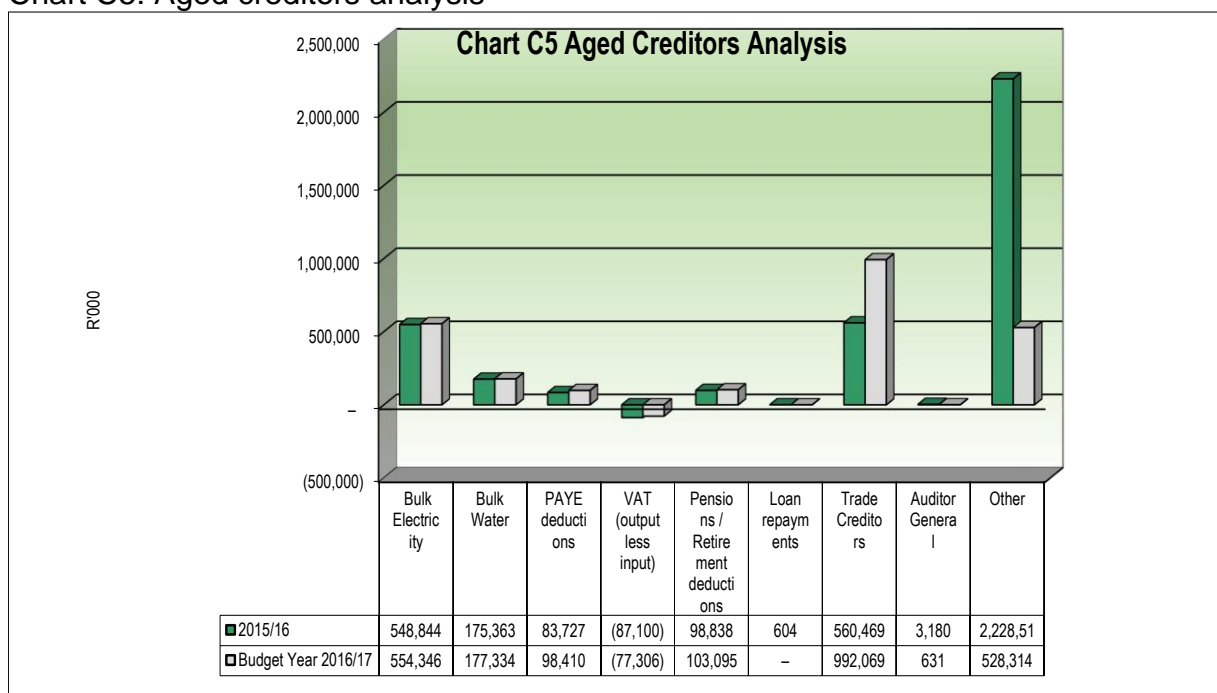


Creditors age analysis

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 R1,6 billion.

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

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

As at 31 May 2017, the receipts total R6,9 billion against the YTD budget of R6,9 billion.

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 R6 billion against the YTD budget of R6,4 billion.

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 31 May 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 - M11 May

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	565,554	5,402,878	5,352,454	50,424	1%	5,884,124
Service charges	14,590,105	17,719,923	16,765,617	1,351,362	15,375,059	15,257,664	117,395	1%	16,765,617
Investment revenue	57,274	43,089	45,089	(478)	84,415	60,731	23,685	39%	45,089
Transfers recognised - operational	3,518,256	4,240,323	4,206,723	60,393	4,139,170	4,152,966	(13,796)	-0%	4,206,723
Other own revenue	2,096,944	2,442,410	2,888,495	169,983	1,745,313	2,578,603	(833,291)	-32%	2,888,495
Total Revenue (excluding capital transfers and contributions)	25,646,399	30,209,869	29,790,048	2,146,812	26,746,835	27,402,418	(655,583)	-2%	29,790,048
Employee costs	7,472,284	7,825,169	8,032,194	633,897	7,124,224	7,417,138	(292,914)	-4%	8,032,194
Remuneration of Councillors	112,443	125,834	125,828	13,291	110,873	114,506	(3,632)	-3%	125,828
Depreciation & asset impairment	1,437,059	1,258,208	1,512,927	114,285	1,312,732	1,350,286	(37,555)	-3%	1,512,927
Finance charges	1,137,968	1,057,982	1,284,416	(10,380)	792,710	1,350,084	(557,374)	-41%	1,284,416
Materials and bulk purchases	8,955,567	10,240,550	10,023,609	693,402	8,119,593	9,011,175	(891,581)	-10%	10,023,609
Transfers and grants	23,265	288,055	282,780	26,218	(81,356)	202,221	(283,576)	-140%	282,780
Other expenditure	8,651,371	7,486,153	7,390,080	811,228	5,957,313	6,688,494	(731,181)	-11%	7,390,080
Total Expenditure	27,789,957	28,281,950	28,651,835	2,281,939	23,336,090	26,133,904	(2,797,814)	-11%	28,651,835
Surplus/(Deficit)	(2,143,559)	1,927,919	1,138,213	(135,126)	3,410,745	1,268,514	2,142,231	169%	1,138,213
Transfers recognised - capital	2,452,210	2,370,209	2,416,086	218,694	1,729,006	2,018,991	(289,985)	-14%	2,416,086
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	308,651	4,298,127	3,554,299	83,568	5,139,751	3,287,505	1,852,246	56%	3,554,299
Surplus/ (Deficit) for the year	308,651	4,298,127	3,554,299	83,568	5,139,751	3,287,505	1,852,246	56%	3,554,299
Capital expenditure & funds sources									
Capital expenditure	3,968,594	4,465,209	4,524,586	342,099	2,289,065	3,165,322	(876,257)	-28%	4,524,586
Capital transfers recognised	2,444,971	2,359,950	2,405,828	217,915	1,719,266	1,978,564	(259,299)	-13%	2,405,828
Public contributions & donations	155,127	110,000	110,000	9,672	63,788	80,884	(17,096)	-21%	110,000
Borrowing	1,194,839	1,010,259	1,010,259	107,802	485,926	688,018	(202,091)	-29%	1,010,259
Internally generated funds	173,657	985,000	998,500	6,710	20,085	417,855	(397,771)	-95%	998,500
Total sources of capital funds	3,968,594	4,465,209	4,524,586	342,099	2,289,065	3,165,322	(876,257)	-28%	4,524,586
Financial position									
Total current assets	5,430,594	7,720,990	6,955,260		6,346,986				6,955,260
Total non current assets	36,505,276	41,070,534	37,897,828		37,471,163				37,897,828
Total current liabilities	9,042,127	6,865,941	7,192,576		6,417,198				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		23,621,458				22,375,161
Cash flows									
Net cash from (used) operating	3,175,968	5,692,612	5,546,073	135,362	2,990,242	4,783,602	1,793,360	37%	5,546,073
Net cash from (used) investing	(3,297,106)	(4,881,039)	(4,727,190)	(249,573)	(1,942,918)	(3,939,509)	(1,996,591)	51%	(3,777,190)
Net cash from (used) financing	706,669	305,283	386,760	163,102	(496,310)	429,489	925,799	216%	386,760
Cash/cash equivalents at the month/year end	1,186,049	3,129,652	2,383,648	–	1,737,063	2,451,588	714,525	29%	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	1,596,828	286,051	221,020	165,719	234,266	378,452	1,204,918	4,855,728	8,942,982
Creditors Age Analysis									
Total Creditors	2,376,892	–	–	–	–	–	–	–	2,376,892

**(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) - M11 May

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	607,527	9,262,967	9,087,499	175,469	2%	9,631,637
Executive and council		74,581	64,255	69,850	1,700	58,747	54,783	3,964	7%	69,850
Budget and treasury office		8,658,446	9,164,886	9,378,210	593,407	8,999,824	8,845,086	154,737	2%	9,378,210
Corporate services		381,333	181,533	183,578	12,421	204,396	187,629	16,767	9%	183,578
<i>Community and public safety</i>		1,438,358	1,260,256	1,389,013	86,316	1,140,162	1,288,455	(148,292)	-12%	1,389,013
Community and social services		83,393	41,984	63,449	2,511	55,954	43,281	12,673	29%	63,449
Sport and recreation		38,451	19,744	26,719	2,687	24,393	23,851	542	2%	26,719
Public safety		335,150	210,096	314,208	24,637	314,627	290,806	23,821	8%	314,208
Housing		860,927	859,608	855,812	56,116	621,642	806,830	(185,188)	-23%	855,812
Health		120,436	128,824	128,824	366	123,546	123,687	(141)	0%	128,824
<i>Economic and environmental services</i>		1,733,807	1,810,803	1,850,978	157,444	1,363,477	1,505,698	(142,221)	-9%	1,850,978
Planning and development		245,088	272,256	347,333	24,845	269,101	316,562	(47,462)	-15%	347,333
Road transport		1,488,159	1,538,262	1,503,360	132,564	1,094,342	1,188,898	(94,557)	-8%	1,503,360
Environmental protection		560	285	285	35	35	237	(202)	-85%	285
<i>Trading services</i>		15,594,094	19,889,927	19,112,049	1,496,125	16,509,453	17,335,864	(826,410)	-5%	19,112,049
Electricity		10,009,623	13,025,754	12,462,836	970,577	10,825,170	11,402,277	(577,107)	-5%	12,462,836
Water		3,354,541	4,407,221	4,184,854	312,139	3,521,100	3,670,623	(149,523)	-4%	4,184,854
Waste water management		1,040,753	1,169,283	1,138,933	105,543	978,724	1,053,348	(74,624)	-7%	1,138,933
Waste management		1,189,178	1,287,669	1,325,427	107,866	1,184,459	1,209,616	(25,157)	-2%	1,325,427
<i>Other</i>	4	217,966	207,917	221,957	18,094	199,632	203,436	(3,804)	-2%	221,957
Total Revenue - Standard	2	28,098,585	32,579,578	32,205,634	2,365,507	28,475,691	29,420,950	(945,259)	-3%	32,205,634
Expenditure - Standard			32,579,578							
<i>Governance and administration</i>		6,022,427	5,443,422	5,806,515	507,620	4,707,539	5,544,142	(836,603)	-15%	5,806,515
Executive and council		1,407,585	1,476,361	1,692,035	144,262	1,469,321	1,555,662	(86,340)	-6%	1,692,035
Budget and treasury office		890,774	900,521	829,181	108,444	535,271	725,160	(189,890)	-26%	829,181
Corporate services		3,724,069	3,066,540	3,285,299	254,915	2,702,947	3,263,320	(560,373)	-17%	3,285,299
<i>Community and public safety</i>		4,190,152	4,057,236	4,059,704	365,861	3,361,529	3,665,232	(303,704)	-8%	4,059,704
Community and social services		633,036	648,858	621,960	65,607	527,519	558,238	(30,719)	-6%	621,960
Sport and recreation		493,374	474,224	564,713	47,816	451,598	519,837	(68,239)	-13%	564,713
Public safety		1,999,106	1,776,049	1,665,089	158,269	1,487,822	1,510,769	(22,946)	-2%	1,665,089
Housing		565,195	654,321	687,085	52,759	441,752	601,956	(160,204)	-27%	687,085
Health		499,440	503,782	520,857	41,409	452,838	474,434	(21,596)	-5%	520,857
<i>Economic and environmental services</i>		2,504,888	2,546,866	2,724,705	197,403	2,188,193	2,333,078	(144,884)	-6%	2,724,705
Planning and development		675,696	766,918	768,126	48,561	637,295	709,344	(72,049)	-10%	768,126
Road transport		1,797,162	1,746,832	1,923,719	146,747	1,526,822	1,596,193	(69,371)	-4%	1,923,719
Environmental protection		32,030	33,116	32,860	2,095	24,076	27,541	(3,465)	-13%	32,860
<i>Trading services</i>		14,894,128	16,058,150	15,862,301	1,195,481	12,914,233	14,414,699	(1,500,466)	-10%	15,862,301
Electricity		10,058,665	10,570,122	10,301,456	714,829	8,651,595	9,359,768	(708,173)	-8%	10,301,456
Water		3,022,606	3,710,421	3,674,677	305,398	2,734,211	3,305,004	(570,794)	-17%	3,674,677
Waste water management		545,600	555,495	636,079	69,829	499,609	573,762	(74,153)	-13%	636,079
Waste management		1,267,257	1,222,112	1,250,089	105,426	1,028,819	1,176,166	(147,347)	-13%	1,250,089
<i>Other</i>		178,362	176,277	198,609	15,573	164,596	176,753	(12,157)	-7%	198,609
Total Expenditure - Standard	3	27,789,957	28,281,950	28,651,835	2,281,939	23,336,090	26,133,904	(2,797,814)	-11%	28,651,835
Surplus/ (Deficit) for the year		308,628	4,297,627	3,553,799	83,568	5,139,601	3,287,046	1,852,555	56%	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) - M11 May

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	–	46,774	36,679	10,095	27.5%	48,500
Vote 2 - Economic Development & Spatial Planning Department		201,473	228,179	301,256	22,456	238,145	275,944	(37,798)	-13.7%	301,256
Vote 3 - Emergency Management Services Department		85,606	77,358	77,362	1,137	72,807	76,994	(4,187)	-5.4%	77,362
Vote 4 - Environment & Agriculture Management Department		1,373,919	1,436,486	1,497,457	123,285	1,353,615	1,369,496	(15,881)	-1.2%	1,497,457
Vote 5 - Group Communication & Marketing Department		43,629	45,210	47,210	2,389	30,969	41,563	(10,594)	-25.5%	47,210
Vote 6 - Group Financial Services Department		8,721,955	9,215,491	9,430,815	592,881	9,090,396	8,913,831	176,565	2.0%	9,430,815
Vote 7 - Group Human Capital Management Department		30,998	23,018	22,025	1,106	19,200	19,640	(439)	-2.2%	22,025
Vote 8 - Health Department		54,494	57,144	57,144	22	57,731	53,201	4,530	8.5%	57,144
Vote 9 - Housing & Human Settlement Department		975,608	1,025,199	825,953	59,013	642,120	805,532	(163,412)	-20.3%	825,953
Vote 10 - Metro Police Department		315,597	204,503	308,613	23,861	307,626	284,366	23,260	8.2%	308,613
Vote 11 - Regional Operations & Coordination Department		248,867	237,234	233,164	17,040	194,870	216,617	(21,747)	-10.0%	233,164
Vote 12 - Roads & Transport Department		1,385,928	1,427,003	1,397,881	124,726	999,293	1,093,571	(94,278)	-8.6%	1,397,881
Vote 13 - Shared Services Department		9,552	393	1,203	1	138	1,044	(905)	-86.7%	1,203
Vote 14 - Utility Services Department		14,255,363	18,410,390	17,786,204	1,382,458	15,269,841	16,093,474	(823,633)	-5.1%	17,786,204
Vote 15 - Other Departments		332,965	143,468	170,847	15,132	152,164	138,999	13,165	9.5%	170,847
Total Revenue by Vote	2	28,098,585	32,579,578	32,205,634	2,365,507	28,475,691	29,420,950	(945,259)	-3.2%	32,205,634
Expenditure by Vote	1									
Vote 1 - City Manager Department		134,277	143,899	131,751	7,146	109,781	120,023	(10,243)	-8.5%	131,751
Vote 2 - Economic Development & Spatial Planning Department		630,045	720,897	713,738	45,490	589,204	657,947	(68,742)	-10.4%	713,738
Vote 3 - Emergency Management Services Department		607,778	620,382	631,735	52,072	557,552	576,265	(18,712)	-3.2%	631,735
Vote 4 - Environment & Agriculture Management Department		634,129	677,525	740,643	52,524	494,477	674,982	(180,505)	-26.7%	740,643
Vote 5 - Group Communication & Marketing Department		160,423	148,697	127,682	5,864	114,608	114,777	(170)	-0.1%	127,682
Vote 6 - Group Financial Services Department		1,897,197	1,502,514	1,647,709	102,382	1,142,945	1,717,230	(574,285)	-33.4%	1,647,709
Vote 7 - Group Human Capital Management Department		264,282	273,673	273,065	23,054	238,867	248,364	(9,498)	-3.8%	273,065
Vote 8 - Health Department		311,602	310,610	324,551	24,715	279,685	295,848	(16,164)	-5.5%	324,551
Vote 9 - Housing & Human Settlement Department		648,814	790,686	676,984	30,595	427,016	601,492	(174,477)	-29.0%	676,984
Vote 10 - Metro Police Department		2,028,102	1,841,715	2,076,565	197,722	1,891,903	1,888,740	3,163	0.2%	2,076,565
Vote 11 - Regional Operations & Coordination Department		3,659,112	3,401,966	3,461,786	321,307	3,068,631	3,203,283	(134,652)	-4.2%	3,461,786
Vote 12 - Roads & Transport Department		1,310,205	1,230,897	1,440,683	101,897	1,135,478	1,199,095	(63,617)	-5.3%	1,440,683
Vote 13 - Shared Services Department		1,445,194	1,351,747	1,296,414	170,833	1,137,511	1,188,576	(51,065)	-4.3%	1,296,414
Vote 14 - Utility Services Department		12,212,990	13,559,757	13,407,460	988,145	10,764,239	12,070,151	(1,305,911)	-10.8%	13,407,460
Vote 15 - Other Departments		1,845,806	1,706,986	1,701,069	158,193	1,384,195	1,577,130	(192,935)	-12.2%	1,701,069
Total Expenditure by Vote	2	27,789,957	28,281,950	28,651,835	2,281,939	23,336,090	26,133,904	(2,797,814)	-10.7%	28,651,835
Surplus/ (Deficit) for the year	2	308,628	4,297,627	3,553,799	83,568	5,139,601	3,287,046	1,852,555	56.4%	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) - M11 May

City of Portland - Table 04 Consolidated Monthly Budget Statement - Financial Statements (Revenue and Expenditure) - 2017										
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	565 554	5 402 878	5 352 454	50 424	1%	5 884 124
Service charges - electricity revenue		9 340 209	11 360 246	10 853 364	902 507	10 281 148	9 996 694	284 454	3%	10 853 364
Service charges - water revenue		3 128 469	3 995 130	3 565 712	243 372	2 909 261	3 121 394	(212 133)	-7%	3 565 712
Service charges - sanitation revenue		760 693	949 597	849 591	66 767	759 569	764 665	(5 096)	-1%	849 591
Service charges - refuse revenue		1 128 046	1 205 390	1 225 390	105 071	1 144 997	1 124 570	20 427	2%	1 225 390
Service charges - other		232 687	209 560	271 560	33 645	280 084	250 341	29 743	12%	271 560
Rental of facilities and equipment		135 349	136 321	141 383	10 480	116 299	131 590	(15 291)	-12%	141 383
Interest earned - external investments		57 274	43 089	45 089	(478)	84 415	60 731	23 685	39%	45 089
Interest earned - outstanding debtors		406 006	238 451	445 861	53 975	544 266	417 746	126 519	30%	445 861
Fines		313 549	198 658	303 348	23 596	301 441	278 757	22 684	8%	303 348
Licences and permits		48 743	60 564	50 895	3 200	41 046	46 699	(5 653)	-12%	50 895
Agency services		279	9 299	-	-	-	-	-	-	-
Transfers recognised - operational		3 518 256	4 240 323	4 206 723	60 393	4 139 170	4 152 966	(13 796)	0%	4 206 723
Other revenue		1 027 750	1 799 117	997 007	78 731	742 261	912 144	(169 883)	-19%	997 007
Gains on disposal of PPE		165 268	-	950 000	-	-	791 667	(791 667)	-100%	950 000
Total Revenue (excluding capital transfers and contributions)		25 646 399	30 209 869	29 790 048	2 146 812	26 746 835	27 402 418	(655 583)	-2%	29 790 048
Expenditure By Type										
Employee related costs		7 472 284	7 825 169	8 032 194	633 897	7 124 224	7 417 138	(292 914)	-4%	8 032 194
Remuneration of councillors		112 443	125 834	125 828	13 291	110 873	114 506	(3 632)	-3%	125 828
Debt impairment		1 278 920	908 053	1 065 302	209 748	1 044 223	965 457	78 766	8%	1 065 302
Depreciation & asset impairment		1 437 059	1 258 208	1 512 927	114 285	1 312 732	1 350 286	(37 555)	-3%	1 512 927
Finance charges		1 137 968	1 057 982	1 284 416	(10 380)	792 710	1 350 084	(557 374)	-41%	1 284 416
Bulk purchases		8 728 503	9 956 609	9 753 809	664 688	7 919 942	8 771 111	(851 169)	-10%	9 753 809
Other materials		227 064	283 940	269 800	28 713	199 651	240 063	(40 412)	-17%	269 800
Contracted services		3 180 721	2 743 440	2 714 913	230 583	2 338 444	2 500 212	(161 768)	-6%	2 714 913
Transfers and grants		23 265	288 055	282 780	26 218	(81 356)	202 221	(283 576)	-140%	282 780
Other expenditure		4 086 889	3 834 659	3 609 864	370 796	2 572 152	3 219 723	(647 572)	-20%	3 609 864
Loss on disposal of PPE		104 842	1	1	100	2 495	3 102	(607)	-20%	1
Total Expenditure		27 789 957	28 281 950	28 651 835	2 281 939	23 336 090	26 133 904	(2 797 814)	-11%	28 651 835
Surplus/(Deficit)		(2 143 559)	1 927 919	1 138 213	(135 126)	3 410 745	1 268 514	2 142 231	0	1 138 213
Transfers recognised - capital		2 452 210	2 370 209	2 416 086	218 694	1 729 006	2 018 991	(289 985)	(0)	2 416 086
Surplus/(Deficit) after capital transfers & contributions		308 651	4 298 127	3 554 299	83 568	5 139 751	3 287 505			3 554 299
Taxation		23	500	500	-	150	458	(308)	(0)	500
Surplus/(Deficit) after taxation		308 628	4 297 627	3 553 799	83 568	5 139 601	3 287 046			3 553 799
Surplus/(Deficit) attributable to municipality		308 628	4 297 627	3 553 799	83 568	5 139 601	3 287 046			3 553 799
Surplus/ (Deficit) for the year		308 628	4 297 627	3 553 799	83 568	5 139 601	3 287 046			3 553 799

Note:

Total revenue excludes capital transfers and contributions. These are indicated separately in this table as "Transfers recognised – capital".

(e) Table C5: Consolidated monthly budget statement – capital expenditure by vote, standard classification and funding

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M11 May

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	–	46,774	36,679	10,095	28%	48,500
Vote 2 - Economic Development & Spatial Planning Department		16,925	57,400	93,654	–	27,276	70,828	(43,553)	-61%	93,654
Vote 3 - Emergency Management Services Department		5,939	11,000	11,000	607	9,931	9,159	772	8%	11,000
Vote 4 - Environment & Agriculture Management Department		97,707	38,500	32,850	1,678	14,982	15,090	(108)	-1%	32,850
Vote 6 - Group Financial Services Department		59,890	95,000	108,500	4,300	36,029	34,681	1,347	4%	108,500
Vote 7 - Group Human Capital Management Department		8,060	10,000	10,000	1,137	2,064	4,277	(2,213)	-52%	10,000
Vote 8 - Health Department		46,525	22,200	22,200	516	4,234	14,867	(10,633)	-72%	22,200
Vote 9 - Housing & Human Settlement Department		829,300	537,704	537,704	37,233	481,725	549,297	(67,573)	-12%	537,704
Vote 10 - Metro Police Department		8,852	30,000	30,000	2,657	18,746	–	18,746	–	30,000
Vote 11 - Regional Operations & Coordination Department		–	–	3,000	–	–	2,500	(2,500)	-100%	3,000
Vote 12 - Roads & Transport Department		1,428,678	1,241,606	1,222,535	122,719	824,697	858,404	(33,708)	-4%	1,222,535
Vote 13 - Shared Services Department		92,782	174,500	174,500	50,047	87,690	174,500	(86,810)	-50%	174,500
Vote 14 - Utility Services Department		1,072,364	1,053,615	1,079,615	103,832	622,277	855,061	(232,785)	-27%	1,079,615
Vote 15 - Other Departments		126,286	181,984	179,678	11,117	95,718	119,432	(23,713)	-20%	179,678
Total Capital Multi-year expenditure	4,7	3,855,926	3,502,009	3,553,736	335,843	2,272,142	2,744,775	(472,633)	-17%	3,553,736
Single Year expenditure appropriation	2									
Vote 2 - Economic Development & Spatial Planning Department		7,864	8,000	8,000	(268)	1,548	5,895	(4,347)	-74%	8,000
Vote 4 - Environment & Agriculture Management Department		4,998	–	5,650	642	4,317	5,429	(1,104)	-20%	5,650
Vote 12 - Roads & Transport Department		20,135	5,000	7,000	2,000	6,976	5,689	–	–	7,000
Vote 13 - Shared Services Department		75,773	200	200	–	200	200	–	–	200
Vote 14 - Utility Services Department		–	950,000	950,000	3,882	3,882	403,333	–	–	950,000
Total Capital single-year expenditure	4	112,668	963,200	970,850	6,256	16,923	420,547	(5,451)	-1%	970,850
Total Capital Expenditure		3,968,594	4,465,209	4,524,586	342,099	2,289,065	3,165,322	(478,084)	-15%	4,524,586
Capital Expenditure - Standard Classification										
Governance and administration		341,707	339,484	383,678	59,594	181,682	269,390	(87,708)	-33%	383,678
Executive and council		79,091	58,784	73,978	4,067	54,834	45,263	9,570	21%	73,978
Corporate services		259,933	250,700	309,700	55,527	126,848	224,127	(97,279)	-43%	309,700
Community and public safety		1,051,758	746,104	742,104	49,030	604,244	677,372	(73,128)	-11%	742,104
Community and social services		31,625	21,200	23,014	3,097	12,944	20,447	(7,503)	-37%	23,014
Sport and recreation		90,835	103,000	77,186	4,919	36,324	58,315	(21,991)	-38%	77,186
Public safety		14,791	41,000	41,000	3,264	28,677	9,159	19,518	213%	41,000
Housing		829,300	537,704	537,704	37,233	481,725	549,297	(67,573)	-12%	537,704
Health		85,207	43,200	63,200	516	44,574	40,153	4,420	11%	63,200
Economic and environmental services		1,455,794	1,293,506	1,312,689	122,286	845,394	929,540	(84,146)	-9%	1,312,689
Planning and development		24,789	65,400	65,400	(268)	28,824	58,596	(29,772)	-51%	65,400
Road transport		1,428,678	1,225,106	1,244,289	122,554	816,570	869,744	(53,173)	-6%	1,244,289
Environmental protection		2,326	3,000	3,000	–	–	1,200	(1,200)	-100%	3,000
Trading services		1,089,358	2,024,615	2,053,615	107,713	638,626	1,271,329	(632,703)	-50%	2,053,615
Electricity		430,984	1,428,665	1,458,665	47,023	324,175	821,850	(497,675)	-61%	1,458,665
Water		97,526	100,500	101,100	16,922	50,008	81,407	(31,400)	-39%	101,100
Waste water management		543,853	474,450	472,850	43,768	251,976	357,637	(105,662)	-30%	472,850
Waste management		16,994	21,000	21,000	–	12,468	10,434	2,033	19%	21,000
Other		29,978	61,500	32,500	3,476	19,119	17,691	1,428	8%	32,500
Total Capital Expenditure - Standard Classification	3	3,968,594	4,465,209	4,524,586	342,099	2,289,065	3,165,322	(876,257)	-28%	4,524,586
Funded by:										
National Government		2,398,239	2,321,395	2,357,649	216,216	1,673,558	1,947,358	(273,800)	-14%	2,357,649
Provincial Government		44,959	38,355	47,978	1,700	45,508	31,007	14,501	47%	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	217,915	1,719,266	1,978,564	(259,299)	-13%	2,405,828
Public contributions & donations	5	155,127	110,000	110,000	9,672	63,788	80,884	(17,096)	-21%	110,000
Borrowing	6	1,194,839	1,010,259	1,010,259	107,802	485,926	688,018	(202,091)	-29%	1,010,259
Internally generated funds		173,657	985,000	998,500	6,710	20,085	417,855	(397,771)	-95%	998,500
Total Capital Funding		3,968,594	4,465,209	4,524,586	342,099	2,289,065	3,165,322	(876,257)	-28%	4,524,586

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M11 May

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	109,665	143,009
Call investment deposits		1,087,430	2,986,935	2,240,639	1,627,398	2,240,639
Consumer debtors		2,594,648	2,698,589	2,792,794	2,614,116	2,792,794
Other debtors		1,003,587	1,068,301	1,011,974	1,227,571	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	693,754	634,995
Total current assets		5,430,594	7,720,990	6,955,260	6,346,986	6,955,260
Non current assets						
Long-term receivables		19,851	90,799	9,161	39,650	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	32,514,587	36,261,771
Intangible assets		392,730	153,871	392,923	392,730	392,923
Other non-current assets		3,788,943	–	–	3,720,960	–
Total non current assets		36,505,276	41,070,534	37,897,828	37,471,163	37,897,828
TOTAL ASSETS		41,935,870	48,791,524	44,853,088	43,818,149	44,853,088
<u>LIABILITIES</u>						
Current liabilities						
Borrowing		732,530	847,270	764,503	827,373	764,503
Consumer deposits		375,950	369,977	387,995	397,048	387,995
Trade and other payables		7,933,647	5,636,868	6,028,183	5,192,777	6,028,183
Provisions		–	11,825	11,895	–	11,895
Total current liabilities		9,042,127	6,865,941	7,192,576	6,417,198	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	20,196,690	22,477,927
NET ASSETS	2	18,678,774	26,407,092	22,375,161	23,621,458	22,375,161
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		18,421,766	26,128,803	22,118,718	23,364,450	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	23,621,458	22,375,161

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M11 May

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	565 554	5 402 878	5 156 190	246 689	5%	5 648 759
Service charges		14 601 285	17 011 229	16 103 510	1 351 362	15 375 059	14 704 625	670 434	5%	16 103 510
Other revenue		1 094 670	2 187 493	2 442 013	116 007	1 201 004	1 362 612	(161 608)	-12%	2 442 013
Government - operating		3 516 826	4 240 323	4 220 131	–	3 993 022	4 195 825	(202 803)	-5%	4 220 131
Government - capital		2 452 489	2 370 209	2 416 086	–	2 324 538	2 335 825	(11 287)	0%	2 416 086
Interest		463 281	246 631	258 568	53 497	628 681	257 857	370 824	144%	258 568
Payments										
Suppliers and employees		(23 175 168)	(24 550 779)	(23 975 797)	(1 935 220)	(25 060 875)	(21 849 564)	3 211 311	-15%	(23 975 797)
Finance charges		(1 137 968)	(1 057 999)	(1 284 416)	10 380	(792 710)	(1 162 603)	(369 893)	32%	(1 284 416)
Transfers and Grants		–	(288 055)	(282 780)	(26 218)	(81 356)	(217 165)	(135 809)	63%	(282 780)
NET CASH FROM/(USED) OPERATING ACTIVITIES		3 175 968	5 692 612	5 546 073	135 362	2 990 242	4 783 602	1 793 360	37%	5 546 073
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		592 462	–	(950 000)	27 285	165 192	(791 667)	956 859	-121%	–
Decrease (Increase) in non-current debtors		(66 503)	(241 572)	(27 790)	74 177	(130 739)	(25 474)	(105 265)	413%	(27 790)
Decrease (increase) other non-current receivables		140 433	2 759	10 690	1 608	330 986	9 799	321 187	3278%	10 690
Decrease (increase) in non-current investments		5 097	(302 991)	(313 142)	(10 544)	(19 293)	(287 047)	267 754	-93%	(313 142)
Payments										
Capital assets		(3 968 594)	(4 339 234)	(3 446 948)	(342 099)	(2 289 065)	(2 845 120)	(556 056)	20%	(3 446 948)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 297 106)	(4 881 039)	(4 727 190)	(249 573)	(1 942 918)	(3 939 509)	(1 996 591)	51%	(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	–	–	659 942	(659 942)	-100%	1 000 000
Increase (decrease) in consumer deposits		24 900	7 366	369 562	3 102	21 098	338 760	(317 662)	-94%	369 562
Payments										
Repayment of borrowing		(518 231)	(702 083)	(982 803)	160 000	(517 408)	(569 213)	(51 804)	9%	(982 803)
NET CASH FROM/(USED) FINANCING ACTIVITIES		706 669	305 283	386 760	163 102	(496 310)	429 489	925 799	216%	386 760
NET INCREASE/ (DECREASE) IN CASH HELD		585 531	1 116 856	1 205 642	48 891	551 014	1 273 582			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		1 737 063	2 451 588			3 341 691

PART 2 – SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M11 May				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Property rates	50,424	Improvement in the billing.	None.
	Property rates - penalties & collection charges	-		
	Service charges - electricity revenue	284,454	Incorrect posting of an accrual in "Electricity smart prepaid" revenue.	On-going monitoring and reversal of the accrual.
	Service charges - water revenue	(212,133)	A decline in revenue due to current water restrictions.	Budget has been revised downwards during the Adjustments Budget process.
	Service charges - sanitation revenue	(5,096)	Revenue less than projected for "Cross-Border Bulk Sewerage" due to lower effluent volumes received from the Johannesburg Area.	Will be monitored.
	Service charges - refuse revenue	20,427	Revenue better than projected for "Solid Waste Removal Fees".	On-going monitoring.
	Service charges - other	29,743	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	(15,291)	Decline in revenue for "Rental: Businesses" due to an expiry of the contract on business leases and non payments by tenants.	A report to regularize the expired leases is in progress.
	Interest earned - external investments	23,685	"Interest On Bank Account" is the main contributor due to the provision of R950m Smart meter contract.	On-going monitoring and rectification.
	Interest earned - outstanding debtors	126,519	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	22,684	"AARTO" is the main contributor. Due to an increase in billing of accounts, the 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	(5,653)	"Drivers Licenses" is the main contributor due to a decline in applications.	Expenditure will be monitored.
	Agency services	-		
	Transfers recognised - operational	(13,796)	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	(169,883)	Due to under collection on Transport fees, A re -yeng fare revenue and on 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	(791,667)	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	(292,914)	Due to leave provision, post employment pension benefit and long service benefits.	On-going monitoring. The actual spending on this benefits will be posted at year end.
	Remuneration of councillors	(3,632)	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	78,766	Entity "SWA" is the main contributor. This is mainly attributed to the collection rates which are below the budgeted amount.	Entity to improve collection rate.
	Depreciation & asset impairment	(37,555)	Depreciation is calculated in-line with the asset verification and purification process.	Will be monitored and reviewed.
	Finance charges	(557,374)	Costs are allocated according to all asset classifications systematically.	Will be monitored and reviewed.
	Bulk purchases	(851,169)	"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	(40,412)	"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.	A new tender that has been awarded that will assist in placing order.
	Contracted services	(161,768)	Due to underspending on EPWP projects, Powerstations, Water Reticulation and Households refuse removal.	The expenditure will improve once the tenders are awarded on the Power Stations and War on leak projects.
	Transfers and grants	(283,576)	"Municipal Entitles" is the main contributor due to year-end accrual reversal.	Actual payment to be done which will cancel out the credit.
	Other expenditure	(647,572)	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 (NHBRC) by the Province.	The Province is currently fasttracking the registration process on the NHBRC, a roll over will be requested on the balance at year end.
	Loss on disposal of PPE	(607)	"Scrapping of Assets" is the main contributor.	None.
3	Capital Expenditure			
	Vote 1 - City Manager Department	10,095	"Implementation of Tsosoloso Programme" project are ahead of plan.	None at this stage.
	Vote 2 - Economic Development & Spatial Planning Department	(47,899)	"Business Process Outsourcing Park in Hammanskraal" project is the main contributor. The Principal Agent suspended their services effective from 8 May 2017, resulting in the unavailability of a Resident Engineer to sign off the work and to check on quality.	The Council for Scientific and Industrial Research (CSIR) to make a revised submission in this regard for approval.
	Vote 3 - Emergency Management Services Department	772	"Disaster Risk Management Tools and Equipment" project is the main contributor, invoices were submitted for server and TETRA radios. Delivery of server and radios received sooner than expected.	None at this stage.
	Vote 4 - Environment & Agriculture Management Department	(1,212)	"Upgrading and Extension of Facilities" project is the main contributor. Payments will only be done once the equipment has been installed.	Projected cash flow has been revised.

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M11 May				
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	1 347	"Automation of Supply Chain" is the main contributor. This project is on a support & maintenance phase and currently charged at R375 000 per month.	None
	Vote 7 - Group Human Capital Management Department	(2 213)	"Tshwane Leadership and Management Academy" project. Underspending due to delays of approving Q-files and tender documents from SCM office.	Engaged with the suppliers to deliver before year-end.
	Vote 8 - Health Department	(10 633)	"Upgrading of Clinic Dispensaries" project is the main contributor. Contractor was only be appointed on 18 of April 2017.	First claim was received, awaiting confirmation of the second claim.
	Vote 9 - Housing & Human Settlement Department	(67 573)	"Project Linked Housing - Water Provision" Delays during the first quarter due to e-procurement, multi-year projects.	Ward councillors resolved the issues and contractors are back on site.
	Vote 10 - Metro Police Department	18 746	"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	(2 500)	"Jojo Tanks -RE-AGA-Tshwane" project is the main contributor. Requisitions was submitted to SCM. Still awaiting the finalisation of the purchase order.	To follow up with SCM on the approval of the purchase orders.
	Vote 12 - Roads & Transport Department	(33 708)	"Spoonview - Re Aga Tshwane" is the main contributor. The appointment of the contractor is taking longer than planned.	An amount of R19 million will be transferred to other projects.
	Vote 13 - Shared Services Department	(86 810)	"Tshwane Leadership and Management Academy" project is the main contributor. TLMA tenders have been cancelled due to non-responsive of suppliers.	Enforce SCM to allocate dates for tenders to be evaluated.
	Vote 14 - Utility Services Department	(232 785)	"AMVI Infrastructure (Smart Meter Project)" project is the main contributor. The project judicial under review.	None at this stage.
	Vote 15 - Other Departments	(23 713)	"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	(608 274)	A decrease in consumer deposit, cash and call investment deposits.	
	Non current assets	(426 665)	A decrease in investment, and property plant and equipment against projection.	
	Current liabilities	(775 379)	A decrease in trade and other payables.	
5	Non current liabilities	(1 505 857)	A decrease in non-current liabilities items against projections except "Provisions".	
	Cash Flow			
	Transfer receipts - capital	(40 227)	No transfers received and recognised against projection.	
	Contributions & Contributed assets	27 385	No budget projection for the month.	
	Proceeds on disposal of PPE	(100)		
	Short term loans	160 000	increased in short term loans.	
	Borrowing long term/refinancing	(161 670)	Long terms borrowings planned for later part of the financial year.	
	Increase in consumer deposits	(27 700)	A decrease in consumer deposits against projection.	
	Receipt of non-current debtors	76 492	A increase in non-current debtors against projection.	
	Receipt of non-current receivables	717	A increase in non-current receivables against projection.	
	Change in non-current investments	15 551	A increase in non-current receivables against projection.	
	Capital assets	(91 747)	Actual lower than projected.	
6	Repayment of borrowing	(51 747)	Linked to repayment of short term loans.	
	Measureable performance			
7	Municipal Entities			
	Revenue			
	Housing Company Tshwane	(7 560)	Spent less on "Transfers recognised - operational" due to decreasing maintenance costs of buildings under management.	None.
	Sandspruit Works Association	36 551	"Transfer recognised - operational" - Operational Grant billed above the budgeted amount. This is mainly attributed to the declining collection rates.	None.
	Tshwane Economic Development Agency	234	"Interest earned - external investments" - Interest income better than projected.	None.
	Expenditure			
	Housing Company Tshwane	(8 237)	"Other expenditure" is the main contributor. There is a decrease on maintenance costs on buildings under management.	None.
	Sandspruit Works Association	20 600	"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 been developed and further credit control process is being undertaken to improve collection rate.
	Tshwane Economic Development Agency	(6 766)	"Other expenditure" is the main contributor. Expenditure less than projected.	None.
	Capital Expenditure			
	Housing Company Tshwane	(56 749)	"Furniture will be bought once the CFO position has been filled.	None.
	Sandspruit Works Association	(6 430)	Expenditure on "Other Buildings" - Furniture still needs to be procured.	Spend according to budget.
	Tshwane Economic Development Agency	5 711	"Other Assets" assets purchased for the period, expenditure not aligning to projection.	None.

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

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%	9.0%	9.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		78.4%	48.0%	47.7%	85.3%	47.7%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		102.6%	70.3%	82.6%	68.1%	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%	14.8%	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%	20.0%	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%	26.1%	22.6%
Employee costs	Employee costs/Total Revenue - capital revenue		29.1%	25.9%	27.0%	26.6%	27.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.6%	4.9%	4.4%	0.5%	4.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.0%	7.7%	9.4%	7.9%	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	17.3	11.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		10.1%	8.9%	130.1%	9.8%	9.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.04	0.13	0.10	0.77	0.10

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

City of Tshwane - Supporting Table SCS monthly Budget Statement - aged debtors - m11 way													
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	363,182	104,794	63,513	40,285	63,203	43,148	304,505	1,090,281	2,072,912	1,541,423	1,624	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	300,660	39,877	19,510	11,284	18,544	16,067	128,114	492,903	1,026,958	666,912	1,009	-
Receivables from Non-exchange Transactions - Property Rates	1400	550,094	28,557	54,348	50,430	54,950	39,923	277,217	1,145,765	2,201,284	1,568,285	852	-
Receivables from Exchange Transactions - Waste Water Management	1500	66,274	11,978	9,124	5,279	8,327	5,899	42,695	153,931	303,508	216,132	523	-
Receivables from Exchange Transactions - Waste Management	1600	107,101	20,074	15,090	13,493	16,133	12,702	80,129	312,279	577,000	434,736	893	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	10,636	1,562	1,113	1,001	745	211,605	212	40,282	267,157	253,845	-	-
Interest on Arrear Debtor Accounts	1810	128,113	52,531	49,145	40,171	47,187	39,226	229,778	1,030,415	1,616,567	1,386,778	1,615	-
Other	1900	70,769	26,679	9,177	3,775	25,177	9,882	142,267	589,871	877,596	770,971	1,231	-
Total By Income Source	2000	1,596,828	286,051	221,020	165,719	234,266	378,452	1,204,918	4,855,728	8,942,982	6,839,082	7,748	-
2015/16 - totals only		1,425,860	144,515	210,469	106,167	188,989	339,890	974,861	4,043,119	7,433,870	5,653,025	3,412	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	70,117	(9,730)	(1,825)	6,518	3,520	3,704	5,540	(9,823)	68,023	9,460	-	-
Commercial	2300	510,650	65,758	52,738	38,781	58,786	137,578	257,842	1,100,631	2,222,762	1,593,617	119	-
Households	2400	901,722	179,246	148,889	106,057	140,292	110,600	796,433	3,081,073	5,464,311	4,234,454	7,013	-
Other	2500	114,339	50,778	21,217	14,363	31,668	126,571	145,103	683,847	1,187,886	1,001,552	616	-
Total By Customer Group	2600	1,596,828	286,051	221,020	165,719	234,266	378,452	1,204,918	4,855,728	8,942,982	6,839,082	7,748	-

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Prior year totals for chart (same period)											
Budget Year 2016/17											
Total											
Over 1 Year											
181 Days - 1 Year											
151 - 180 Days											
121 - 150 Days											
91 - 120 Days											
61 - 90 Days											
31 - 60 Days											
0 - 30 Days											
NT Code											
Description											
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	554,346								554,346	548,844
Bulk Water	0200	177,334								177,334	175,363
PAYE deductions	0300	98,410								98,410	83,727
VAT (output less input)	0400	(77,306)								(77,306)	(87,100)
Pensions / Retirement deductions	0500	103,095								103,095	98,838
Loan repayments	0600									-	604
Trade Creditors	0700	992,069								992,069	560,469
Auditor General	0800	631								631	3,180
Other	0900	528,314								528,314	2,228,518
Total By Customer Type	1000	2,376,892	-	-	-	-	-	-	-	2,376,892	3,612,442

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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 Allianza	28	8y	Insurance polic	On selling date	1	2.0%	622	(623)	0
Capital Allianza	29	9y	Insurance polic	On selling date	5	3.0%	1,969	(1,974)	–
ABSA	32	On Call	Money Market	On call	168	6.5%	30,350	–	30,517
ABSA	33	On Call	Money Market	On call	59	6.5%	10,636	–	10,694
ABSA	34	On Call	Money Market	On call	44	6.5%	7,966	–	8,010
ABSA	35	On Call	Money Market	On call	1	6.5%	175	–	176
Investec Bank	37	On Call	Money Market	On call	147	6.5%	26,653	–	26,800
Investec Bank	38	On Call	Money Market	On call	47	6.5%	8,519	–	8,566
Investec Bank	39	On Call	Money Market	On call	6	6.5%	1,141	–	1,147
Standard Bank	40	On Call	Money Market	On call	549	6.7%	96,444	–	96,992
Standard Bank	41	On Call	Money Market	On call	17	6.7%	2,994	–	3,011
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%	242	1	243
ABSA	338	On Call	Short Term	On call	–	0.0%	210	(210)	–
Nedbank	341	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank	340	On Call	Short Term	On call	–	5.8%	319,554	60,391	379,945
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	411	6.9%	70,722	–	71,133
Municipality sub-total					0		390,958	57,585	1,618,824
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2	–			0		390,958	57,585	1,618,824

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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
Gautrans		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Other grant providers:		359,222	263,847	266,501	58,696	575,195	545,970	29,225	5.4%	266,501
Broadband/Wifi DTPS		8,850	–	–	–	–	–	–		–
Housing Company Tshwane		19,761	36,757	31,483	2,256	25,650	33,210	(7,560)	-22.8%	31,483
Sandspruit		270,575	172,940	172,940	42,874	484,663	448,112	36,551	8.2%	172,940
TEDA		60,036	54,150	58,178	13,567	60,982	60,748	234	0.4%	58,178
Tirelo Bosha 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	58,696	4,515,417	4,486,193	29,225	0.7%	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	–	42,890	47,284	(4,393)	-9.3%	47,284
Gautrans		–	–	–	–	–	–	–		–
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)	-100.0%	200
Smart Connect Grant		1,395	200	200	–	–	200	(200)	-100.0%	200
Total Capital Transfers and Grants	5	2,419,857	2,358,138	2,415,392	–	2,410,798	2,415,392	(4,593)	-0.2%	2,415,392
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	6,286,138	6,598,461	6,622,115	58,696	6,926,216	6,901,584	24,631	0.4%	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 - M11 May

Tsh City of Tshwane - Supporting Table SC/11 Monthly Budget Statement - transfers and grant expenditure - M11 May										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		3,302,751	3,646,903	3,614,648	12,630	3,601,070	3,595,072	5,998	0.2%	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	-	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	12,630	190,685	184,634	6,051	3.3%	204,010
Urban Settlement Development Grant		-	46,180	46,180	-	46,180	46,180	-		46,180
Provincial Government:		192,289	329,573	330,253	10,478	186,443	299,530	(113,087)	-37.8%	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	11,973	676	5.6%	12,649
HSDG (Top Structure)		73,772	203,033	203,285	9,581	62,565	174,047	(111,483)	-64.1%	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	897	4,054	6,336	(2,281)	-36.0%	7,145
Other grant providers:		358,135	263,847	267,587	51,168	534,425	528,177	6,247	1.2%	267,587
Broadband/Wifi DTPS		7,763	-	1,087	-	-	-	-		1,087
Housing Company Tshwane		19,761	36,757	31,483	1,243	15,883	24,119	(8,237)	-34.1%	31,483
Sandspruit		270,575	172,940	172,940	45,458	468,331	447,731	20,600	4.6%	172,940
TEDA		60,036	54,150	58,178	4,467	46,311	53,077	(6,766)	-12.7%	58,178
Tirelo Bosha Grant- Research and Development				3,900	-	3,900	3,250	650	20.0%	3,900
								-		-
Total operating expenditure of Transfers and Grants:		3,853,175	4,240,323	4,212,489	74,276	4,321,938	4,422,779	(100,842)	-2.3%	4,212,489
Capital expenditure of Transfers and Grants										
National Government:		2,405,477	2,331,654	2,367,908	216,216	1,682,557	1,957,616	(256,933)	-13.1%	2,367,908
Finance Management		157	-	-	-	-	-	-		-
Integrated City Development Grant				36,254	-	-	18,127			36,254
Integrated National Electricity Programme		36,801	40,000	40,000	988	27,918	34,916	(6,998)	-20.0%	40,000
Neighbourhood Development Partnership		62,619	48,500	48,500	-	46,774	36,679	10,095	27.5%	48,500
Public Transport Network Operations Grant		768,351	750,000	750,000	104,105	482,862	488,001	(5,140)	-1.1%	750,000
Urban Settlement Development Grant		1,537,550	1,493,154	1,493,154	111,124	1,125,003	1,379,894	(254,890)	-18.5%	1,493,154
Provincial Government:		39,273	38,355	47,978	2,156	44,813	31,007	13,807	44.5%	47,978
Gautrans		-	12,071	-	-	-	-	-		-
Social Infrastructure Grant		33,000	21,000	41,000	457	40,340	25,286	15,053	59.5%	41,000
Sport and Recreation: Community Libraries		6,273	5,284	6,978	1,700	4,474	5,720	(1,246)	-21.8%	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	218,372	1,727,570	1,988,823	(243,126)	-12.2%	2,416,086
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		6,299,699	6,610,532	6,628,575	292,648	6,049,508	6,411,602	(343,968)	-5.4%	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 - M11 May

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 - M11 May

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	12,937	105,784	108,390	(2,606)	-2%	118,967
Other benefits and allowances		2,475	2,500	2,500	334	2,133	2,202	(68)	-3%	2,500
Sub Total - Councillors		112,443	120,467	121,467	13,270	107,917	110,591	(2,674)	-2%	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	6,509	40,447	51,539	(11,092)	-22%	56,225
Cellphone Allowance		601	732	692	26	381	634	(253)	-40%	692
Sub Total - Senior Managers of Municipality		54,196	60,480	56,917	6,535	40,828	52,174	(11,345)	-22%	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	388,570	4,551,160	4,560,801	(9,641)	0%	4,926,197
Pension and UIF Contributions		1,239,963	1,171,204	1,348,620	91,525	1,017,274	1,188,282	(171,008)	-14%	1,348,620
Medical Aid Contributions		415,154	417,710	444,610	39,220	419,550	409,717	9,833	2%	444,610
Overtime		371,580	212,189	307,190	39,051	356,256	322,315	33,942	11%	307,190
Performance Bonus		313	419	19,537	7	224	413	(189)	-46%	19,537
Motor Vehicle Allowance		303,286	334,721	39,969	24,961	279,636	282,859	(3,223)	-1%	39,969
Cellphone Allowance		17,782	22,946	247,262	1,314	15,169	17,270	(2,101)	-12%	247,262
Housing Allowances		35,179	26,129	426	3,256	36,022	36,896	(874)	-2%	426
Other benefits and allowances		317,097	342,493	332,128	30,332	332,528	324,031	8,496	3%	332,128
Post-retirement benefit obligations		–	203,073	195,073	–	–	162,561	(162,561)	-100%	195,073
Sub Total - Other Municipal Staff		7,201,879	7,625,411	7,861,011	618,237	7,007,819	7,305,145	(297,326)	-4%	7,861,011
% increase	4		5.9%	3.1%						3.1%
Total Parent Municipality		7,368,518	7,806,358	8,039,394	638,043	7,156,565	7,467,910	(311,345)	-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	21	2,825	3,914	(1,090)	-28%	4,362
Sub Total - Board Members of Entities		4,579	5,368	4,362	21	2,825	3,914	(1,090)	-28%	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	24,389	13,831	10,557	76%	20,647
Pension and UIF Contributions		1,132	1,934	1,512	92	1,101	1,390	(289)	-21%	1,512
Medical Aid Contributions		631	1,233	1,015	75	800	933	(133)	-14%	1,015
Performance Bonus		437	643	480	–	–	442	(442)	-100%	480
Motor Vehicle Allowance		1,943	3,713	2,991	155	1,956	2,749	(793)	-29%	2,991
Cellphone Allowance		407	214	163	27	301	150	150	100%	163
Housing Allowances		208	360	293	18	214	270	(56)	-21%	293
Other benefits and allowances		–	601	601	14	221	552	(331)	-60%	601
Sub Total - Senior Managers of Entities		21,703	36,052	27,702	2,316	28,982	20,317	8,665	43%	27,702
% increase	4		66.1%	-23.2%						-23.2%
Other Staff of Entities										
Basic Salaries and Wages		76,796	82,127	70,523	5,236	62,906	59,784	3,122	5%	70,523
Pension and UIF Contributions		12,875	13,760	10,964	905	10,717	10,087	630	6%	10,964
Medical Aid Contributions		10,137	10,714	8,906	792	8,702	8,193	509	6%	8,906
Overtime		2,414	2,484	2,309	229	2,312	2,126	186	9%	2,309
Performance Bonus		4,486	4,875	3,817	–	188	3,514	(3,325)	-95%	3,817
Motor Vehicle Allowance		6,436	6,606	5,013	478	5,626	4,615	1,012	22%	5,013
Cellphone Allowance		423	426	316	38	431	291	140	48%	316
Housing Allowances		3,342	3,527	2,667	279	3,148	2,456	693	28%	2,667
Other benefits and allowances		1,508	2,385	2,278	192	2,169	2,095	74	4%	2,278
Sub Total - Other Staff of Entities		118,417	126,903	106,793	8,148	96,201	93,160	3,041	3%	106,793
% increase	4		7.2%	-15.8%						-15.8%
Total Municipal Entities		144,699	168,323	138,857	10,485	128,008	117,392	10,616	9%	138,857
TOTAL SALARY, ALLOWANCES & BENEFITS		7,513,217	7,974,681	8,178,251	648,528	7,284,573	7,585,302	(300,729)	-4%	8,178,251
% increase	4		6.1%	2.6%						2.6%
TOTAL MANAGERS AND STAFF		7,396,195	7,848,847	8,052,423	635,237	7,173,831	7,470,796	(296,965)	-4%	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 - M11 May

Description	Ref	Budget Year 2016/17			2016/17 Medium Term Revenue & Expenditure Framework		
		May Budget	May Actual	May Variance	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	1						
Cash Receipts By Source							
Property rates		499 451	565 554	66 103	5 648 759	6 032 645	6 516 106
Property rates - penalties & collection charges		–	–	–	–	–	–
Service charges - electricity revenue		720 792	909 228	188 436	10 419 229	11 343 108	12 230 562
Service charges - water revenue		312 010	270 145	(41 864)	3 421 287	3 848 434	4 281 001
Service charges - sanitation revenue		69 977	64 321	(5 656)	815 059	916 098	1 018 527
Service charges - refuse		98 207	107 667	9 460	1 176 375	1 281 365	1 383 011
Service charges - other		21 048	–	(21 048)	271 560	288 397	305 412
Rental of facilities and equipment		14 153	10 480	(3 673)	140 772	158 445	176 231
Interest earned - external investments		711	(478)	(1 189)	44 417	47 020	41 874
Interest earned - outstanding debtors		(6 482)	53 975	60 457	214 151	225 494	237 440
Fines		24 666	23 596	(1 070)	303 348	318 507	334 951
Licences and permits		4 802	3 200	(1 602)	50 895	54 483	58 152
Agency services		–	–	–	–	10 957	12 452
Transfer receipts - operating		56 829	–	(56 829)	4 220 131	4 298 403	4 642 282
Other revenue		100 485	78 731	(21 754)	996 997	1 109 129	1 198 311
Cash Receipts by Source		1 916 650	2 086 420	169 770	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		–	27 385	27 385	–	–	–
Proceeds on disposal of PPE		–	(100)	(100)	–	–	–
Short term loans		–	160 000	160 000	–	–	–
Borrowing long term/refinancing		161 670	–	(161 670)	1 000 000	1 000 000	1 000 000
Increase in consumer deposits		30 802	3 102	(27 700)	369 562	7 869	8 023
Receipt of non-current debtors		(2 316)	74 177	76 492	(27 790)	(29 867)	(29 545)
Receipt of non-current receivables		891	1 608	717	10 690	(18 132)	(18 633)
Change in non-current investments		(26 095)	(10 544)	15 551	(313 142)	(17 074)	115 342
Total Cash Receipts by Source		2 121 829	2 342 048	220 219	31 178 388	33 366 238	36 088 330
Cash Payments by Type							
Employee related costs		649 512	633 897	(15 616)	7 691 843	8 153 474	8 648 826
Remuneration of councillors		11 201	13 291	2 090	126 413	133 117	141 221
Interest paid		121 791	(10 380)	(132 171)	1 284 416	1 309 582	1 339 511
Bulk purchases - Electricity		640 426	483 937	(156 489)	7 439 622	8 076 314	8 685 914
Bulk purchases - Water & Sewer		199 595	180 752	(18 843)	2 314 188	2 779 456	3 049 032
Other materials		24 525	28 713	4 189	269 800	296 281	315 224
Contracted services		181 700	230 583	48 882	2 606 401	2 950 623	3 231 774
Grants and subsidies paid - other municipalities		–	–	–	–	–	–
Grants and subsidies paid - other		52 496	26 218	(26 278)	282 780	284 074	290 591
General expenses		373 849	364 048	(9 801)	3 527 531	3 346 613	3 642 910
Cash Payments by Type		2 255 094	1 951 058	(304 037)	25 542 994	27 329 535	29 345 001
Other Cash Flows/Payments by Type							
Capital assets		433 846	342 099	(91 747)	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		2 770 840	2 293 156	(477 684)	29 972 746	31 698 555	34 120 604
NET INCREASE/(DECREASE) IN CASH HELD		(649 011)	48 891	697 903	1 205 642	1 667 682	1 967 726
Cash/cash equivalents at the month/year beginning:		3 597 503	1 688 171		1 178 005	2 383 648	4 051 330
Cash/cash equivalents at the month/year end:		2 948 492	1 737 063	697 903	2 383 648	4 051 330	6 019 056

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M11 May

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	565,554	5,402,878	5,352,454	50,424	1%	5,884,124
Service charges - electricity revenue		9,340,209	11,360,246	10,853,364	902,507	10,281,148	9,996,694	284,454	3%	10,853,364
Service charges - water revenue		3,226,514	3,815,498	3,386,080	232,680	2,792,799	2,958,369	(165,571)	-6%	3,386,080
Service charges - sanitation revenue		760,693	894,777	794,771	62,463	714,401	714,913	(512)	0%	794,771
Service charges - refuse revenue		1,128,046	1,205,390	1,225,390	105,071	1,144,997	1,124,570	20,427	2%	1,225,390
Service charges - other		232,687	209,560	271,560	33,645	280,084	250,341	29,743	12%	271,560
Rental of facilities and equipment		131,388	127,397	136,157	10,020	111,279	126,802	(15,523)	-12%	136,157
Interest earned - external investments		56,000	41,895	43,895	(580)	83,741	59,608	24,132	40%	43,895
Interest earned - outstanding debtors		361,055	187,512	394,916	48,186	486,150	370,441	115,710	31%	394,916
Fines		313,549	198,658	303,348	23,596	301,441	278,757	22,684	8%	303,348
Licences and permits		48,743	60,564	50,895	3,200	41,046	46,699	(5,653)	-12%	50,895
Transfers recognised - operational		3,516,826	3,976,476	3,944,122	23,108	3,796,203	3,905,929	(109,726)	-3%	3,944,122
Other revenue		1,027,750	1,736,142	965,913	78,666	739,373	883,103	(143,730)	-16%	965,913
Gains on disposal of PPE		165,268	–	950,000	–	–	791,667	(791,667)	-100%	950,000
Total Revenue (excluding capital transfers and contributions)		25,692,749	29,578,240	29,204,536	2,088,116	26,175,540	26,860,347	(684,807)	-3%	29,204,536
Expenditure By Type										
Employee related costs		7,340,108	7,459,140	7,897,699	623,432	6,999,159	7,294,205	(295,046)	-4%	7,897,699
Remuneration of councillors		112,443	120,467	121,467	13,270	107,917	110,591	(2,674)	-2%	121,467
Debt impairment		1,126,463	849,492	1,007,969	194,408	910,765	910,765	–	–	1,007,969
Depreciation & asset impairment		1,431,703	1,254,567	1,507,421	114,003	1,308,795	1,350,027	(41,232)	-3%	1,507,421
Finance charges		1,136,967	1,057,638	1,284,077	(10,415)	792,394	1,349,771	(557,377)	-41%	1,284,077
Bulk purchases		8,808,849	9,748,736	9,545,936	646,186	7,716,413	8,580,182	(863,769)	-10%	9,545,936
Other materials		227,064	272,961	258,820	28,536	196,952	230,190	(33,239)	-14%	258,820
Contracted services		3,180,721	2,673,690	2,664,855	227,971	2,317,603	2,454,937	(137,333)	-6%	2,664,855
Transfers and grants		370,325	288,055	282,780	26,218	(81,356)	202,221	(283,576)	-140%	282,780
Other expenditure		3,994,662	3,922,825	3,502,972	367,063	2,534,427	3,123,026	(588,599)	-19%	3,502,972
Loss on disposal of PPE		104,715	1	1	100	2,495	3,062	(567)	-19%	1
Total Expenditure		27,834,020	27,647,570	28,073,996	2,230,771	22,805,565	25,608,977	(2,803,411)	-11%	28,073,996
Surplus/(Deficit)		(2,141,271)	1,930,670	1,130,540	(142,655)	3,369,975	1,251,371	2,118,604	169%	1,130,540
Transfers recognised - capital		2,452,210	2,370,209	2,416,086	214,034	1,719,450	2,015,072	(295,622)	-15%	2,416,086
Surplus/(Deficit) after capital transfers & contributions		310,939	4,300,879	3,546,626	71,379	5,089,425	3,266,443	1,822,982	56%	3,546,626
Surplus/(Deficit) after taxation		310,939	4,300,879	3,546,626	71,379	5,089,425	3,266,443	1,822,982	56%	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 - M11 May

Tsh City Of Tshwane - Supporting Table 3C1 Monthly Budget Statement - Summary of Municipal Entities - W11 May										
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										
<u>Revenue By Municipal Entity</u>										
Housing Company Tshwane		23,989	45,863	36,867	2,256	25,650	33,210	(7,560)	-23%	36,867
Sandspruit Works Association		486,305	521,135	487,884	42,874	484,663	448,112	36,551	8%	487,884
Tshwane Economic Development Agency		60,523	64,631	60,761	13,567	60,982	60,748	234	0%	60,761
Total Operating Revenue	1	570,817	631,629	585,512	58,696	571,295	542,071	29,225	5%	585,512
<u>Expenditure By Municipal Entity</u>										
Housing Company Tshwane		25,685	49,114	27,695	1,243	15,883	24,119	(8,237)	-34%	27,695
Sandspruit Works Association		486,305	521,135	487,884	45,458	468,331	447,731	20,600	5%	487,884
Tshwane Economic Development Agency		60,864	64,131	60,261	4,467	46,311	53,077	(6,766)	-13%	60,261
Total Operating Expenditure	2	572,854	634,380	575,840	51,168	530,525	524,927	5,597	1%	575,840
Surplus/ (Deficit) for the yr/period		(2,037)	(2,751)	9,672	7,528	40,771	17,143	34,822	203%	9,672
<u>Capital Expenditure By Municipal Entity</u>										
Housing Company Tshwane		14,869	41,304	75,748	4,800	13,207	69,956	(56,749)	-81%	75,748
Sandspruit Works Association		1,253	7,300	7,300	–	53	6,483	(6,430)	-99%	7,300
Tshwane Economic Development Agency		470	5,923	3,918	–	1,793	(3,918)	5,711	-146%	3,918
Total Capital Expenditure	3	16,593	54,528	86,966	4,800	15,052	72,520	(57,468)	-79%	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 - M11 May

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	342,099	2,289,065	3,165,322	876,257	27.7%	0
June	1,146,193	342,857	1,359,265			4,524,586	–		
Total Capital expenditure	4,116,511	4,465,209	4,524,586	2,289,065					

(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 - M11 May

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	190,935	1,014,252	1,608,474	594,222	36.9%	2,627,130
Infrastructure - Road transport		1,347,676	1,155,536	1,206,067	122,554	813,637	851,362	37,725	4.4%	1,206,067
Roads, Pavements & Bridges		901,901	769,450	908,391	108,286	571,741	604,840	33,100	5.5%	908,391
Storm water		445,776	386,086	297,676	14,267	241,896	246,522	4,626	1.9%	297,676
Infrastructure - Electricity		100,016	1,126,000	1,116,600	7,000	73,058	532,033	458,974	86.3%	1,116,600
Generation		99,069	176,000	165,100	7,000	73,058	134,699	61,641	45.8%	165,100
Transmission & Reticulation		948	950,000	951,500	—	—	397,333	397,333	100.0%	951,500
Infrastructure - Water		39,032	68,000	47,800	8,760	24,422	46,782	22,360	47.8%	47,800
Dams & Reservoirs		39,032	66,000	43,800	4,878	20,540	37,282	16,742	44.9%	43,800
Reticulation		—	2,000	4,000	3,882	3,882	9,500	5,618	59.1%	4,000
Infrastructure - Other		193,378	305,950	256,663	52,621	103,134	178,296	75,162	42.2%	256,663
Waste Management		4,998	—	5,000	—	3,675	4,779	1,104	23.1%	5,000
Transportation		2,598	16,500	14,500	165	8,126	6,788	(1,338)	-19.7%	14,500
Other		185,782	289,450	237,163	52,456	91,333	166,729	75,396	45.2%	237,163
Community		172,432	195,400	193,386	9,273	109,838	117,970	8,132	6.9%	193,386
Parks & gardens		—	—	—	—	—	—	—	—	—
Sportsfields & stadia		38,946	103,000	73,786	4,919	36,324	54,915	18,591	33.9%	73,786
Libraries		8,954	10,000	13,400	538	5,901	12,296	6,396	52.0%	13,400
Recreational facilities		9,844	—	650	642	642	650	8	1.2%	650
Security and policing		8,852	30,000	30,000	2,657	18,746	—	(18,746)	—	30,000
Clinics		83,526	50,900	70,900	516	47,252	46,219	(1,032)	-2.2%	70,900
Cemeteries		22,310	1,500	1,650	—	973	1,389	416	29.9%	1,650
Other		—	—	3,000	—	—	2,500	2,500	100.0%	3,000
Investment properties		8,937	64,259	64,259	(268)	37,823	61,421	23,598	38.4%	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	(268)	28,824	51,162	22,338	43.7%	54,000
Other assets		24,500	15,784	30,978	5,378	10,175	10,400	224	2.2%	30,978
Furniture and other office equipment		16,472	10,284	25,478	4,067	8,060	8,585	525	6.1%	25,478
Markets		5,344	5,500	5,500	1,311	2,116	1,815	(301)	-16.6%	5,500
Other		2,684	—	—	—	—	—	—	—	—
Intangibles		129,907	50,200	38,487	—	20,645	15,770	(4,875)	-30.9%	38,487
Computers - software & programming		129,907	50,200	38,487	—	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	205,317	1,192,733	1,814,034	621,301	34.2%	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 - M11 May

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	88,892	504,368	645,899	141,531	21.9%	833,987
Infrastructure - Road transport		63,502	15,473	9,125	–	1,088	7,625	6,537	85.7%	9,125
Roads, Pavements & Bridges		62,519	12,071	2,500	–	–	1,000	1,000	100.0%	2,500
Storm water		984	3,402	6,625	–	1,088	6,625	5,537	83.6%	6,625
Infrastructure - Electricity		330,968	302,665	342,065	40,023	251,117	289,817	38,701	13.4%	342,065
Generation		220,540	241,665	210,665	14,542	166,144	180,382	14,238	7.9%	210,665
Transmission & Reticulation		42,835	61,000	71,400	15,280	62,463	59,935	(2,528)	-4.2%	71,400
Street Lighting		67,593	–	60,000	10,202	22,509	49,500	26,991	54.5%	60,000
Infrastructure - Water		402,166	255,500	409,091	45,572	224,278	307,048	82,770	27.0%	409,091
Reticulation		402,166	255,500	409,091	45,572	224,278	307,048	82,770	27.0%	409,091
Infrastructure - Sanitation		51,202	60,000	11,609	1,296	10,272	9,309	(963)	-10.3%	11,609
Reticulation		46,785	55,000	6,609	1,296	10,272	6,309	(3,963)	-62.8%	6,609
Sewerage purification		4,417	5,000	5,000	–	–	3,000	3,000	100.0%	5,000
Infrastructure - Other		47,032	110,097	62,097	2,000	17,614	32,101	14,487	45.1%	62,097
Waste Management		11,996	21,000	16,000	–	8,792	5,655	(3,137)	-55.5%	16,000
Transportation		35,036	59,097	36,097	2,000	8,822	16,446	7,624	46.4%	36,097
Other		–	30,000	10,000	–	–	10,000	10,000	100.0%	10,000
Community		108,646	55,500	56,514	2,140	54,155	44,106	(10,048)	-22.8%	56,514
Parks & gardens		34,499	–	–	–	–	–	–	–	–
Fire, safety & emergency		1,940	5,000	5,000	223	4,631	3,982	(649)	-16.3%	5,000
Clinics		2,699	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	1,814	1,550	1,550	1,814	264	14.5%	1,814
Cemeteries		6,890	2,000	1,200	368	1,200	1,632	432	26.5%	1,200
Other		62,619	48,500	48,500	–	46,774	36,679	(10,095)	-27.5%	48,500
Investment properties		834,290	534,845	534,845	37,233	472,726	543,973	71,247	13.1%	534,845
Housing development		829,300	527,445	527,445	37,233	472,726	539,039	66,313	12.3%	527,445
Other		4,990	7,400	7,400	–	–	4,934	4,934	100.0%	7,400
Other assets		114,910	150,000	145,000	8,517	65,083	117,309	52,226	44.5%	145,000
General vehicles		18,195	–	–	–	–	–	–	–	–
Plant & equipment		2,326	3,000	3,000	–	–	1,200	1,200	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	2,410	3,757	4,167	410	9.8%	10,000
Other Buildings		28,217	61,500	61,500	2,316	28,180	41,443	13,263	32.0%	61,500
Other		34,778	55,500	50,500	3,791	30,914	50,500	19,586	38.8%	50,500
Total Capital Expenditure on renewal of existing assets	1	1,952,715	1,484,080	1,570,346	136,782	1,096,331	1,351,287	254,956	18.9%	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 - M11 May

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	67,055	573,544	661,069	87,524	13.2%	737,676
Infrastructure - Road transport		125,595	131,316	101,183	14,875	74,503	56,528	(17,974)	-31.8%	101,183
Roads, Pavements & Bridges		107,606	113,036	82,504	12,908	61,826	46,736	(15,090)	-32.3%	82,504
Storm water		17,989	18,280	18,680	1,967	12,677	9,793	(2,884)	-29.5%	18,680
Infrastructure - Electricity		408,793	365,514	361,514	30,380	267,443	338,463	71,020	21.0%	361,514
Generation		71,316	70,799	70,799	6,962	31,161	61,254	30,093	49.1%	70,799
Transmission & Reticulation		273,633	237,433	232,833	20,884	192,548	222,535	29,987	13.5%	232,833
Street Lighting		63,844	57,282	57,882	2,535	43,735	54,674	10,939	20.0%	57,882
Infrastructure - Water		138,596	207,798	201,255	15,045	171,617	193,402	21,785	11.3%	201,255
Dams & Reservoirs		8,053	8,380	8,380	767	8,025	10,091	2,066	20.5%	8,380
Water purification		12,464	10,669	11,027	1,873	8,425	11,807	3,382	28.6%	11,027
Reticulation		118,080	188,749	181,849	12,405	155,167	171,504	16,338	9.5%	181,849
Infrastructure - Sanitation		64,158	55,141	55,570	5,390	49,196	55,293	6,096	11.0%	55,570
Reticulation		22,033	18,490	18,918	2,608	16,096	18,359	2,263	12.3%	18,918
Sewerage purification		42,125	36,652	36,652	2,782	33,101	36,934	3,833	10.4%	36,652
Infrastructure - Other		18,404	18,044	18,154	1,365	10,785	17,382	6,597	38.0%	18,154
Waste Management		18,404	18,044	18,154	1,365	10,785	17,382	6,597	38.0%	18,154
Community		236,988	188,375	125,811	10,543	80,407	102,767	22,360	21.8%	125,811
Parks & gardens		29,396	33,412	30,636	2,612	18,147	29,021	10,874	37.5%	30,636
Sportsfields & stadia		26	198	220	–	209	220	11	5.0%	220
Recreational facilities		12,629	16,342	14,787	857	8,013	12,791	4,778	37.4%	14,787
Fire, safety & emergency		25,723	23,538	23,645	3,930	20,119	22,223	2,104	9.5%	23,645
Security and policing		33,750	33,466	32,992	1,295	16,868	13,432	(3,437)	-25.6%	32,992
Buses		5,562	5,077	5,102	638	2,165	4,427	2,262	51.1%	5,102
Cemeteries		5,882	4,975	4,975	510	2,967	4,347	1,381	31.8%	4,975
Other		124,021	71,367	13,455	701	11,920	16,306	4,386	26.9%	13,455
Other assets		356,360	438,919	379,701	47,080	249,290	355,146	105,856	29.8%	379,701
General vehicles		108,127	157,644	123,877	16,479	99,131	129,474	30,343	23.4%	123,877
Plant & equipment		36,103	44,647	32,084	3,658	17,348	29,254	11,906	40.7%	32,084
Computers - hardware/equipment		2,799	3,529	3,544	104	82	3,093	3,011	97.4%	3,544
Furniture and other office equipment		15,382	17,509	17,971	3,064	7,098	15,942	8,843	55.5%	17,971
Civic Land and Buildings		1,032	1,488	1,248	57	193	863	670	77.6%	1,248
Other Buildings		119,050	125,968	104,614	12,667	67,582	84,949	17,367	20.4%	104,614
Other Land		68,284	82,235	80,894	9,855	51,248	79,406	28,158	35.5%	80,894
Other		5,583	5,899	15,468	1,196	6,607	12,166	5,558	45.7%	15,468
Intangibles		79,643	72,141	73,263	9,980	62,908	67,155	4,247	6.3%	73,263
Computers - software & programming		79,643	72,141	73,263	9,980	62,908	67,155	4,247	6.3%	73,263
Total Repairs and Maintenance Expenditure		1,428,539	1,477,248	1,316,451	134,658	966,150	1,186,137	219,987	18.5%	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 - M11 May

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	93,481	870,897	961,687	90,790	9.4%	1,157,325
Infrastructure - Road transport		510,999	329,967	406,335	40,941	467,228	366,433	(100,795)	-27.5%	406,335
Roads, Pavements & Bridges		349,224	220,217	304,583	36,175	327,882	258,444	(69,438)	-26.9%	304,583
Storm water		161,775	109,750	101,752	4,766	139,347	107,990	(31,357)	-29.0%	101,752
Infrastructure - Electricity		156,063	402,570	487,747	15,709	185,908	350,591	164,683	47.0%	487,747
Generation		115,733	117,690	125,648	7,196	137,178	134,410	(2,768)	-2.1%	125,648
Transmission & Reticulation		15,854	284,880	342,036	5,104	35,822	195,065	159,243	81.6%	342,036
Street Lighting		24,476	–	20,063	3,408	12,909	21,116	8,208	38.9%	20,063
Infrastructure - Water		159,761	91,156	152,775	18,151	142,624	150,939	8,315	5.5%	152,775
Dams & Reservoirs		14,134	18,598	14,646	1,630	11,780	15,904	4,125	25.9%	14,646
Reticulation		145,627	72,558	138,129	16,521	130,845	135,035	4,191	3.1%	138,129
Infrastructure - Sanitation		18,540	16,907	3,882	433	5,891	3,971	(1,920)	-48.3%	3,882
Reticulation		16,941	15,498	2,210	433	5,891	2,691	(3,199)	-118.9%	2,210
Sewerage purification		1,599	1,409	1,672	–	–	1,280	1,280	100.0%	1,672
Infrastructure - Other		87,055	117,234	106,587	18,247	69,247	89,753	20,506	22.8%	106,587
Waste Management		6,154	5,917	7,022	–	7,150	4,451	(2,699)	-60.6%	7,022
Transportation		13,628	21,302	16,919	723	9,719	9,911	192	1.9%	16,919
Other		67,273	90,015	82,646	17,524	52,378	75,391	23,013	30.5%	82,646
<u>Community</u>		101,781	70,699	83,561	3,813	94,047	69,140	(24,907)	-36.0%	83,561
Parks & gardens		12,492	–	–	–	–	–	–	–	–
Sportsfields & stadia		14,103	29,023	24,673	1,643	20,831	23,426	2,595	11.1%	24,673
Libraries		3,242	2,818	4,481	180	3,384	5,245	1,862	35.5%	4,481
Recreational facilities		3,564	–	217	215	368	277	(91)	-32.8%	217
Fire, safety & emergency		702	1,409	1,672	74	2,656	1,699	(957)	-56.3%	1,672
Security and policing		3,206	8,453	10,031	888	10,751	–	(10,751)	-37.4%	10,031
Clinics		31,223	14,343	23,707	172	27,098	19,717	(7,381)	-37.4%	23,707
Cemeteries		10,573	986	953	123	1,246	1,289	43	3.3%	953
Other		22,675	13,666	17,221	–	26,824	16,713	(10,111)	-60.5%	17,221
<u>Investment properties</u>		305,339	168,816	200,328	12,349	292,789	258,253	(34,536)	-13.4%	200,328
Housing development		300,296	151,514	179,797	12,438	276,259	234,323	(41,936)	-17.9%	179,797
Other		5,043	17,301	20,531	(89)	16,530	23,930	7,400	30.9%	20,531
<u>Other assets</u>		50,481	46,715	58,843	4,642	43,159	54,479	11,320	20.8%	58,843
General vehicles		6,588	–	–	–	–	–	–	–	–
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		842	845	1,003	–	–	512	512	100.0%	1,003
Computers - hardware/equipment		5,361	5,636	6,688	–	1,280	8,532	7,252	85.0%	6,688
Furniture and other office equipment		11,971	5,716	11,863	2,164	6,777	5,440	(1,337)	-24.6%	11,863
Markets		1,935	1,550	1,839	438	1,213	774	(439)	-56.7%	1,839
Other Buildings		10,217	17,329	20,564	774	16,161	17,679	1,518	8.6%	20,564
Other		13,565	15,639	16,886	1,266	17,729	21,543	3,814	17.7%	16,886
<u>Intangibles</u>		47,040	14,145	12,869	–	11,840	6,727	(5,112)	-76.0%	12,869
Computers - software & programming		47,040	14,145	12,869	–	11,840	6,727	(5,112)	-76.0%	12,869
Total Depreciation		1,437,059	1,258,208	1,512,927	114,285	1,312,732	1,350,286	37,555	2.8%	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 **May 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: _____