

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

From: The City Manager  
To: The Executive Mayor

## **SUBMISSION**

GROUP FINANCIAL SERVICES DEPARTMENT: MUNICIPAL FINANCE MANAGEMENT  
ACT (MFMA)  
IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD  
ENDING 28 FEBRUARY 2017

### **1. PURPOSE**

To give report on progress on the performance of the City of Tshwane against the budget for the period ending 28 February 2017 in compliance with Section 71 of the MFMA

### **2. STRATEGIC OBJECTIVE**

(Unaltered)

To improve financial sustainability

### **3. BACKGROUND**

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 28 February 2017, the 10 working day reporting limit expires on **14 March 2017**.

The Municipal Budget and Reporting Regulations stipulate that specific financial particulars on the implementation of the budget should be reported on in the format prescribed. 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.

### **4. DISCUSSION**

The overall aim of the in-year report is to give a progress report on the financial performance of the City against the budget for the period ending 28 February 2017.

On 23 February 2017, Council approved the adjustments to the 2016/17 medium-term revenue and expenditure framework (MTREF) for the City of Tshwane.

The attached in-year report (Annexure A) provides a high-level analysis as at 28 February 2017 in the format legislated. Material variances will be 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 R985 million or 5% against the YTD budget for the period ended 28 February 2017.

The operating expenditure is underspent by R1 412 million or 8% less than projected as compared to the YTD budget for the period.

The capital expenditure for the period amounts to R1 492 million or 33%, a variance of R273 million or 15% against the YTD budget. The spending represents 42%, excluding the prepaid smart meter.

Cash and equivalents as at 28 February 2017 amount to R1 546 million. Included, is the R950 million sinking fund for the prepaid smart meter.

The following are impending shortfalls on revenue:

- An under-recovery of R608 million on electricity revenue due to a decline in sales, mainly on the smart prepaid electricity – the revenue budget has been revised downwards by 507 million during the adjustment of the budget.
- An under-recovery of R108 million on water revenue, mainly due to the implementation of water restrictions – the revenue has been revised downwards by R429 million during the adjustment of the budget.

## 5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

## 6. COMMENTS OF THE GROUP LEGAL COUNSEL

Not applicable

## 7. IMPLICATIONS

- Human resource implications

Not applicable

- Financial implications (budget and value for money)

This report incorporates the financial status for the period ended 28 February 2017. Upon receipt of the statement or report submitted by the Accounting Officer to the Executive Mayor in terms of Section 71 of the MFMA, the Executive Mayor is obliged to take certain steps regarding “budgetary control and early identification of financial problems” as determined in Section 54 of the MFMA. Furthermore, the Accounting Officer of the Municipality must, in writing, report to the municipal Council the impending shortfalls, overspending and overdrafts in terms of Section 70 of the MFMA.

- Constitutional and legal factors

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

- Communication implications

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

- Previous Mayoral Committee resolutions

Not applicable

## 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 for the City of Tshwane, reflects an unfavourable variance of R985 million or 5% against the YTD budget for the period ended 28 February 2017.

The operating expenditure is underspent by R1 412 million or 8% less than projected when compared to the YTD budget for the period.

The capital expenditure for the period amounts to R1 492 million, a variance of R273 million or 15% against the YTD projections.

## ANNEXURES

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

## RECOMMENDATIONS:

That it be recommended to 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 and Annexure A be noted.
2. That the impending shortfall on electricity and water revenue, as highlighted in the report, be noted.
3. That this statement be submitted to the National Treasury and Provincial Treasury in both signed-document and electronic format.

REPORT – FLOW COMPLIANCE CHECK

FILE: **F1/5/2**

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

**GROUP FINANCIAL SERVICES**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 28 FEBRUARY 2017**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

	Comprehensiveness (facts, comments, recommendations and annexures) (√)	Correctness (√)	Quality (√)
<p>Executive Director: <b>Budget Office</b> <b>NM Mokete</b></p> <p>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: <b>Financial Reporting and Assets</b> <b>T Ngwenya</b></p> <p>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>Executive Director: <b>Treasury Office</b> <b>KC Thipe</b></p> <p>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>Executive Director: <b>Revenue Management</b> <b>D Pillay</b></p> <p>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: <b>Acting Chief Financial Officer</b> <b>U Banda</b></p> <p>REPORT ALSO BEARS APPROVAL OF:</p> <p>AGCFO <input type="checkbox"/></p> <p>SIGNATURE: .....</p> <p>DATE: .....</p>			
<p>MMC: Finance <b>Mare-Lise Fourie</b></p> <p>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: M08 FEBRUARY 2017**

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# **PART 1: IN-YEAR REPORT**

## **1.1 Mayor's report**

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

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

## **1.2 Recommendations**

It is recommended to 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 and Annexure A be noted;
- that the impending shortfall on electricity and water revenue, as highlighted in the report, be noted; and
- that this statement be submitted to the National Treasury and Provincial Treasury, in both signed-document and electronic format.

## **1.3 Executive summary**

The financial results of the City of Tshwane for the period ending 28 February 2017 are summarised as follows:

### Consolidated monthly budget statement – summary

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

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

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



**TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M08 February**

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	5,384,019	5,764,124	5,884,124	506,213	3,855,194	3,820,346	34,847	1%	5,884,124
Service charges	14,963,618	17,719,923	16,765,617	1,145,519	10,696,969	11,410,293	(713,324)	-6%	16,765,617
Investment revenue	57,160	43,089	45,089	11,488	63,586	41,967	21,619	52%	45,089
Transfers recognised - operational	3,867,198	4,240,323	4,206,723	48,371	2,933,361	2,900,423	32,938	1%	4,206,723
Other own revenue	1,950,670	2,442,410	2,888,495	144,898	1,242,287	1,603,446	(361,159)	-23%	2,888,495
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>26,222,665</b>	<b>30,209,869</b>	<b>29,790,048</b>	<b>1,856,489</b>	<b>18,791,397</b>	<b>19,776,475</b>	<b>(985,078)</b>	<b>-5%</b>	<b>29,790,048</b>
Employee costs	7,469,552	7,622,096	8,032,194	656,292	5,193,597	5,292,234	(98,637)	-2%	8,032,194
Remuneration of Councillors	116,837	125,834	125,828	9,666	77,325	80,579	(3,254)	-4%	125,828
Depreciation & asset impairment	1,418,401	1,258,208	1,512,927	123,237	909,314	945,117	(35,803)	-4%	1,512,927
Finance charges	1,137,347	1,057,982	1,284,416	11,500	621,419	797,551	(176,133)	-22%	1,284,416
Materials and bulk purchases	9,253,772	10,240,550	10,023,609	724,833	6,185,407	6,691,190	(505,784)	-8%	10,023,609
Transfers and grants	394,349	288,055	282,780	3,209	(157,407)	(39,459)	(117,948)	299%	282,780
Other expenditure	8,471,410	7,689,226	7,390,080	525,344	4,117,853	4,592,383	(474,530)	-10%	7,390,080
<b>Total Expenditure</b>	<b>28,261,668</b>	<b>28,281,950</b>	<b>28,651,835</b>	<b>2,054,081</b>	<b>16,947,507</b>	<b>18,359,596</b>	<b>(1,412,089)</b>	<b>-8%</b>	<b>28,651,835</b>
<b>Surplus/(Deficit)</b>	<b>(2,039,003)</b>	<b>1,927,919</b>	<b>1,138,213</b>	<b>(197,592)</b>	<b>1,843,890</b>	<b>1,416,880</b>	<b>427,011</b>	<b>30%</b>	<b>1,138,213</b>
Transfers recognised - capital	2,452,210	2,370,209	2,416,086	208,159	1,184,101	1,266,594	(82,492)	-7%	2,416,086
Contributions & Contributed assets	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>413,208</b>	<b>4,298,127</b>	<b>3,554,299</b>	<b>10,567</b>	<b>3,027,992</b>	<b>2,683,474</b>	<b>344,518</b>	<b>13%</b>	<b>3,554,299</b>
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
<b>Surplus/ (Deficit) for the year</b>	<b>413,208</b>	<b>4,298,127</b>	<b>3,554,299</b>	<b>10,567</b>	<b>3,027,992</b>	<b>2,683,474</b>	<b>344,518</b>	<b>13%</b>	<b>3,554,299</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>3,968,594</b>	<b>4,465,209</b>	<b>4,524,586</b>	<b>167,945</b>	<b>1,492,268</b>	<b>1,765,527</b>	<b>(273,259)</b>	<b>-15%</b>	<b>4,524,586</b>
Capital transfers recognised	2,444,971	2,359,950	2,416,086	133,685	1,201,256	1,266,335	(65,080)	-5%	2,416,086
Public contributions & donations	155,127	110,000	110,000	5,590	38,091	47,710	(9,619)	-20%	110,000
Borrowing	1,194,839	1,010,259	1,000,000	27,488	245,044	277,876	(32,832)	-12%	1,000,000
Internally generated funds	<b>173,657</b>	<b>985,000</b>	<b>998,500</b>	<b>1,182</b>	<b>7,877</b>	<b>173,605</b>	<b>(165,729)</b>	<b>-95%</b>	<b>998,500</b>
<b>Total sources of capital funds</b>	<b>3,968,594</b>	<b>4,465,209</b>	<b>4,524,586</b>	<b>167,945</b>	<b>1,492,268</b>	<b>1,765,527</b>	<b>(273,259)</b>	<b>-15%</b>	<b>4,524,586</b>
<b>Financial position</b>									
Total current assets	5,430,594	7,720,990	6,955,260		5,847,708				6,955,260
Total non current assets	36,505,276	41,070,534	37,897,828		37,049,840				37,897,828
Total current liabilities	9,042,127	6,865,941	7,192,576		7,340,372				7,192,576
Total non current liabilities	14,214,969	15,518,491	15,285,350		13,870,411				15,285,350
<b>Community wealth/Equity</b>	<b>18,678,774</b>	<b>26,407,092</b>	<b>22,375,161</b>		<b>21,686,765</b>				<b>26,407,092</b>
<b>Cash flows</b>									
Net cash from (used) operating	3,175,968	5,692,612	5,546,073	803,812	1,234,328	4,035,564	2,801,237	69%	5,546,073
Net cash from (used) investing	(3,297,106)	(4,881,039)	(4,727,190)	(296,429)	(961,347)	(2,208,888)	(1,247,541)	56%	(4,727,190)
Net cash from (used) financing	706,669	305,283	386,760	(459,552)	87,224	(141,232)	(228,456)	162%	386,760
<b>Cash/cash equivalents at the month/year end</b>	<b>1,186,049</b>	<b>3,129,652</b>	<b>2,383,648</b>	<b>—</b>	<b>1,546,254</b>	<b>2,863,450</b>	<b>1,317,196</b>	<b>46%</b>	<b>2,391,691</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	1,366,737	281,877	189,889	194,865	197,720	418,892	1,130,445	4,560,404	8,340,829
<b>Debtors Age Analysis</b>									
Total Creditors	3,871,379	—	—	—	—	—	—	—	3,871,379

Table C1 above reflects that the total adjusted consolidated operating revenue budget of the City of Tshwane amounts to R29 790 million, and the operating expenditure budget amounts to R28 652 million, thereby projecting an annual surplus of R1 138 million for the 2016/17 financial year.

The summary table above and the summary statement below indicate the financial performance from 1 July 2016 to 28 February 2017. The actual operating revenue realised (excluding capital transfers) amounts to R18 791 million, an unfavourable variance of R985 million or 5% against the YTD budget of R19 776 million. The operating expenditure amounts to R16 947 million, an underspending variance of R1 412 million or 8% against the YTD budget of R18 359 million. The underspending is mainly due to cost-cutting measures that have been implemented to curb expenditure on some line items.

Summary Statement of Financial Performance				
Description	February YTD Adjusted Budget	February YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue (excluding capital transfers)	19 776 475	18 791 397	(985 078)	-5%
Total Operating Expenditure	18 359 596	16 947 507	(1 412 089)	-8%
Surplus/ (Deficit)	1 416 880	1 843 890	427 011	

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 capital transfers and contributions.

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	5 384 019	5 764 124	5 884 124	506 213	3 855 194	3 820 346	34 847	1%	5 884 124
Service charges - electricity revenue	9 340 209	11 360 246	10 853 364	686 208	7 054 049	7 662 451	(608 401)	-8%	10 853 364
Service charges - water revenue	3 443 860	3 995 130	3 565 712	265 894	2 081 090	2 189 643	(108 553)	-5%	3 565 712
Service charges - sanitation revenue	818 816	949 597	849 591	65 311	546 149	551 036	(4 887)	-1%	849 591
Service charges - refuse revenue	1 128 046	1 205 390	1 225 390	107 595	817 664	820 480	(2 817)	0%	1 225 390
Service charges - other	232 687	209 560	271 560	20 511	198 017	186 683	11 334	6%	271 560
Rental of facilities and equipment	135 352	136 321	141 383	14 767	85 408	87 645	(2 238)	-3%	141 383
Interest earned - external investments	57 160	43 089	45 089	11 488	63 586	41 967	21 619	52%	45 089
Interest earned - outstanding debtors	406 035	238 451	445 861	50 114	380 707	325 565	55 142	17%	445 861
Fines	160 585	198 658	303 348	605	167 669	204 932	(37 263)	-18%	303 348
Licences and permits	48 743	60 564	50 895	4 246	29 821	31 191	(1 370)	-4%	50 895
Agency services	—	9 299	—	—	—	7 218	(7 218)	-100%	—
Transfers recognised - operational	3 867 198	4 240 323	4 206 723	48 371	2 933 361	2 900 423	32 938	1%	4 206 723
Other revenue	1 034 686	1 799 117	997 007	75 165	578 682	630 228	(51 546)	-8%	997 007
Gains on disposal of PPE	165 268	—	950 000	—	—	316 667	(316 667)	-100%	950 000
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>26 222 665</b>	<b>30 209 869</b>	<b>29 790 048</b>	<b>1 856 489</b>	<b>18 791 397</b>	<b>19 776 475</b>	<b>(985 078)</b>	<b>-5%</b>	<b>29 790 048</b>
<b>Expenditure By Type</b>									
Employee related costs	7 469 552	7 622 096	8 032 194	656 292	5 193 597	5 292 234	(98 637)	-2%	8 032 194
Remuneration of councillors	116 837	125 834	125 828	9 666	77 325	80 579	(3 254)	-4%	125 828
Debt impairment	1 131 114	908 053	1 065 302	84 552	662 308	663 770	(1 461)	0%	1 065 302
Depreciation & asset impairment	1 418 401	1 258 208	1 512 927	123 237	909 314	945 117	(35 803)	-4%	1 512 927
Finance charges	1 137 347	1 057 982	1 284 416	11 500	621 419	797 551	(176 133)	-22%	1 284 416
Bulk purchases	9 023 848	9 956 609	9 753 809	700 144	6 050 708	6 521 267	(470 559)	-7%	9 753 809
Other materials	229 924	283 940	269 800	24 689	134 699	169 923	(35 225)	-21%	269 800
Contracted services	3 196 882	2 738 440	2 714 913	202 948	1 713 578	1 842 399	(128 821)	-7%	2 714 913
Transfers and grants	394 349	288 055	282 780	3 209	(157 407)	(39 459)	(117 948)	299%	282 780
Other expenditure	4 042 356	4 042 732	3 609 864	233 296	1 734 528	2 083 208	(348 679)	-17%	3 609 864
Loss on disposal of PPE	101 058	1	1	4 548	7 438	3 006	4 431	147%	1
<b>Total Expenditure</b>	<b>28 261 668</b>	<b>28 281 950</b>	<b>28 651 835</b>	<b>2 054 081</b>	<b>16 947 507</b>	<b>18 359 596</b>	<b>(1 412 089)</b>	<b>-8%</b>	<b>28 651 835</b>
<b>Surplus/(Deficit)</b>	<b>(2 039 003)</b>	<b>1 927 919</b>	<b>1 138 213</b>	<b>(197 592)</b>	<b>1 843 890</b>	<b>1 416 880</b>	<b>427 011</b>	<b>0</b>	<b>1 138 213</b>
Transfers recognised - capital	2 452 210	2 370 209	2 416 086	208 159	1 184 101	1 266 594	(82 492)	(0)	2 416 086
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>413 208</b>	<b>4 298 127</b>	<b>3 554 299</b>	<b>10 567</b>	<b>3 027 992</b>	<b>2 683 474</b>			<b>3 554 299</b>
Taxation	—	500	500	—	—	—	—		500
<b>Surplus/(Deficit) after taxation</b>	<b>413 208</b>	<b>4 297 627</b>	<b>3 553 799</b>	<b>10 567</b>	<b>3 027 992</b>	<b>2 683 474</b>			<b>3 553 799</b>
Attributable to minorities	—	—	—	—	—	—			—
<b>Surplus/(Deficit) attributable to municipality</b>	<b>413 208</b>	<b>4 297 627</b>	<b>3 553 799</b>	<b>10 567</b>	<b>3 027 992</b>	<b>2 683 474</b>			<b>3 553 799</b>
Share of surplus/ (deficit) of associate	—	—	—	—	—	—			—
<b>Surplus/ (Deficit) for the year</b>	<b>413 208</b>	<b>4 297 627</b>	<b>3 553 799</b>	<b>10 567</b>	<b>3 027 992</b>	<b>2 683 474</b>			<b>3 553 799</b>

The YTD actual revenue amounts to R18 791 million and reflects an unfavourable variance of R985 million or 5% against the YTD budget of R19 776 million.

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

- Service charges: Electricity revenue (R608 million unfavourable) – due to a decline in sales, mainly on smart prepaid electricity. The revenue was revised downwards by R507 million during the adjustments budget
- Service charges: Water (R108 million unfavourable) – a decline in usage, mainly as a result of the implementation of water restrictions. The revenue was revised downwards by R429 million during the adjustments budget
- Fines (R37 million unfavourable) – resulting from a backlog in capturing information on the accounting system caused by administrative processes between the Tshwane Metro Police Department and the Road Traffic Infringement Agency. The issues are being addressed and revenue is expected to improve in the following months.
- Other revenue (R51 million unfavourable) mainly because of the following revenue items:
  - Transport fees were under-recovered due to holidays and work stoppage which resulted in a significant reduction in ticket sales as passengers with prepaid tickets were left stranded during these interruptions. The introduction of coupons, which are sold at limited City of Tshwane outlets, also contributed to the low revenue, as passengers struggle to get tickets because outlets are far.
  - A Re Yeng fare revenue was under-recovered due to delays in launching the Line A route, industry negotiations and the settlement of compensation.

The YTD actual expenditure amounts to R16 947 million and indicates an underspending variance of R1 412 million or 8% against the YTD budget of R18 359 million.

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

- Employee-related costs (R99 million under) – underspending is mainly on leave provision and post-employment pension benefits
- Bulk purchases (R471 million under) – due to a decline in purchases on water and electricity as it is demand driven
- Contracted services (R129 million under) and general expenditure (R349 million under) – mainly due to the implementation of fund management as part of cost-containment measures to curb and prioritise spending
- Transfers and grants (R118 million under) – reversal of an accrual for invoices that were not paid in the 2015/16 financial year.

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

## Summary of capital expenditure

The capital expenditure report shown in Table C1 and C5 of this report has been prepared based on the format required to be lodged electronically with the National Treasury, and is categorised by municipal vote, capital expenditure by standard classification and the funding sources required to fund the capital budget, including capital transfers from the national and provincial treasuries. The summary table below indicates the actual YTD spending of R1 492 million and a variance of R273 million or 15% against the YTD budget.

Summary Statement of Capital Expenditure						
Description	Adjusted Budget	February YTD Adjusted Budget	February YTD Actual	Variance	Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
Total Capital	4 524 586	1 765 527	1 492 268	(273 259)	-15%	33%
Total Capital Financing	4 524 586	1 765 527	1 492 268	(273 259)	-15%	33%

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

Table SC12 provides an analysis of the actual capital expenditure compared to the budget targets, on a monthly and year-to-date basis. Expenditure for the period ending 28 February 2017 amounts to R1 492 million against the projection of R1 765 million; a variance of R273 million or 15% is reflected. The total percentage spent against the total budget amounts to 33%. The spending represents 42%, excluding prepaid smart meters.

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

Chart C1: 2016/17 Capital expenditure

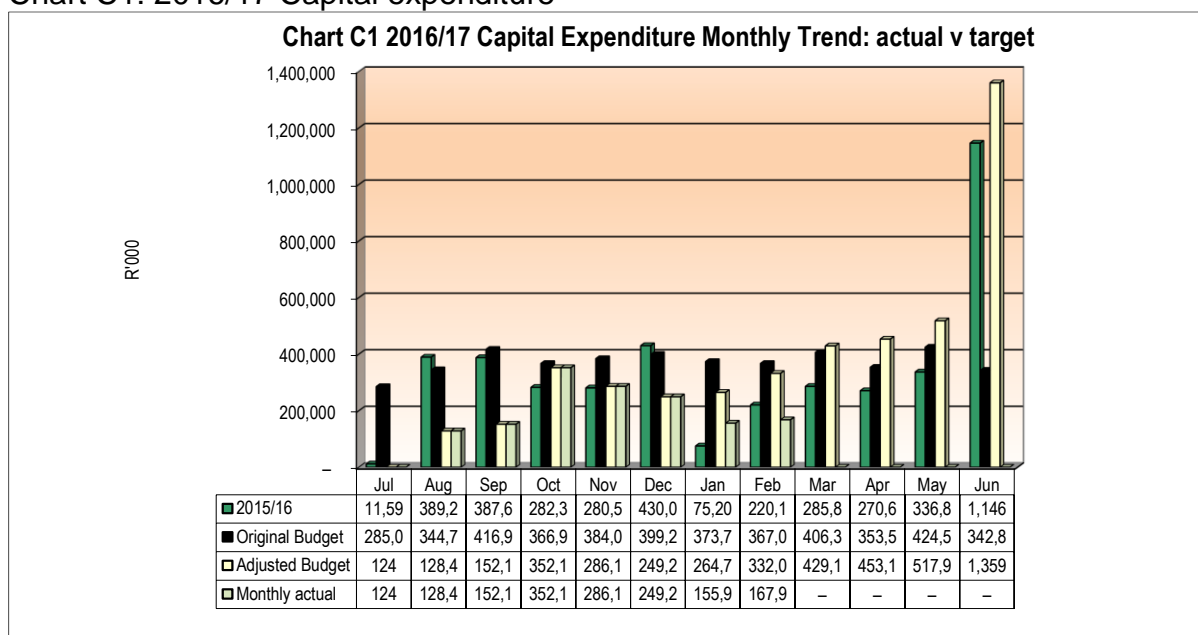
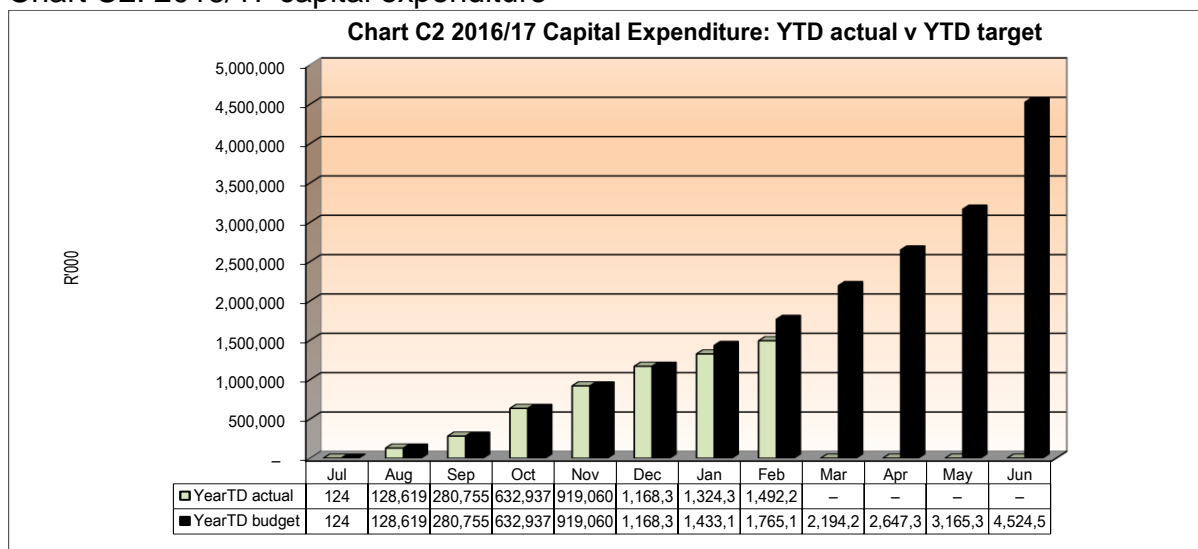


Chart C2: 2016/17 capital expenditure



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

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

### Financial position

The financial position, as indicated in summary Table C1, shows that the community wealth/equity of the City of Tshwane as at 28 February 2017 amounts to R21 687 million against the adjusted budget of R22 375 million. Details relating to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format which is consistent with international standards and aligned to GRAP 1.

### Cash flow

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

- the closing balance of the cash and cash equivalents as at the end of February 2017 is R1 546 million (this amount includes the sinking fund);
- the cash flow from operating activities is R1 234 million compared to the target of R4 035 million;
- the cash flow from investing activities amounts to (R961 million) compared to a target of (R2 209 million), due to underspending on capital expenditure; and
- the cash flow from financing activities equates to R87 million compared to a target of R141 million (includes net borrowing).

### Debtors' age analysis

The debtors report as reflected in Table C1 and SC3 has been prepared based on the format required to be lodged electronically with the National Treasury. This format provides an extended 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 Table SC3 indicate that the total debtors amount to R8 341 million.

Chart C3 below illustrates the aged consumer debtors and reflects a collection problem pertaining to the debtors in the “over one year category”. An amount of R4 560 million is outstanding in this category compared to R4 088 million outstanding in the 2015/16 financial year.

Chart C3: Aged consumer debtors

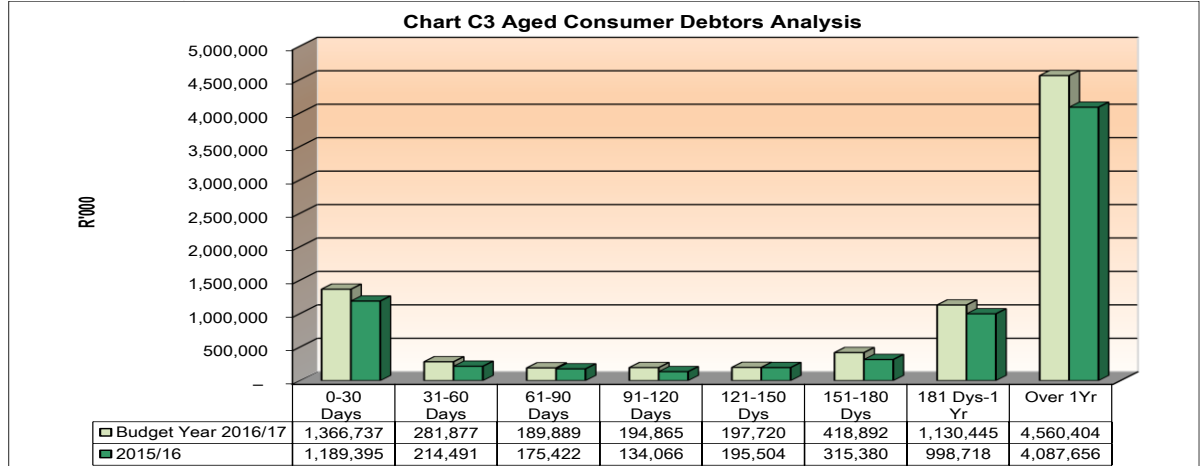
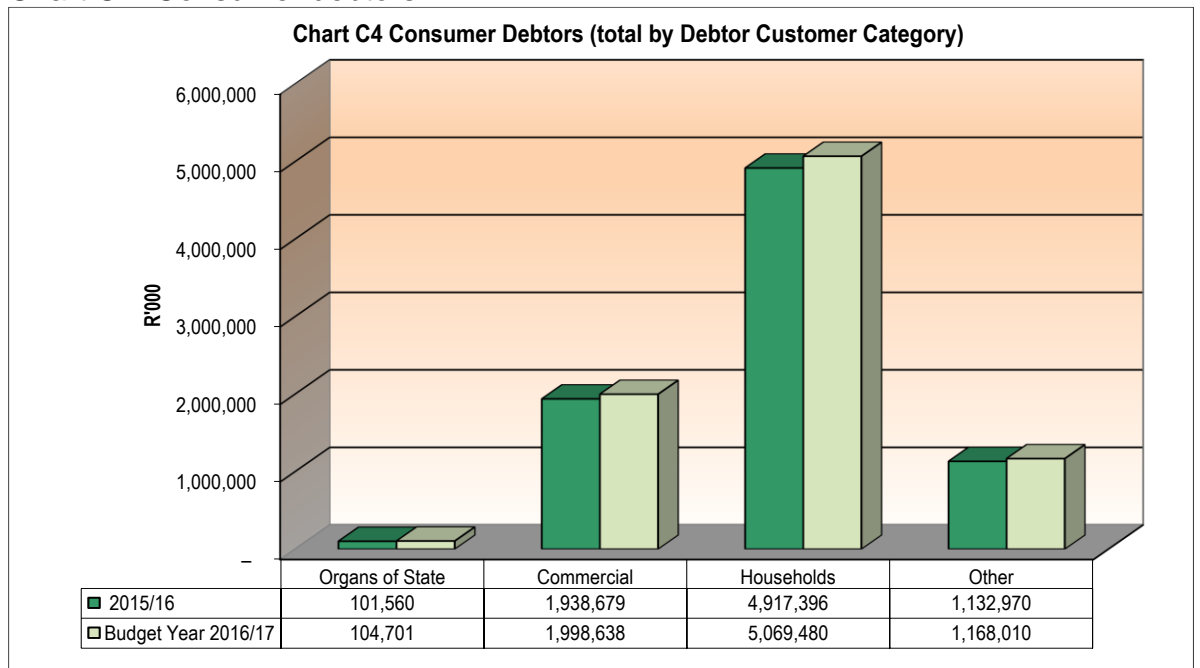


Chart C4 (consumer debtors by customer category) below shows that the increase in the customer category is attributable to households, which reflect an increase of R152 million compared to the previous financial year.

Chart C4: Consumer debtors

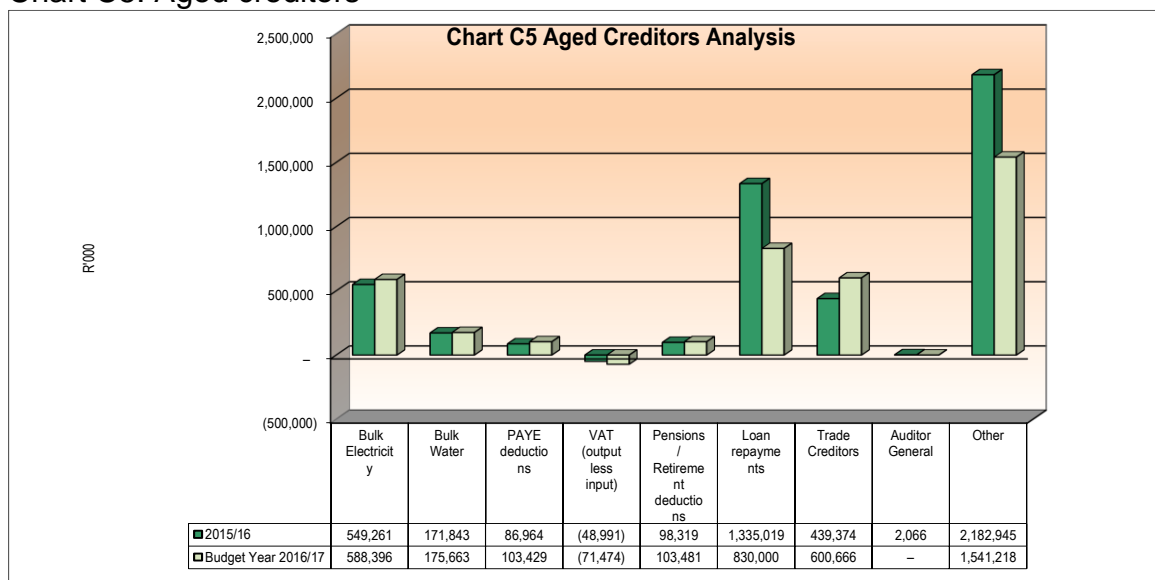


### Creditors' age analysis

The creditors report, as well as Table C1 and SC4, provides 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's which shows the aged creditors per category.

Chart C5: Aged creditors



### Investment portfolio analysis (Table SC5)

The investment portfolio analysis shown in Table SC5 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, the type of investment and the accrued interest for the month are cited. The market value at the end of the month amounts to R1 444 million.

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

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

As at 28 February 2017 the total receipts amount to R5 278 million against the YTD budget of R4 463 million.

Table SC7 indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table above reflects the recognition of expenditures, amounting to R4 190 million against the YTD budget of R5 344 million.

### Expenditure on councillor and staff benefits (Table SC8)

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

### Parent municipality financial performance (Table SC10)

This disclosure is required by the National Treasury. Municipalities that have municipal entities should provide the monthly statement of financial performance for the parent municipality only.

### Summary of municipal entities (Table SC11)

The City of Tshwane has three municipal entities as indicated in Table SC11:

- Housing Company Tshwane (HCT)
- Sandspruit Water Association (SWA)
- 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 have been captured in Table SC1.

### Performance indicators (Table SC2)

The performance indicators table reflects various ratios, such as –

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

## **1.4 In-year budget statement tables**

The financial results for the period ending 28 February 2017 are reflected in Table C1 to C7 hereafter followed by the supporting documentation SC1 to SC13(d).



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

**TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M08 February**

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Financial Performance</u></b>									
Property rates	5,384,019	5,764,124	5,884,124	506,213	3,855,194	3,820,346	34,847	1%	5,884,124
Service charges	14,963,618	17,719,923	16,765,617	1,145,519	10,696,969	11,410,293	(713,324)	-6%	16,765,617
Investment revenue	57,160	43,089	45,089	11,488	63,586	41,967	21,619	52%	45,089
Transfers recognised - operational	3,867,198	4,240,323	4,206,723	48,371	2,933,361	2,900,423	32,938	1%	4,206,723
Other own revenue	1,950,670	2,442,410	2,888,495	144,898	1,242,287	1,603,446	(361,159)	-23%	2,888,495
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>26,222,665</b>	<b>30,209,869</b>	<b>29,790,048</b>	<b>1,856,489</b>	<b>18,791,397</b>	<b>19,776,475</b>	<b>(985,078)</b>	<b>-5%</b>	<b>29,790,048</b>
Employee costs	7,469,552	7,622,096	8,032,194	656,292	5,193,597	5,292,234	(98,637)	-2%	8,032,194
Remuneration of Councillors	116,837	125,834	125,828	9,666	77,325	80,579	(3,254)	-4%	125,828
Depreciation & asset impairment	1,418,401	1,258,208	1,512,927	123,237	909,314	945,117	(35,803)	-4%	1,512,927
Finance charges	1,137,347	1,057,982	1,284,416	11,500	621,419	797,551	(176,133)	-22%	1,284,416
Materials and bulk purchases	9,253,772	10,240,550	10,023,609	724,833	6,185,407	6,691,190	(505,784)	-8%	10,023,609
Transfers and grants	394,349	288,055	282,780	3,209	(157,407)	(39,459)	(117,948)	299%	282,780
Other expenditure	8,471,410	7,689,226	7,390,080	525,344	4,117,853	4,592,383	(474,530)	-10%	7,390,080
<b>Total Expenditure</b>	<b>28,261,668</b>	<b>28,281,950</b>	<b>28,651,835</b>	<b>2,054,081</b>	<b>16,947,507</b>	<b>18,359,596</b>	<b>(1,412,089)</b>	<b>-8%</b>	<b>28,651,835</b>
<b>Surplus/(Deficit)</b>	<b>(2,039,003)</b>	<b>1,927,919</b>	<b>1,138,213</b>	<b>(197,592)</b>	<b>1,843,890</b>	<b>1,416,880</b>	<b>427,011</b>	<b>30%</b>	<b>1,138,213</b>
Transfers recognised - capital	2,452,210	2,370,209	2,416,086	208,159	1,184,101	1,266,594	(82,492)	-7%	2,416,086
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>413,208</b>	<b>4,298,127</b>	<b>3,554,299</b>	<b>10,567</b>	<b>3,027,992</b>	<b>2,683,474</b>	<b>344,518</b>	<b>13%</b>	<b>3,554,299</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>413,208</b>	<b>4,298,127</b>	<b>3,554,299</b>	<b>10,567</b>	<b>3,027,992</b>	<b>2,683,474</b>	<b>344,518</b>	<b>13%</b>	<b>3,554,299</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>3,968,594</b>	<b>4,465,209</b>	<b>4,524,586</b>	<b>167,945</b>	<b>1,492,268</b>	<b>1,765,527</b>	<b>(273,259)</b>	<b>-15%</b>	<b>4,524,586</b>
Capital transfers recognised	2,444,971	2,359,950	2,416,086	133,685	1,201,256	1,266,335	(65,080)	-5%	2,416,086
Public contributions & donations	155,127	110,000	110,000	5,590	38,091	47,710	(9,619)	-20%	110,000
Borrowing	1,194,839	1,010,259	1,000,000	27,488	245,044	277,876	(32,832)	-12%	1,000,000
Internally generated funds	173,657	985,000	998,500	1,182	7,877	173,605	(165,729)	-95%	998,500
<b>Total sources of capital funds</b>	<b>3,968,594</b>	<b>4,465,209</b>	<b>4,524,586</b>	<b>167,945</b>	<b>1,492,268</b>	<b>1,765,527</b>	<b>(273,259)</b>	<b>-15%</b>	<b>4,524,586</b>
<b><u>Financial position</u></b>									
Total current assets	5,430,594	7,720,990	6,955,260		5,847,708				6,955,260
Total non current assets	36,505,276	41,070,534	37,897,828		37,049,840				37,897,828
Total current liabilities	9,042,127	6,865,941	7,192,576		7,340,372				7,192,576
Total non current liabilities	14,214,969	15,518,491	15,285,350		13,870,411				15,285,350
<b>Community wealth/Equity</b>	<b>18,678,774</b>	<b>26,407,092</b>	<b>22,375,161</b>		<b>21,686,765</b>				<b>26,407,092</b>
<b><u>Cash flows</u></b>									
Net cash from (used) operating	3,175,968	5,692,612	5,546,073	803,812	1,234,328	4,035,564	2,801,237	69%	5,546,073
Net cash from (used) investing	(3,297,106)	(4,881,039)	(4,727,190)	(296,429)	(961,347)	(2,208,888)	(1,247,541)	56%	(4,727,190)
Net cash from (used) financing	706,669	305,283	386,760	(459,552)	87,224	(141,232)	(228,456)	162%	386,760
<b>Cash/cash equivalents at the month/year end</b>	<b>1,186,049</b>	<b>3,129,652</b>	<b>2,383,648</b>	<b>-</b>	<b>1,546,254</b>	<b>2,863,450</b>	<b>1,317,196</b>	<b>46%</b>	<b>2,391,691</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b><u>Debtors Age Analysis</u></b>									
Total By Income Source	1,366,737	281,877	189,889	194,865	197,720	418,892	1,130,445	4,560,404	8,340,829
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	3,871,379	-	-	-	-	-	-	-	3,871,379

**(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) - M08 February**

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Revenue - Standard</u></b>									
<i><b>Governance and administration</b></i>	<b>9 114 360</b>	<b>9 410 674</b>	<b>9 631 637</b>	<b>561 770</b>	<b>6 587 424</b>	<b>6 500 142</b>	87 282	1%	<b>9 631 637</b>
Executive and council	74 581	64 255	69 850	867	19 179	33 198	(14 019)	-42%	69 850
Budget and treasury office	8 658 446	9 164 886	9 378 210	531 700	6 418 137	6 343 070	75 067	1%	9 378 210
Corporate services	381 333	181 533	183 578	29 204	150 107	123 874	26 233	21%	183 578
<i><b>Community and public safety</b></i>	<b>1 305 794</b>	<b>1 260 256</b>	<b>1 389 013</b>	<b>92 359</b>	<b>822 541</b>	<b>935 658</b>	(113 117)	-12%	<b>1 389 013</b>
Community and social services	83 393	41 984	63 449	1 820	29 233	34 321	(5 088)	-15%	63 449
Sport and recreation	38 451	19 744	26 719	3 985	17 133	15 115	2 018	13%	26 719
Public safety	182 186	210 096	314 208	2 056	178 194	214 509	(36 315)	-17%	314 208
Housing	881 327	859 608	855 812	82 838	491 637	551 691	(60 054)	-11%	855 812
Health	120 436	128 824	128 824	1 661	106 344	120 021	(13 678)	-11%	128 824
<i><b>Economic and environmental services</b></i>	<b>1 800 108</b>	<b>1 810 803</b>	<b>1 850 978</b>	<b>126 434</b>	<b>967 209</b>	<b>998 187</b>	(30 978)	-3%	<b>1 850 978</b>
Planning and development	311 388	272 256	347 333	23 808	219 781	196 269	23 513	12%	347 333
Road transport	1 488 159	1 538 262	1 503 360	102 626	747 427	801 823	(54 396)	-7%	1 503 360
Environmental protection	560	285	285	–	–	95	(95)	-100%	285
<i><b>Trading services</b></i>	<b>16 236 648</b>	<b>19 889 927</b>	<b>19 112 049</b>	<b>1 267 425</b>	<b>11 457 860</b>	<b>12 464 868</b>	(1 007 008)	-8%	<b>19 112 049</b>
Electricity	10 009 623	13 025 754	12 462 836	762 487	7 418 597	8 311 142	(892 545)	-11%	12 462 836
Water	3 997 094	4 407 221	4 184 854	324 389	2 495 374	2 551 896	(56 521)	-2%	4 184 854
Waste water management	1 040 753	1 169 283	1 138 933	69 373	696 992	734 525	(37 533)	-5%	1 138 933
Waste management	1 189 178	1 287 669	1 325 427	111 176	846 896	867 305	(20 408)	-2%	1 325 427
<i><b>Other</b></i>	<b>217 966</b>	<b>207 917</b>	<b>221 957</b>	<b>17 356</b>	<b>144 333</b>	<b>146 836</b>	<b>(2 503)</b>	<b>-2%</b>	<b>221 957</b>
<b>Total Revenue - Standard</b>	<b>28 674 876</b>	<b>32 579 578</b>	<b>32 205 634</b>	<b>2 065 345</b>	<b>19 979 366</b>	<b>21 045 690</b>	<b>(1 066 324)</b>	<b>-5%</b>	<b>32 205 634</b>
<b><u>Expenditure - Standard</u></b>									
<i><b>Governance and administration</b></i>	<b>5 917 415</b>	<b>5 443 422</b>	<b>5 806 515</b>	<b>409 723</b>	<b>3 304 594</b>	<b>3 857 501</b>	(552 907)	-14%	<b>5 806 515</b>
Executive and council	1 403 274	1 476 361	1 692 035	142 170	1 057 774	1 083 537	(25 763)	-2%	1 692 035
Budget and treasury office	890 774	900 521	829 181	41 542	309 733	428 881	(119 148)	-28%	829 181
Corporate services	3 623 368	3 066 540	3 285 299	226 011	1 937 087	2 345 083	(407 996)	-17%	3 285 299
<i><b>Community and public safety</b></i>	<b>4 060 783</b>	<b>4 057 236</b>	<b>4 059 704</b>	<b>321 364</b>	<b>2 340 922</b>	<b>2 473 514</b>	(132 592)	-5%	<b>4 059 704</b>
Community and social services	632 239	648 858	621 960	79 482	363 576	372 043	(8 467)	-2%	621 960
Sport and recreation	491 685	474 224	564 713	47 757	316 247	353 690	(37 443)	-11%	564 713
Public safety	1 860 096	1 776 049	1 665 089	128 977	1 054 379	1 069 008	(14 628)	-1%	1 665 089
Housing	577 582	654 321	687 085	22 614	274 765	342 336	(67 571)	-20%	687 085
Health	499 181	503 782	520 857	42 533	331 955	336 437	(4 482)	-1%	520 857
<i><b>Economic and environmental services</b></i>	<b>2 552 528</b>	<b>2 546 866</b>	<b>2 724 705</b>	<b>176 610</b>	<b>1 560 681</b>	<b>1 627 405</b>	(66 724)	-4%	<b>2 724 705</b>
Planning and development	732 920	766 918	768 126	45 923	459 605	513 559	(53 954)	-11%	768 126
Road transport	1 788 017	1 746 832	1 923 719	128 436	1 083 683	1 097 696	(14 013)	-1%	1 923 719
Environmental protection	31 591	33 116	32 860	2 250	17 394	16 151	1 243	8%	32 860
<i><b>Trading services</b></i>	<b>15 555 354</b>	<b>16 058 150</b>	<b>15 862 301</b>	<b>1 132 520</b>	<b>9 629 374</b>	<b>10 286 295</b>	(656 922)	-6%	<b>15 862 301</b>
Electricity	10 052 445	10 570 122	10 301 456	723 752	6 494 580	6 902 555	(407 975)	-6%	10 301 456
Water	3 659 129	3 710 421	3 674 677	277 068	2 054 720	2 180 867	(126 147)	-6%	3 674 677
Waste water management	577 485	555 495	636 079	37 480	328 808	390 336	(61 528)	-16%	636 079
Waste management	1 266 294	1 222 112	1 250 089	94 220	751 266	812 537	(61 272)	-8%	1 250 089
<i><b>Other</b></i>	<b>175 588</b>	<b>176 277</b>	<b>198 609</b>	<b>14 561</b>	<b>115 803</b>	<b>117 501</b>	<b>(1 698)</b>	<b>-1%</b>	<b>198 609</b>
<b>Total Expenditure - Standard</b>	<b>28 261 668</b>	<b>28 281 950</b>	<b>28 651 835</b>	<b>2 054 778</b>	<b>16 951 374</b>	<b>18 362 217</b>	<b>(1 410 842)</b>	<b>-8%</b>	<b>28 651 835</b>
<b>Surplus/ (Deficit) for the year</b>	<b>413 208</b>	<b>4 297 627</b>	<b>3 553 799</b>	<b>10 567</b>	<b>3 027 992</b>	<b>2 683 474</b>	<b>344 518</b>	<b>13%</b>	<b>3 553 799</b>

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

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

**TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08  
February**

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - City Manager Department	62 633	48 500	48 500	0	13 800	24 554	(10 754)	-43,8%	48 500
Vote 2 - Economic Development & Spatial Planning Department	267 773	228 179	301 256	20 893	200 041	172 025	28 016	16,3%	301 256
Vote 3 - Emergency Management Services Department	85 606	77 358	77 362	1 034	70 312	71 857	(1 545)	-2,1%	77 263
Vote 4 - Environment & Agriculture Management Department	1 373 919	1 436 486	1 497 457	128 364	970 795	986 117	(15 322)	-1,6%	1 497 457
Vote 5 - Group Communication & Marketing Department	43 629	45 210	47 210	2 924	19 754	24 621	(4 867)	-19,8%	47 210
Vote 6 - Group Financial Services Department	18	9 215 491	1 133	9	14	378	(364)	-96,3%	1 133
Vote 7 - Group Human Capital Management Department	0	23 018	-	-	-	-	-	-	-
Vote 8 - Health Department	-	57 144	-	-	-	-	-	-	-
Vote 9 - Housing & Human Settlement Department	0	1 025 199	-	-	-	-	-	-	-
Vote 10 - Metro Police Department	43 611	204 503	46 077	2 916	19 740	24 244	(4 503)	-18,6%	46 077
Vote 11 - Regional Operations & Coordination Department	248 867	237 234	233 164	17 191	139 745	147 422	(7 677)	-5,2%	233 164
Vote 12 - Roads & Transport Department	1 385 928	1 427 003	1 397 881	92 944	678 820	732 710	(53 891)	-7,4%	1 397 881
Vote 13 - Shared Services Department	9 552	393	1 203	3	12	342	(329)	-96,4%	1 203
Vote 14 - Utility Services Department	14 897 916	18 410 390	17 786 204	1 155 678	10 575 360	11 592 190	(1 016 830)	-8,8%	17 786 204
Vote 15 - Other Departments	332 965	143 468	170 847	14 179	90 777	94 592	(3 815)	-4,0%	170 847
<b>Total Revenue by Vote</b>	<b>18 752 417</b>	<b>32 579 578</b>	<b>21 608 295</b>	<b>1 436 134</b>	<b>12 779 172</b>	<b>13 871 051</b>	<b>(1 091 880)</b>	<b>-7,9%</b>	<b>21 608 196</b>
<b>Expenditure by Vote</b>									
Vote 1 - City Manager Department	134 262	143 899	131 751	11 886	80 332	82 250	(1 918)	-2,3%	131 751
Vote 2 - Economic Development & Spatial Planning Department	687 269	720 897	713 738	40 860	423 629	474 511	(50 882)	-10,7%	713 738
Vote 3 - Emergency Management Services Department	607 762	620 382	631 735	50 597	406 034	408 688	(2 654)	-0,6%	631 735
Vote 4 - Environment & Agriculture Management Department	12	46	9	2	7	6	1	16,2%	9
Vote 5 - Group Communication & Marketing Department	19	38	17	1	12	12	0	1,0%	17
Vote 6 - Group Financial Services Department	2 743	1 022	2 507	183	1 671	1 609	63	3,9%	2 507
Vote 7 - Group Human Capital Management Department	97 059	100 558	87 883	5 296	39 690	49 505	(9 815)	-19,8%	87 883
Vote 8 - Health Department	16 543	10 000	27 980	3 254	17 386	17 916	(530)	-3,0%	27 980
Vote 9 - Housing & Human Settlement Department	93 210	91 052	104 949	7 623	68 150	72 081	(3 931)	-5,5%	104 949
Vote 10 - Metro Police Department	5 720	5 745	6 568	384	4 103	3 863	240	6,2%	6 568
Vote 11 - Regional Operations & Coordination Department	41	1	13	1	9	9	0	1,3%	13
Vote 12 - Roads & Transport Department	-	-	-	-	-	-	-	-	-
Vote 13 - Shared Services Department	8 054	10 268	3 335	253	2 075	1 896	179	9,4%	3 335
Vote 14 - Utility Services Department	76	1 003	1 001	556	579	354	226	63,8%	1 001
Vote 15 - Other Departments	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>1 652 769</b>	<b>1 704 911</b>	<b>1 711 484</b>	<b>120 896</b>	<b>1 043 677</b>	<b>1 112 698</b>	<b>(69 021)</b>	<b>-6,2%</b>	<b>1 711 484</b>
<b>Surplus/ (Deficit) for the year</b>	<b>17 099 648</b>	<b>30 874 667</b>	<b>19 896 811</b>	<b>1 315 238</b>	<b>11 735 495</b>	<b>12 758 353</b>	<b>(1 022 858)</b>	<b>-8,0%</b>	<b>19 896 712</b>

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	5 384 019	5 764 124	5 884 124	506 213	3 855 194	3 820 346	34 847	1%	5 884 124
Service charges - electricity revenue	9 340 209	11 360 246	10 853 364	686 208	7 054 049	7 662 451	(608 401)	-8%	10 853 364
Service charges - water revenue	3 443 860	3 995 130	3 565 712	265 894	2 081 090	2 189 643	(108 553)	-5%	3 565 712
Service charges - sanitation revenue	818 816	949 597	849 591	65 311	546 149	551 036	(4 887)	-1%	849 591
Service charges - refuse revenue	1 128 046	1 205 390	1 225 390	107 595	817 664	820 480	(2 817)	0%	1 225 390
Service charges - other	232 687	209 560	271 560	20 511	198 017	186 683	11 334	6%	271 560
Rental of facilities and equipment	135 352	136 321	141 383	14 767	85 408	87 645	(2 238)	-3%	141 383
Interest earned - external investments	57 160	43 089	45 089	11 488	63 586	41 967	21 619	52%	45 089
Interest earned - outstanding debtors	406 035	238 451	445 861	50 114	380 707	325 565	55 142	17%	445 861
Fines	160 585	198 658	303 348	605	167 669	204 932	(37 263)	-18%	303 348
Licences and permits	48 743	60 564	50 895	4 246	29 821	31 191	(1 370)	-4%	50 895
Agency services	–	9 299	–	–	–	7 218	(7 218)	-100%	–
Transfers recognised - operational	3 867 198	4 240 323	4 206 723	48 371	2 933 361	2 900 423	32 938	1%	4 206 723
Other revenue	1 034 686	1 799 117	997 007	75 165	578 682	630 228	(51 546)	-8%	997 007
Gains on disposal of PPE	165 268	–	950 000	–	–	316 667	(316 667)	-100%	950 000
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>26 222 665</b>	<b>30 209 869</b>	<b>29 790 048</b>	<b>1 856 489</b>	<b>18 791 397</b>	<b>19 776 475</b>	<b>(985 078)</b>	<b>-5%</b>	<b>29 790 048</b>
<b>Expenditure By Type</b>									
Employee related costs	7 469 552	7 622 096	8 032 194	656 292	5 193 597	5 292 234	(98 637)	-2%	8 032 194
Remuneration of councillors	116 837	125 834	125 828	9 666	77 325	80 579	(3 254)	-4%	125 828
Debt impairment	1 131 114	908 053	1 065 302	84 552	662 308	663 770	(1 461)	0%	1 065 302
Depreciation & asset impairment	1 418 401	1 258 208	1 512 927	123 237	909 314	945 117	(35 803)	-4%	1 512 927
Finance charges	1 137 347	1 057 982	1 284 416	11 500	621 419	797 551	(176 133)	-22%	1 284 416
Bulk purchases	9 023 848	9 956 609	9 753 809	700 144	6 050 708	6 521 267	(470 559)	-7%	9 753 809
Other materials	229 924	283 940	269 800	24 689	134 699	169 923	(35 225)	-21%	269 800
Contracted services	3 196 882	2 738 440	2 714 913	202 948	1 713 578	1 842 399	(128 821)	-7%	2 714 913
Transfers and grants	394 349	288 055	282 780	3 209	(157 407)	(39 459)	(117 948)	299%	282 780
Other expenditure	4 042 356	4 042 732	3 609 864	233 296	1 734 528	2 083 208	(348 679)	-17%	3 609 864
Loss on disposal of PPE	101 058	1	1	4 548	7 438	3 006	4 431	147%	1
<b>Total Expenditure</b>	<b>28 261 668</b>	<b>28 281 950</b>	<b>28 651 835</b>	<b>2 054 081</b>	<b>16 947 507</b>	<b>18 359 596</b>	<b>(1 412 089)</b>	<b>-8%</b>	<b>28 651 835</b>
<b>Surplus/(Deficit)</b>	<b>(2 039 003)</b>	<b>1 927 919</b>	<b>1 138 213</b>	<b>(197 592)</b>	<b>1 843 890</b>	<b>1 416 880</b>	<b>427 011</b>	<b>0</b>	<b>1 138 213</b>
Transfers recognised - capital	2 452 210	2 370 209	2 416 086	208 159	1 184 101	1 266 594	(82 492)	(0)	2 416 086
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>413 208</b>	<b>4 298 127</b>	<b>3 554 299</b>	<b>10 567</b>	<b>3 027 992</b>	<b>2 683 474</b>			<b>3 554 299</b>
Taxation	–	500	500	–	–	–	–		500
<b>Surplus/(Deficit) after taxation</b>	<b>413 208</b>	<b>4 297 627</b>	<b>3 553 799</b>	<b>10 567</b>	<b>3 027 992</b>	<b>2 683 474</b>			<b>3 553 799</b>
Attributable to minorities	–	–	–	–	–	–			–
<b>Surplus/(Deficit) attributable to municipality</b>	<b>413 208</b>	<b>4 297 627</b>	<b>3 553 799</b>	<b>10 567</b>	<b>3 027 992</b>	<b>2 683 474</b>			<b>3 553 799</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–			–
<b>Surplus/ (Deficit) for the year</b>	<b>413 208</b>	<b>4 297 627</b>	<b>3 553 799</b>	<b>10 567</b>	<b>3 027 992</b>	<b>2 683 474</b>			<b>3 553 799</b>

**Note:**

Total revenue excludes capital transfers and contributions. It is indicated separately in this table as “Transfers recognised – capital”.

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

**TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M08 February)**

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - City Manager Department	62 619	68 500	68 500	17 371	33 841	24 554	9 288	38%	68 500
Vote 2 - Economic Development & Spatial Planning Department	16 925	57 400	69 654	1 667	19 465	29 629	(10 164)	-34%	69 654
Vote 3 - Emergency Management Services Department	1 940	11 000	11 000	880	5 106	3 325	1 781	54%	11 000
Vote 4 - Environment & Agriculture Management Department	11 996	38 500	37 850	—	6 436	8 681	(2 245)	-26%	37 850
Vote 5 - Group Communication & Marketing Department	—	—	—	—	—	—	—	—	—
Vote 6 - Group Financial Services Department	—	65 000	78 500	5 307	26 828	30 431	(3 604)	-12%	78 500
Vote 7 - Group Human Capital Management Department	46 525	10 000	10 000	176	436	1 777	(1 341)	-75%	10 000
Vote 8 - Health Department	—	22 200	22 200	—	3 694	6 796	(3 102)	-46%	22 200
Vote 9 - Housing & Human Settlement Department	—	537 704	569 704	22 736	371 047	402 444	(31 397)	-8%	569 704
Vote 10 - Metro Police Department	—	30 000	30 000	—	13 594	—	13 594	0%	30 000
Vote 11 - Regional Operations & Coordination Department	—	—	—	—	—	1 000	(1 000)	-100%	—
Vote 12 - Roads & Transport Department	—	1 241 606	1 202 535	67 915	521 841	529 699	(7 858)	-1%	1 202 535
Vote 13 - Shared Services Department	—	204 500	204 500	870	33 186	44 318	(11 132)	-25%	204 500
Vote 14 - Utility Services Department	—	1 053 615	1 073 615	49 468	390 161	445 503	(55 343)	-12%	1 073 615
Vote 15 - Other Departments	—	161 984	170 678	1 268	58 559	69 619	(11 060)	-16%	170 678
<b>Total Capital Multi-year expenditure</b>	<b>140 005</b>	<b>3 502 009</b>	<b>3 548 736</b>	<b>167 658</b>	<b>1 484 193</b>	<b>1 597 776</b>	<b>(113 583)</b>	<b>-7%</b>	<b>3 548 736</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - City Manager Department	—	—	—	—	—	—	—	—	—
Vote 2 - Economic Development & Spatial Planning Department	7 864	8 000	8 000	—	423	1 611	(1 189)	-74%	8 000
Vote 3 - Emergency Management Services Department	—	—	—	—	—	—	—	—	—
Vote 4 - Environment & Agriculture Management Department	4 998	—	650	—	3 675	4 117	(442)	-11%	650
Vote 5 - Group Communication & Marketing Department	—	—	—	—	—	—	—	—	—
Vote 6 - Group Financial Services Department	—	—	—	—	—	—	—	—	—
Vote 7 - Group Human Capital Management Department	—	—	—	—	—	—	—	—	—
Vote 8 - Health Department	—	—	—	—	—	—	—	—	—
Vote 9 - Housing & Human Settlement Department	—	—	—	—	—	—	—	—	—
Vote 10 - Metro Police Department	—	—	—	—	—	—	—	—	—
Vote 11 - Regional Operations & Coordination Department	—	—	—	—	—	—	—	—	—
Vote 12 - Roads & Transport Department	—	5 000	7 000	288	3 977	3 689	—	—	7 000
Vote 13 - Shared Services Department	—	200	200	—	—	—	—	—	200
Vote 14 - Utility Services Department	—	950 000	960 000	—	—	158 333	—	—	960 000
Vote 15 - Other Departments	—	—	—	—	—	—	—	—	—
<b>Total Capital single-year expenditure</b>	<b>12 862</b>	<b>963 200</b>	<b>975 850</b>	<b>288</b>	<b>8 075</b>	<b>167 751</b>	<b>(1 630)</b>	<b>-1%</b>	<b>975 850</b>
<b>Total Capital Expenditure</b>	<b>152 867</b>	<b>4 465 209</b>	<b>4 524 586</b>	<b>167 945</b>	<b>1 492 268</b>	<b>1 765 527</b>	<b>(115 213)</b>	<b>-7%</b>	<b>4 524 586</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	<b>341 707</b>	<b>368 484</b>	<b>294 965</b>	<b>24 525</b>	<b>96 765</b>	<b>109 133</b>	<b>(12 367)</b>	<b>-11%</b>	<b>294 965</b>
Executive and council	79 091	58 784	73 978	18 175	36 683	28 388	8 295	29%	73 978
Budget and treasury office	2 684	—	30 000	—	—	—	—	—	30 000
Corporate services	259 933	309 700	190 987	6 350	60 082	80 744	(20 663)	-26%	190 987
<b>Community and public safety</b>	<b>1 051 758</b>	<b>746 104</b>	<b>763 454</b>	<b>24 083</b>	<b>450 704</b>	<b>476 527</b>	<b>(25 822)</b>	<b>-5%</b>	<b>763 454</b>
Community and social services	31 625	21 200	20 550	467	9 220	13 202	(3 982)	-30%	20 550
Sport and recreation	90 835	103 000	69 000	—	27 190	29 323	(2 133)	-7%	69 000
Public safety	14 791	41 000	41 000	880	18 700	3 325	15 375	462%	41 000
Housing	829 300	537 704	569 704	22 736	371 047	402 444	(31 397)	-8%	569 704
Health	85 207	43 200	63 200	—	24 547	28 232	(3 685)	-13%	63 200
<b>Economic and environmental services</b>	<b>1 455 794</b>	<b>1 293 506</b>	<b>1 293 339</b>	<b>69 581</b>	<b>538 695</b>	<b>560 152</b>	<b>(21 457)</b>	<b>-4%</b>	<b>1 293 339</b>
Planning and development	24 789	65 400	65 400	1 667	19 888	31 241	(11 353)	-36%	65 400
Road transport	1 428 678	1 225 106	1 224 289	67 915	518 808	528 011	(9 204)	-2%	1 224 289
Environmental protection	2 326	3 000	3 650	—	—	900	(900)	-100%	3 650
<b>Trading services</b>	<b>1 089 358</b>	<b>2 024 615</b>	<b>2 054 615</b>	<b>49 468</b>	<b>398 652</b>	<b>611 038</b>	<b>(212 386)</b>	<b>-35%</b>	<b>2 054 615</b>
Electricity	430 984	1 428 665	1 458 665	44 275	202 426	355 114	(152 689)	-43%	1 458 665
Water	97 526	100 500	114 850	2 243	22 462	35 458	(12 995)	-37%	114 850
Waste water management	543 853	474 450	460 100	2 950	165 273	214 265	(48 992)	-23%	460 100
Waste management	16 994	21 000	21 000	—	8 492	6 202	2 290	37%	21 000
<b>Other</b>	<b>29 978</b>	<b>61 500</b>	<b>118 213</b>	<b>288</b>	<b>7 451</b>	<b>8 677</b>	<b>(1 226)</b>	<b>-14%</b>	<b>118 213</b>
<b>Total Capital Expenditure - Standard Classification</b>	<b>3 968 594</b>	<b>4 494 209</b>	<b>4 524 586</b>	<b>167 945</b>	<b>1 492 268</b>	<b>1 765 527</b>	<b>(273 259)</b>	<b>-15%</b>	<b>4 524 586</b>
<b>Funded by:</b>									
National Government	2 398 239	2 321 395	2 367 908	132 884	1 177 928	1 242 679	(64 751)	-5%	2 367 908
Provincial Government	44 959	38 355	47 978	801	23 328	23 657	(329)	-1%	47 978
Other transfers and grants	1 773	200	200	—	—	—	—	—	200
<b>Transfers recognised - capital</b>	<b>2 444 971</b>	<b>2 359 950</b>	<b>2 416 086</b>	<b>133 685</b>	<b>1 201 256</b>	<b>1 266 335</b>	<b>(65 080)</b>	<b>-5%</b>	<b>2 416 086</b>
<b>Public contributions &amp; donations</b>	<b>155 127</b>	<b>110 000</b>	<b>110 000</b>	<b>5 590</b>	<b>38 091</b>	<b>47 710</b>	<b>(9 619)</b>	<b>-20%</b>	<b>110 000</b>
<b>Borrowing</b>	<b>1 194 839</b>	<b>1 010 259</b>	<b>1 000 000</b>	<b>27 488</b>	<b>245 044</b>	<b>277 876</b>	<b>(32 832)</b>	<b>-12%</b>	<b>1 000 000</b>
<b>Internally generated funds</b>	<b>173 657</b>	<b>985 000</b>	<b>998 500</b>	<b>1 182</b>	<b>7 877</b>	<b>173 605</b>	<b>(165 729)</b>	<b>-95%</b>	<b>998 500</b>
<b>Total Capital Funding</b>	<b>3 968 594</b>	<b>4 465 209</b>	<b>4 524 586</b>	<b>167 945</b>	<b>1 492 268</b>	<b>1 765 527</b>	<b>(273 259)</b>	<b>-15%</b>	<b>4 524 586</b>

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

**TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M08  
February**

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	75 890	142 717	143 009	94 271	143 009
Call investment deposits	1 087 430	2 986 935	2 240 639	1 451 983	2 240 639
Consumer debtors	2 594 648	2 698 589	2 792 794	2 235 653	2 792 794
Other debtors	1 003 587	1 068 301	1 011 974	1 285 703	1 011 974
Current portion of long-term receivables	95 249	236 599	131 849	95 249	131 849
Inventory	573 790	587 849	634 995	684 848	634 995
<b>Total current assets</b>	<b>5 430 594</b>	<b>7 720 990</b>	<b>6 955 260</b>	<b>5 847 708</b>	<b>6 955 260</b>
<b>Non current assets</b>					
Long-term receivables	19 851	90 799	9 161	2 071	9 161
Investments	711	399 096	357 790	711	357 790
Investment property	802 526	932 302	876 183	802 526	876 183
Property, plant and equipment	31 500 515	39 494 466	36 261 771	32 115 977	36 261 771
Intangible assets	392 730	153 871	392 923	392 730	392 923
Other non-current assets	3 788 943	–	–	3 735 826	–
<b>Total non current assets</b>	<b>36 505 276</b>	<b>41 070 534</b>	<b>37 897 828</b>	<b>37 049 840</b>	<b>37 897 828</b>
<b>TOTAL ASSETS</b>	<b>41 935 870</b>	<b>48 791 524</b>	<b>44 853 088</b>	<b>42 897 548</b>	<b>44 853 088</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Borrowing	732 530	847 270	764 503	1 023 405	764 503
Consumer deposits	375 950	369 977	387 995	391 501	387 995
Trade and other payables	7 933 647	5 636 868	6 028 183	5 925 466	6 028 183
Provisions	–	11 825	11 895	–	11 895
<b>Total current liabilities</b>	<b>9 042 127</b>	<b>6 865 941</b>	<b>7 192 576</b>	<b>7 340 372</b>	<b>7 192 576</b>
<b>Non current liabilities</b>					
Borrowing	10 500 694	12 077 516	11 699 907	10 156 136	11 699 907
Provisions	3 714 275	3 440 975	3 585 444	3 714 275	3 585 444
<b>Total non current liabilities</b>	<b>14 214 969</b>	<b>15 518 491</b>	<b>15 285 350</b>	<b>13 870 411</b>	<b>15 285 350</b>
<b>TOTAL LIABILITIES</b>	<b>23 257 096</b>	<b>22 384 432</b>	<b>22 477 927</b>	<b>21 210 783</b>	<b>22 477 927</b>
<b>NET ASSETS</b>	<b>18 678 774</b>	<b>26 407 092</b>	<b>22 375 161</b>	<b>21 686 765</b>	<b>22 375 161</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	18 421 766	26 128 803	22 118 718	21 429 756	22 118 718
Reserves	257 009	278 289	256 443	257 009	256 443
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>18 678 774</b>	<b>26 407 092</b>	<b>22 375 161</b>	<b>21 686 765</b>	<b>22 375 161</b>

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

**TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M08 February**

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		5,360,554	5,533,559	5,648,759	506,213	3,855,194	3,761,926	93,268	2%	5,648,759
Service charges		14,601,285	17,011,229	16,103,510	1,145,519	10,696,969	11,149,002	(452,033)	-4%	16,103,510
Other revenue		1,094,670	2,187,493	2,442,013	95,480	819,417	928,223	(108,806)	-12%	2,442,013
Government - operating		3,516,826	4,240,323	4,220,131	15,074	2,968,400	2,985,866	(17,466)	-1%	4,220,131
Government - capital		2,452,489	2,370,209	2,416,086	778,341	2,073,956	1,143,118	930,838	81%	2,416,086
Interest		463,281	246,631	258,568	61,603	444,293	255,725	188,568	74%	258,568
<b>Payments</b>										
Suppliers and employees		(23,175,168)	(24,550,779)	(23,975,797)	(1,783,707)	(18,600,691)	(15,587,404)	3,013,287	-19%	(23,975,797)
Finance charges		(1,137,968)	(1,057,999)	(1,284,416)	(11,500)	(621,419)	(797,231)	(175,812)	22%	(1,284,416)
Transfers and Grants		–	(288,055)	(282,780)	(3,209)	(401,792)	196,339	598,130	305%	(282,780)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>3,175,968</b>	<b>5,692,612</b>	<b>5,546,073</b>	<b>803,812</b>	<b>1,234,328</b>	<b>4,035,564</b>	<b>2,801,237</b>	<b>69%</b>	<b>5,546,073</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		592,462	–	(950,000)	(4,548)	(7,438)	(316,667)	309,229		(950,000)
Decrease (Increase) in non-current debtors		(66,503)	(241,572)	(27,790)	(107,434)	247,724	(18,526)	266,251	-1437%	(27,790)
Decrease (increase) other non-current receivables		140,433	2,759	10,690	(12,933)	272,854	7,127	265,727	3729%	10,690
Decrease (increase) in non-current investments		5,097	(302,991)	(313,142)	(3,569)	17,780	(208,761)	226,542	-109%	(313,142)
<b>Payments</b>										
Capital assets		(3,968,594)	(4,339,234)	(3,446,948)	(167,945)	(1,492,268)	(1,672,061)	(179,793)	11%	(3,446,948)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(3,297,106)</b>	<b>(4,881,039)</b>	<b>(4,727,190)</b>	<b>(296,429)</b>	<b>(961,347)</b>	<b>(2,208,888)</b>	<b>(1,247,541)</b>	<b>56%</b>	<b>(4,727,190)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–		900,000	–	900,000		–
Borrowing long term/refinancing		1,200,000	1,000,000	1,000,000	–	–	267,618	(267,618)	-100%	1,000,000
Increase (decrease) in consumer deposits		24,900	7,366	369,562	448	15,551	246,353	(230,801)	-94%	369,562
<b>Payments</b>										
Repayment of borrowing		(518,231)	(702,083)	(982,803)	(460,000)	(828,327)	(655,202)	173,125	-26%	(982,803)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>706,669</b>	<b>305,283</b>	<b>386,760</b>	<b>(459,552)</b>	<b>87,224</b>	<b>(141,232)</b>	<b>(228,456)</b>	<b>162%</b>	<b>386,760</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>585,531</b>	<b>1,116,856</b>	<b>1,205,642</b>	<b>47,832</b>	<b>360,205</b>	<b>1,685,444</b>			<b>1,205,642</b>
Cash/cash equivalents at beginning:		600,518	2,012,796	1,178,005		1,186,049	1,178,005			1,186,049
Cash/cash equivalents at month/year end:		1,186,049	3,129,652	2,383,648		1,546,254	2,863,450			2,391,691

## PART 2 – SUPPORTING DOCUMENTATION

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M08 February				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	34 847	"Assessment Rates" is the main contributor due to follow-up of exception reports being intensified.	On-going monitoring and rectification has been implemented.
	Property rates - penalties & collection charges	–		
	Service charges - electricity revenue	(608 401)	A decline in usage in revenue against projections.	Budget has been revised downwards during the Adjustments
	Service charges - water revenue	(108 553)	A decline in revenue due to current water restrictions.	Budget has been revised downwards during the Adjustments
	Service charges - sanitation revenue	(4 887)	A decline in revenue due to current water restrictions.	Budget has been revised downwards during the Adjustments
	Service charges - refuse revenue	(2 817)	Not a pro-rata revenue item.	On-going monitoring and rectification has been implemented.
	Service charges - other	11 334	Revenue on the line-item "Billing: Landfill Sites" better than projected.	Not a pro-rata revenue item and dependent of specific service required.
	Rental of facilities and equipment	(2 238)	"Rental: Businesses" is the main contributor. Variance mainly due to the lag in the processing of receipts from Property Management.	Property Management follow-up with Group Financial Services: Municipal Rentals Section.
	Interest earned - external investments	21 619	"Interest On Bank Account" is the main contributor. An increase in short term investments to-date that yielded better rates.	On-going monitoring and rectification.
	Interest earned - outstanding debtors	55 142	Interest On "Amounts In Arrear" is the main contributor. Interest on long overdue accounts.	Not a pro-rata revenue item and will be monitored.
	Dividends received	–		
	Fines	(37 263)	"AARTO" is the main contributor. Backlog relating to the capturing of information onto the accounting system due to current administrative processes between Metro Police Department and Road Traffic Infringement Agency has been addressed.	Internal communication channels as well as that with the Road Traffic Infringement Agency will be improved to ensure earlier capture of information.
	Licences and permits	(1 370)	"Drivers Licenses" is the main contributor due to a decline in applications	Budget has been revised downwards during the Adjustments
	Agency services	(7 218)	Revenue generated by entity "TEDA" to-date for this service is less than projected.	Budget process.
	Transfers recognised - operational	32 938	"Equitable Shares" is the main contributor. Variance mainly due to the non-alignment of YTD Budget to the Payment Schedule issued by National Treasury.	Entity to improve collection rate.
	Other revenue	(51 546)	Most line-items in this group are not pro-rata revenue items.	None.
	Gains on disposal of PPE	(316 667)		Departments to ensure revenue is collected as planned.
2	<b>Expenditure By Type</b>			
	Employee related costs	(98 637)	Due to leave provision and post employment pension benefit	On-going monitoring.
	Remuneration of councillors	(3 254)	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	(1 461)	Due to increase in expenditure by entity "SWA".	Entity to improve collection rate.
	Depreciation & asset impairment	(35 803)	Depreciation is calculated in-line with the asset verification and purification process.	Will be monitored and reviewed.
	Finance charges	(176 133)	Costs are allocated according to all asset classifications systematically.	Will be monitored and reviewed.
	Bulk purchases	(470 559)	"Bulk: Electricity" is the main contributor due a decrease in purchases against YTD projection.	On-going monitoring.
	Other materials	(35 225)	"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	(128 821)	Due to the implementation of Fund Management as part of cost containment measures to curb and prioritise spending.	Ensure service providers register with NT central supplier database and spent within allocated budget
	Transfers and grants	(117 948)	"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	(348 679)	Due to the implementation of Fund Management as part of cost containment measures to curb and prioritise spending.	Ensure service providers register with NT central supplier database and spent within allocated budget
	Loss on disposal of PPE	4 431	"Scrapping of Assets" is the main contributor.	To be addressed during Adjustments Budget process.
3	<b>Capital Expenditure</b>			
	Vote 1 - City Manager Department	9 288	"Redevelopment of Caledonian" project is the main contributor due to change in project owner (Department).	Will be transferred to Sports and Recreation Department during Adjustments Budget Process.
	Vote 2 - Economic Development & Spatial Planning Department	(11 353)	"Tshwane Leadership and Management Academy" project is the main contributor. Delay at Supply Chain Management in the advertising of contractors.	Once contractors are appointed regular follow-up's will be made to ensure that all items are delivered before year-end.
	Vote 3 - Emergency Management Services Department	1 781	"Informal Trade Market (Inner City)" project is the main contributor, the tender panel of Contractors will be finalised in February 2017.	Architectural drawings has been submitted for approval at the City Planning and Development Department.
	Vote 4 - Environment & Agriculture Management Department	(2 687)	"Renovation & Upgrading of Facilities" project is the main contributor. Delay in the installation and commissioning of video walls at Pieter Delpont Centre and Central Emergency Services station.	Ensure commissioning of video walls be completed during February 2017.



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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M08 February				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
4	Vote 5 - Group Communication & Marketing	–	"AMVI Infrastructure (Smart Meter Project)" is the main contributor.	The project is under review.
	Vote 6 - Group Financial Services Department	(3 604)	"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 purchase order of R4,5 million is being prepared.
	Vote 7 - Group Human Capital Management Department	(1 341)	"Corporat Capital Movables" project, there has been pt a hold on the acquisition of furniture and equipment pending the move to the	None at this stage.
	Vote 8 - Health Department	(3 102)	"BPC and SCOA" and "Upgrade of IT Infrastructure" projects are the main contributors. mSCOA project is currently underway and payment will occur once deliverables have been achieved.	Payment will occur once deliverables have been achieved.
	Vote 9 - Housing & Human Settlement Department	(31 397)	"Townlands Marabastad" is the main contributor. Invoices for the project was only processed towards the end of January 2017.	All processes are in place to expedite spending.
	Vote 10 - Metro Police Department	13 594	"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 - Regional Operations & Coordination Department	(1 000)	"RE-AGA-Tshwane" project is the main contributor. Contractors did not work over December and some of the appointments are being finalised.	Some of the appointments are being finalised
	Vote 12 - Roads & Transport Department	(7 858)	No deviation.	
	Vote 13 - Shared Services Department	(11 132)	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 - Utility Services Department	(55 343)	"Reservoir Extensions" project is the main contributor. Payments could not be processed due to the delays resulting from the implementation of the E-Procurement system.	Monitor contractors and apply the relevant penalties and remedial actions should the contractors fail to execute work diligently. Evaluate and appoint contractors speedily on tenders that are advertised.
	Vote 15 - Other Departments	(11 060)	"Insurance Replacements (CTMM Contribution)" project is the main contributor. Due to the delays caused by the E-Procurement system.	WBS numbers provided to Corporate and Shared Services: Corporate Fleet Management. Procurement to take place as once the E-Procurement process is functional.
5	<b>Financial Position</b>			
	Current assets	(1 107 551)	A decrease in non current assets against projection with the exception of "Other Debtors" and "Inventory".	
	Non current assets	(847 988)	A decrease in non current assets against projection with the exception of "Other non-current assets".	
	Current liabilities	147 795	A increase in current liabilities against projections except "Trade and other payables".	
	Non current liabilities	(1 414 939)	A decrease in non current liabilities items against projections except "Provisions".	
6	<b>Cash Flow</b>			
	Transfer receipts - capital	721 993	More transfers received and recognised against projection.	
	Contributions & Contributed assets	15 827	No budget projection for the month.	
	Proceeds on disposal of PPE	(4 548)	No budget projection for the month.	
	Short term loans	(460 000)	No budget projection for the month.	
	Borrowing long term/refinancing	(58 463)	Long terms borrowings planned for later part of the financial year.	
	Increase in consumer deposits	(30 354)	An decrease in consumer deposits against projection.	
	Receipt of non-current debtors	(105 118)	An decrease in non-current debtors against projection.	
	Receipt of non-current receivables	(13 824)	A decrease in non-current receivables against projection.	
	Change in non-current investments	22 526	An increase in non-current receivables against projection.	
	Capital assets	(110 489)	Actual lower than projected.	
	Repayment of borrowing	(51 747)	Linked to repayment of short term loans.	
7	<b>Municipal Entities</b>			
	<b>Revenue</b>			
	Housing Company Tshwane	(1 743)	Spent less on "Transfers recognised - operational" due to buildings not yet transferred to HCT.	Due to challenges faced with the transfers, the buildings have been removed during the adjustment budget process and will be budgeted for in the 2017/2018 financial year.
	Sandspruit Works Association	14 027	Less "Other revenue" collected than projected.	None.
	Tshwane Economic Development Agency	(2 879)	Agency Revenue will be revised downwards.	
	<b>Expenditure</b>			
	Housing Company Tshwane	(2 538)	"Contracted Services" is the main contributor. The supplier for the Timberland was appointed for only phase 1.	Going forward, the Supplier/ Contractor for feasibility studies will be appointed for both phase one and phase two to avoid
	Sandspruit Works Association	14 834	Spending on "Other expenditure" less than projected.	None.
	Tshwane Economic Development Agency	(4 473)	"Other expenditure" is the main contributor. Expenditure less than projected.	
	<b>Capital Expenditure</b>			
	Housing Company Tshwane	(623)	Delays in the starting of construction on Townlands project.	Construction will commence in March 2017.
	Sandspruit Works Association	(3 163)	Expenditure on "Other Assets" less than planned.	
	Tshwane Economic Development Agency	3 646	"Other Assets" purchased earlier than projected.	

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

Description of financial indicator		Basis of calculation	2015/16	Budget Year 2016/17		
			Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2,2%	8,2%	9,0%	9,8%	
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	-52,1%	48,0%	84,2%	47,4%	
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	102,6%	70,3%	78,9%	82,6%	
Gearing	Long Term Borrowing/ Funds & Reserves	4085,7%	4339,9%	3951,7%	4562,4%	
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0,6%	1,1%	0,8%	1,0%	
Liquidity Ratio	Monetary Assets/Current Liabilities	0,1%	0,5%	0,2%	0,3%	
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	86,1%	95,3%	110,7%	95,3%	
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14,2%	13,6%	19,3%	13,2%	
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	20,7%	9,0%	19,8%	9,0%	
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	29,4%	22,6%	25,5%	22,6%	
Employee costs	Employee costs/Total Revenue - capital revenue	28,5%	25,2%	27,6%	27,0%	
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5,4%	4,9%	0,5%	4,4%	
Interest & Depreciation	I&D/Total Revenue - capital revenue	9,7%	7,7%	8,1%	9,4%	
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	13,5	14,8	10,9	11,3	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	9,9%	8,9%	11,9%	9,4%	
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,04	0,13	0,76	0,10	

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description		Budget Year 2016/17											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		NT Code	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	340 183	76 967	49 851	52 461	32 980	50 535	328 488	969 145	1 900 611	1 433 610	55 669	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	224 993	24 700	18 021	17 176	23 257	22 413	108 515	480 940	920 015	652 301	122 212	-	
Receivables from Non-exchange Transactions - Property Rates	1400	481 052	83 503	55 934	51 184	56 957	66 638	258 760	1 114 414	2 168 442	1 547 953	70 798	-	
Receivables from Exchange Transactions - Waste Water Management	1500	61 765	10 612	7 735	7 488	7 321	6 114	39 430	143 456	283 922	203 809	10 344	-	
Receivables from Exchange Transactions - Waste Management	1600	105 453	18 513	14 403	14 620	13 582	12 752	73 690	288 363	541 376	403 007	7 995	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	10 272	1 796	968	1 096	995	201 059	181	40 150	256 518	243 482	-	-	
Interest on Arrear Debtor Accounts	1810	121 753	48 574	40 495	41 843	42 069	38 159	202 617	962 909	1 498 418	1 287 596	28 074	-	
Other	1900	21 266	17 212	2 480	8 997	20 559	21 223	118 765	561 025	771 528	730 569	24 227	-	
Total By Income Source	2000	1 366 737	281 877	189 889	194 865	197 720	418 892	1 130 445	4 560 404	8 340 829	6 502 326	319 319	-	
2015/16 - totals only		1 189 395	214 491	175 422	134 066	195 504	315 380	998 718	4 087 656	7 310 631	4 559	2 922	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	66 533	17 666	6 898	5 910	6 917	7 282	(136)	(6 370)	104 701	13 604	-	-	
Commercial	2300	421 470	86 531	49 364	35 636	50 166	59 901	232 366	1 063 204	1 998 638	1 441 273	-	-	
Households	2400	767 186	154 384	120 107	126 273	131 934	125 506	714 254	2 929 835	5 069 480	4 027 803	597	-	
Other	2500	111 548	23 296	13 519	27 046	8 703	226 203	183 960	573 735	1 168 010	1 019 647	318 722	-	
Total By Customer Group	2600	1 366 737	281 877	189 889	194 865	197 720	418 892	1 130 445	4 560 404	8 340 829	6 502 326	319 319	-	

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2016/17									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	588,396								588,396	549,261
Bulk Water	0200	175,663								175,663	171,843
PAYE deductions	0300	103,429								103,429	86,964
VAT (output less input)	0400	(71,474)								(71,474)	(48,991)
Pensions / Retirement deductions	0500	103,481								103,481	98,319
Loan repayments	0600	830,000								830,000	1,335,019
Trade Creditors	0700	600,666								600,666	439,374
Auditor General	0800	-								-	2,066
Other	0900	1,541,218								1,541,218	2,182,945
<b>Total By Customer Type</b>	<b>1000</b>	<b>3,871,379</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,871,379</b>	<b>4,816,798</b>

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	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							
<b>Municipality</b>								
Call Investment deposits < 90 days								
Kny sna Stocks	15y	Stock	31.12.2018	0	0,0%	715	–	715
Sanlam	14y	Insurance policy	07.12.2015	–	3,0%	–	–	–
Sanlam	14y	Insurance policy	01.01.2016	–	3,0%	–	–	–
Capital Alliance	8y	Insurance policy	On selling date	1	2,0%	622	(623)	0
Capital Alliance	9y	Insurance policy	On selling date	5	3,0%	1 969	(1 974)	–
ABSA	On Call	Money Market	On call	165	6,5%	29 853	–	30 017
ABSA	On Call	Money Market	On call	58	6,5%	10 461	–	10 519
ABSA	On Call	Money Market	On call	43	6,5%	7 836	–	7 879
ABSA	On Call	Money Market	On call	1	6,5%	173	–	174
Investec Bank	On Call	Money Market	On call	145	6,5%	26 216	–	26 361
Investec Bank	On Call	Money Market	On call	46	6,5%	8 380	–	8 426
Investec Bank	On Call	Money Market	On call	6	6,5%	1 122	–	1 129
Standard Bank	On Call	Money Market	On call	540	6,7%	94 816	–	95 355
Standard Bank	On Call	Money Market	On call	17	6,7%	2 943	–	2 960
Investec Bank	On Call	Money Market	On call	177	6,9%	30 340	–	30 517
RMB	On Call	Money Market	31.10.2011	–	0,0%	–	–	–
STANLIB	On Call	Money Market	On call	–	0,4%	8 152	(7 916)	235
ABSA	On Call	Short Term	On call	–	0,0%	–	–	–
Nedbank	On Call	Short Term	On call	–	0,0%	–	–	–
Standard Bank	On Call	Short Term	On call	–	5,8%	160 585	49 177	209 761
ABSA	On Call	Short Term	On call	–	0,0%	–	–	–
Nedbank	On Call	Short Term	On call	–	0,0%	–	–	–
ABSA	On Call	Short Term	On call	–	0,0%	–	–	–
Standard Bank	On Call	Sinking Fund	On call	–	0,0%	950 000	–	950 000
Nedbank	On Call	Short Term	On call	–	0,0%	–	–	–
ABSA	On Call	Short Term	On call	–	0,0%	–	–	–
Standard Bank	On Call	Short Term	On call	404	6,9%	69 502	–	69 906
<b>Municipality sub-total</b>				1 607		1 403 684	38 663	1 443 955
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>1 607</b>		<b>1 403 684</b>	<b>38 663</b>	<b>1 443 955</b>

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

**TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February**

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>3 298 840</b>	<b>3 646 903</b>	<b>3 610 649</b>	<b>15 074</b>	<b>2 618 398</b>	<b>2 618 398</b>	<b>–</b>		<b>3 610 649</b>
EPWP Incentive	31 143	50 247	50 247	15 074	50 247	50 247	–		50 247
Finance Management	3 925	2 875	2 875	–	2 875	2 875	–		2 875
Fuel Levy	1 395 849	1 440 100	1 440 100	–	960 066	960 066	–		1 440 100
Integrated City Development Grant	39 702	42 652	6 398	–	6 398	6 398	–		6 398
Local Government Equitable Share	1 654 390	1 864 838	1 864 838	–	1 398 628	1 398 628	–		1 864 838
Municipal Disaster Recovery Grant	–	–	–	–	–	–	–		–
Municipal Human Settlement Capacity Grant	12 831	–	–	–	–	–	–		–
Public Transport Network Operations Grant	161 000	200 011	200 011	–	154 004	154 004	–		200 011
Urban Settlement Development Grant	–	46 180	46 180	–	46 180	46 180	–		46 180
<b>Provincial Government:</b>	<b>206 894</b>	<b>329 573</b>	<b>341 719</b>	<b>–</b>	<b>329 101</b>	<b>342 399</b>	<b>(13 298)</b>	<b>-3,9%</b>	<b>341 719</b>
Emergency Medical Services	59 687	62 850	62 850	–	62 850	62 850	–		62 850
HIV and Aids Grant	11 948	12 649	12 649	–	12 649	12 649	–		12 649
HSDG (Top Structure)	86 656	203 033	203 033	–	203 285	203 285	–		203 033
Primary Health Care	42 085	44 325	44 325	–	31 028	44 325	(13 298)	-30,0%	44 325
Research & Technology Development Services	893	–	75	–	75	75	–		75
Sport & Recreation: Community Libraries	5 625	6 716	6 716	–	7 145	7 145	–		6 716
Gautrans	–	–	12 071	–	12 071	12 071	–		12 071
<b>District Municipality:</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<i>[insert description]</i>									
<b>Other grant providers:</b>	<b>359 222</b>	<b>263 847</b>	<b>267 587</b>	<b>–</b>	<b>214 219</b>	<b>160 114</b>	<b>54 106</b>	<b>33,8%</b>	<b>267 587</b>
Broadband/Wifi DTPS	8 850	–	1 087	–	1 087	1 087	–		1 087
Housing Company Tshwane	19 761	36 757	31 483	–	12 954	24 981	(12 027)	-48,1%	31 483
LG SETA Discretionary Grant	–	–	–	–	–	–	–		–
Sandspruit	270 575	172 940	172 940	–	155 667	103 073	52 595	51,0%	172 940
TEDA	60 036	54 150	58 178	–	40 611	27 074	13 537	50,0%	58 178
Tirelo Bosha Grant- Research and Development	–	–	3 900	–	3 900	3 900	–		3 900
<b>Total Operating Transfers and Grants</b>	<b>3 864 956</b>	<b>4 240 323</b>	<b>4 219 955</b>	<b>15 074</b>	<b>3 161 719</b>	<b>3 120 911</b>	<b>40 808</b>	<b>1,3%</b>	<b>4 219 955</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>2 378 161</b>	<b>2 331 654</b>	<b>2 367 908</b>	<b>777 341</b>	<b>2 094 263</b>	<b>1 324 596</b>	<b>769 667</b>	<b>58,1%</b>	<b>2 367 908</b>
Energy Efficiency & Demand Side Management	7 000	–	–	–	–	–	–		–
Finance Management	250	–	–	–	–	–	–		–
Integrated City Development Grant	–	–	36 254	–	–	–	–		36 254
Integrated National Electricity Programme	37 000	40 000	40 000	7 674	24 805	24 805	–		40 000
Neighbourhood Development Partnership	62 619	48 500	48 500	–	13 800	13 800	–		48 500
Public Transport Network Operations Grant	770 609	750 000	750 000	–	562 504	562 504	–		750 000
Urban Settlement Development Grant	1 500 683	1 493 154	1 493 154	769 667	1 493 154	723 487	769 667	106,4%	1 493 154
<b>Provincial Government:</b>	<b>30 551</b>	<b>26 284</b>	<b>47 284</b>	<b>1 000</b>	<b>22 025</b>	<b>17 953</b>	<b>4 072</b>	<b>22,7%</b>	<b>47 284</b>
Gautrans	–	–	–	–	–	–	–		–
Social Infrastructure Grant	23 000	21 000	41 000	–	15 741	12 670	3 072	24,2%	41 000
Sport and Recreation: Community Libraries	7 551	5 284	6 284	1 000	6 284	5 284	1 000	18,9%	6 284
<b>Other grant providers:</b>	<b>1 388</b>	<b>200</b>	<b>200</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>200</b>
Housing Delft Grant	–	–	–	–	–	–	–		–
LG SETA Discretionary Grant	–	–	–	–	–	–	–		–
Smart Connect Grant	1 388	200	200	–	–	–	–		200
<b>Total Capital Transfers and Grants</b>	<b>2 410 100</b>	<b>2 358 138</b>	<b>2 415 392</b>	<b>778 341</b>	<b>2 116 288</b>	<b>1 342 549</b>	<b>773 739</b>	<b>57,6%</b>	<b>2 415 392</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>6 275 056</b>	<b>6 598 461</b>	<b>6 635 347</b>	<b>793 415</b>	<b>5 278 007</b>	<b>4 463 460</b>	<b>814 547</b>	<b>18,2%</b>	<b>6 635 347</b>

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

**TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February**

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>3 260 168</b>	<b>3 646 903</b>	<b>3 614 648</b>	<b>8 555</b>	<b>2 592 172</b>	<b>3 610 649</b>	<b>(1 018 477)</b>	<b>-28,2%</b>	<b>3 614 648</b>
EPWP Incentive	31 143	50 247	50 247	–	35 173	50 247	(15 074)	-30,0%	50 247
Finance Management	3 902	2 875	2 875	66	2 875	2 875	–		2 875
Fuel Levy	1 395 849	1 440 100	1 440 100	–	960 066	1 440 100	(480 034)	-33,3%	1 440 100
Integrated City Development Grant	10 225	42 652	6 398	–	10 489	6 398	4 091	63,9%	6 398
Local Government Equitable Share	1 654 389	1 864 838	1 864 838	–	1 398 628	1 864 838	(466 210)	-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	204 010	8 489	138 761	200 011	(61 250)	-30,6%	204 010
Urban Settlement Development Grant	–	46 180	46 180	–	46 180	46 180	–		46 180
<b>Provincial Government:</b>	<b>192 289</b>	<b>329 573</b>	<b>342 399</b>	<b>(86 656)</b>	<b>142 213</b>	<b>293 172</b>	<b>(148 345)</b>	<b>-50,6%</b>	<b>342 399</b>
Emergency Medical Services	59 687	62 850	62 850	(52 361)	62 850	62 850	–		62 850
Gautrans	–	–	12 071	(5 845)	10 035	12 649	–		12 071
HIV and Aids Grant	11 948	12 649	12 649	(30 867)	35 554	203 033	(167 479)	-82,5%	12 649
HSDG (Top Structure)	73 772	203 033	203 285	(31 028)	31 028	3 900	27 128	695,6%	203 285
Primary Health Care	42 085	44 325	44 325	–	–	–	–		44 325
Research & Technology Development Services	369	–	75	33 444	2 746	6 716	(3 970)	-59,1%	75
Sport & Recreation: Community Libraries	4 429	6 716	7 145	–	–	4 024	(4 024)	-100,0%	7 145
Gautrans	–	–	–	–	–	–	–		–
Other transfers and grants [insert description]	–	–	–	–	–	–	–		–
<b>District Municipality:</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
[insert description]	–	–	–	–	–	–	–		–
<b>Other grant providers:</b>	<b>358 135</b>	<b>263 847</b>	<b>267 587</b>	<b>35 924</b>	<b>246 244</b>	<b>171 217</b>	<b>75 027</b>	<b>43,8%</b>	<b>267 587</b>
Broadband/Wifi DTPS	7 763	–	1 087	–	1 087	–	1 087		1 087
Housing Company Tshwane	19 761	36 757	31 483	3 637	16 591	18 671	(2 080)	-11,1%	31 483
LG SETA Discretionary Grant	–	–	–	–	–	–	–		–
Sandspruit	270 575	172 940	172 940	28 259	183 927	109 215	74 711	68,4%	172 940
TEDA	60 036	54 150	58 178	4 028	44 639	42 030	2 609	6,2%	58 178
Tirelo Boshia Grant- Research and Development	–	–	3 900	–	–	1 300	(1 300)	-100,0%	3 900
<b>Total operating expenditure of Transfers and Grants:</b>	<b>3 810 593</b>	<b>4 240 323</b>	<b>4 224 635</b>	<b>(42 177)</b>	<b>2 980 628</b>	<b>4 075 037</b>	<b>(1 091 795)</b>	<b>-26,8%</b>	<b>4 224 635</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>2 194 753</b>	<b>2 331 654</b>	<b>2 367 908</b>	<b>141 883</b>	<b>1 186 927</b>	<b>1 245 157</b>	<b>(59 485)</b>	<b>-4,8%</b>	<b>2 367 908</b>
Energy Efficiency & Demand Side Management	–	–	–	–	–	–	–		–
Finance Management	157	–	–	–	–	–	–		–
Integrated City Development Grant	–	–	36 254	3 870	25 244	23 990	–		36 254
Integrated National Electricity Programme	36 801	40 000	40 000	17 371	33 841	24 554	9 288	37,8%	40 000
Neighbourhood Development Partnership	62 619	48 500	48 500	48 926	249 793	287 563	(37 770)	-13,1%	48 500
Public Transport Network Operations Grant	471 556	750 000	750 000	71 715	878 049	906 831	(28 782)	-3,2%	750 000
Urban Settlement Development Grant	1 623 621	1 493 154	1 493 154	–	–	–	–		1 493 154
<b>Provincial Government:</b>	<b>39 273</b>	<b>38 355</b>	<b>47 978</b>	<b>801</b>	<b>23 328</b>	<b>23 657</b>	<b>(329)</b>	<b>-1,4%</b>	<b>47 978</b>
Gautrans	–	12 071	–	–	–	–	–		–
Social Infrastructure Grant	33 000	21 000	41 000	–	20 853	21 436	(583)	-2,7%	41 000
Sport and Recreation: Community Libraries	6 273	5 284	6 978	801	2 474	2 220	254	11,5%	6 978
<b>Other grant providers:</b>	<b>1 773</b>	<b>200</b>	<b>200</b>	<b>–</b>	<b>–</b>	<b>200</b>	<b>(200)</b>	<b>-100,0%</b>	<b>200</b>
Housing Delft Grant	–	–	–	–	–	–	–		–
LG SETA Discretionary Grant	–	–	–	–	–	–	–		–
Smart Connect Grant	1 773	200	200	–	–	200	(200)	-100,0%	200
<b>Total capital expenditure of Transfers and Grants</b>	<b>2 235 800</b>	<b>2 370 209</b>	<b>2 416 086</b>	<b>142 684</b>	<b>1 210 254</b>	<b>1 269 014</b>	<b>(60 014)</b>	<b>-4,7%</b>	<b>2 416 086</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>6 046 393</b>	<b>6 610 532</b>	<b>6 640 721</b>	<b>100 507</b>	<b>4 190 882</b>	<b>5 344 051</b>	<b>(1 151 809)</b>	<b>-21,6%</b>	<b>6 640 721</b>

## (h) Table SC7(2): Monthly budget statement – expenditure against approved rollovers

TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description	Budget Year 2016/17				
	Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	3 999	–	–	3 999	100,0%
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	3 999			3 999	100,0%
Urban Settlement Development Grant				–	
Other transfers and grants [insert description]				–	
<b>Provincial Government:</b>	16 725	–	–	12 826	76,7%
Emergency Medical Services				–	
HIV and Aids Grant				–	
HSDG (Top Structure)	252			252	100,0%
Primary Health Care				–	
Research & Technology Development Services	75			75	100,0%
Sport & Recreation: Community Libraries	428			428	100,0%
Gautrans	12 071			12 071	100,0%
Other transfers and grants [insert description]				–	
Tirelo bosh - Research and Development Grant (DPSA)	3 900				
<b>District Municipality:</b>	–	–	–	–	
[insert description]				–	
<b>Other grant providers:</b>	1 087	–	–	1 087	100,0%
Broadband/Wifi DTPS	1 087			1 087	100,0%
Housing Company Tshwane				–	
LG SETA Discretionary Grant				–	
Sandspruit				–	
TEDA				–	
Tirelo Bosh - Research and Development				–	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>21 812</b>	<b>–</b>	<b>–</b>	<b>17 912</b>	<b>82,1%</b>
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	36 254	–	–	36 254	100,0%
Energy Efficiency & Demand Side Management				–	
Finance Management				–	
Integrated National Electricity Programme				–	
Neighbourhood Development Partnership				–	
Public Transport Network Operations Grant				–	
Urban Settlement Development Grant				–	
Integrated City Development Grant	36 254			36 254	100,0%
Other capital transfers [insert description]				–	
<b>Provincial Government:</b>	21 695	–	–	21 695	100,0%
Gautrans				–	
Social Infrastructure Grant	20 000			20 000	100,0%
Sport and Recreation: Community Libraries	1 695			1 695	100,0%
<b>District Municipality:</b>	–	–	–	–	
<b>Other grant providers:</b>	–	–	–	–	
Housing Delft Grant				–	
LG SETA Discretionary Grant				–	
Smart Connect Grant				–	
<b>Total capital expenditure of Approved Roll-overs</b>	<b>57 949</b>	<b>–</b>	<b>–</b>	<b>57 949</b>	<b>100,0%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>79 760</b>	<b>–</b>	<b>–</b>	<b>75 861</b>	<b>95,1%</b>



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

**TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February**

Summary of Employee and Councillor remuneration	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
	A	B	C						D
<b><u>Councillors (Political Office Bearers plus Other)</u></b>									
Basic Salaries and Wages	109 968	117 967	118 967	9 396	74 063	76 658	(2 595)	-3%	118 967
Other benefits and allowances	2 475	2 500	2 500	51	761	1 306	(545)	-42%	2 500
<b>Sub Total - Councillors</b>	<b>112 443</b>	<b>120 467</b>	<b>121 467</b>	<b>9 447</b>	<b>74 824</b>	<b>77 965</b>	<b>(3 141)</b>	<b>-4%</b>	<b>121 467</b>
<b>% increase</b>		<b>7,1%</b>	<b>0,8%</b>						<b>8,0%</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages	53 595	59 748	56 225	2 712	24 706	37 483	(12 777)	-34%	56 225
Cellphone Allowance	601	732	692	31	269	461	(192)	-42%	692
<b>Sub Total - Senior Managers of Municipality</b>	<b>54 196</b>	<b>60 480</b>	<b>56 917</b>	<b>2 743</b>	<b>24 975</b>	<b>37 945</b>	<b>(12 970)</b>	<b>-34%</b>	<b>56 917</b>
<b>% increase</b>		<b>11,6%</b>	<b>-5,9%</b>						<b>5,0%</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages	4 501 526	4 894 527	4 926 197	414 618	3 304 773	3 301 651	3 122	0%	4 926 197
Pension and UIF Contributions	1 239 963	1 171 204	1 348 620	92 167	741 733	829 541	(87 808)	-11%	1 348 620
Medical Aid Contributions	415 154	417 710	444 610	39 954	301 461	298 654	2 806	1%	444 610
Overtime	371 580	212 189	307 190	35 539	260 622	216 246	44 376	21%	307 190
Performance Bonus	313	419	19 537	7	173	261	(88)	-34%	19 537
Motor Vehicle Allowance	303 286	334 721	39 969	25 211	203 659	206 473	(2 814)	-1%	39 969
Cellphone Allowance	17 782	22 946	247 262	1 309	10 874	11 759	(885)	-8%	247 262
Housing Allowances	35 179	26 129	426	3 234	26 328	26 889	(562)	-2%	426
Other benefits and allowances	317 097	342 493	332 128	32 680	240 340	234 564	5 777	2%	332 128
Post-retirement benefit obligations	–	203 073	195 073	–	–	65 024	(65 024)	-100%	195 073
<b>Sub Total - Other Municipal Staff</b>	<b>7 201 879</b>	<b>7 625 411</b>	<b>7 861 011</b>	<b>644 718</b>	<b>5 089 962</b>	<b>5 191 063</b>	<b>(101 101)</b>	<b>-2%</b>	<b>7 861 011</b>
<b>% increase</b>		<b>5,9%</b>	<b>3,1%</b>						<b>9,2%</b>
<b>Total Parent Municipality</b>	<b>7 368 518</b>	<b>7 806 358</b>	<b>8 039 394</b>	<b>656 908</b>	<b>5 189 762</b>	<b>5 306 973</b>	<b>(117 211)</b>	<b>-2%</b>	<b>8 039 394</b>
		<b>5,9%</b>	<b>3,0%</b>						<b>9,1%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b><u>Board Members of Entities</u></b>									
Board Fees	4 199	5 368	4 362	220	2 369	2 614	(245)	-9%	4 362
<b>Sub Total - Board Members of Entities</b>	<b>4 199</b>	<b>5 368</b>	<b>4 362</b>	<b>220</b>	<b>2 369</b>	<b>2 614</b>	<b>(245)</b>	<b>-9%</b>	<b>4 362</b>
<b>% increase</b>		<b>27,8%</b>	<b>-18,7%</b>						<b>3,9%</b>
<b><u>Senior Managers of Entities</u></b>									
Basic Salaries and Wages	23 282	27 353	20 647	2 248	18 585	11 366	7 219	64%	20 647
Pension and UIF Contributions	2 094	1 934	1 512	92	825	1 159	(334)	-29%	1 512
Medical Aid Contributions	942	1 233	1 015	66	576	733	(157)	-21%	1 015
Overtime	–	–	–	–	–	–	–	–	–
Performance Bonus	129	643	480	–	–	388	(388)	-100%	480
Motor Vehicle Allowance	2 471	3 713	2 991	156	1 491	2 217	(726)	-33%	2 991
Cellphone Allowance	338	214	163	29	219	129	89	69%	163
Housing Allowances	317	360	293	18	161	217	(56)	-26%	293
Other benefits and allowances	446	601	601	16	178	353	(175)	-50%	601
<b>Sub Total - Senior Managers of Entities</b>	<b>30 019</b>	<b>36 052</b>	<b>27 702</b>	<b>2 624</b>	<b>22 034</b>	<b>16 562</b>	<b>5 471</b>	<b>33%</b>	<b>27 702</b>
<b>% increase</b>		<b>20,1%</b>	<b>-23,2%</b>						<b>-7,7%</b>
<b><u>Other Staff of Entities</u></b>									
Basic Salaries and Wages	66 535	82 127	70 523	5 267	46 959	46 275	684	1%	70 523
Pension and UIF Contributions	9 953	13 760	10 964	949	7 918	8 264	(346)	-4%	10 964
Medical Aid Contributions	8 993	10 714	8 906	785	6 327	6 432	(106)	-2%	8 906
Overtime	2 380	2 484	2 309	166	1 746	1 498	248	17%	2 309
Performance Bonus	–	4 875	3 817	–	188	2 940	(2 752)	-94%	3 817
Motor Vehicle Allowance	6 057	6 606	5 013	498	4 170	3 984	186	5%	5 013
Cellphone Allowance	480	426	316	37	318	257	61	24%	316
Housing Allowances	2 967	3 527	2 667	283	2 306	2 127	179	8%	2 667
Other benefits and allowances	2 237	2 385	2 278	228	1 522	1 428	94	7%	2 278
<b>Sub Total - Other Staff of Entities</b>	<b>99 603</b>	<b>126 903</b>	<b>106 793</b>	<b>8 211</b>	<b>71 455</b>	<b>73 206</b>	<b>(1 751)</b>	<b>-2%</b>	<b>106 793</b>
<b>% increase</b>		<b>27,4%</b>	<b>-15,8%</b>						<b>7,2%</b>
<b>Total Municipal Entities</b>	<b>133 821</b>	<b>168 323</b>	<b>138 857</b>	<b>11 054</b>	<b>95 858</b>	<b>92 383</b>	<b>3 475</b>	<b>4%</b>	<b>138 857</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>7 502 339</b>	<b>7 974 681</b>	<b>8 178 251</b>	<b>667 963</b>	<b>5 285 619</b>	<b>5 399 355</b>	<b>(113 736)</b>	<b>-2%</b>	<b>8 178 251</b>
<b>% increase</b>		<b>6,3%</b>	<b>2,6%</b>						<b>9,0%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>7 385 697</b>	<b>7 848 847</b>	<b>8 052 423</b>	<b>658 296</b>	<b>5 208 426</b>	<b>5 318 776</b>	<b>(110 350)</b>	<b>-2%</b>	<b>8 052 423</b>

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

**TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February**

Description	Ref	Budget Year 2016/17			2016/17 Medium Term Revenue & Expenditure Framework		
		Feb Budget	Feb Actual	Feb Variance	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousands</b>	<b>1</b>						
<b><u>Cash Receipts By Source</u></b>							
Property rates		405,054	506,213	101,159	5,648,759	6,032,645	6,516,106
Property rates - penalties & collection charges		–	–	–	–	–	–
Service charges - electricity revenue		692,073	689,693	(2,380)	10,419,229	11,343,108	12,230,562
Service charges - water revenue		280,034	278,945	(1,089)	3,421,287	3,848,434	4,281,001
Service charges - sanitation revenue		61,007	65,861	4,854	815,059	916,098	1,018,527
Service charges - refuse		95,004	111,020	16,015	1,176,375	1,281,365	1,383,011
Service charges - other		20,433	–	(20,433)	271,560	288,397	305,412
Rental of facilities and equipment		14,153	14,767	614	140,772	158,445	176,231
Interest earned - external investments		711	11,488	10,777	44,417	47,020	41,874
Interest earned - outstanding debtors		(6,482)	50,114	56,596	214,151	225,494	237,440
Dividends received		–	–	–	–	–	–
Fines		24,666	605	(24,062)	303,348	318,507	334,951
Licences and permits		4,802	4,246	(557)	50,895	54,483	58,152
Agency services		–	–	–	–	10,957	12,452
Transfer receipts - operating		97,995	15,074	(82,921)	4,220,131	4,298,403	4,642,282
Other revenue		100,485	75,862	(24,624)	996,997	1,109,129	1,198,311
<b>Cash Receipts by Source</b>		<b>1,789,936</b>	<b>1,823,888</b>	<b>33,952</b>	<b>27,722,981</b>	<b>29,932,485</b>	<b>32,436,312</b>
<b><u>Other Cash Flows by Source</u></b>							
Transfer receipts - capital		56,348	778,341	721,993	2,416,086	2,490,956	2,576,832
Contributions & Contributed assets		–	15,827	15,827	–	–	–
Proceeds on disposal of PPE		–	(4,548)	(4,548)	–	–	–
Short term loans		–	(460,000)	(460,000)	–	–	–
Borrowing long term/refinancing		58,463	–	(58,463)	1,000,000	1,000,000	1,000,000
Increase in consumer deposits		30,802	448	(30,354)	369,562	7,869	8,023
Receipt of non-current debtors		(2,316)	(107,434)	(105,118)	(27,790)	(29,867)	(29,545)
Receipt of non-current receivables		891	(12,933)	(13,824)	10,690	(18,132)	(18,633)
Change in non-current investments		(26,095)	(3,569)	22,526	(313,142)	(17,074)	115,342
<b>Total Cash Receipts by Source</b>		<b>1,908,030</b>	<b>2,030,020</b>	<b>121,991</b>	<b>31,178,388</b>	<b>33,366,237</b>	<b>36,088,330</b>
<b><u>Cash Payments by Type</u></b>							
Employee related costs		650,303	656,957	6,653	7,691,843	8,153,474	8,648,826
Remuneration of councillors		11,201	9,666	(1,535)	126,413	133,117	141,221
Interest paid		121,789	11,500	(110,289)	1,284,416	1,309,582	1,339,511
Bulk purchases - Electricity		640,426	514,992	(125,434)	7,439,622	8,076,314	8,685,914
Bulk purchases - Water & Sewer		199,595	185,152	(14,443)	2,314,188	2,779,456	3,049,032
Other materials		45,430	24,689	(20,741)	269,800	296,281	315,224
Contracted services		339,539	202,948	(136,591)	2,606,401	2,950,623	3,231,774
Grants and subsidies paid - other		65,616	3,209	(62,406)	282,780	284,074	290,591
General expenses		373,849	189,304	(184,546)	3,527,531	3,346,613	3,642,910
<b>Cash Payments by Type</b>		<b>2,447,748</b>	<b>1,798,416</b>	<b>(649,332)</b>	<b>25,542,994</b>	<b>27,329,535</b>	<b>29,345,001</b>
<b><u>Other Cash Flows/Payments by Type</u></b>							
Capital assets		278,435	167,945	(110,489)	3,446,948	3,633,577	3,910,877
Repayment of borrowing		51,747	–	(51,747)	620,959	735,443	864,726
Other Cash Flows/Payments		30,154	–	(30,154)	361,843	–	–
<b>Total Cash Payments by Type</b>		<b>2,808,083</b>	<b>1,966,362</b>	<b>(841,722)</b>	<b>29,972,746</b>	<b>31,698,555</b>	<b>34,120,604</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(900,054)</b>	<b>63,659</b>	<b>963,712</b>	<b>1,205,642</b>	<b>1,667,682</b>	<b>1,967,726</b>
Cash/cash equivalents at the month/year beginning:		3,927,357	1,482,595		1,178,005	2,383,648	4,051,330
Cash/cash equivalents at the month/year end:		3,027,304	1,546,254	963,712	2,383,648	4,051,330	6,019,056

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M08 February

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	5 384 019	5 384 019	5 884 124	467 498	3 348 981	3 292 627	56 354	2%	5 884 124
Service charges - electricity revenue	9 340 209	9 340 209	10 853 364	223 207	6 367 842	6 711 393	(343 551)	-5%	10 853 364
Service charges - water revenue	3 226 514	3 226 514	3 386 080	203 625	1 739 560	2 156 319	(416 758)	-19%	3 386 080
Service charges - sanitation revenue	760 693	760 693	794 771	59 645	452 611	518 358	(65 747)	-13%	794 771
Service charges - refuse revenue	1 128 046	1 128 046	1 225 390	98 088	710 069	696 138	13 931	2%	1 225 390
Service charges - other	232 687	232 687	271 560	31 520	177 506	118 856	58 650	49%	271 560
Rental of facilities and equipment	131 388	131 388	136 157	10 375	67 456	74 315	(6 859)	-9%	136 157
Interest earned - external investments	56 000	56 000	43 895	11 840	51 765	24 439	27 326	112%	43 895
Interest earned - outstanding debtors	361 055	361 055	394 916	47 314	294 723	109 382	185 342	169%	394 916
Fines	160 585	160 585	303 348	11 464	167 064	115 884	51 180	44%	303 348
Licences and permits	48 743	48 743	50 895	3 494	25 575	35 329	(9 754)	-28%	50 895
Transfers recognised - operational	3 516 826	3 516 826	3 944 122	104 487	2 675 757	2 704 717	(28 960)	-1%	3 944 122
Other revenue	755 809	1 027 750	965 913	103 802	503 380	1 011 226	(507 845)	-50%	965 913
Gains on disposal of PPE	165 263	165 268	950 000	–	–	–	–		950 000
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>25 267 839</b>	<b>25 539 785</b>	<b>29 204 536</b>	<b>1 376 359</b>	<b>16 582 289</b>	<b>17 568 980</b>	<b>(986 691)</b>	<b>-6%</b>	<b>29 204 536</b>
<b>Expenditure By Type</b>									
Employee related costs	7 240 936	7 340 108	7 897 699	646 360	4 454 785	4 528 017	(73 232)	-2%	7 897 699
Remuneration of councillors	112 443	112 443	121 467	9 396	65 377	70 272	(4 895)	-7%	121 467
Debt impairment	987 510	987 510	1 007 969	70 791	495 537	495 537	(0)	0%	1 007 969
Depreciation & asset impairment	1 416 448	1 416 448	1 507 421	114 871	784 840	731 831	53 009	7%	1 507 421
Finance charges	1 136 967	1 136 967	1 284 077	56 220	609 716	608 058	1 658	0%	1 284 077
Bulk purchases	8 808 849	8 808 849	9 545 936	649 926	5 224 474	5 676 904	(452 430)	-8%	9 545 936
Other materials	228 674	225 959	258 820	15 268	108 161	174 802	(66 641)	-38%	258 820
Contracted services	3 119 283	3 152 863	2 664 855	192 265	1 494 352	1 685 909	(191 557)	-11%	2 664 855
Transfers and grants	394 349	394 349	282 780	39 962	(160 616)	168 032	(328 648)	-196%	282 780
Other expenditure	3 844 269	3 898 217	3 502 972	105 903	1 479 535	2 519 222	(1 039 688)	-41%	3 502 972
Loss on disposal of PPE	13 098	101 058	1	(116)	2 890	1	2 889	497319%	1
<b>Total Expenditure</b>	<b>27 302 826</b>	<b>27 574 772</b>	<b>28 073 996</b>	<b>1 900 847</b>	<b>14 559 050</b>	<b>16 658 585</b>	<b>(2 099 535)</b>	<b>-13%</b>	<b>28 073 996</b>
<b>Surplus/(Deficit)</b>	<b>(2 034 987)</b>	<b>(2 034 987)</b>	<b>1 130 540</b>	<b>(524 488)</b>	<b>2 023 238</b>	<b>910 395</b>	<b>1 112 843</b>	<b>122%</b>	<b>1 130 540</b>
Transfers recognised - capital	2 452 210	2 452 210	2 416 086	44 476	975 942	1 382 622	(406 680)	-29%	2 416 086
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>417 223</b>	<b>417 223</b>	<b>3 546 626</b>	<b>(480 012)</b>	<b>2 999 181</b>	<b>2 293 017</b>	<b>706 164</b>	<b>31%</b>	<b>3 546 626</b>
<b>Surplus/(Deficit) after taxation</b>	<b>417 223</b>	<b>417 223</b>	<b>3 546 626</b>	<b>(480 012)</b>	<b>2 999 181</b>	<b>2 293 017</b>	<b>706 164</b>	<b>31%</b>	<b>3 546 626</b>

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M08 February

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Revenue By Municipal Entity</u></b>									
<i>Housing Company Tshwane</i>	23 906	45 863	36 867	4 139	20 494	22 237	(1 743)	-8%	36 867
<i>Sandspruit Works Association</i>	593 037	521 135	487 884	47 226	342 824	328 798	14 027	4%	487 884
<i>Tshwane Economic Development Agency</i>	65 937	64 631	60 261	6 470	47 286	50 165	(2 879)	-6%	60 261
<b>Total Operating Revenue</b>	<b>682 880</b>	<b>631 629</b>	<b>585 012</b>	<b>57 835</b>	<b>410 605</b>	<b>401 200</b>	<b>9 405</b>	<b>2%</b>	<b>585 012</b>
<b><u>Expenditure By Municipal Entity</u></b>									
<i>Housing Company Tshwane</i>	37 416	49 114	27 695	1 686	15 297	17 834	(2 538)	-14%	27 695
<i>Sandspruit Works Association</i>	588 270	521 135	487 884	46 990	342 104	327 270	14 834	5%	487 884
<i>Tshwane Economic Development Agency</i>	61 210	64 131	60 261	7 402	33 053	37 526	(4 473)	-12%	60 261
<b>Total Operating Expenditure</b>	<b>686 896</b>	<b>634 380</b>	<b>575 840</b>	<b>56 079</b>	<b>390 454</b>	<b>382 631</b>	<b>7 823</b>	<b>2%</b>	<b>575 840</b>
<b>Surplus/ (Deficit) for the yr/period</b>	<b>(4 016)</b>	<b>(2 751)</b>	<b>9 172</b>	<b>1 757</b>	<b>20 151</b>	<b>18 569</b>	<b>17 228</b>	<b>93%</b>	<b>9 172</b>
<b><u>Capital Expenditure By Municipal Entity</u></b>									
<i>Housing Company Tshwane</i>	260	41 304	75 748	1 799	346	969	(623)	-64%	75 748
<i>Sandspruit Works Association</i>	1 253	7 300	4 730	–	53	3 215	(3 163)	-98%	4 730
<i>Tshwane Economic Development Agency</i>	470	5 923	3 918	–	1 793	(1 854)	3 646		3 918
<b>Total Capital Expenditure</b>	<b>1 984</b>	<b>54 528</b>	<b>84 396</b>	<b>1 799</b>	<b>2 192</b>	<b>2 331</b>	<b>(139)</b>	<b>-6%</b>	<b>84 396</b>

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M08 February

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	11 590	285 097	124	124	124	124	–		0,003%
August	389 256	344 750	128 494	128 494	128 619	128 619	0	0,0%	3%
September	387 683	416 994	152 136	152 136	280 755	280 755	(0)	0,0%	6%
October	282 387	366 991	352 182	352 182	632 937	632 937	(0)	0,0%	14%
November	280 581	384 023	286 123	286 123	919 060	919 060	(0)	0,0%	21%
December	430 030	399 243	249 294	249 294	1 168 354	1 168 354	(0)	0,0%	26%
January	75 204	373 789	264 746	155 969	1 324 323	1 433 101	108 778	7,6%	30%
February	220 185	367 045	332 060	167 945	1 492 268	1 765 160	272 892	15,5%	33%
March	285 899	406 345	429 116			2 194 276	–		
April	270 658	353 507	453 102			2 647 378	–		
May	336 845	424 567	517 943			3 165 322	–		
June	1 146 193	342 857	1 359 265			4 524 586	–		
<b>Total Capital expenditure</b>	<b>4 116 511</b>	<b>4 465 209</b>	<b>4 524 586</b>	<b>1 492 268</b>					

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

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M08  
February

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>1 680 103</b>	<b>2 655 486</b>	<b>2 653 454</b>	<b>69 227</b>	<b>611 642</b>	<b>810 147</b>	<b>198 505</b>	<b>24,5%</b>	<b>2 653 454</b>
Infrastructure - Road transport	1 347 676	1 155 536	1 191 790	67 325	515 874	526 755	10 881	2,1%	1 191 790
Roads, Pavements & Bridges	901 901	769 450	805 704	55 505	311 069	335 869	24 800	7,4%	805 704
Storm water	445 776	386 086	386 086	11 821	204 805	190 886	(13 919)	-7,3%	386 086
Infrastructure - Electricity	100 016	1 126 000	1 119 100	730	50 385	224 602	174 217	77,6%	1 119 100
Generation	99 069	176 000	169 100	730	50 385	66 269	15 884	24,0%	169 100
Transmission & Reticulation	948	950 000	950 000	–	–	158 333	158 333	100,0%	950 000
Infrastructure - Water	39 032	68 000	70 900	995	11 989	18 013	6 025	33,4%	70 900
Dams & Reservoirs	39 032	66 000	58 900	995	11 989	18 013	6 025	33,4%	58 900
Reticulation	–	2 000	12 000	–	–	–	–	–	12 000
Infrastructure - Other	193 378	305 950	271 663	176	33 394	40 776	7 382	18,1%	271 663
Waste Management	4 998	–	–	–	3 675	4 117	442	–	–
Transportation	2 598	16 500	14 500	–	3 034	1 688	(1 346)	-79,7%	14 500
Other	185 782	289 450	257 163	176	26 685	34 972	8 287	23,7%	257 163
<b>Community</b>	<b>172 432</b>	<b>195 400</b>	<b>181 400</b>	<b>467</b>	<b>73 719</b>	<b>70 125</b>	<b>(3 594)</b>	<b>-5,1%</b>	<b>181 400</b>
Parks & gardens	–	–	–	–	–	–	–	–	–
Sportsfields & stadia	38 946	103 000	69 000	–	27 190	29 323	2 133	7,3%	69 000
Libraries	8 954	10 000	10 000	467	5 363	6 896	1 533	22,2%	10 000
Recreational facilities	9 844	–	650	–	–	–	–	–	650
Security and policing	8 852	30 000	30 000	–	13 594	–	(13 594)	0,0%	30 000
Clinics	83 526	50 900	70 900	–	27 225	32 143	4 917	15,3%	70 900
Cemeteries	22 310	1 500	850	–	347	764	417	54,6%	850
<b>Investment properties</b>	<b>8 937</b>	<b>64 259</b>	<b>64 259</b>	<b>10 666</b>	<b>28 887</b>	<b>41 499</b>	<b>12 613</b>	<b>30,4%</b>	<b>64 259</b>
Housing development	–	10 259	10 259	8 999	8 999	10 259	1 260	12,3%	10 259
Other	8 937	54 000	54 000	1 667	19 888	31 241	11 353	36,3%	54 000
<b>Other assets</b>	<b>24 500</b>	<b>15 784</b>	<b>30 978</b>	<b>804</b>	<b>2 842</b>	<b>4 715</b>	<b>1 873</b>	<b>39,7%</b>	<b>30 978</b>
General vehicles	–	–	–	–	–	–	–	–	–
Specialised vehicles	–	–	–	–	–	–	–	–	–
Furniture and other office equipment	16 472	10 284	25 478	804	2 842	3 835	993	25,9%	25 478
Markets	5 344	5 500	5 500	–	–	880	880	100,0%	5 500
Other	2 684	–	–	–	–	–	–	–	–
<b>Intangibles</b>	<b>129 907</b>	<b>50 200</b>	<b>38 487</b>	<b>4 125</b>	<b>19 695</b>	<b>15 570</b>	<b>(4 125)</b>	<b>-26,5%</b>	<b>38 487</b>
Computers - software & programming	129 907	50 200	38 487	4 125	19 695	15 570	(4 125)	-26,5%	38 487
<b>Total Capital Expenditure on new assets</b>	<b>2 015 879</b>	<b>2 981 128</b>	<b>2 968 577</b>	<b>85 289</b>	<b>736 785</b>	<b>942 057</b>	<b>205 272</b>	<b>21,8%</b>	<b>2 968 577</b>

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>894 869</b>	<b>743 735</b>	<b>788 664</b>	<b>48 619</b>	<b>313 264</b>	<b>340 889</b>	<b>27 625</b>	<b>8,1%</b>	<b>788 664</b>
Infrastructure - Road transport	63 502	15 473	3 402	–	1 088	–	(1 088)	0,0%	3 402
Roads, Pavements & Bridges	62 519	12 071	–	–	–	–	–	–	–
Storm water	984	3 402	3 402	–	1 088	–	(1 088)	0,0%	3 402
Infrastructure - Electricity	330 968	302 665	339 565	43 545	152 040	130 512	(21 528)	-16,5%	339 565
Generation	220 540	241 665	241 665	39 735	123 117	92 367	(30 750)	-33,3%	241 665
Transmission & Reticulation	42 835	61 000	97 900	1 593	22 264	24 645	2 382	9,7%	97 900
Street Lighting	67 593	–	–	2 217	6 660	13 500	6 840	–	–
Infrastructure - Water	402 166	255 500	335 441	2 087	141 077	192 038	50 961	26,5%	335 441
Reticulation	402 166	255 500	335 441	2 087	141 077	192 038	50 961	26,5%	335 441
Infrastructure - Sanitation	51 202	60 000	43 159	2 111	8 420	6 309	(2 111)	-33,5%	43 159
Reticulation	46 785	55 000	38 159	2 111	8 420	6 309	(2 111)	-33,5%	38 159
Sewerage purification	4 417	5 000	5 000	–	–	–	–	–	5 000
Infrastructure - Other	47 032	110 097	67 097	877	10 639	12 031	1 392	11,6%	67 097
Waste Management	11 996	21 000	21 000	–	4 817	2 085	(2 732)	-131,0%	21 000
Transportation	35 036	59 097	36 097	877	5 822	4 946	(877)	-17,7%	36 097
Other	–	30 000	10 000	–	–	5 000	5 000	100,0%	10 000
<b>Community</b>	<b>108 646</b>	<b>55 500</b>	<b>55 500</b>	<b>17 371</b>	<b>37 444</b>	<b>29 268</b>	<b>(8 176)</b>	<b>-27,9%</b>	<b>55 500</b>
Parks & gardens	34 499	–	–	–	–	–	–	–	–
Fire, safety & emergency	1 940	5 000	5 000	–	2 770	3 082	312	10,1%	5 000
Clinics	2 699	–	–	–	–	–	–	–	–
Cemeteries	6 890	2 000	2 000	–	832	1 632	800	49,0%	2 000
Other	62 619	48 500	48 500	17 371	33 841	24 554	(9 288)	-37,8%	48 500
<b>Investment properties</b>	<b>834 290</b>	<b>534 845</b>	<b>566 845</b>	<b>13 737</b>	<b>362 048</b>	<b>392 185</b>	<b>30 137</b>	<b>7,7%</b>	<b>566 845</b>
Housing development	829 300	527 445	559 445	13 737	362 048	392 185	30 137	7,7%	559 445
Other	4 990	7 400	7 400	–	–	–	–	–	7 400
<b>Other assets</b>	<b>114 910</b>	<b>150 000</b>	<b>145 000</b>	<b>2 929</b>	<b>42 727</b>	<b>61 127</b>	<b>18 400</b>	<b>30,1%</b>	<b>145 000</b>
General vehicles	18 195	–	–	–	–	–	–	–	–
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment	2 326	3 000	3 000	–	–	900	900	100,0%	3 000
Computers - hardware/equipment	14 806	20 000	20 000	–	2 232	5 939	3 707	62,4%	20 000
Furniture and other office equipment	16 588	10 000	10 000	–	–	1 667	1 667	100,0%	10 000
Other Buildings	28 217	61 500	61 500	2 059	17 828	27 530	9 702	35,2%	61 500
Other	34 778	55 500	50 500	870	22 667	25 092	2 425	9,7%	50 500
<b>Intangibles</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Computers - software & programming	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1 952 715</b>	<b>1 484 080</b>	<b>1 556 009</b>	<b>82 657</b>	<b>755 483</b>	<b>823 470</b>	<b>67 987</b>	<b>8,3%</b>	<b>1 556 009</b>

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

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>747 581</b>	<b>777 813</b>	<b>737 676</b>	<b>50 964</b>	<b>384 141</b>	<b>469 463</b>	<b>85 323</b>	<b>18,2%</b>	<b>737 676</b>
Infrastructure - Road transport	125 594	131 316	101 183	4 733	28 109	(4 931)	(33 040)	670,1%	101 183
Roads, Pavements & Bridges	107 606	113 036	82 504	3 847	21 619	(11 173)	(32 792)	293,5%	82 504
Storm water	17 987	18 280	18 680	886	6 490	6 242	(248)	-4,0%	18 680
Infrastructure - Electricity	406 974	365 514	361 514	22 832	183 250	252 469	69 219	27,4%	361 514
Generation	71 300	70 799	70 799	4 042	18 307	31 470	13 164	41,8%	70 799
Transmission & Reticulation	271 891	237 433	232 833	13 753	132 310	175 627	43 318	24,7%	232 833
Street Lighting	63 784	57 282	57 882	5 037	32 633	45 371	12 738	28,1%	57 882
Infrastructure - Water	135 957	207 798	201 255	15 820	132 659	159 530	26 871	16,8%	201 255
Dams & Reservoirs	8 053	8 380	8 380	801	5 923	8 039	2 116	26,3%	8 380
Water purification	12 464	10 669	11 027	1 402	4 488	6 600	2 112	32,0%	11 027
Reticulation	115 441	188 749	181 849	13 617	122 248	144 891	22 643	15,6%	181 849
Infrastructure - Sanitation	60 651	55 141	55 570	6 641	32 811	51 460	18 649	36,2%	55 570
Reticulation	22 033	18 490	18 918	1 930	9 655	15 122	5 467	36,1%	18 918
Sewerage purification	38 619	36 652	36 652	4 711	23 156	36 338	13 182	36,3%	36 652
Infrastructure - Other	18 404	18 044	18 154	938	7 312	10 935	3 624	33,1%	18 154
Waste Management	18 404	18 044	18 154	938	7 312	10 935	3 624	33,1%	18 154
<b>Community</b>	<b>236 631</b>	<b>188 375</b>	<b>125 811</b>	<b>13 587</b>	<b>51 523</b>	<b>67 859</b>	<b>16 337</b>	<b>24,1%</b>	<b>125 811</b>
Parks & gardens	29 396	33 412	30 636	2 413	11 316	17 405	6 088	35,0%	30 636
Sportsfields & stadia	26	198	220	-	-	-	-		220
Recreational facilities	12 624	16 342	14 787	1 017	5 686	9 791	4 105	41,9%	14 787
Fire, safety & emergency	25 723	23 538	23 645	3 157	12 365	13 575	1 210	8,9%	23 645
Security and policing	33 695	33 466	32 992	2 801	9 601	9 739	138	1,4%	32 992
Buses	5 562	5 077	5 102	71	1 247	2 391	1 144	47,8%	5 102
Cemeteries	5 882	4 975	4 975	436	1 496	2 132	636	29,8%	4 975
Other	123 723	71 367	13 455	3 693	9 812	12 827	3 015	23,5%	13 455
<b>Other assets</b>	<b>354 711</b>	<b>438 919</b>	<b>379 701</b>	<b>22 613</b>	<b>134 190</b>	<b>194 101</b>	<b>59 912</b>	<b>30,9%</b>	<b>379 701</b>
General vehicles	106 794	157 644	123 877	6 132	57 797	74 776	16 979	22,7%	123 877
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment	35 987	44 647	32 084	947	9 929	19 996	10 067	50,3%	32 084
Computers - hardware/equipment	2 799	3 529	3 544	(591)	(79)	1 705	1 784	104,7%	3 544
Furniture and other office equipment	15 335	17 509	17 971	463	3 074	8 356	5 282	63,2%	17 971
Civic Land and Buildings	1 032	1 488	1 248	-	76	1 107	1 031	93,1%	1 248
Other Buildings	118 968	125 968	104 614	6 998	34 682	38 185	3 503	9,2%	104 614
Other Land	68 213	82 235	80 894	8 124	26 195	43 665	17 470	40,0%	80 894
Other	5 583	5 899	15 468	539	2 515	6 311	3 796	60,1%	15 468
<b>Intangibles</b>	<b>74 308</b>	<b>72 141</b>	<b>73 263</b>	<b>3 535</b>	<b>46 581</b>	<b>48 484</b>	<b>1 903</b>	<b>3,9%</b>	<b>73 263</b>
Computers - software & programming	74 308	72 141	73 263	3 535	46 581	48 484	1 903	3,9%	73 263
<b>Total Repairs and Maintenance Expenditure</b>	<b>1 413 231</b>	<b>1 477 248</b>	<b>1 316 451</b>	<b>90 699</b>	<b>616 434</b>	<b>779 908</b>	<b>163 474</b>	<b>21,0%</b>	<b>1 316 451</b>



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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M08 February

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Depreciation by Asset Class/Sub-class</u></b>									
<b><u>Infrastructure</u></b>	<b>920 334</b>	<b>957 834</b>	<b>1 310 917</b>	<b>86 475</b>	<b>563 592</b>	<b>616 170</b>	<b>52 578</b>	<b>8,5%</b>	<b>1 310 917</b>
Infrastructure - Road transport	504 377	329 967	329 967	49 403	315 011	281 981	(33 030)	-11,7%	329 967
<i>Roads, Pavements &amp; Bridges</i>	344 698	220 217	220 217	40 729	189 550	179 797	(9 753)	-5,4%	220 217
<i>Storm water</i>	159 679	109 750	109 750	8 674	125 461	102 185	(23 276)	-22,8%	109 750
Infrastructure - Electricity	154 040	402 570	496 910	32 489	123 348	190 099	66 751	35,1%	496 910
<i>Generation</i>	114 233	117 690	(12 500)	29 693	105 724	84 921	(20 803)	-24,5%	(12 500)
<i>Transmission &amp; Reticulation</i>	15 649	284 880	509 410	1 169	13 566	97 952	84 385	86,1%	509 410
<i>Street Lighting</i>	24 159	—	—	1 627	4 058	7 227	3 169		—
Infrastructure - Water	157 691	91 156	408 916	2 262	93 271	112 444	19 173	17,1%	408 916
<i>Dams &amp; Reservoirs</i>	13 950	18 598	(115 366)	730	7 305	9 643	2 338	24,2%	(115 366)
<i>Reticulation</i>	143 740	72 558	524 282	1 531	85 965	102 801	16 836	16,4%	524 282
Infrastructure - Sanitation	18 300	16 907	(300 853)	1 549	5 131	3 377	(1 753)	-51,9%	(300 853)
<i>Reticulation</i>	16 722	15 498	(302 262)	1 549	5 131	3 377	(1 753)	-51,9%	(302 262)
<i>Sewerage purification</i>	1 579	1 409	1 409	—	—	—	—		1 409
Infrastructure - Other	85 926	117 234	375 977	773	26 831	28 269	1 437	5,1%	375 977
<i>Waste Management</i>	6 074	5 917	5 917	—	5 174	3 320	(1 854)	-55,9%	5 917
<i>Transportation</i>	13 451	21 302	21 302	643	5 396	3 551	(1 845)	-52,0%	21 302
<i>Other</i>	66 401	90 015	348 758	129	16 261	21 398	5 137	24,0%	348 758
<b><u>Community</u></b>	<b>100 462</b>	<b>70 699</b>	<b>(570 815)</b>	<b>13 089</b>	<b>67 737</b>	<b>53 207</b>	<b>(14 530)</b>	<b>-27,3%</b>	<b>(570 815)</b>
Parks & gardens	12 330	—	—	—	—	—	—		—
Sportsfields & stadia	13 920	29 023	(612 491)	—	16 568	15 697	(871)	-5,6%	(612 491)
Libraries	3 200	2 818	2 818	343	3 268	3 692	424	11,5%	2 818
Recreational facilities	3 518	—	12 264	—	—	—	—		12 264
Fire, safety & emergency	693	1 409	1 409	—	1 688	1 650	(38)	-2,3%	1 409
Security and policing	3 164	8 453	8 453	—	8 283	—	(8 283)	#DIV/0!	8 453
Clinics	30 818	14 343	14 343	—	16 590	17 207	617	3,6%	14 343
Cemeteries	10 436	986	(11 278)	—	718	1 282	564	44,0%	(11 278)
Other	22 381	13 666	13 666	12 747	20 621	13 679	(6 942)	-50,7%	13 666
<b><u>Investment properties</u></b>	<b>301 382</b>	<b>168 816</b>	<b>772 594</b>	<b>17 907</b>	<b>238 216</b>	<b>232 159</b>	<b>(6 057)</b>	<b>-2,6%</b>	<b>772 594</b>
Housing development	296 404	151 514	755 292	16 684	226 098	215 435	(10 662)	-4,9%	755 292
Other	4 978	17 301	17 301	1 223	12 119	16 724	4 605	27,5%	17 301
<b><u>Other assets</u></b>	<b>49 827</b>	<b>46 715</b>	<b>207 093</b>	<b>2 739</b>	<b>27 767</b>	<b>35 246</b>	<b>7 479</b>	<b>21,2%</b>	<b>207 093</b>
General vehicles	6 503	—	—	—	—	—	—		—
Specialised vehicles	—	—	—	—	—	—	—		—
Plant & equipment	831	845	845	—	—	482	482	100,0%	845
Computers - hardware/equipment	5 292	5 636	5 636	—	1 360	3 179	1 819	57,2%	5 636
Furniture and other office equipment	11 816	5 716	260 434	590	1 732	2 945	1 213	41,2%	260 434
Markets	1 910	1 550	1 550	—	—	471	471	100,0%	1 550
Other Buildings	10 085	17 329	17 329	1 511	10 863	14 737	3 874	26,3%	17 329
Other	13 389	15 639	(78 701)	638	13 812	13 432	(380)	-2,8%	(78 701)
<b><u>Intangibles</u></b>	<b>46 431</b>	<b>14 145</b>	<b>(206 862)</b>	<b>3 027</b>	<b>12 001</b>	<b>8 335</b>	<b>(3 666)</b>	<b>-44,0%</b>	<b>(206 862)</b>
Computers - software & programming	46 431	14 145	(206 862)	3 027	12 001	8 335	(3 666)	-44,0%	(206 862)
Other	—	—	—	—	—	—	—		—
<b>Total Depreciation</b>	<b>1 418 436</b>	<b>1 258 208</b>	<b>1 512 927</b>	<b>123 237</b>	<b>909 314</b>	<b>945 117</b>	<b>35 803</b>	<b>3,8%</b>	<b>1 512 927</b>

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

**QUALITY CERTIFICATE**

I, **MOEKETSI MOSOLA**, the City Manager of the City of Tshwane, hereby certify that

☐ the monthly budget statement

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

Print name: **MOEKETSI MOSOLA**

City Manager of the City of Tshwane (CoT)

Signature: \_\_\_\_\_

Date: \_\_\_\_\_