

F1/5/2
Umar Banda (012 358 8110)
MAYORAL COMMITTEE: 19 APRIL 2017

From: The City Manager
To: The Executive Mayor

SUBMISSION

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

IN-YEAR FINANCIAL REPORT (MONTHLY AND THIRD QUARTER BUDGET
STATEMENT) FOR THE PERIOD ENDING 31 MARCH 2017

1. PURPOSE

To give progress on the performance of the City of Tshwane against the budget for the period ending 31 March 2017 in compliance with Sections 52(d) and 71 of the MFMA.

2. STRATEGIC OBJECTIVE

To improve financial sustainability (Unaltered)

3. BACKGROUND

Sections 52(d) and 71 of the MFMA, as well as the Municipal Budget and Reporting Regulations, require that specific financial particulars on the implementation of the budget be reported in the format prescribed in order to meet legislative compliance.

Section 52(d) of the MFMA provides that “the mayor of a municipality- must, within 30 days of the end of each quarter, submit a report to Council on the implementation of the budget and the financial state of the municipality”.

Section 71(1) further provides that “the accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the mayor of the municipality and the relevant treasury a statement in the prescribed format on the state of the municipality’s budget”.

4. DISCUSSION

The overall aim of the in-year report is to provide a progress report on the financial performance of the City against the budget for the period ending 31 March 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 31 March 2017 in the prescribed format. Material variances will be briefly referred to in this report. Comprehensive explanations will be included in the monthly corporate financial report.

The operating revenue, excluding capital transfers and contributions for the City of Tshwane, reflects an unfavourable variance of R879 million or 4% against the YTD budget for the third quarter ended 31 March 2017.

The operating expenditure is underspent by R1 772 million or 8% less than projected as compared to the YTD budget for the period.

The capital expenditure for the period amounts to R1 716 million or 38%, a variance of R472 million or 22% against the YTD budget. The spending represents 48%, excluding smart prepaid meters.

Cash and equivalents as at 31 March 2017 amount to R2 158 million. Included is the R950 million sinking fund for smart prepaid meters.

The following are impending shortfalls on revenue:

- An under-recovery of R434 million on electricity revenue due to a decline in sales, mainly on smart prepaid electricity
- An under-recovery of R110 million on water revenue, mainly due to the implementation of water restrictions

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

6. COMMENTS OF THE GROUP LEGAL COUNSEL

The abovementioned report as such does not call for legal clarification.

7. IMPLICATIONS

- Human resource implications

Not applicable

Financial implications (budget and value for money)

This report incorporates the financial status for the period ended 31 March 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 (Sections 52(d) and 71 of the MFMA) and NT regulation GG 32141 of 17 April 2009.

- Communication implications

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

- Previous Mayoral Committee resolutions

Not applicable

8. CONCLUSION

This report meets the National Treasury regulations requirements as published in Government Gazette No 32141 of 17 April 2009, as well as Sections 52(d) and 71 of the MFMA.

The operating revenue, excluding capital transfers and contributions for the City of Tshwane, reflects an unfavourable variance of R879 million or 4% against the YTD budget for the third quarter ended 31 March 2017.

The operating expenditure is underspent by R1 772 million or 8% less than projected when compared to the YTD budget for the period.

The capital expenditure for the period amounts to R1 716 million, a variance of R472 million or 22% against the YTD projections.

ANNEXURE

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

RECOMMENDATIONS:

That it be recommended to the Mayoral Committee –

1. that the contents of the report as per Annexure A be noted;
2. that the report in compliance with Sections 52(d) and 71 of the MFMA and Municipal Budget and Reporting Regulations be noted;
3. that the impending shortfall on electricity and water revenue, as highlighted in the report, be addressed in terms of Section 70(1)(a - b) of the MFMA; and
4. 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 AND THIRD QUARTER BUDGET STATEMENT) FOR THE PERIOD ENDING 31 MARCH 2017

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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



IN-YEAR REPORT

BUDGET YEAR: 2016/17

REPORTING PERIOD: M09 MARCH 2017

Table of contents

PART 1: IN-YEAR REPORT	8
1.1	Mayor's report..... 8
1.2	Recommendations 8
1.3	Executive summary 8
1.4	In-year budget statement tables 17
(a)	Table C1: Consolidated monthly budget statement – summary 18
(b)	Table C2: Consolidated monthly budget statement – financial performance (standard classification) 19
(c)	Table C3: Consolidated monthly budget statement – financial performance (revenue and expenditure by municipal vote)..... 20
(d)	Table C4: Consolidated monthly budget statement – financial performance (revenue and expenditure)..... 21
(e)	Table C5: Consolidated monthly budget statement – capital expenditure by vote, standard classification and funding 22
(f)	Table C6: Consolidated monthly budget statement – financial position 23
(g)	Table C7: Consolidated monthly budget statement – cash flow 24
PART 2: SUPPORTING DOCUMENTATION	25
(a)	Table SC1: Material variance explanations..... 25
(b)	Table SC2: Monthly budget statement – performance indicators 27
(c)	Table SC3: Monthly budget statement – aged debtors..... 28
(d)	Table SC4: Monthly budget statement – aged creditors 29
(e)	Table SC5: Monthly budget statement – investment portfolio 30
(f)	Table SC6: Monthly budget statement – transfers and grant receipts 31
(g)	Table SC7(1): Monthly budget statement – transfers and grant expenditures 32
(h)	Table SC7(2): Monthly budget statement – expenditure against approved rollovers 33
(i)	Table SC8: Monthly budget statement – councillor and staff benefits 34
(j)	Table SC9: Monthly budget statement – actual and revised targets for cash receipts 35
(k)	Table SC10: Monthly budget statement – parent municipality financial performance (revenue and expenditure)..... 36
(l)	Table SC11: Monthly budget statement – summary of municipal entities 37
(m)	Table SC12: Consolidated monthly budget statement – capital expenditure trend 38
(n)	Table SC13a: Consolidated monthly budget statement – capital expenditure on new assets by asset class 39
(o)	Table SC13b: Consolidated monthly budget statement – capital expenditure on renewal of existing assets by asset class 40
(p)	Table SC13c: Consolidated monthly budget statement – capital expenditure on repairs and maintenance by asset class 41
(q)	Table SC13d: Consolidated monthly budget statement – depreciation by asset class 42
(r)	Municipal manager's quality certification..... 43

PART 1: IN-YEAR REPORT

1.1 Mayor's report

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

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

1.2 Recommendations

That it be recommended to the Mayoral Committee –

- that the contents of the report as per Annexure A be noted;
- that the report in compliance with Sections 52(d) and 71 of the MFMA and Municipal Budget and Reporting Regulations be noted.
- that the impending shortfall on electricity and water revenue, as highlighted in the report, be addressed in terms of Section 70(1)(a - b) of the MFMA; 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 31 March 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.

Table C1: Consolidated monthly budget statement summary

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M09 March

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									
<u>Financial Performance</u>									
Property rates	5,383,819	5,764,124	5,884,124	544,775	4,399,969	4,360,154	39,815	1%	5,884,124
Service charges	14,590,105	17,719,923	16,765,617	1,464,557	12,161,526	12,662,336	(500,810)	-4%	16,765,617
Investment revenue	57,274	43,089	45,089	10,917	74,503	42,889	31,614	74%	45,089
Transfers recognised - operational	3,518,256	4,240,323	4,206,723	1,049,572	4,029,113	4,009,759	19,354	0%	4,206,723
Other own revenue	2,096,944	2,442,410	2,888,495	242,761	1,442,886	1,911,640	(468,754)	-25%	2,888,495
Total Revenue (excluding capital transfers and contributions)	25,646,399	30,209,869	29,790,048	3,312,583	22,107,998	22,986,778	(878,780)	-4%	29,790,048
Employee costs	7,472,284	7,622,096	8,032,194	639,712	5,836,860	6,013,388	(176,528)	-3%	8,032,194
Remuneration of Councillors	112,443	125,834	125,828	9,400	86,725	92,078	(5,353)	-6%	125,828
Depreciation & asset impairment	1,437,059	1,258,208	1,512,927	182,891	1,092,205	1,082,114	10,091	1%	1,512,927
Finance charges	1,137,968	1,057,982	1,284,416	113,688	735,106	924,007	(188,901)	-20%	1,284,416
Materials and bulk purchases	8,955,567	10,240,550	10,023,609	500,197	6,685,603	7,481,253	(795,650)	-11%	10,023,609
Transfers and grants	23,265	288,055	282,780	12,042	(145,365)	41,101	(186,466)	-454%	282,780
Other expenditure	8,651,371	7,689,226	7,388,080	702,653	4,820,822	5,249,652	(428,830)	-8%	7,388,080
Total Expenditure	27,789,957	28,281,950	28,649,835	2,160,582	19,111,956	20,883,592	(1,771,636)	-8%	28,649,835
Surplus/(Deficit)	(2,143,559)	1,927,919	1,140,212	1,152,001	2,996,041	2,103,185	892,856	42%	1,140,212
Transfers recognised - capital	2,452,210	2,370,209	2,416,086	163,147	1,347,249	1,465,826	(118,577)	-8%	2,416,086
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	308,651	4,298,127	3,556,299	1,315,148	4,343,290	3,569,012	774,278	22%	3,556,299
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	308,651	4,298,127	3,556,299	1,315,148	4,343,290	3,569,012	774,278	22%	3,556,299
<u>Capital expenditure & funds sources</u>									
Capital expenditure	3,968,594	4,465,209	4,524,586	224,096	1,716,364	2,194,276	(477,912)	-22%	4,524,586
Capital transfers recognised	2,444,971	2,359,950	2,405,828	140,665	1,341,921	1,455,568	(113,647)	-8%	2,405,828
Public contributions & donations	155,127	110,000	110,000	6,328	44,419	57,863	(13,443)	-23%	110,000
Borrowing	1,194,839	1,010,259	1,010,259	75,819	320,863	425,991	(105,128)	-25%	1,010,259
Internally generated funds	173,657	985,000	998,500	1,284	9,161	254,855	(245,694)	-96%	998,500
Total sources of capital funds	3,968,594	4,465,209	4,524,586	224,096	1,716,364	2,194,276	(477,912)	-22%	4,524,586
<u>Financial position</u>									
Total current assets	5,430,594	7,720,990	6,955,260		6,557,526				6,955,260
Total non current assets	36,505,276	41,070,534	37,897,828		37,113,676				37,897,828
Total current liabilities	9,042,127	6,865,941	7,192,576		7,012,377				7,192,576
Total non current liabilities	14,214,969	15,518,491	15,285,350		13,779,493				15,285,350
Community wealth/Equity	18,678,774	26,407,092	22,375,161		22,879,332				22,375,161
<u>Cash flows</u>									
Net cash from (used) operating	3,175,968	5,692,612	5,546,073	1,172,778	2,643,186	5,365,849	2,722,663	51%	5,546,073
Net cash from (used) investing	(3,297,106)	(4,881,039)	(4,727,190)	(312,261)	(1,169,689)	(2,754,322)	(1,584,633)	58%	(4,727,190)
Net cash from (used) financing	706,669	305,283	386,760	(248,193)	(500,968)	282,757	783,726	277%	386,760
Cash/cash equivalents at the month/year end	1,186,049	3,129,652	2,383,648	-	2,158,578	4,072,289	1,913,712	47%	2,391,691
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>									
Total By Income Source	1,548,698	176,745	273,282	181,462	188,006	372,840	1,142,286	4,676,498	8,559,816
<u>Creditors Age Analysis</u>									
Total Creditors	3,309,681	-	-	-	-	-	-	-	3,309,681

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 650 million, thereby projecting an annual surplus of R1 140 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 31 March 2017. The actual operating revenue realised (excluding capital transfers) amounts to R22 108 million, an unfavourable variance of R879 million or 4% against the YTD budget of R22 987 million. The operating expenditure amounts to R19 112 million, an

underspending variance of R1 772 million or 8% against the YTD budget of R20 884 million.

Summary Statement of Financial Performance:				
Description	March YTD Adjusted Budget	March YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	22,986,778	22,107,998	(878,780)	-4%
Total Operating Expenditure	20,883,592	19,111,956	(1,771,636)	-8%
SURPLUS/DEFICIT	2,103,185	2,996,041	892,856	

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.

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) - M09 March

Description		Ref	2015/16	Budget Year 2016/17							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue By Source											
Property rates			5,383,819	5,764,124	5,884,124	544,775	4,399,969	4,360,154	39,815	1%	5,884,124
Service charges - electricity revenue			9,340,209	11,360,246	10,853,364	912,878	7,966,928	8,401,056	(434,128)	-5%	10,853,364
Service charges - water revenue			3,128,469	3,995,130	3,565,712	318,658	2,399,748	2,510,248	(110,500)	-4%	3,565,712
Service charges - sanitation revenue			760,693	949,597	849,591	83,656	629,806	624,469	5,337	1%	849,591
Service charges - refuse revenue			1,128,046	1,205,390	1,225,390	116,432	934,095	919,704	14,392	2%	1,225,390
Service charges - other			232,687	209,560	271,560	32,933	230,949	206,860	24,089	12%	271,560
Rental of facilities and equipment			135,349	136,321	141,383	11,257	96,665	99,638	(2,974)	-3%	141,383
Interest earned - external investments			57,274	43,089	45,089	10,917	74,503	42,889	31,614	74%	45,089
Interest earned - outstanding debtors			406,006	238,451	445,861	54,760	435,467	361,253	74,214	21%	445,861
Fines			313,549	198,658	303,348	110,128	277,796	229,598	48,198	21%	303,348
Licences and permits			48,743	60,564	50,895	3,812	33,633	36,488	(2,855)	-8%	50,895
Agency services			279	9,299	-	-	-	-	-	-	-
Transfers recognised - operational			3,518,256	4,240,323	4,206,723	1,049,572	4,029,113	4,009,759	19,354	0%	4,206,723
Other revenue			1,027,750	1,799,117	997,007	62,805	599,324	709,662	(110,337)	-16%	997,007
Gains on disposal of PPE			165,268	-	950,000	-	-	475,000	(475,000)	-100%	950,000
Total Revenue (excluding capital transfers and contributions)			25,646,399	30,209,869	29,790,048	3,312,583	22,107,998	22,986,778	(878,780)	-4%	29,790,048
Expenditure By Type											
Employee related costs			7,472,284	7,622,096	8,032,194	639,712	5,836,860	6,013,388	(176,528)	-3%	8,032,194
Remuneration of councillors			112,443	125,834	125,828	9,400	86,725	92,078	(5,353)	-6%	125,828
Debt impairment			1,278,920	908,053	1,065,302	160,843	823,152	766,075	57,076	7%	1,065,302
Depreciation & asset impairment			1,437,059	1,258,208	1,512,927	182,891	1,092,205	1,082,114	10,091	1%	1,512,927
Finance charges			1,137,968	1,057,982	1,284,416	113,688	735,106	924,007	(188,901)	-20%	1,284,416
Bulk purchases			8,728,503	9,956,609	9,753,809	482,762	6,533,470	7,287,218	(753,748)	-10%	9,753,809
Other materials			227,064	283,940	269,800	17,435	152,133	194,035	(41,902)	-22%	269,800
Contracted services			3,180,721	2,738,440	2,714,913	248,859	1,962,438	2,069,226	(106,788)	-5%	2,714,913
Transfers and grants			23,265	288,055	282,780	12,042	(145,365)	41,101	(186,466)	-454%	282,780
Other expenditure			4,086,889	4,042,732	3,607,824	296,526	2,031,370	2,411,304	(379,934)	-16%	3,607,824
Loss on disposal of PPE			104,842	1	41	(3,575)	3,863	3,047	816	27%	41
Total Expenditure			27,789,957	28,281,950	28,649,835	2,160,582	19,111,956	20,883,592	(1,771,636)	-8%	28,649,835
Surplus/(Deficit)			(2,143,559)	1,927,919	1,140,212	1,152,001	2,996,041	2,103,185	892,856	0	1,140,212
Transfers recognised - capital			2,452,210	2,370,209	2,416,086	163,147	1,347,249	1,465,826	(118,577)	(0)	2,416,086
Surplus/(Deficit) after capital transfers & contributions			308,651	4,298,127	3,556,299	1,315,148	4,343,290	3,569,012			3,556,299
Taxation			23	(500)	500	-	150	292	(142)	(0)	500
Surplus/(Deficit) after taxation			308,628	4,298,627	3,555,799	1,315,148	4,343,140	3,568,720			3,555,799
Surplus/(Deficit) attributable to municipality			308,628	4,298,627	3,555,799	1,315,148	4,343,140	3,568,720			3,555,799
Surplus/ (Deficit) for the year			308,628	4,298,627	3,555,799	1,315,148	4,343,140	3,568,720			3,555,799

The YTD actual revenue amounts to R22 108 million and reflects an unfavourable variance of R879 million or 4% against the YTD budget of R22 987 million.

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

- Service charges: Electricity revenue (R434 million unfavourable) – due to a decline in sales, mainly on smart prepaid electricity.
- Service charges: Water (R111 million unfavourable) – due to a decline in usage, mainly as a result of the implementation of water restrictions.
- Rental of facilities and equipment (R3 million unfavourable) – due to the expiry of contracts on business leases.
- Licences and permits (R2,8 million unfavourable) – mainly due to a decline in applications.
- Other revenue (R110 million unfavourable) – mainly because of the following revenue items:
 - Transport fees were under-recovered due to holidays and work stoppages which resulted in a significant reduction in ticket sales 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.
 - Township development contributions on electricity, water, roads and rezoning are under budget. Income is budgeted for based on statistics. However, actual income cannot be 'controlled' since it is based on usage of the services that we render. Service contributions payable to the City of Tshwane for the construction of water reticulation for proposed new townships by developers in terms of the services contribution policy of the City of Tshwane are based on applications as received from developers for this service. This service cannot be predicted.
- Gains on disposal of PPE (R475 million unfavourable) – this relates to the provision of smart meter projects; the contract is currently under judicial review.

The YTD actual expenditure amounts to R19 112 million and indicates an underspending variance of R1 772 million or 8% against the YTD budget of R20 884 million.

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

- Employee-related costs (R176 million underspent) – underspending is mainly on leave provision and post-employment pension benefits.
- Finance charges (R189 million underspent) – the costs are allocated according to the assets financed systematically from the external finance fund.
- Bulk purchases (R754 million underspent) – due to a decline in purchases on water (R221 million) and electricity (R533 million), as it is demand driven.
- Other materials (R42 million underspent) – mainly due to underspending on chemicals. Currently power stations are not generating electricity and chemical orders cannot be placed. A new tender has been awarded that will assist in placing orders.
- Contracted services (R107 million underspent) – mainly as a result of underspending on the EPWP “Vat Alles” projects. The beneficiaries did not renew their employment contracts with the City and, as a result, were not paid for the past three months.

The delays in awarding the tender for the maintenance of power stations and the water reticulation network (War on Leaks) project also contributed to the underspending.

- Transfers and grants (R186 million under) – reversal of an accrual for invoices that were not paid in the 2015/16 financial year.
- Other expenditure (R380 million underspent) – mainly due to underspending on the Housing Top Structure Grant. There were delays in some of the projects due to stoppage of work by subcontractors demanding higher rates and the enrolment of projects with the National Home Builders Registration Council (NHBRC) by the Province.

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 716 million and a variance of R478 million or 38% against the YTD budget.

Summary statement of Capital Expenditure:						
Description	Ajusted Budget	March YTD Adjusted Budget	March YTD Actual	Variance	Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	4,524,586	2,194,276	1,716,364	(477,912)	-22%	38%
TOTAL Capital Financing	4,524,586	2,194,276	1,716,364	(477,912)	-22%	38%

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 31 March 2017 amounts to R1 716 million against the projection of R2 194 million; a variance of R478 million or 22% is reflected. The total percentage spent against the total budget amounts to 38%. The spending represents 48%, excluding smart prepaid 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 (monthly trend: actual vs target)

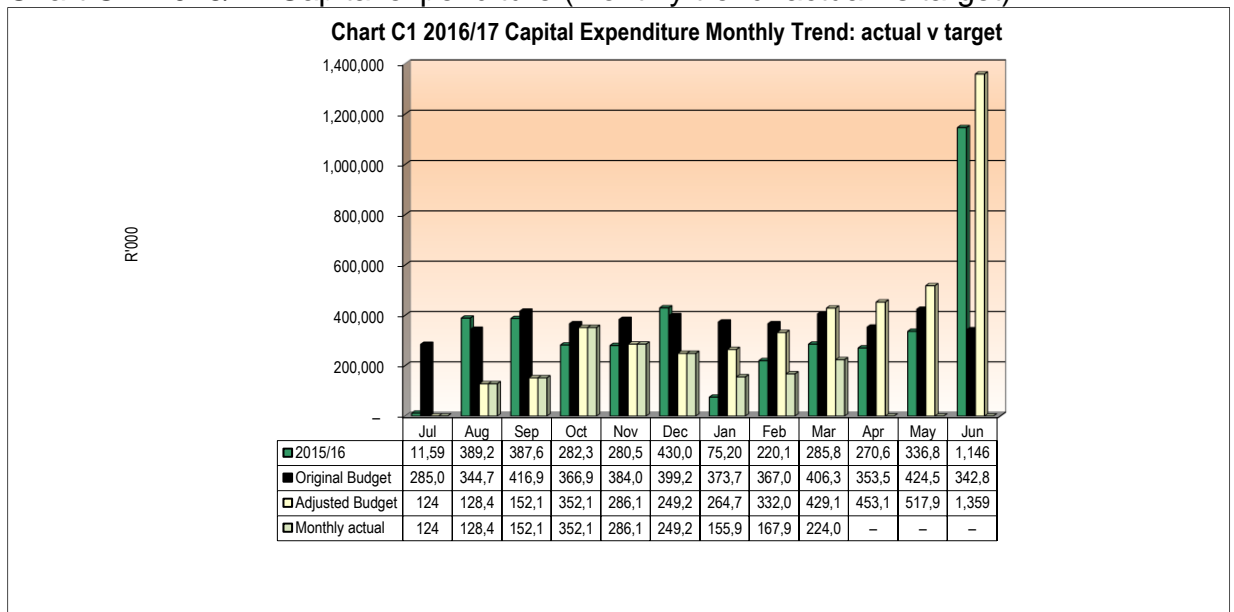
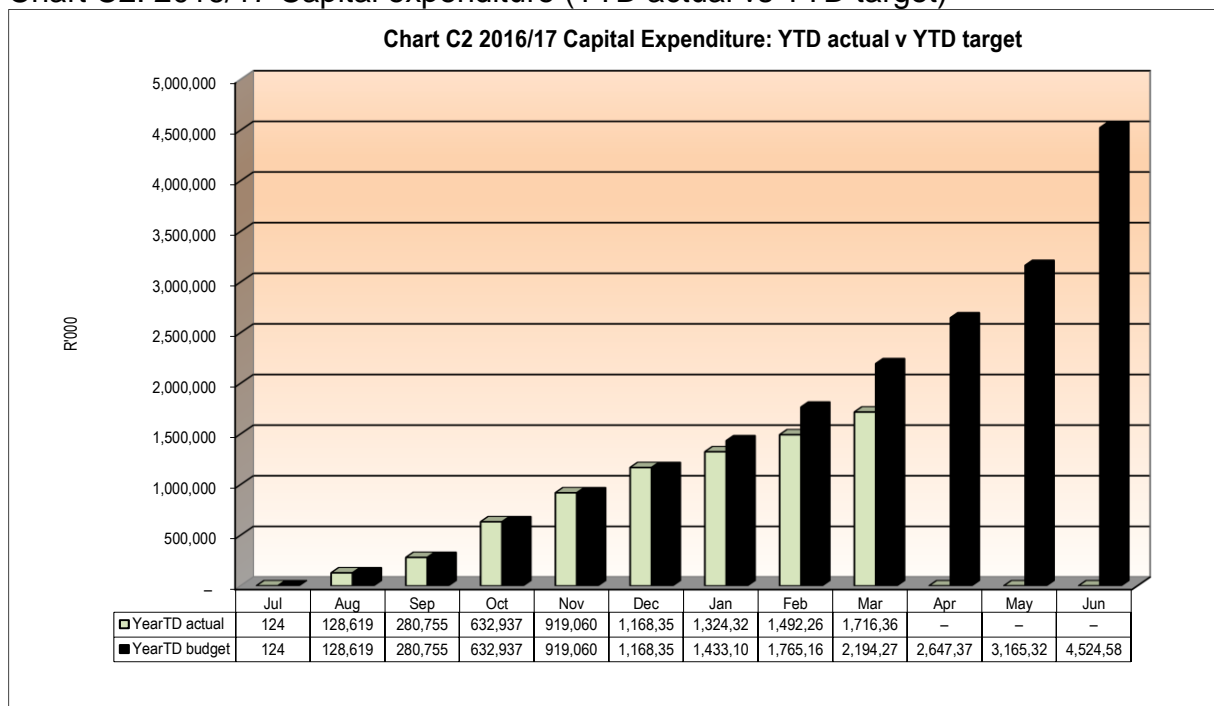


Chart C2: 2016/17 Capital expenditure (YTD actual vs YTD target)



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

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

Financial position

The financial position, as indicated in Table C1, shows that the community wealth/equity of the City of Tshwane as at 31 March 2017 amounts to R22 879 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 March 2017 amounts to R2 159 million (this amount includes the sinking fund);
- the cash flow from operating activities is R2 643 million compared to the target of R5 521 million;
- the cash flow from investing activities amounts to (R1 170 million) compared to a target of (R2 754 million), due to underspending on capital expenditure; and
- the cash flow from financing activities equates to R501 million compared to a target of R283 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 analysis

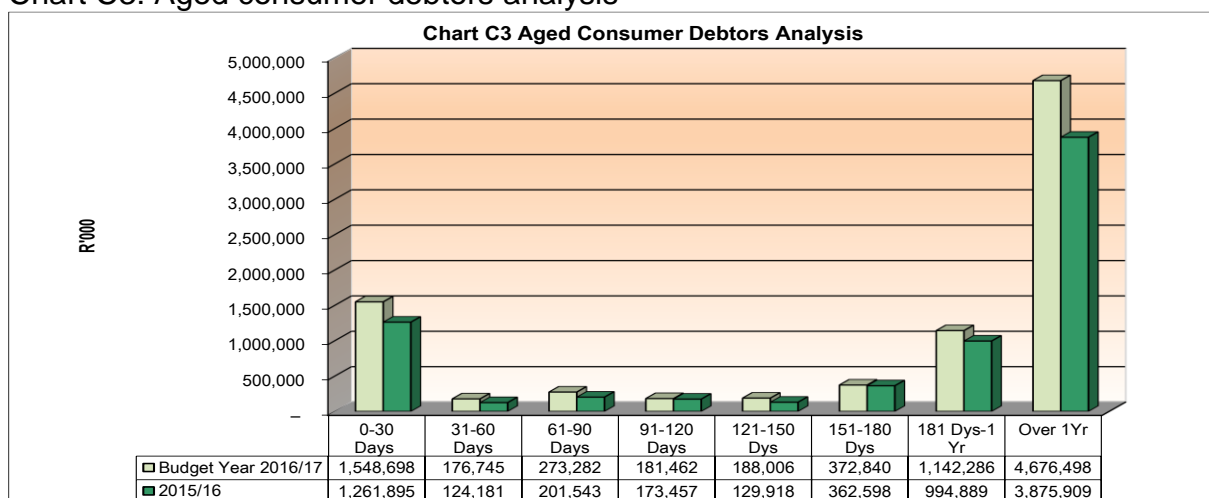
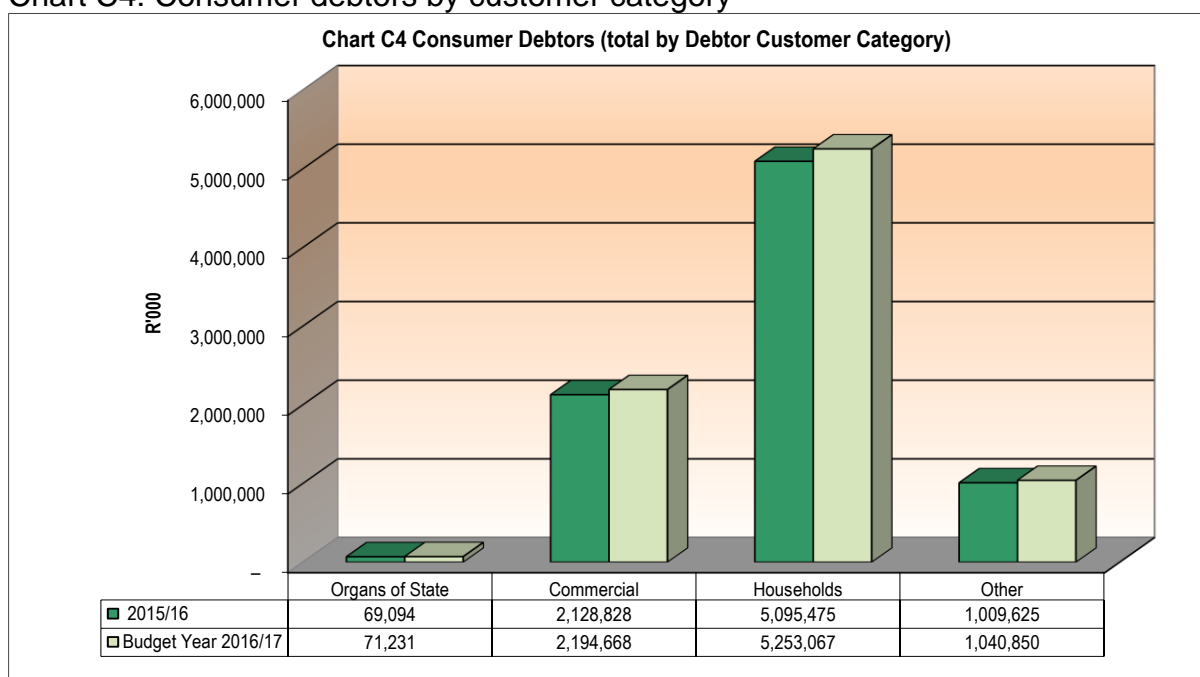


Chart C4 below shows that the increase in the customer category is attributable to households, which reflect an increase of R152 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

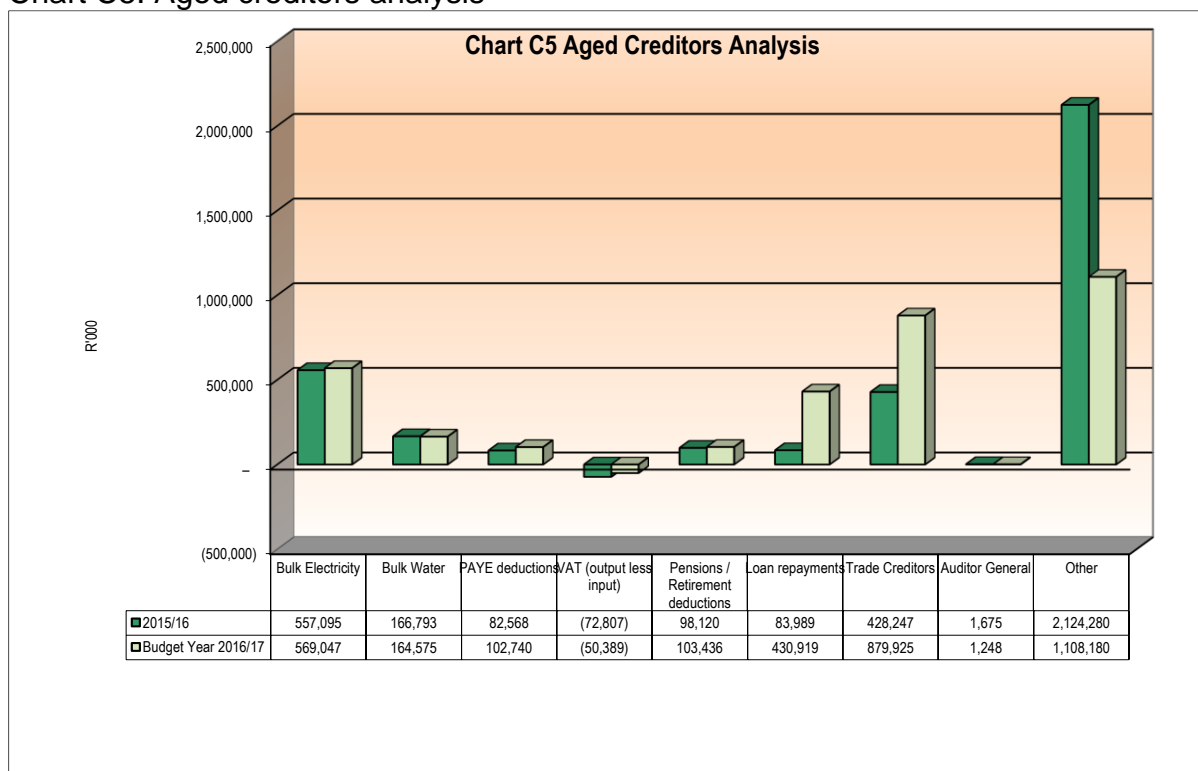


Creditors' age analysis

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 analysis



Investment portfolio analysis (Table SC5)

The investment portfolio analysis shown in Table SC5 includes information consistent with the requirements of the Municipal Investment Regulations of 2005 issued by the National Treasury. It reflects the institution where funds are invested, the period of investment, the type of investment and the accrued interest for the month. The market value at the end of the month amounts to R2 029 million.

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

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

As at 31 March 2017 the total receipts amount to R5 619 million against the YTD budget of R5 569 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 R5 337 million against the YTD budget of R5 426 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)

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

Performance indicators (Table SC2)

The performance indicators table reflects various ratios, such as –

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

1.4 In-year budget statement tables

The financial results for the quarter ending 31 March 2017 are reflected in Tables C1 to C7 hereafter, followed by the supporting documentation contained in Tables SC1 to SC13(d).

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M09 March

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5,383,819	5,764,124	5,884,124	544,775	4,399,969	4,360,154	39,815	1%	5,884,124
Service charges	14,590,105	17,719,923	16,765,617	1,464,557	12,161,526	12,662,336	(500,810)	-4%	16,765,617
Investment revenue	57,274	43,089	45,089	10,917	74,503	42,889	31,614	74%	45,089
Transfers recognised - operational	3,518,256	4,240,323	4,206,723	1,049,572	4,029,113	4,009,759	19,354	0%	4,206,723
Other own revenue	2,096,944	2,442,410	2,888,495	242,761	1,442,886	1,911,640	(468,754)	-25%	2,888,495
Total Revenue (excluding capital transfers and contributions)	25,646,399	30,209,869	29,790,048	3,312,583	22,107,998	22,986,778	(878,780)	-4%	29,790,048
Employee costs	7,472,284	7,622,096	8,032,194	639,712	5,836,860	6,013,388	(176,528)	-3%	8,032,194
Remuneration of Councillors	112,443	125,834	125,828	9,400	86,725	92,078	(5,353)	-6%	125,828
Depreciation & asset impairment	1,437,059	1,258,208	1,512,927	182,891	1,092,205	1,082,114	10,091	1%	1,512,927
Finance charges	1,137,968	1,057,982	1,284,416	113,688	735,106	924,007	(188,901)	-20%	1,284,416
Materials and bulk purchases	8,955,567	10,240,550	10,023,609	500,197	6,685,603	7,481,253	(795,650)	-11%	10,023,609
Transfers and grants	23,265	288,055	282,780	12,042	(145,365)	41,101	(186,466)	-454%	282,780
Other expenditure	8,651,371	7,689,226	7,388,080	702,653	4,820,822	5,249,652	(428,830)	-8%	7,388,080
Total Expenditure	27,789,957	28,281,950	28,649,835	2,160,582	19,111,956	20,883,592	(1,771,636)	-8%	28,649,835
Surplus/(Deficit)	(2,143,559)	1,927,919	1,140,212	1,152,001	2,996,041	2,103,185	892,856	42%	1,140,212
Transfers recognised - capital	2,452,210	2,370,209	2,416,086	163,147	1,347,249	1,465,826	(118,577)	-8%	2,416,086
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	308,651	4,298,127	3,556,299	1,315,148	4,343,290	3,569,012	774,278	22%	3,556,299
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	308,651	4,298,127	3,556,299	1,315,148	4,343,290	3,569,012	774,278	22%	3,556,299
Capital expenditure & funds sources									
Capital expenditure	3,968,594	4,465,209	4,524,586	224,096	1,716,364	2,194,276	(477,912)	-22%	4,524,586
Capital transfers recognised	2,444,971	2,359,950	2,405,828	140,665	1,341,921	1,455,568	(113,647)	-8%	2,405,828
Public contributions & donations	155,127	110,000	110,000	6,328	44,419	57,863	(13,443)	-23%	110,000
Borrowing	1,194,839	1,010,259	1,010,259	75,819	320,863	425,991	(105,128)	-25%	1,010,259
Internally generated funds	173,657	985,000	998,500	1,284	9,161	254,855	(245,694)	-96%	998,500
Total sources of capital funds	3,968,594	4,465,209	4,524,586	224,096	1,716,364	2,194,276	(477,912)	-22%	4,524,586
Financial position									
Total current assets	5,430,594	7,720,990	6,955,260		6,557,526				6,955,260
Total non current assets	36,505,276	41,070,534	37,897,828		37,113,676				37,897,828
Total current liabilities	9,042,127	6,865,941	7,192,576		7,012,377				7,192,576
Total non current liabilities	14,214,969	15,518,491	15,285,350		13,779,493				15,285,350
Community wealth/Equity	18,678,774	26,407,092	22,375,161		22,879,332				22,375,161
Cash flows									
Net cash from (used) operating	3,175,968	5,692,612	5,546,073	1,172,778	2,643,186	5,365,849	2,722,663	51%	5,546,073
Net cash from (used) investing	(3,297,106)	(4,881,039)	(4,727,190)	(312,261)	(1,169,689)	(2,754,322)	(1,584,633)	58%	(4,727,190)
Net cash from (used) financing	706,669	305,283	386,760	(248,193)	(500,968)	282,757	783,726	277%	386,760
Cash/cash equivalents at the month/year end	1,186,049	3,129,652	2,383,648	-	2,158,578	4,072,289	1,913,712	47%	2,391,691
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1,548,698	176,745	273,282	181,462	188,006	372,840	1,142,286	4,676,498	8,559,816
Creditors Age Analysis									
Total Creditors	3,309,681	-	-	-	-	-	-	-	3,309,681

**(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) - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		9,114,360	9,410,674	9,631,637	1,565,042	8,152,465	8,015,761	136,705	2%	9,631,637
Executive and council		74,581	64,255	69,850	24,479	43,658	40,526	3,132	8%	69,850
Budget and treasury office		8,658,446	9,164,886	9,378,210	1,517,697	7,935,835	7,835,670	100,165	1%	9,378,210
Corporate services		381,333	181,533	183,578	22,866	172,973	139,564	33,408	24%	183,578
<i>Community and public safety</i>		1,438,358	1,260,256	1,389,013	172,287	994,828	1,056,274	(61,446)	-6%	1,389,013
Community and social services		83,393	41,984	63,449	22,520	51,753	37,614	14,139	38%	63,449
Sport and recreation		38,451	19,744	26,719	3,384	20,517	17,894	2,622	15%	26,719
Public safety		335,150	210,096	314,208	111,093	289,287	239,770	49,517	21%	314,208
Housing		860,927	859,608	855,812	18,714	510,351	639,753	(129,402)	-20%	855,812
Health		120,436	128,824	128,824	16,577	122,920	121,243	1,677	1%	128,824
<i>Economic and environmental services</i>		1,733,807	1,811,803	1,850,978	110,763	1,077,971	1,183,014	(105,043)	-9%	1,850,978
Planning and development		245,088	273,256	347,333	13,564	233,346	220,963	12,382	6%	347,333
Road transport		1,488,159	1,538,262	1,503,360	97,198	844,625	961,908	(117,283)	-12%	1,503,360
Environmental protection		560	285	285	–	–	142	(142)	-100%	285
<i>Trading services</i>		15,594,094	19,889,927	19,112,049	1,608,057	13,065,917	14,031,590	(965,673)	-7%	19,112,049
Electricity		10,009,623	13,025,754	12,462,836	971,970	8,390,567	9,272,436	(881,869)	-10%	12,462,836
Water		3,354,541	4,407,221	4,184,854	403,147	2,898,522	2,944,538	(46,017)	-2%	4,184,854
Waste water management		1,040,753	1,169,283	1,138,933	112,232	809,224	835,365	(26,142)	-3%	1,138,933
Waste management		1,189,178	1,287,669	1,325,427	120,707	967,604	979,250	(11,646)	-1%	1,325,427
<i>Other</i>	4	217,966	207,917	221,957	19,582	163,916	165,674	(1,759)	-1%	221,957
Total Revenue - Standard	2	28,098,585	32,580,578	32,205,634	3,475,731	23,455,097	24,452,312	(997,216)	-4%	32,205,634
Expenditure - Standard										
<i>Governance and administration</i>		6,022,427	5,443,422	5,806,515	538,163	3,842,757	4,332,332	(489,575)	-11%	5,806,515
Executive and council		1,407,585	1,476,361	1,692,035	132,152	1,189,927	1,234,440	(44,513)	-4%	1,692,035
Budget and treasury office		890,774	900,521	829,181	102,683	412,417	529,075	(116,658)	-22%	829,181
Corporate services		3,724,069	3,066,540	3,285,299	303,327	2,240,414	2,568,817	(328,403)	-13%	3,285,299
<i>Community and public safety</i>		4,190,152	4,057,236	4,059,704	391,778	2,732,700	2,872,714	(140,013)	-5%	4,059,704
Community and social services		633,036	648,858	621,960	57,823	421,399	434,128	(12,728)	-3%	621,960
Sport and recreation		493,374	474,224	564,713	45,283	361,530	415,558	(54,028)	-13%	564,713
Public safety		1,999,106	1,776,049	1,665,089	173,875	1,228,254	1,209,624	18,630	2%	1,665,089
Housing		565,195	654,321	687,085	75,155	349,920	431,653	(81,733)	-19%	687,085
Health		499,440	503,782	520,857	39,642	371,597	381,750	(10,154)	-3%	520,857
<i>Economic and environmental services</i>		2,504,888	2,546,866	2,722,706	228,470	1,789,152	1,882,500	(93,349)	-5%	2,722,706
Planning and development		675,696	766,918	766,127	58,636	518,240	593,986	(75,746)	-13%	766,127
Road transport		1,797,162	1,746,832	1,923,719	167,501	1,251,183	1,269,467	(18,284)	-1%	1,923,719
Environmental protection		32,030	33,116	32,860	2,334	19,728	19,047	681	4%	32,860
<i>Trading services</i>		14,894,128	16,058,150	15,862,301	986,006	10,615,379	11,658,733	(1,043,354)	-9%	15,862,301
Electricity		10,058,665	10,570,122	10,301,456	715,495	7,210,075	7,679,895	(469,820)	-6%	10,301,456
Water		3,022,606	3,710,421	3,674,677	121,721	2,176,441	2,579,958	(403,517)	-16%	3,674,677
Waste water management		545,600	555,495	636,079	48,708	377,517	449,597	(72,080)	-16%	636,079
Waste management		1,267,257	1,222,112	1,250,089	100,081	851,347	949,283	(97,937)	-10%	1,250,089
<i>Other</i>		178,362	176,277	198,609	16,164	131,968	137,313	(5,345)	-4%	198,609
Total Expenditure - Standard	3	27,789,957	28,281,950	28,649,835	2,160,582	19,111,956	20,883,592	(1,771,636)	-8%	28,649,835
Surplus/ (Deficit) for the year		308,628	4,298,627	3,555,799	1,315,148	4,343,140	3,568,720	774,420	22%	3,555,799

Note: The variance in total revenue in Table C1 differs from that in Table C2 because in Table C1 the item capital transfers are 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) - M09 March

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - City Manager Department		62,633	48,500	48,500	20,041	33,841	28,595	5,246	18.3%	48,500
Vote 2 - Economic Development & Spatial Planning Department		201,473	228,179	301,256	10,905	210,946	191,261	19,684	10.3%	301,256
Vote 3 - Emergency Management Services Department		85,606	77,358	77,362	777	71,089	73,570	(2,480)	-3.4%	77,362
Vote 4 - Environment & Agriculture Management Department		1,373,919	1,436,486	1,497,457	137,608	1,108,403	1,111,741	(3,338)	-0.3%	1,497,457
Vote 5 - Group Communication & Marketing Department		43,629	45,210	47,210	2,660	22,414	30,268	(7,854)	-25.9%	47,210
Vote 6 - Group Financial Services Department		8,721,955	9,215,491	9,430,815	-	14	567	(552)	-97.5%	9,430,815
Vote 7 - Group Human Capital Management Department		30,998	23,018	22,025	-	-	-	-	-	22,025
Vote 8 - Health Department		54,494	57,144	57,144	-	-	-	-	-	57,144
Vote 9 - Housing & Human Settlement Department		975,608	1,025,199	825,953	-	-	-	-	-	825,953
Vote 10 - Metro Police Department		315,597	204,503	308,613	2,660	22,400	29,702	(7,302)	-24.6%	308,613
Vote 11 - Regional Operations & Coordination Department		248,867	237,234	233,164	18,526	158,272	169,245	(10,973)	-6.5%	233,164
Vote 12 - Roads & Transport Department		1,385,928	1,427,003	1,397,881	88,147	766,967	884,118	(117,151)	-13.3%	1,397,881
Vote 13 - Shared Services Department		9,552	393	1,203	2	14	709	(695)	-98.0%	1,203
Vote 14 - Utility Services Department		14,255,363	18,410,390	17,786,204	1,479,822	12,055,183	13,047,451	(992,268)	-7.6%	17,786,204
Vote 15 - Other Departments		332,965	143,468	170,847	37,236	128,013	109,819	18,194	16.6%	170,847
Total Revenue by Vote	2	28,098,585	32,579,578	32,205,634	1,798,384	14,577,555	15,677,046	(1,099,490)	-7.0%	32,205,634
Expenditure by Vote	1									
Vote 1 - City Manager Department		134,277	143,899	131,751	7,511	87,843	93,848	(6,005)	-6.4%	131,751
Vote 2 - Economic Development & Spatial Planning Department		630,045	720,897	711,738	54,347	477,976	550,498	(72,523)	-13.2%	711,738
Vote 3 - Emergency Management Services Department		607,778	620,382	631,735	49,284	455,318	461,032	(5,713)	-1.2%	631,735
Vote 4 - Environment & Agriculture Management Department		634,129	677,525	740,643	1	8	7	1	15.1%	740,643
Vote 5 - Group Communication & Marketing Department		160,423	148,697	127,682	1	13	13	0	1.4%	127,682
Vote 6 - Group Financial Services Department		1,897,197	1,502,514	1,647,709	212	1,883	1,833	50	2.7%	1,647,709
Vote 7 - Group Human Capital Management Department		264,282	273,673	273,065	4,048	43,738	59,261	(15,523)	-26.2%	273,065
Vote 8 - Health Department		311,602	310,610	324,551	1,143	18,529	21,274	(2,745)	-12.9%	324,551
Vote 9 - Housing & Human Settlement Department		648,814	790,686	676,984	8,909	77,059	83,875	(6,816)	-8.1%	676,984
Vote 10 - Metro Police Department		2,028,102	1,841,715	2,076,565	615	4,718	4,569	149	3.3%	2,076,565
Vote 11 - Regional Operations & Coordination Department		3,659,112	3,401,966	3,461,786	1	10	10	0	1.7%	3,461,786
Vote 12 - Roads & Transport Department		1,310,205	1,230,897	1,440,683	-	-	-	-	-	1,440,683
Vote 13 - Shared Services Department		1,445,194	1,351,747	1,296,414	245	2,319	2,272	47	2.1%	1,296,414
Vote 14 - Utility Services Department		12,212,990	13,559,757	13,407,460	402	981	520	461	88.7%	13,407,460
Vote 15 - Other Departments		1,845,806	1,706,986	1,701,069	-	-	-	-	-	1,701,069
Total Expenditure by Vote	2	27,789,957	28,281,950	28,649,835	126,718	1,170,395	1,279,011	(108,616)	-8.5%	28,649,835
Surplus/ (Deficit) for the year	2	308,628	4,297,627	3,555,799	1,671,666	13,407,160	14,398,034	(990,874)	-6.9%	3,555,799

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		5,383,819	5,764,124	5,884,124	544,775	4,399,969	4,360,154	39,815	1%	5,884,124
Service charges - electricity revenue		9,340,209	11,360,246	10,853,364	912,878	7,966,928	8,401,056	(434,128)	-5%	10,853,364
Service charges - water revenue		3,128,469	3,995,130	3,565,712	318,658	2,399,748	2,510,248	(110,500)	-4%	3,565,712
Service charges - sanitation revenue		760,693	949,597	849,591	83,656	629,806	624,469	5,337	1%	849,591
Service charges - refuse revenue		1,128,046	1,205,390	1,225,390	116,432	934,095	919,704	14,392	2%	1,225,390
Service charges - other		232,687	209,560	271,560	32,933	230,949	206,860	24,089	12%	271,560
Rental of facilities and equipment		135,349	136,321	141,383	11,257	96,665	99,638	(2,974)	-3%	141,383
Interest earned - external investments		57,274	43,089	45,089	10,917	74,503	42,889	31,614	74%	45,089
Interest earned - outstanding debtors		406,006	238,451	445,861	54,760	435,467	361,253	74,214	21%	445,861
Fines		313,549	198,658	303,348	110,128	277,796	229,598	48,198	21%	303,348
Licences and permits		48,743	60,564	50,895	3,812	33,633	36,488	(2,855)	-8%	50,895
Agency services		279	9,299	-	-	-	-	-	-	-
Transfers recognised - operational		3,518,256	4,240,323	4,206,723	1,049,572	4,029,113	4,009,759	19,354	0%	4,206,723
Other revenue		1,027,750	1,799,117	997,007	62,805	599,324	709,662	(110,337)	-16%	997,007
Gains on disposal of PPE		165,268	-	950,000	-	-	475,000	(475,000)	-100%	950,000
Total Revenue (excluding capital transfers and contributions)		25,646,399	30,209,869	29,790,048	3,312,583	22,107,998	22,986,778	(878,780)	-4%	29,790,048
Expenditure By Type										
Employee related costs		7,472,284	7,622,096	8,032,194	639,712	5,836,860	6,013,388	(176,528)	-3%	8,032,194
Remuneration of councillors		112,443	125,834	125,828	9,400	86,725	92,078	(5,353)	-6%	125,828
Debt impairment		1,278,920	908,053	1,065,302	160,843	823,152	766,075	57,076	7%	1,065,302
Depreciation & asset impairment		1,437,059	1,258,208	1,512,927	182,891	1,092,205	1,082,114	10,091	1%	1,512,927
Finance charges		1,137,968	1,057,982	1,284,416	113,688	735,106	924,007	(188,901)	-20%	1,284,416
Bulk purchases		8,728,503	9,956,609	9,753,809	482,762	6,533,470	7,287,218	(753,748)	-10%	9,753,809
Other materials		227,064	283,940	269,800	17,435	152,133	194,035	(41,902)	-22%	269,800
Contracted services		3,180,721	2,738,440	2,714,913	248,859	1,962,438	2,069,226	(106,788)	-5%	2,714,913
Transfers and grants		23,265	288,055	282,780	12,042	(145,365)	41,101	(186,466)	-454%	282,780
Other expenditure		4,086,889	4,042,732	3,607,824	296,526	2,031,370	2,411,304	(379,934)	-16%	3,607,824
Loss on disposal of PPE		104,842	1	41	(3,575)	3,863	3,047	816	27%	41
Total Expenditure		27,789,957	28,281,950	28,649,835	2,160,582	19,111,956	20,883,592	(1,771,636)	-8%	28,649,835
Surplus/(Deficit)		(2,143,559)	1,927,919	1,140,212	1,152,001	2,996,041	2,103,185	892,856	0	1,140,212
Transfers recognised - capital		2,452,210	2,370,209	2,416,086	163,147	1,347,249	1,465,826	(118,577)	(0)	2,416,086
Surplus/(Deficit) after capital transfers & contributions		308,651	4,298,127	3,556,299	1,315,148	4,343,290	3,569,012			3,556,299
Taxation		23	(500)	500	-	150	292	(142)	(0)	500
Surplus/(Deficit) after taxation		308,628	4,298,627	3,555,799	1,315,148	4,343,140	3,568,720			3,555,799
Surplus/(Deficit) attributable to municipality		308,628	4,298,627	3,555,799	1,315,148	4,343,140	3,568,720			3,555,799
Surplus/ (Deficit) for the year		308,628	4,298,627	3,555,799	1,315,148	4,343,140	3,568,720			3,555,799

Note:

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

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M09 March

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - City Manager Department		62,619	48,500	48,500	–	33,841	28,595	5,246	18%	48,500
Vote 2 - Economic Development & Spatial Planning Department		16,925	57,400	93,654	4,919	24,384	39,870	(15,486)	-39%	93,654
Vote 3 - Emergency Management Services Department		5,939	11,000	11,000	4,219	9,325	6,692	2,632	39%	11,000
Vote 4 - Environment & Agriculture Management Department		97,707	38,500	32,850	626	7,062	12,910	(5,848)	-45%	32,850
Vote 6 - Group Financial Services Department		59,890	95,000	108,500	1,170	27,997	31,681	(3,684)	-12%	108,500
Vote 7 - Group Human Capital Management Department		8,060	10,000	10,000	274	710	2,610	(1,900)	-73%	10,000
Vote 8 - Health Department		46,525	22,200	22,200	–	3,694	10,249	(6,555)	-64%	22,200
Vote 9 - Housing & Human Settlement Department		829,300	537,704	537,704	44,637	415,684	459,241	(43,558)	-9%	537,704
Vote 10 - Metro Police Department		8,852	30,000	30,000	2,495	16,089	–	16,089	–	30,000
Vote 11 - Regional Operations & Coordination Department		–	–	3,000	–	–	1,500	(1,500)	-100%	3,000
Vote 12 - Roads & Transport Department		1,428,678	1,241,606	1,222,535	67,168	589,009	615,515	(26,506)	-4%	1,222,535
Vote 13 - Shared Services Department		92,782	174,500	174,500	3,730	36,916	97,516	(60,601)	-62%	174,500
Vote 14 - Utility Services Department		1,072,364	1,053,615	1,079,615	71,172	461,333	552,244	(90,911)	-16%	1,079,615
Vote 15 - Other Departments		126,286	181,984	179,678	22,488	81,047	84,569	(3,522)	-4%	179,678
Total Capital Multi-year expenditure	4,7	3,855,926	3,502,009	3,553,736	222,897	1,707,090	1,943,194	(236,103)	-12%	3,553,736
Single Year expenditure appropriation	2									
Vote 2 - Economic Development & Spatial Planning Department		7,864	8,000	8,000	–	423	2,206	(1,783)	-81%	8,000
Vote 4 - Environment & Agriculture Management Department		4,998	–	5,650	–	3,675	4,988	(662)	-13%	5,650
Vote 12 - Roads & Transport Department		20,135	5,000	7,000	999	4,976	3,689	–	–	7,000
Vote 13 - Shared Services Department		75,773	200	200	200	200	200	–	–	200
Vote 14 - Utility Services Department		–	950,000	950,000	–	–	240,000	–	–	950,000
Vote 15 - Other Departments		3,898	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	112,668	963,200	970,850	1,199	9,274	251,083	(2,446)	-1%	970,850
Total Capital Expenditure		3,968,594	4,465,209	4,524,586	224,096	1,716,364	2,194,276	(238,549)	-11%	4,524,586
Capital Expenditure - Standard Classification										
Governance and administration		341,707	339,484	383,678	6,025	102,790	172,123	(69,332)	-40%	383,678
Executive and council		79,091	58,784	73,978	576	37,260	34,980	2,280	7%	73,978
Budget and treasury office		2,684	30,000	–	–	–	–	–	–	–
Corporate services		259,933	250,700	309,700	5,449	65,531	137,143	(71,612)	-52%	309,700
Community and public safety		1,051,758	746,104	742,104	73,812	524,517	552,486	(27,969)	-5%	742,104
Community and social services		31,625	21,200	23,014	626	9,846	15,562	(5,715)	-37%	23,014
Sport and recreation		90,835	103,000	77,186	3,612	30,802	37,765	(6,963)	-18%	77,186
Public safety		14,791	41,000	41,000	6,714	25,413	6,692	18,721	280%	41,000
Housing		829,300	537,704	537,704	44,637	415,684	459,241	(43,558)	-9%	537,704
Health		85,207	43,200	63,200	18,224	42,771	33,225	9,546	29%	63,200
Economic and environmental services		1,455,794	1,293,506	1,312,689	71,213	609,908	656,203	(46,295)	-7%	1,312,689
Planning and development		24,789	65,400	65,400	4,919	24,807	42,076	(17,269)	-41%	65,400
Road transport		1,428,678	1,225,106	1,244,289	66,294	585,101	613,227	(28,126)	-5%	1,244,289
Environmental protection		2,326	3,000	3,000	–	–	900	(900)	-100%	3,000
Trading services		1,089,358	2,024,615	2,053,615	71,172	469,825	803,737	(333,912)	-42%	2,053,615
Electricity		430,984	1,428,665	1,458,665	28,552	230,978	499,269	(268,290)	-54%	1,458,665
Water		97,526	100,500	101,100	5,733	28,195	48,427	(20,232)	-42%	101,100
Waste water management		543,853	474,450	472,850	36,887	202,160	246,048	(43,888)	-18%	472,850
Waste management		16,994	21,000	21,000	–	8,492	9,993	(1,501)	-15%	21,000
Other		29,978	61,500	32,500	1,874	9,324	9,728	(404)	-4%	32,500
Total Capital Expenditure - Standard Classification	3	3,968,594	4,465,209	4,524,586	224,096	1,716,364	2,194,276	(477,912)	-22%	4,524,586
Funded by:										
National Government		2,398,239	2,321,395	2,357,649	121,703	1,299,631	1,428,871	(129,240)	-9%	2,357,649
Provincial Government		44,959	38,355	47,978	18,762	42,089	26,497	15,593	59%	47,978
Other transfers and grants		1,773	200	200	200	200	200	–	–	200
Transfers recognised - capital		2,444,971	2,359,950	2,405,828	140,665	1,341,921	1,455,568	(113,647)	-8%	2,405,828
Public contributions & donations	5	155,127	110,000	110,000	6,328	44,419	57,863	(13,443)	-23%	110,000
Borrowing	6	1,194,839	1,010,259	1,010,259	75,819	320,863	425,991	(105,128)	-25%	1,010,259
Internally generated funds		173,657	985,000	998,500	1,284	9,161	254,855	(245,694)	-96%	998,500
Total Capital Funding		3,968,594	4,465,209	4,524,586	224,096	1,716,364	2,194,276	(477,912)	-22%	4,524,586

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		75,890	142,717	143,009	121,787	143,009
Call investment deposits		1,087,430	2,986,935	2,240,639	2,036,790	2,240,639
Consumer debtors		2,594,648	2,698,589	2,792,794	2,385,831	2,792,794
Other debtors		1,003,587	1,068,301	1,011,974	1,226,153	1,011,974
Current portion of long-term receivables		95,249	236,599	131,849	74,482	131,849
Inventory		573,790	587,849	634,995	712,483	634,995
Total current assets		5,430,594	7,720,990	6,955,260	6,557,526	6,955,260
Non current assets						
Long-term receivables		19,851	90,799	9,161	30,488	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	32,158,951	36,261,771
Intangible assets		392,730	153,871	392,923	392,730	392,923
Other non-current assets		3,788,943	–	–	3,728,271	–
Total non current assets		36,505,276	41,070,534	37,897,828	37,113,676	37,897,828
TOTAL ASSETS		41,935,870	48,791,524	44,853,088	43,671,202	44,853,088
<u>LIABILITIES</u>						
Current liabilities						
Borrowing		732,530	847,270	764,503	–	764,503
Consumer deposits		375,950	369,977	387,995	675,390	387,995
Trade and other payables		7,933,647	5,636,868	6,028,183	5,944,598	6,028,183
Provisions		–	11,825	11,895	392,390	11,895
Total current liabilities		9,042,127	6,865,941	7,192,576	7,012,377	7,192,576
Non current liabilities						
Borrowing		10,500,694	12,077,516	11,699,907	10,065,217	11,699,907
Provisions		3,714,275	3,440,975	3,585,444	3,714,275	3,585,444
Total non current liabilities		14,214,969	15,518,491	15,285,350	13,779,493	15,285,350
TOTAL LIABILITIES		23,257,096	22,384,432	22,477,927	20,791,870	22,477,927
NET ASSETS	2	18,678,774	26,407,092	22,375,161	22,879,332	22,375,161
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		18,421,766	26,128,803	22,118,718	22,622,323	22,118,718
Reserves		257,009	278,289	256,443	257,009	256,443
TOTAL COMMUNITY WEALTH/EQUITY	2	18,678,774	26,407,092	22,375,161	22,879,332	22,375,161

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		5,360,554	5,533,559	5,648,759	544,775	4,399,969	4,254,729	145,240	3%	5,648,759
Service charges		14,601,285	17,011,229	16,103,510	1,464,557	12,161,526	12,292,074	(130,548)	-1%	16,103,510
Other revenue		1,094,670	2,187,493	2,442,013	188,001	1,007,419	1,074,399	(66,980)	-6%	2,442,013
Government - operating		3,516,826	4,240,323	4,220,131	1,024,622	3,993,022	4,045,069	(52,047)	-1%	4,220,131
Government - capital		2,452,489	2,370,209	2,416,086	250,582	2,324,538	2,255,372	69,166	3%	2,416,086
Interest		463,281	246,631	258,568	65,677	509,971	256,436	253,535	99%	258,568
Payments										
Suppliers and employees		(23,175,168)	(24,550,779)	(23,975,797)	(2,239,708)	(20,604,319)	(17,676,043)	2,928,275	-17%	(23,975,797)
Finance charges		(1,137,968)	(1,057,999)	(1,284,416)	(113,688)	(735,106)	(919,022)	(183,916)	20%	(1,284,416)
Transfers and Grants		–	(288,055)	(282,780)	(12,042)	(413,834)	(217,165)	196,669	-91%	(282,780)
NET CASH FROM/(USED) OPERATING ACTIVITIES		3,175,968	5,692,612	5,546,073	1,172,778	2,643,186	5,365,849	2,722,663	51%	5,546,073
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		592,462	–	(950,000)	10,111	126,855	(475,000)	601,855	-127%	(950,000)
Decrease (Increase) in non-current debtors		(66,503)	(241,572)	(27,790)	(150,177)	97,547	(20,842)	118,389	-568%	(27,790)
Decrease (increase) other non-current receivables		140,433	2,759	10,690	59,551	332,404	8,018	324,387	4046%	10,690
Decrease (increase) in non-current investments		5,097	(302,991)	(313,142)	(7,649)	(10,131)	(234,857)	224,726	-96%	(313,142)
Payments										
Capital assets		(3,968,594)	(4,339,234)	(3,446,948)	(224,096)	(1,716,364)	(2,031,641)	(315,276)	16%	(3,446,948)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3,297,106)	(4,881,039)	(4,727,190)	(312,261)	(1,169,689)	(2,754,322)	(1,584,633)	58%	(4,727,190)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		1,200,000	1,000,000	1,000,000	–	–	742,704	(742,704)	-100%	1,000,000
Increase (decrease) in consumer deposits		24,900	7,366	369,562	889	16,440	277,155	(260,715)	-94%	369,562
Payments										
Repayment of borrowing		(518,231)	(702,083)	(982,803)	(249,081)	(517,408)	(737,102)	(219,694)	30%	(982,803)
NET CASH FROM/(USED) FINANCING ACTIVITIES		706,669	305,283	386,760	(248,193)	(500,968)	282,757	783,726	277%	386,760
NET INCREASE/ (DECREASE) IN CASH HELD		585,531	1,116,856	1,205,642	612,324	972,528	2,894,284			1,205,642
Cash/cash equivalents at beginning:		600,518	2,012,796	1,178,005		1,186,049	1,178,005			1,186,049
Cash/cash equivalents at month/year end:		1,186,049	3,129,652	2,383,648		2,158,578	4,072,289			2,391,691

PART 2 – SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M09 March				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Property rates	39,815	Revenue higher than projected due to billing error.	To be corrected in April 2017.
	Property rates - penalties & collection charges	–		
	Service charges - electricity revenue	(434,128)	A decline in usage in revenue against projections.	Budget has been revised downwards during the Adjustments Budget
	Service charges - water revenue	(110,500)	A decline in revenue due to current water restrictions.	Budget has been revised downwards during the Adjustments Budget process.
	Service charges - sanitation revenue	5,337	Revenue better than projected for "Sanitation Fees"	Will be monitored.
	Service charges - refuse revenue	14,392	Revenue better than projected for "Solid Waste Removal Fees".	On-going monitoring.
	Service charges - other	24,089	Revenue on the line-item "Reconnection fees" better than projected.	Not a pro-rata revenue item and dependent of specific service required.
	Rental of facilities and equipment	(2,974)	Decline in revenue for "Rental: Businesses" due to an expiry of the contract on business leases.	A report to regularize the expired leases is in progress.
	Interest earned - external investments	31,614	"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	74,214	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	48,198	"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	(2,855)	"Drivers Licenses" is the main contributor due to a decline in applications	Expenditure will be monitored.
	Agency services	–		
	Transfers recognised - operational	19,354	"Equitable Shares" is the main contributor. Variance mainly due to the non-alignment of YTD Budget to the Payment Schedule issued by National Treasury.	None.
	Other revenue	(110,337)	Most line-items in this group are not pro-rata revenue items.	Departments to ensure revenue is collected as planned.
	Gains on disposal of PPE	(475,000)	Gains on disposal of PPE is the main contributor due to provision for Smart	The contract for the Smart Meter Project is currently under judicial
2	Expenditure By Type			
	Employee related costs	(176,528)	Due to leave provision and post employment pension benefit	On-going monitoring.
	Remuneration of councillors	(5,353)	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	57,076	Entity "SWA" is the main contributor. This is mainly attributed to the collection	Entity to improve collection rate.
	Depreciation & asset impairment	10,091	Depreciation is calculated in-line with the asset verification and purification process.	Will be monitored and reviewed.
	Finance charges	(188,901)	Costs are allocated according to all asset classifications systematically.	Will be monitored and reviewed.
	Bulk purchases	(753,748)	"Bulk: Electricity" and "Water: Rand Water" are the main contributors due a decrease in purchases against YTD projection.	Will be monitored and reviewed.
	Other materials	(41,902)	"Chemicals" is the main contributor. The power station are not generating electricity due to maintenance taking place therefore chemicals order cannot be placed, only when it is generating.	There is a new tender that has been awarded that will assist in placing order.
	Contracted services	(106,788)	"EPWP: Job Creation" is the main contributor. The Many EPWP "Vat Alles" beneficiaries did not renew their contracts of employment with the City of Tshwane and as a result, they were not paid for the months of January, February and March 2017	The expenditure will improve once all beneficiaries renew their contracts of employment with the City of Tshwane.
	Transfers and grants	(186,466)	"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	(379,934)	mainly due to underspending on the Housing Top Structure Grant. The were delays in some of the projects due to stoppage of work and the enrolment of projects with the National Home Builders Registration Council (NHBRC) by the Province.	Thr Province is currently fasttracking the registration process on the NHBRC
	Loss on disposal of PPE	816	"Scrapping of Assets" is the main contributor.	None.
3	Capital Expenditure			
	Vote 1 - City Manager Department	5,246	"Implementation of Tsosoloso Programme" project are ahead of plan.	None at this stage.
	Vote 2 - Economic Development & Spatial Planning Department	(17,269)	"Informal Trade Market (Inner City)" project is the main contributor. Delay in approval of plans and contractor.	Follow up will be done on the appointment of the contractor, once the plans are received.
	Vote 3 - Emergency Management Services Department	2,632	"Renovation & Upgrading of Facilities" project is the main contributor, the service provider completed work sooner than planned.	None at this stage.
	Vote 4 - Environment & Agriculture Management Department	(6,511)	"Upgrading and Extension of Facilities" project is the main contributor. Payments will only be done once the equipment is installed.	Ncorrective measures needed at this stage

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M09 March				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
3	Vote 5 - Group Communication & Marketing Department	–	None	None
	Vote 6 - Group Financial Services Department	(3,684)	"Corporate Capital Movables" is the main contributor. A resolution was taken by the Executive Committee to put a hold on the acquisitions of furniture and equipment pending the move to the Tshwane House.	Ensure that all items that is needed or planned have WBS's created.
	Vote 7 - Group Human Capital Management Department	(1,900)	"Tshwane Leadership and Management Academy" project. The tenders have been cancelled due to non-response of suppliers.	Enforce SCM to allocate dates for tenders to be evaluated.
	Vote 8 - Health Department	(6,555)	"Upgrading of Clinic Dispensaries" project are the main contributor. Contractor is not yet appointed.	Ensure appointment letter is signed and issued.
	Vote 9 - Housing & Human Settlement Department	(43,558)	"Sewerage - Low Cost Housing" is the main contributor. Stoppages on site by local sub-contractors.	Ward councillors resolved and contractors back on site.
	Vote 10 - Metro Police Department	16,089	"Purchasing of Policing Equipment" project 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	(1,500)	"Jojo Tanks - RE-AGA-Tshwane" project is the main contributor. Funds have been transferred during the adjustment budget.	Awaiting WBS creation.
	Vote 12 - Roads & Transport Department	(26,506)	"CBD and Surrounding Areas (BRT) - (Transport Infrastructure)" is the main contributor. There were challenges on key projects on Line 2B of the BRT and Belle Ombre Depot.	The project is regularly monitored to ensure that targets are met.
	Vote 13 - Shared Services Department	(60,601)	"Tshwane Leadership and Management Academy" project is the main contributor. TLMA tenders have been cancelled due to non-response of suppliers.	Enforce SCM to allocate dates for tenders to be evaluated.
	Vote 14 - Utility Services Department	(90,911)	"AMVI Infrastructure (Smart Meter Project)" project is the main contributor. The project is under review.	None at this stage.
	Vote 15 - Other Departments	(3,522)	"Insurance Replacements" project is the main contributor. Procurement of vehicles stolen/written-off is the responsibility of Corporate and Shared Services Department and could not be procured using insurance.	Departmental creators and approvers were linked to insurance projects by the e-procurement developers.
4	Financial Position			
	Current assets	(1,163,464)	A decrease in non current assets against projection with the exception of "Other Debtors" and "Inventory".	
	Non current assets	(3,956,858)	A decrease in non current assets against projection with the exception of "Intangible Assets" and "Other non-current assets".	
	Current liabilities	146,436	A increase in current liabilities against projections except "Trade and other payables".	
	Non current liabilities	(1,738,998)	A decrease in non current liabilities items against projections except "Provisions".	
5	Cash Flow			
	Transfer receipts - capital	(861,672)	Less transfers received and recognised against projection.	
	Contributions & Contributed assets	6,539	No budget projection for the month.	
	Proceeds on disposal of PPE	(154,762)	Smart prepaid meter provision	
	Short term loans	–		
	Borrowing long term/refinancing	(135,087)	Long terms borrowings planned for later part of the financial year.	
	Increase in consumer deposits	(29,914)	An decrease in consumer deposits against projection.	
	Receipt of non-current debtors	(147,861)	An decrease in non-current debtors against projection.	
	Receipt of non-current receivables	58,660	A increase in non-current receivables against projection.	
	Change in non-current investments	18,446	An increase in non-current receivables against projection.	
	Capital assets	(135,484)	Actual lower than projected.	
	Repayment of borrowing	197,335	Linked to repayment of short term loans.	
6	Measureable performance			
7	Municipal Entities			
	Revenue			
	Housing Company Tshwane	(4,712)	Spent less on "Transfers recognised - operational" due as a result of decreasing maintenance costs of buildings under management.	None.
	Sandspruit Works Association	37,456	"Service charges - water revenue" project. Water service charge billed below budget due to lower demand.	None.
	Tshwane Economic Development Agency	(13,331)	"Transfers recognised - operational" - The grant from COT has been received on time as planned.	None.
	Expenditure			
	Housing Company Tshwane	(7,112)	"Employee related costs" is the main contributor. The entity budgeted for the position of the CFO which is placed on hold due to the review process.	None.
	Sandspruit Works Association	18,010	"Debt impairment" - This is mainly attributed to the collection rates which are below the budgeted amount. This resulted in excess debtors impairment above the budgeted amount.	Debt collection strategy has being developed and further credit control process is been undertaken to improve collection rate.
	Tshwane Economic Development Agency	(6,190)	"Other expenditure" is the main contributor. Expenditure less than projected.	None.
	Capital Expenditure			
	Housing Company Tshwane	(25,056)	"Other" is the main contributor. The van was bought for property management department for the purpose of easy access to buildings managed by the entity since employees are no longer allowed to claim for travel expenses.	This has been corrected during the adjustment process.
	Sandspruit Works Association	(4,797)	Expenditure on "Other Buildings" - Certain office furniture needed to be	Spend according to budget.
	Tshwane Economic Development Agency	3,782	"Other Assets" purchased earlier than projected.	None.

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.2%	8.2%	9.8%	9.6%	9.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		78.4%	48.0%	47.7%	85.7%	47.7%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		102.6%	70.3%	82.6%	45.7%	82.6%
Gearing	Long Term Borrowing/ Funds & Reserves		4085.7%	4339.9%	4562.4%	3916.3%	4562.4%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.6%	1.1%	1.0%	0.9%	1.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.1%	0.5%	0.3%	0.3%	0.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		86.1%	95.3%	92.5%	110.7%	95.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14.5%	13.6%	13.2%	16.8%	13.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	20.7%	9.0%	21.0%	19.9%	9.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	29.4%	22.6%	22.2%	25.0%	22.6%
Employee costs	Employee costs/Total Revenue - capital revenue		29.1%	25.2%	27.0%	26.4%	27.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.6%	4.9%	4.4%	0.5%	4.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.0%	7.7%	9.4%	8.3%	9.4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		13.4	14.8	11.3	14.4	11.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		10.1%	8.9%	84.3%	10.8%	9.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.04	0.13	0.10	1.00	0.10

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

City of Swire - Supporting Table 603 Monthly Budget Statement - aged debtors - may march													
Description	NT Code	Budget Year 2016/17								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	399,059	43,856	68,216	47,262	50,697	31,068	317,680	1,017,962	1,975,799	1,464,668	55,669	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	295,653	13,129	22,041	16,395	15,864	22,081	113,166	486,820	985,149	654,326	122,212	-
Receivables from Non-exchange Transactions - Property Rates	1400	464,454	61,260	80,551	47,517	44,399	48,347	264,261	1,125,981	2,136,770	1,530,505	70,798	-
Receivables from Exchange Transactions - Waste Water Management	1500	71,337	5,988	9,437	7,129	7,314	6,929	36,214	149,910	294,258	207,496	10,344	-
Receivables from Exchange Transactions - Waste Management	1600	108,609	14,765	17,121	13,667	13,984	13,164	73,750	298,576	553,636	413,140	7,995	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	10,192	1,689	1,168	770	1,091	188,328	211	39,764	243,213	230,164	-	-
Interest on Arrear Debtor Accounts	1810	131,390	40,919	47,993	40,012	41,180	41,577	204,259	989,398	1,536,728	1,316,426	28,074	-
Other	1900	68,004	(4,859)	26,753	8,709	13,478	21,347	132,745	568,088	834,264	744,366	24,227	-
Total By Income Source	2000	1,548,698	176,745	273,282	181,462	188,006	372,840	1,142,286	4,676,498	8,559,816	6,561,091	319,319	-
2015/16 - totals only		1,261,895	124,181	201,543	173,457	129,918	362,598	994,889	3,875,909	7,124,389	292,171	292,171	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	51,674	(992)	13,255	4,667	4,146	3,784	2,530	(7,832)	71,231	7,294	-	-
Commercial	2300	520,566	44,203	80,330	47,324	34,630	139,941	235,419	1,092,254	2,194,668	1,549,568	-	-
Households	2400	901,419	113,098	148,579	116,303	121,890	128,790	726,953	2,996,034	5,253,067	4,089,970	5,867	-
Other	2500	75,039	20,436	31,118	13,167	27,341	100,325	177,383	596,042	1,040,850	914,258	313,452	-
Total By Customer Group	2600	1,548,698	176,745	273,282	181,462	188,006	372,840	1,142,286	4,676,498	8,559,816	6,561,091	319,319	-

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	569,047								569,047	557,095
Bulk Water	0200	164,575								164,575	166,793
PAYE deductions	0300	102,740								102,740	82,568
VAT (output less input)	0400	(50,389)								(50,389)	(72,807)
Pensions / Retirement deductions	0500	103,436								103,436	98,120
Loan repayments	0600	430,919								430,919	83,989
Trade Creditors	0700	879,925								879,925	428,247
Auditor General	0800	1,248								1,248	1,675
Other	0900	1,108,180								1,108,180	2,124,280
Total By Customer Type	1000	3,309,681	-	-	-	-	-	-	-	3,309,681	3,469,961

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	0.0%	715	–	715
Sanlam	26	14y	Insurance polic	07.12.2015	–	3.0%	–	–	–
Sanlam	27	14y	Insurance polic	01.01.2016	–	3.0%	–	–	–
Capital Allianze	28	8y	Insurance polic	On selling date	1	2.0%	622	(623)	0
Capital Allianze	29	9y	Insurance polic	On selling date	5	3.0%	1,969	(1,974)	–
ABSA	32	On Call	Money Market	On call	166	6.5%	30,017	–	30,183
ABSA	33	On Call	Money Market	On call	58	6.5%	10,519	–	10,577
ABSA	34	On Call	Money Market	On call	43	6.5%	7,879	–	7,922
ABSA	35	On Call	Money Market	On call	1	6.5%	174	–	174
Investec Bank	37	On Call	Money Market	On call	146	6.5%	26,361	–	26,506
Investec Bank	38	On Call	Money Market	On call	47	6.5%	8,426	–	8,472
Investec Bank	39	On Call	Money Market	On call	6	6.5%	1,129	–	1,135
Standard Bank	40	On Call	Money Market	On call	543	6.7%	95,355	–	95,898
Standard Bank	41	On Call	Money Market	On call	17	6.7%	2,960	–	2,977
Investec Bank	108	On Call	Money Market	On call	178	6.9%	30,517	–	30,694
RMB	237	On Call	Money Market	31.10.2011	–	0.0%	–	–	–
STANLIB	106	On Call	Money Market	On call	–	0.4%	235	7	242
ABSA	338	On Call	Short Term	On call	–	0.0%	–	230,019	230,019
Nedbank	341	On Call	Short Term	On call	–	0.0%	–	225,000	225,000
Standard Bank	340	On Call	Short Term	On call	–	5.8%	209,761	128,139	337,900
ABSA	243	On Call	Short Term	On call	–	0.0%	–	–	–
Nedbank	244	On Call	Short Term	On call	–	0.0%	–	–	–
ABSA	245	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank		On Call	Sinking Fund	On call	–	0.0%	950,000	–	950,000
Nedbank	247	On Call	Short Term	On call	–	0.0%	–	–	–
ABSA	248	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank	260	On Call	Short Term	On call	407	6.9%	69,906	–	70,313
Municipality sub-total					0		390,958	580,567	2,028,729
<u>Entities</u>									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				0		390,958	580,567	2,028,729

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		3,299,090	3,646,903	3,610,649	1,011,324	2,664,405	2,664,405	–		3,610,649
EPWP Incentive		31,143	50,247	50,247	15,074	50,247	50,247	–		50,247
Finance Management		4,175	2,875	2,875	–	2,875	2,875	–		2,875
Fuel Levy		1,395,849	1,440,100	1,440,100	480,034	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	466,210	1,398,628	1,398,628	–		1,864,838
Municipal Human Settlement Capacity Grant		12,831	–	–	–	–	–	–		–
Public Transport Network Operations Grant		161,000	200,011	200,011	50,006	200,011	200,011	–		200,011
Urban Settlement Development Grant		–	46,180	46,180	–	46,180	46,180	–		46,180
Provincial Government:		207,969	329,573	329,573	13,298	329,573	329,573	–		329,573
Emergency Medical Services		59,687	62,850	62,850	–	62,850	62,850	–		62,850
HIV and Aids Grant		11,948	12,649	12,649	–	12,649	12,649	–		12,649
HSDG (Top Structure)		86,656	203,033	203,033	–	203,033	203,033	–		203,033
Primary Health Care		42,085	44,325	44,325	13,298	44,325	44,325	–		44,325
Research & Technology Development Services		893	–	–	–	–	–	–		–
Sport & Recreation: Community Libraries		6,700	6,716	6,716	–	6,716	6,716	–		6,716
Other grant providers:		359,222	263,847	267,587	–	214,219	160,114	54,106	33.8%	267,587
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
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 Boshia Grant- Research and Development		–	–	3,900	–	3,900	3,900	–		3,900
Total Operating Transfers and Grants	5	3,866,281	4,240,323	4,207,810	1,024,622	3,208,198	3,154,092	54,106	1.7%	4,207,810
Capital Transfers and Grants										
National Government:		2,377,911	2,331,654	2,367,908	229,717	2,367,908	2,367,908	–		2,367,908
Energy Efficiency & Demand Side Management		7,000	–	–	–	–	–	–		–
Integrated City Development Grant		–	–	36,254	–	36,254	36,254	–		36,254
Integrated National Electricity Programme		37,000	40,000	40,000	7,521	40,000	40,000	–		40,000
Neighbourhood Development Partnership		62,619	48,500	48,500	34,700	48,500	48,500	–		48,500
Public Transport Network Operations Grant		770,609	750,000	750,000	187,496	750,000	750,000	–		750,000
Urban Settlement Development Grant		1,500,683	1,493,154	1,493,154	–	1,493,154	1,493,154	–		1,493,154
Provincial Government:		40,551	26,284	47,284	20,865	42,890	47,284	(4,393)	-9.3%	47,284
Social Infrastructure Grant		33,000	21,000	41,000	20,865	36,607	41,000	(4,393)	-10.7%	41,000
Sport and Recreation: Community Libraries		7,551	5,284	6,284	–	6,284	6,284	–		6,284
Other grant providers:		1,395	200	200	–	–	–	–		200
Smart Connect Grant		1,395	200	200	–	–	–	–		200
Total Capital Transfers and Grants	5	2,419,857	2,358,138	2,415,392	250,582	2,410,798	2,415,192	(4,393)	-0.2%	2,415,392
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	6,286,138	6,598,461	6,623,201	1,275,204	5,618,996	5,569,284	49,712	0.9%	6,623,201

(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 - M09 March

Tsh City of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 March										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		3,302,751	3,646,903	3,614,648	986,304	3,577,786	3,542,265	35,521	1.0%	3,614,648
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	480,034	1,440,100	1,440,100	-		1,440,100
Integrated City Development Grant		16,532	42,652	6,398	-	5,799	5,999	(200)	-3.3%	6,398
Local Government Equitable Share		1,654,389	1,864,838	1,864,838	466,210	1,864,838	1,864,838	0	0.0%	1,864,838
Municipal Disaster Recovery Grant		12,438	-	-	-	-	-	-		-
Municipal Human Settlement Capacity Grant		28,215	-	-	-	-	-	-		-
Public Transport Network Operations Grant		160,259	200,011	204,010	24,986	167,747	145,880	21,866	15.0%	204,010
Urban Settlement Development Grant		-	46,180	46,180	-	46,180	32,326	13,854	42.9%	46,180
Provincial Government:		192,289	329,573	342,399	14,759	159,070	243,624	(78,519)	-32.2%	342,399
Emergency Medical Services		59,687	62,850	62,850	-	62,850	62,850	-		62,850
Gautrans		-	-	12,071	-	-	6,036	-		12,071
HIV and Aids Grant		11,948	12,649	12,649	1,142	12,649	10,620	2,029	19.1%	12,649
HSDG (Top Structure)		73,772	203,033	203,285	320	36,125	115,572	(79,447)	-68.7%	203,285
Primary Health Care		42,085	44,325	44,325	13,298	44,325	44,325	-		44,325
Research & Tecnology Development Services		369	-	75	-	-	37	(37)	-100.0%	75
Sport & Recreation: Community Libraries		4,429	6,716	7,145	-	3,120	4,185	(1,064)	-25.4%	7,145
Other grant providers:		358,135	263,847	267,587	39,824	249,057	171,867	77,190	44.9%	267,587
Broadband/Wifi DTPS		7,763	-	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	3,900	3,900	1,950	1,950	100.0%	3,900
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		3,853,175	4,240,323	4,224,635	1,040,887	3,985,912	3,957,756	34,192	0.9%	4,224,635
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		2,405,477	2,331,654	2,367,908	121,703	1,308,630	1,441,350	(132,719)	-9.2%	2,367,908
Finance Management		157	-	-	-	-	-	-		-
Integrated City Development Grant		-	-	36,254	-	-	-	-		36,254
Integrated National Electricity Programme		36,801	40,000	40,000	1,331	26,575	25,490	1,085	4.3%	40,000
Neighbourhood Development Partnership		62,619	48,500	48,500	-	33,841	28,595	5,246	18.3%	48,500
Public Transport Network Operations Grant		768,351	750,000	750,000	50,754	300,547	348,679	(48,132)	-13.8%	750,000
Urban Settlement Development Grant		1,537,550	1,493,154	1,493,154	69,618	947,667	1,036,366	(88,699)	-8.6%	1,493,154
Provincial Government:		39,273	38,355	47,978	18,224	42,089	26,497	15,593	58.8%	47,978
Gautrans		-	12,071	-	-	-	-	-		-
Social Infrastructure Grant		33,000	21,000	41,000	18,224	39,077	22,976	16,101	70.1%	41,000
Sport and Recreation: Community Libraries		6,273	5,284	6,978	-	3,012	3,520	(508)	-14.4%	6,978
Other grant providers:		1,773	200	200	200	200	200	-		200
Housing Delft Grant		-	-	-	-	-	-	-		-
LG SETA Discretionary Grant		-	-	-	-	-	-	-		-
Smart Connect Grant		1,773	200	200	200	200	200	-		200
Total capital expenditure of Transfers and Grants		2,446,524	2,370,209	2,416,086	140,128	1,350,920	1,468,046	(117,127)	-8.0%	2,416,086
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		6,299,699	6,610,532	6,640,721	1,181,015	5,336,832	5,425,802	(82,935)	-1.5%	6,640,721

(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 - M09 March

Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		3,999	3,999	3,999	–	
Public Transport Network Operations Grant		3,999	3,999	3,999	–	
Provincial Government:		12,826	626	626	12,200	95.1%
HSDG (Top Structure)		252	252	252	–	
Research & Tecnology Development Services		75	–		75	100.0%
Sport & Recreation: Community Libraries		428	374	374	54	12.6%
Gautrans		12,071	–		12,071	100.0%
Other grant providers:		1,087	–	–	1,087	100.0%
Broadband/Wifi DTPS		1,087			1,087	100.0%
Total operating expenditure of Approved Roll-overs		17,912	4,625	4,625	13,287	74.2%
Provincial Government:		695	538	538	157	22.6%
Sport and Recreation: Community Libraries		695	538	538	157	22.6%
Total capital expenditure of Approved Roll-overs		695	538	538	157	22.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		18,607	5,163	5,163	13,444	72.3%

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		109,968	117,967	118,967	9,389	83,452	87,236	(3,783)	-4%	118,967
Other benefits and allowances		2,475	2,500	2,500	–	761	1,605	(844)	-53%	2,500
Sub Total - Councillors		112,443	120,467	121,467	9,389	84,213	88,840	(4,627)	-5%	121,467
% increase	4		7.1%	0.8%						0.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		53,595	59,748	56,225	3,738	31,311	42,169	(10,858)	-26%	56,225
Cellphone Allowance		601	732	692	26	327	519	(192)	-37%	692
Sub Total - Senior Managers of Municipality		54,196	60,480	56,917	3,764	31,638	42,688	(11,050)	-26%	56,917
% increase	4		11.6%	-5.9%						-5.9%
Other Municipal Staff										
Basic Salaries and Wages		4,501,526	4,894,527	4,926,197	409,183	3,711,090	3,712,291	(1,201)	0%	4,926,197
Pension and UIF Contributions		1,239,963	1,171,204	1,348,620	92,049	833,782	963,777	(129,995)	-13%	1,348,620
Medical Aid Contributions		415,154	417,710	444,610	39,528	340,989	337,247	3,741	1%	444,610
Overtime		371,580	212,189	307,190	26,072	286,694	232,449	54,245	23%	307,190
Performance Bonus		313	419	19,537	39	211	312	(100)	-32%	19,537
Motor Vehicle Allowance		303,286	334,721	39,969	25,121	228,780	233,260	(4,480)	-2%	39,969
Cellphone Allowance		17,782	22,946	247,262	1,465	12,308	13,252	(945)	-7%	247,262
Housing Allowances		35,179	26,129	426	3,199	29,526	30,379	(853)	-3%	426
Other benefits and allowances		317,097	342,493	332,128	30,197	270,537	263,014	7,523	3%	332,128
Post-retirement benefit obligations		–	203,073	195,073	–	–	97,536	(97,536)	-100%	195,073
Sub Total - Other Municipal Staff		7,201,879	7,625,411	7,861,011	626,854	5,713,917	5,883,518	(169,601)	-3%	7,861,011
% increase	4		5.9%	3.1%						3.1%
Total Parent Municipality		7,368,518	7,806,358	8,039,394	640,006	5,829,768	6,015,046	(185,278)	-3%	8,039,394
			5.9%	3.0%						3.0%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Board Fees		4,579	5,368	4,362	11	2,380	3,237	(857)	-26%	4,362
Sub Total - Board Members of Entities	2	4,579	5,368	4,362	11	2,380	3,237	(857)	-26%	4,362
% increase	4		17.2%	-18.7%						-18.7%
Senior Managers of Entities										
Basic Salaries and Wages		16,945	27,353	20,647	1,935	20,519	11,404	9,115	80%	20,647
Pension and UIF Contributions		1,132	1,934	1,512	92	917	1,147	(230)	-20%	1,512
Medical Aid Contributions		631	1,233	1,015	75	651	767	(117)	-15%	1,015
Performance Bonus		437	643	480	–	–	365	(365)	-100%	480
Motor Vehicle Allowance		1,943	3,713	2,991	155	1,646	2,266	(619)	-27%	2,991
Cellphone Allowance		407	214	163	27	246	124	122	98%	163
Housing Allowances		208	360	293	18	179	223	(45)	-20%	293
Other benefits and allowances		–	601	601	14	192	453	(260)	-57%	601
Sub Total - Senior Managers of Entities		21,703	36,052	27,702	2,316	24,350	16,749	7,601	45%	27,702
% increase	4		66.1%	-23.2%						-23.2%
Other Staff of Entities										
Basic Salaries and Wages		76,796	82,127	70,523	5,354	52,313	49,282	3,031	6%	70,523
Pension and UIF Contributions		12,875	13,760	10,964	950	8,868	8,333	536	6%	10,964
Medical Aid Contributions		10,137	10,714	8,906	791	7,118	6,767	351	5%	8,906
Overtime		2,414	2,484	2,309	155	1,901	1,760	141	8%	2,309
Performance Bonus		4,486	4,875	3,817	–	188	2,908	(2,720)	-94%	3,817
Motor Vehicle Allowance		6,436	6,606	5,013	489	4,659	3,819	840	22%	5,013
Cellphone Allowance		423	426	316	38	355	240	115	48%	316
Housing Allowances		3,342	3,527	2,667	283	2,589	2,032	556	27%	2,667
Other benefits and allowances		1,508	2,385	2,278	217	1,740	1,729	10	1%	2,278
Sub Total - Other Staff of Entities		118,417	126,903	106,793	8,277	79,731	76,871	2,861	4%	106,793
% increase	4		7.2%	-15.8%						-15.8%
Total Municipal Entities		144,699	168,323	138,857	10,604	106,462	96,857	9,604	10%	138,857
TOTAL SALARY, ALLOWANCES & BENEFITS		7,513,217	7,974,681	8,178,251	650,610	5,936,229	6,111,903	(175,674)	-3%	8,178,251
% increase	4		6.1%	2.6%						2.6%
TOTAL MANAGERS AND STAFF		7,396,195	7,848,847	8,052,423	641,210	5,849,636	6,019,825	(170,189)	-3%	8,052,423

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

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2016/17			2016/17 Medium Term Revenue & Expenditure Framework		
		March Budget	March Actual	March Variance	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	1						
Cash Receipts By Source							
Property rates		492,803	544,775	51,972	5,648,759	6,032,645	6,516,106
Property rates - penalties & collection charges		–	–	–	–	–	–
Service charges - electricity revenue		674,535	920,873	246,339	10,419,229	11,343,108	12,230,562
Service charges - water revenue		291,351	340,662	49,311	3,421,287	3,848,434	4,281,001
Service charges - sanitation revenue		64,676	82,660	17,983	815,059	916,098	1,018,527
Service charges - refuse		92,332	120,362	28,030	1,176,375	1,281,365	1,383,011
Service charges - other		20,177	–	(20,177)	271,560	288,397	305,412
Rental of facilities and equipment		14,152	11,257	(2,896)	140,772	158,445	176,231
Interest earned - external investments		711	10,917	10,207	44,417	47,020	41,874
Interest earned - outstanding debtors		–	54,760	54,760	214,151	225,494	237,440
Fines		24,666	110,128	85,461	303,348	318,507	334,951
Licences and permits		4,802	3,812	(990)	50,895	54,483	58,152
Agency services		–	–	–	–	10,957	12,452
Transfer receipts - operating		1,059,203	1,024,622	(34,581)	4,220,131	4,298,403	4,642,282
Other revenue		102,554	62,805	(39,750)	996,997	1,109,129	1,198,311
Cash Receipts by Source		2,841,964	3,287,633	445,669	27,722,981	29,932,485	32,436,312
Other Cash Flows by Source							
Transfer receipts - capital		1,112,254	250,582	(861,672)	2,416,086	2,490,956	2,576,832
Contributions & Contributed assets		–	6,539	6,539	–	–	–
Proceeds on disposal of PPE		158,333	3,572	(154,762)	–	–	–
Short term loans		–	–	–	–	–	–
Borrowing long term/refinancing		135,087	–	(135,087)	1,000,000	1,000,000	1,000,000
Increase in consumer deposits		30,802	889	(29,914)	369,562	7,869	8,023
Receipt of non-current debtors		(2,316)	(150,177)	(147,861)	(27,790)	(29,867)	(29,545)
Receipt of non-current receivables		891	59,551	58,660	10,690	(18,132)	(18,633)
Change in non-current investments		(26,095)	(7,649)	18,446	(313,142)	(17,074)	115,342
Total Cash Receipts by Source		4,250,921	3,450,939	(799,982)	31,178,388	33,366,238	36,088,330
Cash Payments by Type							
Employee related costs		648,056	639,712	(8,343)	7,691,843	8,153,474	8,648,826
Remuneration of councillors		11,200	9,400	(1,801)	126,413	133,117	141,221
Interest paid		121,791	113,688	(8,104)	1,284,416	1,309,582	1,339,511
Bulk purchases - Electricity		637,547	497,189	(140,358)	7,439,622	8,076,314	8,685,914
Bulk purchases - Water & Sewer		201,893	(14,427)	(216,320)	2,314,188	2,779,456	3,049,032
Other materials		25,679	17,435	(8,244)	269,800	296,281	315,224
Contracted services		190,417	248,859	58,442	2,606,401	2,950,623	3,231,774
Grants and subsidies paid - other		79,750	12,042	(67,708)	282,780	284,074	290,591
General expenses		373,846	841,540	467,694	3,527,531	3,346,613	3,642,910
Cash Payments by Type		2,290,180	2,365,437	75,257	25,542,994	27,329,535	29,345,001
Other Cash Flows/Payments by Type							
Capital assets		359,580	224,096	(135,484)	3,446,948	3,633,577	3,910,877
Repayment of borrowing		51,747	249,081	197,335	620,959	735,443	864,726
Other Cash Flows/Payments		30,154	–	(30,154)	361,843	–	–
Total Cash Payments by Type		2,731,660	2,838,615	106,955	29,972,746	31,698,555	34,120,604
NET INCREASE/(DECREASE) IN CASH HELD		1,519,260	612,324	(906,936)	1,205,642	1,667,682	1,967,726
Cash/cash equivalents at the month/year beginning:		3,027,304	1,546,254		1,178,005	2,383,648	4,051,330
Cash/cash equivalents at the month/year end:		4,546,564	2,158,578	(906,936)	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) - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Revenue By Source</u>										
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		3,226,514	3,815,498	3,386,080	256,210	1,995,771	2,093,046	(97,275)	-5%	3,386,080
Service charges - sanitation revenue		760,693	894,777	794,771	61,284	513,895	521,557	(7,662)	-1%	794,771
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		131,388	127,397	136,157	14,305	81,761	84,611	(2,850)	-3%	136,157
Interest earned - external investments		56,000	41,895	43,895	11,389	63,153	41,248	21,905	53%	43,895
Interest earned - outstanding debtors		361,055	187,512	394,916	44,913	339,636	296,622	43,014	15%	394,916
Fines		313,549	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	31,686	(1,865)	-6%	50,895
Transfers recognised - operational		3,516,826	3,976,476	3,944,122	12,447	2,734,384	2,753,862	(19,478)	-1%	3,944,122
Other revenue		1,027,750	1,736,142	955,913	73,425	533,796	587,427	(53,630)	-9%	965,913
Gains on disposal of PPE		165,268	-	950,000	-	-	316,667	(316,667)	-100%	950,000
Total Revenue (excluding capital transfers and contributions)		25,692,749	29,578,240	29,204,536	1,799,350	18,384,810	19,421,618	(1,036,808)	-5%	29,204,536
<u>Expenditure By Type</u>										
Employee related costs		7,340,108	7,459,140	7,897,699	646,122	5,103,794	5,216,787	(112,993)	-2%	7,897,699
Remuneration of councillors		112,443	120,467	121,467	9,447	74,824	77,965	(3,141)	-4%	121,467
Debt impairment		1,126,463	849,492	1,007,969	70,791	566,328	619,153	(52,826)	-9%	1,007,969
Depreciation & asset impairment		1,431,703	1,254,567	1,507,421	121,440	906,280	944,971	(38,691)	-4%	1,507,421
Finance charges		1,136,967	1,057,638	1,284,077	11,472	621,188	797,345	(176,156)	-22%	1,284,077
Bulk purchases		8,808,849	9,748,736	9,545,936	678,842	5,903,316	6,398,115	(494,800)	-8%	9,545,936
Other materials		227,064	272,961	258,820	24,403	132,565	164,483	(31,918)	-19%	258,820
Contracted services		3,180,721	2,673,690	2,664,855	200,628	1,694,980	1,817,845	(122,865)	-7%	2,664,855
Transfers and grants		370,325	288,055	282,780	3,209	(157,407)	(39,459)	(117,948)	299%	282,780
Other expenditure		3,994,662	3,922,825	3,502,972	227,796	1,707,615	2,028,712	(321,097)	-16%	3,502,972
Loss on disposal of PPE		104,715	1	1	4,548	7,438	3,006	4,431	147%	1
Total Expenditure		27,834,020	27,647,570	28,073,996	1,998,699	16,560,921	18,028,924	(1,468,004)	-8%	28,073,996
<u>Surplus/(Deficit)</u>		(2,141,271)	1,930,670	1,130,540	(199,349)	1,823,889	1,392,693	431,196	31%	1,130,540
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
Surplus/(Deficit) after capital transfers & contributions		310,939	4,300,879	3,546,626	8,810	3,007,991	2,659,287	348,703	13%	3,546,626
Surplus/(Deficit) after taxation		310,939	4,300,879	3,546,626	8,810	3,007,991	2,659,287	348,703	13%	3,546,626

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M09 March

Tsh City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - Summary Of Municipal Entities - W05 March										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Municipal Entity</u>										
Housing Company Tshwane		23,989	45,863	36,867	688	21,182	25,894	(4,712)	-18%	36,867
Sandspruit Works Association		486,305	521,135	487,884	63,201	406,026	368,569	37,456	10%	487,884
Tshwane Economic Development Agency		60,523	64,631	60,261	106	47,392	60,723	(13,331)	-22%	60,261
Total Operating Revenue	1	570,817	631,629	585,012	63,996	474,600	455,187	19,413	4%	585,012
<u>Expenditure By Municipal Entity</u>										
Housing Company Tshwane		25,685	49,114	27,695	(2,362)	12,934	20,047	(7,112)	-35%	27,695
Sandspruit Works Association		486,305	521,135	487,884	43,330	385,434	367,424	18,010	5%	487,884
Tshwane Economic Development Agency		60,864	64,131	62,261	3,467	36,520	42,710	(6,190)	-14%	62,261
Total Operating Expenditure	2	572,854	634,380	577,839	44,434	434,888	430,180	4,708	1%	577,839
Surplus/ (Deficit) for the yr/period		(2,037)	(2,751)	7,173	19,562	39,713	25,007	24,121	96%	7,173
<u>Capital Expenditure By Municipal Entity</u>										
Housing Company Tshwane		14,869	41,304	75,748	4,246	346	25,402	(25,056)	-99%	75,748
Sandspruit Works Association		1,253	7,300	4,730	-	53	4,849	(4,797)	-99%	4,730
Tshwane Economic Development Agency		470	5,923	3,918	-	1,793	(1,989)	3,782	-190%	3,918
Total Capital Expenditure	3	16,593	54,528	84,396	4,246	2,192	28,262	(26,071)	-92%	84,396

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M09 March

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

(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 - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		1,680,103	2,655,486	2,627,130	84,898	696,540	1,045,667	349,127	33.4%	2,627,130
Infrastructure - Road transport		1,347,676	1,155,536	1,206,067	66,294	582,168	609,871	27,703	4.5%	1,206,067
Roads, Pavements & Bridges		901,901	769,450	908,391	62,966	374,035	408,985	34,950	8.5%	908,391
Storm water		445,776	386,086	297,676	3,328	208,133	200,886	(7,247)	-3.6%	297,676
Infrastructure - Electricity		100,016	1,126,000	1,116,600	7,025	57,410	329,317	271,907	82.6%	1,116,600
Generation		99,069	176,000	165,100	7,025	57,410	90,817	33,407	36.8%	165,100
Transmission & Reticulation		948	950,000	951,500	–	–	238,500	238,500	100.0%	951,500
Infrastructure - Water		39,032	68,000	47,800	3,554	15,543	26,455	10,913	41.3%	47,800
Dams & Reservoirs		39,032	66,000	43,800	3,554	15,543	23,955	8,413	35.1%	43,800
Reticulation		–	2,000	4,000	–	–	2,500	2,500	100.0%	4,000
Infrastructure - Other		193,378	305,950	256,663	8,025	41,419	80,024	38,604	48.2%	256,663
Waste Management		4,998	–	5,000	–	3,675	4,338	662	15.3%	5,000
Transportation		2,598	16,500	14,500	874	3,908	2,288	(1,620)	-70.8%	14,500
Other		185,782	289,450	237,163	7,151	33,836	73,398	39,562	53.9%	237,163
Community		172,432	195,400	193,386	24,957	98,676	85,920	(12,756)	-14.8%	193,386
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		38,946	103,000	73,786	3,612	30,802	36,265	5,463	15.1%	73,786
Libraries		8,954	10,000	13,400	–	5,363	8,396	3,033	36.1%	13,400
Recreational facilities		9,844	–	650	–	–	650	650	100.0%	650
Security and policing		8,852	30,000	30,000	2,495	16,089	–	(16,089)	–	30,000
Clinics		83,526	50,900	70,900	18,224	45,450	38,137	(7,313)	-19.2%	70,900
Cemeteries		22,310	1,500	1,650	626	973	972	(1)	-0.1%	1,650
Other		–	–	3,000	–	–	1,500	1,500	100.0%	3,000
Investment properties		8,937	64,259	64,259	4,919	33,806	49,868	16,062	32.2%	64,259
Housing development		–	10,259	10,259	–	8,999	10,259	1,260	12.3%	10,259
Other		8,937	54,000	54,000	4,919	24,807	39,609	14,802	37.4%	54,000
Other assets		24,500	15,784	30,978	576	3,418	7,716	4,297	55.7%	30,978
Furniture and other office equipment		16,472	10,284	25,478	576	3,418	6,385	2,966	46.5%	25,478
Markets		5,344	5,500	5,500	–	–	1,331	1,331	100.0%	5,500
Other		2,684	–	–	–	–	–	–	–	–
Intangibles		129,907	50,200	38,487	200	19,895	15,770	(4,125)	-26.2%	38,487
Computers - software & programming		129,907	50,200	38,487	200	19,895	15,770	(4,125)	-26.2%	38,487
Total Capital Expenditure on new assets	1	2,015,879	2,981,128	2,954,240	115,550	852,335	1,204,941	352,606	29.3%	2,954,240

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		894,869	743,735	833,987	54,716	367,980	418,884	50,904	12.2%	833,987
Infrastructure - Road transport		63,502	15,473	9,125	–	1,088	1,100	12	1.1%	9,125
Roads, Pavements & Bridges		62,519	12,071	2,500	–	–	–	–		2,500
Storm water		984	3,402	6,625	–	1,088	1,100	12	1.1%	6,625
Infrastructure - Electricity		330,968	302,665	342,065	21,528	173,568	169,952	(3,617)	-2.1%	342,065
Generation		220,540	241,665	210,665	16,493	139,610	115,806	(23,803)	-20.6%	210,665
Transmission & Reticulation		42,835	61,000	71,400	2,245	24,509	29,645	5,136	17.3%	71,400
Street Lighting		67,593	–	60,000	2,790	9,449	24,500	15,051	61.4%	60,000
Infrastructure - Water		402,166	255,500	409,091	31,633	172,710	218,923	46,213	21.1%	409,091
Reticulation		402,166	255,500	409,091	31,633	172,710	218,923	46,213	21.1%	409,091
Infrastructure - Sanitation		51,202	60,000	11,609	556	8,976	7,309	(1,667)	-22.8%	11,609
Reticulation		46,785	55,000	6,609	556	8,976	6,309	(2,667)	-42.3%	6,609
Sewerage purification		4,417	5,000	5,000	–	–	1,000	1,000	100.0%	5,000
Infrastructure - Other		47,032	110,097	62,097	999	11,638	21,601	9,962	46.1%	62,097
Waste Management		11,996	21,000	16,000	–	4,817	5,655	839	14.8%	16,000
Transportation		35,036	59,097	36,097	999	6,822	5,946	(876)	-14.7%	36,097
Other		–	30,000	10,000	–	–	10,000	10,000	100.0%	10,000
Community		108,646	55,500	56,514	1,638	39,082	34,709	(4,372)	-12.6%	56,514
Parks & gardens		34,499	–	–	–	–	–	–		–
Fire, safety & emergency		1,940	5,000	5,000	1,638	4,409	3,982	(426)	-10.7%	5,000
Clinics		2,699	–	–	–	–	–	–		–
Museums & Art Galleries		–	–	1,814	–	–	500	500	100.0%	1,814
Cemeteries		6,890	2,000	1,200	–	832	1,632	800	49.0%	1,200
Other		62,619	48,500	48,500	–	33,841	28,595	(5,246)	-18.3%	48,500
Investment properties		834,290	534,845	534,845	44,637	406,685	451,450	44,765	9.9%	534,845
Housing development		829,300	527,445	527,445	44,637	406,685	448,983	42,298	9.4%	527,445
Other		4,990	7,400	7,400	–	–	2,467	2,467	100.0%	7,400
Other assets		114,910	150,000	145,000	7,556	50,282	84,293	34,010	40.3%	145,000
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	11,930	9,698	81.3%	20,000
Furniture and other office equipment		16,588	10,000	10,000	115	115	2,500	2,385	95.4%	10,000
Other Buildings		28,217	61,500	61,500	3,711	21,539	31,663	10,124	32.0%	61,500
Other		34,778	55,500	50,500	3,730	26,397	37,300	10,903	29.2%	50,500
Total Capital Expenditure on renewal of existing assets	1	1,952,715	1,484,080	1,570,346	108,546	864,029	989,336	125,306	12.7%	1,570,346

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

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		755,547	777,813	737,676	66,081	450,221	516,889	66,668	12.9%	737,676
Infrastructure - Road transport		125,595	131,316	101,183	18,662	46,771	3,343	(43,428)	-1299.0%	101,183
Roads, Pavements & Bridges		107,606	113,036	82,504	16,026	37,644	(4,874)	(42,518)	872.3%	82,504
Storm water		17,989	18,280	18,680	2,637	9,127	8,217	(910)	-11.1%	18,680
Infrastructure - Electricity		408,793	365,514	361,514	25,115	208,364	277,644	69,280	25.0%	361,514
Generation		71,316	70,799	70,799	2,217	20,524	41,302	20,779	50.3%	70,799
Transmission & Reticulation		273,633	237,433	232,833	18,227	150,537	188,758	38,221	20.2%	232,833
Street Lighting		63,844	57,282	57,882	4,670	37,303	47,583	10,280	21.6%	57,882
Infrastructure - Water		138,596	207,798	201,255	14,696	147,356	169,998	22,643	13.3%	201,255
Dams & Reservoirs		8,053	8,380	8,380	710	6,633	8,128	1,495	18.4%	8,380
Water purification		12,464	10,669	11,027	988	5,476	8,096	2,620	32.4%	11,027
Reticulation		118,080	188,749	181,849	12,999	135,247	153,774	18,528	12.0%	181,849
Infrastructure - Sanitation		64,158	55,141	55,570	6,974	39,785	52,602	12,817	24.4%	55,570
Reticulation		22,033	18,490	18,918	2,539	12,194	16,265	4,070	25.0%	18,918
Sewerage purification		42,125	36,652	36,652	4,435	27,591	36,338	8,747	24.1%	36,652
Infrastructure - Other		18,404	18,044	18,154	633	7,945	13,302	5,356	40.3%	18,154
Waste Management		18,404	18,044	18,154	633	7,945	13,302	5,356	40.3%	18,154
Community		236,988	188,375	125,811	9,207	60,730	78,737	18,007	22.9%	125,811
Parks & gardens		29,396	33,412	30,636	1,183	12,500	21,007	8,507	40.5%	30,636
Sportsfields & stadia		26	198	220	209	209	-	(209)		220
Recreational facilities		12,629	16,342	14,787	1,161	6,847	11,768	4,921	41.8%	14,787
Fire, safety & emergency		25,723	23,538	23,645	2,478	14,843	16,614	1,771	10.7%	23,645
Security and policing		33,750	33,466	32,992	2,533	12,134	10,566	(1,568)	-14.8%	32,992
Buses		5,562	5,077	5,102	233	1,480	3,071	1,591	51.8%	5,102
Cemeteries		5,882	4,975	4,975	872	2,368	2,798	430	15.4%	4,975
Other		124,021	71,367	13,455	536	10,348	12,913	2,565	19.9%	13,455
Other assets		356,360	438,919	379,701	39,881	174,071	236,816	62,745	26.5%	379,701
General vehicles		108,127	157,644	123,877	19,537	77,335	87,676	10,341	11.8%	123,877
Plant & equipment		36,103	44,647	32,084	1,515	11,444	22,985	11,541	50.2%	32,084
Computers - hardware/equipment		2,799	3,529	3,544	12	(67)	2,181	2,248	103.1%	3,544
Furniture and other office equipment		15,382	17,509	17,971	856	3,930	10,345	6,415	62.0%	17,971
Civic Land and Buildings		1,032	1,488	1,248	55	131	1,142	1,011	88.5%	1,248
Other Buildings		119,050	125,968	104,614	9,020	43,702	50,123	6,421	12.8%	104,614
Other Land		68,284	82,235	80,894	7,691	33,887	54,298	20,411	37.6%	80,894
Other		5,583	5,899	15,468	1,195	3,710	8,066	4,356	54.0%	15,468
Intangibles		79,643	72,141	73,263	4,777	51,358	54,585	3,227	5.9%	73,263
Computers - software & programming		79,643	72,141	73,263	4,777	51,358	54,585	3,227	5.9%	73,263
Total Repairs and Maintenance Expenditure		1,428,539	1,477,248	1,316,451	119,946	736,380	887,027	150,647	17.0%	1,316,451

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		932,417	957,834	1,157,325	113,942	677,405	728,479	51,074	7.0%	1,157,325
Infrastructure - Road transport		510,999	329,967	406,335	54,104	371,154	302,063	(69,091)	-22.9%	406,335
Roads, Pavements & Bridges		349,224	220,217	304,583	51,388	238,017	202,202	(35,815)	-17.7%	304,583
Storm water		161,775	109,750	101,752	2,716	133,137	99,862	(33,276)	-33.3%	101,752
Infrastructure - Electricity		156,063	402,570	487,747	23,302	146,983	246,838	99,855	40.5%	487,747
Generation		115,733	117,690	125,648	19,193	125,373	102,154	(23,219)	-22.7%	125,648
Transmission & Reticulation		15,854	284,880	342,036	1,833	15,596	132,571	116,974	88.2%	342,036
Street Lighting		24,476	-	20,063	2,277	6,013	12,113	6,100	50.4%	20,063
Infrastructure - Water		159,761	91,156	152,775	28,717	119,794	125,351	5,557	4.4%	152,775
Dams & Reservoirs		14,134	18,598	14,646	2,900	9,890	11,844	1,953	16.5%	14,646
Reticulation		145,627	72,558	138,129	25,816	109,904	113,508	3,604	3.2%	138,129
Infrastructure - Sanitation		18,540	16,907	3,882	454	5,712	3,613	(2,098)	-58.1%	3,882
Reticulation		16,941	15,498	2,210	454	5,712	3,119	(2,593)	-83.1%	2,210
Sewerage purification		1,599	1,409	1,672	-	-	494	494	100.0%	1,672
Infrastructure - Other		87,055	117,234	106,587	7,365	33,763	50,614	16,851	33.3%	106,587
Waste Management		6,154	5,917	7,022	-	5,404	4,940	(463)	-9.4%	7,022
Transportation		13,628	21,302	16,919	1,529	6,828	4,071	(2,757)	-67.7%	16,919
Other		67,273	90,015	82,646	5,836	21,532	41,603	20,071	48.2%	82,646
<u>Community</u>		101,781	70,699	83,561	21,705	87,662	60,409	(27,253)	-45.1%	83,561
Parks & gardens		12,492	-	-	-	-	-	-	-	-
Sportsfields & stadia		14,103	29,023	24,673	2,948	19,601	18,699	(901)	-4.8%	24,673
Libraries		3,242	2,818	4,481	-	3,413	4,151	738	17.8%	4,481
Recreational facilities		3,564	-	217	-	-	321	321	100.0%	217
Fire, safety & emergency		702	1,409	1,672	1,337	2,805	1,969	(837)	-42.5%	1,672
Security and policing		3,206	8,453	10,031	2,036	10,238	-	(10,238)	-	10,031
Clinics		31,223	14,343	23,707	14,873	28,922	18,855	(10,067)	-53.4%	23,707
Cemeteries		10,573	986	953	511	1,149	1,287	139	10.8%	953
Other		22,675	13,666	17,221	-	21,535	14,879	(6,656)	-44.7%	17,221
<u>Investment properties</u>		305,339	168,816	200,328	40,444	280,305	239,940	(40,365)	-16.8%	200,328
Housing development		300,296	151,514	179,797	36,429	264,520	219,138	(45,382)	-20.7%	179,797
Other		5,043	17,301	20,531	4,015	15,786	20,802	5,017	24.1%	20,531
<u>Other assets</u>		50,481	46,715	58,843	6,637	34,172	45,489	11,317	24.9%	58,843
General vehicles		6,588	-	-	-	-	-	-	-	-
Plant & equipment		842	845	1,003	-	-	445	445	100.0%	1,003
Computers - hardware/equipment		5,361	5,636	6,688	-	1,420	5,898	4,478	75.9%	6,688
Furniture and other office equipment		11,971	5,716	11,863	564	2,248	4,393	2,144	48.8%	11,863
Markets		1,935	1,550	1,839	-	-	658	658	100.0%	1,839
Other Buildings		10,217	17,329	20,564	3,029	13,706	15,654	1,948	12.4%	20,564
Other		13,565	15,639	16,886	3,044	16,798	18,441	1,643	8.9%	16,886
<u>Intangibles</u>		47,040	14,145	12,869	163	12,660	7,797	(4,864)	-62.4%	12,869
Computers - software & programming		47,040	14,145	12,869	163	12,660	7,797	(4,864)	-62.4%	12,869
Total Depreciation		1,437,059	1,258,208	1,512,927	182,891	1,092,205	1,082,114	(10,091)	-0.9%	1,512,927

(r) Municipal Manager's quality certification

QUALITY CERTIFICATE

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

☐ the monthly budget statement

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

Print name: **MOEKETSI MOSOLA**

City Manager of the City of Tshwane

Signature: _____

Date: _____