

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

From: The City Manager  
To: The Executive Mayor

## **SUBMISSION**

GROUP FINANCIAL SERVICES DEPARTMENT: BUDGET OFFICE

IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE  
PERIOD ENDING 31 JULY 2017

### **1. PURPOSE**

This report provides progress on the financial performance of the City of Tshwane against the budget for the period ended 31 July 2017, in compliance with Section 71 of the Local Government: Municipal Financial Management Act, 2003 (Act 56 of 2003) (MFMA).

### **2. STRATEGIC OBJECTIVE**

Strategic Objective 5: To improve financial sustainability

### **3. BACKGROUND**

Section 71 of the MFMA and the Municipal Budget and Reporting Regulations require that specific financial particulars on the implementation of the budget be reported in a prescribed format in order to meet legislative compliance.

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

For the reporting period ended 31 July 2017, the reporting limit of ten working days expires on **15 August 2017**.

### **4. DISCUSSION**

The overall aim of the in-year report is to provide a progress report on the financial performance of the City against the budget for the period ended 31 July 2017.

On 25 May 2017, Council approved 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 31 July 2017 in the prescribed format. Material variances will be briefly referred to in this report. Comprehensive explanations will be included in the monthly corporate financial report.

The table below summarises the financial performance as at 31 July 2017.

Summary Statement of Financial Performance:					
Description	Original Budget 2017/18	YTD Budget - 31 July 2017	YTD Actual - 31 July 2017	Variance	Variance
	R'000	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	30 226 013	2 940 613	3 019 574	78 961	3%
Total Operating Expenditure	29 994 829	3 635 323	1 072 554	(2 562 769)	-70,5%
<b>SURPLUS/(DEFICIT)</b>	<b>231 184</b>	<b>(694 710)</b>	<b>1 947 020</b>	<b>2 641 730</b>	

The actual operating revenue realised, excluding capital transfers and contributions to the City of Tshwane, reflects a favourable variance of R79 million or 3% against the year-to-date (YTD) budget for the period ended 31 July 2017.

The operating expenditure is underspent by R2,6 billion, which is 70% less than projected as compared to the YTD budget for the period.

The total allocation for the capital budget amounts to R3,9 billion. The expenditure to date reflects a credit due to the reversal of previous year spending.

Cash and equivalents as at 31 July 2017 amount to R2,2 billion.

The following revenue items are under-recovered for the month:

- Service charges: water revenue – R42 million
- Rental of facilities and equipment – R12 million
- Fines – R28 million
- Licences and permits – R12 million
- Other revenue line items – R31 million

## 5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

## 6. COMMENTS OF THE GROUP LEGAL COUNSEL

(Unaltered)

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

None

### 7.2 FINANCIAL IMPLICATIONS (BUDGET AND VALUE FOR MONEY)

This report incorporates information on the financial status for the period ended 31 July 2017. Upon receipt of the statement or report submitted by the Accounting Officer to the Executive Mayor in terms of Section 71 of the MFMA, the Executive Mayor is obliged to take certain steps regarding “budgetary control and early identification of financial problems,” as determined in Section 54 of the MFMA. Furthermore, the Accounting Officer must, in writing, report to the municipal council the impending shortfalls, overspending and overdrafts in terms of Section 70 of the MFMA.

### 7.3 CONSTITUTIONAL AND LEGAL FACTORS

The implication of the approval of this report is in compliance with legislative requirements (Sections 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

None

## 8. MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA) COMPLIANCE

The primary objective of the SCOA regulation is to achieve uniformity across all of local government (municipality and municipal entities). All municipalities are expected to transact in 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, including 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 with the target state environments, including disaster recovery. Significant progress has been made, as procurement of the required infrastructure is completed and commissioning is in progress.
- Completion of migration or de-establishment of all entities
- Completion of non-SAP systems integration and rationalisation.

However, the City is still required to submit financial information to the National Treasury in terms of the seven mSCOA segments, the project team is in the process of developing a reporting solution, and the solution is currently being tested.

## 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, excluding capital transfers and contributions to the City of Tshwane, reflects a favourable variance of R79 million or 3% against the YTD budget for the period ended 31 July 2017.

The operating expenditure is underspent by R2,6 billion, which is 70% less than projected when compared to the YTD budget for the period. Expenditure is expected to improve by the end of the second quarter.

The total allocation for the capital budget amounts to R3,9 billion. The expenditure to date reflects a credit due to the reversal of previous year spending.

## ANNEXURE

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

## RECOMMENDED:

That it be recommended to the Mayoral Committee:

- That the content of the report be noted, in accordance with Annexure A.
- That the report be noted, in compliance with Section 71 of the MFMA and the Municipal Budget and Reporting Regulations.
- That the impending shortfall on revenue, as highlighted in the report, be addressed in terms of Sections 70(1)(a) to (b) of the MFMA.
- That this statement be submitted to the National Treasury and the Provincial Treasury in both signed-document and electronic format.

REPORT – FLOW COMPLIANCE CHECK

FILE: **F1/5/2**

INITIATOR: **Umar Banda (012 358 8110)**

**GROUP FINANCIAL SERVICES**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT FOR THE PERIOD ENDING 31 JULY 2017.**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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



# **IN-YEAR REPORT**

**BUDGET YEAR: 2017/18**

**REPORTING PERIOD: M01 JULY 2017**

## Table of contents

<b>PART 1: IN-YEAR REPORT</b>	<b>7</b>
<b>1.1</b>	<b>Mayor's report</b> ..... 8
<b>1.2</b>	<b>Recommendations</b> ..... 8
<b>1.3</b>	<b>Executive summary</b> ..... 8
<b>1.4</b>	<b>In-year budget statement tables</b> ..... 15
(a)	<u>Table C1: Consolidated monthly budget statement – summary</u> ..... 16
(b)	<u>Table C2: Consolidated monthly budget statement – financial performance (standard classification)</u> ..... 17
(c)	<u>Table C3: Consolidated monthly budget statement – financial performance (revenue and expenditure by municipal vote)</u> ..... 18
(e)	<u>Table C5: Consolidated monthly budget statement – capital expenditure by vote, standard classification and funding</u> ..... 20
(f)	<u>Table C6: Consolidated monthly budget statement – financial position</u> ..... 21
(g)	<u>Table C7: Consolidated monthly budget statement – cash flow</u> ..... 22
<b>PART 2: SUPPORTING DOCUMENTATION</b>	<b>23</b>
(a)	<u>Table SC1: Material variance explanations</u> ..... 23
(b)	<u>Table SC2: Monthly budget statement – performance indicators</u> ..... 25
(c)	<u>Table SC3: Monthly budget statement – aged debtors</u> ..... 26
(d)	<u>Table SC4: Monthly budget statement – aged creditors</u> ..... 26
(e)	<u>Table SC5: Monthly budget statement – investment portfolio</u> ..... 27
(f)	<u>Table SC6: Monthly budget statement – transfers and grant receipts</u> ..... 28
(g)	<u>Table SC7(1): Monthly budget statement – transfers and grant expenditures</u> ..... 29
(h)	<u>Table SC7(2): Monthly budget statement – expenditure against approved rollovers</u> ..... 30
(i)	<u>Table SC8: Monthly budget statement – councillor and staff benefits</u> ..... 31
(j)	<u>Table SC9: Monthly budget statement – actual and revised targets for cash receipts</u> ..... 32
(k)	<u>Table SC10: Monthly budget statement – parent municipality financial performance (revenue and expenditure)</u> ..... 33
(l)	<u>Table SC11: Monthly budget statement – summary of municipal entities</u> ..... 34
(m)	<u>Table SC12: Consolidated monthly budget statement – capital expenditure trend</u> ..... 35
(n)	<u>Table SC13a: Consolidated monthly budget statement – capital expenditure on new assets by asset class</u> ..... 36
(o)	<u>Table SC13b: Consolidated monthly budget statement – capital expenditure on renewal of existing assets by asset class</u> ..... 37
(p)	<u>Table SC13c: Consolidated monthly budget statement – capital expenditure on repairs and maintenance by asset class</u> ..... 38
(q)	<u>Table SC13d: Consolidated monthly budget statement – depreciation by asset class</u> .... 39
(r)	<u>Municipal manager's quality certification</u> ..... 40

# **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 Service Delivery Implementation Plan of the City of Tshwane, 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 Recommendations**

That it be recommended to the Mayoral Committee:

- That the content of the report be noted, in accordance with Annexure A.
- That the report be noted, in compliance with Section 71 of the MFMA and Municipal Budget and Reporting Regulations.
- That the impending shortfall on revenue, as highlighted in the report, be addressed in terms of Sections 70(1)(a) to (b) of the MFMA.
- That this statement be submitted to the National Treasury and the Provincial Treasury in both signed-document and electronic format.

## **1.3 Executive summary**

The financial results of the City of Tshwane for the period ended 31 July 2017 are summarised as follows:

### Consolidated monthly budget statement – summary

The summary of the consolidated monthly budget statement as reflected in Table C4 below indicates 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, culminating in the 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) - M01 July**

Description		Ref	2016/17	Budget Year 2017/18							
			Unaudited 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		5 973 543	6 514 409	–	528 528	528 528	528 775	(247)	0%	6 514 409	
Service charges - electricity revenue		10 806 052	11 176 494	–	1 094 643	1 094 643	958 819	135 824	14%	11 176 494	
Service charges - water revenue		3 293 672	3 996 886	–	223 765	223 765	265 430	(41 665)	-16%	3 996 886	
Service charges - sanitation revenue		1 058 234	982 879	–	70 251	70 251	71 350	(1 099)	-2%	982 879	
Service charges - refuse revenue		1 282 272	1 410 506	–	112 817	112 817	113 887	(1 070)	-1%	1 410 506	
Service charges - other		–	–	–	–	–	–	–	–	–	
Rental of facilities and equipment		168 150	151 864	–	4 758	4 758	16 649	(11 890)	-71%	151 864	
Interest earned - external investments		104 038	79 493	–	434	434	6 660	(6 227)	-93%	79 493	
Interest earned - outstanding debtors		558 646	466 691	–	50 389	50 389	40 672	9 717	24%	466 691	
Dividends received		–	–	–	–	–	–	–	–	–	
Fines, penalties and forfeits		304 280	332 854	–	118	118	27 772	(27 654)	-100%	332 854	
Licences and permits		145 529	54 796	–	68	68	11 899	(11 830)	-99%	54 796	
Agency services		–	6 650	–	–	–	–	–	–	6 650	
Transfers and subsidies		3 855 792	4 159 532	–	890 493	890 493	824 344	66 149	8%	4 159 532	
Other revenue		803 631	887 079	–	43 310	43 310	73 867	(30 557)	-41%	887 079	
Gains on disposal of PPE		2 870	5 880	–	–	–	490	(490)	-100%	5 880	
Total Revenue (excluding capital transfers and contributions)			28 356 710	30 226 013	–	3 019 574	3 019 574	2 940 613	78 961	3%	30 226 013
Expenditure By Type											
Employee related costs		7 835 430	8 778 772	–	683 079	683 079	718 487	(35 407)	-5%	8 778 772	
Remuneration of councillors		120 458	125 281	–	9 795	9 795	11 516	(1 721)	-15%	125 281	
Debt impairment		1 007 969	1 175 973	–	99 846	99 846	99 846	–	–	1 175 973	
Depreciation & asset impairment		1 525 151	1 961 302	–	116 517	116 517	168 093	(51 576)	-31%	1 961 302	
Finance charges		1 237 778	1 417 357	–	23	23	125 324	(125 300)	-100%	1 417 357	
Bulk purchases		6 710 525	7 462 684	–	–	–	922 061	(922 061)	-100%	7 462 684	
Other materials		2 238 565	3 261 702	–	8 121	8 121	245 710	(237 590)	-97%	3 261 702	
Contracted services		2 891 480	2 875 023	–	57 644	57 644	869 376	(811 731)	-93%	2 875 023	
Transfers and subsidies		(50 822)	49 980	–	1 457	1 457	10 990	(9 533)	-87%	49 980	
Other expenditure		2 609 832	2 886 754	–	96 072	96 072	463 921	(367 849)	-79%	2 886 754	
Loss on disposal of PPE		1 068	1	–	–	–	0	(0)	-100%	1	
Total Expenditure			26 127 435	29 994 829	–	1 072 554	1 072 554	3 635 323	(2 562 769)	-70%	29 994 829
Surplus/(Deficit)			2 229 275	231 184	–	1 947 020	1 947 020	(694 710)	2 641 730	(0)	231 184
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			2 338 192	2 443 910	–	7 286	7 286	56 233	(48 947)	(0)	2 443 910
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)			–	6 000	–	–	–	–	–	6 000	
Transfers and subsidies - capital (in-kind - all)			51 509	32 816	–	–	–	2 735	(2 735)	(0)	32 816
Surplus/(Deficit) after capital transfers & contributions			4 618 976	2 713 910	–	1 954 306	1 954 306	(635 743)			2 713 910
Taxation			492	500	–	–	–	–	–		500
Surplus/(Deficit) after taxation			4 618 483	2 713 410	–	1 954 306	1 954 306	(635 743)			2 713 410
Attributable to minorities			–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality			4 618 483	2 713 410	–	1 954 306	1 954 306	(635 743)			2 713 410
Share of surplus/ (deficit) of associate			–	–	–	–	–	–			–
Surplus/ (Deficit) for the year			4 618 483	2 713 410	–	1 954 306	1 954 306	(635 743)			2 713 410

The YTD actual revenue amounts to R3 billion and reflects a favourable variance of R79 million or 3% against the YTD budget of R2,9 billion.

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

- Service charges: Electricity revenue (R136 million) – revenue on smart prepaid electricity is better than projected.
- Interest earned on outstanding debtors (R9,7 million) – as a result of an increase in collection on outstanding debtors.
- Transfer and subsidies (R66 million) – due to receipt of the first tranche of the equitable share.

However, the following revenue items reflect an unfavourable variance for the period:

- Service charges: Water (R42 million unfavourable) – due to a decline in usage, as well as the budgeted amount being based on past trends.
- Rental of facilities and equipment (R12 million unfavourable) – due to the expiry of contracts on business leases.
- Interest earned on external investments (R6 million unfavourable) – Interest earned is lower than expected for the period.
- Fines and penalties (R28 million unfavourable) – income from traffic fines is not posted yet.
- Licences and permits (R12 million unfavourable) – mainly due to a decline in applications.
- Other revenue (R31 million unfavourable) – due to under-recovery on transport fees, market fees, and refunds for motor vehicles.

The YTD actual expenditure amounts to R1 billion and indicates an underspending variance of R2,6 billion or 70% against the YTD budget of R3,6 billion.

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

- Employee-related costs (R35 million underspent) – underspending relates mainly to salaries due to vacant positions.
- Depreciation (R52 million underspent). The calculation aligns with the asset verification and purification process.
- Finance charges (R125 million underspent). No interest on loans has been incurred for the period.
- Bulk purchases (R922 million underspent) – as a result of outstanding transactions from the previous financial year that are still being processed.
- Other materials (R237 million underspent) – mainly due to underspending on substations, fuel, chemicals and consumables. Expenditure is expected to improve by the end of the first quarter.
- Contracted services (R812 million underspent) – mainly on electricity reticulation, maintenance of grounds, roads, lights and buildings.
- Transfers and grants (R9,5 million underspent) – due to delays in the submission of invoices by the municipal entity, TEDA.
- Other expenditure (R368 million underspent) – mainly due underspending on telecommunication, internet fees and end user support. Invoices are expected to be paid by the end of the first quarter.

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

#### Summary of capital expenditure

The capital expenditure report shown in Tables C1 and C5 of this report has been prepared based on the format required to be lodged electronically with the National Treasury, and it is categorised by municipal vote, capital expenditure by standard classification, and the funding sources required to fund the capital budget, including capital transfers from the national and provincial treasuries.

The table below indicates the total allocation of R3,9 billion and a variance of R78,4 million. The negative variance is due to the reversal of the previous year's expenditure.

Summary statement of Capital Expenditure:						
Description	Original Budget	YTD Budget - 31 July 2017	YTD Actual - 31 July 2017	Variance	Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	3 860 284	77 947	(443)	(78 390)	-101%	-1%
TOTAL Capital Financing	3 860 284	77 947	(443)	(78 390)	-101%	-1%

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.

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

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

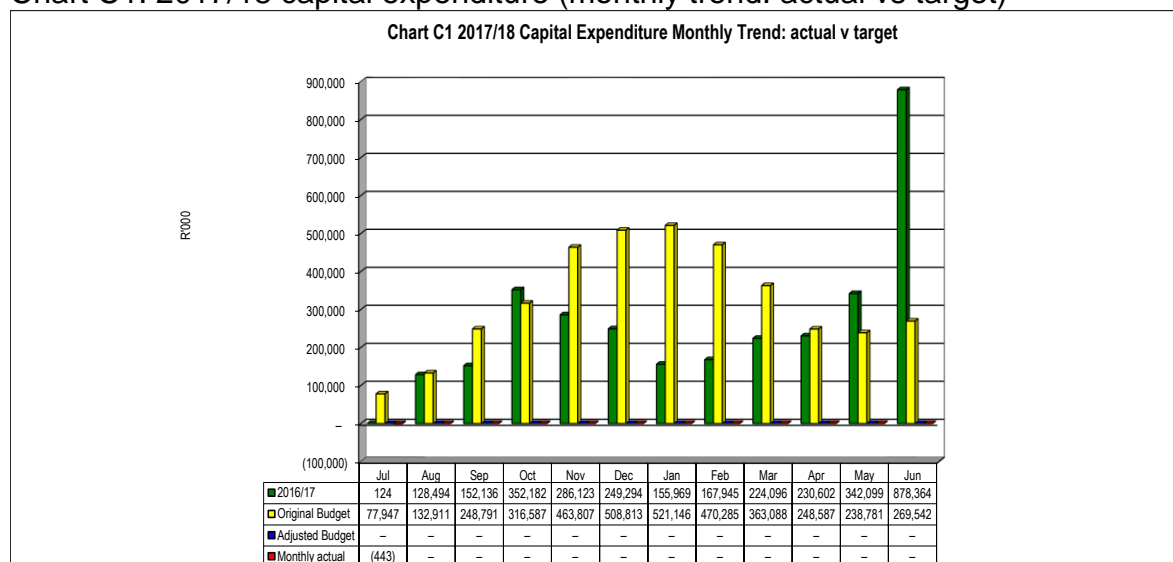
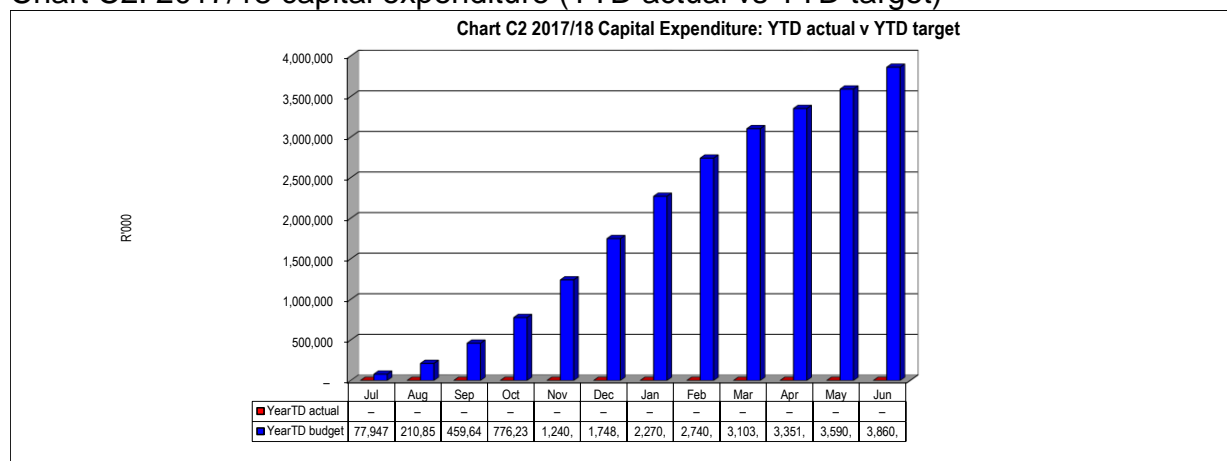


Chart C2: 2017/18 capital expenditure (YTD actual vs YTD target)



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

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

### Financial position

The financial position, as indicated in Table C1, shows that the community wealth/equity of the City of Tshwane, as at 31 June 2017, amounts to R23 billion against a budget of R25 million. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format that is consistent with international standards and aligned with GRAP 1.

### Cash flow

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

- The closing balance of the cash and cash equivalents as at the end of July 2017 amounts to R2,2 billion. (This amount includes the sinking fund.)
- The cash flow from operating activities is R92 million compared to the target of R444 million.
- The cash flow from investing activities amounts to R129 million compared to a target of R163 million, due to underspending on capital expenditure.

### Debtors' age analysis

The debtors' report, as reflected in Tables 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 to the same period of the previous financial year. Tables C1 and SC3 indicate that the total debtors amount to R9,7 billion.

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

An amount of R5 billion is outstanding in this category compared to R4,9 billion outstanding in the 2016/17 financial year.

Chart C3: Aged consumer debtors' analysis

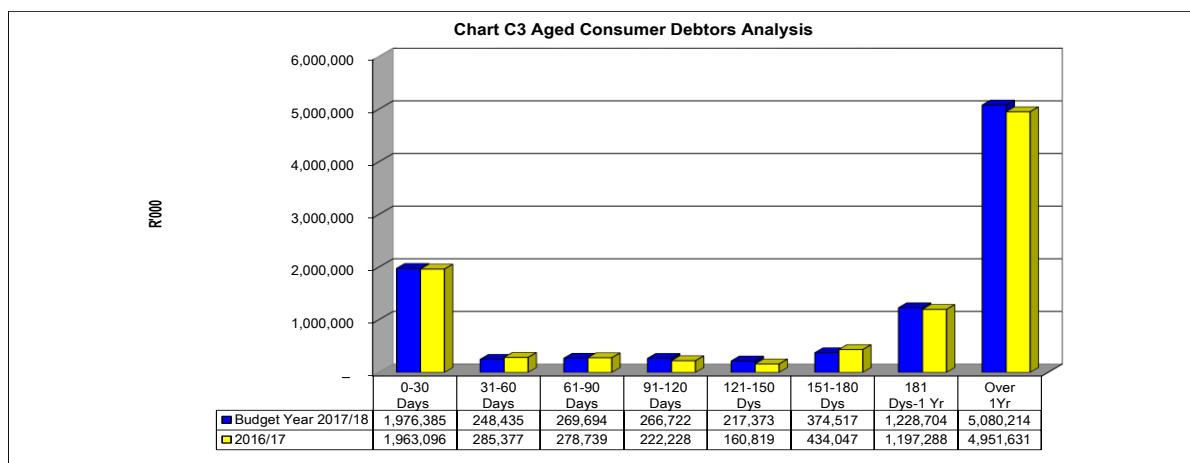
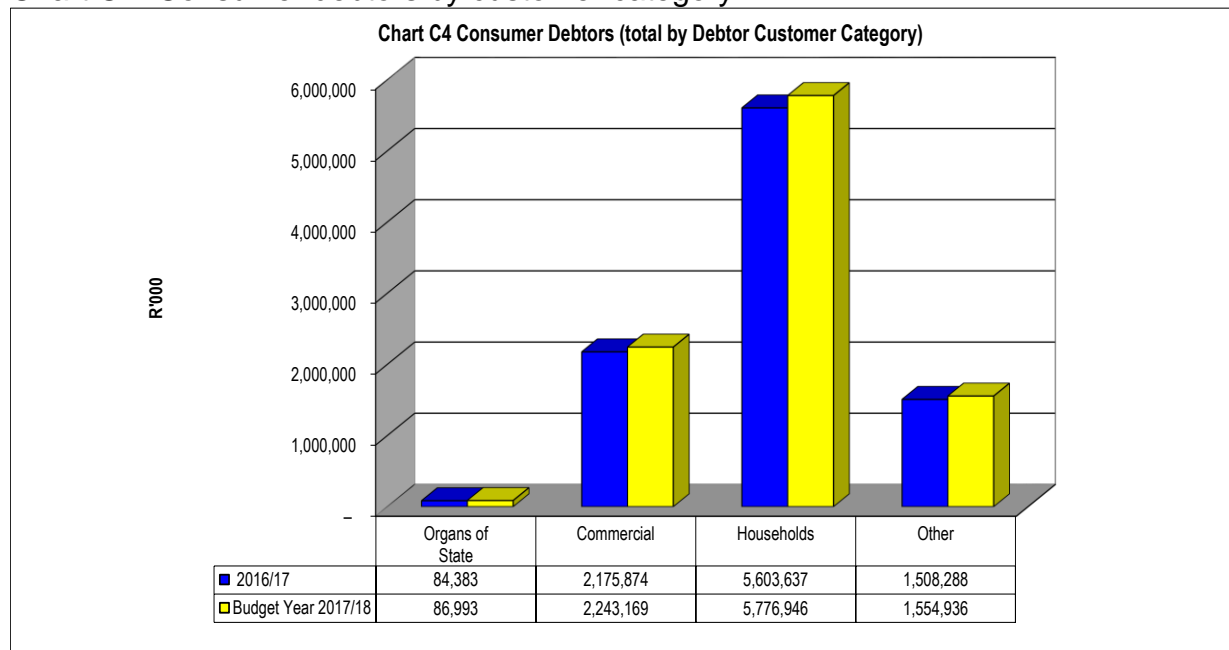


Chart C4 below shows that the increase in the customer category is attributable to households, which reflect an increase of R173 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

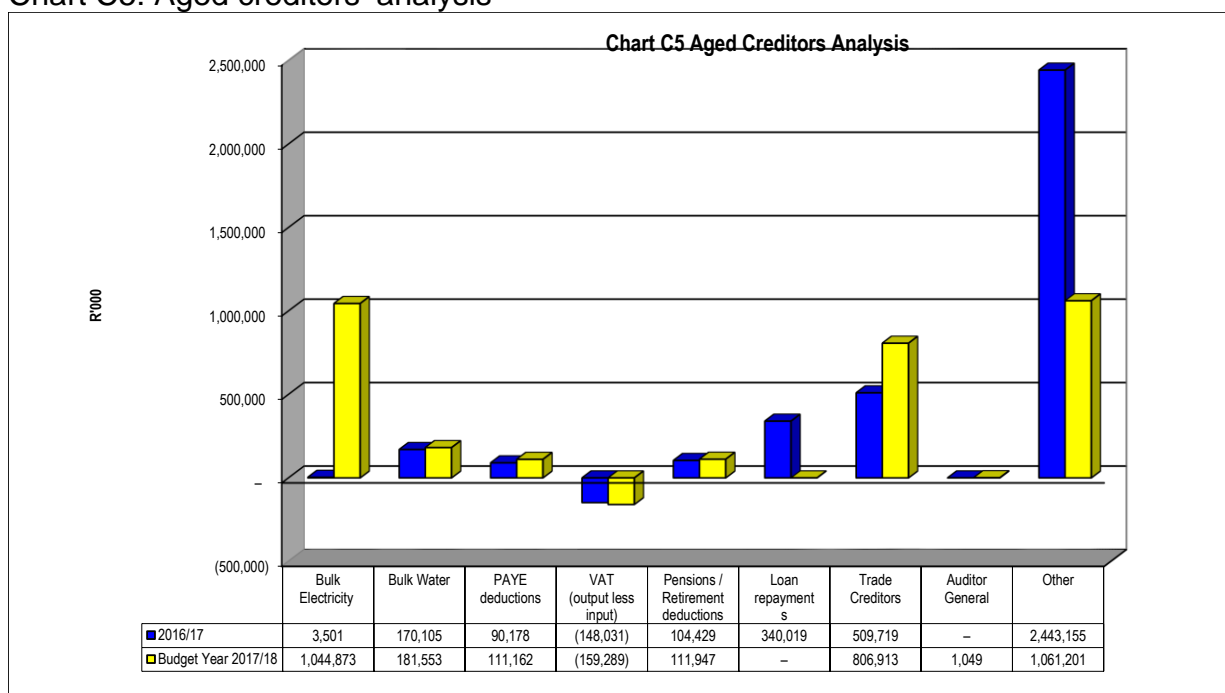


### Creditors' age analysis

The creditors' report, as well as Tables C1 and SC4, provide 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 to the previous financial year's, which shows the aged creditors per category.

Chart C5: Aged creditors' analysis



### Investment portfolio analysis (Table SC5)

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

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

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

As at 31 July 2017, the receipts total R1,2 billion against the YTD budget of R1,3 billion.

Table SC7(1) indicates the expenditure incurred against each allocation for the reporting period. The table reflects the recognition of expenditures, amounting to R898 million against the YTD budget of R851 million.

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

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

### Parent municipality financial performance (Table SC10)

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

### Summary of municipal entities (Table SC11)

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

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

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

### Performance indicators (Table SC2)

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 31 July 2017 are reflected in Tables C1 to C7 hereafter, and it is followed by the supporting documents contained in Tables SC1 to SC13(d).

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

**TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M01 July**

Description	2016/17	Budget Year 2017/18							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Financial Performance</u></b>									
Property rates	5 973 543	6 514 409	–	528 528	528 528	528 775	(247)	-0%	6 514 409
Service charges	16 440 231	17 566 765	–	1 501 476	1 501 476	1 409 485	91 990	7%	17 566 765
Investment revenue	104 038	79 493	–	434	434	6 660	(6 227)	-93%	79 493
Transfers and subsidies	3 855 792	4 159 532	–	890 493	890 493	824 344	66 149	8%	4 159 532
Other own revenue	1 983 106	1 905 815	–	98 643	98 643	171 348	(72 705)	-42%	1 905 815
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>28 356 710</b>	<b>30 226 013</b>	<b>–</b>	<b>3 019 574</b>	<b>3 019 574</b>	<b>2 940 613</b>	<b>78 961</b>	<b>3%</b>	<b>30 226 013</b>
Employee costs	7 835 430	8 778 772	–	683 079	683 079	718 487	(35 407)	-5%	8 778 772
Remuneration of Councillors	120 458	125 281	–	9 795	9 795	11 516	(1 721)	-15%	125 281
Depreciation & asset impairment	1 525 151	1 961 302	–	116 517	116 517	168 093	(51 576)	-31%	1 961 302
Finance charges	1 237 778	1 417 357	–	23	23	125 324	(125 300)	-100%	1 417 357
Materials and bulk purchases	8 949 090	10 724 387	–	8 121	8 121	1 167 771	(1 159 650)	-99%	10 724 387
Transfers and subsidies	(50 822)	49 980	–	1 457	1 457	10 990	(9 533)	-87%	49 980
Other expenditure	6 510 349	6 937 752	–	253 562	253 562	1 433 143	(1 179 581)	-82%	6 937 752
<b>Total Expenditure</b>	<b>26 127 435</b>	<b>29 994 829</b>	<b>–</b>	<b>1 072 554</b>	<b>1 072 554</b>	<b>3 635 323</b>	<b>(2 562 769)</b>	<b>-70%</b>	<b>29 994 829</b>
<b>Surplus/(Deficit)</b>	<b>2 229 275</b>	<b>231 184</b>	<b>–</b>	<b>1 947 020</b>	<b>1 947 020</b>	<b>(694 710)</b>	<b>2 641 730</b>	<b>-380%</b>	<b>231 184</b>
Transfers and subsidies - capital (monetary alloc	2 338 192	2 443 910	–	7 286	7 286	56 233	(48 947)	-87%	2 443 910
Contributions & Contributed assets	51 509	38 816	–	–	–	2 735	(2 735)	-100%	38 816
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4 618 976</b>	<b>2 713 910</b>	<b>–</b>	<b>1 954 306</b>	<b>1 954 306</b>	<b>(635 743)</b>	<b>2 590 048</b>	<b>-407%</b>	<b>2 713 910</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>4 618 976</b>	<b>2 713 910</b>	<b>–</b>	<b>1 954 306</b>	<b>1 954 306</b>	<b>(635 743)</b>	<b>2 590 048</b>	<b>-407%</b>	<b>2 713 910</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>3 166 429</b>	<b>3 860 284</b>	<b>–</b>	<b>(443)</b>	<b>(443)</b>	<b>77 947</b>	<b>(78 390)</b>	<b>-101%</b>	<b>3 860 284</b>
Capital transfers recognised	2 278 824	2 379 284	–	(742)	(742)	47 606	(48 349)	-102%	2 379 284
Public contributions & donations	97 926	100 000	–	1 737	1 737	443	1 294	292%	100 000
Borrowing	760 761	1 000 000	–	(1 438)	(1 438)	24 858	(26 296)	-106%	1 000 000
Internally generated funds	28 919	381 000	–	–	–	5 039	(5 039)	-100%	381 000
<b>Total sources of capital funds</b>	<b>3 166 429</b>	<b>3 860 284</b>	<b>–</b>	<b>(443)</b>	<b>(443)</b>	<b>77 947</b>	<b>(78 390)</b>	<b>-101%</b>	<b>3 860 284</b>
<b><u>Financial position</u></b>									
Total current assets	8 036 297	7 976 126	–		5 993 743				7 976 126
Total non current assets	38 537 356	40 140 136	–		38 639 207				40 140 136
Total current liabilities	8 345 333	8 381 526	–		6 578 175				8 381 526
Total non current liabilities	15 080 869	14 764 224	–		15 061 761				14 764 224
<b>Community wealth/Equity</b>	<b>23 147 452</b>	<b>24 970 512</b>	<b>–</b>		<b>22 993 014</b>				<b>24 970 512</b>
<b><u>Cash flows</u></b>									
Net cash from (used) operating	3 083 938	4 763 623	–	91 623	91 623	(444 095)	(535 718)	121%	4 763 623
Net cash from (used) investing	(2 661 041)	(4 459 981)	–	33 830	33 830	(128 673)	(162 503)	126%	(4 459 981)
Net cash from (used) financing	524 667	405 966	–	–	–	(24 645)	(24 645)	100%	405 966
<b>Cash/cash equivalents at the month/year end</b>	<b>2 110 884</b>	<b>2 617 289</b>	<b>–</b>	<b>–</b>	<b>2 236 338</b>	<b>1 310 268</b>	<b>(926 069)</b>	<b>-71%</b>	<b>2 820 492</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b><u>Debtors Age Analysis</u></b>									
Total By Income Source	1 976 385	248 435	269 694	266 722	217 373	374 517	1 228 704	5 080 214	9 662 043
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	3 159 410	–	–	–	–	–	–	–	3 159 410

**(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) - M01 July**

Description	Ref	2016/17	Budget Year 2017/18							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>9 945 751</b>	<b>10 555 486</b>	–	<b>1 450 314</b>	<b>1 450 314</b>	<b>1 292 747</b>	157 567	12%	<b>10 555 486</b>
Executive and council		60 496	75 280	–	498	498	2 614	(2 116)	-81%	75 280
Finance and administration		9 833 826	10 438 042	–	1 449 220	1 449 220	1 286 620	162 601	13%	10 438 042
Internal audit		51 430	42 165	–	596	596	3 514	(2 918)	-83%	42 165
<i><b>Community and public safety</b></i>		<b>1 308 759</b>	<b>1 512 230</b>	–	<b>12 417</b>	<b>12 417</b>	<b>127 778</b>	(115 361)	-90%	<b>1 512 230</b>
Community and social services		20 965	15 430	–	1 308	1 308	2 458	(1 150)	-47%	15 430
Sport and recreation		32 148	23 910	–	683	683	2 782	(2 099)	-75%	23 910
Public safety		311 403	334 136	–	715	715	27 845	(27 130)	-97%	334 136
Housing		782 072	968 676	–	9 238	9 238	31 399	(22 161)	-71%	968 676
Health		162 170	170 078	–	473	473	63 294	(62 821)	-99%	170 078
<i><b>Economic and environmental services</b></i>		<b>1 730 376</b>	<b>1 600 352</b>	–	<b>6 444</b>	<b>6 444</b>	<b>94 259</b>	(87 814)	-93%	<b>1 600 352</b>
Planning and development		288 122	186 248	–	5 137	5 137	12 800	(7 663)	-60%	186 248
Road transport		1 429 769	1 319 389	–	1 299	1 299	80 932	(79 633)	-98%	1 319 389
Environmental protection		12 485	94 715	–	9	9	527	(518)	-98%	94 715
<i><b>Trading services</b></i>		<b>17 544 027</b>	<b>18 650 592</b>	–	<b>1 543 805</b>	<b>1 543 805</b>	<b>1 458 945</b>	84 860	6%	<b>18 650 592</b>
Energy sources		11 429 414	11 730 582	–	1 103 360	1 103 360	975 664	127 696	13%	11 730 582
Water management		3 577 550	4 100 522	–	252 125	252 125	265 740	(13 615)	-5%	4 100 522
Waste water management		1 237 263	1 362 903	–	73 618	73 618	94 260	(20 643)	-22%	1 362 903
Waste management		1 299 800	1 456 585	–	114 702	114 702	123 280	(8 578)	-7%	1 456 585
<i><b>Other</b></i>	<b>4</b>	<b>217 498</b>	<b>227 746</b>	–	<b>14 051</b>	<b>14 051</b>	<b>27 994</b>	(13 943)	-50%	<b>227 746</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>30 746 411</b>	<b>32 546 406</b>	–	<b>3 027 031</b>	<b>3 027 031</b>	<b>3 001 723</b>	<b>25 308</b>	<b>1%</b>	<b>32 546 406</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>4 857 702</b>	<b>7 115 028</b>	–	<b>272 951</b>	<b>272 951</b>	<b>769 355</b>	(496 404)	-65%	<b>7 115 028</b>
Executive and council		848 081	989 924	–	58 905	58 905	76 585	(17 680)	-23%	989 924
Finance and administration		3 760 709	5 823 085	–	208 324	208 324	667 913	(459 589)	-69%	5 823 085
Internal audit		248 913	302 020	–	5 721	5 721	24 856	(19 135)	-77%	302 020
<i><b>Community and public safety</b></i>		<b>4 151 586</b>	<b>4 011 939</b>	–	<b>274 112</b>	<b>274 112</b>	<b>459 347</b>	(185 235)	-40%	<b>4 011 939</b>
Community and social services		291 098	344 479	–	20 144	20 144	66 836	(46 692)	-70%	344 479
Sport and recreation		400 431	374 267	–	21 284	21 284	114 833	(93 549)	-81%	374 267
Public safety		2 295 613	2 219 047	–	168 391	168 391	177 674	(9 283)	-5%	2 219 047
Housing		583 125	466 659	–	15 119	15 119	48 798	(33 680)	-69%	466 659
Health		581 318	607 488	–	49 174	49 174	51 206	(2 032)	-4%	607 488
<i><b>Economic and environmental services</b></i>		<b>2 763 091</b>	<b>3 150 293</b>	–	<b>182 286</b>	<b>182 286</b>	<b>436 637</b>	(254 351)	-58%	<b>3 150 293</b>
Planning and development		853 354	974 519	–	64 533	64 533	119 118	(54 586)	-46%	974 519
Road transport		1 785 754	1 911 711	–	109 817	109 817	297 577	(187 759)	-63%	1 911 711
Environmental protection		123 982	264 063	–	7 936	7 936	19 942	(12 006)	-60%	264 063
<i><b>Trading services</b></i>		<b>14 170 012</b>	<b>15 388 317</b>	–	<b>332 783</b>	<b>332 783</b>	<b>1 955 993</b>	(1 623 210)	-83%	<b>15 388 317</b>
Energy sources		9 563 512	10 073 638	–	183 940	183 940	1 369 124	(1 185 184)	-87%	10 073 638
Water management		2 742 458	3 128 834	–	51 203	51 203	347 533	(296 330)	-85%	3 128 834
Waste water management		605 115	1 107 046	–	43 010	43 010	131 399	(88 389)	-67%	1 107 046
Waste management		1 258 927	1 078 799	–	54 630	54 630	107 938	(53 308)	-49%	1 078 799
<i><b>Other</b></i>		<b>185 538</b>	<b>167 418</b>	–	<b>10 594</b>	<b>10 594</b>	<b>16 133</b>	(5 539)	-34%	<b>167 418</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>26 127 928</b>	<b>29 832 996</b>	–	<b>1 072 726</b>	<b>1 072 726</b>	<b>3 637 465</b>	<b>(2 564 740)</b>	<b>-71%</b>	<b>29 832 996</b>
<b>Surplus/ (Deficit) for the year</b>		<b>4 618 483</b>	<b>2 713 410</b>	–	<b>1 954 306</b>	<b>1 954 306</b>	<b>(635 743)</b>	<b>2 590 048</b>	<b>-407%</b>	<b>2 713 410</b>

**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) - M01 July**

Vote Description		Ref	2016/17	Budget Year 2017/18							
			Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue by Vote		1									
Vote 1 - Community & Social Development Services Department			53 590	46 596	–	364	364	11 154	(10 790)	-96,7%	46 596
Vote 2 - Economic Development & Spatial Planning Department			287 894	218 663	–	5 137	5 137	12 779	(7 642)	-59,8%	218 663
Vote 3 - Emergency Management Services Department			75 071	81 402	–	1 023	1 023	27 681	(26 658)	-96,3%	81 402
Vote 4 - Environment & Agriculture Management Department			1 503 268	377 379	–	15 084	15 084	34 015	(18 931)	-55,7%	377 379
Vote 5 - Group Audit & Risk Department			51 430	42 165	–	596	596	3 514	(2 918)	-83,0%	42 165
Vote 6 - Group Financial Services Department			9 718 659	10 221 014	–	1 445 940	1 445 940	1 260 854	185 086	14,7%	10 221 014
Vote 7 - Group Property Department			60 928	92 757	–	298	298	7 730	(7 432)	-96,2%	92 757
Vote 8 - Health Department			57 794	59 442	–	24	24	26 263	(26 240)	-99,9%	59 442
Vote 9 - Housing & Human Settlement Department			754 725	984 114	–	9 237	9 237	41 061	(31 825)	-77,5%	984 114
Vote 10 - Regional Operations & Coordination Department			227 828	1 592 765	–	116 418	116 418	134 352	(17 933)	-13,3%	1 592 765
Vote 11 - Roads & Transport Department			1 304 956	1 195 088	–	974	974	70 244	(69 270)	-98,6%	1 195 088
Vote 12 - Shared Services Department			360	1 063	–	1	1	89	(87)	-98,4%	1 063
Vote 13 - Tshwane Metro Police Department			308 326	334 516	–	324	324	27 876	(27 552)	-98,8%	334 516
Vote 14 - Utility Services Department			16 233 681	17 192 562	–	1 428 150	1 428 150	1 335 628	92 522	6,9%	17 192 562
Vote 15 - Other Departments			107 900	106 882	–	3 460	3 460	8 483	(5 023)	-59,2%	106 882
Total Revenue by Vote		2	30 746 411	32 546 406	–	3 027 031	3 027 031	3 001 723	25 308	0,8%	32 546 406
Expenditure by Vote		1									
Vote 1 - Community & Social Development Services Department			290 346	306 155	–	18 433	18 433	25 430	(6 997)	-27,5%	306 155
Vote 2 - Economic Development & Spatial Planning Department			640 336	675 275	–	38 948	38 948	102 271	(63 322)	-61,9%	675 275
Vote 3 - Emergency Management Services Department			608 575	660 745	–	51 714	51 714	59 892	(8 178)	-13,7%	660 745
Vote 4 - Environment & Agriculture Management Department			669 958	774 484	–	34 003	34 003	87 189	(53 186)	-61,0%	774 484
Vote 5 - Group Audit & Risk Department			265 343	320 121	–	7 306	7 306	26 289	(18 983)	-72,2%	320 121
Vote 6 - Group Financial Services Department			1 430 112	3 129 108	–	104 486	104 486	269 228	(164 743)	-61,2%	3 129 108
Vote 7 - Group Property Department			341 264	465 506	–	13 044	13 044	38 686	(25 641)	-66,3%	465 506
Vote 8 - Health Department			310 496	309 709	–	26 516	26 516	26 938	(422)	-1,6%	309 709
Vote 9 - Housing & Human Settlement Department			497 058	318 116	–	10 856	10 856	33 122	(22 266)	-67,2%	318 116
Vote 10 - Regional Operations & Coordination Department			3 403 710	3 783 689	–	219 101	219 101	918 855	(699 754)	-76,2%	3 783 689
Vote 11 - Roads & Transport Department			1 290 458	1 319 502	–	74 868	74 868	117 595	(42 727)	-36,3%	1 319 502
Vote 12 - Shared Services Department			1 261 743	1 403 572	–	39 003	39 003	261 052	(222 049)	-85,1%	1 403 572
Vote 13 - Tshwane Metro Police Department			2 123 951	2 084 675	–	156 012	156 012	160 698	(4 686)	-2,9%	2 084 675
Vote 14 - Utility Services Department			11 761 344	13 182 582	–	198 171	198 171	1 417 848	(1 219 676)	-86,0%	13 182 582
Vote 15 - Other Departments			1 233 233	1 099 756	–	80 264	80 264	92 372	(12 108)	-13,1%	1 099 756
Total Expenditure by Vote		2	26 127 928	29 832 996	–	1 072 726	1 072 726	3 637 465	(2 564 740)	-70,5%	29 832 996
Surplus/ (Deficit) for the year		2	4 618 483	2 713 410	–	1 954 306	1 954 306	(635 743)	2 590 048	-407,4%	2 713 410

**(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) - M01 July**

Description		Ref	2016/17	Budget Year 2017/18							
			Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
<b>Revenue By Source</b>											
Property rates			5 973 543	6 514 409	–	528 528	528 528	528 775	(247)	0%	6 514 409
Service charges - electricity revenue			10 806 052	11 176 494	–	1 094 643	1 094 643	958 819	135 824	14%	11 176 494
Service charges - water revenue			3 293 672	3 996 886	–	223 765	223 765	265 430	(41 665)	-16%	3 996 886
Service charges - sanitation revenue			1 058 234	982 879	–	70 251	70 251	71 350	(1 099)	-2%	982 879
Service charges - refuse revenue			1 282 272	1 410 506	–	112 817	112 817	113 887	(1 070)	-1%	1 410 506
Service charges - other			–	–	–	–	–	–	–	–	–
Rental of facilities and equipment			168 150	151 864	–	4 758	4 758	16 649	(11 890)	-71%	151 864
Interest earned - external investments			104 038	79 493	–	434	434	6 660	(6 227)	-93%	79 493
Interest earned - outstanding debtors			558 646	466 691	–	50 389	50 389	40 672	9 717	24%	466 691
Dividends received			–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits			304 280	332 854	–	118	118	27 772	(27 654)	-100%	332 854
Licences and permits			145 529	54 796	–	68	68	11 899	(11 830)	-99%	54 796
Agency services			–	6 650	–	–	–	–	–	–	6 650
Transfers and subsidies			3 855 792	4 159 532	–	890 493	890 493	824 344	66 149	8%	4 159 532
Other revenue			803 631	887 079	–	43 310	43 310	73 867	(30 557)	-41%	887 079
Gains on disposal of PPE			2 870	5 880	–	–	–	490	(490)	-100%	5 880
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>28 356 710</b>	<b>30 226 013</b>	<b>–</b>	<b>3 019 574</b>	<b>3 019 574</b>	<b>2 940 613</b>	<b>78 961</b>	<b>3%</b>	<b>30 226 013</b>
<b>Expenditure By Type</b>											
Employee related costs			7 835 430	8 778 772	–	683 079	683 079	718 487	(35 407)	-5%	8 778 772
Remuneration of councillors			120 458	125 281	–	9 795	9 795	11 516	(1 721)	-15%	125 281
Debt impairment			1 007 969	1 175 973	–	99 846	99 846	99 846	–	–	1 175 973
Depreciation & asset impairment			1 525 151	1 961 302	–	116 517	116 517	168 093	(51 576)	-31%	1 961 302
Finance charges			1 237 778	1 417 357	–	23	23	125 324	(125 300)	-100%	1 417 357
Bulk purchases			6 710 525	7 462 684	–	–	–	922 061	(922 061)	-100%	7 462 684
Other materials			2 238 565	3 261 702	–	8 121	8 121	245 710	(237 590)	-97%	3 261 702
Contracted services			2 891 480	2 875 023	–	57 644	57 644	869 376	(811 731)	-93%	2 875 023
Transfers and subsidies			(50 822)	49 980	–	1 457	1 457	10 990	(9 533)	-87%	49 980
Other expenditure			2 609 832	2 886 754	–	96 072	96 072	463 921	(367 849)	-79%	2 886 754
Loss on disposal of PPE			1 068	1	–	–	–	0	(0)	-100%	1
<b>Total Expenditure</b>			<b>26 127 435</b>	<b>29 994 829</b>	<b>–</b>	<b>1 072 554</b>	<b>1 072 554</b>	<b>3 635 323</b>	<b>(2 562 769)</b>	<b>-70%</b>	<b>29 994 829</b>
<b>Surplus/(Deficit)</b>			<b>2 229 275</b>	<b>231 184</b>	<b>–</b>	<b>1 947 020</b>	<b>1 947 020</b>	<b>(694 710)</b>	<b>2 641 730</b>	<b>(0)</b>	<b>231 184</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			2 338 192	2 443 910	–	7 286	7 286	56 233	(48 947)	(0)	2 443 910
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)			–	6 000	–	–	–	–	–	–	6 000
Transfers and subsidies - capital (in-kind - all)			51 509	32 816	–	–	–	2 735	(2 735)	(0)	32 816
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>4 618 976</b>	<b>2 713 910</b>	<b>–</b>	<b>1 954 306</b>	<b>1 954 306</b>	<b>(635 743)</b>			<b>2 713 910</b>
Taxation			492	500	–	–	–	–	–		500
<b>Surplus/(Deficit) after taxation</b>			<b>4 618 483</b>	<b>2 713 410</b>	<b>–</b>	<b>1 954 306</b>	<b>1 954 306</b>	<b>(635 743)</b>			<b>2 713 410</b>
Attributable to minorities			–	–	–	–	–	–			–
<b>Surplus/(Deficit) attributable to municipality</b>			<b>4 618 483</b>	<b>2 713 410</b>	<b>–</b>	<b>1 954 306</b>	<b>1 954 306</b>	<b>(635 743)</b>			<b>2 713 410</b>
Share of surplus/ (deficit) of associate			–	–	–	–	–	–			–
<b>Surplus/ (Deficit) for the year</b>			<b>4 618 483</b>	<b>2 713 410</b>	<b>–</b>	<b>1 954 306</b>	<b>1 954 306</b>	<b>(635 743)</b>			<b>2 713 410</b>

**Note:**

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

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

**TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M01 July**

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Community & Social Development Services Department		102 068	91 507	–	–	–	12 255	(12 255)	-100%	91 507
Vote 2 - Economic Development & Spatial Planning Department		54 381	63 400	–	(11)	(11)	8 399	(8 410)	-100%	63 400
Vote 3 - Emergency Management Services Department		10 895	10 000	–	–	–	–	–		10 000
Vote 4 - Environment & Agriculture Management Department		22 123	32 500	–	227	227	–	227	#DIV/0!	32 500
Vote 5 - Group Audit & Risk Department		5 856	13 000	–	–	–	1 079	(1 079)	-100%	13 000
Vote 6 - Group Financial Services Department		43 513	101 000	–	–	–	4 983	(4 983)	-100%	101 000
Vote 7 - Group Property Department		–	5 000	–	–	–	50	(50)	-100%	5 000
Vote 8 - Health Department		14 031	15 200	–	65	65	20	45	227%	15 200
Vote 9 - Housing & Human Settlement Department		533 707	874 422	–	(984)	(984)	31 191	(32 174)	-103%	874 422
Vote 10 - Regional Operations & Coordination Department		2 832	5 000	–	–	–	–	–		5 000
Vote 11 - Roads & Transport Department		1 146 906	1 111 638	–	1 727	1 727	6 792	(5 065)	-75%	1 111 638
Vote 12 - Shared Services Department		159 831	93 500	–	–	–	200	(200)	-100%	93 500
Vote 13 - Tshwane Metro Police Department		29 997	13 000	–	–	–	–	–		13 000
Vote 14 - Utility Services Department		978 955	1 015 616	–	(1 966)	(1 966)	3 579	(5 544)	-155%	1 015 616
Vote 15 - Other Departments		52 301	391 500	–	498	498	8 850	(8 352)	-94%	391 500
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>3 157 398</b>	<b>3 836 284</b>	<b>–</b>	<b>(443)</b>	<b>(443)</b>	<b>77 397</b>	<b>(77 840)</b>	<b>-101%</b>	<b>3 836 284</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Community & Social Development Services Department		–	200	–	–	–	–	–		200
Vote 2 - Economic Development & Spatial Planning Department		4 000	450	–	–	–	–	–		450
Vote 3 - Emergency Management Services Department		–	250	–	–	–	–	–		250
Vote 4 - Environment & Agriculture Management Department		4 831	–	–	–	–	–	–		–
Vote 5 - Group Audit & Risk Department		–	–	–	–	–	–	–		–
Vote 6 - Group Financial Services Department		–	19 500	–	–	–	100	(100)	-100%	19 500
Vote 7 - Group Property Department		–	200	–	–	–	–	–		200
Vote 8 - Health Department		–	300	–	–	–	–	–		300
Vote 9 - Housing & Human Settlement Department		–	–	–	–	–	–	–		–
Vote 10 - Regional Operations & Coordination Department		–	1 800	–	–	–	–	–		1 800
Vote 11 - Roads & Transport Department		–	–	–	–	–	–	–		–
Vote 12 - Shared Services Department		200	–	–	–	–	–	–		–
Vote 13 - Tshwane Metro Police Department		–	–	–	–	–	–	–		–
Vote 14 - Utility Services Department		–	500	–	–	–	–	–		500
Vote 15 - Other Departments		–	800	–	–	–	450	(450)	-100%	800
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>9 031</b>	<b>24 000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>550</b>	<b>(550)</b>	<b>-100%</b>	<b>24 000</b>
<b>Total Capital Expenditure</b>		<b>3 166 429</b>	<b>3 860 284</b>	<b>–</b>	<b>(443)</b>	<b>(443)</b>	<b>77 947</b>	<b>(78 390)</b>	<b>-101%</b>	<b>3 860 284</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>267 412</b>	<b>636 957</b>	<b>–</b>	<b>498</b>	<b>498</b>	<b>15 712</b>	<b>(15 215)</b>	<b>-97%</b>	<b>636 957</b>
Executive and council		62 117	387 257	–	498	498	4 060	(3 562)	-88%	387 257
Finance and administration		–	–	–	–	–	–	–		–
Internal audit		205 295	249 700	–	–	–	11 652	(11 652)	-100%	249 700
<b>Community and public safety</b>		<b>661 241</b>	<b>1 002 672</b>	<b>–</b>	<b>(918)</b>	<b>(918)</b>	<b>43 465</b>	<b>(44 384)</b>	<b>-102%</b>	<b>1 002 672</b>
Community and social services		19 292	8 300	–	–	–	–	–		8 300
Sport and recreation		41 796	58 500	–	–	–	2 508	(2 508)	-100%	58 500
Public safety		5 903	7 250	–	–	–	–	–		7 250
Housing		536 540	879 422	–	(984)	(984)	31 191	(32 174)	-103%	879 422
Health		57 710	49 200	–	65	65	9 767	(9 701)	-99%	49 200
<b>Economic and environmental services</b>		<b>1 205 563</b>	<b>1 129 038</b>	<b>–</b>	<b>1 954</b>	<b>1 954</b>	<b>15 126</b>	<b>(13 171)</b>	<b>-87%</b>	<b>1 129 038</b>
Planning and development		47 538	56 900	–	–	–	8 334	(8 334)	-100%	56 900
Road transport		1 155 310	1 069 138	–	1 727	1 727	6 792	(5 065)	-75%	1 069 138
Environmental protection		2 715	3 000	–	227	227	–	227	#DIV/0!	3 000
<b>Trading services</b>		<b>1 000 582</b>	<b>1 051 116</b>	<b>–</b>	<b>(1 966)</b>	<b>(1 966)</b>	<b>3 579</b>	<b>(5 544)</b>	<b>-155%</b>	<b>1 051 116</b>
Energy sources		491 988	488 312	–	(239)	(239)	3 429	(3 668)	-107%	488 312
Water management		149 201	402 804	–	(1 719)	(1 719)	150	(1 869)	-1246%	402 804
Waste water management		338 570	146 000	–	(7)	(7)	–	(7)	#DIV/0!	146 000
Waste management		20 822	14 000	–	–	–	–	–		14 000
<b>Other</b>		<b>31 632</b>	<b>40 500</b>	<b>–</b>	<b>(11)</b>	<b>(11)</b>	<b>65</b>	<b>(76)</b>	<b>-117%</b>	<b>40 500</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>3 166 429</b>	<b>3 860 284</b>	<b>–</b>	<b>(443)</b>	<b>(443)</b>	<b>77 947</b>	<b>(78 390)</b>	<b>-101%</b>	<b>3 860 284</b>
<b>Funded by:</b>										
National Government		2 231 914	2 329 777	–	(742)	(742)	37 860	(38 602)	-102%	2 329 777
Provincial Government		46 710	43 507	–	–	–	9 747	(9 747)	-100%	43 507
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		200	6 000	–	–	–	–	–		6 000
<b>Transfers recognised - capital</b>		<b>2 278 824</b>	<b>2 379 284</b>	<b>–</b>	<b>(742)</b>	<b>(742)</b>	<b>47 606</b>	<b>(48 349)</b>	<b>-102%</b>	<b>2 379 284</b>
<b>Public contributions &amp; donations</b>	<b>5</b>	<b>97 926</b>	<b>100 000</b>	<b>–</b>	<b>1 737</b>	<b>1 737</b>	<b>443</b>	<b>1 294</b>	<b>292%</b>	<b>100 000</b>
<b>Borrowing</b>	<b>6</b>	<b>760 761</b>	<b>1 000 000</b>	<b>–</b>	<b>(1 438)</b>	<b>(1 438)</b>	<b>24 858</b>	<b>(26 296)</b>	<b>-106%</b>	<b>1 000 000</b>
<b>Internally generated funds</b>		<b>28 919</b>	<b>381 000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>5 039</b>	<b>(5 039)</b>	<b>-100%</b>	<b>381 000</b>
<b>Total Capital Funding</b>		<b>3 166 429</b>	<b>3 860 284</b>	<b>–</b>	<b>(443)</b>	<b>(443)</b>	<b>77 947</b>	<b>(78 390)</b>	<b>-101%</b>	<b>3 860 284</b>

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

**TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M01 July**

Description	Ref	2016/17	Budget Year 2017/18			
		Unaudited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		318 948	121 000		136 131	121 000
Call investment deposits		1 710 508	2 502 289		2 100 206	2 502 289
Consumer debtors		3 984 506	3 423 486		2 012 963	3 423 486
Other debtors		1 254 786	1 067 508		945 456	1 067 508
Current portion of long-term receivables		74 482	163 349		91 005	163 349
Inventory		693 067	698 494		707 981	698 494
<b>Total current assets</b>		<b>8 036 297</b>	<b>7 976 126</b>	<b>–</b>	<b>5 993 743</b>	<b>7 976 126</b>
<b>Non current assets</b>						
Long-term receivables		38 690	6 366		26 466	6 366
Investments		711	858 036		711	858 036
Investment property		802 526	927 675		802 526	927 675
Investments in Associate		–	–		–	–
Property, plant and equipment		33 596 607	37 968 303		33 741 979	37 968 303
Agricultural		–	–		–	–
Biological assets		–	–		–	–
Intangible assets		392 730	379 756		392 730	379 756
Other non-current assets		3 706 094	–		3 674 796	–
<b>Total non current assets</b>		<b>38 537 356</b>	<b>40 140 136</b>	<b>–</b>	<b>38 639 207</b>	<b>40 140 136</b>
<b>TOTAL ASSETS</b>		<b>46 573 653</b>	<b>48 116 261</b>	<b>–</b>	<b>44 632 950</b>	<b>48 116 261</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		–	–		–	–
Borrowing		651 129	788 401		757 614	788 401
Consumer deposits		406 352	395 755		424 998	395 755
Trade and other payables		7 287 852	7 197 370		5 395 564	7 197 370
Provisions		–	–		–	–
<b>Total current liabilities</b>		<b>8 345 333</b>	<b>8 381 526</b>	<b>–</b>	<b>6 578 175</b>	<b>8 381 526</b>
<b>Non current liabilities</b>						
Borrowing		10 874 907	11 195 205		10 804 346	11 195 205
Provisions		4 205 962	3 569 019		4 257 415	3 569 019
<b>Total non current liabilities</b>		<b>15 080 869</b>	<b>14 764 224</b>	<b>–</b>	<b>15 061 761</b>	<b>14 764 224</b>
<b>TOTAL LIABILITIES</b>		<b>23 426 202</b>	<b>23 145 750</b>	<b>–</b>	<b>21 639 936</b>	<b>23 145 750</b>
<b>NET ASSETS</b>	<b>2</b>	<b>23 147 452</b>	<b>24 970 512</b>	<b>–</b>	<b>22 993 014</b>	<b>24 970 512</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		22 916 649	24 713 269		22 762 211	24 713 269
Reserves		230 803	257 243		230 803	257 243
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>23 147 452</b>	<b>24 970 512</b>	<b>–</b>	<b>22 993 014</b>	<b>24 970 512</b>

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

**TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M01 July**

Description	Ref	2016/17	Budget Year 2017/18							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		5 443 759	6 188 689		528 528	528 528	502 259	26 269	5%	6 188 689
Service charges		15 241 868	16 688 427		1 501 476	1 501 476	1 342 057	159 419	12%	16 688 427
Other revenue		1 485 259	1 433 244		48 254	48 254	126 746	(78 492)	-62%	1 433 244
Government - operating		3 942 872	4 159 532		914 595	914 595	834 114	80 481	10%	4 159 532
Government - capital		2 378 838	2 443 910		301 073	301 073	50 119	250 954	501%	2 443 910
Interest		721 184	233 345		50 822	50 822	20 337	30 486	150%	233 345
Dividends		–	–		–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		(24 795 028)	(24 916 187)		(3 251 646)	(3 251 646)	(3 194 331)	57 315	-2%	(24 916 187)
Finance charges		(1 253 459)	(1 417 357)		(23)	(23)	(121 199)	(121 175)	100%	(1 417 357)
Transfers and Grants		(81 356)	(49 980)		(1 457)	(1 457)	(4 196)	(2 739)	65%	(49 980)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>3 083 938</b>	<b>4 763 623</b>	<b>–</b>	<b>91 623</b>	<b>91 623</b>	<b>(444 095)</b>	<b>(535 718)</b>	<b>121%</b>	<b>4 763 623</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		261 688	5 880		13 390	13 390	(490)	13 880	-2833%	5 880
Decrease (Increase) in non-current debtors		(40 739)	(102 705)		(16 524)	(16 524)	(8 559)	(7 965)	93%	(102 705)
Decrease (increase) other non-current receivables		303 771	993		36 521	36 521	83	36 438	44045%	993
Decrease (increase) in non-current investments		(18 332)	(500 246)		–	–	(41 687)	41 687	-100%	(500 246)
<b>Payments</b>										
Capital assets		(3 167 429)	(3 863 903)		443	443	(78 020)	(78 463)	101%	(3 863 903)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(2 661 041)</b>	<b>(4 459 981)</b>	<b>–</b>	<b>33 830</b>	<b>33 830</b>	<b>(128 673)</b>	<b>(162 503)</b>	<b>126%</b>	<b>(4 459 981)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–		–	–	–	–		–
Borrowing long term/refinancing		1 000 000	1 000 000		–	–	24 858	(24 858)	-100%	1 000 000
Increase (decrease) in consumer deposits		30 402	7 760		–	–	647	(647)	-100%	7 760
<b>Payments</b>										
Repayment of borrowing		(505 736)	(601 794)		–	–	(50 149)	(50 149)	100%	(601 794)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>524 667</b>	<b>405 966</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(24 645)</b>	<b>(24 645)</b>	<b>100%</b>	<b>405 966</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>947 564</b>	<b>709 608</b>	<b>–</b>	<b>125 453</b>	<b>125 453</b>	<b>(597 413)</b>			<b>709 608</b>
Cash/cash equivalents at beginning:		1 163 320	1 907 681			2 110 884	1 907 681			2 110 884
Cash/cash equivalents at month/year end:		2 110 884	2 617 289			2 236 338	1 310 268			2 820 492

# PART 2 – SUPPORTING DOCUMENTATION

## (a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	(247)	The outstanding properties are not billed due to backlog.	Issuing of bills are in process.
	Service charges - electricity revenue	135 824	Revenue better than projected on "Electricity Smart Prepaid".	Revenue is determined by the demand and supply of electricity.
			Revenue is less than projected. The budgeted amount is based on statistics and trends	None.
	Service charges - water revenue	(41 665)	Revenue less than projected for "Sanitation Fees" and the revenue is based on water consumption.	None.
	Service charges - sanitation revenue	(1 099)	Revenue for July is not yet processed.	On going monitoring.
	Service charges - refuse revenue	(1 070)		
	Service charges - other	-		
	Rental of facilities and equipment	(11 890)	Revenue for "Rental: CoT personnel account" is less than projected	None.
			Actual capitalisation of Interest Earned is done during the month-end process and in some cases semi-annually, in Revenue billing in this group fluctuates as interest for arrear debtors monthly instalments change.	Revenue allocated systematically during month-end process.
	Interest earned - external investments	(6 227)		
	Interest earned - outstanding debtors	9 717		None.
	Dividends received	-		
	Fines, penalties and forfeits	(27 654)	"AARTO" is the main contributor due to delay in processing of tickets	On going Monitoring.
	Licences and permits	(11 830)	"Drivers Licenses" is the main contributor due to a decline in applications	Expenditure will be monitored.
	Agency services	-		
	Transfers and subsidies	66 149	The first tranche of the equitable share was received and recognised	None.
	Other revenue	(30 557)	"Market Fees" is the main contributor. Market Fees and levies Income for July 2017 not captured on the SAP system.	Journals will be processed for all the Market Fees and levies income received for the month of July 2017.
			"Profit on sale of Assets" is the main contributor.	Gain will be realised when the assets are sold.
2	<b>Expenditure By Type</b>			
	Employee related costs	(35 407)	Salaries is the main contributor due to unfilled posts.	On going monitoring.
	Remuneration of councillors	(1 721)	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	-		
			"Depreciation" is the main contributor. It is calculated in line with assets verification and purification process.	None.
	Depreciation & asset impairment	(51 576)		
	Finance charges	(125 300)	"Interest Payable" Expenses is the main contributor.	
			"Bulk: Electricity" and "Water: Rand Water" are the main contributors due to finalisation of year end invoices.	Will be monitored and reviewed.
	Bulk purchases	(922 061)	Underspending on Substations, fuel, chemicals and consumables	Expenditure is expected by the end of the first quarter.
	Other materials	(237 590)	Mainly on Electricity Reticulation, the expenditure of this line item will be used for the maintenance purpose to comply with the invoice for the first quarter for the transfer of funds to the Tshwane Economic Development Agency (TEDA), was only	On going monitoring.
	Contracted services	(811 731)	Mainly on telecommunication, the expenditure for July is not yet reflected, due to finalisation of year processes.	Expenditure will reflect in the first quarter of the financial year.
	Transfers and subsidies	(9 533)		
	Other expenditure	(367 849)		On going monitoring.
	Loss on disposal of PPE	(0)		
3	<b>Capital Expenditure</b>			
	Vote 1 - Community & Social Development Services Department	(12 255)	No expenditure due to year end processes still in process.	The system opened in the second week of July for the new year.
	Vote 2 - Economic Development & Spatial Planning Department	(8 410)	No expenditure due to year end processes still in process.	The system opened in the second week of July for the new year.
	Vote 3 - Emergency Management Services Department	-		
	Vote 4 - Environment & Agriculture Management Department	227	Expenditure on computers bought.	On going monitoring.
	Vote 5 - Group Audit & Risk Department	(1 079)	No expenditure due to year end processes still in process.	The system opened in the second week of July for the new year.
	Vote 6 - Group Financial Services Department	(4 983)	No expenditure due to year end processes still in process.	The system opened in the second week of July for the new year.
	Vote 7 - Group Property Department	(50)	No expenditure due to year end processes still in process.	The system opened in the second week of July for the new year.
	Vote 8 - Health Department	45	No expenditure due to year end processes still in process.	The system opened in the second week of July for the new year.
	Vote 9 - Housing & Human Settlement Department	(32 174)	No expenditure due to year end processes still in process.	The system opened in the second week of July for the new year.
	Vote 10 - Regional Operations & Coordination Department	-		The system opened in the second week of July for the new year.
	Vote 11 - Roads & Transport Department	(5 065)	No expenditure due to year end processes still in process.	The system opened in the second week of July for the new year.
	Vote 12 - Shared Services Department	(200)	No expenditure due to year end processes still in process.	The system opened in the second week of July for the new year.
	Vote 13 - Tshwane Metro Police Department	-		
	Vote 14 - Utility Services Department	(5 544)	No expenditure due to year end processes still in process.	The system opened in the second week of July for the new year.
	Vote 15 - Other Departments	(8 352)	No expenditure due to year end processes still in process.	

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M01 July				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
4	<b>Financial Position</b>			
	Current assets	(1 982 382)	A decrease in current asset against projection, with the exception of inventory and cash.	
	Non current assets	(1 500 929)	A decrease in non current asset against projection.	
	Current liabilities	(1 803 350)	A decrease in current liabilities.	
	Non current liabilities	297 537	An increase in borrowings and provisions.	
5	<b>Cash Flow</b>			
	Transfer receipts - capital	250 954	USDG funding received earlier than projected.	
	Contributions & Contributed assets	13 390	No budget provision for the month.	
	Proceeds on disposal of PPE	(490)	No actual for the month.	
	Short term loans	-		
	Borrowing long term/refinancing	(24 858)	No borrowings for the month.	
	Increase in consumer deposits	(647)	A decrease in consumer deposit.	
	Receipt of non-current debtors	(7 965)	A decrease in non current debtors against projection.	
	Receipt of non-current receivables	36 438	An increase in non current receivables against projection.	
	Change in non-current investments	41 687	No budget provision for the month.	
	Capital assets	(78 463)	Reversal of previous year expenditure.	
	Repayment of borrowing	(50 149)	No repayment for the month.	
7	<b>Municipal Entities</b>			
	<b>Revenue</b>			
	Housing Company Tshwane	(690)	Rental of facilities less than projected.	
	Tshwane Economic Development Agency	(27 091)	Grant pay ment not yet received.	
	<b>Expenditure</b>			
	Housing Company Tshwane	(1 838)	Procurement processes is still underway for the new year.	
	Tshwane Economic Development Agency	(2 170)	Expenditure less than projected.	
	<b>Capital Expenditure</b>			
	Housing Company Tshwane	(3 435)	Townlands project is not completed, so no equipments were bought, for the period.	
	Tshwane Economic Development Agency	-		

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

**TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July**

Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Unaudited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2,8%	11,3%	0,0%	10,9%	5,1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		24,0%	25,9%	0,0%	324,4%	25,9%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		81,3%	76,8%	0,0%	73,8%	76,8%
Gearing	Long Term Borrowing/ Funds & Reserves		4711,8%	4352,0%	0,0%	4681,2%	4352,0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	96,3%	95,2%	0,0%	91,1%	95,2%
Liquidity Ratio	Monetary Assets/Current Liabilities		24,3%	31,3%	0,0%	34,0%	31,3%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18,9%	15,4%	0,0%	101,9%	15,4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	0,0%	100,0%	100,0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	21,3%	18,5%	0,0%	20,6%	18,5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	27,8%	22,6%	0,0%	21,7%	22,6%
Employee costs	Employee costs/Total Revenue - capital revenue		27,6%	29,0%	0,0%	22,6%	29,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1,8%	4,0%	0,0%	0,5%	4,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9,7%	11,2%	0,0%	3,9%	5,1%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		14,1	30,5	0,0	91361,8	30,5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		14,1%	19,2%	0,0%	66,7%	19,2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,08	1,20	0,00	2,09	1,20

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

ISH City Of Isirwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July															
Description		NT Code	Budget Year 2017/18											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water		1200	555 534	55 497	88 358	94 485	59 664	38 791	306 832	1 153 180	2 352 342	1 652 953	1 244		
Trade and Other Receivables from Exchange Transactions - Electricity		1300	344 124	22 117	22 713	31 946	17 342	9 944	130 250	507 512	1 085 949	696 994	621		
Receivables from Non-exchange Transactions - Property Rates		1400	561 016	73 663	82 513	28 331	47 356	43 175	272 553	1 176 365	2 284 973	1 567 780	657		
Receivables from Exchange Transactions - Waste Water Management		1500	83 338	9 090	5 778	10 256	8 442	4 839	43 218	162 498	327 459	229 253	325		
Receivables from Exchange Transactions - Waste Management		1600	124 655	18 240	12 409	17 957	13 932	12 662	81 798	330 435	612 088	456 784	673		
Receivables from Exchange Transactions - Property Rental Debtors		1700	10 696	1 546	1 296	4 358	637	216 755	212	41 096	276 596	263 058	-		
Interest on Arrear Debtor Accounts		1810	153 016	54 136	41 006	51 368	47 787	39 408	242 775	1 084 122	1 713 618	1 465 460	1 100		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-	-		
Other		1900	144 005	14 145	15 621	28 021	22 212	8 942	151 066	625 007	1 009 019	835 248	1 532		
Total By Income Source		2000	1 976 385	248 435	269 694	266 722	217 373	374 517	1 228 704	5 080 214	9 662 043	7 167 531	6 153	-	
2016/17 - totals only			1 963 096	285 377	278 739	222 228	160 819	434 047	1 197 288	4 951 631	9 493 225	6 966 013	7 866		
Debtors Age Analysis By Customer Group															
Organs of State		2200	76 540	9 379	(2 597)	2 035	(56)	70	17 735	(16 113)	86 993	3 671	-		
Commercial		2300	589 025	81 220	66 670	54 005	35 191	53 500	274 739	1 088 819	2 243 169	1 506 254	-		
Households		2400	1 097 969	164 057	162 350	161 989	139 247	100 169	773 743	3 177 421	5 776 946	4 352 570	5 576		
Other		2500	212 850	(6 222)	43 271	48 693	42 991	220 778	162 488	830 087	1 554 936	1 305 037	577		
Total By Customer Group		2600	1 976 385	248 435	269 694	266 722	217 373	374 517	1 228 704	5 080 214	9 662 043	7 167 531	6 153		

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

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	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	1 044 873								1 044 873	3 501
Bulk Water	0200	181 553								181 553	170 105
PAYE deductions	0300	111 162								111 162	90 178
VAT (output less input)	0400	(159 289)								(159 289)	(148 031)
Pensions / Retirement deductions	0500	111 947								111 947	104 429
Loan repayments	0600	–								–	340 019
Trade Creditors	0700	806 913								806 913	509 719
Auditor General	0800	1 049								1 049	–
Other	0900	1 061 201								1 061 201	2 443 155
<b>Total By Customer Type</b>	<b>1000</b>	<b>3 159 410</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 159 410</b>	<b>3 513 075</b>

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b>Municipality</b>									
Call Investment deposits < 90 days		15y	Stock	31.12.2018	0	0,0%	715	–	715
Knysna Stocks		14y	Insurance policy	07.12.2015	–	3,0%	–	–	–
Sanlam		14y	Insurance policy	01.01.2016	–	3,0%	–	–	–
Sanlam		8y	Insurance policy	On selling date	1	2,0%	622	(623)	0
Capital Alliance		9y	Insurance policy	On selling date	5	3,0%	1 969	(1 974)	–
Capital Alliance		On Call	Money Market	On call	–	6,5%	30 517	–	30 517
ABSA		On Call	Money Market	On call	–	6,5%	10 694	–	10 694
ABSA		On Call	Money Market	On call	–	6,5%	8 010	–	8 010
ABSA		On Call	Money Market	On call	–	6,5%	176	–	176
ABSA		On Call	Money Market	On call	–	6,5%	26 800	–	26 800
Investec Bank		On Call	Money Market	On call	–	6,5%	8 566	–	8 566
Investec Bank		On Call	Money Market	On call	–	6,5%	1 147	–	1 147
Investec Bank		On Call	Money Market	On call	–	6,7%	96 992	–	96 992
Standard Bank		On Call	Money Market	On call	–	6,7%	3 011	–	3 011
Standard Bank		On Call	Money Market	On call	–	6,9%	30 873	–	30 873
Investec Bank		On Call	Money Market	31.10.2011	–	0,0%	–	–	–
RMB		On Call	Money Market	On call	–	0,4%	247	–	247
STANLIB		On Call	Short Term	On call	21	0,0%	1 016	155 000	156 037
ABSA		On Call	Short Term	On call	–	0,0%	1 027	103 973	105 000
Nedbank		On Call	Short Term	On call	–	5,8%	459 049	128 920	587 969
Standard Bank		On Call	Short Term	On call	–	0,0%	–	–	–
ABSA		On Call	Short Term	On call	–	0,0%	–	–	–
Nedbank		On Call	Short Term	On call	–	0,0%	–	–	–
ABSA		On Call	Sinking Fund	On call	–	0,0%	950 000	–	950 000
Standard Bank		On Call	Short Term	On call	–	0,0%	–	–	–
Nedbank		On Call	Short Term	On call	–	0,0%	–	–	–
ABSA		On Call	Short Term	On call	–	6,9%	71 133	–	71 133
Standard Bank									
<b>Municipality sub-total</b>							<b>1 702 566</b>	<b>385 296</b>	<b>2 087 889</b>
<b>Entities</b>									
<b>Entities sub-total</b>					–		–	–	–
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				–		<b>1 702 566</b>	<b>385 296</b>	<b>2 087 889</b>

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July									
Description	Ref	2016/17	Budget Year 2017/18						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		3 610 649	3 875 608	914 595	914 595	778 191	136 404	17,5%	3 875 608
Local Government Equitable Share		1 864 838	2 132 788	888 662	888 662	710 929	177 733	25,0%	2 132 788
Fuel Levy		1 440 100	1 444 413				-		1 444 413
Finance Management Grant		2 875	2 650	2 650	2 650	-	2 650	#DIV/0!	2 650
Water Services Operating Subsidy Grant		-	-				-		-
Urban Settlement Development Grant		46 180	48 492	23 283	23 283	12 000	11 283	94,0%	48 492
Municipal Human Settlement Capacity Grant	3	-	-				-		-
Expanded Public Works Programme Incentive (EPWP)		50 247	20 451				-		20 451
Public Transport Network Operations Grant		200 011	221 049			55 262	(55 262)	-100,0%	221 049
Integrated City Development Grant		6 398	5 764				-		5 764
Municipal Disaster Recovery Grant		-	-				-		-
Provincial Government:		329 573	217 173	-	-	53 900	(53 900)	-100,0%	217 173
Primary Health Care		44 325	46 541			18 616	(18 616)	-100,0%	46 541
Emergency Medical Services		62 850	65 993			26 397	(26 397)	-100,0%	65 993
HIV and Aids Grant		12 649	12 720			7 632	(7 632)	-100,0%	12 720
Housing Top Structure (HSDG)		203 033	90 664				-		90 664
Sports and Recreation : Community Libraries	4	6 716	1 255			1 255	(1 255)	-100,0%	1 255
							-		-
District Municipality:		-	-	-	-	-	-		-
[insert description]							-		-
							-		-
Other grant providers:		364 242	66 751	-	-	2 022	(2 022)	-100,0%	66 751
DBSA			61 000				-		61 000
Tirelo Bosha Grant - Research and Development		3 900	5 751			2 022	(2 022)	-100,0%	5 751
Housing Company Tshwane		30 629					-		-
TEDA		58 166					-		-
Sandspruit		271 547	-				-		-
Total Operating Transfers and Grants	5	4 304 464	4 159 532	914 595	914 595	834 113	80 482	9,6%	4 159 532
Capital Transfers and Grants									
National Government:		2 367 908	2 329 777	301 073	301 073	481 073	(180 000)	-37,4%	2 329 777
Urban Settlement Development Grant		1 493 154	1 567 923	300 000	300 000	300 000	-		1 567 923
Public Transport Infrastructure & Systems Grant		750 000	679 190			180 000	(180 000)	-100,0%	679 190
Intergrated National Electrification Programme		40 000	30 000	1 073	1 073	1 073	-		30 000
Water Affairs		-	-				-		-
Neighbourhood Development Partnership Grant		48 500	20 000				-		20 000
Finance Management Grant		-	-				-		-
Energy Efficiency and Demand Side Management		-	-				-		-
Intergrated City Development Grant		36 254	32 665				-		32 665
Expanded Public Works Programme		-	-				-		-
Provincial Government:		42 890	114 133	-	-	12 000	(12 000)	-100,0%	114 133
Sport and Recreation: Community Libraries		6 284	9 507				-		9 507
Gautrans		-	-				-		-
Social Infrastructure Grant		36 607	34 000			12 000	(12 000)	-100,0%	34 000
HCT - SHRA		-	70 626				-		70 626
							-		-
							-		-
District Municipality:		-	-	-	-	-	-		-
[insert description]							-		-
							-		-
Other grant providers:		200	6 000	-	-	-	-		6 000
LG SETA Discretionaty grant (93 appies over 3 years)		-	6 000				-		6 000
Smart Connect Grant		200	-				-		-
							-		-
Total Capital Transfers and Grants	5	2 410 998	2 449 910	301 073	301 073	493 073	(192 000)	-38,9%	2 449 910
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	6 715 462	6 609 442	1 215 668	1 215 668	1 327 186	(111 518)	-8,4%	6 609 442

**(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 - M01 July									
Description	Ref	2016/17	Budget Year 2017/18						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>EXPENDITURE</b>									
<b><u>Operating expenditure of Transfers and Grants</u></b>									
National Government:		3 609 607	3 875 608	896 348	896 348	752 392	143 956	19,1%	3 875 608
Local Government Equitable Share		1 864 838	2 132 788	888 662	888 662	710 929	177 733	25,0%	2 132 788
Fuel Levy		1 440 100	1 444 413				-		1 444 413
Finance Management Grant		2 875	2 650			11 042	(11 042)	-100,0%	2 650
Water Services Operating Subsidy Grant			-				-		-
Urban Settlement Development Grant		46 180	48 492			12 000	(12 000)	-100,0%	48 492
Municipal Human Settlement Capacity Grant			-				-		-
Expanded Public Works Programme Incentive (EPWP)		50 247	20 451				-		20 451
Public Transport Network Operations Grant		199 221	221 049	7 686	7 686	18 421	(10 735)	-58,3%	221 049
Integrated City Development Grant		6 145	5 764				-		5 764
Municipal Disaster Recovery Grant			-				-		-
Provincial Government:		198 312	217 173	1 433	1 433	48 821	(47 388)	-97,1%	217 173
Primary Health Care		44 325	46 541			18 616	(18 616)	-100,0%	46 541
Emergency Medical Services		62 850	65 993			26 397	(26 397)	-100,0%	65 993
HIV and Aids Grant		12 649	12 720	1 431	1 431	3 180	(1 749)	-55,0%	12 720
Housing Top Structure (HSDG)		72 555	90 664				-		90 664
Sports and Recreation : Community Libraries		5 932	1 255	2	2	628	(625)	-99,7%	1 255
Operation Clean Audit (OPCA)		-	-				-		-
Debtor Book (New)		-	-				-		-
Gautrans		-	-				-		-
Research and Technology Development Services		-	-				-		-
LED: Tshepo 10 000		-	-				-		-
District Municipality:		-	-	-	-	-	-	-	-
[insert description]							-		
Other grant providers:		364 242	66 751	-	-	1 917	(1 917)	-100,0%	66 751
DBSA			61 000				-		61 000
BroadBand Wifi			-				-		-
Industrial Development Corporation (IDC)			-				-		-
LGSETA			-				-		-
Tirelo Bosha Grant - Research and Development		3 900	5 751			1 917	(1 917)	-100,0%	5 751
Housing Company Tshwane		30 629					-		-
TEDA		58 166					-		-
Sandspruit		271 547					-		-
Total operating expenditure of Transfers and Grants:		4 172 160	4 159 532	897 781	897 781	803 130	94 650	11,8%	4 159 532
<b><u>Capital expenditure of Transfers and Grants</u></b>									
National Government:		2 232 140	2 329 777	498	498	37 860	(37 362)	-98,7%	2 329 777
Urban Settlement Development Grant		1 415 652	1 567 923			30 568	(30 568)	-100,0%	1 567 923
Public Transport Infrastructure & Systems Grant		729 153	679 190			6 792	(6 792)	-100,0%	679 190
Intergrated National Electrification Programme		39 332	30 000			300	(300)	-100,0%	30 000
Water Affairs		-	-				-		-
Neighbourhood Development Partnership Grant		48 002	20 000	498	498	200	298	148,8%	20 000
Finance Management Grant		-	-				-		-
Energy Efficiency and Demand Side Management		-	-				-		-
Intergrated City Development Grant		-	32 665				-		32 665
Expanded Public Works Programme		-	-				-		-
Provincial Government:		46 049	114 133	-	-	9 747	(9 747)	-100,0%	114 133
Sport and Recreation: Community Libraries		5 710	9 507				-		9 507
Gautrans		-	-				-		-
Social Infrastructure Grant		40 340	34 000			9 747			34 000
HCT - SHRA		-	70 626				-		70 626
District Municipality:		-	-	-	-	-	-	-	-
							-		
Other grant providers:		200	6 000	-	-	-	-	-	6 000
Ringfencing of Bulk Containers Cost for Blue IQ		-	-				-		-
DBSA/SANBI Groen Sebenza		-	-				-		-
LG SETA Discretionaty grant (93 appies over 3 years)		-	6 000				-		6 000
Smart Connect Grant		200					-		-
Total capital expenditure of Transfers and Grants		2 278 389	2 449 910	498	498	47 606	(47 109)	-99,0%	2 449 910
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		6 450 549	6 609 442	898 279	898 279	850 737	47 542	5,6%	6 609 442

**(h) Table SC7 (2): Monthly budget statement – expenditure against approved roll-overs**

TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July

Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b><u>EXPENDITURE</u></b>						
<b><u>Operating expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		-	-	-	-	
Local Government Equitable Share					-	
Fuel Levy					-	
Finance Management Grant					-	
Water Services Operating Subsidy Grant					-	
Urban Settlement Development Grant					-	
Municipal Human Settlement Capacity Grant					-	
<b>Provincial Government:</b>		-	-	-	-	
Primary Health Care					-	
HIV and Aids Grant					-	
Housing Top Structure (HSDG)					-	
Sports and Recreation : Community Libraries					-	
<b>District Municipality:</b>		-	-	-	-	
<i>[insert description]</i>					-	
<b>Other grant providers:</b>		-	-	-	-	
DBSA					-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b><u>Capital expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		-	-	-	-	
Urban Settlement Development Grant					-	
Finance Management Grant					-	
Energy Efficiency and Demand Side Management					-	
Integrated City Development Grant					-	
Expanded Public Works Programme					-	
<b>Provincial Government:</b>		-	-	-	-	
					-	
<b>District Municipality:</b>		-	-	-	-	
					-	
<b>Other grant providers:</b>		-	-	-	-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		115,514	125,168		9,795	9,795	10,956	(1,161)	-11%	125,168
Medical Aid Contributions		–	66		–	–	–	–		66
Cellphone Allowance		–	46		–	–	–	–		46
Other benefits and allowances		2,490	–		–	–	–	–		–
<b>Sub Total - Councillors</b>		<b>118,003</b>	<b>125,281</b>	<b>–</b>	<b>9,795</b>	<b>9,795</b>	<b>10,956</b>	<b>(1,161)</b>	<b>-11%</b>	<b>125,281</b>
% increase	4		6.2%							6.2%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		42,964	17,470		2,135	2,135	1,456	680	47%	17,470
Pension and UIF Contributions			11,057		58	58	921	(863)	-94%	11,057
Medical Aid Contributions			1,045		43	43	87	(44)	-50%	1,045
Overtime			123		–	–	10	(10)	-100%	123
Performance Bonus			2,039		–	–	170	(170)	-100%	2,039
Motor Vehicle Allowance			843		88	88	70	18	26%	843
Cellphone Allowance		406	130		20	20	11	9	83%	130
Housing Allowances			422		–	–	35	(35)	-100%	422
Other benefits and allowances			1,049		51	51	87	(37)	-42%	1,049
Payments in lieu of leave			853		–	–	71	(71)	-100%	853
<b>Sub Total - Senior Managers of Municipality</b>		<b>43,371</b>	<b>35,031</b>	<b>–</b>	<b>2,396</b>	<b>2,396</b>	<b>2,919</b>	<b>(524)</b>	<b>-18%</b>	<b>35,031</b>
% increase	4		-19.2%							-19.2%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		4,920,621	5,227,883		440,326	440,326	448,229	(7,903)	-2%	5,227,883
Pension and UIF Contributions		1,108,268	1,025,664		94,431	94,431	112,252	(17,821)	-16%	1,025,664
Medical Aid Contributions		458,535	493,954		39,776	39,776	41,822	(2,046)	-5%	493,954
Overtime		385,729	484,572		30,901	30,901	23,090	7,811	34%	484,572
Performance Bonus		266	405,969		7	7	(132)	139	-105%	405,969
Motor Vehicle Allowance		305,328	309,814		26,372	26,372	26,162	210	1%	309,814
Cellphone Allowance		16,108	15,946		1,311	1,311	1,501	(191)	-13%	15,946
Housing Allowances		39,231	46,066		3,756	3,756	3,876	(119)	-3%	46,066
Other benefits and allowances		363,294	145,653		39,750	39,750	35,915	3,835	11%	145,653
Payments in lieu of leave		–	243,136		–	–	–	–		243,136
Long service awards		–	5,265		–	–	–	–		5,265
Post-retirement benefit obligations		106,943	287,440		–	–	17,955	(17,955)	-100%	287,440
<b>Sub Total - Other Municipal Staff</b>		<b>7,704,323</b>	<b>8,691,362</b>	<b>–</b>	<b>676,629</b>	<b>676,629</b>	<b>710,669</b>	<b>(34,041)</b>	<b>-5%</b>	<b>8,691,362</b>
% increase	4		12.8%							12.8%
<b>Total Parent Municipality</b>		<b>7,865,697</b>	<b>8,851,674</b>	<b>–</b>	<b>688,819</b>	<b>688,819</b>	<b>724,545</b>	<b>(35,726)</b>	<b>-5%</b>	<b>8,851,674</b>
			12.5%							12.5%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Board Fees		3,327	3,285		–	–	297	(297)	-100%	3,285
<b>Sub Total - Board Members of Entities</b>		<b>3,327</b>	<b>3,285</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>297</b>	<b>(297)</b>	<b>-100%</b>	<b>3,285</b>
% increase	4		-1.3%							-1.3%
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		26,456	14,944		914	914	1,292	(378)	-29%	14,944
Pension and UIF Contributions		1,193	271		36	36	–	36		271
Medical Aid Contributions		875	349		46	46	–	46		349
Motor Vehicle Allowance		2,112	746		59	59	–	59		746
Cellphone Allowance		328	–		22	22	–	22		–
Housing Allowances		232	–		–	–	–	–		–
Other benefits and allowances		236	311		14	14	–	14		311
<b>Sub Total - Senior Managers of Entities</b>		<b>31,431</b>	<b>16,621</b>	<b>–</b>	<b>1,090</b>	<b>1,090</b>	<b>1,292</b>	<b>(202)</b>	<b>-16%</b>	<b>16,621</b>
% increase	4		-47.1%							-47.1%
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		68,253	28,867		1,591	1,591	2,623	(1,032)	-39%	28,867
Pension and UIF Contributions		11,622	1,176		36	36	–	36		1,176
Medical Aid Contributions		9,494	996		48	48	–	48		996
Overtime		2,522	–		–	–	–	–		–
Performance Bonus		188	–		–	–	–	–		–
Motor Vehicle Allowance		6,105	–		31	31	–	31		–
Cellphone Allowance		469	–		12	12	–	12		–
Housing Allowances		3,428	–		–	–	–	–		–
Other benefits and allowances		2,433	1,446		14	14	–	14		1,446
<b>Sub Total - Other Staff of Entities</b>		<b>104,514</b>	<b>32,485</b>	<b>–</b>	<b>1,732</b>	<b>1,732</b>	<b>2,623</b>	<b>(891)</b>	<b>-34%</b>	<b>32,485</b>
% increase	4		-68.9%							-68.9%
<b>Total Municipal Entities</b>		<b>139,272</b>	<b>52,390</b>	<b>–</b>	<b>2,822</b>	<b>2,822</b>	<b>4,212</b>	<b>(1,390)</b>	<b>-33%</b>	<b>52,390</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>8,004,969</b>	<b>8,904,064</b>	<b>–</b>	<b>691,641</b>	<b>691,641</b>	<b>728,756</b>	<b>(37,115)</b>	<b>-5%</b>	<b>8,904,064</b>
% increase	4		11.2%							11.2%
<b>TOTAL MANAGERS AND STAFF</b>		<b>7,883,639</b>	<b>8,775,499</b>	<b>–</b>	<b>681,846</b>	<b>681,846</b>	<b>717,503</b>	<b>(35,657)</b>	<b>-5%</b>	<b>8,775,499</b>

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

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July							
Description	Ref	Budget Year 2017/18			2017/18 Medium Term Revenue & Expenditure Framework		
		July Budget	July Actual	July Variances	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousands</b>	<b>1</b>						
<b>Cash Receipts By Source</b>							
Property rates		502 259	528 528	26 269	6 188 689	6 621 771	7 085 671
Service charges - electricity revenue		906 810	1 079 893	173 083	10 617 669	11 222 469	11 850 363
Service charges - water revenue		256 006	238 536	(17 470)	3 797 042	4 013 332	4 237 910
Service charges - sanitation revenue		67 782	70 251	2 469	933 735	987 044	1 042 410
Service charges - refuse		111 458	112 796	1 337	1 339 981	1 436 887	1 540 960
Service charges - other		–	–	–	–	–	–
Rental of facilities and equipment		13 583	4 758	(8 825)	151 864	166 870	182 866
Interest earned - external investments		6 678	434	(6 245)	79 493	74 609	79 434
Interest earned - outstanding debtors		13 658	50 389	36 730	153 853	115 476	120 064
Dividends received		–	–	–	–	–	–
Fines, penalties and forfeits		27 740	118	(27 622)	332 854	349 555	368 570
Licences and permits		4 566	68	(4 498)	54 796	58 484	61 759
Agency services		–	–	–	6 650	22 994	37 440
Transfer receipts - operating		834 114	914 595	80 481	4 159 532	4 425 895	4 747 475
Other revenue		80 857	43 310	(37 547)	887 079	924 704	977 067
<b>Cash Receipts by Source</b>		<b>2 825 512</b>	<b>3 043 675</b>	<b>218 163</b>	<b>28 703 237</b>	<b>30 420 091</b>	<b>32 331 990</b>
<b>Other Cash Flows by Source</b>							
Transfer receipts - capital		50 119	301 073	250 954	2 443 910	2 160 936	2 301 281
Contributions & Contributed assets		–	13 390	13 390	–	–	–
Proceeds on disposal of PPE		490	–	(490)	5 880	1 242	1 312
Short term loans		–	–	–	–	–	–
Borrowing long term/refinancing		24 858	–	(24 858)	1 000 000	1 000 000	1 300 000
Increase in consumer deposits		647	(739 641)	(740 288)	7 760	7 915	8 073
Receipt of non-current debtors		(8 559)	(16 524)	(7 965)	(102 705)	(116 398)	(130 765)
Receipt of non-current receivables		83	36 521	36 438	993	1 124	1 178
Change in non-current investments		(41 687)	–	41 687	(500 246)	115 989	(14 758)
<b>Total Cash Receipts by Source</b>		<b>2 851 462</b>	<b>2 638 495</b>	<b>(212 968)</b>	<b>31 558 829</b>	<b>33 590 899</b>	<b>35 798 312</b>
<b>Cash Payments by Type</b>							
Employee related costs		678 411	683 079	4 668	8 778 772	9 439 307	10 072 202
Remuneration of councillors		10 956	9 795	(1 161)	125 281	132 672	140 102
Interest paid		121 199	23	(121 175)	1 417 357	1 199 598	1 145 762
Bulk purchases - Electricity		922 061	–	(922 061)	7 462 684	7 902 983	8 361 356
Bulk purchases - Water & Sewer		–	–	–	–	–	–
Other materials		450 896	8 121	(442 776)	3 264 102	3 518 605	3 771 551
Contracted services		718 539	57 644	(660 895)	2 865 416	2 965 098	3 275 913
Grants and subsidies paid - other municipalities		–	–	–	–	–	–
Grants and subsidies paid - other		4 196	1 457	(2 739)	49 980	53 438	56 523
General expenses		413 468	1 753 366	1 339 898	2 419 932	2 615 805	2 765 096
<b>Cash Payments by Type</b>		<b>3 319 726</b>	<b>2 513 485</b>	<b>(806 241)</b>	<b>26 383 524</b>	<b>27 827 507</b>	<b>29 588 506</b>
<b>Other Cash Flows/Payments by Type</b>							
Capital assets		78 020	(443)	(78 463)	3 863 903	3 748 258	4 363 327
Repayment of borrowing		50 149	–	(50 149)	601 794	664 410	701 243
Other Cash Flows/Payments		–	–	–	–	–	–
<b>Total Cash Payments by Type</b>		<b>3 447 895</b>	<b>2 513 042</b>	<b>(934 853)</b>	<b>30 849 221</b>	<b>32 240 176</b>	<b>34 653 076</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(596 433)</b>	<b>125 453</b>	<b>721 886</b>	<b>709 608</b>	<b>1 350 723</b>	<b>1 145 236</b>
Cash/cash equivalents at the month/year beginning:		1 907 681	2 110 884	–	1 907 681	2 617 289	3 968 011
Cash/cash equivalents at the month/year end:		1 311 248	2 236 338	721 886	2 617 289	3 968 011	5 113 247

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M01 July										
Description	Ref	2016/17	Budget Year 2017/18							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue By Source</b>										
Property rates		5 973 543	6 515 154	–	528 528	528 528	528 775	(247)	0%	6 515 154
Service charges - electricity revenue		10 806 052	11 178 192	–	1 094 643	1 094 643	958 819	135 824	14%	11 178 192
Service charges - water revenue		3 293 672	3 997 989	–	223 765	223 765	265 430	(41 665)	-16%	3 997 989
Service charges - sanitation revenue		1 058 234	982 879	–	70 251	70 251	71 350	(1 099)	-2%	982 879
Service charges - refuse revenue		1 282 272	1 410 506	–	112 817	112 817	113 887	(1 070)	-1%	1 410 506
Service charges - other		–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		162 672	141 688	–	4 061	4 061	15 801	(11 740)	-74%	141 688
Interest earned - external investments		103 626	79 254	–	417	417	6 658	(6 242)	-94%	79 254
Interest earned - outstanding debtors		558 510	466 585	–	50 378	50 378	40 664	9 713	24%	466 585
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		304 280	332 854	–	118	118	27 772	(27 654)	-100%	332 854
Licences and permits		145 529	54 796	–	68	68	11 899	(11 830)	-99%	54 796
Agency services		–	–	–	–	–	–	–	–	–
Transfers and subsidies		3 766 997	4 159 532	–	888 839	888 839	822 130	66 710	8%	4 159 532
Other revenue		800 978	885 086	–	43 297	43 297	73 841	(30 544)	-41%	885 086
Gains on disposal of PPE		2 870	5 880	–	–	–	490	(490)	-100%	5 880
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>28 259 236</b>	<b>30 210 396</b>	<b>–</b>	<b>3 017 182</b>	<b>3 017 182</b>	<b>2 937 515</b>	<b>79 666</b>	<b>3%</b>	<b>30 210 396</b>
<b>Expenditure By Type</b>										
Employee related costs		7 796 859	8 726 381	–	680 257	680 257	714 572	(34 315)	-5%	8 726 381
Remuneration of councillors		118 019	125 281	–	9 795	9 795	11 219	(1 424)	-13%	125 281
Debt impairment		1 007 969	1 175 973	–	99 846	99 846	99 846	–	–	1 175 973
Depreciation & asset impairment		1 522 786	1 958 477	–	116 340	116 340	167 885	(51 545)	-31%	1 958 477
Finance charges		1 237 493	1 417 117	–	1	1	125 302	(125 300)	-100%	1 417 117
Bulk purchases		6 710 525	7 462 684	–	–	–	922 061	(922 061)	-100%	7 462 684
Other materials		2 238 565	3 262 121	–	8 093	8 093	245 519	(237 426)	-97%	3 262 121
Contracted services		2 882 031	2 846 473	–	57 015	57 015	867 938	(810 923)	-93%	2 846 473
Transfers and subsidies		(50 822)	135 405	–	1 457	1 457	10 990	(9 533)	-87%	135 405
Other expenditure		2 587 654	2 875 449	–	95 479	95 479	461 713	(366 234)	-79%	2 875 449
Loss on disposal of PPE		1 068	1	–	–	–	0	(0)	-100%	1
<b>Total Expenditure</b>		<b>26 052 148</b>	<b>29 985 363</b>	<b>–</b>	<b>1 068 283</b>	<b>1 068 283</b>	<b>3 627 044</b>	<b>(2 558 761)</b>	<b>-71%</b>	<b>29 985 363</b>
<b>Surplus/(Deficit)</b>		<b>2 207 088</b>	<b>225 033</b>	<b>–</b>	<b>1 948 899</b>	<b>1 948 899</b>	<b>(689 529)</b>	<b>2 638 427</b>	<b>-383%</b>	<b>225 033</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 311 368	2 373 284	–	498	498	56 233	(55 736)	-99%	2 373 284
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	6 000	–	–	–	–	–	–	6 000
Transfers and subsidies - capital (in-kind - all)		51 509	34 722	–	–	–	2 735	(2 735)	-100%	34 722
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>4 569 965</b>	<b>2 639 039</b>	<b>–</b>	<b>1 949 396</b>	<b>1 949 396</b>	<b>(630 561)</b>			<b>2 639 039</b>
Taxation		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>4 569 965</b>	<b>2 639 039</b>	<b>–</b>	<b>1 949 396</b>	<b>1 949 396</b>	<b>(630 561)</b>			<b>2 639 039</b>

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M01 July

Tsh City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - Summary Of Municipal Entities - M01 July										
Description	Ref	2016/17	Budget Year 2017/18							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Municipal Entity</u>										
Housing Company Tshwane		47 254	41 669		2 372	2 372	3 062	(690)	-23%	41 669
Tshwane Economic Development Agency		61 022	61 013		20	20	27 111	(27 091)	-100%	61 013
Total Operating Revenue	1	108 276	102 682	–	2 392	2 392	30 172	(27 780)	-92%	102 682
<u>Expenditure By Municipal Entity</u>										
Housing Company Tshwane		33 698	38 224		1 423	1 423	3 261	(1 838)	-56%	38 224
Tshwane Economic Development Agency		110 423	60 213		2 848	2 848	5 018	(2 170)	-43%	60 213
Total Operating Expenditure	2	144 121	98 437	–	4 271	4 271	8 279	(4 008)	-48%	98 437
Surplus/ (Deficit) for the yr/period		(35 844)	4 245	–	(1 879)	(1 879)	21 893	(31 788)	-145%	4 245
<u>Capital Expenditure By Municipal Entity</u>										
Housing Company Tshwane		47 600	122 175		6 788	6 788	10 224	(3 435)	-34%	122 175
Tshwane Economic Development Agency		1 435	300		–	–	–	–		300
Total Capital Expenditure	3	49 035	122 475	–	6 788	6 788	10 224	(3 435)	-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 - M01 July

Month	2016/17	Budget Year 2017/18							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
<b>R thousands</b>								%	
<b><u>Monthly expenditure performance trend</u></b>									
July	124	77 947		(443)		77 947	–		
August	128 494	132 911				210 858	–		
September	152 136	248 791				459 649	–		
October	352 182	316 587				776 235	–		
November	286 123	463 807				1 240 042	–		
December	249 294	508 813				1 748 855	–		
January	155 969	521 146				2 270 001	–		
February	167 945	470 285				2 740 286	–		
March	224 096	363 088				3 103 374	–		
April	230 602	248 587				3 351 961	–		
May	342 099	238 781				3 590 742	–		
June	878 364	269 542				3 860 284	–		
<b>Total Capital expenditure</b>	<b>3 167 429</b>	<b>3 860 284</b>	<b>–</b>	<b>(443)</b>					

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

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July										
Description	Ref	2016/17	Budget Year 2017/18							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		2 325 743	1 989 569	–	487	487	33 543	33 056	98,5%	1 989 569
Roads Infrastructure		1 172 466	518 185	–	1 727	1 727	7 519	5 792	77,0%	518 185
Roads		1 124 464	415 867	–	1 727	1 727	6 606	4 879	73,9%	415 867
Road Structures		–	81 319	–	–	–	713	713	100,0%	81 319
Road Furniture		48 002	21 000	–	–	–	200	200	100,0%	21 000
Storm water Infrastructure		804	85 892	–	–	–	–	–	–	85 892
Drainage Collection		804	30 692	–	–	–	–	–	–	30 692
Storm water Conveyance		–	55 200	–	–	–	–	–	–	55 200
Electrical Infrastructure		434 237	432 312	–	(249)	(249)	2 869	3 118	108,7%	432 312
MV Substations		162 529	135 000	–	–	–	1 350	1 350	100,0%	135 000
MV Networks		9 813	15 000	–	–	–	150	150	100,0%	15 000
LV Networks		249 996	212 312	–	(249)	(249)	1 019	1 268	124,5%	212 312
Capital Spares		11 899	70 000	–	–	–	350	350	100,0%	70 000
Water Supply Infrastructure		214 600	553 496	–	(984)	(984)	9 361	10 345	110,5%	553 496
Reservoirs		–	109 000	–	–	–	520	520	100,0%	109 000
Water Treatment Works		13 649	138 000	–	–	–	4 833	4 833	100,0%	138 000
Bulk Mains		131 712	62 000	–	(984)	(984)	2 225	3 209	144,2%	62 000
Distribution		69 238	244 496	–	–	–	1 783	1 783	100,0%	244 496
Sanitation Infrastructure		410 438	374 684	–	(7)	(7)	13 794	13 801	100,1%	374 684
Pump Station		–	22 000	–	–	–	220	220	100,0%	22 000
Reticulation		274 625	182 675	–	–	–	12 224	12 224	100,0%	182 675
Waste Water Treatment Works		645	88 008	–	(7)	(7)	–	7	#DIV/0!	88 008
Outfall Sewers		135 167	82 000	–	–	–	1 350	1 350	100,0%	82 000
Solid Waste Infrastructure		4 831	10 000	–	–	–	–	–	–	10 000
Waste Transfer Stations		–	1 000	–	–	–	–	–	–	1 000
Waste Separation Facilities		4 831	–	–	–	–	–	–	–	–
Capital Spares		–	9 000	–	–	–	–	–	–	9 000
Information and Communication Infrastructure		88 367	15 000	–	–	–	–	–	–	15 000
Distribution Layers		88 367	15 000	–	–	–	–	–	–	15 000
Community Assets		98 581	202 600	–	563	563	11 201	10 638	95,0%	202 600
Community Facilities		63 282	202 600	–	563	563	11 201	10 638	95,0%	202 600
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	498	498	–	(498)	#DIV/0!	–
Clinics/Care Centres		57 710	47 200	–	65	65	9 747	9 681	99,3%	47 200
Fire/Ambulance Stations		–	2 000	–	–	–	–	–	–	2 000
Cemeteries/Crematoria		1 574	5 000	–	–	–	–	–	–	5 000
Markets		–	6 900	–	–	–	69	69	100,0%	6 900
Airports		3 998	3 000	–	–	–	–	–	–	3 000
Taxi Ranks/Bus Terminals		–	138 500	–	–	–	1 385	1 385	100,0%	138 500
Sport and Recreation Facilities		35 299	–	–	–	–	–	–	–	–
Outdoor Facilities		35 299	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	51 500	–	–	–	8 265	8 265	100,0%	51 500
Revenue Generating		–	50 000	–	–	–	8 265	8 265	100,0%	50 000
Improved Property		–	50 000	–	–	–	8 265	8 265	100,0%	50 000
Non-revenue Generating		–	1 500	–	–	–	–	–	–	1 500
Improved Property		–	1 500	–	–	–	–	–	–	1 500
Other assets		54 955	29 750	–	(1 747)	(1 747)	500	2 247	449,5%	29 750
Operational Buildings		45 956	24 750	–	(1 747)	(1 747)	450	2 197	488,3%	24 750
Municipal Offices		–	3 500	–	–	–	450	450	100,0%	3 500
Stores		12 909	800	–	–	–	–	–	–	800
Capital Spares		33 047	20 450	–	(1 747)	(1 747)	–	1 747	#DIV/0!	20 450
Housing		8 999	5 000	–	–	–	50	50	100,0%	5 000
Social Housing		8 999	–	–	–	–	–	–	–	–
Capital Spares		–	5 000	–	–	–	50	50	100,0%	5 000
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		59 509	97 566	–	–	–	746	746	100,0%	97 566
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		59 509	97 566	–	–	–	746	746	100,0%	97 566
Computer Software and Applications		59 509	97 566	–	–	–	746	746	100,0%	97 566
Computer Equipment		71 205	60 925	–	–	–	4 325	4 325	100,0%	60 925
Computer Equipment		71 205	60 925	–	–	–	4 325	4 325	100,0%	60 925
Furniture and Office Equipment		8 405	11 350	–	–	–	790	790	100,0%	11 350
Furniture and Office Equipment		8 405	11 350	–	–	–	790	790	100,0%	11 350
Machinery and Equipment		43 561	72 500	–	227	227	1 379	1 152	83,5%	72 500
Machinery and Equipment		43 561	72 500	–	227	227	1 379	1 152	83,5%	72 500
Transport Assets		–	132 925	–	–	–	959	959	100,0%	132 925
Transport Assets		–	132 925	–	–	–	959	959	100,0%	132 925
Libraries		15 646	9 707	–	–	–	–	–	–	9 707
Libraries		15 646	9 707	–	–	–	–	–	–	9 707
Total Capital Expenditure on new assets	1	2 677 604	2 658 391	–	(470)	(470)	61 707	62 177	100,8%	2 658 391

(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 - M01 July

Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>405 241</b>	<b>437 422</b>	<b>-</b>	<b>28</b>	<b>28</b>	<b>6 244</b>	<b>6 216</b>	<b>99,6%</b>	<b>437 422</b>
Roads Infrastructure		221 551	293 422	-	-	-	6 024	6 024	100,0%	293 422
Roads		192 454	293 422	-	-	-	6 024	6 024	100,0%	293 422
Road Structures		29 096	-	-	-	-	-	-	-	-
Electrical Infrastructure		43 588	22 000	-	-	-	220	220	100,0%	22 000
HV Substations		3 519	-	-	-	-	-	-	-	-
MV Substations		-	5 000	-	-	-	50	50	100,0%	5 000
MV Networks		-	5 000	-	-	-	50	50	100,0%	5 000
LV Networks		38 984	10 000	-	-	-	100	100	100,0%	10 000
Capital Spares		1 085	2 000	-	-	-	20	20	100,0%	2 000
Water Supply Infrastructure		61 614	102 000	-	28	28	-	(28)	#DIV/0!	102 000
Bulk Mains		46 898	-	-	-	-	-	-	-	-
Distribution		14 716	102 000	-	28	28	-	(28)	#DIV/0!	102 000
Sanitation Infrastructure		62 496	20 000	-	-	-	-	-	-	20 000
Reticulation		-	20 000	-	-	-	-	-	-	20 000
Waste Water Treatment Works		62 496	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		15 991	-	-	-	-	-	-	-	-
Waste Transfer Stations		15 991	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>12 901</b>	<b>39 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 528</b>	<b>2 528</b>	<b>100,0%</b>	<b>39 000</b>
Community Facilities		7 493	7 000	-	-	-	20	20	100,0%	7 000
Halls		1 590	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	2 000	-	-	-	20	20	100,0%	2 000
Fire/Ambulance Stations		5 903	5 000	-	-	-	-	-	-	5 000
Sport and Recreation Facilities		5 408	32 000	-	-	-	2 508	2 508	100,0%	32 000
Outdoor Facilities		5 408	32 000	-	-	-	2 508	2 508	100,0%	32 000
<b>Heritage assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>		<b>-</b>	<b>346 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 760</b>	<b>3 760</b>	<b>100,0%</b>	<b>346 000</b>
Revenue Generating		-	346 000	-	-	-	3 760	3 760	100,0%	346 000
Improved Property		-	346 000	-	-	-	3 760	3 760	100,0%	346 000
<b>Other assets</b>		<b>24 586</b>	<b>20 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 000</b>	<b>2 000</b>	<b>100,0%</b>	<b>20 000</b>
Operational Buildings		14 658	-	-	-	-	-	-	-	-
Stores		14 658	-	-	-	-	-	-	-	-
Housing		9 929	20 000	-	-	-	2 000	2 000	100,0%	20 000
Social Housing		9 929	20 000	-	-	-	2 000	2 000	100,0%	20 000
<b>Machinery and Equipment</b>		<b>4 298</b>	<b>8 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 000</b>
Machinery and Equipment		4 298	8 000	-	-	-	-	-	-	8 000
<b>Total Capital Expenditure on renewal of existing ass</b>	<b>1</b>	<b>447 026</b>	<b>850 422</b>	<b>-</b>	<b>28</b>	<b>28</b>	<b>14 532</b>	<b>14 504</b>	<b>99,8%</b>	<b>850 422</b>

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

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

ISH City Of Ishwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class -										
Description	Ref	2016/17	Budget Year 2017/18							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		326 056	706 687	–	10 361	10 361	347 170	336 808	97,0%	706 687
Roads Infrastructure		100 485	121 332	–	1 725	1 725	103 272	101 548	98,3%	121 332
Roads		69 518	83 306	–	995	995	72 680	71 685	98,6%	83 306
Road Structures		–	480	–	–	–	–	–	–	480
Road Furniture		30 967	37 546	–	729	729	30 592	29 863	97,6%	37 546
Storm water Infrastructure		–	19 407	–	–	–	–	–	–	19 407
Drainage Collection		–	10 953	–	–	–	–	–	–	10 953
Storm water Conveyance		–	8 454	–	–	–	–	–	–	8 454
Electrical Infrastructure		201 957	310 446	–	6 156	6 156	139 689	133 533	95,6%	310 446
Power Plants		47 350	10 000	–	500	500	833	333	39,9%	10 000
HV Substations		26 969	10 272	–	36	36	2 762	2 726	98,7%	10 272
HV Switching Station		–	9 870	–	–	–	–	–	–	9 870
HV Transmission Conductors		–	804	–	–	–	–	–	–	804
MV Substations		35 940	45 532	–	3 449	3 449	37 650	34 201	90,8%	45 532
MV Switching Stations		35	18 147	–	–	–	586	586	100,0%	18 147
MV Networks		69 682	115 773	–	1 971	1 971	61 889	59 918	96,8%	115 773
LV Networks		21 981	100 049	–	199	199	35 967	35 769	99,4%	100 049
Water Supply Infrastructure		11 881	127 406	–	2 420	2 420	96 689	94 269	97,5%	127 406
Reservoirs		5 046	8 786	–	81	81	1 520	1 439	94,7%	8 786
Water Treatment Works		6 542	7 350	–	268	268	973	705	72,4%	7 350
Bulk Mains		294	5 720	–	14	14	439	425	96,9%	5 720
Distribution		–	105 551	–	2 057	2 057	93 757	91 700	97,8%	105 551
Sanitation Infrastructure		886	108 414	–	35	35	5 435	5 400	99,4%	108 414
Pump Station		886	4 732	–	23	23	1 191	1 168	98,1%	4 732
Reticulation		–	11 704	–	–	–	210	210	100,0%	11 704
Waste Water Treatment Works		–	86 523	–	12	12	4 034	4 022	99,7%	86 523
Outfall Sewers		–	5 456	–	–	–	–	–	–	5 456
Solid Waste Infrastructure		5 411	14 466	–	11	11	1 881	1 869	99,4%	14 466
Landfill Sites		4 361	8 372	–	–	–	1 088	1 088	100,0%	8 372
Waste Drop-off Points		1 037	5 946	–	–	–	773	773	100,0%	5 946
Waste Separation Facilities		13	148	–	11	11	19	8	41,7%	148
Rail Infrastructure		–	242	–	–	–	–	–	–	242
Rail Lines		–	242	–	–	–	–	–	–	242
Information and Communication Infrastructure		5 436	4 973	–	15	15	204	189	92,5%	4 973
Core Layers		2 495	2 021	–	15	15	168	153	90,9%	2 021
Distribution Layers		2 941	2 952	–	–	–	36	36	100,0%	2 952
Community Assets		31 404	152 242	–	(404)	(404)	87 937	88 341	100,5%	152 242
Community Facilities		20 063	124 491	–	(461)	(461)	65 518	65 979	100,7%	124 491
Halls		1 033	663	–	–	–	719	719	100,0%	663
Centres		493	884	–	–	–	827	827	100,0%	884
Clinics/Care Centres		2 165	3 936	–	24	24	324	300	92,4%	3 936
Fire/Ambulance Stations		2 372	2 984	–	11	11	1 442	1 431	99,3%	2 984
Museums		295	432	–	0	0	432	432	100,0%	432
Galleries		179	155	–	1	1	155	153	99,0%	155
Cemeteries/Crematoria		19	11 968	–	(9)	(9)	6 500	6 509	100,1%	11 968
Police		5 580	4 331	–	3	3	198	195	98,7%	4 331
Public Open Space		1 552	85 388	–	(281)	(281)	53 714	53 995	100,5%	85 388
Nature Reserves		218	6 726	–	(23)	(23)	663	686	103,5%	6 726
Markets		4 425	5 018	–	(186)	(186)	545	731	134,1%	5 018
Airports		1 734	2 007	–	–	–	–	–	–	2 007
Sport and Recreation Facilities		11 341	27 750	–	57	57	22 419	22 362	99,7%	27 750
Indoor Facilities		150	133	–	–	–	133	133	100,0%	133
Outdoor Facilities		11 191	27 617	–	57	57	22 286	22 229	99,7%	27 617
Investment properties		1 835	6 427	–	10	10	536	526	98,1%	6 427
Revenue Generating		1 835	6 427	–	10	10	536	526	98,1%	6 427
Improved Property		–	512	–	–	–	43	43	100,0%	512
Unimproved Property		1 835	5 915	–	10	10	493	483	98,0%	5 915
Other assets		32 783	68 658	–	657	657	18 276	17 619	96,4%	68 658
Operational Buildings		32 136	59 149	–	652	652	17 013	16 361	96,2%	59 149
Municipal Offices		6 905	16 050	–	3	3	712	709	99,6%	16 050
Pay/Enquiry Points		2	1 708	–	–	–	2	2	100,0%	1 708
Workshops		–	165	–	–	–	14	14	100,0%	165
Manufacturing Plant		2 232	2 694	–	1	1	2 694	2 693	100,0%	2 694
Depots		22 998	38 532	–	649	649	13 591	12 943	95,2%	38 532
Housing		646	9 509	–	5	5	1 262	1 258	99,6%	9 509
Social Housing		646	9 509	–	5	5	1 262	1 258	99,6%	9 509
Biological or Cultivated Assets		–	332	–	–	–	216	216	100,0%	332
Biological or Cultivated Assets		–	332	–	–	–	216	216	100,0%	332
Intangible Assets		59 085	62 143	–	–	–	5 259	5 259	100,0%	62 143
Licences and Rights		59 085	62 143	–	–	–	5 259	5 259	100,0%	62 143
Computer Software and Applications		59 085	62 143	–	–	–	5 259	5 259	100,0%	62 143
Computer Equipment		5 294	16 716	–	846	846	2 027	1 181	58,3%	16 716
Computer Equipment		5 294	16 716	–	846	846	2 027	1 181	58,3%	16 716
Furniture and Office Equipment		1 714	2 812	–	27	27	422	394	93,5%	2 812
Furniture and Office Equipment		1 714	2 812	–	27	27	422	394	93,5%	2 812
Machinery and Equipment		56 884	51 329	–	1 101	1 101	45 724	44 623	97,6%	51 329
Machinery and Equipment		56 884	51 329	–	1 101	1 101	45 724	44 623	97,6%	51 329
Transport Assets		4 550	124 100	–	1 257	1 257	13 443	12 186	90,6%	124 100
Transport Assets		4 550	124 100	–	1 257	1 257	13 443	12 186	90,6%	124 100
Libraries		4 441	6 483	–	0	0	6 208	6 208	100,0%	6 483
Libraries		4 441	6 483	–	0	0	6 208	6 208	100,0%	6 483
Total Repairs and Maintenance Expenditure	1	524 045	1 197 929	–	13 856	13 856	527 216	513 360	97,4%	1 197 929

## (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 - M01 July

Description	Ref	2016/17	Budget Year 2017/18						
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>1 321 509</b>	<b>1 378 220</b>	<b>–</b>	<b>81 878</b>	<b>81 878</b>	<b>118 120</b>	<b>36 243</b>	<b>1 378 220</b>
Roads Infrastructure	221 997	474 552	–	–	28 192	28 192	40 671	12 479	474 552
Roads	221 997	403 363	–	–	23 963	23 963	34 570	10 607	403 363
Road Structures	–	6 701	–	–	398	398	574	176	6 701
Road Furniture	–	64 488	–	–	3 831	3 831	5 527	1 696	64 488
Storm water Infrastructure	110 637	92 315	–	–	5 484	5 484	7 912	2 428	92 315
Drainage Collection	110 637	–	–	–	–	–	–	–	–
Storm water Conveyance	–	92 315	–	–	5 484	5 484	7 912	2 428	92 315
Electrical Infrastructure	500 925	330 273	–	–	19 621	19 621	28 306	8 685	330 273
Power Plants	(12 601)	5 931	–	–	352	352	508	156	5 931
HV Substations	513 526	57 870	–	–	3 438	3 438	4 960	1 522	57 870
HV Switching Station	–	10	–	–	1	1	1	0	10
HV Transmission Conductors	–	15 737	–	–	935	935	1 349	414	15 737
MV Substations	–	23 936	–	–	1 422	1 422	2 051	629	23 936
MV Switching Stations	–	4 347	–	–	258	258	373	114	4 347
MV Networks	–	71 748	–	–	4 262	4 262	6 149	1 887	71 748
LV Networks	–	150 694	–	–	8 952	8 952	12 915	3 963	150 694
Water Supply Infrastructure	412 220	239 666	–	–	14 238	14 238	20 541	6 302	239 666
Dams and Weirs	(116 298)	975	–	–	58	58	84	26	975
Boreholes	–	169	–	–	10	10	15	4	169
Reservoirs	–	29 036	–	–	1 725	1 725	2 489	764	29 036
Pump Stations	–	5 109	–	–	304	304	438	134	5 109
Water Treatment Works	–	20 976	–	–	1 246	1 246	1 798	552	20 976
Bulk Mains	–	54 103	–	–	3 214	3 214	4 637	1 423	54 103
Distribution	528 518	128 251	–	–	7 619	7 619	10 992	3 373	128 251
Distribution Points	–	425	–	–	25	25	36	11	425
PRV Stations	–	622	–	–	37	37	53	16	622
Sanitation Infrastructure	(303 284)	212 960	–	–	12 652	12 652	18 252	5 600	212 960
Pump Station	1 420	2 626	–	–	156	156	225	69	2 626
Reticulation	(304 704)	135 530	–	–	8 052	8 052	11 616	3 564	135 530
Waste Water Treatment Works	–	42 542	–	–	2 527	2 527	3 646	1 119	42 542
Outfall Sewers	–	32 263	–	–	1 917	1 917	2 765	848	32 263
Solid Waste Infrastructure	5 965	13 510	–	–	803	803	1 158	355	13 510
Landfill Sites	5 965	–	–	–	–	–	–	–	–
Waste Processing Facilities	–	9 003	–	–	535	535	772	237	9 003
Waste Separation Facilities	–	4 507	–	–	268	268	386	119	4 507
Rail Infrastructure	21 474	–	–	–	–	–	–	–	–
Rail Lines	21 474	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	351 576	14 943	–	–	888	888	1 281	393	14 943
Data Centres	351 576	–	–	–	–	–	–	–	–
Core Layers	–	14 943	–	–	888	888	1 281	393	14 943
<b>Community Assets</b>		<b>(575 427)</b>	<b>207 791</b>	<b>–</b>	<b>12 345</b>	<b>12 345</b>	<b>17 809</b>	<b>5 464</b>	<b>207 791</b>
Community Facilities	42 012	130 769	–	–	7 769	7 769	11 208	3 439	130 769
Halls	–	3 089	–	–	184	184	265	81	3 089
Centres	–	7 735	–	–	460	460	663	203	7 735
Crèches	–	961	–	–	57	57	82	25	961
Clinics/Care Centres	14 459	9 514	–	–	565	565	815	250	9 514
Fire/Ambulance Stations	1 420	7 213	–	–	429	429	618	190	7 213
Testing Stations	–	3	–	–	0	0	0	0	3
Museums	–	687	–	–	41	41	59	18	687
Libraries	2 841	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	(11 369)	10 083	–	–	599	599	864	265	10 083
Police	8 522	537	–	–	32	32	46	14	537
Public Open Space	–	39 041	–	–	2 319	2 319	3 346	1 027	39 041
Public Ablution Facilities	12 363	216	–	–	13	13	18	6	216
Markets	–	15 550	–	–	924	924	1 333	409	15 550
Stalls	–	16	–	–	1	1	1	0	16
Airports	–	20 148	–	–	1 197	1 197	1 727	530	20 148
Taxi Ranks/Bus Terminals	–	15 974	–	–	949	949	1 369	420	15 974
Capital Spares	13 777	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	(617 439)	77 022	–	–	4 576	4 576	6 601	2 025	77 022
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	(617 439)	77 022	–	–	4 576	4 576	6 601	2 025	77 022
Capital Spares	–	–	–	–	–	–	–	–	–
<b>Heritage assets</b>		<b>207 840</b>	<b>–</b>	<b>–</b>	<b>12 347</b>	<b>12 347</b>	<b>17 813</b>	<b>5 466</b>	<b>207 840</b>
Monuments	–	138	–	–	8	8	12	4	138
Historic Buildings	–	181 792	–	–	10 800	10 800	15 580	4 781	181 792
Works of Art	–	25 830	–	–	1 534	1 534	2 214	679	25 830
Other Heritage	–	81	–	–	5	5	7	2	81
<b>Investment properties</b>		<b>778 836</b>	<b>13 002</b>	<b>–</b>	<b>772</b>	<b>772</b>	<b>1 114</b>	<b>342</b>	<b>13 002</b>
Revenue Generating	778 836	13 002	–	–	772	772	1 114	342	13 002
Improved Property	761 395	13 002	–	–	772	772	1 114	342	13 002
Unimproved Property	17 441	–	–	–	–	–	–	–	–
<b>Other assets</b>		<b>(60 306)</b>	<b>14 093</b>	<b>–</b>	<b>837</b>	<b>837</b>	<b>1 208</b>	<b>371</b>	<b>14 093</b>
Operational Buildings	(77 775)	279	–	–	17	17	24	7	279
Municipal Offices	–	124	–	–	7	7	11	3	124
Training Centres	1 562	–	–	–	–	–	–	–	–
Depots	–	155	–	–	9	9	13	4	155
Capital Spares	(79 337)	–	–	–	–	–	–	–	–
Housing	17 470	13 814	–	–	821	821	1 184	363	13 814
Staff Housing	17 470	849	–	–	50	50	73	22	849
Social Housing	–	12 965	–	–	770	770	1 111	341	12 965
<b>Biological or Cultivated Assets</b>		<b>28</b>	<b>–</b>	<b>–</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>28</b>
Biological or Cultivated Assets	–	28	–	–	2	2	2	1	28
<b>Intangible Assets</b>		<b>(208 533)</b>	<b>32 192</b>	<b>–</b>	<b>1 912</b>	<b>1 912</b>	<b>2 759</b>	<b>847</b>	<b>32 192</b>
Servitudes	–	11 466	–	–	681	681	983	302	11 466
Licences and Rights	(208 533)	20 727	–	–	1 231	1 231	1 776	545	20 727
Computer Software and Applications	(208 533)	20 727	–	–	1 231	1 231	1 776	545	20 727
<b>Computer Equipment</b>		<b>5 681</b>	<b>36 722</b>	<b>–</b>	<b>2 182</b>	<b>2 182</b>	<b>3 147</b>	<b>966</b>	<b>36 722</b>
Computer Equipment	5 681	36 722	–	–	2 182	2 182	3 147	966	36 722
<b>Furniture and Office Equipment</b>		<b>262 539</b>	<b>4 795</b>	<b>–</b>	<b>285</b>	<b>285</b>	<b>411</b>	<b>126</b>	<b>4 795</b>
Furniture and Office Equipment	262 539	4 795	–	–	285	285	411	126	4 795
<b>Machinery and Equipment</b>		<b>852</b>	<b>21 828</b>	<b>–</b>	<b>1 297</b>	<b>1 297</b>	<b>1 871</b>	<b>574</b>	<b>21 828</b>
Machinery and Equipment	852	21 828	–	–	1 297	1 297	1 871	574	21 828
<b>Transport Assets</b>		<b>–</b>	<b>39 242</b>	<b>–</b>	<b>2 331</b>	<b>2 331</b>	<b>3 363</b>	<b>1 032</b>	<b>39 242</b>
Transport Assets	–	39 242	–	–	2 331	2 331	3 363	1 032	39 242
<b>Libraries</b>		<b>–</b>	<b>5 547</b>	<b>–</b>	<b>330</b>	<b>330</b>	<b>475</b>	<b>146</b>	<b>5 547</b>
Libraries	–	5 547	–	–	330	330	475	146	5 547
<b>Total Depreciation</b>	<b>1</b>	<b>1 525 151</b>	<b>1 961 302</b>	<b>–</b>	<b>116 517</b>	<b>116 517</b>	<b>168 093</b>	<b>51 576</b>	<b>1 961 302</b>

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

**QUALITY CERTIFICATE**

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

- **the monthly budget statement**

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

**MOEKETSI MOSOLA**

City Manager: City of Tshwane

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

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