

F1/5/2
Umar Banda (012 358 8110)
MAYORAL COMMITTEE: MARCH 2018

From: The City Manager
To: The Executive Mayor

SUBMISSION

GROUP FINANCIAL SERVICES DEPARTMENT: MUNICIPAL FINANCE
MANAGEMENT ACT (MFMA) IN-YEAR FINANCIAL REPORT (MONTHLY
BUDGET STATEMENT) FOR THE PERIOD ENDING 28 FEBRUARY 2018

1. PURPOSE

This report outlines the progress on the financial performance of the City of Tshwane against the budget for the period ended 28 February 2018, in compliance with Section 71 of the Municipal Finance Management Act (MFMA).

2. STRATEGIC PILLAR

A City that is open, honest and responsive.

3. BACKGROUND

Section 71(1) of the MFMA stipulates: "The accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the mayor of the municipality and the relevant treasury a statement in the prescribed format on the state of the municipality's budget."

For the reporting period ended 28 February 2018, the ten working days within which to report ends on **14 March 2018**.

4. DISCUSSION

On 22 February 2018, Council approved the adjustments to the 2017/18 Medium Term Revenue and Expenditure Framework (MTREF) for the City of Tshwane.

The attached in-year report (Annexure A) provides a high-level analysis as at 28 February 2018 in the prescribed format. Material variances will be briefly referred to in this report. Comprehensive explanations will be included in the monthly financial management report.

The following table summarises the financial performance as at 28 February 2018

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 28 FEBRUARY 2018					
Description	Adjusted Budget	YTD Actual	YTD Budget	Variance	Variance
	R'000	R'000	R'000	R'000	%
Total Revenue (excluding capital transfers)	30,676,869	19,791,988	19,219,326	572,662	3%
Total Operating Expenditure	30,674,404	18,924,900	19,636,826	(711,925)	-4%
Surplus/ (Deficit)	2,465	867,088	(417,499)	1,284,587	

The table below shows expenditure of the previous financial year, 2016/17

CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 28 FEBRUARY 2017					
Description	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Total Revenue (Excluding Capital Transfers)	29,788,831	18,791,397	19,776,475	985,078	5%
Total Expenditure	28,651,119	16,947,507	18,359,596	1,412,089	8%
Surplus / (Deficit)	1,137,713	1,843,890	1,416,880	427,011	

The actual operating revenue realised, excluding capital transfers and contributions to the City of Tshwane, reflects favourable variance of R572,6 million against the year-to-date (YTD) budget for the period ended 28 February 2018.

The operating expenditure is underspent by R711,9 million, which is 4% less than the YTD expenditure projection.

The total adjustment capital budget allocation amounts to R3,8 billion. The expenditure for the period, including the entities, amounts to R1,1 billion, representing 29% of the total adjustment budget.

Cash and cash equivalents as at 28 February 2018 amount to R3,11 billion.

The following impending shortfalls must be addressed.

- Property rates: R25 million
- Service charges – electricity revenue: R3 million
- Rental of facilities and equipment: R3,5 million
- Fines: R24,6 million
- Other revenue line items: R54 million

The following departments indicate projected overspending on the year-to-date budget.

- Tshwane Metro Police Department
- Regional Operations and Coordination Department

There is also a possibility of overspending on Employee-Related Costs. It is important that measures be put in place to manage expenditure within budget

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

The Mayoral Committee will be provided with a Monthly Financial Management Report that contains comprehensive detail on the variance against the budget.

6. COMMENTS OF THE GROUP LEGAL COUNSEL

Note is taken of the purpose and contents of the report for purposes of these comments. It transpires from the report that it complies with the requirements of Section 71 of the MFMA, with reference to the prescribed reporting responsibilities of the executive mayor and accounting officer as expounded in the report.

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

7. IMPLICATIONS

7.1 HUMAN RESOURCE IMPLICATIONS

There are no human resource implications for the purposes of this report.

7.2 FINANCIAL IMPLICATIONS

(Budget and value for money)

This report incorporates information on the City of Tshwane's financial status for the period ended 28 February 2018. When the Executive Mayor receives the statement or report submitted by the Accounting Officer 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 required in terms of Section 54 of the MFMA. Furthermore, the Accounting Officer must, in writing, report to the Municipal Council the impending shortfalls, overspending and overdrafts in terms of Section 70 of the MFMA.

7.3 CONSTITUTIONAL AND LEGAL FACTORS

This report must be approved, in compliance with legislative requirements (Section 52(d) and 71 of the MFMA, and National Treasury Regulation GG 32141 of 17 April 2009).

7.4 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.

7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

There are no previous Mayoral Committee resolutions relevant to this report

8. COMPLIANCE WITH MUNICIPAL STANDARD CHART OF ACCOUNTS (mSCOA)

The primary objective of the mSCOA regulation is to achieve uniformity across all local governments (municipalities and municipal entities). All municipalities are expected to transact in line with the seven mSCOA segments from 1 July 2017.

The City was not mSCOA-ready by 1 July 2017, due to challenges and delays encountered on the project, which included the following:

- System landscape optimisation and a functional solution to enable the effective migration of the City's data
- Completion of all test cycles, including mock migrations
- Completion of end-user training
- Infrastructure readiness and disaster recovery. Significant progress has been made, as procurement of the required infrastructure is complete and commissioning is in progress
- Completion of migration or de-establishment of all entities
- Completion of integration and rationalisation of non-SAP systems.

However, the City is still required to submit financial information to the National Treasury in terms of the seven mSCOA segments, and the project team has developed an interim reporting solution. All monthly mSCOA data strings have been submitted to the National Treasury, and the month-8 data string will be submitted on 14 March 2018.

9. CONCLUSION

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

The operating revenue realised, excluding capital transfers and contributions to the City of Tshwane, reflects a favourable variance of R572,6 million against the year-to-date (YTD) budget for the period ended 28 February 2018.

The operating expenditure is underspent by R711,9 million, which is 4% less than the YTD expenditure projection.

The total capital adjustment budget allocation amounts to R3,8 billion. The expenditure for the period including the entities amounts to R1,1 billion, representing 29% spending against the total adjustment budget.

Departments must put measures in place to accelerate spending on budgeted capital expenditure, in particular on conditional grants funding.

ANNEXURE

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

RECOMMENDED:

That it be recommended to the Mayoral Committee:

1. That the content of the report and attached Annexure A be noted.
2. That the report be noted in compliance with 71 of the MFMA and municipal budget and reporting regulations.
3. That the impending shortfall on revenue, as highlighted in the report, be addressed in terms of Section 70(1) (a) and (b) of the MFMA.
4. That this statement be submitted to the National Treasury and the Provincial Treasury, in both signed-document and electronic format.

REPORT – FLOW COMPLIANCE CHECK
 FILE: F1/5/2
 INITIATOR: Umar Banda (012 358 8110)

**GROUP FINANCIAL SERVICES
 MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT FOR THE PERIOD ENDING
 28 FEBRUARY 2018.**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

	Comments, if any, on the report
Divisional Head: Budget Office NM Mokete SIGNATURE: DATE:	
Acting Divisional Head: Financial Reporting and Assets N Shibase SIGNATURE: DATE:	
Divisional Head: Treasury Office KC Thipe SIGNATURE: DATE:	
Divisional Head: Revenue Management R Shilenge SIGNATURE: DATE:	
Head of the Department: Chief Financial Officer U Banda SIGNATURE: DATE:	
MMC: Finance Mare-Lise Fourie SIGNATURE: DATE:	

ANNEXURE A



IN-YEAR REPORT

BUDGET YEAR: 2017/18

REPORTING PERIOD: M08 FEBRUARY 2018

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TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M08 February									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	5,443,759	6,188,689	6,142,100	500,115	4,314,670	4,032,504	282,166	7%	6,142,100
Service charges	15,241,868	16,688,427	16,709,359	1,465,916	11,213,863	10,745,960	467,904	4%	16,709,359
Other revenue	1,485,259	1,433,244	1,580,515	142,744	786,984	634,029	152,955	24%	1,580,515
Government - operating	3,942,872	4,159,532	4,507,256	6,136	3,109,017	3,097,131	11,886	0%	4,507,256
Government - capital	2,378,838	2,443,910	2,438,525	826,708	2,146,626	1,578,933	567,692	36%	2,438,525
Interest	721,184	233,345	129,469	57,119	506,139	386,018	120,120	31%	129,469
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(24,795,028)	(24,916,187)	(25,857,862)	(1,964,639)	(19,249,996)	(16,890,889)	2,359,106	-14%	(25,857,862)
Finance charges	(1,253,459)	(1,417,357)	(1,455,723)	(2,936)	(1,051,453)	(1,076,744)	(25,291)	2%	(1,455,723)
Transfers and Grants	(81,356)	(49,980)	(50,062)	(4,478)	(70,152)	(30,034)	40,118	-134%	(50,062)
NET CASH FROM/(USED) OPERATING ACTIVITIES	3,083,938	4,763,623	4,143,577	1,026,684	1,705,697	2,476,908	771,211	31%	4,143,577
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	261,688	5,880	5,880	11,914	104,935	1,960	102,975	5254%	5,880
Decrease (Increase) in non-current debtors	(40,739)	(102,705)	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	303,771	993	(1,635)	(47,216)	49,422	(1,090)	50,512	-4635%	(1,635)
Decrease (increase) in non-current investments	(18,332)	(500,246)	(742,345)	-	2,371	(494,896)	497,267	-100%	(742,345)
Payments									
Capital assets	(3,167,429)	(3,863,903)	(3,648,736)	(152,007)	(1,121,477)	(1,131,076)	(9,599)	1%	(3,648,736)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2,661,041)	(4,459,981)	(4,386,835)	(187,308)	(964,749)	(1,625,102)	(660,353)	41%	(4,386,835)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	205,000	-	205,000	#DIV/0!	-
Borrowing long term/refinancing	1,000,000	1,000,000	1,000,000	-	-	310,006	(310,006)	-100%	1,000,000
Increase (decrease) in consumer deposits	30,402	7,760	8,227	6,592	72,650	5,291	67,359	1273%	8,227
Payments									
Repayment of borrowing	(505,736)	(601,794)	(601,479)	-	(172,630)	(186,462)	(13,832)	7%	(601,479)
NET CASH FROM/(USED) FINANCING ACTIVITIES	524,667	405,966	406,748	6,592	105,020	128,835	23,815	18%	406,748
NET INCREASE/ (DECREASE) IN CASH HELD	947,564	709,608	163,491	845,968	845,968	980,641			163,491
Cash/cash equivalents at beginning:	1,186,049	1,907,681	2,169,316		2,271,966	2,169,316			2,271,966
Cash/cash equivalents at month/year end:	2,133,613	2,617,289	2,332,806		3,117,934	3,149,957			2,435,457

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PART 1: IN-YEAR REPORT

1.1 Mayor’s report

On 25 May 2017, Council approved the Medium-term Revenue and Expenditure Framework (MTREF) for the 2017/18 financial year. This gives effect to the City of Tshwane’s Service Delivery Implementation Plan, including the two 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 Recommended:

That it be recommended to the Mayoral Committee:

1. That the content of the report and attached Annexure be noted.
2. That the report be noted in compliance with Section 71 of the MFMA and municipal budget and reporting regulations.
3. That the impending shortfall on revenue, as highlighted in the report, be addressed in terms of Section 70(1) (a) and (b) of the MFMA.
4. That this statement be submitted to the National Treasury and the Provincial Treasury, in both signed-document and electronic format.

1.3 Executive summary

The financial results of the City of Tshwane for the period ended 28 February 2018 are summarised as follows:

Consolidated monthly budget statement – summary

The summary of the consolidated monthly budget statement as reflected in Table C4 provides the following information:

- Revenue by source
- Expenditure by type
- Transfers recognised

The table provides information related to the audited outcome, original budget and the performance for the period under review, YTD variance and YTD variance percentage.

The total revenue excludes capital transfers and contributions. The reasons for variances for all votes are captured in Table SC1 of this report.

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
Description	2016/17	Budget Year 2017/18							
	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	5,912,584	6,514,409	6,604,409	500,115	4,314,670	4,340,247	(25,577)	-1%	6,604,409
Service charges - electricity revenue	10,869,151	11,176,494	11,181,883	887,544	7,422,886	7,426,060	(3,175)	0%	11,181,883
Service charges - water revenue	3,216,181	3,996,886	3,876,886	261,696	2,247,909	2,233,782	14,127	1%	3,876,886
Service charges - sanitation revenue	1,032,486	982,879	962,879	74,265	647,568	642,573	4,995	1%	962,879
Service charges - refuse revenue	1,054,530	1,410,506	1,410,506	121,560	925,253	898,129	27,123	3%	1,410,506
Rental of facilities and equipment	140,955	151,864	144,835	8,449	77,083	80,657	(3,574)	-4%	144,835
Interest earned - external investments	105,877	79,493	129,469	8,679	100,457	94,782	5,674	6%	129,469
Interest earned - outstanding debtors	623,191	466,691	546,655	48,440	412,563	364,887	47,676	13%	546,655
Fines, penalties and forfeits	184,531	332,854	294,052	42,150	132,948	157,643	(24,695)	-16%	294,052
Licences and permits	145,529	54,796	56,045	24,932	91,480	66,132	25,349	38%	56,045
Agency services	-	6,650	2,564	-	-	-	-	-	2,564
Transfers and subsidies	3,761,456	4,159,532	4,507,256	17,199	2,954,494	2,393,461	561,033	23%	4,507,256
Other revenue	939,667	887,079	953,550	67,214	464,679	519,014	(54,335)	-10%	953,550
Gains on disposal of PPE	3,571	5,880	5,880	-	0	1,960	(1,960)	-100%	5,880
Total Revenue (excluding capital transfers and contributions)	27,989,708	30,226,013	30,676,869	2,062,242	19,791,988	19,219,326	572,662	3%	30,676,869
Expenditure By Type									
Employee related costs	8,017,177	8,778,736	8,667,974	677,720	5,509,281	5,309,998	199,283	4%	8,667,974
Remuneration of councillors	120,365	125,281	125,281	14,375	84,887	83,832	1,055	1%	125,281
Debt impairment	889,759	1,175,973	1,135,973	97,866	786,886	691,947	94,940	14%	1,135,973
Depreciation & asset impairment	1,546,231	1,961,302	1,865,215	120,856	959,277	1,088,974	(129,697)	-12%	1,865,215
Finance charges	1,319,812	1,417,357	1,455,723	2,936	1,082,792	1,145,280	(62,488)	-5%	1,455,723
Bulk purchases	7,467,527	7,462,684	7,585,684	522,631	5,323,579	5,329,815	(6,236)	0%	7,585,684
Other materials	2,170,290	3,261,702	3,107,730	219,846	1,731,122	1,805,291	(74,169)	-4%	3,107,730
Contracted services	2,599,777	2,875,023	3,429,290	211,989	1,702,872	2,200,970	(498,098)	-23%	3,429,290
Transfers and subsidies	424,800	49,980	50,062	4,478	70,166	72,723	(2,557)	-4%	50,062
Other expenditure	2,809,339	2,886,790	3,251,472	155,818	1,674,038	1,907,996	(233,958)	-12%	3,251,472
Loss on disposal of PPE	1,284	1	1	-	-	0	(0)	-100%	1
Total Expenditure	27,366,362	29,994,829	30,674,404	2,028,515	18,924,900	19,636,826	(711,925)	-4%	30,674,404
Surplus/(Deficit)	623,346	231,184	2,465	33,727	867,088	(417,499)	1,284,587	(0)	2,465
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,362,777	2,443,910	2,433,625	103,659	1,025,268	1,279,385	(254,117)	(0)	2,433,625
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	6,000	4,900	-	-	-	-	-	4,900
Transfers and subsidies - capital (in-kind - all)	54,397	32,816	32,816	6,966	23,293	24,162	(870)	(0)	32,816
Surplus/(Deficit) after capital transfers & contributions	3,040,520	2,713,910	2,473,806	144,352	1,915,649	886,048			2,473,806
Taxation	759	500	500	500	-	-	-	-	500
Surplus/(Deficit) after taxation	3,039,762	2,713,410	2,473,306	143,852	1,915,649	886,048			2,473,306
Attributable to minorities	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	3,039,762	2,713,410	2,473,306	143,852	1,915,649	886,048			2,473,306
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	3,039,762	2,713,410	2,473,306	143,852	1,915,649	886,048			2,473,306

The YTD actual revenue amounts to R19,7 billion and reflects a favourable variance of R572,6 million against the YTD budget of R19 billion.

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

- Property rates (R25,5 million unfavourable) – Properties in backlog must still be interfaced into the SAP billing system.
- Service charges: Electricity revenue (R3 million unfavourable), mainly due to meters that are not reading correctly, monthly manual transactional recording and a low success rate in the delivery of final demands. Technical audits on all meters are currently being conducted, and all notifications and placement of meters are being attended to.
- Service charges: water (R14 million favourable) and sanitation (R5 million favourable) – The budget for water and sewerage is based on statistical trends and the income is determined by the demand.

- Service charges: Refuse (R27 million favourable) – solid waste removal is ahead due to the implementation of city cleansing.
- Rental of facilities and equipment (R3,5 million unfavourable) – mainly due to under-recovery on the rental of housing accommodation, lease agreements not being signed and revenue from rental currently being held in a suspense account.
- Interest earned on external investments (R5,6 million favourable) – interest earned on the short-term investment is better than projected.
- Interest earned on outstanding debtors (R47,6 million favourable) – as a result of an increase in outstanding debtors.
- Fines and penalties (R24,6 million unfavourable) – mainly due to outstanding income from AARTO traffic fines and the delay in administering the calibration and certification of 19 speed cameras.
- Licences and permits (R25 million favourable) – the revenue from driver's and motor vehicle licenses are higher than budgeted.
- Transfers and subsidies (R561 million favourable) – mainly due to the receipts and recognition of the equitable share and the Urban Settlement Development Grant.
- Other revenue (R54 million unfavourable) – due to under-recovery on the following line items:
 - Building plan fees are under-recovered by R6 million. The building plan applications revenue is market-driven and seasonal.
 - Sundry fees are under-recovered by R4,6 million. This amount relates to charges for drain cleaning and opening of sewerage blockages in the MAWIGA (Mabopane, Winterveld and Ga-Rankuwa) area.
 - Approval Fees for Advertising Signs are under-recovered by R4,4 million. The revenue from Outdoor Advertising Application Fees is allocated periodically. Fees are paid and allocated periodically by Group Financial services sundry debtors. Certain contracts are quarterly, some are biannual and some annual.
 - Market fees are under-recovered by R2,2 million due to revenue for the period not yet processed on the SAP system.
 - Transport fees are under-recovered by R8 million. The Tshwane Bus Service planned shifts has been reduced from 230 to 165 due to shortage of resources, including bus drivers; and the February collection is still to be processed.
 - Township development contributions on electricity is under-recovered by R16 million. The service contributions are payable to the City of Tshwane by developers in terms of the Services Contribution Policy, and revenue is based on applications received from developers for this service.
 - Township development contributions rezoning is under-recovered by R11,7 million. Submissions of applications for development and land-use rights are market driven and seasonal.

The YTD actual expenditure amounts to R18,9 billion and indicates an under spending variance of R711,9 million or 4% against the YTD budget of R19,6 billion.

The YTD variance on the expenditure against the YTD budget is mainly on the following items:

- Employee-related costs (R199 million over budget) – overspending mainly relates to service bonuses, unfixed allowances, scheduled public days, scheduled Sunday time, standby allowances and medical aid fund. Overtime salary is overspent by R65 million, mainly due to the payment of employees attending to unplanned power outages and cable theft.
- Depreciation (R129 million under budget) – the calculation is aligned with the asset verification and purification process.
- Finance charges (R62 million under budget) – mainly on interest expense – interest swaps as a result of daily fluctuation of the rates of interest on the long-term loan.
- Other materials (R74 million under budget) – mainly due to underspending on the following line items:
 - Petrol And diesel fuel is underspent by R16,9 million – due to delays in the processing of payments. The actual expenditure reflects once the payments have been processed.
 - Chemicals are underspent by R5,6 million – chemicals are purchased only when required. The Waste Water Treatment Works (WWTW) is awaiting invoices from the suppliers. The CSD-registration of the contractor that provided liquid chlorine for disinfection has been withdrawn by National Treasury. A request for new tender advertising has been signed and uploaded with the specification on e-Procurement.
 - Tyres and tubes are underspent by R2 million. Work is still in progress and funds are committed to the electricity maintenance tender.
- Contracted Services (R498 million under) – mainly on the following line items:
 - Watchman services is under budget by R25 million due to delay in the e-Procurement system and commitments are still in the procurement process.
 - Formalisation of informal settlements is underspent by R12,7 million, mainly due to the procurement process on the project. The matter has been resolved and project management fees will be effected against the GL.
 - DBSA feasibility study is underspent R9,6 million – the tender for the feasibility study is in process, and expenditure is expected in the third quarter of the financial year.
 - Re Aga Tshwane projects are underspent by R16 million – projects were inherited from the programme with no formal contracts. The contract was reviewed and finalised.
 - TRT bus operation subsidy is underspent by 28,8 million – actuals will reflect when payments are processed.
 - Asset register administration is underspent by R9,6 million due to delays in the appointment of the service provider to assist the City with asset management challenges.
 - Project-linked housing is underspent by R256 million due to additional allocations and approved rollover.
 - Municipal services: other providers is underspent by R19,6 million, due to outstanding invoices from Eskom. All waste water treatment works and water reservoirs use electricity to function in the areas supplied with electricity by Eskom, such as Ekangala, Klipgat, Themba and Babelegi Waste Water Treatment Works.

- Consultants' fees are underspent by R10,8 million – the expenditure will improve in the third quarter.
- Forensic audit is underspent by R7,4 million due the termination of contracts and a commitment made to reduce spending on consultants by 50%.
- Connections are underspent by R25,7 million – installations and maintenance of water meter connections are done only when required. Water meters must be ordered on time to cater for the number of meter replacements and new connections that will be done; reservations for those meters were made from the stores.
- Buildings are underspent by R11,6 million, due to the delay in the appointment of service providers.
- Grounds are underspent by R12 million – work is still in progress and the funds are committed.
- Vehicles are underspent by 35,6 million – Funds are committed and expenditure will reflect once payments are processed.

Other expenditure (R234 million under) – due to underspending mainly on the following line items:

- Leased buildings are underspent by R25 million due to outstanding invoices and expenditure is expected to increase during the month of March.
- Unitary Payment – Tshwane House is underspent by R23,7 million; a journal entry will be processed to ensure that the expenditure reflects under the correct GL account.
- PTNOG Grant is underspent by R18 million due to the grant being increased during the adjustment budget. The grant expenditure will start reflecting in the fourth quarter.
- EPWP job creation is underspent by R24 million due to the delays in the updating of the EPWP database. The process has been finalised, a new group has been appointed, and expenditure will increase in the third quarter.
- Prepaid commission is underspent by R32 million due to outstanding amounts still to be paid to the Third Party Service Providers.
- Rental vehicles-taxable (subject to VAT) is underspent by R27 million, and leased vehicles (VAT) by R65,8 million – the creation of requisitions is in process.

The reasons for variances for all sources or types of 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. It is categorised by municipal vote; capital expenditure by standard classification, and the funding sources required to fund the capital budget.

The following table summarises the total adjusted allocation (including the entities) of R3,7 billion, and spending for the period amounts to R1,1 billion or 30%.

CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 28 FEBRUARY 2018						
Description	Adjusted Budget 2017/18	YTD Budget	YTD Actual	YTD Variance	YTD Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	3,723,200	1,351,704	1,122,794	(228,910)	-17%	30%
TOTAL Capital Financing	3,723,200	1,351,704	1,122,794	(228,910)	-17%	30%

The table below highlights the spending in 15 largest capital projects

Project Name	Current Budget 2017/18	Cumulative Expenditure Projection	Cumulative Capex Actual	Cumulative Committed	Cumulative Capex Actual + Committed	% Budget Spent (Cumulative Capex Actual + Committed)	% Spent Against Projection	% Budget Spent (Cumulative Capex Actual)
Replacement of Worn Out Network Pipes	72,000,000	12,885,660	11,072,636	35,917,013	46,989,649	65%	86%	15%
Electricity for All - Region 1	173,000,000	92,800,498	75,178,732	31,532,778	106,711,510	62%	81%	43%
Revitalisation of the City-Sandspruit waste water treatment works: Sludge facility and new 20Ml per day	46,400,000	7,591,335	2,481,682	7,518,318	10,000,000	22%	33%	5%
USDG Funds: Region 1 (Public Lighting)	50,000,000	23,403,083	10,404,767	14,646,737	25,051,504	50%	44%	21%
Mabopane Station Modal Interchange	60,000,000	24,861,844	36,804,382	735,312	37,539,694	63%	148%	61%
Booyens Ext - Bulk water	291,895,455	102,113,105	87,988,433	-	87,988,433	30%	86%	30%
Tswaing Pump Station	287,117,406	83,614,199	68,963,391	2	68,963,393	24%	82%	24%
Construction of roads & stormwater - Fortwest 4 & 5	355,187,896	99,872,579	70,397,707	-	70,397,707	20%	70%	20%
Ramotse-Marokolong waterborne sanitation	66,650,000	29,716,325	50,649,072	164,063	50,813,135	76%	170%	76%
Revitalisation of the City- Monavoni 132/11KV Substation	137,000,000	47,436,132	34,348,094	20,839,571	55,187,665	40%	72%	25%
Bronkhorstbaai: Refurbishment and upgrade of Water Purification Plant	62,300,000	21,799,378	17,983,936	1,235,797	19,219,733	31%	82%	29%
Line 1A - Rainbow Junction Depot	638,782,894	333,002,497	331,284,887	92,143,324	423,428,211	66%	99%	52%
Water Conservation and Demand Management	80,000,000	60,000,000	55,082,065	5,452,338	60,534,403	76%	92%	69%
Re Aga Tshwane Programme 2017/18	83,304,248	20,791,551	47,612,517	25,721,874	73,334,391	88%	229%	57%
Business Process Outsourcing (BPO) Park Construction	56,900,000	19,630,907	7,718,037	-	7,718,037	14%	39%	14%

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.

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

Chart C1: 2017/18 capital expenditure (monthly trend: actual vs target)

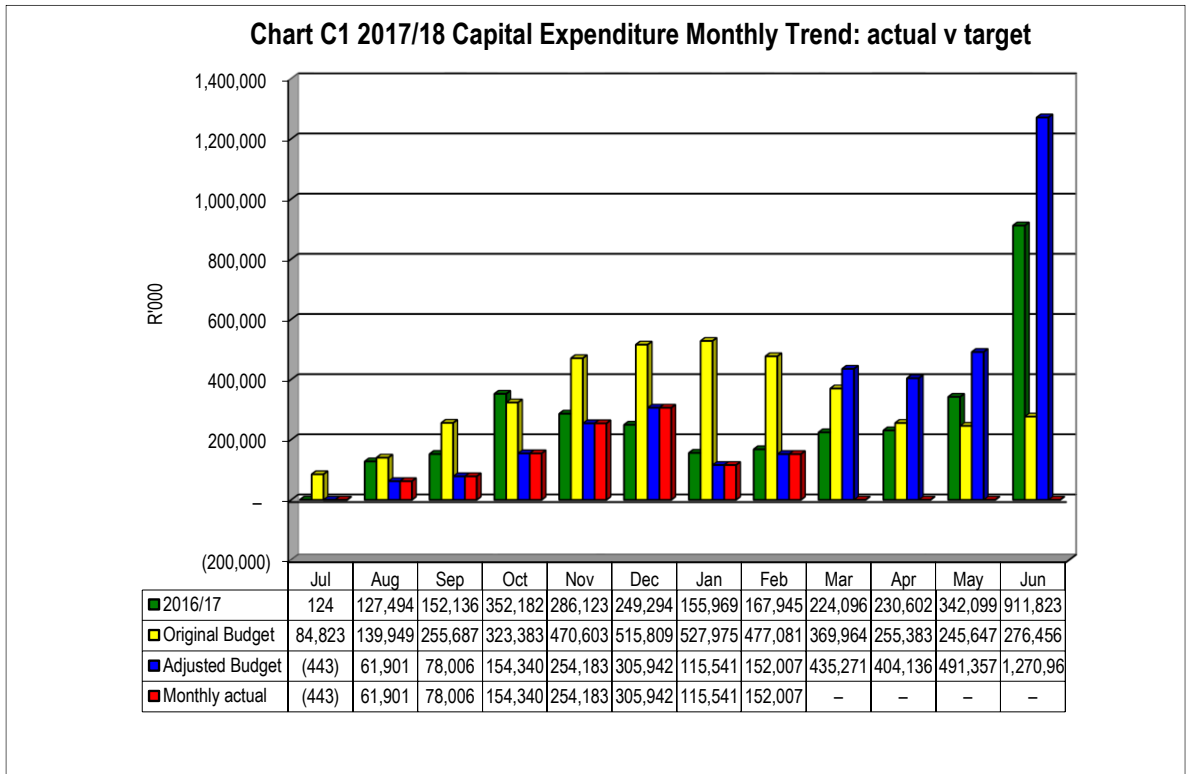
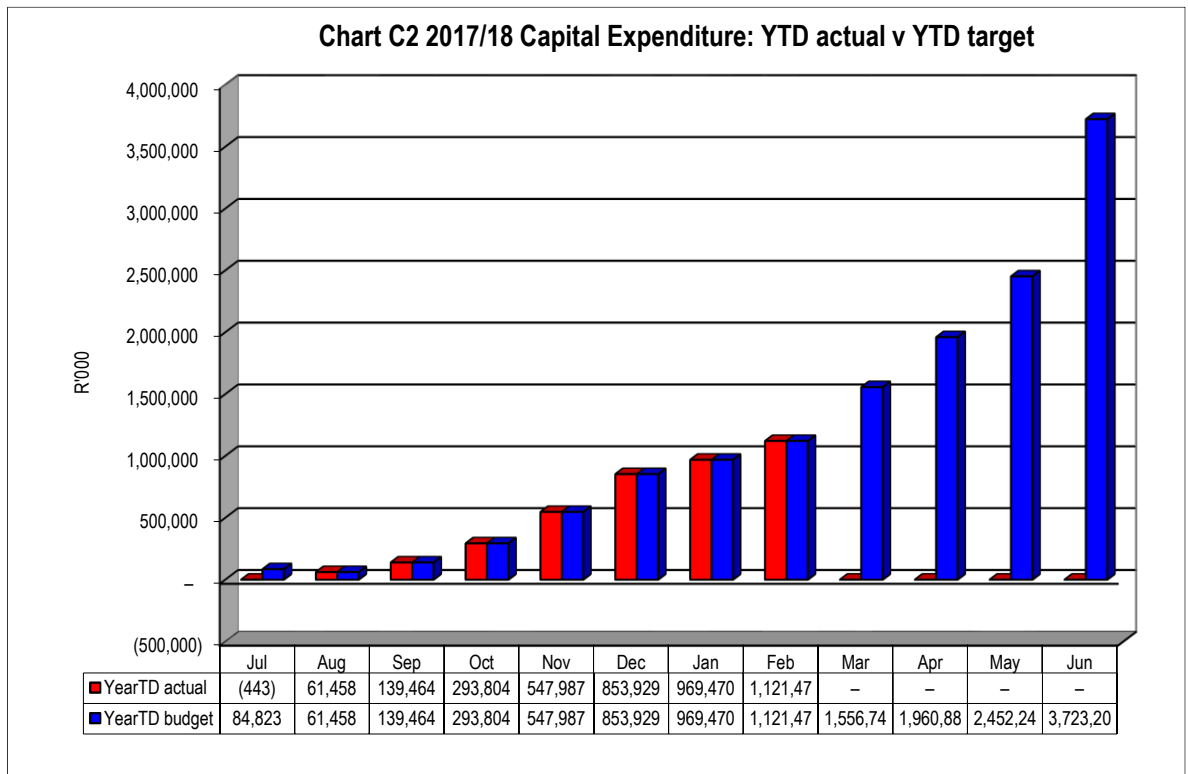


Chart C2: 2017/18 capital expenditure (YTD actual vs YTD target)



Capital expenditure by asset class on new assets, on the renewal and on the upgrading of existing assets is contained in Table SC13a, SC13b and SC13e.

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

Financial position

The financial position, as indicated in Table C1, shows that community wealth/equity of the City of Tshwane, as at 28 February 2018, amounts to R24,4 billion against the adjusted budget of R25,4 million. Details related 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 with GRAP 1.

Cash flow

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

- Cash and cash equivalents as at the end of February 2018 amounts to R3,1 billion (this amount includes the sinking fund).
- The cash flow from operating activities is R1,7 billion compared to the target of R2,5 billion, due to underspending on the operational budget.
- The cash flow from investing activities amounts to R965 million compared to a target of R1,6 billion, due to underspending on the capital budget.
- The cash flow from financing activities amounts to R105 million compared to a target of R129 million.

Debtors' age analysis

The debtors' report, as reflected in Table C1 and SC3, has been prepared based on the format required to be lodged electronically with the National Treasury. This format provides an extended age analysis, as well as an age analysis by debtor type. It also compares this month's results with the same period of the previous financial year.

Table C1 and SC3 indicate that the total debtors amount to R11 billion.

Chart C3 illustrates the aged consumer debtors and reflects a collection problem pertaining to debtors in the over-one-year category.

An amount of R6,4 billion is outstanding in this category compared to R4,8 billion in the 2016/17 financial year.

Chart C3: Aged consumer debtors' analysis

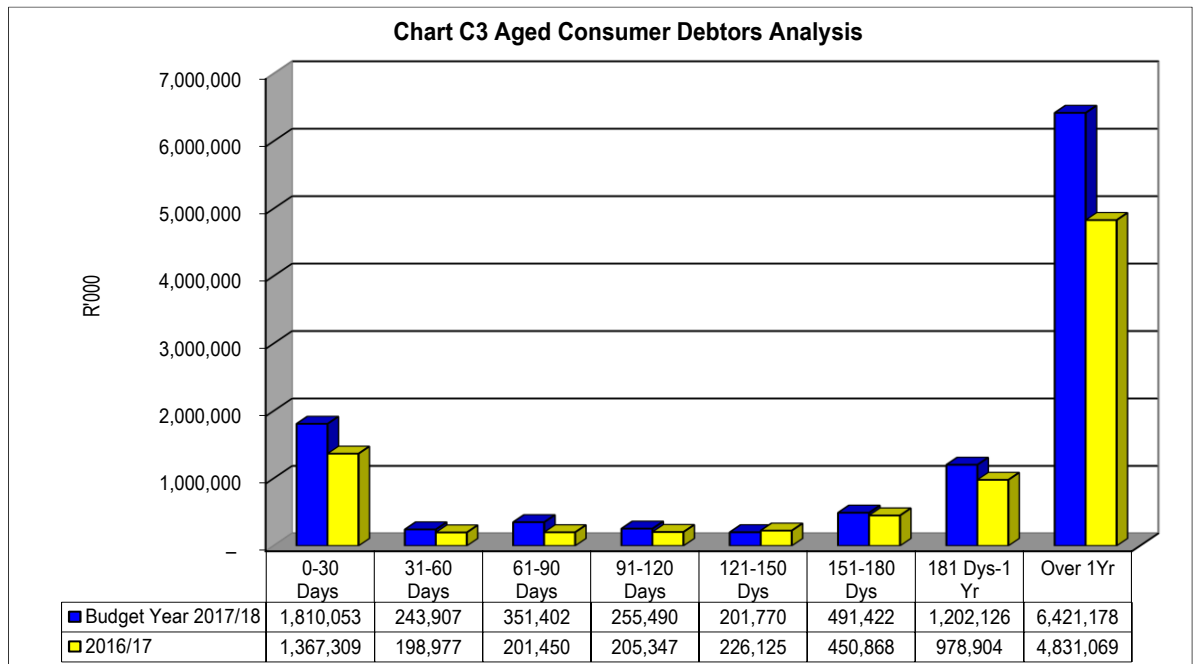
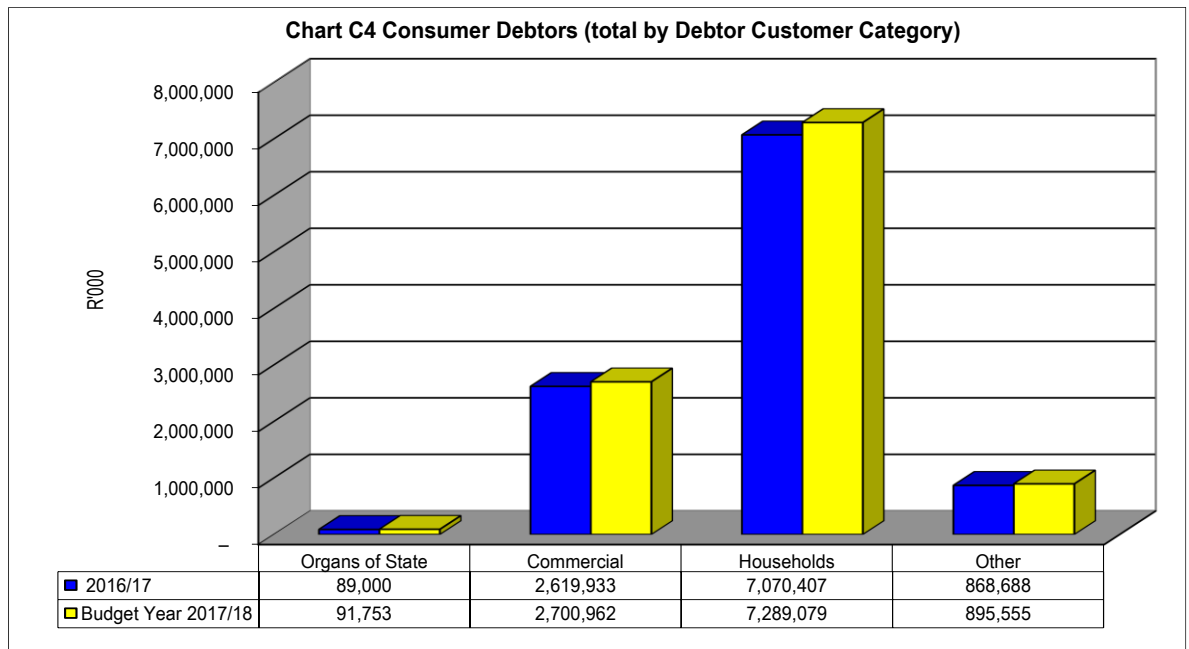


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R218 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

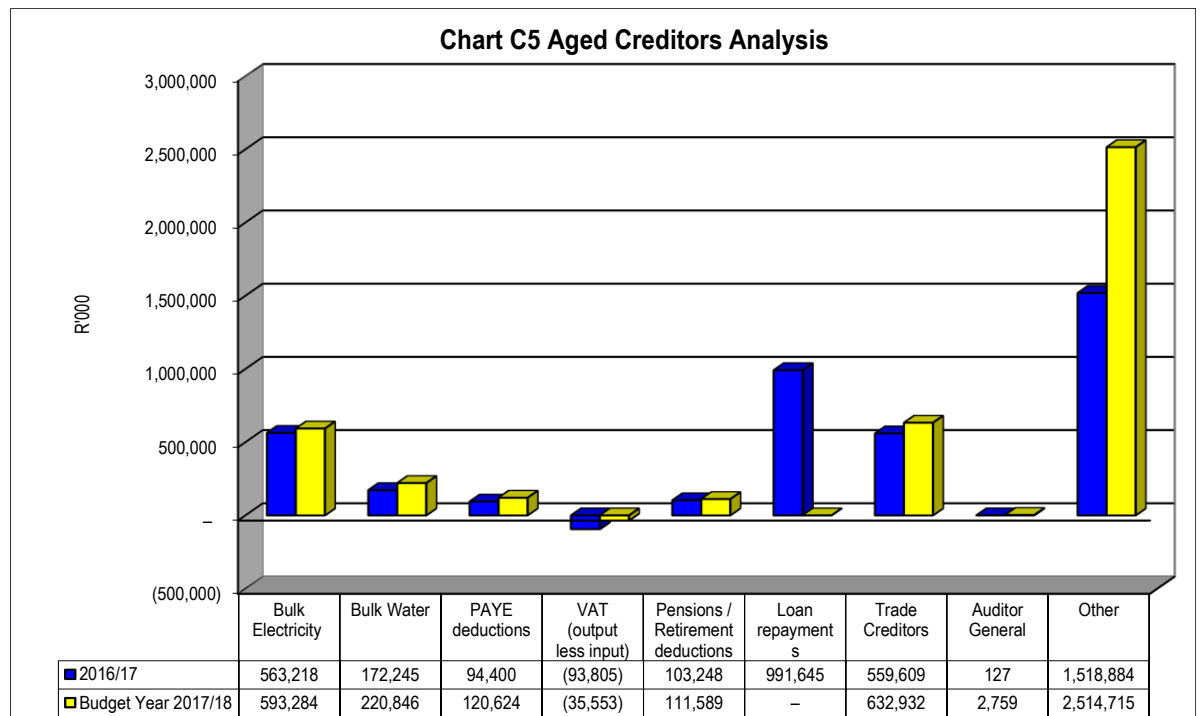


Creditors' age analysis

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

The chart compares this month's results with that of the previous financial year, 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 R2,1 billion.

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

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

The total grants allocated including Entities, was increased to R6,9 billion during adjustment budget, and an amount of R5,3 billion has been received for the period.

Table SC7 (1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the recognition of expenditures, amounting to R3,9 billion against the YTD budget of R4,2 billion.

Table SC7 (2) indicates expenditure against approved rollovers. The expenditure rollovers amounting to R132 million has been approved.

Expenditure on councillor and staff benefits (Table SC8)

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

Parent municipality's 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 two municipal entities, as indicated in Table SC11:

- Housing Company Tshwane (HCT)
- Tshwane Economic Development Agency (TEDA)

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

Performance indicators (Table SC2)

This table reflects various ratios, such as –

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

1.4 In-year budget statement tables

The financial results for the period ended 28 February 2018 are reflected in Table C1 to C7, and they are followed by the supporting documents contained in Table SC1 to SC13e.

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

TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M08 February										
Description	Ref	Budget Year 2017/18								
		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 - Functional										
Governance and administration		9,931,992	10,717,815	10,869,052	551,606	7,367,589	6,647,342	720,247	11%	10,869,052
Executive and council		71,336	75,280	73,277	310	3,732	13,557	(9,825)	-72%	73,277
Finance and administration		9,808,937	10,600,371	10,753,611	544,290	7,336,636	6,608,533	728,103	11%	10,753,611
Internal audit		51,719	42,165	42,165	7,006	27,221	25,252	1,969	8%	42,165
Community and public safety		1,259,173	1,512,235	1,890,857	83,548	707,567	982,229	(274,662)	-28%	1,890,857
Community and social services		48,380	15,430	21,798	918	10,980	11,791	(811)	-7%	21,798
Sport and recreation		44,492	23,910	24,569	2,181	14,466	9,708	4,758	49%	24,569
Public safety		202,568	334,136	294,906	42,520	132,612	157,866	(25,254)	-16%	294,906
Housing		790,517	968,680	1,316,828	37,415	435,380	660,112	(224,732)	-34%	1,316,828
Health		173,217	170,078	232,757	513	114,129	142,752	(28,623)	-20%	232,757
Economic and environmental services		1,621,535	1,600,352	1,576,390	90,297	802,433	973,299	(170,866)	-18%	1,576,390
Planning and development		201,758	186,248	171,876	17,710	113,740	148,222	(34,482)	-23%	171,876
Road transport		1,407,007	1,319,389	1,403,588	72,528	688,319	854,786	(166,467)	-19%	1,403,588
Environmental protection		12,770	94,715	926	59	373	(29,709)	30,082	-101%	926
Trading services		17,372,056	18,650,592	18,583,593	1,428,780	11,812,959	11,769,237	43,722	0%	18,583,593
Energy sources		11,507,273	11,730,582	11,763,614	868,207	7,449,935	7,566,416	(116,481)	-2%	11,763,614
Water management		3,519,052	4,100,522	4,016,485	362,124	2,714,592	2,542,149	172,444	7%	4,016,485
Waste water management		1,044,862	1,362,903	1,354,021	76,839	722,241	762,041	(39,800)	-5%	1,354,021
Waste management		1,300,869	1,456,585	1,449,473	121,610	926,191	898,631	27,559	3%	1,449,473
Other	4	222,126	227,746	228,318	18,637	150,002	150,767	(765)	-1%	228,318
Total Revenue - Functional	2	30,406,882	32,708,740	33,148,210	2,172,867	20,840,549	20,522,874	317,675	2%	33,148,210
Expenditure - Functional										
Governance and administration		5,104,312	7,288,308	7,419,174	401,191	4,358,549	4,620,611	(262,062)	-6%	7,419,174
Executive and council		884,029	1,230,769	1,245,758	71,024	598,827	618,277	(19,450)	-3%	1,245,758
Finance and administration		3,872,363	5,755,519	5,862,697	319,240	3,596,374	3,817,142	(220,769)	-6%	5,862,697
Internal audit		347,920	302,020	310,719	10,927	163,348	185,191	(21,843)	-12%	310,719
Community and public safety		4,231,295	3,936,721	4,553,653	332,729	2,725,736	2,977,279	(251,543)	-8%	4,553,653
Community and social services		305,870	269,256	271,028	22,031	199,695	207,327	(7,632)	-4%	271,028
Sport and recreation		407,303	374,267	353,431	28,748	221,907	219,673	2,233	1%	353,431
Public safety		2,352,619	2,219,047	2,466,567	202,147	1,610,684	1,538,149	72,535	5%	2,466,567
Housing		571,910	466,664	846,136	34,175	317,471	649,785	(332,314)	-51%	846,136
Health		593,593	607,488	616,490	45,628	375,979	362,344	13,635	4%	616,490
Economic and environmental services		2,756,709	3,209,620	3,281,529	184,208	1,820,179	1,981,064	(160,885)	-8%	3,281,529
Planning and development		811,014	1,033,846	1,042,208	66,946	580,993	623,030	(42,037)	-7%	1,042,208
Road transport		1,819,681	1,911,711	2,076,104	103,223	1,153,790	1,263,631	(109,841)	-9%	2,076,104
Environmental protection		126,013	264,063	163,217	14,039	85,397	94,403	(9,007)	-10%	163,217
Trading services		15,085,544	15,388,317	15,240,095	1,097,886	9,921,675	9,952,994	(31,319)	0%	15,240,095
Energy sources		10,507,058	10,073,638	10,078,535	715,502	6,858,517	6,868,781	(10,264)	0%	10,078,535
Water management		2,902,528	3,128,834	3,192,589	262,902	2,019,076	2,041,522	(22,446)	-1%	3,192,589
Waste water management		376,770	1,107,046	883,402	39,601	401,267	425,375	(24,108)	-6%	883,402
Waste management		1,299,187	1,078,799	1,085,569	79,881	642,815	617,316	25,499	4%	1,085,569
Other		189,261	171,863	179,953	13,001	98,762	104,879	(6,117)	-6%	179,953
Total Expenditure - Functional	3	27,367,120	29,994,829	30,674,404	2,029,015	18,924,900	19,636,826	(711,925)	-4%	30,674,404
Surplus/ (Deficit) for the year		3,039,762	2,713,910	2,473,806	143,852	1,915,649	886,048	1,029,601	116%	2,473,806

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

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

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February									
Vote Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Community & Social Development Services Department	60,353	67,047	103,210	6,613	46,351	64,018	(17,667)	-27.6%	103,210
Vote 2 - Economic Development & Spatial Planning Department	194,578	448,887	428,772	32,548	247,845	285,125	(37,280)	-13.1%	428,772
Vote 3 - Emergency Services Department	82,199	81,402	111,878	2,466	56,551	56,127	424	0.8%	111,878
Vote 4 - Environment & Agriculture Management Department	1,512,376	175,514	75,272	(1,829)	(27,718)	(60,359)	32,642	-54.1%	75,272
Vote 5 - Group Audit & Risk Department	51,845	42,165	42,165	7,006	27,221	25,252	1,969	7.8%	42,165
Vote 6 - Group Financial Services Department	9,664,514	10,383,343	10,583,950	533,873	7,266,263	6,542,062	724,201	11.1%	10,583,950
Vote 7 - Group Property Management Department	71,666	93,279	93,279	3,896	41,540	44,042	(2,502)	-5.7%	93,279
Vote 8 - Health Department	62,535	59,442	60,382	30	43,212	54,267	(11,055)	-20.4%	60,382
Vote 9 - Human Settlement Department	762,238	983,245	1,282,900	35,632	421,585	629,438	(207,852)	-33.0%	1,282,900
Vote 10 - Tshwane Metro Police Department	194,577	334,516	296,465	42,385	136,487	159,702	(23,215)	-14.5%	296,465
Vote 11 - Regional Operations & Coordination Department	281,976	1,451,683	1,461,966	128,890	996,487	968,558	27,929	2.9%	1,461,966
Vote 12 - Roads & Transport Department	1,281,324	1,336,520	1,420,989	72,923	693,553	864,321	(170,767)	-19.8%	1,420,989
Vote 13 - Shared Services Department	9,672	1,063	2,150	1	11	715	(704)	-98.4%	2,150
Vote 14 - Utility Services Department	16,054,318	17,192,562	17,126,631	1,306,256	10,880,032	10,864,750	15,282	0.1%	17,126,631
Vote 15 - Other Departments	122,710	58,072	58,202	2,178	11,129	24,858	(13,729)	-55.2%	58,202
Total Revenue by Vote	30,406,882	32,708,740	33,148,210	2,172,867	20,840,549	20,522,874	317,675	1.5%	33,148,210
Expenditure by Vote									
Vote 1 - Community & Social Development Services Department	294,997	393,562	392,173	19,193	200,779	213,438	(12,659)	-5.9%	392,173
Vote 2 - Economic Development & Spatial Planning Department	594,588	602,485	564,082	38,874	348,214	376,559	(28,345)	-7.5%	564,082
Vote 3 - Emergency Services Department	623,775	660,745	657,915	54,058	425,514	391,474	34,040	8.7%	657,915
Vote 4 - Environment & Agriculture Management Department	665,199	682,139	605,587	38,485	296,406	300,200	(3,794)	-1.3%	605,587
Vote 5 - Group Audit & Risk Department	364,812	320,121	328,714	12,403	175,638	197,472	(21,834)	-11.1%	328,714
Vote 6 - Group Financial Services Department	1,448,797	3,291,437	3,147,959	122,006	1,908,830	2,037,149	(128,320)	-6.3%	3,147,959
Vote 7 - Group Property Management Department	349,605	471,404	648,112	52,254	370,247	394,827	(24,580)	-6.2%	648,112
Vote 8 - Health Department	317,312	395,176	385,077	25,424	227,524	228,981	(1,457)	-0.6%	385,077
Vote 9 - Human Settlement Department	484,838	317,972	681,542	22,752	203,023	540,722	(337,699)	-62.5%	681,542
Vote 10 - Tshwane Metro Police Department	2,175,132	2,087,460	2,342,952	190,225	1,537,252	1,495,776	41,475	2.8%	2,342,952
Vote 11 - Regional Operations & Coordination Department	3,512,859	3,524,388	3,492,316	276,229	2,214,123	2,058,267	155,856	7.6%	3,492,316
Vote 12 - Roads & Transport Department	1,310,728	1,433,451	1,602,828	74,800	891,413	1,015,861	(124,447)	-12.3%	1,602,828
Vote 13 - Shared Services Department	1,318,349	1,404,359	1,373,533	73,379	777,337	872,805	(95,468)	-10.9%	1,373,533
Vote 14 - Utility Services Department	12,618,063	13,200,387	13,029,865	920,536	8,536,711	8,672,774	(136,063)	-1.6%	13,029,865
Vote 15 - Other Departments	1,288,066	1,209,743	1,421,750	108,398	811,889	840,520	(28,631)	-3.4%	1,421,750
Total Expenditure by Vote	27,367,119	29,994,829	30,674,404	2,029,015	18,924,900	19,636,826	(711,925)	-3.6%	30,674,404
Surplus/ (Deficit) for the year	3,039,762	2,713,910	2,473,806	143,852	1,915,649	886,048	1,029,601	116.2%	2,473,806

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
Description	2016/17	Budget Year 2017/18							
	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	5,912,584	6,514,409	6,604,409	500,115	4,314,670	4,340,247	(25,577)	-1%	6,604,409
Service charges - electricity revenue	10,869,151	11,176,494	11,181,883	887,544	7,422,886	7,426,060	(3,175)	0%	11,181,883
Service charges - water revenue	3,216,181	3,996,886	3,876,886	261,696	2,247,909	2,233,782	14,127	1%	3,876,886
Service charges - sanitation revenue	1,032,486	982,879	962,879	74,265	647,568	642,573	4,995	1%	962,879
Service charges - refuse revenue	1,054,530	1,410,506	1,410,506	121,560	925,253	898,129	27,123	3%	1,410,506
Rental of facilities and equipment	140,955	151,864	144,835	8,449	77,083	80,657	(3,574)	-4%	144,835
Interest earned - external investments	105,877	79,493	129,469	8,679	100,457	94,782	5,674	6%	129,469
Interest earned - outstanding debtors	623,191	466,691	546,655	48,440	412,563	364,887	47,676	13%	546,655
Fines, penalties and forfeits	184,531	332,854	294,052	42,150	132,948	157,643	(24,695)	-16%	294,052
Licences and permits	145,529	54,796	56,045	24,932	91,480	66,132	25,349	38%	56,045
Agency services	-	6,650	2,564	-	-	-	-	-	2,564
Transfers and subsidies	3,761,456	4,159,532	4,507,256	17,199	2,954,494	2,393,461	561,033	23%	4,507,256
Other revenue	939,667	887,079	953,550	67,214	464,679	519,014	(54,335)	-10%	953,550
Gains on disposal of PPE	3,571	5,880	5,880	-	0	1,960	(1,960)	-100%	5,880
Total Revenue (excluding capital transfers and contributions)	27,989,708	30,226,013	30,676,869	2,062,242	19,791,988	19,219,326	572,662	3%	30,676,869
Expenditure By Type									
Employee related costs	8,017,177	8,778,736	8,667,974	677,720	5,509,281	5,309,998	199,283	4%	8,667,974
Remuneration of councillors	120,365	125,281	125,281	14,375	84,887	83,832	1,055	1%	125,281
Debt impairment	889,759	1,175,973	1,135,973	97,866	786,886	691,947	94,940	14%	1,135,973
Depreciation & asset impairment	1,546,231	1,961,302	1,865,215	120,856	959,277	1,088,974	(129,697)	-12%	1,865,215
Finance charges	1,319,812	1,417,357	1,455,723	2,936	1,082,792	1,145,280	(62,488)	-5%	1,455,723
Bulk purchases	7,467,527	7,462,684	7,585,684	522,631	5,323,579	5,329,815	(6,236)	0%	7,585,684
Other materials	2,170,290	3,261,702	3,107,730	219,846	1,731,122	1,805,291	(74,169)	-4%	3,107,730
Contracted services	2,599,777	2,875,023	3,429,290	211,989	1,702,872	2,200,970	(498,098)	-23%	3,429,290
Transfers and subsidies	424,800	49,980	50,062	4,478	70,166	72,723	(2,557)	-4%	50,062
Other expenditure	2,809,339	2,886,790	3,251,472	155,818	1,674,038	1,907,996	(233,958)	-12%	3,251,472
Loss on disposal of PPE	1,284	1	1	-	-	0	(0)	-100%	1
Total Expenditure	27,366,362	29,994,829	30,674,404	2,028,515	18,924,900	19,636,826	(711,925)	-4%	30,674,404
Surplus/(Deficit)	623,346	231,184	2,465	33,727	867,088	(417,499)	1,284,587	(0)	2,465
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,362,777	2,443,910	2,433,625	103,659	1,025,268	1,279,385	(254,117)	(0)	2,433,625
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	6,000	4,900	-	-	-	-	-	4,900
Transfers and subsidies - capital (in-kind - all)	54,397	32,816	32,816	6,966	23,293	24,162	(870)	(0)	32,816
Surplus/(Deficit) after capital transfers & contributions	3,040,520	2,713,910	2,473,806	144,352	1,915,649	886,048			2,473,806
Taxation	759	500	500	500	-	-	-	-	500
Surplus/(Deficit) after taxation	3,039,762	2,713,410	2,473,306	143,852	1,915,649	886,048			2,473,306
Attributable to minorities	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	3,039,762	2,713,410	2,473,306	143,852	1,915,649	886,048			2,473,306
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	3,039,762	2,713,410	2,473,306	143,852	1,915,649	886,048			2,473,306

Note: Total revenue excludes capital transfers and contributions. These are indicated separately in this table as “Transfers recognised – capital”.

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M08 February)									
Vote Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Community & Social Development Services Department	102,068	91,507	103,794	66	25,455	26,470	(1,015)	-4%	103,794
Vote 2 - Economic Development & Spatial Planning Department	55,983	96,065	96,065	7,829	9,263	20,271	(11,008)	-54%	96,065
Vote 3 - Emergency Management Services Department	10,895	10,000	10,000	148	3,748	4,443	(695)	-16%	10,000
Vote 4 - Environment & Agriculture Management Department	22,123	32,500	32,500	3,303	7,303	10,437	(3,135)	-30%	32,500
Vote 5 - Group Audit & Risk Department	5,856	13,000	14,000	625	2,241	2,562	(322)	-13%	14,000
Vote 6 - Group Financial Services Department	43,513	101,000	43,000	-	-	-	-	-	43,000
Vote 7 - Group Property Department	-	5,000	-	-	-	-	-	-	-
Vote 8 - Health Department	14,031	15,200	15,200	968	7,611	8,660	(1,049)	-12%	15,200
Vote 9 - Housing & Human Settlement Department	608,885	874,422	1,003,851	24,560	235,290	340,923	(105,633)	-31%	1,003,851
Vote 10 - Regional Operations & Coordination Department	29,997	13,000	13,000	1,161	1,492	12,290	(10,798)	-88%	13,000
Vote 11 - Roads & Transport Department	2,832	5,000	5,000	-	(55)	1,195	(1,250)	-105%	5,000
Vote 12 - Shared Services Department	1,103,585	1,078,974	1,101,116	45,211	436,805	453,088	(16,283)	-4%	1,101,116
Vote 13 - Tshwane Metro Police Department	159,831	93,500	103,500	8,545	11,363	55,006	(43,642)	-79%	103,500
Vote 14 - Utility Services Department	978,955	1,015,616	1,092,616	54,989	369,044	402,128	(33,084)	-8%	1,092,616
Vote 15 - Other Departments	52,301	391,500	54,832	301	6,916	13,172	(6,256)	-47%	54,832
Total Capital Multi-year expenditure	3,190,856	3,836,284	3,688,473	147,705	1,116,475	1,350,645	(234,170)	-17%	3,688,473
Single Year expenditure appropriation									
Vote 1 - Community & Social Development Services Department	-	200	10,200	-	9	-	9	-	10,200
Vote 2 - Economic Development & Spatial Planning Department	4,000	450	450	3	87	90	(3)	-3%	450
Vote 3 - Emergency Management Services Department	-	250	250	-	210	210	-	-	250
Vote 4 - Environment & Agriculture Management Department	4,831	-	-	-	-	-	-	-	-
Vote 6 - Group Financial Services Department	-	19,500	19,500	5,443	5,443	-	5,443	-	19,500
Vote 7 - Group Property Department	-	200	100	-	-	-	-	-	100
Vote 8 - Health Department	-	300	1,127	-	-	-	-	-	1,127
Vote 11 - Roads & Transport Department	-	1,800	1,800	173	270	63	208	332%	1,800
Vote 13 - Tshwane Metro Police Department	200	-	-	-	-	-	-	-	-
Vote 14 - Utility Services Department	-	500	500	-	-	-	-	-	500
Vote 15 - Other Departments	-	800	800	-	301	697	(396)	-57%	800
Total Capital single-year expenditure	9,031	24,000	34,727	5,618	6,319	1,059	5,260	497%	34,727
Total Capital Expenditure	3,199,887	3,860,284	3,723,200	153,324	1,122,794	1,351,704	(228,910)	-17%	3,723,200
Capital Expenditure - Functional Classification									
Governance and administration	267,412	669,622	278,359	15,089	26,629	72,089	(45,460)	-63%	278,359
Executive and council	62,117	419,922	71,859	3	593	7,118	(6,524)	-92%	71,859
Finance and administration	-	236,700	192,500	-	-	-	-	-	192,500
Internal audit	205,295	13,000	14,000	15,086	26,035	64,971	(38,936)	-60%	14,000
Community and public safety	736,418	1,002,672	1,157,708	26,799	273,284	384,266	(110,982)	-29%	1,157,708
Community and social services	19,292	8,300	19,527	1,118	3,483	5,565	(2,082)	-37%	19,527
Sport and recreation	41,796	58,500	40,587	-	(3,063)	(3,063)	-	-	40,587
Public safety	5,903	7,250	7,250	128	1,673	2,388	(715)	-30%	7,250
Housing	611,717	879,422	1,008,851	24,520	235,052	341,673	(106,621)	-31%	1,008,851
Health	57,710	49,200	81,493	1,034	36,139	37,703	(1,564)	-4%	81,493
Economic and environmental services	1,163,844	1,096,374	1,126,266	54,089	435,057	470,154	(35,097)	-7%	1,126,266
Planning and development	49,140	56,900	56,900	7,718	7,815	19,831	(12,016)	-61%	56,900
Road transport	1,111,989	1,036,474	1,066,366	46,371	425,442	448,523	(23,081)	-5%	1,066,366
Environmental protection	2,715	3,000	3,000	-	1,800	1,800	-	-	3,000
Trading services	1,000,582	1,051,116	1,120,366	57,235	373,479	408,255	(34,776)	-9%	1,120,366
Energy sources	491,988	488,312	548,312	18,159	183,256	245,096	(61,840)	-25%	548,312
Water management	149,201	402,804	372,254	35,748	131,751	115,877	15,875	14%	372,254
Waste water management	338,570	146,000	185,800	1,082	54,037	41,656	12,381	30%	185,800
Waste management	20,822	14,000	14,000	2,246	4,435	5,627	(1,192)	-21%	14,000
Other	31,632	40,500	40,500	111	14,345	16,940	(2,595)	-15%	40,500
Total Capital Expenditure - Functional Classification	3,199,887	3,860,284	3,723,200	153,324	1,122,794	1,351,704	(228,910)	-17%	3,723,200
Funded by:									
National Government	2,260,120	2,329,777	2,299,370	95,695	891,244	966,266	(75,022)	-8%	2,299,370
Provincial Government	46,710	43,507	71,013	1,383	35,366	76,661	(41,295)	-54%	71,013
Other transfers and grants	200	6,000	7,193	50	64	-	64	#DIV/0!	7,193
Transfers recognised - capital	2,307,029	2,379,284	2,377,576	97,129	926,674	1,042,928	(116,253)	-11%	2,377,576
Public contributions & donations	97,926	100,000	90,900	3,845	26,721	28,991	(2,271)	-8%	90,900
Borrowing	760,761	1,000,000	1,000,000	51,407	164,682	262,238	(97,556)	-37%	1,000,000
Internally generated funds	34,172	381,000	254,724	944	4,717	17,546	(12,829)	-73%	254,724
Total Capital Funding	3,199,887	3,860,284	3,723,200	153,324	1,122,794	1,351,704	(228,910)	-17%	3,723,200

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M08						
Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		398,775	121,000	502,457	114,238	121,000
Call investment deposits		1,712,109	2,502,289	1,830,350	3,003,696	2,502,289
Consumer debtors		7,948,261	3,423,486	5,347,877	3,388,952	3,423,486
Other debtors		1,162,454	1,067,508	1,421,556	932,555	1,067,508
Current portion of long-term receivables		91,005	163,349	94,884	91,005	163,349
Inventory		688,895	698,494	761,595	667,275	698,494
Total current assets		12,001,499	7,976,126	9,958,718	8,197,722	7,976,126
Non current assets						
Long-term receivables		25,661	6,366	27,296	1,202,641	6,366
Investments		711	858,036	761,798	711	858,036
Investment property		749,410	927,675	864,704	773,100	927,675
Investments in Associate		-	-	-	-	-
Property, plant and equipment		33,890,210	37,968,303	38,296,260	34,217,471	37,968,303
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		385,034	379,756	395,713	388,542	379,756
Other non-current assets		4,095,737	-	-	4,287,733	-
Total non current assets		39,146,763	40,140,136	40,345,772	40,870,198	40,140,136
TOTAL ASSETS		51,148,262	48,116,261	50,304,490	49,067,920	48,116,261
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		852,379	788,401	1,074,771	940,400	788,401
Consumer deposits		407,337	395,755	419,572	497,648	395,755
Trade and other payables		8,993,976	7,197,370	8,749,819	8,205,489	7,197,370
Provisions		-	-	-	-	-
Total current liabilities		10,253,692	8,381,526	10,244,162	9,643,537	8,381,526
Non current liabilities						
Borrowing		11,123,593	11,195,205	11,240,647	10,742,797	11,195,205
Provisions		4,208,076	3,569,019	3,349,931	4,208,076	3,569,019
Total non current liabilities		15,331,669	14,764,224	14,590,577	14,950,873	14,764,224
TOTAL LIABILITIES		25,585,360	23,145,750	24,834,739	24,594,410	23,145,750
NET ASSETS	2	25,562,901	24,970,512	25,469,751	24,473,510	24,970,512
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		25,274,453	24,713,269	25,212,508	24,242,707	24,713,269
Reserves		230,803	257,243	257,243	230,803	257,243
TOTAL COMMUNITY WEALTH/EQUITY	2	25,505,256	24,970,512	25,469,751	24,473,510	24,970,512

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M08 February									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	5,443,759	6,188,689	6,142,100	500,115	4,314,670	4,032,504	282,166	7%	6,142,100
Service charges	15,241,868	16,688,427	16,709,359	1,465,916	11,213,863	10,745,960	467,904	4%	16,709,359
Other revenue	1,485,259	1,433,244	1,580,515	142,744	786,984	634,029	152,955	24%	1,580,515
Government - operating	3,942,872	4,159,532	4,507,256	6,136	3,109,017	3,097,131	11,886	0%	4,507,256
Government - capital	2,378,838	2,443,910	2,438,525	826,708	2,146,626	1,578,933	567,692	36%	2,438,525
Interest	721,184	233,345	129,469	57,119	506,139	386,018	120,120	31%	129,469
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(24,795,028)	(24,916,187)	(25,857,862)	(1,964,639)	(19,249,996)	(16,890,889)	2,359,106	-14%	(25,857,862)
Finance charges	(1,253,459)	(1,417,357)	(1,455,723)	(2,936)	(1,051,453)	(1,076,744)	(25,291)	2%	(1,455,723)
Transfers and Grants	(81,356)	(49,980)	(50,062)	(4,478)	(70,152)	(30,034)	40,118	-134%	(50,062)
NET CASH FROM/(USED) OPERATING ACTIVITIES	3,083,938	4,763,623	4,143,577	1,026,684	1,705,697	2,476,908	771,211	31%	4,143,577
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	261,688	5,880	5,880	11,914	104,935	1,960	102,975	5254%	5,880
Decrease (Increase) in non-current debtors	(40,739)	(102,705)	-	-	-	-	-		-
Decrease (increase) other non-current receivables	303,771	993	(1,635)	(47,216)	49,422	(1,090)	50,512	-4635%	(1,635)
Decrease (increase) in non-current investments	(18,332)	(500,246)	(742,345)	-	2,371	(494,896)	497,267	-100%	(742,345)
Payments									
Capital assets	(3,167,429)	(3,863,903)	(3,648,736)	(152,007)	(1,121,477)	(1,131,076)	(9,599)	1%	(3,648,736)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2,661,041)	(4,459,981)	(4,386,835)	(187,308)	(964,749)	(1,625,102)	(660,353)	41%	(4,386,835)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	205,000	-	205,000	#DIV/0!	-
Borrowing long term/refinancing	1,000,000	1,000,000	1,000,000	-	-	310,006	(310,006)	-100%	1,000,000
Increase (decrease) in consumer deposits	30,402	7,760	8,227	6,592	72,650	5,291	67,359	1273%	8,227
Payments									
Repayment of borrowing	(505,736)	(601,794)	(601,479)	-	(172,630)	(186,462)	(13,832)	7%	(601,479)
NET CASH FROM/(USED) FINANCING ACTIVITIES	524,667	405,966	406,748	6,592	105,020	128,835	23,815	18%	406,748
NET INCREASE/ (DECREASE) IN CASH HELD	947,564	709,608	163,491	845,968	845,968	980,641			163,491
Cash/cash equivalents at beginning:	1,186,049	1,907,681	2,169,316		2,271,966	2,169,316			2,271,966
Cash/cash equivalents at month/year end:	2,133,613	2,617,289	2,332,806		3,117,934	3,149,957			2,435,457

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M08 February				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	(25,577)	Properties in backlog still need be interfaced into SAP billing system.	
	Service charges - electricity revenue	(3,175)	Mainly on Electricity smart prepaid, technical audits on all meters are currently being conducted and all notification	
	Service charges - water revenue	14,127	Revenue on Water fees better than projected.The budget is based on statistical trends.	
	Service charges - sanitation revenue	4,995	Revenue on Sanitation fees better than projected,The budget is based on statistical trends.	
	Service charges - refuse revenue	27,123	Revenue better than projected.	
	Service charges - other	-	Solid waste removal is ahead due to implementation of City	
	Rental of facilities and equipment	(3,574)	Rental: CoT Personnel Accommodation is the main	The department is currently attending to the lease
	Interest earned - external investments	5,674	Interest earned on the bank account and investments better than projected.	
	Interest earned - outstanding debtors	47,676	As a result of an increase in outstanding debtors.	
	Dividends received	-		
	Fines, penalties and forfeits	(24,695)	Revenue on AARTO is allocated one month in arrear.The administrative delay in the calibration and Certification of 19 speed cameras.	The department will use all resources optimally in reaching the adjusted target.
	Licences and permits	25,349	Drivers license and motor vehicles are higher than budgeted.	
	Agency services	-		
	Transfers and subsidies	561,033	Mainly due to the receipts and recognition of the equitable share and the Urban Settlement Development Grant.	
	Other revenue	(54,335)	Due to under recovery on Building Plan Fees, Transport fees,Township development contributions on electricity and rezoning.	
	Gains on disposal of PPE	(1,960)	Gain on disposal of assets will be realised once assets are sold.	
2	Expenditure By Type			
	Employee related costs	199,283	overspending mainly relates to service bonus, unfix allowance, scheduled public day, scheduled Sunday time ,stand by allowances and medical Aid fund.	
	Remuneration of councillors	1,055		
	Debt impairment	94,940	Provision for doubtful debts in terms of GRAP standard.	
	Depreciation & asset impairment	(129,697)	The calculation aligns with the asset verification and purification process.	
	Finance charges	(62,488)	Mainly on Interest Expense Interest Swaps as a result of interest rates that fluctates daily on the long term loan.	
	Bulk purchases	(6,236)	Water:Rand Water is the main contributor.The purchase of bulk water is demand driven and can not be predicted.	
	Other materials	(74,169)	Mainly due to under spending on chemical ,stationery and Petrol and Diesel.	Ex penditure is expected to increase in the third quarter of the financial year.
	Contracted services	(498,098)	Underspending on "Project link housing" due to approved roll -over and additional allocations.	
	Transfers and subsidies	(2,557)	Due to underspending on the payment of gratuities and Municipal Entities	
	Other expenditure	(233,958)	Mainly due to underspending on Leased Vehicle(VAT)	Payment awaiting processing.
	Loss on disposal of PPE	(0)		

Table SC1: Material variance explanations (continued)

3	Capital Expenditure			
	Vote 1 - Community & Social Development	(36,296)	Social Development centre in Hammanskraal project is the main contributor. Delay of approval of contract extension.	Approval of contract extension by BAC during December 2017
	Vote 2 - Economic Development & Spatial Planning	(55,682)	Business Process Outsourcing (BPO) Park Construction project is the main contributor. The project is still on hold, following the suspension of services by the Principal Agent on 9 May 2017, pending the approval of the site development plan.	Resolve the outstanding challenges/project risks.
	Vote 3 - Emergency Management Services	(1,239)	Renovation & Upgrading of Facilities is the main contributor. The appointed Principal Agent cannot be paid due to their tax clearance certificate which is out of date. Tenders were evaluated and recommended for renovation and upgrading work to be done. The challenge will now be for the appointment letters to be issued in time for the contractors to commence with work as soon as possible.	Tenders were evaluated and recommended for four contracts. The Divisional Head of SCM approved the reports for three contracts on 28 February 2018 of which one need to be re-advertised for quotation. In view of the above the approved reports will be collected from SCM on 1 March and submit for approval to the Chief of Emergency Services. The next step will be to submit the reports to the City Manager's office to obtain approved appointment letters. The Principal Service provider appointed to expand Harthely cemetery.
	Vote 4 - Environment & Agriculture Management	(18,751)	Provision of burial facilities is the main contributor. Project delayed due to SCM processes.	Departments are busy with the procurement Expenditure is expected to improve in the third quarter.
	Vote 5 - Group Audit & Risk Department	(5,937)	Under spending on Insurance Replacements.	
	Vote 6 - Group Financial Services Department	(79,508)	Turnaround of Municipality Water Services – Reduction of water losses is the main contributor. SCM process in place.	
	Vote 7 - Group Property Department	(3,515)	Capital Movables. Technical challenges are currently experienced when purchase requisitions are being created on the E-Procurement system.	Follow-up on the process.
	Vote 8 - Health Department	(6,583)	Upgrading of Clinic Dispensaries - Dispute on claims for work that has been done.	Discussions held with contractor to improve expenditure.
	Vote 9 - Housing & Human Settlement Department	(422,472)	Winterveldt bulk sewer project is the main contributor. Letter of appointment only received by 30 January 2018.	Approval of BAC resolution to be effected on system.
	Vote 10 - Regional Operations & Coordination	(2,558)	Under spending on Jo-Jo Tanks. Awaiting role mapping of project managers.	Contractor requested to put more resources.
	Vote 11 - Roads & Transport Department	(147,683)	Revitalisation of the City-Taxi Holding areas within the Pretoria CBD. This project was only now added to the budget during the adjustment budget process.	Work on this project will be done during March, April, May and June 2018.
	Vote 12 - Shared Services Department	(67,192)	Under spending on the One Integrated Transaction Processing System project - The department is busy with requisitions.	Creation of WBS's and procurement.
	Vote 13 - Tshwane Metro Police Department	(8,665)	Purchasing of Policing Equipment - Awaiting delivery of goods.	None.
	Vote 14 - Utility Services Department	(250,116)	Electricity for All - Region 1 - Failure to acquire Purchase Orders for Thornthree View Development.	Matter escalated to Human Settlements to be resolve.
	Vote 15 - Other Departments	(242,562)	Implementation of Tsosoloso Programme - The Challenge was in obtaining the WBS level 5 to create purchase order for materials and EPWP worker's wages.	Challenges are being addressed.
4	Financial Position			
	Current assets	9,958,718	Decrease in cash, investments and consumer debtors.	
	Non current assets	40,345,772	Increase in long term receivables.	
	Current liabilities	10,244,162	Increase in borrowings, trade and other payables.	
	Non current liabilities	14,590,577	Increase in provisions.	
5	Cash Flow			
	Transfer receipts - capital	(272,670)	Underspending on capital grants.	
	Contributions & Contributed assets	5,781	Contributions on assets.	
	Proceeds on disposal of PPE	(9,556)		
	Short term loans	-		
	Borrowing long term/refinancing	(110,592)	Long Term borrowings is expected in the fourth quarter.	
	Increase in consumer deposits	9,471	An increase in consumer deposit.	
	Receipt of non-current debtors	8,559	Movement in consumer debtors	
	Receipt of non-current receivables	35,326	Increase in non-current receivables.	
	Change in non-current investments	41,687	Includes the Entities - SWA consumers debtors.	
	Capital assets	(406,093)	Underspending on the capital budget.	
	Repayment of borrowing	12,191	Repayment less than budgeted.	
7	Municipal Entities			
	Revenue			
	Housing Company Tshwane	(1,044)	Main contributor is Transfers and Subsidies. The variance was attributed to certain marketing activities not carried out due to the entity not delivering Townlands project and vacant senior management positions not filled. The grant is recognized once the entity has fulfilled the mandate as per the Service Delivery Agreement between the City and the entity.	Management has advertised senior management position and those positions will be filled the beginning of the quarter 3. The non-performing contractor has been put in terms.
	Tshwane Economic Development Agency	(17,056)	Not all grant payments have been received.	
	Expenditure			
	Housing Company Tshwane	(13,324)	Contracted services - The variance was due to certain marketing activities not carried out due to the entity not delivering 100 social housing units at the end of the financial year due to the contractors non-performance.	The contractor has been put into terms to deliver 158 units by the end of quarter 3.
	Tshwane Economic Development Agency	(10,757)	Expenditure less than projected.	
	Capital Expenditure			
	Housing Company Tshwane	(27,448)	Chantel projects – Advert to appoint a contractor on upgrading of bulk infrastructure has been advertised; Townlands project – the entity is awaiting R10 million from SHRA. In terms of performance 148 units on the first floor are in progress which equates to 3 blocks; Timberlands projects – 90% of the design has been completed.	This will be corrected during the adjustment budget.
	Tshwane Economic Development Agency	(103)	Expenditure less than budgeted.	

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February						
Description of financial indicator	Basis of calculation	2016/17	Budget Year 2017/18			
		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	3.0%	11.3%	10.8%	5.7%	5.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	107.2%	57.1%	85.7%	465.4%	57.1%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	82.2%	76.8%	82.7%	81.3%	76.8%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	117.0%	95.2%	97.2%	85.0%	95.2%
Liquidity Ratio	Monetary Assets/Current Liabilities	20.6%	31.3%	22.8%	32.3%	31.3%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	33.0%	15.4%	22.5%	28.4%	15.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	3.55	25.66	3.48	0.08	25.66
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	0.0%	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	21,3%	18,5%	0.0%	19.8%	18,5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	27,8%	22,6%	0.0%	21.3%	18,5%
Employee costs	Employee costs/Total Revenue - capital revenue	28.6%	29.0%	28.3%	27.8%	28.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.8%	4.4%	0.0%	3.2%	4.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10.2%	11.2%	10.8%	5.5%	5.2%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	33.60	111.71	261.79	33.27	111.71
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	41.7%	19.3%	28.6%	28.4%	19.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.30	1.49	1.78	1.88	1.49

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February												
Description	NT Code	Budget Year 2017/18									Total over 90 days	Actual Bad Debts Written Off against Debtors
		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		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	419,484	56,730	83,734	47,585	38,335	51,270	351,316	1,262,564	2,311,019	1,751,071	163,802
Trade and Other Receivables from Exchange Transactions - Electricity	1300	314,026	28,221	37,493	28,915	25,986	31,197	121,111	592,190	1,179,138	799,398	14,526
Receivables from Non-exchange Transactions - Property Rates	1400	563,723	87,183	60,647	48,058	49,459	51,336	225,413	1,316,331	2,402,151	1,690,598	683
Receivables from Exchange Transactions - Waste Water Management	1500	98,282	11,740	13,738	8,925	6,243	8,576	42,004	204,776	394,284	270,524	27,519
Receivables from Exchange Transactions - Waste Management	1600	152,942	13,885	49,382	18,443	11,525	14,970	68,190	434,445	763,781	547,572	1,264
Receivables from Exchange Transactions - Property Rental Debtors	1700	10,413	1,751	1,163	1,103	969	241,554	179	42,855	299,987	286,660	-
Interest on Arrear Debtor Accounts	1810	155,513	44,142	55,249	52,846	43,800	52,558	273,901	1,494,735	2,172,741	1,917,838	17,155
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	95,672	256	49,996	49,615	25,453	39,961	120,013	1,073,282	1,454,247	1,308,324	35,471
Total By Income Source	2000	1,810,053	243,907	351,402	255,490	201,770	491,422	1,202,126	6,421,178	10,977,349	8,571,986	260,421
2016/17 - totals only		1,367,309	198,977	201,450	205,347	226,125	450,868	978,904	4,831,069	8,460,049	6,692,313	1,790
Debtors Age Analysis By Customer Group												
Organs of State	2200	69,604	2,453	12,036	6,050	5,816	4,358	(11,277)	2,712	91,753	7,660	-
Commercial	2300	624,438	68,897	94,598	68,371	65,247	189,124	340,756	1,249,531	2,700,962	1,913,029	-
Households	2400	1,053,584	138,084	219,840	168,593	126,216	156,504	842,432	4,583,826	7,289,079	5,877,571	260,024
Other	2500	62,428	34,473	24,928	12,475	4,491	141,436	30,216	585,108	895,555	773,727	397
Total By Customer Group	2600	1,810,053	243,907	351,402	255,490	201,770	491,422	1,202,126	6,421,178	10,977,349	8,571,986	260,421

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

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

Description	NT Code	Budget Year 2017/18									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	593,284								593,284	563,218
Bulk Water	0200	220,846								220,846	172,245
PAYE deductions	0300	120,624								120,624	94,400
VAT (output less input)	0400	(35,553)								(35,553)	(93,805)
Pensions / Retirement deductions	0500	111,589								111,589	103,248
Loan repayments	0600	-								-	991,645
Trade Creditors	0700	632,932								632,932	559,609
Auditor General	0800	2,759								2,759	127
Other	0900	2,514,715								2,514,715	1,518,884
Total By Customer Type	1000	4,161,197	-	-	-	-	-	-	-	4,161,197	3,909,571

(e) Table SC5: Monthly budget statement – investment portfolio**TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February**

Investments by maturity Name of institution & investment ID	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
		Yrs/Months							
R thousands									
<u>Municipality</u>									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	0.0%	711	-	711
Sanlam	26	14y	Insurance pol	07.12.2015	-	3.0%	-	-	-
Sanlam	27	14y	Insurance pol	01.01.2016	-	3.0%	-	-	-
Capital Allianz	28	8y	Insurance pol	On selling da	1	2.0%	622	(623)	0
Capital Allianz	29	9y	Insurance pol	On selling da	5	3.0%	1,969	(1,974)	-
ABSA	32	On Call	Money Marke	On call	195	7.3%	31,602	-	31,797
ABSA	33	On Call	Money Marke	On call	68	7.3%	11,074	-	11,143
ABSA	34	On Call	Money Marke	On call	51	7.3%	8,295	-	8,346
ABSA	35	On Call	Money Marke	On call	1	7.3%	183	-	184
Inv estec Bank	37	On Call	Money Marke	On call	171	7.3%	27,752	-	27,923
Inv estec Bank	38	On Call	Money Marke	On call	55	7.3%	8,871	-	8,925
Inv estec Bank	39	On Call	Money Marke	On call	7	7.3%	1,188	-	1,196
Standard Bank	40	On Call	Money Marke	On call	667	7.8%	100,631	-	101,298
Standard Bank	41	On Call	Money Marke	On call	21	7.8%	3,124	-	3,144
Inv estec Bank	108	On Call	Money Marke	On call	185	6.8%	31,962	-	32,147
RMB	237	On Call	Money Marke	31.10.2011	-	0.0%	-	-	-
STANLIB	106	On Call	Money Marke	On call	-	0.4%	255	1	256
ABSA	338	On Call	Short Term	On call	-	6.7%	185,000	25,826	210,826
Nedbank	341	On Call	Short Term	On call	-	6.7%	60,000	5,000	65,000
Standard Bank	340	On Call	Short Term	On call	-	6.6%	35,043	53,560	88,604
Standard Bank	243	On Call	Short Term	On call	-	0.0%	60,175	5,380	65,555
Nedbank	244	On Call	Short Term	On call	-	0.0%	252,008	400,000	652,008
ABSA	245	On Call	Short Term	On call	-	0.0%	301,809	150,000	451,809
Standard Bank	0	On Call	Sinking Fund	On call	-	0.0%	251,172	250,558	501,730
Nedbank	247	On Call	Short Term	On call	-	0.0%	503,142	-	503,142
ABSA	248	On Call	Short Term	On call	-	0.0%	150,460	811	151,271
Standard Bank	260	On Call	Short Term	On call	489	7.8%	73,830	-	74,319
Municipality sub-total					1,915		2,100,879	888,539	2,991,333
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				1,915		2,100,879	888,539	2,991,333

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	3,614,648	3,875,608	3,906,015	6,136	2,860,939	2,805,676	55,263	2.0%	3,906,015
Finance Management	1,864,838	2,132,788	2,132,788	-	1,599,591	1,599,591	-		2,132,788
Fuel Levy	1,440,100	1,444,413	1,444,413	-	962,942	962,942	-		1,444,413
Finance Management Grant	2,875	2,650	2,650	-	2,650	2,650	-		2,650
Urban Settlement Development Grant	46,180	48,492	48,492	-	48,492	48,492	-		48,492
Expanded Public Works Programme Incentive (EPWP)	50,247	20,451	20,451	6,136	20,451	20,451	-		20,451
Public Transport Network Operations Grant	204,010	221,049	251,456	-	221,049	165,786	55,263	33.3%	251,456
Integrated City Development Grant	6,398	5,764	5,764	-	5,764	5,764	-		5,764
Provincial Government:	342,400	217,173	563,303	-	241,699	301,133	(59,434)	-19.7%	563,303
Primary Health Care	44,325	46,541	46,541	-	32,578	46,540	(13,962)	-30.0%	46,541
Emergency Medical Services	62,850	65,993	95,993	-	46,195	65,993	(19,798)	-30.0%	95,993
HIV and Aids Grant	12,649	12,720	12,720	-	12,720	12,720	-		12,720
Housing Top Structure (HSDG)	203,285	90,664	316,469	-	149,211	90,664	58,547	64.6%	316,469
Sports and Recreation : Community Libraries	7,145	1,255	7,619	-	995	1,255	(260)	-20.7%	7,619
TRT Bus Operations Subsidy	-	-	72,000	-	-	72,000	(72,000)	-100.0%	72,000
Gautrans	12,071	-	11,961	-	-	11,961	(11,961)	-100.0%	11,961
Research and Technology	75	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>									
Other grant providers:	371,329	153,263	37,938	-	44,734	78,610	(33,876)	-43.1%	37,938
DBSA	-	61,000	30,000	-	-	5,000	(5,000)	-100.0%	30,000
Tirelo Boshia Grant - Research and Development	3,900	5,751	5,751	-	6,379	11,502	(5,123)	-44.5%	5,751
Broadband/Wifi	1,087	1,087	1,087	-	-	1,087	(1,087)	-100.0%	1,087
LG SETA Discretionary grant (93 apples over 3 years)	6,000	-	1,100	-	-	1,100	(1,100)	-100.0%	1,100
Housing Company Tshwane	30,629	31,275	-	-	11,957	17,865	(5,907)	-33.1%	-
TEDA	58,166	54,150	-	-	26,398	42,056	(15,659)	-37.2%	-
Sandspruit	271,547	-	-	-	-	-	-		-
Total Operating Transfers and Grants	4,328,377	4,246,044	4,507,256	6,136	3,147,372	3,185,419	(38,047)	-1.2%	4,507,256
Capital Transfers and Grants									
National Government:	2,367,908	2,329,777	2,299,370	826,708	2,104,719	2,074,312	30,407	1.5%	2,299,370
Urban Settlement Development Grant	1,493,154	1,567,923	1,567,923	808,208	1,567,923	1,567,923	-		1,567,923
Public Transport Infrastructure & Systems Grant	750,000	679,190	648,783	-	454,131	423,724	30,407	7.2%	648,783
Integrated National Electrification Programme	40,000	30,000	30,000	18,500	30,000	30,000	-		30,000
Neighbourhood Development Partnership Grant	48,500	20,000	20,000	-	20,000	20,000	-		20,000
Integrated City Development Grant	36,254	32,665	32,665	-	32,665	32,665	-		32,665
Provincial Government:	43,585	114,133	131,962	-	36,509	61,335	(24,826)	-40.5%	131,962
Sport and Recreation: Community Libraries	6,978	9,507	7,013	-	9,507	7,013	2,494	35.6%	7,013
Social Infrastructure Grant	36,607	34,000	64,000	-	27,002	64,000	(36,998)	-57.8%	64,000
HCT - SHRA	-	70,626	60,949	-	-	(9,678)	9,678	-100.0%	60,949
District Municipality:	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>									
Other grant providers:	200	6,000	7,193	-	5,398	6,525	(1,127)	-17.3%	7,193
LG SETA Discretionary grant (93 apples over 3 years)	-	6,000	4,900	-	5,398	4,232	1,166	27.5%	4,900
Delft Grant (Social Infrastructure)	-	-	2,293	-	-	2,293	(2,293)	-100.0%	2,293
Smart Connect Grant	200	-	-	-	-	-	-		-
Total Capital Transfers and Grants	2,411,693	2,449,910	2,438,525	826,708	2,146,626	2,142,172	4,454	0.2%	2,438,525
TOTAL RECEIPTS OF TRANSFERS & GRANTS	6,740,070	6,695,954	6,945,781	832,844	5,293,998	5,327,591	(33,593)	-0.6%	6,945,781

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

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	3,609,606	3,875,608	3,906,015	10,709	2,808,428	2,606,408	202,020	7.8%	3,906,015
Finance Management	1,864,838	2,132,788	2,132,788	–	1,599,590	1,421,859	177,732	12.5%	2,132,788
Fuel Levy	1,440,100	1,444,413	1,444,413	–	962,942	962,942	–	–	1,444,413
Finance Management Grant	2,875	2,650	2,650	310	2,607	2,606	1	0.0%	2,650
Water Services Operating Subsidy Grant	46,180	48,492	48,492	–	48,492	27,000	21,492	79.6%	48,492
Urban Settlement Development Grant	50,247	20,451	20,451	6,136	20,451	20,451	–	–	20,451
Municipal Human Settlement Capacity Grant	199,221	221,049	251,456	3,924	171,275	165,786	5,489	3.3%	251,456
Expanded Public Works Programme Incentive (EPWP)	6,145	5,764	5,764	339	3,070	5,764	(2,694)	-46.7%	5,764
Provincial Government:	198,421	217,173	563,303	2,306	152,179	217,173	(64,995)	-29.9%	563,303
Primary Health Care	44,325	46,541	46,541	–	32,579	46,541	(13,962)	-30.0%	46,541
Emergency Medical Services	62,850	65,993	95,993	–	46,195	65,993	(19,798)	-30.0%	95,993
HIV and Aids Grant	12,649	12,720	12,720	–	10,181	12,720	(2,539)	-20.0%	12,720
Housing Top Structure (HSDG)	72,555	90,664	316,469	1,948	60,171	90,664	(30,493)	-33.6%	316,469
Sports and Recreation : Community Libraries	5,932	1,255	7,619	358	3,053	1,255	1,798	143.3%	7,619
TRT Bus Operations Subsidy	–	–	72,000	–	–	–	–	–	72,000
Gautrans	110	–	11,961	–	–	–	–	–	11,961
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	364,242	152,176	37,938	–	39,822	106,672	(66,849)	-62.7%	37,938
DBSA	–	61,000	30,000	–	–	41,000	(41,000)	-100.0%	30,000
Tirelo Bosha Grant - Research and Development	3,900	5,751	5,751	–	1,468	5,751	(4,283)	-74.5%	5,751
Broadband/Wifi	–	–	1,087	–	–	–	–	–	1,087
LG SETA Discretionary grant (93 appies over 3 years)	–	–	1,100	–	–	–	–	–	1,100
Housing Company Tshwane	30,629	31,275	–	–	11,957	17,865	(5,907)	-33.1%	–
TEDA	58,166	54,150	–	–	26,398	42,056	(15,659)	-37.2%	–
Sandspruit	271,547	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	4,172,269	4,244,957	4,507,256	13,015	3,000,429	2,930,253	70,176	2.4%	4,507,256
Capital expenditure of Transfers and Grants									
National Government:	2,232,139	2,329,777	2,299,370	95,696	887,201	986,849	(99,648)	-10.1%	2,299,370
Urban Settlement Development Grant	1,415,652	1,567,923	1,567,923	60,650	537,003	604,387	(67,384)	-11.1%	1,567,923
Public Transport Infrastructure & Systems Grant	729,153	679,190	648,783	34,728	331,285	341,262	(9,977)	-2.9%	648,783
Intergrated National Electrification Programme	39,332	30,000	30,000	318	18,415	24,680	(6,265)	-25.4%	30,000
Neighbourhood Development Partnership Grant	48,002	20,000	20,000	–	498	16,520	(16,022)	-97.0%	20,000
Intergrated City Development Grant	–	32,665	32,665	–	–	–	–	–	32,665
Provincial Government:	46,710	114,133	131,962	66	28,528	29,542	(1,014)	-3.4%	131,962
Sport and Recreation: Community Libraries	5,710	9,507	7,013	–	–	500	(500)	-100.0%	7,013
Social Infrastructure Grant	41,000	34,000	64,000	66	28,528	29,042	(514)	-1.8%	64,000
HCT - SHRA	–	70,626	60,949	–	–	–	–	–	60,949
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	6,000	7,193	50	64	–	64	–	7,193
LG SETA Discretionary grant (93 appies over 3 years)	–	6,000	4,900	50	64	–	64	–	4,900
Delft Grant (Social Infrastructure)	–	–	2,293	–	–	–	–	–	2,293
Total capital expenditure of Transfers and Grants	2,278,849	2,449,910	2,438,525	95,812	915,793	1,016,391	(100,598)	-9.9%	2,438,525
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	6,451,118	6,694,867	6,945,781	108,827	3,916,222	3,946,644	(30,422)	-0.8%	6,945,781

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

TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February					
Description	Budget Year 2017/18				
	Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Finance Management				-	
Fuel Levy				-	
Finance Management Grant				-	
Water Services Operating Subsidy Grant				-	
Urban Settlement Development Grant				-	
Municipal Human Settlement Capacity Grant				-	
Other transfers and grants [insert description]				-	
Provincial Government:	132,114	-	-	132,114	100.0%
Primary Health Care				-	
HIV and Aids Grant				-	
Housing Top Structure (HSDG)	130,729			130,729	100.0%
Sports and Recreation : Community Libraries	1,384			1,384	100.0%
Research and Technology				-	
District Municipality:	-	-	-	-	
[insert description]				-	
Other grant providers:	-	-	-	-	
DBSA				-	
Total operating expenditure of Approved Roll-overs	132,114	-	-	132,114	100.0%
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Urban Settlement Development Grant				-	
Finance Management Grant				-	
Energy Efficiency and Demand Side Management				-	
Integrated City Development Grant				-	
Provincial Government:				-	
Integrated City Development Grant				-	
Provincial Government:	-	-	-	-	
Sport and Recreation: Community Libraries				-	
District Municipality:	-	-	-	-	
0				-	
Other grant providers:	-	-	-	-	
Other grant providers:				-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	132,114	-	-	132,114	100.0%

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February									
Summary of Employee and Councillor remuneration	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C					%	D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	115,514	125,168	81,078	13,168	82,731	80,083	2,647	3%	125,168
Medical Aid Contributions	-	66	-	-	-	-	-	-	66
Motor Vehicle Allowance	-	-	23,925	-	-	-	-	-	-
Cellphone Allowance	-	46	4,852	-	-	-	-	-	46
Other benefits and allowances	2,490	-	6,278	-	-	-	-	-	-
Sub Total - Councillors	118,003	125,281	116,134	13,168	82,731	80,083	2,647	3%	125,281
% increase		6.2%	-1.6%						6.2%
Senior Managers of the Municipality									
Basic Salaries and Wages	42,964	17,470	32,785	3,120	22,173	11,647	10,526	90%	17,470
Pension and UIF Contributions	-	11,057	72	108	536	7,371	(6,835)	-93%	11,057
Medical Aid Contributions	-	1,045	583	48	322	697	(375)	-54%	1,045
Overtime	-	123	-	-	-	82	(82)	-100%	123
Performance Bonus	-	2,039	-	14	54	1,359	(1,305)	-96%	2,039
Motor Vehicle Allowance	-	843	1,950	118	712	562	150	27%	843
Cellphone Allowance	406	130	228	37	195	86	109	126%	130
Housing Allowances	-	422	-	-	-	282	(282)	-100%	422
Other benefits and allowances	-	1,049	325	38	371	699	(328)	-47%	1,049
Payments in lieu of leave	-	853	790	33	59	568	(509)	-90%	853
Sub Total - Senior Managers of Municipality	43,371	35,031	36,733	3,518	24,423	23,354	1,069	5%	35,031
% increase		-19.2%	-15.3%						-19.2%
Other Municipal Staff									
Basic Salaries and Wages	4,920,621	5,227,883	5,306,221	438,358	3,562,381	3,473,514	88,866	3%	5,227,883
Pension and UIF Contributions	1,108,268	1,025,664	1,095,147	94,544	764,414	768,134	(3,720)	0%	1,025,664
Medical Aid Contributions	458,535	493,954	561,557	41,167	322,051	301,940	20,111	7%	493,954
Overtime	385,729	484,572	239,632	26,686	239,922	147,456	92,466	63%	484,572
Performance Bonus	266	405,969	-	(9)	61	(1,161)	1,222	-105%	405,969
Motor Vehicle Allowance	305,328	309,814	311,075	25,417	207,943	197,571	10,372	5%	309,814
Cellphone Allowance	16,108	15,946	16,144	1,329	10,673	10,442	231	2%	15,946
Housing Allowances	39,231	46,066	48,446	3,839	30,440	28,571	1,869	7%	46,066
Other benefits and allowances	363,294	145,653	827,408	39,986	323,725	283,351	40,374	14%	145,653
Payments in lieu of leave	-	243,136	245,998	-	-	-	-	-	243,136
Long service awards	-	5,265	-	-	-	-	-	-	5,265
Post-retirement benefit obligations	106,943	287,440	148,699	-	-	45,469	(45,469)	-100%	287,440
Sub Total - Other Municipal Staff	7,704,323	8,691,362	8,805,597	671,316	5,461,610	5,255,287	206,323	4%	8,691,362
% increase		12.8%	14.3%						12.8%
Total Parent Municipality	7,865,697	8,851,674	8,958,464	688,002	5,568,763	5,358,724	210,039	4%	8,851,674
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Board Fees	3,327	3,285	2,798	-	949	2,013	(1,064)	-53%	3,285
Sub Total - Board Members of Entities	3,327	3,285	2,798	-	949	2,013	(1,064)	-53%	3,285
% increase		-1.3%	-15.9%						-1.3%
Senior Managers of Entities									
Basic Salaries and Wages	26,456	14,944	14,944	1,311	10,348	9,453	896	9%	14,944
Pension and UIF Contributions	1,193	271	271	38	296	181	115	63%	271
Medical Aid Contributions	875	349	349	34	313	232	81	35%	349
Motor Vehicle Allowance	2,112	746	746	39	330	497	(167)	-34%	746
Cellphone Allowance	328	-	-	19	164	-	164	#DIV/0!	-
Housing Allowances	232	-	-	-	-	-	-	-	-
Other benefits and allowances	236	311	311	-	97	-	97	#DIV/0!	311
Sub Total - Senior Managers of Entities	31,431	16,621	16,621	1,441	11,548	10,363	1,185	11%	16,621
% increase		-47.1%	-47.1%						-47.1%
Other Staff of Entities									
Basic Salaries and Wages	68,253	28,867	28,867	1,291	10,682	18,624	(7,942)	-43%	28,867
Pension and UIF Contributions	11,622	1,176	1,176	54	297	784	(487)	-62%	1,176
Medical Aid Contributions	9,494	996	996	44	322	664	(342)	-52%	996
Overtime	2,522	-	-	-	-	-	-	-	-
Performance Bonus	188	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	6,105	-	-	31	246	-	246	#DIV/0!	-
Cellphone Allowance	469	-	-	44	119	-	119	#DIV/0!	-
Housing Allowances	3,428	-	-	-	-	-	-	-	-
Other benefits and allowances	2,433	1,446	1,446	-	79	964	(885)	-92%	1,446
Sub Total - Other Staff of Entities	104,514	32,485	32,485	1,463	11,744	21,036	(9,291)	-44%	32,485
% increase		-68.9%	-68.9%						-68.9%
Total Municipal Entities	139,272	52,390	51,903	2,904	24,241	33,411	(9,170)	-27%	52,390
TOTAL SALARY, ALLOWANCES & BENEFITS	8,004,969	8,904,064	9,010,368	690,906	5,593,005	5,392,136	200,869	4%	8,904,064
% increase		11.2%	12.6%						11.2%
TOTAL MANAGERS AND STAFF	7,883,639	8,775,499	8,891,436	677,738	5,509,325	5,310,040	199,286	4%	8,775,499

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

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February						
Description	Budget Year 2017/18			2017/18 Medium Term Revenue & Expenditure Framework		
	February Budget	February Actual	February Variance	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands						
Cash Receipts By Source						
Property rates	496,222	500,115	24,483	6,188,689	6,621,771	7,085,671
Service charges - electricity revenue	865,217	948,027	(70,716)	10,617,669	11,222,469	11,850,363
Service charges - water revenue	303,487	321,323	26,616	3,797,042	4,013,332	4,237,910
Service charges - sanitation revenue	71,520	74,265	13,948	933,735	987,044	1,042,410
Service charges - refuse	116,693	121,540	26,197	1,339,981	1,436,887	1,540,960
Service charges - other	-	761	888			
Rental of facilities and equipment	8,851	8,449	(973)	151,864	166,870	182,866
Interest earned - external investments	7,501	8,679	6,673	79,493	74,609	79,434
Interest earned - outstanding debtors	21,231	48,440	40,023	153,853	115,476	120,064
Fines, penalties and forfeits	26,954	42,150	(26,314)	332,854	349,555	368,570
Licences and permits	188	24,932	(4,384)	54,796	58,484	61,759
Agency services	-	-	(3,325)	6,650	22,994	37,440
Transfer receipts - operating	95,422	6,136	707,661	4,159,532	4,425,895	4,747,475
Other revenue	63,275	67,214	(31,110)	887,079	924,704	977,067
Cash Receipts by Source	2,076,562	2,172,030	709,666	28,703,237	30,420,091	32,331,990
Other Cash Flows by Source						
Transfer receipts - capital	259,014	826,708	(272,670)	2,443,910	2,160,936	2,301,281
Contributions & Contributed assets		12,028	5,781			
Proceeds on disposal of PPE	980	(114)	(9,556)	5,880	1,242	1,312
Borrowing long term/refinancing	116,839	-	(110,592)	1,000,000	1,000,000	1,300,000
Increase in consumer deposits	668	6,592	9,471	7,760	7,915	8,073
Receipt of non-current debtors		-	8,559	(102,705)	(116,398)	(130,765)
Receipt of non-current receivables	(136)	(47,216)	35,326	993	1,124	1,178
Change in non-current investments	(61,862)	-	41,687	(500,246)	115,989	(14,758)
Total Cash Receipts by Source	2,392,066	2,970,028	417,672	31,558,829	33,590,899	35,798,312
Cash Payments by Type						
Employee related costs	592,543	677,720	23,328	8,778,772	9,439,307	10,072,202
Remuneration of councillors	11,182	14,375	(495)	125,281	132,672	140,102
Interest paid	(35,056)	2,936	(44,724)	1,417,357	1,199,598	1,145,762
Bulk purchases - Electricity	727,617	518,456	14,137	7,462,684	7,902,983	8,361,356
Other materials	210,789	224,021	(33,958)	3,264,102	3,518,605	3,771,551
Contracted services	313,497	211,989	(5,892)	2,865,416	2,965,098	3,275,913
Grants and subsidies paid - other	(300)	4,478	12,939	49,980	53,438	56,523
General expenses	0	318,078	412,324	2,419,932	2,615,805	2,765,096
Cash Payments by Type	2,097,853	1,972,053	377,659	26,383,524	27,827,507	29,588,506
Other Cash Flows/Payments by Type						
Capital assets	251,868	152,007	(406,093)	3,863,903	3,748,258	4,363,327
Repayment of borrowing	70,276		12,191	601,794	664,410	701,243
Total Cash Payments by Type	2,419,997	2,124,060	(16,243)	30,849,221	32,240,176	34,653,076
NET INCREASE/(DECREASE) IN CASH HELD	(27,932)	845,968	433,915	709,608	1,350,723	1,145,236
Cash/cash equivalents at the month/year beginning:	1,316,617	2,271,966	3,117,934	1,907,681	2,617,289	3,968,011
Cash/cash equivalents at the month/year end:	1,288,685	3,117,934	3,551,849	2,617,289	3,968,011	5,113,247

NB. Bulk purchases for water and electricity is budgeted under Other Material as per mSCOA format.

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M08 February									
Description	2016/17	Budget Year 2017/18							
	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	5,912,861	6,515,154	6,605,154	500,115	4,314,670	4,340,247	(25,577)	-1%	6,605,154
Service charges - electricity revenue	10,869,237	11,178,192	11,181,883	887,544	7,422,886	7,426,060	(3,175)	0%	11,181,883
Service charges - water revenue	3,216,181	3,997,989	3,876,886	261,696	2,247,909	2,233,782	14,127	1%	3,876,886
Service charges - sanitation revenue	1,032,486	982,879	962,879	74,265	647,568	642,573	4,995	1%	962,879
Service charges - refuse revenue	1,291,533	1,410,506	1,410,506	121,560	925,253	898,129	27,123	3%	1,410,506
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	135,677	141,688	136,462	7,754	71,426	73,876	(2,450)	-3%	136,462
Interest earned - external investments	105,111	79,254	129,061	8,635	100,244	94,600	5,644	6%	129,061
Interest earned - outstanding debtors	558,545	466,585	546,510	48,428	412,467	364,818	47,649	13%	546,510
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	184,531	332,854	294,052	42,150	132,948	157,643	(24,695)	-16%	294,052
Licences and permits	145,529	54,796	56,045	24,932	91,480	66,132	25,349	38%	56,045
Agency services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	3,761,456	4,159,532	4,507,256	12,658	2,911,598	2,331,135	580,463	25%	4,507,256
Other revenue	939,453	886,992	953,441	59,706	457,061	513,791	(56,729)	-11%	953,441
Gains on disposal of PPE	3,571	5,880	5,880	-	0	1,960	(1,960)	-100%	5,880
Total Revenue (excluding capital transfers and contributions)	28,156,170	30,212,302	30,666,015	2,049,442	19,735,509	19,144,746	590,763	3%	30,666,015
Expenditure By Type									
Employee related costs	7,877,852	8,726,346	8,619,146	674,801	5,485,973	5,278,392	207,582	4%	8,619,146
Remuneration of councillors	118,019	125,281	125,281	14,375	83,938	81,820	2,119	3%	125,281
Debt impairment	742,784	1,175,973	1,135,973	97,866	786,886	691,947	94,940	14%	1,135,973
Depreciation & asset impairment	1,541,772	1,958,477	1,862,391	120,721	957,819	1,087,153	(129,333)	-12%	1,862,391
Finance charges	1,319,527	1,417,117	1,455,483	2,917	1,082,627	1,145,116	(62,489)	-5%	1,455,483
Bulk purchases	7,647,980	7,462,684	7,585,684	522,631	5,323,579	5,329,815	(6,236)	0%	7,585,684
Other materials	2,169,429	3,259,722	3,105,766	219,846	1,731,122	1,805,291	(74,169)	-4%	3,105,766
Contracted services	2,927,509	2,856,080	3,407,392	203,835	1,697,263	2,187,871	(490,608)	-22%	3,407,392
Transfers and subsidies	424,800	135,405	172,487	4,478	70,166	72,723	(2,557)	-4%	172,487
Other expenditure	2,787,832	2,868,277	3,231,460	155,185	1,665,036	1,892,128	(227,092)	-12%	3,231,460
Loss on disposal of PPE	1,138	1	1	-	-	0	(0)	-100%	1
Total Expenditure	27,558,642	29,985,363	30,701,063	2,016,656	18,884,410	19,572,255	(687,845)	-4%	30,701,063
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	597,528	226,939	(35,048)	32,786	851,099	(427,508)	1,278,607	(0)	(35,048)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	2,362,777	2,373,284	2,372,676	102,342	966,803	1,197,675	(230,873)	(0)	2,372,676
Transfers and subsidies - capital (in-kind - all)	-	6,000	4,900	-	-	-	-	-	4,900
Surplus/(Deficit) after capital transfers & contributions	3,014,702	2,639,039	2,375,344	142,094	1,841,194	794,329	1,046,865	0	2,375,344
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3,014,702	2,639,039	2,375,344	142,094	1,841,194	794,329			2,375,344

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M08 February										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
Housing Company Tshwane		47,254	41,669	-	9,048	26,131	27,175	(1,044)	-4%	41,669
Tshwane Economic Development Agency		61,022	61,013	-	3,752	30,348	47,405	(17,056)	-36%	61,013
Total Operating Revenue	1	108,276	102,682	-	12,800	56,479	74,580	(18,101)	-24%	102,682
Expenditure By Municipal Entity										
Housing Company Tshwane		33,698	38,224	-	8,357	11,105	24,429	(13,324)	-55%	38,224
Tshwane Economic Development Agency		110,423	60,213	-	3,503	29,385	40,142	(10,757)	-27%	60,213
Total Operating Expenditure	2	144,121	98,437	-	11,859	40,490	64,571	(24,081)	-37%	98,437
Surplus/ (Deficit) for the yr/period		(35,844)	4,245	-	941	15,989	10,009	(42,181)	-421%	4,245
Capital Expenditure By Municipal Entity										
Housing Company Tshwane		30,474	122,175	116,527	1,317	54,062	81,510	(27,448)	-34%	122,175
Tshwane Economic Development Agency		1,602	300	375	-	97	200	(103)	-51%	300
Total Capital Expenditure	3	32,077	122,475	116,902	1,317	54,159	81,710	(27,551)	-34%	122,475

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M08 February										
Month	2016/17	Budget Year 2017/18								
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget	
R thousands										
Monthly expenditure performance trend										
July	124	84,823	(443)	(443)	(443)	84,823	85,266	100.5%	0%	
August	127,494	139,949	61,901	61,901	61,458	61,458	-		2%	
September	152,136	255,687	78,006	78,006	139,464	139,464	-		4%	
October	352,182	323,383	154,340	154,340	293,804	293,804	-		7%	
November	286,123	470,603	254,183	254,183	547,987	547,987	-		14%	
December	249,294	515,809	305,942	305,942	853,929	853,929	-		22%	
January	155,969	527,975	115,541	115,541	969,470	969,470	-		25%	
February	167,945	477,081	152,007	152,007	1,121,477	1,121,477	-		28%	
March	224,096	369,964	435,271			1,556,748	-			
April	230,602	255,383	404,136			1,960,884	-			
May	342,099	245,647	491,357			2,452,241	-			
June	911,823	276,456	1,270,960			3,723,200	-			
Total Capital expenditure	3,199,887	3,942,759	3,723,200	1,121,477						

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

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	2,310,580	1,989,569	2,078,438	79,384	601,497	715,413	113,916	15.9%	2,078,438
Roads Infrastructure	1,129,090	518,185	520,399	9,905	147,709	196,910	49,201	25.0%	520,399
Roads	1,079,528	415,867	447,643	7,730	138,104	183,781	45,677	24.9%	447,643
Road Structures	1,559	81,319	51,756	2,174	9,604	7,128	(2,476)	-34.7%	51,756
Road Furniture	48,002	21,000	21,000	–	–	6,000	6,000	100.0%	21,000
Storm water Infrastructure	859	85,892	59,942	–	109	500	391	78.2%	59,942
Drainage Collection	804	30,692	19,942	–	–	500	500	100.0%	19,942
Storm water Conveyance	55	55,200	40,000	–	109	–	(109)	#DIV/0!	40,000
Electrical Infrastructure	434,237	432,312	496,312	14,943	170,982	214,402	43,420	20.3%	496,312
MV Substations	162,529	135,000	156,000	6,171	40,703	54,743	14,040	25.6%	156,000
MV Networks	9,813	15,000	15,000	689	7,600	5,772	(1,828)	-31.7%	15,000
LV Networks	249,996	212,312	251,312	8,084	102,493	132,961	30,468	22.9%	251,312
Capital Spares	11,899	70,000	74,000	–	20,186	20,926	740	3.5%	74,000
Water Supply Infrastructure	224,384	575,496	560,610	43,361	178,500	174,620	(3,880)	-2.2%	560,610
Reservoirs	–	109,000	96,000	7,076	41,042	46,288	5,246	11.3%	96,000
Pump Stations	–	22,000	22,000	–	–	–	–	–	22,000
Water Treatment Works	13,649	138,000	90,000	5,178	55,082	60,000	4,918	8.2%	90,000
Bulk Mains	141,496	62,000	56,513	–	(984)	7,644	8,628	112.9%	56,513
Distribution	69,238	83,304	83,304	31,106	83,360	60,688	(22,673)	-37.4%	83,304
Distribution Points	–	161,191	212,793	–	–	–	–	–	212,793
Sanitation Infrastructure	428,812	352,684	416,176	3,227	94,124	107,851	13,727	12.7%	416,176
Pump Station	–	–	–	–	21,046	21,046	–	–	–
Reticulation	274,625	182,675	209,825	2,146	40,988	48,896	7,909	16.2%	209,825
Waste Water Treatment Works	645	88,008	112,408	1,082	2,475	2,043	(432)	-21.1%	112,408
Outfall Sewers	153,542	82,000	93,942	–	29,616	35,866	6,250	17.4%	93,942
Solid Waste Infrastructure	4,831	10,000	10,000	2,246	4,370	5,562	1,192	21.4%	10,000
Waste Transfer Stations	–	1,000	1,000	–	–	–	–	–	1,000
Waste Separation Facilities	4,831	–	–	–	–	–	–	–	–
Capital Spares	–	9,000	9,000	2,246	4,370	5,562	1,192	21.4%	9,000
Information and Communication Infrastructure	88,367	15,000	15,000	5,702	5,702	15,568	9,866	63.4%	15,000
Distribution Layers	88,367	15,000	15,000	5,702	5,702	15,568	9,866	63.4%	15,000
Community Assets	98,581	212,307	237,706	4,170	48,868	54,546	5,678	10.4%	237,706
Community Facilities	63,282	212,307	236,706	4,170	48,868	54,546	5,678	10.4%	236,706
Centres	–	–	–	–	498	498	–	–	–
Clinics/Care Centres	57,710	47,200	80,993	1,034	36,139	37,703	1,564	4.1%	80,993
Fire/Ambulance Stations	–	2,000	2,000	–	295	645	350	54.3%	2,000
Libraries	–	9,707	7,213	–	–	–	–	–	7,213
Cemeteries/Crematoria	1,574	5,000	5,000	1,057	1,057	3,000	1,943	64.8%	5,000
Markets	–	6,900	–	–	–	–	–	–	–
Airports	3,998	3,000	3,000	–	–	1,500	1,500	100.0%	3,000
Taxi Ranks/Bus Terminals	–	138,500	138,500	2,078	10,880	11,201	322	2.9%	138,500
Sport and Recreation Facilities	35,299	–	1,000	–	–	–	–	–	1,000
Outdoor Facilities	35,299	–	1,000	–	–	–	–	–	1,000
Investment properties	–	51,500	58,396	7,718	9,214	21,127	11,913	56.4%	58,396
Revenue Generating	–	50,000	56,900	7,718	7,718	19,631	11,913	60.7%	56,900
Improved Property	–	50,000	56,900	7,718	7,718	19,631	11,913	60.7%	56,900
Non-revenue Generating	–	1,500	1,496	–	1,496	1,496	–	–	1,496
Improved Property	–	1,500	1,496	–	1,496	1,496	–	–	1,496
Other assets	58,605	29,750	26,504	1,317	11,649	60,000	48,351	80.6%	125,804
Operational Buildings	45,956	29,750	26,504	–	4,811	5,177	366	7.1%	26,504
Municipal Offices	–	3,500	22,224	–	3,114	3,480	366	10.5%	22,224
Pay/Enquiry Points	–	–	3,480	–	–	–	–	–	3,480
Stores	12,909	800	–	–	–	–	–	–	–
Laboratories	–	–	800	–	–	–	–	–	800
Capital Spares	33,047	25,450	–	–	1,697	1,697	–	–	–
Housing	12,650	–	17,944	1,317	6,838	54,823	47,985	87.5%	99,300
Staff Housing	–	–	49,650	–	–	–	–	–	49,650
Social Housing	8,999	–	–	–	–	–	–	–	–
Capital Spares	3,651	–	49,650	1,317	6,838	54,823	47,985	87.5%	49,650
Intangible Assets	59,509	97,566	107,566	7,005	23,567	43,659	20,092	46.0%	107,566
Licences and Rights	59,509	97,566	107,566	7,005	23,567	43,659	20,092	46.0%	107,566
Computer Software and Applications	59,509	97,566	107,566	7,005	23,567	43,659	20,092	46.0%	107,566
Computer Equipment	71,205	10,925	70,925	254	11,111	24,573	13,461	54.8%	70,925
Computer Equipment	71,205	10,925	70,925	254	11,111	24,573	13,461	54.8%	70,925
Furniture and Office Equipment	10,007	11,350	10,208	274	2,363	1,991	(372)	-18.7%	10,208
Furniture and Office Equipment	10,007	11,350	10,208	274	2,363	1,991	(372)	-18.7%	10,208
Machinery and Equipment	43,561	72,500	73,554	7,248	17,682	35,132	17,451	49.7%	73,554
Machinery and Equipment	43,561	72,500	73,554	7,248	17,682	35,132	17,451	49.7%	73,554
Transport Assets	–	132,925	122,925	–	111,782	111,782	–	–	122,925
Transport Assets	–	132,925	122,925	–	111,782	111,782	–	–	122,925
Libraries	15,646	–	10,400	–	9	500	492	98.3%	10,400
Libraries	15,646	–	10,400	–	9	500	492	98.3%	10,400
Total Capital Expenditure on new assets	2,667,694	2,608,391	2,770,118	107,370	837,742	1,068,723	230,981	21.6%	2,895,922

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	448,609	487,422	448,672	12,775	135,442	146,500	11,057	7.5%	448,672
Roads Infrastructure	264,920	293,422	332,172	5,372	70,398	96,240	25,843	26.9%	332,172
Roads	235,823	293,422	332,172	5,372	70,398	96,240	25,843	26.9%	332,172
Road Structures	29,096	-	-	-	-	-	-	-	-
Electrical Infrastructure	43,588	22,000	16,000	1,476	3,066	3,566	500	14.0%	16,000
HV Substations	3,519	-	-	-	-	-	-	-	-
MV Substations	-	5,000	1,000	-	-	-	-	-	1,000
MV Networks	-	5,000	5,000	1,374	1,864	490	(1,374)	-280.4%	5,000
LV Networks	38,984	10,000	10,000	103	1,202	3,076	1,874	60.9%	10,000
Capital Spares	1,085	2,000	-	-	-	-	-	-	-
Water Supply Infrastructure	61,614	102,000	72,000	5,927	11,073	13,286	2,213	16.7%	72,000
Bulk Mains	46,898	-	-	-	-	-	-	-	-
Distribution	14,716	102,000	72,000	5,927	11,073	13,286	2,213	16.7%	72,000
Sanitation Infrastructure	62,496	70,000	28,500	-	50,906	33,408	(17,499)	-52.4%	28,500
Reticulation	-	20,000	28,500	-	906	3,848	2,942	76.4%	28,500
Waste Water Treatment Works	62,496	50,000	-	-	50,000	29,559	(20,441)	-69.2%	-
Solid Waste Infrastructure	15,991	-	-	-	-	-	-	-	-
Waste Transfer Stations	15,991	-	-	-	-	-	-	-	-
Community Assets	12,901	39,000	14,077	128	6,545	6,910	365	5.3%	14,077
Community Facilities	7,493	7,000	5,500	128	1,168	1,533	365	23.8%	5,500
Halls	1,590	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	2,000	500	-	-	-	-	-	500
Fire/Ambulance Stations	5,903	5,000	5,000	128	1,168	1,533	365	23.8%	5,000
Sport and Recreation Facilities	5,408	32,000	8,577	-	5,377	5,377	-	-	8,577
Outdoor Facilities	5,408	32,000	8,577	-	5,377	5,377	-	-	8,577
Investment properties	-	346,000	-	-	-	-	-	-	-
Revenue Generating	-	346,000	-	-	-	-	-	-	-
Improved Property	-	346,000	-	-	-	-	-	-	-
Other assets	24,586	20,000	20,000	-	-	-	-	-	20,000
Operational Buildings	14,658	-	-	-	-	-	-	-	-
Stores	14,658	-	-	-	-	-	-	-	-
Housing	9,929	20,000	20,000	-	-	-	-	-	20,000
Social Housing	9,929	20,000	20,000	-	-	-	-	-	20,000
Machinery and Equipment	4,298	8,000	6,900	50	64	-	(64)	#DIV/0!	6,900
Machinery and Equipment	4,298	8,000	6,900	50	64	-	(64)	#DIV/0!	6,900
Total Capital Expenditure on renewal of existing ass	490,395	900,422	489,650	12,953	142,052	153,410	11,358	7.4%	489,650

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

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	563,863	787,700	756,800	65,293	360,629	386,754	26,125	6.8%	756,800
Roads Infrastructure	74,710	118,194	110,314	6,560	37,798	39,027	1,230	3.2%	110,314
Roads	70,223	80,168	71,701	3,920	28,129	30,739	2,609	8.5%	71,701
Road Structures	–	480	480	–	–	–	–	–	480
Road Furniture	4,487	37,546	38,133	2,639	9,668	8,288	(1,380)	-16.6%	38,133
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	16,174	19,407	21,207	216	6,359	7,893	1,534	19.4%	21,207
Drainage Collection	16,174	10,953	12,303	216	6,359	7,893	1,534	19.4%	12,303
Storm water Conveyance	–	8,454	8,904	–	–	–	–	–	8,904
Electrical Infrastructure	327,442	314,017	311,410	35,566	191,872	211,708	19,836	9.4%	311,410
Power Plants	48,084	10,000	10,000	77	9,233	9,398	165	1.8%	10,000
HV Substations	168,722	10,438	10,438	9,924	29,814	55,822	26,008	46.6%	10,438
HV Switching Station	–	13,275	13,275	–	–	–	–	–	13,275
HV Transmission Conductors	–	804	804	–	–	–	–	–	804
MV Substations	–	45,532	47,452	3,045	29,536	30,041	505	1.7%	47,452
MV Switching Stations	–	18,147	18,227	–	–	195	195	100.0%	18,227
MV Networks	56,337	115,773	115,773	12,727	53,242	42,927	(10,315)	-24.0%	115,773
LV Networks	54,300	100,049	95,442	9,793	70,046	73,324	3,278	4.5%	95,442
Water Supply Infrastructure	63,233	199,197	184,289	10,567	74,710	72,807	(1,903)	-2.6%	184,289
Reservoirs	14,844	8,786	20,286	1,993	17,648	19,640	1,992	10.1%	20,286
Water Treatment Works	3,242	7,350	7,350	152	4,782	5,355	573	10.7%	7,350
Bulk Mains	–	5,720	8,520	18	110	198	88	44.4%	8,520
Distribution	45,147	177,342	148,133	8,403	52,170	47,614	(4,556)	-9.6%	148,133
Sanitation Infrastructure	62,721	113,455	109,351	12,132	46,272	50,452	4,179	8.3%	109,351
Pump Station	4,239	4,732	6,727	803	3,614	3,513	(101)	-2.9%	6,727
Reticulation	8,455	16,745	20,412	1,499	12,588	15,656	3,069	19.6%	20,412
Waste Water Treatment Works	50,027	86,523	76,523	9,830	30,071	31,283	1,212	3.9%	76,523
Outfall Sewers	–	5,456	5,689	–	–	–	–	–	5,689
Solid Waste Infrastructure	15,422	18,215	15,015	254	3,275	3,067	(208)	-6.8%	15,015
Landfill Sites	4,361	8,372	8,372	–	2,364	2,364	–	–	8,372
Waste Transfer Stations	–	3,748	548	–	–	–	–	–	548
Waste Drop-off Points	11,061	5,946	5,946	254	883	677	(206)	-30.4%	5,946
Waste Separation Facilities	–	148	148	–	28	26	(2)	-8.5%	148
Rail Infrastructure	273	242	242	–	–	81	81	100.0%	242
Rail Lines	273	242	242	–	–	81	81	100.0%	242
Information and Communication Infrastructure	3,887	4,973	4,973	–	342	1,720	1,377	80.1%	4,973
Core Layers	–	2,021	2,021	–	74	723	649	89.8%	2,021
Distribution Layers	3,887	2,952	2,952	–	269	997	728	73.1%	2,952
Community Assets	23,196	159,735	139,645	11,260	61,751	79,318	17,567	22.1%	139,645
Community Facilities	17,756	131,931	115,538	10,182	48,249	63,307	15,058	23.8%	115,538
Halls	–	663	663	3	402	464	62	13.4%	663
Centres	–	884	884	3	53	321	269	83.6%	884
Clinics/Care Centres	–	3,936	4,244	93	518	321	(198)	-61.6%	4,244
Fire/Ambulance Stations	11,743	2,984	2,984	767	3,478	4,376	898	20.5%	2,984
Museums	–	432	432	0	408	285	(123)	-43.4%	432
Galleries	–	155	155	–	151	66	(86)	-130.3%	155
Cemeteries/Crematoria	–	11,968	13,098	1,424	6,451	6,996	545	7.8%	13,098
Police	–	4,331	4,331	826	2,428	2,323	(105)	-4.5%	4,331
Public Open Space	–	92,827	74,997	6,945	31,268	43,518	12,251	28.2%	74,997
Nature Reserves	6,013	6,726	6,726	85	2,880	3,125	245	7.8%	6,726
Markets	–	5,018	5,018	35	213	1,323	1,109	83.9%	5,018
Airports	–	2,007	2,007	–	–	190	190	100.0%	2,007
Sport and Recreation Facilities	5,439	27,805	24,107	1,078	13,502	16,011	2,509	15.7%	24,107
Indoor Facilities	–	133	133	–	52	40	(12)	-31.1%	133
Outdoor Facilities	5,439	27,672	23,974	1,078	13,450	15,971	2,521	15.8%	23,974
Investment properties	–	6,427	6,427	399	2,387	3,387	999	29.5%	6,427
Revenue Generating	–	6,427	6,427	399	2,387	3,387	999	29.5%	6,427
Improved Property	–	512	512	28	32	182	150	82.5%	512
Unimproved Property	–	5,915	5,915	371	2,355	3,205	849	26.5%	5,915
Other assets	179,296	113,481	215,887	4,013	32,351	38,254	5,903	15.4%	215,887
Operational Buildings	179,248	103,972	210,275	3,973	32,052	37,789	5,737	15.2%	210,275
Municipal Offices	177,520	48,676	105,137	810	4,747	9,871	5,125	51.9%	105,137
Pay/Enquiry Points	–	1,708	55,242	–	–	10	10	100.0%	55,242
Building Plan Offices	–	–	1,708	–	–	–	–	–	1,708
Workshops	–	165	–	–	–	55	55	100.0%	–
Yards	–	–	165	–	–	–	–	–	165
Manufacturing Plant	1,653	2,694	–	0	1,115	1,357	241	17.8%	–
Depots	75	50,729	2,294	3,162	26,190	26,496	306	1.2%	2,294
Capital Spares	–	–	45,729	–	–	–	–	–	45,729
Housing	48	9,509	5,612	40	298	465	167	35.9%	5,612
Social Housing	48	9,509	5,612	40	298	465	167	35.9%	5,612
Intangible Assets	73,544	64,597	65,497	2,302	54,431	53,897	(534)	-1.0%	65,497
Licences and Rights	73,544	64,597	65,497	2,302	54,431	53,897	(534)	-1.0%	65,497
Computer Software and Applications	73,544	64,597	65,497	2,302	54,431	53,897	(534)	-1.0%	65,497
Computer Equipment	126	16,716	16,716	162	6,787	8,214	1,427	17.4%	16,716
Computer Equipment	126	16,716	16,716	162	6,787	8,214	1,427	17.4%	16,716
Furniture and Office Equipment	1,779	3,352	3,502	30	664	1,379	715	51.9%	3,502
Furniture and Office Equipment	1,779	3,352	3,502	30	664	1,379	715	51.9%	3,502
Machinery and Equipment	83,379	51,366	47,153	4,100	39,537	46,918	7,380	15.7%	47,153
Machinery and Equipment	83,379	51,366	47,153	4,100	39,537	46,918	7,380	15.7%	47,153
Transport Assets	136,253	124,100	196,100	5,364	63,236	101,032	37,797	37.4%	196,100
Transport Assets	136,253	124,100	196,100	5,364	63,236	101,032	37,797	37.4%	196,100
Libraries	32	6,483	4,683	31	2,639	3,531	893	25.3%	4,683
Libraries	32	6,483	4,683	31	2,639	3,531	893	25.3%	4,683
Total Repairs and Maintenance Expenditure	1,061,466	1,333,959	1,452,411	92,954	624,412	722,685	98,273	13.6%	1,452,411

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M08 February								
Description	2016/17 Audited Outcome	Budget Year 2017/18						
		Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1,339,774	1,378,220	998,262	84,927	674,090	765,229	91,139	998,262
Roads Infrastructure	225,065	474,552	526,657	29,242	232,104	263,485	31,381	526,657
Roads	225,065	403,363	447,651	24,855	197,286	223,959	26,673	447,651
Road Structures	–	6,701	7,437	413	3,277	3,721	443	7,437
Road Furniture	–	64,488	71,569	3,974	31,541	35,806	4,264	71,569
Storm water Infrastructure	112,166	92,315	8,689	5,689	45,152	51,256	6,105	8,689
Drainage Collection	112,166	–	–	–	–	–	–	–
Storm water Conveyance	–	92,315	8,689	5,689	45,152	51,256	6,105	8,689
Electrical Infrastructure	507,848	330,273	162,738	20,352	161,537	183,377	21,840	162,738
Power Plants	(12,775)	5,931	2,922	365	2,901	3,293	392	2,922
HV Substations	520,623	57,870	28,515	3,566	28,304	32,131	3,827	28,515
HV Switching Station	–	10	5	1	5	6	1	5
HV Transmission Conductors	–	15,737	7,754	970	7,697	8,738	1,041	7,754
MV Substations	–	23,936	11,794	1,475	11,707	13,290	1,583	11,794
MV Switching Stations	–	4,347	2,142	268	2,126	2,414	287	2,142
MV Networks	–	71,748	35,353	4,421	35,092	39,837	4,745	35,353
LV Networks	–	150,694	74,253	9,286	73,705	83,670	9,965	74,253
Water Supply Infrastructure	417,917	239,666	134,469	14,768	117,221	133,070	15,849	134,469
Dams and Weirs	(117,905)	975	547	60	477	541	64	547
Boreholes	–	169	95	10	83	94	11	95
Reservoirs	–	29,036	16,291	1,789	14,202	16,122	1,920	16,291
Pump Stations	–	5,109	2,867	315	2,499	2,837	338	2,867
Water Treatment Works	–	20,976	11,769	1,293	10,259	11,646	1,387	11,769
Bulk Mains	–	54,103	30,355	3,334	26,462	30,039	3,578	30,355
Distribution	535,822	128,251	71,958	7,903	62,728	71,209	8,481	71,958
Distribution Points	–	425	238	26	208	236	28	238
PRV Stations	–	622	349	38	304	345	41	349
Sanitation Infrastructure	(307,476)	212,960	151,478	13,123	104,159	118,242	14,083	151,478
Pump Station	1,440	2,626	1,868	162	1,284	1,458	174	1,868
Reticulation	(308,915)	135,530	96,402	8,351	66,288	75,250	8,962	96,402
Waste Water Treatment Works	–	42,542	30,260	2,621	20,807	23,621	2,813	30,260
Outfall Sewers	–	32,663	22,949	1,988	15,780	17,913	2,133	22,949
Solid Waste Infrastructure	6,048	13,510	6,429	832	6,608	7,501	893	6,429
Landfill Sites	6,048	–	–	–	–	–	–	–
Waste Processing Facilities	–	9,003	4,284	555	4,403	4,999	595	4,284
Waste Separation Facilities	–	4,507	2,145	278	2,204	2,502	298	2,145
Rail Infrastructure	21,771	–	–	–	–	–	–	–
Rail Lines	21,771	–	–	–	–	–	–	–
Information and Communication Infrastructure	356,435	14,943	7,802	921	7,309	8,297	988	7,802
Data Centres	356,435	–	–	–	–	–	–	–
Core Layers	–	14,943	7,802	921	7,309	8,297	988	7,802
Community Assets	(583,380)	207,791	167,662	12,804	101,631	115,372	13,741	167,662
Community Facilities	42,593	130,769	105,515	8,058	63,959	72,607	8,647	105,515
Halls	–	3,089	2,493	190	1,511	1,715	204	2,493
Centres	–	7,735	6,241	477	3,783	4,295	512	6,241
Crèches	–	961	776	59	470	534	64	776
Clinics/Care Centres	14,658	9,514	7,677	586	4,654	5,283	629	7,677
Fire/Ambulance Stations	1,440	7,213	5,820	444	3,528	4,005	477	5,820
Testing Stations	–	3	3	0	2	2	0	3
Museums	–	687	554	42	336	382	45	554
Libraries	2,880	–	–	–	–	–	–	–
Cemeteries/Crematoria	(11,526)	10,083	8,136	621	4,932	5,599	667	8,136
Police	8,639	537	433	33	263	298	36	433
Public Open Space	–	39,041	31,501	2,406	19,095	21,677	2,582	31,501
Public Ablution Facilities	12,534	216	174	13	105	120	14	174
Markets	–	15,550	12,547	958	7,605	8,634	1,028	12,547
Stalls	–	16	13	1	8	9	1	13
Airports	–	20,148	16,257	1,242	9,854	11,187	1,332	16,257
Taxi Ranks/Bus Terminals	–	15,974	12,889	984	7,813	8,869	1,056	12,889
Capital Spares	13,967	–	–	–	–	–	–	–
Sport and Recreation Facilities	(625,973)	77,022	62,148	4,746	37,672	42,765	5,093	62,148
Outdoor Facilities	(625,973)	77,022	62,148	4,746	37,672	42,765	5,093	62,148
Heritage assets	–	207,840	–	12,807	101,655	115,399	13,744	–
Monuments	–	138	–	9	68	77	9	–
Historic Buildings	–	181,792	–	11,202	88,915	100,936	12,021	–
Works of Art	–	25,830	–	1,592	12,633	14,341	1,708	–
Other Heritage	–	81	–	5	40	45	5	–
Investment properties	789,600	13,002	36,413	801	6,359	7,219	860	36,413
Revenue Generating	789,600	13,002	36,413	801	6,359	7,219	860	36,413
Improved Property	771,918	13,002	36,413	801	6,359	7,219	860	36,413
Unimproved Property	17,682	–	–	–	–	–	–	–
Other assets	(61,139)	14,093	209,717	868	6,893	7,825	932	209,717
Operational Buildings	(78,850)	279	4,147	17	136	155	18	4,147
Municipal Offices	–	124	1,840	8	60	69	8	1,840
Training Centres	1,584	–	–	–	–	–	–	–
Depots	–	155	2,307	10	76	86	10	2,307
Capital Spares	(80,434)	–	–	–	–	–	–	–
Housing	17,711	13,814	205,570	851	6,756	7,670	913	205,570
Staff Housing	17,711	849	12,639	52	415	472	56	12,639
Social Housing	–	12,965	192,930	799	6,341	7,198	857	192,930
Biological or Cultivated Assets	–	28	42	2	14	16	2	42
Biological or Cultivated Assets	–	28	42	2	14	16	2	42
Intangible Assets	(211,415)	32,192	121,417	1,984	15,745	17,874	2,129	121,417
Servitudes	–	11,466	43,244	707	5,608	6,366	758	43,244
Licences and Rights	(211,415)	20,727	78,172	1,277	10,137	11,508	1,371	78,172
Computer Software and Applications	(211,415)	20,727	78,172	1,277	10,137	11,508	1,371	78,172
Computer Equipment	5,760	36,722	73,970	2,263	17,961	20,389	2,428	73,970
Computer Equipment	5,760	36,722	73,970	2,263	17,961	20,389	2,428	73,970
Furniture and Office Equipment	266,167	4,795	27,360	295	2,345	2,662	317	27,360
Furniture and Office Equipment	266,167	4,795	27,360	295	2,345	2,662	317	27,360
Machinery and Equipment	864	21,828	54,997	1,345	10,676	12,119	1,443	54,997
Machinery and Equipment	864	21,828	54,997	1,345	10,676	12,119	1,443	54,997
Transport Assets	–	39,242	175,374	2,418	19,193	21,788	2,595	175,374
Transport Assets	–	39,242	175,374	2,418	19,193	21,788	2,595	175,374
Libraries	–	5,547	2	342	2,713	3,080	367	2
Libraries	–	5,547	2	342	2,713	3,080	367	2
Total Depreciation	1,546,231	1,961,302	1,865,215	120,856	959,277	1,088,974	129,697	1,865,215

(r) **Table SC13e: Monthly budget statement – capital expenditure on upgrading of existing assets by asset class**

TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	14,147	213,541	250,843	25,772	94,175	87,240	(6,935)	-7.9%	250,843
Roads Infrastructure	-	151,049	190,811	24,344	88,233	65,215	(23,018)	-35.3%	190,811
<i>Roads</i>	-	91,049	130,811	14,825	51,429	40,353	(11,075)	-27.4%	130,811
<i>Road Structures</i>	-	60,000	60,000	9,518	36,804	24,862	(11,943)	-48.0%	60,000
Storm water Infrastructure	-	1,500	1,500	-	-	-	-		1,500
<i>Storm water Conveyance</i>	-	1,500	1,500	-	-	-	-		1,500
Electrical Infrastructure	9,359	9,000	11,000	1,428	5,878	5,419	(459)	-8.5%	11,000
<i>MV Networks</i>	-	2,000	2,000	98	610	910	300	33.0%	2,000
<i>LV Networks</i>	6,862	7,000	9,000	1,331	5,267	4,509	(759)	-16.8%	9,000
<i>Capital Spares</i>	2,497	-	-	-	-	-	-		-
Water Supply Infrastructure	-	17,000	12,540	-	-	-	-		12,540
<i>Reservoirs</i>	-	-	7,800	-	-	-	-		7,800
<i>Water Treatment Works</i>	-	15,000	800	-	-	-	-		800
<i>Bulk Mains</i>	-	2,000	-	-	-	-	-		-
<i>Distribution</i>	-	-	3,940	-	-	-	-		3,940
Sanitation Infrastructure	-	14,992	14,992	-	-	5,542	5,542	100.0%	14,992
<i>Waste Water Treatment Works</i>	-	14,992	14,992	-	-	5,542	5,542	100.0%	14,992
Solid Waste Infrastructure	-	5,000	5,000	-	65	65	-		5,000
<i>Waste Drop-off Points</i>	-	5,000	5,000	-	65	65	-		5,000
Information and Communication Infrastructure	4,788	15,000	15,000	-	-	11,000	11,000	100.0%	15,000
<i>Distribution Layers</i>	4,788	15,000	15,000	-	-	11,000	11,000	100.0%	15,000
Community Assets	14,764	71,180	78,966	114	(5,959)	(3,644)	2,314	-63.5%	78,966
Community Facilities	14,317	55,180	58,456	114	2,491	4,806	2,314	48.2%	58,456
<i>Cemeteries/Crematoria</i>	1,200	-	-	-	-	-	-		-
<i>Markets</i>	5,498	2,500	2,500	114	754	640	(114)	-17.7%	2,500
<i>Airports</i>	6,976	6,000	5,976	-	1,728	2,228	500	22.4%	5,976
<i>Taxi Ranks/Bus Terminals</i>	-	42,180	43,180	-	-	1,928	1,928	100.0%	43,180
<i>Capital Spares</i>	642	4,500	6,800	-	10	10	-		6,800
Sport and Recreation Facilities	447	16,000	20,510	-	(8,450)	(8,450)	-		20,510
<i>Outdoor Facilities</i>	447	16,000	20,510	-	(8,450)	(8,450)	-		20,510
Other assets	7,542	20,750	20,750	-	750	750	-		20,750
Operational Buildings	7,542	20,750	20,750	-	750	750	-		20,750
<i>Municipal Offices</i>	-	10,750	10,750	-	750	750	-		10,750
<i>Stores</i>	7,542	10,000	10,000	-	-	-	-		10,000
Intangible Assets	5,345	4,000	4,000	(2)	792	-	(792)	#DIV/0!	4,000
Licences and Rights	5,345	4,000	4,000	(2)	792	-	(792)	#DIV/0!	4,000
<i>Computer Software and Applications</i>	5,345	4,000	4,000	(2)	792	-	(792)	#DIV/0!	4,000
Machinery and Equipment	-	5,000	-	-	-	-	-		-
Machinery and Equipment	-	5,000	-	-	-	-	-		-
Transport Assets	-	37,000	37,000	7,117	53,242	45,225	(8,017)	-17.7%	37,000
Transport Assets	-	37,000	37,000	7,117	53,242	45,225	(8,017)	-17.7%	37,000
Total Capital Expenditure on upgrading of existing assets	41,798	351,471	391,559	33,000	143,001	129,571	(13,429)	-10.4%	391,559

(s) Municipal Manager's quality certification

QUALITY CERTIFICATE

I, **MOEKETSI MOSOLA**, the City Manager of the City of Tshwane, hereby certify that the monthly budget statement for **February 2018** has been prepared in accordance with the Municipal Finance Management Act and regulations made under this act.

DR MOEKETSI MOSOLA
CITY MANAGER OF THE CITY OF TSHWANE

Signature: _____

Date: _____