

F1/5/2
Umar Banda (012 358 8110)
SECTION 79 OVERSIGHT COMMITTEE: FINANCE
MAYORAL COMMITTEE: 14 DECEMBER 2016

**TO: CITY MANAGER
EXECUTIVE MAYOR**

SUBMISSION

**GROUP FINANCIAL SERVICES DEPARTMENT
MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT
(MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 30 NOVEMBER 2016**

1. PURPOSE

The purpose of this in-year report is to outline progress on the performance of the City of Tshwane against the budget for the period ended 30 November 2016 in compliance with section 71 of the MFMA.

2. STRATEGIC OBJECTIVE

To improve financial sustainability

3. BACKGROUND

Section 71 of the MFMA and Government Notice 32141 dated 17 April 2009 regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations" stipulate that specific financial particulars on the implementation of the budget must be reported on and in the format prescribed, hence this report to meet legislative compliance.

(Unaltered)

"The monthly budget statement of a municipality must be in the format specified in the 'C Schedule' and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act."

Further, section 71 of the MFMA requires that "the accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month".

For the reporting period ending 30 November 2016, the ten working day reporting limit expires on **14 December 2016**.

4. DISCUSSION

The overall aim of this in-year report is to outline progress on the performance of the City of Tshwane against the budget for the period ended 30 November 2016.

On 30 May 2016, Council approved the 2016/17 Medium-term Revenue and Expenditure Framework (MTREF) for the City of Tshwane.

The attached in-year report (Annexure A) provides a high-level analysis as at 30 November 2016 in the format legislated. Material variances are briefly referred to in this report. Comprehensive explanations will be included in the monthly Corporate Financial Report.

The operating revenue excluding capital transfers and contributions for the City of Tshwane reflects an unfavourable variance of R14 million or 0,1% against the year-to-date (YTD) budget for the period ended 30 November 2016.

The operating expenditure is under-spent by R2 003 million, or 16,0% less than projected compared to the YTD budget for the period.

The capital expenditure for the period amounts to R919 million, a variance of R879 million or 48,9%. Percentage spending against the total budget amounts to 20,6%.

The following are impending shortfalls on revenue and overspending expenditure:

- Service charges revenue – a probability of under-recovery
- “Overtime salaries” – a possibility of the item exceeding the budgeted amount
- A possible under-recovery overall, impacting on the cash flow of the City of Tshwane
- A negative variance on the cash flow as a result of payment of previous year creditors

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

The Section 79 Oversight Committee: Finance and the Mayoral Committee will be provided with a corporate monthly financial report with comprehensive detail.

6. COMMENTS OF THE GROUP LEGAL COUNSEL

The above-mentioned report as such does not call for legal clarification.

7. IMPLICATIONS

- Human resources

Not applicable.

- Finances (budget and value for money)

This report discusses the financial status of the Municipality for the period ended 30 November 2016. 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 with regard to “budgetary control and early identification of financial problems” as determined in section 54 of the MFMA. Furthermore, the Accounting Officer of the Municipality must report in writing to the Council with regard to impending shortfalls, overspending and overdrafts in terms of section 70 of the MFMA.

- Constitutional and legal factors

This report was compiled in compliance with legislative requirements (sections 52(d) and 71 of the MFMA) and NT regulations GG 32141 of 17 April 2009.

- Communication

In compliance with legislative requirements (section 71 of the MFMA), this document is provided to all stakeholders by placing it on the 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 10 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 R14 million or 0,1% against the YTD budget for the period ended 30 November 2016.

The operating expenditure is under-spent by R2 003 million, or 16,0% less than projected compared to the YTD budget for the period.

The capital expenditure for the period amounts to R919 million, a variance of R879 million or 48,9%. The following are impending shortfalls on revenue and overspending expenditure:

- Service charges revenue – a probability of under-recovery
- “Overtime salaries” – a possibility of the item exceeding the budgeted amount
- A possible under-recovery overall, impacting on the cash flow of the City of Tshwane
- A negative variance on the cash flow as a result of payment of previous years’ creditors

ANNEXURES

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

RECOMMENDED

It is recommended to the Section 79 Oversight Committee: Finance and the Mayoral Committee, in compliance with section 71 of the MFMA and in terms of the Municipal Budget and Reporting Regulations:

1. That the contents of the report be noted.
2. That this statement be submitted to National Treasury and the Provincial Treasury, both in a signed document format and in electronic format.

REPORT – FLOW COMPLIANCE CHECK

FILE: **F1/5/2**

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

HEADING (INCLUSIVE OF NAME OF DIVISION/DEPARTMENT):

GROUP FINANCIAL SERVICES DEPARTMENT

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 30 NOVEMBER 2016

REPORT CHECKED AND PASSED FOR SUBMISSION TO: SECTION 79 OVERSIGHT COMMITTEE: FINANCE & MAYORAL COMMITTEE

	COMPREHENSIVENESS (FACTS, COMMENTS, RECOMMENDATIONS ANNEXURES)(√)	CORRECTNESS (√)	QUALITY (√)
<p>EXECUTIVE DIRECTOR: BUDGET OFFICE NM MOKETE WARD-SPECIFIC: YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>WARD COUNCILLOR COMMENTS: YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>SIGNATURE:</p> <p>DATE:</p>			
<p>ACTING EXECUTIVE DIRECTOR: FINANCIAL REPORTING & ASSETS T NGWENYA WARD-SPECIFIC: YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>WARD COUNCILLOR COMMENTS: YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>SIGNATURE:</p> <p>DATE:</p>			
<p>ACTING EXECUTIVE DIRECTOR: TREASURY OFFICE DL MASIMINI WARD-SPECIFIC: YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>WARD COUNCILLOR COMMENTS: YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>SIGNATURE:</p> <p>DATE:</p>			
<p>ACTING EXECUTIVE DIRECTOR: REVENUE MANAGEMENT: KC THIPE WARD-SPECIFIC: YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>WARD COUNCILLOR COMMENTS: YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>SIGNATURE:</p> <p>DATE:</p>			
<p>HEAD OF DEPARTMENT: ACTING GROUP CHIEF FINANCIAL OFFICER – U BANDA REPORT ALSO BEARS APPROVAL OF:</p> <p>AGCFO <input type="checkbox"/></p> <p>SIGNATURE:</p> <p>DATE:</p>			
<p>MMC: FINANCE MARE-LISE FOURIE REPORT ALSO BEARS APPROVAL FOR LATE SUBMISSION:</p> <p>YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>SIGNATURE:</p> <p>DATE:</p>			



IN-YEAR REPORT

BUDGET YEAR: 2016/17

REPORTING PERIOD: M05 NOVEMBER 2016

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PART 1 – IN-YEAR REPORT

1.1 MAYOR’S REPORT

On 30 May 2016 Council approved the Medium-term Revenue and Expenditure Framework for the 2016/17 financial year giving effect to the financial plan of the City of Tshwane, including its 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 RESOLUTIONS

It is recommended to the Section 79 Oversight Committee: Finance and the Mayoral Committee, in compliance with section 71 of the MFMA and in terms of the Municipal Budget and Reporting Regulations:

- That the contents of the report be noted.
- That this statement be submitted to National Treasury and the Provincial Treasury, both in a signed document format and in electronic format.

1.3 EXECUTIVE SUMMARY

The financial results of the City of Tshwane for the period ended 30 November 2016 are summarised as follows:

Consolidated Monthly Budget Statement – Summary

The Consolidated Monthly Budget Statement – Summary as reflected in Table C1 below contains information on the following:

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

More particularly, it provides information on the unaudited outcome, original budget, the performance for the month and for the period under review culminating in YTD variance and YTD variance percentage.

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

Description	2015/16	Budget Year 2016/17							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5,384,019	5,764,124	-	546,146	2,467,706	2,341,882	125,824	5%	5,764,124
Service charges	14,688,150	17,719,923	-	1,318,696	7,587,718	7,427,324	160,394	2%	17,719,923
Investment revenue	56,000	43,089	-	6,466	33,622	17,979	15,643	87%	43,089
Transfers recognised - operational	3,516,826	4,240,323	-	112,085	1,585,274	1,591,236	(5,962)	-0%	4,240,323
Other own revenue	1,859,436	2,442,410	-	174,183	708,315	1,017,966	(309,651)	-30%	2,442,410
Total Revenue (excluding capital transfers and contributions)	25,504,431	30,209,869	-	2,157,576	12,382,636	12,396,387	(13,751)	-0%	30,209,869
Employee costs	7,373,112	7,622,096	-	651,467	3,229,117	3,413,821	(184,704)	-5%	7,622,096
Remuneration of Councillors	115,259	125,834	-	10,401	48,257	52,311	(4,054)	-8%	125,834
Depreciation & asset impairment	1,418,436	1,258,208	-	116,616	547,729	524,174	23,555	4%	1,258,208
Finance charges	1,137,297	1,057,982	-	12,613	206,192	428,375	(222,184)	-52%	1,057,982
Materials and bulk purchases	9,037,782	10,240,550	-	737,705	4,055,186	4,282,860	(227,673)	-5%	10,240,550
Transfers and grants	326,791	288,055	-	35,648	(203,121)	120,023	(323,143)	-269%	288,055
Other expenditure	8,133,707	7,689,226	-	420,951	2,602,379	3,667,237	(1,064,858)	-29%	7,689,226
Total Expenditure	27,542,384	28,281,950	-	1,985,400	10,485,739	12,488,800	(2,003,061)	-16%	28,281,950
Surplus/(Deficit)	(2,037,953)	1,927,919	-	172,175	1,896,897	(92,413)	1,989,310	-2153%	1,927,919
Transfers recognised - capital	2,452,210	2,370,209	-	330,559	723,165	987,587	(264,422)	-27%	2,370,209
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	414,257	4,298,127	-	502,734	2,620,062	895,174	1,724,888	193%	4,298,127
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	414,257	4,298,127	-	502,734	2,620,062	895,174	1,724,888	193%	4,298,127
Capital expenditure & funds sources									
Capital expenditure	3,968,594	4,465,209	-	286,123	919,060	1,797,855	(878,795)	-49%	4,465,209
Capital transfers recognised	2,452,210	2,370,209	-	210,563	735,090	986,324	(251,234)	-25%	2,370,209
Public contributions & donations	155,127	110,000	-	10,358	24,404	34,922	(10,518)	-30%	110,000
Borrowing	1,194,839	1,000,000	-	63,234	157,274	365,359	(208,084)	-57%	1,000,000
Internally generated funds	166,418	985,000	-	1,969	2,292	411,250	(408,958)	-99%	985,000
Total sources of capital funds	3,968,594	4,465,209	-	286,123	919,060	1,797,855	(878,795)	-49%	4,465,209
Financial position									
Total current assets	5,510,890	7,720,990	-		5,289,608				7,720,990
Total non current assets	36,565,903	41,070,534	-		36,878,411				41,070,534
Total current liabilities	8,991,902	6,865,941	-		5,860,678				6,865,941
Total non current liabilities	14,217,384	15,518,491	-		15,023,249				15,518,491
Community wealth/Equity	18,867,507	26,407,092	-		21,284,091				26,407,092
Cash flows									
Net cash from (used) operating	3,175,968	5,692,612	-	490,065	(754,054)	1,593,922	2,347,975	147%	5,692,612
Net cash from (used) investing	(3,297,106)	(4,881,039)	-	(510,540)	91,137	(2,034,422)	(2,125,559)	104%	(4,881,039)
Net cash from (used) financing	706,669	305,283	-	(57,804)	847,775	69,753	(778,022)	-1115%	305,283
Cash/cash equivalents at the month/year end	1,186,049	3,129,652	-	-	1,370,907	1,642,049	271,141	17%	2,302,905
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	1,472,976	242,755	244,166	269,423	194,613	362,813	982,891	4,564,923	8,334,559
Creditors Age Analysis									
Total Creditors	3,599,073	-	-	-	-	-	-	-	3,599,073

Table C1 above reflects that the total consolidated operating revenue budget of the City of Tshwane amounts to R30 210 million and the operating expenditure budget equates to R28 282 million, thereby projecting an annual surplus of R1 928 million for the 2016/17 financial year.

The summary table above and the summary statement below indicate the financial performance for the period from 1 July 2016 to 30 November 2016. The actual operating revenue realised (excluding capital transfers) amounts to R12 382 million, an unfavourable variance of R14 million or 0,1% against the YTD budget of R12 396 million. The operating expenditure amounts to R10 486 million, a favourable variance of R2 003 million or 16,0% against the YTD budget of R12 489 million. A favourable variance of R1 989 million is reflected when the YTD actual is compared to the YTD budget.

Summary Statement of Financial Performance:				
Description	November YTD Budget	November YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	12,396,387	12,382,636	(13,751)	-0.1%
Total Operating Expenditure	12,488,800	10,485,739	(2,003,061)	-16.0%
SURPLUS/DEFICIT	(92,413)	1,896,897	1,989,310	

The reasons for variances for all votes are captured in Table SC1 of this report.

The financial performance of revenue by source and expenditure by type are presented in Table C4 below. The total revenue excludes the capital transfers and contributions.

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

Description		Ref	2015/16	Budget Year 2016/17						Full Year Forecast
			Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates			5,384,019	5,764,124	546,146	2,467,706	2,341,882	125,824	5%	5,764,124
Service charges - electricity revenue			9,340,209	11,360,246	826,380	5,263,635	4,831,273	432,362	9%	11,360,246
Service charges - water revenue			3,226,514	3,995,130	285,619	1,341,103	1,628,478	(287,375)	-18%	3,995,130
Service charges - sanitation revenue			760,693	949,597	73,910	349,874	392,853	(42,979)	-11%	949,597
Service charges - refuse revenue			1,128,046	1,205,390	108,052	516,808	488,886	27,922	6%	1,205,390
Service charges - other			232,687	209,560	24,734	116,298	85,834	30,464	35%	209,560
Rental of facilities and equipment			135,156	136,321	12,816	49,483	56,455	(6,972)	-12%	136,321
Interest earned - external investments			56,000	43,089	6,466	33,622	17,979	15,643	87%	43,089
Interest earned - outstanding debtors			406,006	238,451	52,276	224,880	99,808	125,072	125%	238,451
Fines			160,585	198,658	136	59,263	82,774	(23,511)	-28%	198,658
Licences and permits			48,743	60,564	4,311	17,780	25,235	(7,455)	-30%	60,564
Agency services			—	9,299	—	—	4,649	(4,649)	-100%	9,299
Transfers recognised - operational			3,516,826	4,240,323	112,085	1,585,274	1,591,236	(5,962)	0%	4,240,323
Other revenue			943,682	1,799,117	104,644	356,908	749,044	(392,136)	-52%	1,799,117
Gains on disposal of PPE			165,263	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)			25,504,431	30,209,869	2,157,576	12,382,636	12,396,387	(13,751)	0%	30,209,869
Expenditure By Type										
Employee related costs			7,373,112	7,622,096	651,467	3,229,117	3,413,821	(184,704)	-5%	7,622,096
Remuneration of councillors			115,259	125,834	10,401	48,257	52,311	(4,054)	-8%	125,834
Debt impairment			1,139,949	908,053	81,556	414,473	378,859	35,613	9%	908,053
Depreciation & asset impairment			1,418,436	1,258,208	116,616	547,729	524,174	23,555	4%	1,258,208
Finance charges			1,137,297	1,057,982	12,613	206,192	428,375	(222,184)	-52%	1,057,982
Bulk purchases			8,808,849	9,956,609	714,096	3,972,136	4,145,365	(173,229)	-4%	9,956,609
Other materials			228,933	283,940	23,609	83,050	137,495	(54,445)	-40%	283,940
Contracted services			3,133,472	2,738,440	231,855	1,030,341	1,305,608	(275,267)	-21%	2,738,440
Transfers and grants			326,791	288,055	35,648	(203,121)	120,023	(323,143)	-269%	288,055
Other expenditure			3,847,188	4,042,732	111,383	1,159,765	1,982,769	(823,004)	-42%	4,042,732
Loss on disposal of PPE			13,098	1	(3,843)	(2,200)	0	(2,201)	-530248%	1
Total Expenditure			27,542,384	28,281,950	1,985,400	10,485,739	12,488,800	(2,003,061)	-16%	28,281,950
Surplus/(Deficit)			(2,037,953)	1,927,919	172,175	1,896,897	(92,413)	1,989,310	(0)	1,927,919
Transfers recognised - capital			2,452,210	2,370,209	330,559	723,165	987,587	(264,422)	(0)	2,370,209
Surplus/(Deficit) after capital transfers & contributions			414,257	4,298,127	502,734	2,620,062	895,174			4,298,127
Taxation			—	(500)	—	—	—	—		(500)
Surplus/(Deficit) after taxation			414,257	4,298,627	502,734	2,620,062	895,174			4,298,627
Attributable to minorities			—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality			414,257	4,298,627	502,734	2,620,062	895,174			4,298,627
Share of surplus/ (deficit) of associate			—	—	—	—	—			—
Surplus/ (Deficit) for the year			414,257	4,298,627	502,734	2,620,062	895,174			4,298,627

The YTD actual revenue amounts to R12 382 million and reflects an unfavourable variance of R14 million or 0,1% against the YTD budget of R12 396 million.

The revenue variance is explained by the following:

- Service charges – water (R287 million unfavourable) – reflecting the impact of current water restrictions and weather conditions, and a decline in usage
- Other revenue (R392 million unfavourable)
 - Replacement of meters –project currently under judicial review
 - ARY fare revenue – fare collection affected by employee/driver strikes and a delay in the launch of the 1A Bus Line
- Service charges – electricity revenue (R432 million favourable) – attributed to the receipt of prepaid meter payments
- Interest earned – outstanding debtors (R125 million favourable) – ascribed to an increase in debtor growth

The YTD actual expenditure amounts to R10 486 million and indicates a favourable variance of R2 003 million or 16,0% against the YTD budget of R12 489 million.

The expenditure variance is explained by the following:

- Other expenditure (R823 million favourable)
- Contracted services (R275 million favourable)

Process changes with the implementation of e-procurement and funds management caused delays in the creation of purchase orders and settling of invoices. All process challenges were attended to.
- Transfers and grants (R323 million favourable) – reversal of an accrual for invoices that were not paid in the 2015/16 financial year.
- Debt impairment (R36 million unfavourable) – the revenue collection rate of a municipal entity (Sandspruit Works Association) was below the budgeted amount. This resulted in the increase in debtor impairment above the budgeted amount. A review of the budgeted amount will be required during the budget adjustment process.
- Depreciation and asset impairment (R24 million unfavourable) – depreciation is calculated in line with the asset verification and purification process. This group will have to be reviewed during the budget adjustment process.

The reasons for variances per revenue source and expenditure type are captured in Table SC1 of this report.

Summary of capital expenditure

The capital expenditure report shown in Tables C1 and C5 of this report was prepared on the basis of the format required to be lodged electronically with 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 National and Provincial Treasuries. The summary table hereafter indicates actual YTD spending of R919 million and a variance of R879 million or 48,9% against the YTD budget. Percentage spent against the original budget equates to 20,6%.

Summary statement of Capital Expenditure:						
Description	Original Budget	November YTD Budget	November YTD Actual	Variance	Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	4,465,209	1,797,855	919,060	(878,795)	-48.9%	20.6%
TOTAL Capital Financing	4,465,209	1,797,855	919,060	(878,795)	-48.9%	20.6%

The reasons for variances per department (vote) are captured in Table SC1 of this report.

Table SC12 provides an analysis of actual capital expenditure compared to the budget targets, on a monthly and YTD basis. Expenditure for the period ending 30 November 2016 amounts to R919 million against the projection of R1 798 million, a variance of R879 million or 48,9%. The total percentage spent against the total budget amounts to 20,6%.

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

Chart C1: 2016/17 capital expenditure

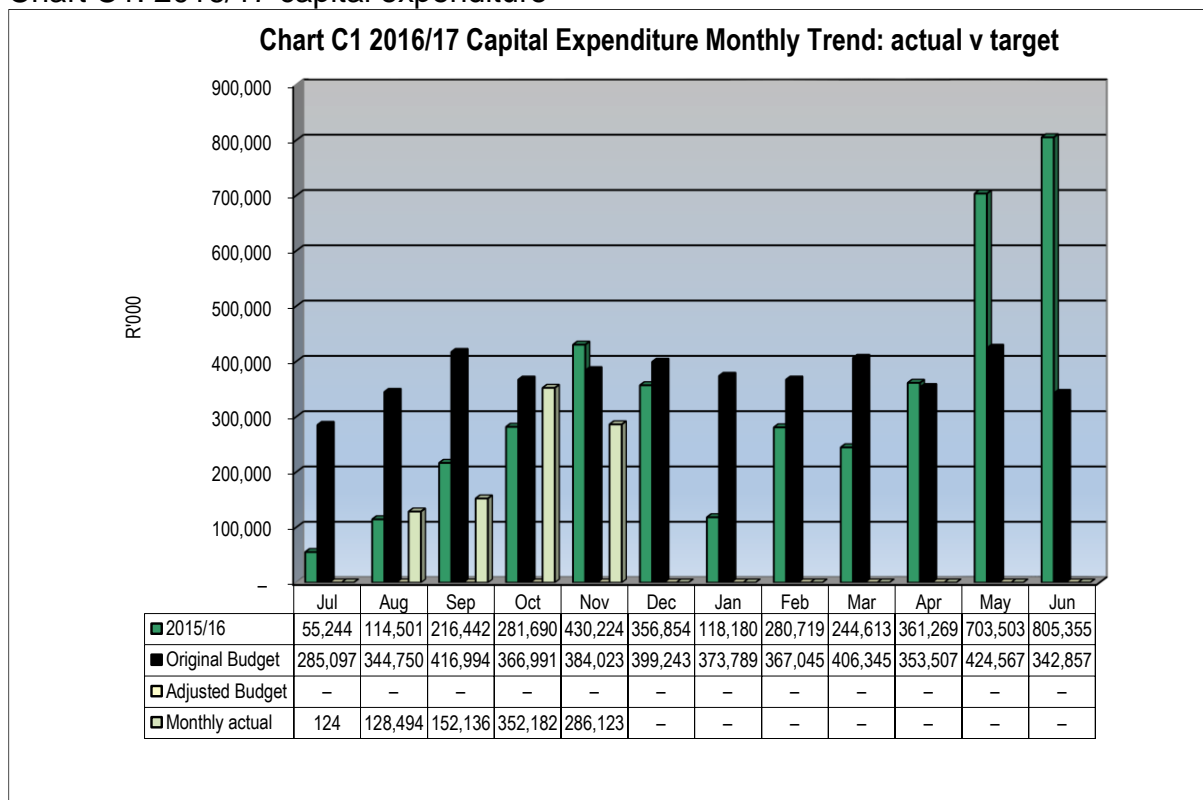
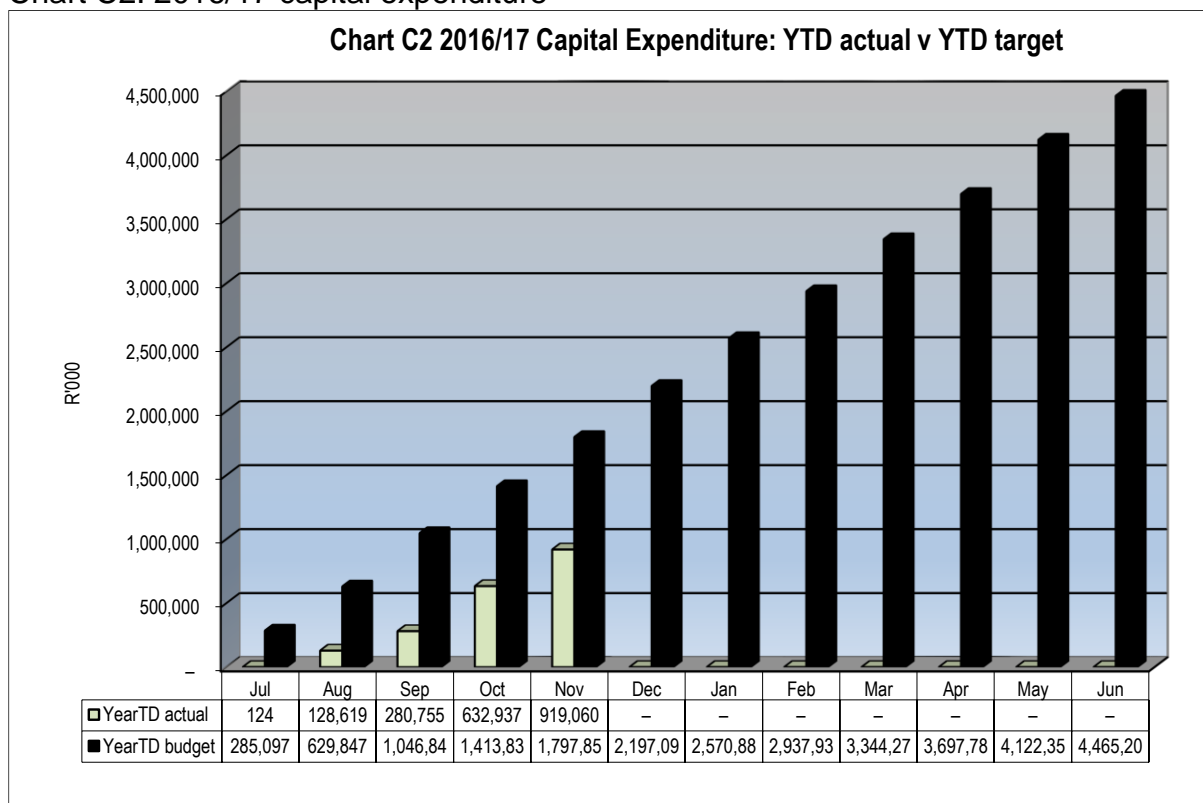


Chart C2: 2016/17 capital expenditure



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

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

Financial position

The financial position as indicated in the summary Table C1 shows that community wealth/equity of the City of Tshwane as at 30 November 2016 amounts to R21 284 million against the original budget forecast of R26 407 million. Details relating to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format that 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 indicate the following:

- The cash and cash equivalents closing balance as at the end of November 2016 is R1 371 million (this amount is inclusive of the Sinking Fund).
- Cash flow from operating activities is R754 million compared to the target of R1 594 million, which is a negative variance on the cash flow as a result of payment of previous year creditors.
- Cash flow from investing activities amounts to R91 million, compared to a target of R2 034 million.
- Cash flow from financing activities equates to R848 million compared to a target of R70 million (includes the net borrowing).

Debtors age analysis

The debtors report as reflected in Table C1 and SC3 was prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides for an extended aged analysis, as well as an aged analysis by debtor type. It also compares this month's results with the same period of the previous financial year. Table C1 and SC3 indicate that the total for debtors amounts to R8 335 million.

Chart C3 below illustrates aged consumer debtors and reflects a collection problem in to the category of debtors over 1 year. An amount of R4 565 million is outstanding in this category compared to R3 941 million outstanding in the 2015/16 financial year.

Chart C3: Aged consumer debtors

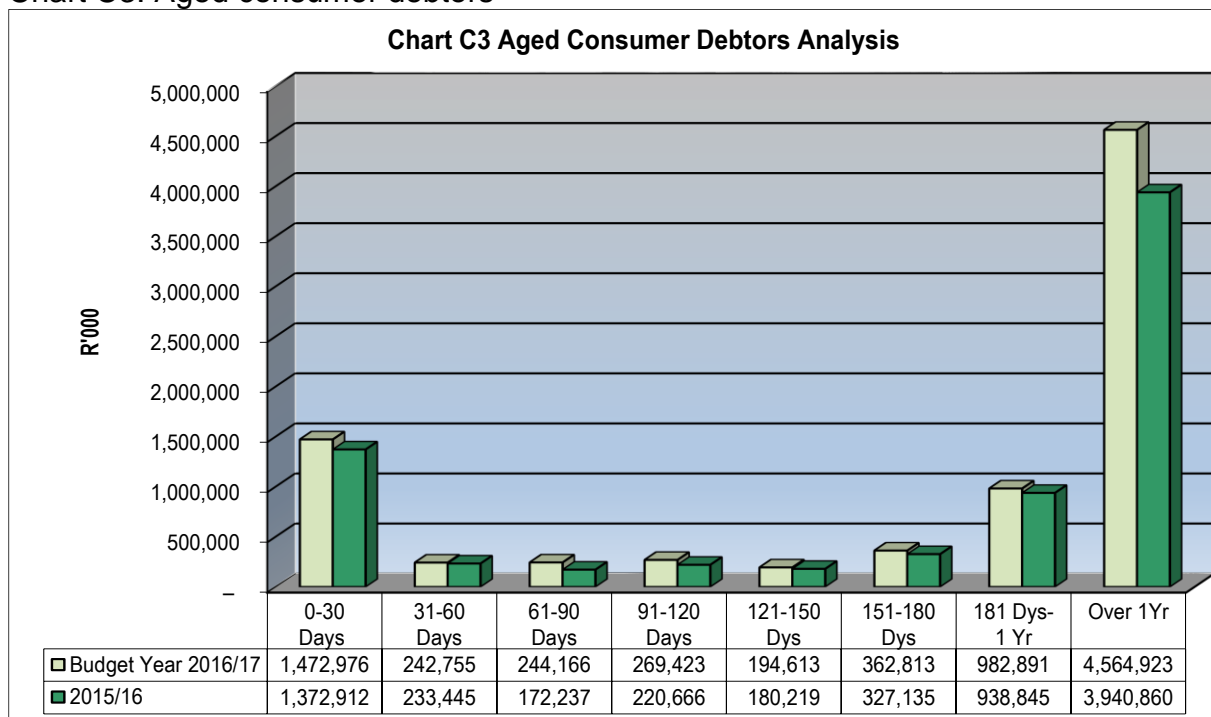
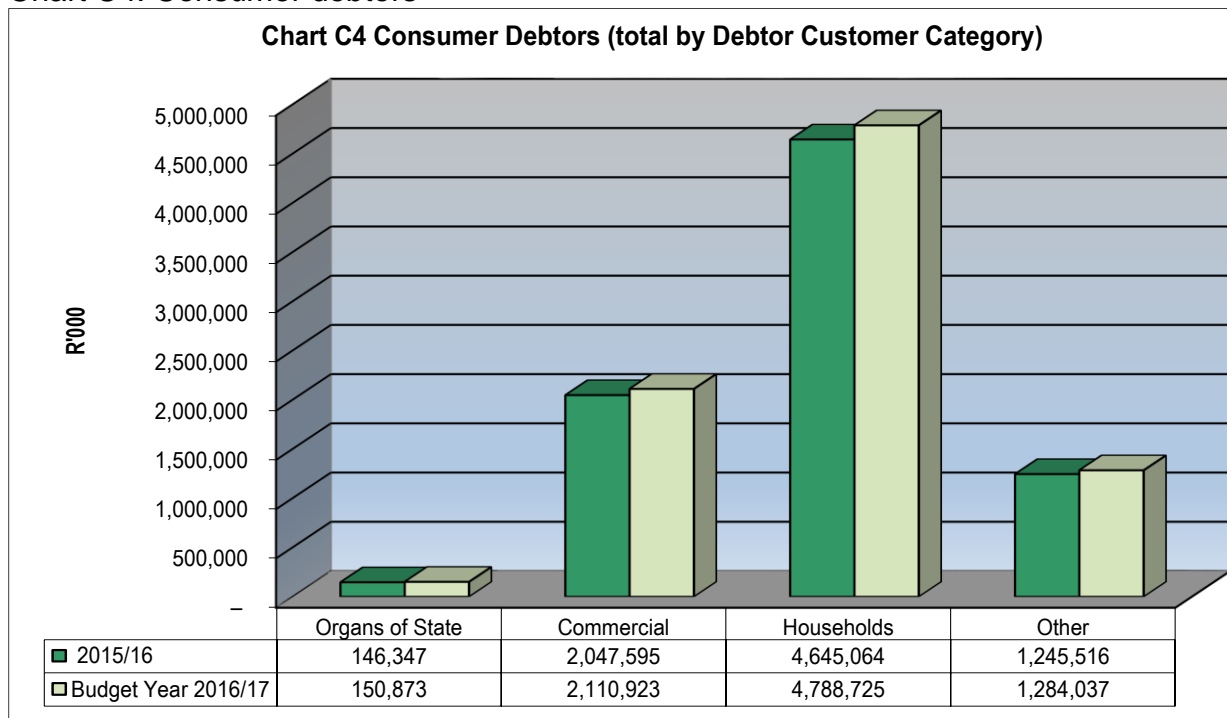


Chart C4 (consumer debtors by customer category) below shows that the increase in the customer category (R144 million compared to the previous financial year) is attributable to households.

Chart C4: Consumer debtors

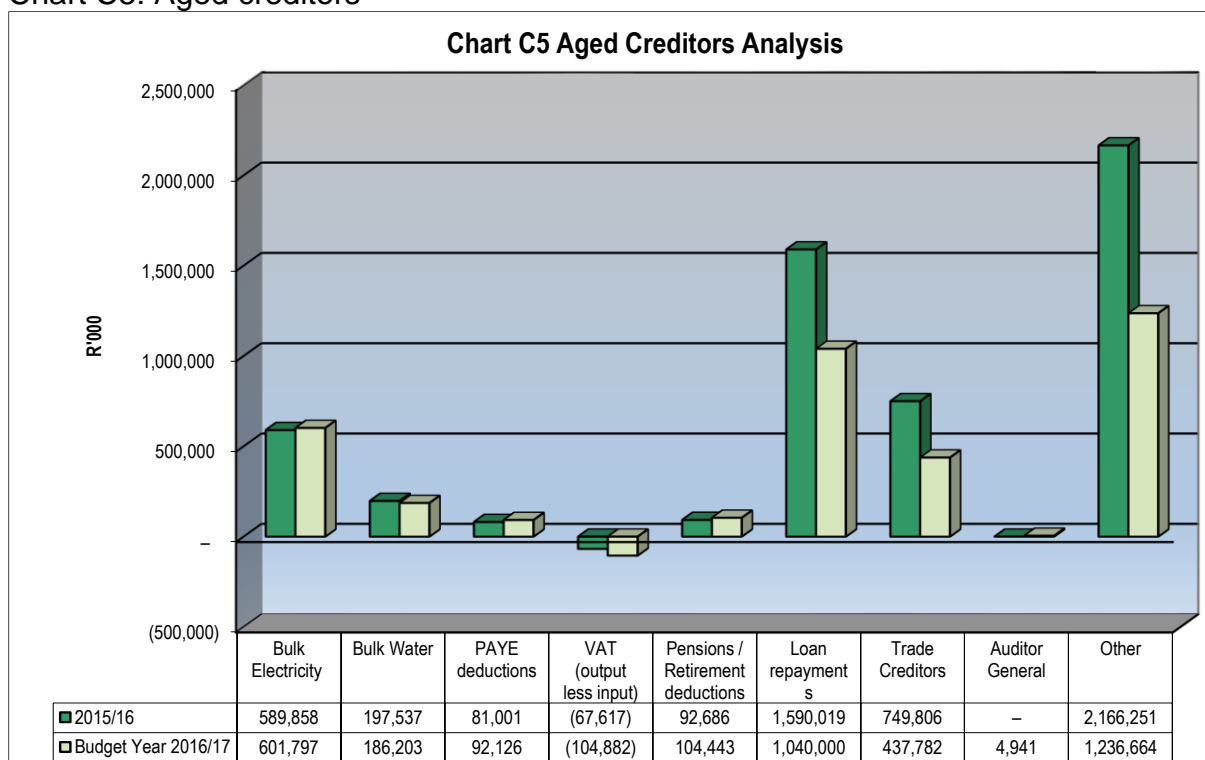


Creditors age analysis

The creditors report was prepared on the basis of the format required to be lodged electronically with National Treasury. Table C1 and SC4 provide an extended aged analysis, as well as an aged 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, and indicates that the aged creditors per category decreased at the end of November 2016.

Chart C5: Aged creditors



Investment portfolio analysis (Table SC5)

The investment portfolio analysis shown on Table C5 includes information consistent with the requirements of the Municipal Investment Regulations, 2005 issued by the National Treasury. The institution where funds are invested, the period of investment, type of investment and accrued interest for the month are cited. The market value at the end of the month amounts to R1 253 million.

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

Transfer and grant receipts for both operating and capital expenditure are reflected in Table SC6. The receipts from national, provincial and other grant providers are cited.

As at 30 November 2016, the total receipts amount to R3 048 million against the YTD budget of R2 986 million. The favourable variance is attributed to the receipt of the full allocation in respect of the Human Settlement Development Grant's "top structure" grant and transfers to the municipal entities Sandspruit and TEDA in excess of the YTD budget.

The outstanding transfers to the City of Tshwane and the reason for their non-receipt are listed below.

- Primary Health Care – a delay in the conclusion of the service level agreement.
- Social Infrastructure Grant – transfers are dependent on project performance.

Table SC7 indicates the expenditure incurred against each allocation for the reporting period. The transfer and grant expenditure table above reflects the recognition of expenditures to the amount of R2 331 million against the YTD budget of R2 576 million. The main contributor to the variance relates to capital expenditure for the Public Transport Network Operations Grant, which reflects a variance of R189 million.

Expenditure on councillor and staff benefits (Table SC8)

Councillor and board members and employee benefits are captured in Table SC8, which provides a comparison of actual expenditure with budgeted expenditure.

Parent municipality financial performance (Table SC10)

This disclosure is required by National Treasury for municipalities that have municipal entities, and it calls for providing 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, namely:

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

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

Performance indicators (Table SC2)

The performance indicators table reflects ratios such as:

- Borrowing management
- Liquidity
- Revenue management
- Creditor management

1.4 IN-YEAR BUDGET STATEMENT TABLES

The financial results for the period ended 30 November 2016 are reflected in Tables C1 to C7 hereafter, followed by supporting documentation in SC1 to SC13(d).

(a) Table C1: Consolidated Monthly Budget Statement – Summary

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

Description	2015/16	Budget Year 2016/17							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	5,384,019	5,764,124	–	546,146	2,467,706	2,341,882	125,824	5%	5,764,124
Service charges	14,688,150	17,719,923	–	1,318,696	7,587,718	7,427,324	160,394	2%	17,719,923
Investment revenue	56,000	43,089	–	6,466	33,622	17,979	15,643	87%	43,089
Transfers recognised - operational	3,516,826	4,240,323	–	112,085	1,585,274	1,591,236	(5,962)	-0%	4,240,323
Other own revenue	1,859,436	2,442,410	–	174,183	708,315	1,017,966	(309,651)	-30%	2,442,410
Total Revenue (excluding capital transfers and contributions)	25,504,431	30,209,869	–	2,157,576	12,382,636	12,396,387	(13,751)	-0%	30,209,869
Employee costs	7,373,112	7,622,096	–	651,467	3,229,117	3,413,821	(184,704)	-5%	7,622,096
Remuneration of Councillors	115,259	125,834	–	10,401	48,257	52,311	(4,054)	-8%	125,834
Depreciation & asset impairment	1,418,436	1,258,208	–	116,616	547,729	524,174	23,555	4%	1,258,208
Finance charges	1,137,297	1,057,982	–	12,613	206,192	428,375	(222,184)	-52%	1,057,982
Materials and bulk purchases	9,037,782	10,240,550	–	737,705	4,055,186	4,282,860	(227,673)	-5%	10,240,550
Transfers and grants	326,791	288,055	–	35,648	(203,121)	120,023	(323,143)	-269%	288,055
Other expenditure	8,133,707	7,689,226	–	420,951	2,602,379	3,667,237	(1,064,858)	-29%	7,689,226
Total Expenditure	27,542,384	28,281,950	–	1,985,400	10,485,739	12,488,800	(2,003,061)	-16%	28,281,950
Surplus/(Deficit)	(2,037,953)	1,927,919	–	172,175	1,896,897	(92,413)	1,989,310	-2153%	1,927,919
Transfers recognised - capital	2,452,210	2,370,209	–	330,559	723,165	987,587	(264,422)	-27%	2,370,209
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	414,257	4,298,127	–	502,734	2,620,062	895,174	1,724,888	193%	4,298,127
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	414,257	4,298,127	–	502,734	2,620,062	895,174	1,724,888	193%	4,298,127
<u>Capital expenditure & funds sources</u>									
Capital expenditure	3,968,594	4,465,209	–	286,123	919,060	1,797,855	(878,795)	-49%	4,465,209
Capital transfers recognised	2,452,210	2,370,209	–	210,563	735,090	986,324	(251,234)	-25%	2,370,209
Public contributions & donations	155,127	110,000	–	10,358	24,404	34,922	(10,518)	-30%	110,000
Borrowing	1,194,839	1,000,000	–	63,234	157,274	365,359	(208,084)	-57%	1,000,000
Internally generated funds	166,418	985,000	–	1,969	2,292	411,250	(408,958)	-99%	985,000
Total sources of capital funds	3,968,594	4,465,209	–	286,123	919,060	1,797,855	(878,795)	-49%	4,465,209
<u>Financial position</u>									
Total current assets	5,510,890	7,720,990	–		5,289,608				7,720,990
Total non current assets	36,565,903	41,070,534	–		36,878,411				41,070,534
Total current liabilities	8,991,902	6,865,941	–		5,860,678				6,865,941
Total non current liabilities	14,217,384	15,518,491	–		15,023,249				15,518,491
Community wealth/Equity	18,867,507	26,407,092	–		21,284,091				26,407,092
<u>Cash flows</u>									
Net cash from (used) operating	3,175,968	5,692,612	–	490,065	(754,054)	1,593,922	2,347,975	147%	5,692,612
Net cash from (used) investing	(3,297,106)	(4,881,039)	–	(510,540)	91,137	(2,034,422)	(2,125,559)	104%	(4,881,039)
Net cash from (used) financing	706,669	305,283	–	(57,804)	847,775	69,753	(778,022)	-1115%	305,283
Cash/cash equivalents at the month/year end	1,186,049	3,129,652	–	–	1,370,907	1,642,049	271,141	17%	2,302,905
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
<u>Debtors Age Analysis</u>									
Total By Income Source	1,472,976	242,755	244,166	269,423	194,613	362,813	982,891	4,564,923	8,334,559
<u>Creditors Age Analysis</u>									
Total Creditors	3,599,073	–	–	–	–	–	–	–	3,599,073

(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) - M05
November

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original 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	609,049	3,945,361	3,585,867	359,495	10%	9,410,674
Executive and council		74,581	64,255	13,189	14,876	26,773	(11,897)	-44%	64,255
Budget and treasury office		8,658,446	9,164,886	575,754	3,849,365	3,483,455	365,910	11%	9,164,886
Corporate services		381,333	181,533	20,106	81,120	75,639	5,482	7%	181,533
<i>Community and public safety</i>		1,285,394	1,260,256	124,271	453,785	562,728	(108,944)	-19%	1,260,256
Community and social services		83,393	41,984	1,568	12,923	21,411	(8,488)	-40%	41,984
Sport and recreation		38,451	19,744	784	7,985	8,227	(242)	-3%	19,744
Public safety		182,186	210,096	1,444	66,629	87,540	(20,911)	-24%	210,096
Housing		860,927	859,608	99,910	315,005	354,129	(39,124)	-11%	859,608
Health		120,436	128,824	20,565	51,243	91,421	(40,178)	-44%	128,824
<i>Economic and environmental services</i>		1,733,797	1,811,803	244,977	561,485	815,115	(253,630)	-31%	1,811,803
Planning and development		245,078	273,256	73,684	146,896	158,150	(11,253)	-7%	273,256
Road transport		1,488,159	1,538,262	171,293	414,589	656,846	(242,258)	-37%	1,538,262
Environmental protection		560	285	-	-	119	(119)	-100%	285
<i>Trading services</i>		15,605,274	19,889,927	1,491,313	8,057,971	8,334,090	(276,119)	-3%	19,889,927
Electricity		10,009,623	13,025,754	878,877	5,488,519	5,525,235	(36,715)	-1%	13,025,754
Water		3,365,720	4,407,221	335,005	1,587,339	1,802,704	(215,364)	-12%	4,407,221
Waste water management		1,040,753	1,169,283	164,218	446,423	482,983	(36,561)	-8%	1,169,283
Waste management		1,189,178	1,287,669	113,213	535,690	523,169	12,521	2%	1,287,669
<i>Other</i>	4	217,966	207,917	18,996	89,276	86,632	2,644	3%	207,917
Total Revenue - Standard	2	27,956,791	32,580,578	2,488,606	13,107,878	13,384,432	(276,554)	-2%	32,580,578
Expenditure - Standard									
<i>Governance and administration</i>		5,917,415	5,443,422	274,716	2,130,780	2,443,459	(312,679)	-13%	5,443,422
Executive and council		1,403,274	1,476,361	127,589	653,340	659,368	(6,028)	-1%	1,476,361
Budget and treasury office		890,774	900,521	55,013	180,827	384,720	(203,892)	-53%	900,521
Corporate services		3,623,368	3,066,540	92,113	1,296,613	1,399,371	(102,758)	-7%	3,066,540
<i>Community and public safety</i>		4,029,250	4,057,236	277,340	1,384,875	1,773,334	(388,459)	-22%	4,057,236
Community and social services		632,239	648,858	40,744	200,720	290,528	(89,807)	-31%	648,858
Sport and recreation		491,685	474,224	34,412	178,704	223,970	(45,266)	-20%	474,224
Public safety		1,860,096	1,776,049	137,031	648,748	750,381	(101,633)	-14%	1,776,049
Housing		546,049	654,321	25,225	150,043	282,066	(132,023)	-47%	654,321
Health		499,181	503,782	39,927	206,660	226,389	(19,729)	-9%	503,782
<i>Economic and environmental services</i>		2,493,140	2,546,866	198,860	910,317	1,238,192	(327,875)	-26%	2,546,866
Planning and development		673,533	766,918	63,385	302,286	346,669	(44,384)	-13%	766,918
Road transport		1,788,017	1,746,832	134,451	597,322	873,883	(276,562)	-32%	1,746,832
Environmental protection		31,591	33,116	1,023	10,709	17,639	(6,930)	-39%	33,116
<i>Trading services</i>		14,927,140	16,058,150	1,222,117	5,999,278	6,943,305	(944,028)	-14%	16,058,150
Electricity		10,052,445	10,570,122	785,068	4,189,917	4,573,848	(383,930)	-8%	10,570,122
Water		3,030,915	3,710,421	274,944	1,184,129	1,556,299	(372,170)	-24%	3,710,421
Waste water management		577,485	555,495	71,085	187,661	244,399	(56,737)	-23%	555,495
Waste management		1,266,294	1,222,112	91,020	437,570	568,760	(131,190)	-23%	1,222,112
<i>Other</i>		175,588	176,277	12,840	62,566	90,967	(28,402)	-31%	176,277
Total Expenditure - Standard	3	27,542,534	28,281,950	1,985,872	10,487,816	12,489,258	(2,001,442)	-16%	28,281,950
Surplus/ (Deficit) for the year		414,257	4,298,627	502,734	2,620,062	895,174	1,724,888	193%	4,298,627

Note: The variance in total revenue in Table C1 differs from that in Table C2 because in Table C1 the capital transfers are excluded, whereas in Table C2 they are included.

**(c) Table C3: Consolidated Monthly Budget Statement – Financial Performance
(Revenue and Expenditure by Municipal Vote)**

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote	1								
Vote 1 - City Planning & Development		169,335	111,701	42,591	82,171	71,423	10,748	15.0%	111,701
Vote 2 - Corporate & Shared Services		31,659	23,346	356	8,248	9,728	(1,480)	-15.2%	23,346
Vote 3 - Economic Development		32,128	117,478	26,527	53,264	68,362	(15,098)	-22.1%	117,478
Vote 4 - Emergency Services		85,606	77,358	19,885	48,961	50,040	(1,079)	-2.2%	77,358
Vote 5 - Energy & Electricity Department		9,860,081	12,833,887	864,244	5,459,448	5,445,290	14,157	0.3%	12,833,887
Vote 6 - Environmental Management		1,373,919	1,436,486	127,581	608,935	585,176	23,759	4.1%	1,436,486
Vote 7 - Group Financial Services		8,721,955	9,215,491	583,187	3,887,945	3,504,540	383,405	10.9%	9,215,491
Vote 8 - Group Information & Communication Technology		9,561	218	-	0	91	(91)	-100.0%	218
Vote 9 - Housing & Human Settlement		837,080	833,749	97,171	304,718	343,355	(38,637)	-11.3%	833,749
Vote 10 - Metro Police Services		162,633	204,503	714	63,109	85,210	(22,101)	-25.9%	204,503
Vote 11 - Office of the City Manager		201,157	239,950	26,860	35,928	99,979	(64,051)	-64.1%	239,950
Vote 12 - Service Delivery & Transformation Management		250,502	237,234	20,587	86,736	98,084	(11,348)	-11.6%	237,234
Vote 13 - Transport		1,385,928	1,427,003	160,678	373,725	611,252	(237,527)	-38.9%	1,427,003
Vote 14 - Water & Sanitation Department		4,406,462	5,576,502	499,223	2,033,761	2,285,686	(251,925)	-11.0%	5,576,502
Vote 15 - Other Votes		428,787	245,670	19,004	60,930	126,217	(65,287)	-51.7%	245,670
Total Revenue by Vote	2	27,956,791	32,580,578	2,488,606	13,107,878	13,384,432	(276,554)	-2.1%	32,580,578
Expenditure by Vote	1								
Vote 1 - City Planning & Development		296,162	316,181	20,278	126,505	135,070	(8,565)	-6.3%	316,181
Vote 2 - Corporate & Shared Services		1,148,351	1,096,548	84,942	368,891	465,949	(97,058)	-20.8%	1,096,548
Vote 3 - Economic Development		331,719	404,716	38,108	150,558	190,846	(40,288)	-21.1%	404,716
Vote 4 - Emergency Services		607,762	620,382	49,102	250,342	277,432	(27,090)	-9.8%	620,382
Vote 5 - Energy & Electricity Department		8,934,953	9,577,038	696,701	3,777,504	4,008,097	(230,593)	-5.8%	9,577,038
Vote 6 - Environmental Management		633,294	677,525	39,912	205,033	306,409	(101,375)	-33.1%	677,525
Vote 7 - Group Financial Services		1,894,262	1,502,514	113,938	466,278	646,753	(180,476)	-27.9%	1,502,514
Vote 8 - Group Information & Communication Technology		560,132	560,991	(62,131)	283,398	322,796	(39,398)	-12.2%	560,991
Vote 9 - Housing & Human Settlement		472,111	604,310	20,552	127,816	258,988	(131,172)	-50.6%	604,310
Vote 10 - Metro Police Services		1,889,108	1,841,715	172,664	823,895	777,746	46,149	5.9%	1,841,715
Vote 11 - Office of the City Manager		266,793	302,864	22,061	100,790	237,331	(136,541)	-57.5%	302,864
Vote 12 - Service Delivery & Transformation Management		3,730,870	3,491,590	276,335	1,311,979	1,725,996	(414,017)	-24.0%	3,491,590
Vote 13 - Transport		1,298,301	1,230,897	100,965	438,367	572,405	(134,038)	-23.4%	1,230,897
Vote 14 - Water & Sanitation Department		3,314,136	3,982,719	321,594	1,260,796	1,669,050	(408,253)	-24.5%	3,982,719
Vote 15 - Other Votes		2,164,579	2,071,959	90,851	795,664	894,392	(98,728)	-11.0%	2,071,959
Total Expenditure by Vote	2	27,542,534	28,281,950	1,985,872	10,487,816	12,489,258	(2,001,442)	-16.0%	28,281,950
Surplus/ (Deficit) for the year	2	414,257	4,298,627	502,734	2,620,062	895,174	1,724,888	192.7%	4,298,627

(d) Table C4: Consolidated Monthly Budget Statement – Financial Performance (Revenue and Expenditure)

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

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		5,384,019	5,764,124	546,146	2,467,706	2,341,882	125,824	5%	5,764,124
Service charges - electricity revenue		9,340,209	11,360,246	826,380	5,263,635	4,831,273	432,362	9%	11,360,246
Service charges - water revenue		3,226,514	3,995,130	285,619	1,341,103	1,628,478	(287,375)	-18%	3,995,130
Service charges - sanitation revenue		760,693	949,597	73,910	349,874	392,853	(42,979)	-11%	949,597
Service charges - refuse revenue		1,128,046	1,205,390	108,052	516,808	488,886	27,922	6%	1,205,390
Service charges - other		232,687	209,560	24,734	116,298	85,834	30,464	35%	209,560
Rental of facilities and equipment		135,156	136,321	12,816	49,483	56,455	(6,972)	-12%	136,321
Interest earned - external investments		56,000	43,089	6,466	33,622	17,979	15,643	87%	43,089
Interest earned - outstanding debtors		406,006	238,451	52,276	224,880	99,808	125,072	125%	238,451
Fines		160,585	198,658	136	59,263	82,774	(23,511)	-28%	198,658
Licences and permits		48,743	60,564	4,311	17,780	25,235	(7,455)	-30%	60,564
Agency services		–	9,299	–	–	4,649	(4,649)	-100%	9,299
Transfers recognised - operational		3,516,826	4,240,323	112,085	1,585,274	1,591,236	(5,962)	0%	4,240,323
Other revenue		943,682	1,799,117	104,644	356,908	749,044	(392,136)	-52%	1,799,117
Gains on disposal of PPE		165,263	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and		25,504,431	30,209,869	2,157,576	12,382,636	12,396,387	(13,751)	0%	30,209,869
Expenditure By Type									
Employee related costs		7,373,112	7,622,096	651,467	3,229,117	3,413,821	(184,704)	-5%	7,622,096
Remuneration of councillors		115,259	125,834	10,401	48,257	52,311	(4,054)	-8%	125,834
Debt impairment		1,139,949	908,053	81,556	414,473	378,859	35,613	9%	908,053
Depreciation & asset impairment		1,418,436	1,258,208	116,616	547,729	524,174	23,555	4%	1,258,208
Finance charges		1,137,297	1,057,982	12,613	206,192	428,375	(222,184)	-52%	1,057,982
Bulk purchases		8,808,849	9,956,609	714,096	3,972,136	4,145,365	(173,229)	-4%	9,956,609
Other materials		228,933	283,940	23,609	83,050	137,495	(54,445)	-40%	283,940
Contracted services		3,133,472	2,738,440	231,855	1,030,341	1,305,608	(275,267)	-21%	2,738,440
Transfers and grants		326,791	288,055	35,648	(203,121)	120,023	(323,143)	-269%	288,055
Other expenditure		3,847,188	4,042,732	111,383	1,159,765	1,982,769	(823,004)	-42%	4,042,732
Loss on disposal of PPE		13,098	1	(3,843)	(2,200)	0	(2,201)	-530248%	1
Total Expenditure		27,542,384	28,281,950	1,985,400	10,485,739	12,488,800	(2,003,061)	-16%	28,281,950
Surplus/(Deficit)		(2,037,953)	1,927,919	172,175	1,896,897	(92,413)	1,989,310	(0)	1,927,919
Transfers recognised - capital		2,452,210	2,370,209	330,559	723,165	987,587	(264,422)	(0)	2,370,209
Surplus/(Deficit) after capital transfers & contributions		414,257	4,298,127	502,734	2,620,062	895,174			4,298,127
Taxation		–	(500)	–	–	–	–		(500)
Surplus/(Deficit) after taxation		414,257	4,298,627	502,734	2,620,062	895,174			4,298,627
Attributable to minorities		–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		414,257	4,298,627	502,734	2,620,062	895,174			4,298,627
Share of surplus/ (deficit) of associate		–	–	–	–	–			–
Surplus/ (Deficit) for the year		414,257	4,298,627	502,734	2,620,062	895,174			4,298,627

Note:

The 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 - M05 November

Vote Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original 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 Planning & Development		–	50,000	–	–	20,833	(20,833)	-100%	50,000
Vote 2 - Corporate & Shared Services		26,257	15,000	110	110	6,250	(6,140)	-98%	15,000
Vote 3 - Economic Development		16,925	57,400	3,713	13,122	14,528	(1,406)	-10%	57,400
Vote 4 - Emergency Services		5,939	11,000	1,055	2,225	3,250	(1,025)	-32%	11,000
Vote 5 - Energy & Electricity Department		430,984	478,665	37,719	106,434	185,284	(78,850)	-43%	478,665
Vote 6 - Environmental Management		97,707	38,500	2,277	2,277	20,075	(17,798)	-89%	38,500
Vote 7 - Group Financial Services		42,010	65,000	1,969	17,118	25,250	(8,132)	-32%	65,000
Vote 8 - Group Information & Communication Technology		92,464	204,500	17,155	31,874	78,508	(46,634)	-59%	204,500
Vote 9 - Housing & Human Settlement		829,300	537,704	67,476	255,003	243,917	11,086	5%	537,704
Vote 10 - Metro Police Services		8,852	30,000	–	–	300	(300)	-100%	30,000
Vote 11 - Office of the City Manager		231,319	259,950	26,860	35,928	104,512	(68,584)	-66%	259,950
Vote 12 - Service Delivery & Transformation Management		–	–	–	–	–	–		–
Vote 13 - Transport		1,428,678	1,241,606	87,096	293,872	513,822	(219,950)	-43%	1,241,606
Vote 14 - Water & Sanitation Department		492,399	383,500	22,378	105,205	127,404	(22,199)	-17%	383,500
Vote 15 - Other Votes		153,092	129,184	11,723	48,532	54,605	(6,073)	-11%	129,184
Total Capital Multi-year expenditure	4,7	3,855,926	3,502,009	279,530	911,701	1,398,538	(486,837)	-35%	3,502,009
Single Year expenditure appropriation	2								
Vote 3 - Economic Development		7,864	8,000	423	423	1,200	(777)	-65%	8,000
Vote 5 - Energy & Electricity Department		–	950,000	–	–	395,833	(395,833)	-100%	950,000
Vote 6 - Environmental Management		4,998	–	3,675	3,675	–	3,675	#DIV/0!	–
Vote 8 - Group Information & Communication Technology		75,773	200	–	–	200	(200)	-100%	200
Vote 13 - Transport		20,135	5,000	2,495	3,261	2,083	1,177	57%	5,000
Vote 15 - Other Votes		3,898	–	–	–	–	–		–
Total Capital single-year expenditure	4	112,668	963,200	6,593	7,359	399,317	(391,958)	-98%	963,200
Total Capital Expenditure		3,968,594	4,465,209	286,123	919,060	1,797,855	(878,795)	-49%	4,465,209
Capital Expenditure - Standard Classification									
Governance and administration		341,707	368,484	32,041	61,910	144,079	(82,169)	-57%	368,484
Executive and council		79,091	58,784	12,849	13,172	22,621	(9,449)	-42%	58,784
Budget and treasury office		2,684	–	–	–	–	–		–
Corporate services		259,933	309,700	19,192	48,738	121,458	(72,721)	-60%	309,700
Community and public safety		1,051,758	696,104	80,384	305,891	319,476	(13,585)	-4%	696,104
Community and social services		31,625	42,200	192	7,767	9,672	(1,905)	-20%	42,200
Sport and recreation		90,835	53,000	4,758	23,597	45,733	(22,136)	-48%	53,000
Public safety		14,791	41,000	1,055	2,225	3,550	(1,325)	-37%	41,000
Housing		829,300	537,704	67,476	255,003	243,917	11,086	5%	537,704
Health		85,207	22,200	6,903	17,299	16,604	695	4%	22,200
Economic and environmental services		1,455,794	1,343,506	90,239	306,424	522,975	(216,551)	-41%	1,343,506
Planning and development		24,789	115,400	4,136	13,544	15,728	(2,183)	-14%	115,400
Road transport		1,428,678	1,225,106	86,103	292,879	506,947	(214,068)	-42%	1,225,106
Environmental protection		2,326	3,000	–	–	300	(300)	-100%	3,000
Trading services		1,089,358	2,024,615	79,970	240,581	798,478	(557,896)	-70%	2,024,615
Electricity		430,984	1,620,115	37,719	106,434	581,117	(474,683)	-82%	1,620,115
Water		97,526	100,500	7,746	13,180	40,334	(27,154)	-67%	100,500
Waste water management		543,853	283,000	28,746	115,207	163,040	(47,833)	-29%	283,000
Waste management		16,994	21,000	5,760	5,760	13,986	(8,226)	-59%	21,000
Other		29,978	32,500	3,488	4,254	12,847	(8,593)	-67%	32,500
Total Capital Expenditure - Standard Classification	3	3,968,594	4,465,209	286,123	919,060	1,797,855	(878,795)	-49%	4,465,209
Funded by:									
National Government		2,405,478	2,331,654	203,598	719,004	969,222	(250,218)	-26%	2,331,654
Provincial Government		44,959	38,355	6,964	16,086	16,902	(816)	-5%	38,355
Other transfers and grants		1,773	200	–	–	200	(200)	-100%	200
Transfers recognised - capital		2,452,210	2,370,209	210,563	735,090	986,324	(251,234)	-25%	2,370,209
Public contributions & donations	5	155,127	110,000	10,358	24,404	34,922	(10,518)	-30%	110,000
Borrowing	6	1,194,839	1,000,000	63,234	157,274	365,359	(208,084)	-57%	1,000,000
Internally generated funds		166,418	985,000	1,969	2,292	411,250	(408,958)	-99%	985,000
Total Capital Funding		3,968,594	4,465,209	286,123	919,060	1,797,855	(878,795)	-49%	4,465,209

(f) Table C6: Consolidated Monthly Budget Statement – Financial Position

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

Description	Ref	2015/16	Budget Year 2016/17		
		Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		95,219	142,717	110,954	142,717
Call investment deposits		1,090,830	2,986,935	1,259,953	2,986,935
Consumer debtors		2,603,597	2,698,589	2,041,563	2,698,589
Other debtors		1,048,255	1,068,301	1,083,047	1,068,301
Current portion of long-term receivables		96,072	236,599	95,249	236,599
Inventory		576,918	587,849	698,842	587,849
Total current assets		5,510,890	7,720,990	5,289,608	7,720,990
Non current assets					
Long-term receivables		20,526	90,799	19,370	90,799
Investments		711	399,096	765	399,096
Investment property		807,287	932,302	802,526	932,302
Investments in Associate		–	–	–	–
Property, plant and equipment		31,604,746	39,494,466	31,904,054	39,494,466
Agricultural		–	–	–	–
Biological assets		–	–	–	–
Intangible assets		343,691	153,871	392,730	153,871
Other non-current assets		3,788,943	–	3,758,967	–
Total non current assets		36,565,903	41,070,534	36,878,411	41,070,534
TOTAL ASSETS		42,076,793	48,791,524	42,168,019	48,791,524
LIABILITIES					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		733,243	847,270	714,572	847,270
Consumer deposits		379,916	369,977	389,257	369,977
Trade and other payables		7,878,744	5,636,868	4,756,849	5,636,868
Provisions		–	11,825	–	11,825
Total current liabilities		8,991,902	6,865,941	5,860,678	6,865,941
Non current liabilities					
Borrowing		10,503,099	12,077,516	11,308,974	12,077,516
Provisions		3,714,285	3,440,975	3,714,275	3,440,975
Total non current liabilities		14,217,384	15,518,491	15,023,249	15,518,491
TOTAL LIABILITIES		23,209,286	22,384,432	20,883,928	22,384,432
NET ASSETS	2	18,867,507	26,407,092	21,284,091	26,407,092
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		18,610,498	26,128,803	21,027,083	26,128,803
Reserves		257,009	278,289	257,009	278,289
TOTAL COMMUNITY WEALTH/EQUITY	2	18,867,507	26,407,092	21,284,091	26,407,092

(g) Table C7: Consolidated Monthly Budget Statement – Cash Flow

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original 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	546,146	2,467,706	2,248,207	219,499	10%	5,533,559
Service charges		14,601,285	17,011,229	1,318,696	7,587,718	7,166,866	420,852	6%	17,011,229
Other revenue		1,094,670	2,187,493	122,378	476,277	908,989	(432,712)	-48%	2,187,493
Government - operating		3,516,826	4,240,323	62,793	1,848,616	1,605,945	242,671	15%	4,240,323
Government - capital		2,452,489	2,370,209	469,222	1,043,418	987,587	55,831	6%	2,370,209
Interest		463,281	246,631	58,742	258,502	102,762	155,740	152%	246,631
Payments									
Suppliers and employees		(23,175,168)	(24,550,779)	(2,039,652)	(13,874,021)	(10,878,029)	2,995,992	-28%	(24,550,779)
Finance charges		(1,137,968)	(1,057,999)	(12,613)	(206,192)	(428,383)	(222,191)	52%	(1,057,999)
Transfers and Grants		–	(288,055)	(35,648)	(356,078)	(120,023)	236,055	-197%	(288,055)
NET CASH FROM/(USED) OPERATING ACTIVITIES		3,175,968	5,692,612	490,065	(754,054)	1,593,922	2,347,975	147%	5,692,612
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		592,462	–	51,610	92,391	–	92,391		–
Decrease (Increase) in non-current debtors		(66,503)	(241,572)	(115,178)	441,815	(100,655)	542,470	-539%	(241,572)
Decrease (increase) other non-current receivables		140,433	2,759	(160,865)	475,510	1,149	474,360	41268%	2,759
Decrease (increase) in non-current investments		5,097	(302,991)	15	482	(126,246)	126,728	-100%	(302,991)
Payments									
Capital assets		(3,968,594)	(4,339,234)	(286,123)	(919,060)	(1,808,671)	(889,611)	49%	(4,339,234)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3,297,106)	(4,881,039)	(510,540)	91,137	(2,034,422)	(2,125,559)	104%	(4,881,039)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		–	–	–	–	–	–		–
Borrowing long term/refinancing		1,200,000	1,000,000	–	–	359,222	(359,222)	-100%	1,000,000
Increase (decrease) in consumer deposits		24,900	7,366	2,196	13,308	3,066	10,242	334%	7,366
Payments									
Repayment of borrowing		(518,231)	(702,083)	(60,000)	834,467	(292,535)	(1,127,002)	385%	(702,083)
NET CASH FROM/(USED) FINANCING ACTIVITIES		706,669	305,283	(57,804)	847,775	69,753	(778,022)	-1115%	305,283
NET INCREASE/ (DECREASE) IN CASH HELD		585,531	1,116,856	(78,279)	184,858	(370,747)			1,116,856
Cash/cash equivalents at beginning:		600,518	2,012,796		1,186,049	2,012,796			1,186,049
Cash/cash equivalents at month/year end:		1,186,049	3,129,652		1,370,907	1,642,049			2,302,905

PART 2 – SUPPORTING DOCUMENTATION

(a) Table SC1: Material Variance Explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M05 November				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	125,824	Favourable variance due to follow-up of exception reports being intensified.	Implementation of on-going monitoring and rectification.
	Service charges - electricity revenue	432,362	An increase in revenue for smart prepaid against projection.	On-going monitoring and attending to challenges.
	Service charges - water revenue	(287,375)	A decline in revenue due to current water restrictions.	Review budget during Adjustments Budget process.
	Service charges - sanitation revenue	(42,979)	A decline in revenue due to current water restrictions.	Review budget during Adjustments Budget process.
	Service charges - refuse revenue	27,922	Revenue better than projected for "Solid Waste Removal Fees".	On-going monitoring and rectification has been implemented.
	Service charges - other	30,464	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	(6,972)	"Rental: Businesses" is the main contributor. Variance mainly due to the lag in the processing of receipts from Property Management.	Follow-up with Group Financial Services: Municipal Rentals Section.
	Interest earned - external investments	15,643	"Interest On Bank Account" is the main contributor. An increase in investments to-date that yielded better rates.	Not a pro-rata revenue item and will be monitored.
	Interest earned - outstanding debtors	125,072	"Interest On Amounts In Arrear" is the main contributor. An increase in debtors has resulted in higher interest earned.	Not a pro-rata revenue item and will be monitored.
	Fines	(23,511)	"AARTO" is the main contributor. Delay in the capturing of information onto the accounting system due to current administrative processes between Metro Police Department and Road Traffic Infringement Agency.	Channels with Road Traffic Infringement Agency will be improved to ensure immediate capture of information.
	Licences and permits	(7,455)	"Drivers Licenses" is the main contributor due to a decline in applications and budget not adjusted downward during planning phase.	Revenue to be adjusted downwards during Adjustment Budget process.
	Agency services	(4,649)	No revenue generated by entity "TEDA" to-date for this service.	Entity to improve collection rate.
	Transfers recognised - operational	(5,962)	"Topstructure Grants" is the main contributor due to expenditure not as projected.	Departments to ensure expenditure is aligned to SDBIP plan and the adherence to the conditions of the grant.
	Other revenue	(392,136)	Most line-items in this group are not pro-rata revenue items.	Departments to ensure revenue is collected as planned.
2	Expenditure By Type			
	Employee related costs	(184,704)	"Service Bonus" is the main contributor. Implementation of GRAP 25 for Bonus Provision which was not considered during the planning phase.	Departments to implement corrective measures where line-items exceed allocated budget in terms of Budget Policy.
	Remuneration of councillors	(4,054)	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	35,613	Due to increase in expenditure by entity "SWA".	Entity to improve collection rate.
	Depreciation & asset impairment	23,555	Depreciation is calculated in-line with the asset verification and purification process.	Will be monitored.
	Finance charges	(222,184)	Costs are allocated according to all asset classifications systematically.	Will be monitored.
	Bulk purchases	(173,229)	"Bulk: Electricity" and "Water: Rand Water" are the main contributors due a decrease in purchases against YTD projection.	Will be monitored.
	Other materials	(54,445)	"Petrol And Diesel Fuel" is the main contributor due to a lag in processing of documentation.	Relevant department to ensure documentation is captured.
	Contracted services	(275,267)	Delays in the release of purchase orders due to implementation of new control measures.	Ensure service providers register with NT central supplier database.
	Transfers and grants	(323,143)	"Municipal Entities" is the main contributor due to year-end accrual reversal.	Actual payment to be done which will cancel out the credit.
	Other expenditure	(823,004)	Delays in the recording of purchase orders due to implementation of new control measures on "Accounting System".	Ensure service providers register with NT central supplier database.
	Loss on disposal of PPE	(2,201)	"Scrapping of Assets" is the main contributor.	To be addressed during Adjustments Budget process.
3	Capital Expenditure			
	Vote 1 - City Planning & Development	(20,833)	"Redevelopment of Caledonian" project is the main contributor. The project was under executive review. and	Will be transferred to Sports and Recreation Department during Adjustments Budget Process.
	Vote 2 - Corporate & Shared Services	(6,140)	"Tshwane Leadership and Management Academy" project is the main contributor. Delay in the appointment of contractor resulting with implementation of E-procurement.	Once contractors are appointed regular follow-up's will be made to ensure that all items are delivered before year-end.
	Vote 3 - Economic Development	(2,183)	"Informal Trade Market (Inner City)" project is the main contributor due to delay in appointment of contractor.	Ensure project is delivered as planned.
	Vote 4 - Emergency Services	(1,025)	"Renovation & Upgrading of Facilities" project is the main contributor. Delays due to challenges experienced with the new E-Procurement system.	Ensure Service provider completes installation at Pieter Delpont Centre by 15 December 2016 as assured.
	Vote 5 - Energy & Electricity Department	(474,683)	"AMVI Infrastructure (Smart Meter Project)" is the main contributor.	The project is under review.

(a) Table SC1: Material Variance Explanations (cont)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M05 November				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
3	Capital Expenditure			
	Vote 6 - Environmental Management	(14,123)	"240 Litre Containers" project is the main contributor. Planned rollout of 240L bins was temporarily suspended due to fear of community unrest related to the community being discontent with the 240L waste bin tariffs.	A delivery of 4500 x containers for R2 731 500 is underway.
	Vote 7 - Group Financial Services	(8,132)	"Buildings and Equipment (security at the stores)" project due to delay in the implementation of plan.	The appointed contractor to be requested to speed-up the pace of installation without compromising quality.
	Vote 8 - Group Information & Communication Technology	(46,834)	"BPC and SCOA" and "Upgrade of IT Infrastructure" projects are the main contributors due to delays in the implementation of mSCOA project.	Payment will occur once deliverables have been achieved.
	Vote 9 - Housing & Human Settlement	11,086	"Project Linked Housing - Acquisition of Land" is the main contributor. Due to payment for balance of land acquisition which is a once-off payment.	None as project is complete.
	Vote 10 - Metro Police Services	(300)	"Purchasing of Policing Equipment" project is the main contributor due to delay in the approval of quotations and vendor registration.	Ensure project is delivered as planned.
	Vote 11 - Office of the City Manager	(68,584)	"RE-AGA-Tshwane" project is the main contributor. Delays in appointments, capturing of contracts and sessions on e-Procurement.	Project to be fast-tracked. R23,8 million committed.
	Vote 13 - Transport	(218,772)	Delays in finalising contracts. "CBD and Surrounding Areas (BRT) - (Transport Infrastructure)" is the main contributor.	Department to ensure expenditure is aligned to SDBIP Plan.
	Vote 14 - Water & Sanitation Department	(22,199)	"Reservoir Extensions" project is the main contributor. Payments could not be processed due to the delays in the creation of WBS Elements on SAP and the implementation of the E-Procurement system.	Invoices have been received and are being processed.
	Vote 15 - Other Votes	(6,073)	"Insurance Replacements (CTMM Contribution)" project is the main contributor. Due to the E-procurement process not being functional no procurement / replacement has taken place.	WBS numbers provided to Corporate and Shared Services: Corporate Fleet Management. Procurement to take place as once the E-Procurement process is functional.
4	Financial Position			
	Current assets	(2,431,381)	A decrease in non current assets against projection with the exception of "Other Debtors" and "Inventory".	
	Non current assets	(4,192,123)	A decrease in non current assets against projection with the exception of "Intangible Assets" and "Other non-current assets".	
	Current liabilities	(1,005,263)	A decrease in current liabilities against projections except "Consumer Deposits".	
	Non current liabilities	(495,241)	A decrease in non current liabilities items against projections except "Provisions".	
5	Cash Flow			
	Transfer receipts - capital	271,705	More transfers recognised against projection.	
	Contributions & Contributed assets	47,767	No budget projection for the month.	
	Proceeds on disposal of PPE	3,843	No budget projection for the month.	
	Short term loans	980,000	No budget projection for the month.	
	Borrowing long term/refinancing	(75,494)	Long terms borrowings planned for later part of the financial year.	
	Increase in consumer deposits	1,579	An increase in consumer deposits against projection.	
	Receipt of non-current debtors	(95,047)	An increase in non-current debtors against projection.	
	Receipt of non-current receivables	(161,095)	An increase in non-current receivables against projection.	
	Change in non-current investments	25,265	A decrease in non-current receivables against projection.	
	Capital assets	(77,815)	Actual lower than projected.	
	Repayment of borrowing	981,493	Linked to repayment of short term loans.	
7	Municipal Entities			
	Revenue			
	Housing Company Tshwane	(5,207)	Transfers recognised - operational is the main contributor due to lesser claims submitted than projected.	Due to challenges faced with the transfers, the buildings will be removed during the adjustment budget process and will be budgeted for in the 2017/2018 financial year.
	Sandspruit Works Association	(3,126)	Less other revenue collected.	None.
	Tshwane Economic Development Agency	(5,117)	Agency Revenue will be revised down.	
	Expenditure			
	Housing Company Tshwane	(19,876)	"Contracted Services" is the main contributor. Delay in the appointment supplier for Timberlands projects.	Going forward, the Supplier/ Contractor for feasibility studies will be appointed for both phase one and phase two to avoid delay.
	Sandspruit Works Association	(1,279)	Spending on "Other expenditure" is below YTD budget.	None.
	Tshwane Economic Development Agency	(11,280)	"Other expenditure" is the main contributor. Expenditure less than projected.	
	Capital Expenditure			
	Housing Company Tshwane	(40,958)	Delays in the starting of construction on Townlands project.	
	Sandspruit Works Association	(1,872)	Expenditure on "Other Buildings" less than planned.	
	Tshwane Economic Development Agency	167		

(b) Table SC2: Monthly Budget Statement – Performance Indicators

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17		
			Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.2%	8.2%	7.2%	8.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		78.8%	47.7%	85.5%	47.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		101.3%	70.3%	78.8%	70.3%
Gearing	Long Term Borrowing/ Funds & Reserves		4086.7%	4339.9%	4400.2%	4339.9%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1	0.6%	1.1%	0.9%	1.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.1%	0.5%	0.2%	0.5%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		86.1%	95.3%	102.4%	95.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14.8%	13.6%	26.2%	13.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		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%
<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%	20.3%	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%	20.5%	22.6%
Employee costs	Employee costs/Total Revenue - capital revenue		28.9%	25.2%	26.1%	25.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.5%	4.9%	0.7%	4.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.0%	7.7%	6.1%	7.7%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		13.3	14.8	-17.2	14.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		10.2%	8.9%	16.5%	8.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.04	0.13	0.69	0.13

(c) Table SC3: Monthly Budget Statement – Aged Debtors

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

Tsh City of Tshwane - Supporting Table SCS Monthly Budget Statement - aged debtors - w05 November													
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	330,337	38,839	53,143	78,014	60,279	39,751	293,107	914,016	1,807,485	1,385,166	1,018	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	249,406	28,559	26,034	29,406	18,210	13,327	90,947	556,722	1,012,611	708,613	257	-
Receivables from Non-exchange Transactions - Property Rates	1400	547,235	92,980	88,555	70,559	53,851	42,755	227,949	1,139,530	2,263,414	1,534,644	229	-
Receivables from Exchange Transactions - Waste Water Management	1500	64,884	8,680	6,291	7,775	6,901	7,293	35,279	143,204	280,306	200,451	282	-
Receivables from Exchange Transactions - Waste Management	1600	105,782	15,472	13,939	13,482	13,377	13,052	67,804	271,946	514,854	379,660	409	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	10,106	1,328	1,449	929	735	191,067	151	39,796	245,560	232,678	-	-
Interest on Arrear Debtor Accounts	1810	112,115	42,971	39,025	33,617	36,641	37,093	185,176	921,923	1,408,561	1,214,450	546	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	53,112	13,926	15,729	35,641	4,621	18,474	82,479	577,785	801,768	719,000	812	-
Total By Income Source	2000	1,472,976	242,755	244,166	269,423	194,613	362,813	982,891	4,564,923	8,334,559	6,374,662	3,553	-
2015/16 - totals only		1,372,912	233,445	172,237	220,666	180,219	327,135	938,845	3,940,860	7,386,320	5,607,725	4,835	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	126,974	20,428	15,328	10,329	(14,045)	3,735	7,649	(19,526)	150,873	(11,857)	-	-
Commercial	2300	480,421	71,797	68,027	72,143	45,335	39,798	289,320	1,044,080	2,110,923	1,490,677	-	-
Households	2400	755,686	143,200	134,516	131,153	136,283	124,155	611,264	2,752,468	4,788,725	3,755,323	2,947	-
Other	2500	109,895	7,328	26,295	55,797	27,040	195,124	74,659	787,900	1,284,037	1,140,519	607	-
Total By Customer Group	2600	1,472,976	242,755	244,166	269,423	194,613	362,813	982,891	4,564,923	8,334,559	6,374,662	3,553	-

(d) Table SC4: Monthly Budget Statement – Aged Creditors

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

City of Toronto - Supporting Table 004 Monthly Budget Statement - Aged Creditors - 1000 November											
Description	NT Code	Budget Year 2016/17									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	601,797								601,797	589,858
Bulk Water	0200	186,203								186,203	197,537
PAYE deductions	0300	92,126								92,126	81,001
VAT (output less input)	0400	(104,882)								(104,882)	(67,617)
Pensions / Retirement deductions	0500	104,443								104,443	92,686
Loan repayments	0600	1,040,000								1,040,000	1,590,019
Trade Creditors	0700	437,782								437,782	749,806
Auditor General	0800	4,941								4,941	-
Other	0900	1,236,664								1,236,664	2,166,251
Total By Customer Type	1000	3,599,073	-	-	-	-	-	-	-	3,599,073	5,399,541

(e) Table SC5: Monthly Budget Statement – Investment Portfolio

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	0.0%	715	–	715
Sanlam	26	14y	Insurance pol	07.12.2015	–	3.0%	–	–	–
Sanlam	27	14y	Insurance pol	01.01.2016	–	3.0%	–	–	–
Capital Alliance	28	8y	Insurance pol	On selling da	1	2.0%	622	(623)	0
Capital Alliance	29	9y	Insurance pol	On selling da	5	3.0%	1,969	(1,974)	–
ABSA	32	On Call	Money Marke	On call	130	5.2%	29,461	–	29,591
ABSA	33	On Call	Money Marke	On call	46	5.2%	10,324	–	10,370
ABSA	34	On Call	Money Marke	On call	34	5.2%	7,733	–	7,767
ABSA	35	On Call	Money Marke	On call	1	5.2%	170	–	171
Investec Bank	37	On Call	Money Marke	On call	114	5.2%	25,872	–	25,986
Investec Bank	38	On Call	Money Marke	On call	37	5.2%	8,270	–	8,306
Investec Bank	39	On Call	Money Marke	On call	5	5.2%	1,108	–	1,113
Standard Bank	40	On Call	Money Marke	On call	413	5.2%	93,570	–	93,984
Standard Bank	41	On Call	Money Marke	On call	13	5.2%	2,905	–	2,917
Investec Bank	108	On Call	Money Marke	On call	152	6.0%	29,881	–	30,033
RMB	237	On Call	Money Marke	31.10.2011	–	0.0%	–	–	–
STANLIB	106	On Call	Money Marke	On call	–	0.4%	8,152	–	8,152
ABSA	338	On Call	Short Term	On call	–	0.0%	77,345	(62,291)	15,054
Nedbank	341	On Call	Short Term	On call	–	0.0%	51,048	(51,048)	–
Standard Bank	340	On Call	Short Term	On call	–	5.8%	51,067	(51,067)	–
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	246	On Call	Sinking Fund	On call	–	0.0%	940,197	9,803	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	291	5.0%	68,624	–	68,915
Municipality sub-total					1,242		1,409,030	(157,199)	1,253,073
TOTAL INVESTMENTS AND INTEREST	2				1,242		1,409,030	(157,199)	1,253,073

(f) Table SC6: Monthly Budget Statement – Transfers and Grant Receipts

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

Description		Ref	2015/16	Budget Year 2016/17							
			Unaudited Outcome	Original 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:			3,298,840	3,646,903	43,938	1,583,939	1,583,939	(0)	0.0%	3,646,903	
EPWP Incentive			31,143	50,247	22,612	35,173	35,173	–		50,247	
Finance Management			3,925	2,875	–	2,875	2,875	–		2,875	
Fuel Levy			1,395,849	1,440,100	–	480,033	480,033	(0)	0.0%	1,440,100	
Integrated City Development Grant			39,702	42,652	21,326	42,652	42,652	–		42,652	
Local Government Equitable Share			1,654,390	1,864,838	–	777,015	777,015	–		1,864,838	
Municipal Disaster Recovery Grant			3	–	–	–	–	–		–	
Municipal Human Settlement Capacity Grant			12,831	–	–	–	–	–		–	
Public Transport Network Operations Grant			161,000	200,011	–	200,011	200,011	–		200,011	
Urban Settlement Development Grant			–	46,180	–	46,180	46,180	–		46,180	
Provincial Government:			206,894	329,573	18,855	264,677	242,450	22,227	9.2%	329,573	
Emergency Medical Services			59,687	62,850	18,855	43,995	43,995	–		62,850	
HIV and Aids Grant			11,948	12,649	–	12,649	12,649	–		12,649	
HSDG (Top Structure)			86,656	203,033	–	203,033	149,778	53,255	35.6%	203,033	
Primary Health Care			42,085	44,325	–	–	31,028	(31,028)	-100.0%	44,325	
Research & Tecnology Development Services			893	–	–	–	–	–		–	
Sport & Recreation: Community Libraries			5,625	6,716	–	5,000	5,000	–		6,716	
Other grant providers:			359,222	263,847	37,801	156,415	109,097	47,317	43.4%	263,847	
Broadband/Wifi DTPS			8,850	–	–	–	–	–		–	
Housing Company Tshwane			19,761	36,757	2,338	7,464	11,638	(4,174)	-35.9%	36,757	
LG SETA Discretionary Grant			–	–	–	–	–	–		–	
Sandspruit			270,575	172,940	21,926	121,877	73,618	48,259	65.6%	172,940	
TEDA			60,036	54,150	13,537	27,074	23,841	3,233	13.6%	54,150	
Total Operating Transfers and Grants			5	3,864,956	4,240,323	100,594	2,005,031	1,935,487	69,544	3.6%	4,240,323
Capital Transfers and Grants											
National Government:			2,378,161	2,331,654	469,222	1,033,748	1,033,748	–		2,331,654	
Energy Efficiency & Demand Side Management			7,000	–	–	–	–	–		–	
Finance Management			250	–	–	–	–	–		–	
Integrated National Electricity Programme			37,000	40,000	7,422	21,465	21,465	–		40,000	
Neighbourhood Development Partnership			62,619	48,500	–	13,800	13,800	–		48,500	
Public Transport Network Operations Grant			770,609	750,000	–	274,996	274,996	–		750,000	
Urban Settlement Development Grant			1,500,683	1,493,154	461,800	723,487	723,487	–		1,493,154	
Provincial Government:			30,551	26,284	–	9,670	16,670	(7,000)	-42.0%	26,284	
Gautrans			–	–	–	–	–	–		–	
Social Infrastructure Grant			23,000	21,000	–	5,670	12,670	(7,000)	-55.2%	21,000	
Sport and Recreation: Community Libraries			7,551	5,284	–	4,000	4,000	–		5,284	
Other grant providers:			1,388	200	–	–	–	–		200	
Housing Delft Grant			–	–	–	–	–	–		–	
LG SETA Discretionary Grant			–	–	–	–	–	–		–	
Smart Connect Grant			1,388	200	–	–	–	–		200	
Total Capital Transfers and Grants			5	2,410,100	2,358,138	469,222	1,043,418	1,050,418	(7,000)	-0.7%	2,358,138
TOTAL RECEIPTS OF TRANSFERS & GRANTS			5	6,275,056	6,598,461	569,816	3,048,449	2,985,904	62,544	2.1%	6,598,461

(g) Table SC7(1): Monthly Budget Statement – Transfers and Grant Expenditures

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

City of Tshwane - Supporting Table C6(1) Monthly Budget Statement - transfers and grant expenditure - 30 November									
Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original 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:		3,260,168	3,646,903	47,350	1,358,238	1,299,916	58,322	4.5%	3,646,903
EPWP Incentive		31,143	50,247	12,867	25,428	35,173	(9,745)	-27.7%	50,247
Finance Management		3,902	2,875	382	2,069	1,198	871	72.7%	2,875
Fuel Levy		1,395,849	1,440,100	-	480,033	480,033	-		1,440,100
Integrated City Development Grant		10,225	42,652	-	5,799	42,652	(36,853)	-86.4%	42,652
Local Government Equitable Share		1,654,389	1,864,838	-	777,015	621,613	155,402	25.0%	1,864,838
Municipal Disaster Recovery Grant		-	-	-	-	-	-		-
Municipal Human Settlement Capacity Grant		4,401	-	-	-	-	-		-
Public Transport Network Operations Grant		160,259	200,011	34,101	58,658	100,006	(41,347)	-41.3%	200,011
Urban Settlement Development Grant		-	46,180	-	9,236	19,242	(10,006)	-52.0%	46,180
Provincial Government:		192,289	329,573	26,933	79,857	178,985	(99,127)	-55.4%	329,573
Emergency Medical Services		59,687	62,850	18,855	43,995	43,995	-		62,850
HIV and Aids Grant		11,948	12,649	1,375	5,647	12,649	(7,002)	-55.4%	12,649
HSDG (Top Structure)		73,772	203,033	6,677	29,502	84,597	(55,095)	-65.1%	203,033
Primary Health Care		42,085	44,325	-	-	31,027	(31,027)	-100.0%	44,325
Research & Tecnology Development Services		369	-	-	-	-	-		-
Sport & Recreation: Community Libraries		4,429	6,716	26	713	6,716	(6,003)	-89.4%	6,716
Other grant providers:		358,135	263,847	37,801	157,502	109,097	48,404	44.4%	263,847
Broadband/Wifi DTPS		7,763	-	-	1,087	-	1,087	#DIV/0!	-
Housing Company Tshwane		19,761	36,757	2,338	7,464	11,638	(4,174)	-35.9%	36,757
LG SETA Discretionary Grant		-	-	-	-	-	-		-
Sandspruit		270,575	172,940	21,926	121,877	73,618	48,259	65.6%	172,940
TEDA		60,036	54,150	13,537	27,074	23,841	3,233	13.6%	54,150
Total operating expenditure of Transfers and Grants:		3,810,593	4,240,323	112,085	1,595,597	1,587,998	7,599	0.5%	4,240,323
Capital expenditure of Transfers and Grants									
National Government:		2,194,753	2,331,654	203,598	719,004	971,274	(252,270)	-26.0%	2,331,654
Energy Efficiency & Demand Side Management		-	-	-	-	-	-		-
Finance Management		157	-	-	-	-	-		-
Integrated National Electricity Programme		36,801	40,000	4,141	12,117	16,667	(4,550)	-27.3%	40,000
Neighbourhood Development Partnership		62,619	48,500	12,746	12,746	20,208	(7,462)	-36.9%	48,500
Public Transport Network Operations Grant		471,556	750,000	41,204	123,236	312,358	(189,122)	-60.5%	750,000
Urban Settlement Development Grant		1,623,621	1,493,154	145,507	570,905	622,041	(51,136)	-8.2%	1,493,154
Provincial Government:		39,273	38,355	6,964	16,086	16,902	(816)	-4.8%	38,355
Gautrans		-	12,071	-	-	5,030	(5,030)	-100.0%	12,071
Social Infrastructure Grant		33,000	21,000	6,903	16,025	10,710	5,315	49.6%	21,000
Sport and Recreation: Community Libraries		6,273	5,284	62	62	1,162	(1,101)	-94.7%	5,284
Other grant providers:		1,773	200	-	-	200	(200)	-100.0%	200
Housing Delft Grant		-	-	-	-	-	-		-
LG SETA Discretionary Grant		-	-	-	-	-	-		-
Smart Connect Grant		1,773	200	-	-	200	(200)	-100.0%	200
Total capital expenditure of Transfers and Grants		2,235,800	2,370,209	210,563	735,090	988,376	(253,286)	-25.6%	2,370,209
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		6,046,393	6,610,532	322,647	2,330,687	2,576,374	(245,687)	-9.5%	6,610,532

(h) Table SC7(2): Monthly Budget Statement – Expenditure against Approved Rollovers

TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
EPWP Incentive					-	
Finance Management					-	
Fuel Levy					-	
Integrated City Development Grant					-	
Local Government Equitable Share					-	
Municipal Disaster Recovery Grant					-	
Municipal Human Settlement Capacity Grant					-	
Public Transport Network Operations Grant					-	
Urban Settlement Development Grant					-	
Provincial Government:		-	-	-	-	
Emergency Medical Services					-	
HIV and Aids Grant					-	
HSDG (Top Structure)					-	
Primary Health Care					-	
Research & Technology Development Services					-	
Sport & Recreation: Community Libraries					-	
Other grant providers:		-	-	-	-	
Broadband/Wifi DTPS					-	
Housing Company Tshwane					-	
LG SETA Discretionary Grant					-	
Sandspruit					-	
TEDA					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Energy Efficiency & Demand Side Management					-	
Finance Management					-	
Integrated National Electricity Programme					-	
Neighbourhood Development Partnership					-	
Public Transport Network Operations Grant					-	
Urban Settlement Development Grant					-	
Provincial Government:		-	-	-	-	
Gautrans					-	
Social Infrastructure Grant					-	
Sport and Recreation: Community Libraries					-	
Other grant providers:		-	-	-	-	
Housing Delft Grant					-	
LG SETA Discretionary Grant					-	
Smart Connect Grant					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Note: Rollovers granted will be incorporated after approval of the adjustments budget.

(i) Table SC8: Monthly Budget Statement – Councillor and Staff Benefits

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B						D
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		109,968	117,967	9,361	45,858	49,153	(3,295)	-7%	117,967
Other benefits and allowances		2,475	2,500	614	614	1,042	(427)	-41%	2,500
Sub Total - Councillors		112,443	120,467	9,975	46,473	50,194	(3,722)	-7%	120,467
% increase	4		7.1%						7.1%
<u>Senior Managers of the Municipality</u>	3								
Basic Salaries and Wages		53,595	59,748	4,477	18,900	19,916	(1,016)	-5%	59,748
Cellphone Allowance		601	732	40	204	244	(40)	-16%	732
Sub Total - Senior Managers of Municipality		54,196	60,480	4,516	19,104	20,160	(1,056)	-5%	60,480
% increase	4		11.6%						11.6%
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		4,501,526	4,894,527	418,850	2,054,010	2,268,363	(214,353)	-9%	4,894,527
Pension and UIF Contributions		1,239,963	1,171,204	93,288	464,673	486,787	(22,114)	-5%	1,171,204
Medical Aid Contributions		415,154	417,710	36,879	185,115	174,100	11,015	6%	417,710
Overtime		371,580	212,189	28,614	157,852	101,298	56,554	56%	212,189
Performance Bonus		313	419	45	152	175	(23)	-13%	419
Motor Vehicle Allowance		303,286	334,721	25,328	127,834	139,612	(11,778)	-8%	334,721
Cellphone Allowance		17,782	22,946	1,313	6,838	9,485	(2,647)	-28%	22,946
Housing Allowances		35,179	26,129	3,248	16,649	11,829	4,820	41%	26,129
Other benefits and allowances		317,097	342,493	29,588	147,710	145,518	2,192	2%	342,493
Post-retirement benefit obligations	2	—	203,073	—	—	81,280	(81,280)	-100%	203,073
Sub Total - Other Municipal Staff		7,201,879	7,625,411	637,154	3,160,832	3,418,446	(257,614)	-8%	7,625,411
% increase	4		5.9%						5.9%
Total Parent Municipality		7,368,518	7,806,358	651,645	3,226,409	3,488,801	(262,392)	-8%	7,806,358
Unpaid salary, allowances & benefits in arrears:			—						—
<u>Board Members of Entities</u>									
Board Fees		4,199	5,368	294	1,653	2,116	(464)	-22%	5,368
Sub Total - Board Members of Entities	2	4,199	5,368	294	1,653	2,116	(464)	-22%	5,368
% increase	4		27.8%						27.8%
<u>Senior Managers of Entities</u>									
Basic Salaries and Wages		23,282	27,353	2,449	10,825	8,303	2,522	30%	27,353
Pension and UIF Contributions		2,094	1,934	112	564	808	(244)	-30%	1,934
Medical Aid Contributions		942	1,233	73	377	517	(140)	-27%	1,233
Performance Bonus		129	643	—	—	267	(267)	-100%	643
Motor Vehicle Allowance		2,471	3,713	202	1,036	1,553	(517)	-33%	3,713
Cellphone Allowance		338	214	32	161	89	72	81%	214
Housing Allowances		317	360	21	107	150	(42)	-28%	360
Other benefits and allowances		446	601	15	103	254	(150)	-59%	601
Sub Total - Senior Managers of Entities		30,019	36,052	2,904	13,174	11,941	1,233	10%	36,052
% increase	4		20.1%						20.1%
<u>Other Staff of Entities</u>									
Basic Salaries and Wages		66,535	82,127	5,734	29,426	32,676	(3,250)	-10%	82,127
Pension and UIF Contributions		9,953	13,760	985	4,930	5,737	(807)	-14%	13,760
Medical Aid Contributions		8,993	10,714	784	3,914	4,468	(554)	-12%	10,714
Overtime		2,380	2,484	132	1,349	1,033	316	31%	2,484
Performance Bonus		—	4,875	—	—	2,028	(2,028)	-100%	4,875
Motor Vehicle Allowance		6,057	6,606	507	2,650	2,748	(98)	-4%	6,606
Cellphone Allowance		480	426	39	206	177	29	16%	426
Housing Allowances		2,967	3,527	289	1,455	1,467	(12)	-1%	3,527
Other benefits and allowances		2,237	2,385	212	1,109	996	113	11%	2,385
Sub Total - Other Staff of Entities		99,603	126,903	8,681	45,039	51,330	(6,291)	-12%	126,903
% increase	4		27.4%						27.4%
Total Municipal Entities		133,821	168,323	11,879	59,866	65,387	(5,521)	-8%	168,323
TOTAL SALARY, ALLOWANCES & BENEFITS		7,502,339	7,974,681	663,524	3,286,275	3,554,188	(267,913)	-8%	7,974,681
% increase	4		6.3%						6.3%
TOTAL MANAGERS AND STAFF		7,385,697	7,848,847	653,255	3,238,149	3,501,877	(263,727)	-8%	7,848,847

(j) **Table SC9: Monthly Budget Statement – Actual and Revised Targets for Cash Receipts**

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description	Ref	Budget Year 2016/17			2016/17 Medium Term Revenue & Expenditure Framework		
		Nov Budget	Nov Actual	Nov Variance	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	1						
Cash Receipts By Source							
Property rates		449,899	546,146	96,247	5,533,559	6,032,645	6,516,106
Service charges - electricity revenue		833,687	838,239	4,551	10,905,836	11,832,832	12,720,295
Service charges - water revenue		309,503	294,412	(15,091)	3,835,403	4,262,897	4,695,908
Service charges - sanitation revenue		74,278	73,044	(1,234)	911,637	1,012,764	1,115,309
Service charges - refuse		90,951	113,001	22,050	1,157,175	1,262,165	1,363,811
Service charges - other		16,450	–	(16,450)	201,177	213,650	226,256
Rental of facilities and equipment		10,715	12,816	2,101	129,430	143,487	160,846
Interest earned - external investments		3,535	6,466	2,931	42,417	45,020	40,194
Interest earned - outstanding debtors		17,018	52,276	35,258	204,214	217,550	231,141
Fines		16,555	136	(16,419)	198,658	210,975	223,423
Licences and permits		5,047	4,311	(736)	60,564	64,319	68,114
Agency services		–	–	–	2,878	12,502	24,500
Transfer receipts - operating		74,506	62,793	(11,713)	4,240,323	4,338,748	4,687,079
Other revenue		149,485	105,115	(44,370)	1,795,964	953,970	1,043,691
Cash Receipts by Source		2,051,628	2,108,755	57,127	29,219,235	30,603,525	33,116,670
Other Cash Flows by Source							
Transfer receipts - capital		197,517	469,222	271,705	2,370,209	2,449,064	2,532,510
Contributions & Contributed assets		–	47,767	47,767	–	–	–
Proceeds on disposal of PPE		–	3,843	3,843	–	–	–
Short term loans		–	980,000	980,000	–	–	–
Borrowing long term/refinancing		75,494	–	(75,494)	1,000,000	1,000,000	1,000,000
Increase in consumer deposits		617	2,196	1,579	7,366	7,509	7,655
Receipt of non-current debtors		(20,131)	(115,178)	(95,047)	(241,572)	(251,558)	(262,137)
Receipt of non-current receivables		230	(160,865)	(161,095)	2,759	(4,922)	(5,303)
Change in non-current investments		(25,249)	15	25,265	(302,991)	(31,376)	28,328
Total Cash Receipts by Source		2,280,107	3,335,757	1,055,650	32,055,005	33,772,242	36,417,722
Cash Payments by Type							
Employee related costs		958,657	651,902	(306,754)	7,614,468	8,073,533	8,565,420
Remuneration of councillors		10,420	10,401	(19)	125,328	133,060	141,390
Interest paid		89,946	12,613	(77,333)	1,057,999	1,114,849	1,088,808
Bulk purchases - Electricity		624,618	526,210	(98,408)	7,495,422	8,132,114	8,741,714
Bulk purchases - Water & Sewer		190,372	187,885	(2,487)	2,461,604	2,731,800	3,001,741
Other materials		27,408	23,609	(3,798)	283,962	301,535	320,296
Contracted services		219,874	231,855	11,981	2,657,237	2,926,415	3,168,402
Grants and subsidies paid - other		24,005	35,648	11,643	288,055	284,074	290,591
General expenses		353,229	407,789	54,559	3,912,758	3,898,474	4,097,336
Cash Payments by Type		2,498,529	2,087,913	(410,617)	25,896,832	27,595,853	29,415,698
Other Cash Flows/Payments by Type							
Capital assets		363,938	286,123	(77,815)	4,339,234	3,598,863	3,872,759
Repayment of borrowing		58,507	1,040,000	981,493	702,083	815,838	815,838
Total Cash Payments by Type		2,920,974	3,414,036	493,062	30,938,150	32,010,555	34,104,295
NET INCREASE/(DECREASE) IN CASH HELD		(640,867)	(78,279)	562,588	1,116,856	1,761,688	2,313,426
Cash/cash equivalents at the month/year beginning:		2,282,916	1,449,186		2,012,796	3,129,652	4,891,340
Cash/cash equivalents at the month/year end:		1,642,049	1,370,907	562,588	3,129,652	4,891,340	7,204,766

(k) Table SC10: Monthly Budget Statement – Parent Municipality Financial Performance (Revenue and Expenditure)

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original 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	546,146	2,467,706	2,341,882	125,824	5%	5,764,124
Service charges - electricity revenue		9,340,209	11,360,246	826,380	5,263,635	4,831,273	432,362	9%	11,360,246
Service charges - water revenue		3,226,514	3,815,498	273,871	1,289,426	1,553,632	(264,206)	-17%	3,815,498
Service charges - sanitation revenue		760,693	894,777	69,797	330,468	370,011	(39,543)	-11%	894,777
Service charges - refuse revenue		1,128,046	1,205,390	108,052	516,808	488,886	27,922	6%	1,205,390
Service charges - other		232,687	209,560	24,520	116,063	85,834	30,229	35%	209,560
Rental of facilities and equipment		131,388	127,397	10,565	45,431	53,082	(7,651)	-14%	127,397
Interest earned - external investments		56,000	41,895	6,453	33,453	17,456	15,996	92%	41,895
Interest earned - outstanding debtors		361,055	187,512	48,629	201,310	78,130	123,180	158%	187,512
Fines		160,585	198,658	136	59,263	82,774	(23,511)	-28%	198,658
Licences and permits		48,743	60,564	4,311	17,780	25,235	(7,455)	-30%	60,564
Transfers recognised - operational		3,516,826	3,976,476	74,283	1,428,859	1,478,901	(50,041)	-3%	3,976,476
Other revenue		755,809	1,736,142	108,438	358,545	692,270	(333,725)	-48%	1,736,142
Gains on disposal of PPE		165,263	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contribution)		25,267,839	29,578,240	2,101,581	12,128,748	12,099,366	29,382	0%	29,578,240
Expenditure By Type									
Employee related costs		7,240,936	7,459,140	639,626	3,170,381	3,346,573	(176,192)	-5%	7,459,140
Remuneration of councillors		112,443	120,467	9,975	46,473	50,194	(3,722)	-7%	120,467
Debt impairment		987,510	849,492	70,791	353,955	353,955	(0)	0%	849,492
Depreciation & asset impairment		1,416,448	1,254,567	116,493	546,966	522,736	24,230	5%	1,254,567
Finance charges		1,136,967	1,057,638	12,585	206,041	428,226	(222,185)	-52%	1,057,638
Bulk purchases		8,808,849	9,748,736	695,793	3,881,113	4,058,751	(177,638)	-4%	9,748,736
Other materials		228,674	272,961	23,452	81,622	131,716	(50,093)	-38%	272,961
Contracted services		3,119,283	2,673,690	229,853	1,020,527	1,270,727	(250,200)	-20%	2,673,690
Transfers and grants		394,349	288,055	35,648	(203,121)	120,023	(323,143)	-269%	288,055
Other expenditure		3,844,269	3,922,825	106,467	1,141,379	1,904,637	(763,259)	-40%	3,922,825
Loss on disposal of PPE		13,098	1	(167)	1,259	0	1,259	303333%	1
Total Expenditure		27,302,826	27,647,570	1,940,516	10,246,596	12,187,538	(1,940,942)	-16%	27,647,570
Surplus/(Deficit)		(2,034,987)	1,930,670	161,065	1,882,152	(88,172)	1,970,324	-2235%	1,930,670
Transfers recognised - capital		2,452,210	2,370,209	330,559	723,165	987,587	(264,422)	-27%	2,370,209
Surplus/(Deficit) after capital transfers & contributions		417,223	4,300,879	491,624	2,605,317	899,415	1,705,902	190%	4,300,879
Surplus/(Deficit) after taxation		417,223	4,300,879	491,624	2,605,317	899,415	1,705,902	190%	4,300,879

(I) Table SC11: Monthly Budget Statement – Summary of Municipal Entities

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M05 November

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original 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		23,906	45,863	2,821	9,861	15,069	(5,207)	-35%	45,863
Sandspruit Works Association		593,037	521,135	41,486	216,608	219,734	(3,126)	-1%	521,135
Tshwane Economic Development Agency		65,937	64,631	13,548	27,197	32,314	(5,117)	-16%	64,631
Total Operating Revenue	1	682,880	631,629	57,855	253,667	267,116	(13,450)	-5%	631,629
<u>Expenditure By Municipal Entity</u>									
Housing Company Tshwane		37,416	49,114	2,299	7,371	27,247	(19,876)	-73%	49,114
Sandspruit Works Association		588,270	521,135	40,876	214,566	215,845	(1,279)	-1%	521,135
Tshwane Economic Development Agency		61,210	64,131	3,571	16,985	28,265	(11,280)	-40%	64,131
Total Operating Expenditure	2	686,896	634,380	46,745	238,922	271,358	(32,436)	-12%	634,380
Surplus/ (Deficit) for the yr/period		(4,016)	(2,751)	11,110	14,745	(4,241)	(45,885)	1082%	(2,751)
<u>Capital Expenditure By Municipal Entity</u>									
Housing Company Tshwane		260	41,304	142	346	41,304	(40,958)	-99%	41,304
Sandspruit Works Association		1,253	7,300	–	53	1,925	(1,872)	-97%	7,300
Tshwane Economic Development Agency		470	5,923	167	167	–	167	#DIV/0!	5,923
Total Capital Expenditure	3	1,984	54,528	309	566	43,229	(42,664)	-99%	54,528

(m) Table SC12: Consolidated Monthly Budget Statement – Capital Expenditure Trend

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

Month	2015/16	Budget Year 2016/17						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
<u>Monthly expenditure performance trend</u>								
July	55,244	285,097	124	124	285,097	284,973	100.0%	0.003%
August	114,501	344,750	128,494	128,619	629,847	501,228	79.6%	3%
September	216,442	416,994	152,136	280,755	1,046,842	766,087	73.2%	6%
October	281,690	366,991	352,182	632,937	1,413,832	780,895	55.2%	14%
November	430,224	384,023	286,123	919,060	1,797,855	878,795	48.9%	21%
December	356,854	399,243			2,197,098	–		
January	118,180	373,789			2,570,887	–		
February	280,719	367,045			2,937,932	–		
March	244,613	406,345			3,344,277	–		
April	361,269	353,507			3,697,785	–		
May	703,503	424,567			4,122,352	–		
June	805,355	342,857			4,465,209	–		
Total Capital expenditure	3,968,594	4,465,209	919,060					

(n) **Table SC13a: Consolidated Monthly Budget Statement – Capital Expenditure on New Assets by Asset Class**

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original 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	128,991	365,977	1,098,806	732,828	66.7%	2,655,486
Infrastructure - Road transport		1,347,676	1,155,536	86,103	291,623	477,959	186,336	39.0%	1,155,536
Roads, Pavements & Bridges		901,901	769,450	60,524	159,731	320,462	160,732	50.2%	769,450
Storm water		445,776	386,086	25,579	131,892	157,497	25,604	16.3%	386,086
Infrastructure - Electricity		100,016	1,126,000	19,983	39,849	459,085	419,236	91.3%	1,126,000
Generation		99,069	176,000	19,983	39,849	63,252	23,402	37.0%	176,000
Transmission & Reticulation		948	950,000	–	–	395,833	395,833	100.0%	950,000
Infrastructure - Water		39,032	68,000	4,013	6,545	27,382	20,837	76.1%	68,000
Dams & Reservoirs		39,032	66,000	4,013	6,545	26,549	20,004	75.3%	66,000
Reticulation		–	2,000	–	–	833	833	100.0%	2,000
Infrastructure - Other		193,378	305,950	18,892	27,960	134,379	106,419	79.2%	305,950
Waste Management		4,998	–	3,675	3,675	–	(3,675)	#DIV/0!	–
Transportation		2,598	16,500	993	993	6,875	5,882	85.6%	16,500
Other		185,782	289,450	14,224	23,292	127,504	104,212	81.7%	289,450
Community		172,432	195,400	11,853	48,663	71,909	23,247	32.3%	195,400
Sportsfields & stadia		38,946	103,000	4,758	23,597	45,733	22,136	48.4%	103,000
Libraries		8,954	10,000	–	4,896	5,000	104	2.1%	10,000
Recreational facilities		9,844	–	–	–	–	–	–	–
Security and policing		8,852	30,000	–	–	300	300	100.0%	30,000
Clinics		83,526	50,900	6,903	19,977	19,376	(601)	-3.1%	50,900
Cemeteries		22,310	1,500	192	192	1,500	1,308	87.2%	1,500
Investment properties		8,937	64,259	4,136	13,544	15,100	1,555	10.3%	64,259
Housing development		–	10,259	–	–	2,052	2,052	100.0%	10,259
Other		8,937	54,000	4,136	13,544	13,048	(497)	-3.8%	54,000
Other assets		24,500	15,784	103	426	4,750	4,324	91.0%	15,784
General vehicles		–	–	–	–	–	–	–	–
Specialised vehicles		–	–	–	–	–	–	–	–
Furniture and other office equipment		16,472	10,284	103	426	2,412	1,986	82.3%	10,284
Markets		5,344	5,500	–	–	2,338	2,338	100.0%	5,500
Other		2,684	–	–	–	–	–	–	–
Intangibles		129,907	50,200	–	15,570	13,200	(2,370)	-18.0%	50,200
Computers - software & programming		129,907	50,200	–	15,570	13,200	(2,370)	-18.0%	50,200
Total Capital Expenditure on new assets	1	2,015,879	2,981,128	145,083	444,181	1,203,765	759,584	63.1%	2,981,128

(o) Table SC13b: Consolidated Monthly Budget Statement – Capital Expenditure on Renewal of Existing Assets by Asset Class

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original 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	40,681	171,847	282,111	110,264	39.1%	743,735
Infrastructure - Road transport		63,502	15,473	–	–	6,447	6,447	100.0%	15,473
Roads, Pavements & Bridges		62,519	12,071	–	–	5,030	5,030	100.0%	12,071
Storm water		984	3,402	–	–	1,417	1,417	100.0%	3,402
Infrastructure - Electricity		330,968	302,665	17,736	66,585	122,032	55,447	45.4%	302,665
Generation		220,540	241,665	10,601	50,334	98,360	48,027	48.8%	241,665
Transmission & Reticulation		42,835	61,000	7,135	16,251	23,672	7,421	31.3%	61,000
Street Lighting		67,593	–	–	–	–	–		–
Infrastructure - Water		402,166	255,500	17,690	95,190	92,536	(2,655)	-2.9%	255,500
Reticulation		402,166	255,500	17,690	95,190	92,536	(2,655)	-2.9%	255,500
Infrastructure - Sanitation		51,202	60,000	674	3,470	7,486	4,016	53.6%	60,000
Reticulation		46,785	55,000	674	3,470	5,402	1,933	35.8%	55,000
Sewerage purification		4,417	5,000	–	–	2,083	2,083	100.0%	5,000
Infrastructure - Other		47,032	110,097	4,580	6,602	53,610	47,008	87.7%	110,097
Waste Management		11,996	21,000	2,085	2,085	13,986	11,901	85.1%	21,000
Transportation		35,036	59,097	2,495	4,517	24,624	20,107	81.7%	59,097
Other		–	30,000	–	–	15,000	15,000	100.0%	30,000
Community		108,646	55,500	13,558	14,728	21,808	7,080	32.5%	55,500
Parks & gardens		34,499	–	–	–	–	–		–
Fire, safety & emergency		1,940	5,000	812	1,982	1,200	(782)		5,000
Clinics		2,699	–	–	–	–	–		–
Cemeteries		6,890	2,000	–	–	400	400	100.0%	2,000
Other		62,619	48,500	12,746	12,746	20,208	7,462	36.9%	48,500
Investment properties		834,290	534,845	67,476	255,003	243,345	(11,658)	-4.8%	534,845
Housing development		829,300	527,445	67,476	255,003	241,865	(13,138)	-5.4%	527,445
Other		4,990	7,400	–	–	1,480	1,480	100.0%	7,400
Other assets		114,910	150,000	19,325	33,300	46,826	13,526	28.9%	150,000
General vehicles		18,195	–	–	–	–	–		–
Specialised vehicles		–	–	–	–	–	–		–
Plant & equipment		2,326	3,000	–	–	300	300	100.0%	3,000
Computers - hardware/equipment		14,806	20,000	–	2,232	2,000	(232)		20,000
Furniture and other office equipment		16,588	10,000	–	–	4,167	4,167	100.0%	10,000
Other Buildings		28,217	61,500	2,170	9,713	26,934	17,222	63.9%	61,500
Other		34,778	55,500	17,155	21,356	13,425	(7,931)		55,500
Intangibles		–	–	–	–	–	–		–
Computers - software & programming		–	–	–	–	–	–		–
Other		–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	1	1,952,715	1,484,080	141,040	474,879	594,090	119,211	20.1%	1,484,080

(p) Table SC13c: Consolidated Monthly Budget Statement – Capital Expenditure on Repairs and Maintenance by Asset Class

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	2015/16	Budget Year 2016/17						Full Year Forecast
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		747,581	777,813	55,909	225,905	416,077	190,172	45.7%	777,813
Infrastructure - Road transport		125,594	131,316	3,126	11,644	113,439	101,796	89.7%	131,316
Roads, Pavements & Bridges		107,606	113,036	2,419	9,750	98,298	88,548	90.1%	113,036
Storm water		17,987	18,280	708	1,893	15,141	13,248	87.5%	18,280
Infrastructure - Electricity		406,974	365,514	27,303	119,813	178,905	59,092	33.0%	365,514
Generation		71,300	70,799	2,456	11,586	29,499	17,914	60.7%	70,799
Transmission & Reticulation		271,891	237,433	18,527	88,815	121,481	32,666	26.9%	237,433
Street Lighting		63,784	57,282	6,320	19,413	27,925	8,512	30.5%	57,282
Infrastructure - Water		135,957	207,798	16,184	74,552	87,061	12,509	14.4%	207,798
Dams & Reservoirs		8,053	8,380	497	3,296	2,993	(303)	-10.1%	8,380
Water purification		12,464	10,669	296	1,492	4,398	2,906	66.1%	10,669
Reticulation		115,441	188,749	15,391	69,764	79,670	9,906	12.4%	188,749
Infrastructure - Sanitation		60,651	55,141	8,241	15,159	27,289	12,130	44.4%	55,141
Reticulation		22,033	18,490	2,266	5,049	8,963	3,914	43.7%	18,490
Sewerage purification		38,619	36,652	5,975	10,110	18,326	8,216		36,652
Infrastructure - Other		18,404	18,044	1,055	4,738	9,384	4,646	49.5%	18,044
Waste Management		18,404	18,044	1,055	4,738	9,384	4,646	49.5%	18,044
Community		236,631	188,375	9,252	24,003	95,032	71,029	74.7%	188,375
Parks & gardens		29,396	33,412	2,430	6,380	16,833	10,453	62.1%	33,412
Sportsfields & stadia		26	198	-	-	22	22	100.0%	198
Recreational facilities		12,624	16,342	929	4,038	9,921	5,884	59.3%	16,342
Fire, safety & emergency		25,723	23,538	3,164	6,263	10,024	3,760	37.5%	23,538
Security and policing		33,695	33,466	505	1,896	27,144	25,248	93.0%	33,466
Buses		5,562	5,077	106	967	2,147	1,180	55.0%	5,077
Cemeteries		5,882	4,975	33	376	2,121	1,744	82.3%	4,975
Other		123,723	71,367	2,085	4,083	26,821	22,738	84.8%	71,367
Other assets		354,711	438,919	23,502	73,919	238,864	164,945	69.1%	438,919
General vehicles		106,794	157,644	11,909	37,928	66,266	28,339	42.8%	157,644
Specialised vehicles		-	-	-	-	-	-		-
Plant & equipment		35,987	44,647	2,053	5,069	22,465	17,397	77.4%	44,647
Computers - hardware/equipment		2,799	3,529	67	422	1,462	1,039	71.1%	3,529
Furniture and other office equipment		15,335	17,509	310	2,265	8,195	5,930	72.4%	17,509
Civic Land and Buildings		1,032	1,488	31	60	1,142	1,081	94.7%	1,488
Other Buildings		118,968	125,968	5,381	17,551	85,694	68,144	79.5%	125,968
Other Land		68,213	82,235	3,595	9,152	51,085	41,933	82.1%	82,235
Other		5,583	5,899	156	1,473	2,555	1,082	42.3%	5,899
Intangibles		74,308	72,141	(181)	28,426	30,017	1,591	5.3%	72,141
Computers - software & programming		74,308	72,141	(181)	28,426	30,017	1,591	5.3%	72,141
Total Repairs and Maintenance Expenditure		1,413,231	1,477,248	88,483	352,253	779,989	427,737	54.8%	1,477,248

(q) Table SC13d: Consolidated Monthly Budget Statement – Depreciation by Asset Class

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original 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>		920,334	957,834	69,154	320,526	402,614	82,088	20.4%	957,834
Infrastructure - Road transport		504,377	329,967	35,093	173,798	141,231	(32,566)	-23.1%	329,967
Roads, Pavements & Bridges		344,698	220,217	24,668	95,194	94,899	(295)	-0.3%	220,217
Storm water		159,679	109,750	10,425	78,604	46,332	(32,271)	-69.7%	109,750
Infrastructure - Electricity		154,040	402,570	15,373	63,431	169,428	105,997	62.6%	402,570
Generation		114,233	117,690	12,465	53,746	47,119	(6,627)	-14.1%	117,690
Transmission & Reticulation		15,649	284,880	2,908	9,685	122,309	112,624	92.1%	284,880
Street Lighting		24,159	-	-	-	-	-	-	-
Infrastructure - Water		157,691	91,156	8,846	60,631	34,963	(25,668)	-73.4%	91,156
Dams & Reservoirs		13,950	18,598	1,636	3,900	7,740	3,840	49.6%	18,598
Reticulation		143,740	72,558	7,210	56,730	27,222	(29,508)	-108.4%	72,558
Infrastructure - Sanitation		18,300	16,907	275	2,068	2,183	115	5.3%	16,907
Reticulation		16,722	15,498	275	2,068	1,575	(493)	-31.3%	15,498
Sewerage purification		1,579	1,409	-	-	607	607	100.0%	1,409
Infrastructure - Other		85,926	117,234	9,567	20,598	54,809	34,211	62.4%	117,234
Waste Management		6,074	5,917	2,348	3,433	4,078	645	15.8%	5,917
Transportation		13,451	21,302	1,422	3,284	9,184	5,900	64.2%	21,302
Other		66,401	90,015	5,797	13,881	41,548	27,667	66.6%	90,015
<u>Community</u>		100,462	70,699	10,357	37,779	27,324	(10,455)	-38.3%	70,699
Parks & gardens		12,330	-	-	-	-	-	-	-
Sportsfields & stadia		13,920	29,023	1,939	14,063	13,334	(729)	-5.5%	29,023
Libraries		3,200	2,818	-	2,918	1,458	(1,460)	-100.2%	2,818
Recreational facilities		3,518	-	-	-	-	-	-	-
Fire, safety & emergency		693	1,409	331	1,181	350	(831)	-237.7%	1,409
Security and policing		3,164	8,453	-	-	87	87	100.0%	8,453
Clinics		30,818	14,343	2,813	11,906	5,649	(6,257)	-110.8%	14,343
Cemeteries		10,436	986	78	114	554	440	79.4%	986
Other		22,381	13,666	5,195	7,596	5,892	(1,704)	-28.9%	13,666
<u>Investment properties</u>		301,382	168,816	29,187	160,046	75,351	(84,695)	-112.4%	168,816
Housing development		296,404	151,514	27,501	151,974	71,115	(80,858)	-113.7%	151,514
Other		4,978	17,301	1,686	8,072	4,236	(3,836)	-90.6%	17,301
<u>Other assets</u>		49,827	46,715	7,918	20,100	15,037	(5,063)	-33.7%	46,715
General vehicles		6,503	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-
Plant & equipment		831	845	-	-	87	87	100.0%	845
Computers - hardware/equipment		5,292	5,636	-	1,330	583	(747)	-128.1%	5,636
Furniture and other office equipment		11,816	5,716	42	254	1,918	1,664	86.8%	5,716
Markets		1,910	1,550	-	-	682	682	100.0%	1,550
Other Buildings		10,085	17,329	884	5,788	7,853	2,064	26.3%	17,329
Other		13,389	15,639	6,992	12,727	3,914	(8,813)	-225.2%	15,639
<u>Intangibles</u>		46,431	14,145	-	9,279	3,849	(5,431)	-141.1%	14,145
Computers - software & programming		46,431	14,145	-	9,279	3,849	(5,431)	-141.1%	14,145
Other		-	-	-	-	-	-	-	-
Total Depreciation		1,418,436	1,258,208	116,616	547,729	524,174	(23,555)	-4.5%	1,258,208

(r) Municipal Manager's Quality Certification

QUALITY CERTIFICATE

I, **LINDIWE KWELE**, the acting City Manager of the City of Tshwane, hereby certify that –

☐ the monthly budget statement

for the month of **November 2016** was prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: **LINDIWE KWELE**

ACTING CITY MANAGER OF THE CITY OF TSHWANE (TSH)

Signature: _____

Date: _____