

F1/5/2
Umar Banda (012 358 8110)
MAYORAL COMMITTEE: 20 SEPTEMBER 2017

From: The City Manager
To: The Executive Mayor

SUBMISSION

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

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

1. PURPOSE

This report provides progress on the financial performance of the City of Tshwane against the budget for the period ended 31 August 2017 in compliance with Section 71 of the Municipal Finance Management Act (MFMA).

2. STRATEGIC OBJECTIVE

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 comply with legislative requirements.

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 August 2017, the ten-working-day reporting limit expires on **14 September 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 August 2017.

On 25 May 2017, Council approved the 2017/18 Medium-term Revenue and Expenditure Framework for the City of Tshwane.

The attached in-year report (Annexure A) provides a high-level analysis as at 31 August 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 following table summarises the financial performance as at 31 August 2017.

Summary Statement of Financial Performance: 31 August 2017					
Description	Original Budget 2017/18	YTD Budget - 31 August 2017	YTD Actual - 31 August 2017	Variance	Variance
	R'000	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	30 226 013	5 687 718	5 910 319	222 601	4%
Total Operating Expenditure	29 994 829	6 554 931	3 581 998	(2 972 933)	-45,4%
SURPLUS/(DEFICIT)	231 184	(867 213)	2 328 321	3 195 534	

The actual operating revenue realised, excluding capital transfers and contributions to the City of Tshwane, reflects a favourable variance of R223 million or 4% against the year-to-date (YTD) budget for the period ended 31 August 2017.

The operating expenditure is underspent by R3 billion, which is 45% 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 amounts to R68,2 million, representing 29% against the YTD expenditure projection.

Cash and cash equivalents as at 31 August 2017 amount to R2,6 billion.

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

- Service charges – water revenue: R10 million
- Rental of facilities and equipment: R20 million
- Fines: R55 million
- Licences and permits: R11 million
- Other revenue line items: R76 million

5. INTERDEPARTMENTAL AND CLUSTER IMPACT

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

6. COMMENTS OF THE GROUP LEGAL COUNSEL

Note is taken of the purpose and content 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 Sections 70(1)(a) and (b) of the MFMA.

7. IMPLICATIONS

- Human resource implications

None

- Financial implications (budget and value for money)

This report incorporates information on the financial status for the period ended 31 August 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.

- Constitutional and legal factors

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.

- Communication implications

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

- Previous Mayoral Committee resolutions

None

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

The primary objective of the SCOA regulation is to achieve uniformity across all local governments (municipalities 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, which included the following:

- System landscape optimisation and a functional solution to enable the effective migration of the City's data.
- Completion of all test cycles, including mock migrations.
- Completion of end user training.
- Infrastructure readiness and disaster recovery. Significant progress has been made, as procurement of the required infrastructure is complete and commissioning is in progress.
- Completion of migration or de-establishment of all entities.
- Completion of 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, and the project team is in the process of developing a reporting solution that 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 R223 million or 4% against the YTD budget for the period ended 31 August 2017.

The operating expenditure is underspent by R3 billion, which is 45% 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 amounts to R60,6 million, representing 29% against the YTD expenditure projection.

ANNEXURE

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

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) and (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 AUGUST 2017.

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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



IN-YEAR REPORT

BUDGET YEAR: 2017/18

REPORTING PERIOD: M02 AUGUST 2017

Table of contents

PART 1: IN-YEAR REPORT	7
<u>1.1</u> Mayor's report	8
<u>1.2</u> Recommendations	8
<u>1.3</u> Executive summary	8
<u>1.4</u> In-year budget statement tables	14
(a) Table C1: Consolidated monthly budget statement – summary	15
(b) Table C2: Consolidated monthly budget statement – financial performance (standard classification)	16
(c) Table C3: Consolidated monthly budget statement – financial performance (revenue and expenditure by municipal vote)	18
(d) Table C4: Consolidated monthly budget statement – financial performance (revenue and expenditure)	18
(e) Table C5: Consolidated monthly budget statement – capital expenditure by vote, standard classification and funding	19
(f) Table C6: Consolidated monthly budget statement – financial position	20
(g) Table C7: Consolidated monthly budget statement – cash flow	21
PART 2: SUPPORTING DOCUMENTATION	223
(a) Table SC1: Material variance explanations	223
(b) Table SC2: Monthly budget statement – performance indicators	244
(c) Table SC3: Monthly budget statement – aged debtors	25
(d) Table SC4: Monthly budget statement – aged creditors	255
(e) Table SC5: Monthly budget statement – investment portfolio	266
(f) Table SC6: Monthly budget statement – transfers and grant receipts	27
(g) Table SC7(1): Monthly budget statement – transfers and grant expenditures	28
(h) Table SC7(2): Monthly budget statement – expenditure against approved rollovers	29
(i) Table SC8: Monthly budget statement – councillor and staff benefits	300
(j) Table SC9: Monthly budget statement – actual and revised targets for cash receipts	311
(k) Table SC10: Monthly budget statement – parent municipality financial performance (revenue and expenditure)	322
(l) Table SC11: Monthly budget statement – summary of municipal entities	333
(m) Table SC12: Consolidated monthly budget statement – capital expenditure trend	344
(n) Table SC13a: Consolidated monthly budget statement – capital expenditure on new assets by asset class	355
(o) Table SC13b: Consolidated monthly budget statement – capital expenditure on renewal of existing assets by asset class	366
(p) Table SC13c: Consolidated monthly budget statement – capital expenditure on repairs and maintenance by asset class	37
(q) Table SC13d: Consolidated monthly budget statement – depreciation by asset class	38
(r) Municipal manager's quality certification	39

PART 1: IN-YEAR REPORT

1.1 Mayor's report

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

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

1.2 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 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.

1.3 Executive summary

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

Consolidated monthly budget statement – summary

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

- Revenue by source
- Expenditure by type
- Transfers recognised

The table provides information related to the unaudited 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) - M02 August

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										
Revenue By Source										
Property rates			5 912 861	6 514 409	540 760	1 069 288	1 033 841	35 447	3%	6 514 409
Service charges - electricity revenue			10 800 176	11 176 494	1 195 317	2 289 960	2 012 776	277 184	14%	11 176 494
Service charges - water revenue			3 189 550	3 996 886	315 481	539 245	549 417	(10 171)	-2%	3 996 886
Service charges - sanitation revenue			1 032 486	982 879	78 219	148 470	146 363	2 108	1%	982 879
Service charges - refuse revenue			1 275 689	1 410 506	112 788	225 605	216 583	9 022	4%	1 410 506
Service charges - other			-	-	-	-	-	-	-	-
Rental of facilities and equipment			171 806	151 864	8 060	12 818	33 297	(20 479)	-62%	151 864
Interest earned - external investments			105 639	79 493	18 845	19 279	13 368	5 910	44%	79 493
Interest earned - outstanding debtors			558 682	466 691	48 162	98 551	81 346	17 204	21%	466 691
Dividends received			-	-	-	-	-	-	-	-
Fines, penalties and forfeits			204 354	332 854	107	225	55 544	(55 319)	-100%	332 854
Licences and permits			145 529	54 796	12 692	12 760	23 797	(11 037)	-46%	54 796
Agency services			-	6 650	-	-	-	-	-	6 650
Transfers and subsidies			3 857 011	4 159 532	527 995	1 418 488	1 368 752	49 736	4%	4 159 532
Other revenue			951 805	887 079	32 320	75 630	151 654	(76 024)	-50%	887 079
Gains on disposal of PPE			3 571	5 880	-	-	980	(980)	-100%	5 880
Total Revenue (excluding capital transfers and contributions)			28 209 159	30 226 013	2 890 746	5 910 319	5 687 718	222 601	4%	30 226 013
Expenditure By Type										
Employee related costs			7 937 326	8 778 772	608 637	1 291 716	1 435 372	(143 655)	-10%	8 778 772
Remuneration of councillors			120 458	125 281	10 277	20 072	23 032	(2 959)	-13%	125 281
Debt impairment			637 816	1 175 973	99 846	199 692	199 692	-	-	1 175 973
Depreciation & asset impairment			1 622 443	1 961 302	116 987	234 380	336 138	(101 758)	-30%	1 961 302
Finance charges			1 319 814	1 417 357	32	55	250 647	(250 592)	-100%	1 417 357
Bulk purchases			7 597 154	7 462 684	943 794	943 794	1 951 798	(1 008 005)	-52%	7 462 684
Other materials			2 251 765	3 261 702	219 970	228 091	496 691	(268 600)	-54%	3 261 702
Contracted services			2 952 215	2 875 023	175 165	232 794	1 084 912	(852 118)	-79%	2 875 023
Transfers and subsidies			423 719	49 980	1 954	3 423	22 227	(18 804)	-85%	49 980
Other expenditure			2 794 669	2 886 754	331 907	427 981	754 423	(326 442)	-43%	2 886 754
Loss on disposal of PPE			1 138	1	-	-	0	(0)	-100%	1
Total Expenditure			27 658 517	29 994 829	2 508 569	3 581 998	6 554 931	(2 972 933)	-45%	29 994 829
Surplus/(Deficit)			550 642	231 184	382 177	2 328 321	(867 213)	3 195 534	(0)	231 184
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			2 434 536	2 443 910	51 089	58 375	151 420	(93 044)	(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)			54 397	32 816	-	-	5 469	(5 469)	(0)	32 816
Surplus/(Deficit) after capital transfers & contributions			3 039 575	2 713 910	433 266	2 386 696	(710 324)			2 713 910
Taxation			492	500	-	-	-	-	-	500
Surplus/(Deficit) after taxation			3 039 083	2 713 410	433 266	2 386 696	(710 324)			2 713 410
Attributable to minorities			-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality			3 039 083	2 713 410	433 266	2 386 696	(710 324)			2 713 410
Share of surplus/ (deficit) of associate			-	-	-	-	-			-
Surplus/ (Deficit) for the year			3 039 083	2 713 410	433 266	2 386 696	(710 324)			2 713 410

The YTD actual revenue amounts to R5,9 billion and reflects a favourable variance of R223 million or 4% against the YTD budget of R5,7 billion.

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

- Property rates (R35 million) – revenue better than projected.
- Service charges: Electricity revenue (R277 million) – revenue on smart prepaid electricity better than projected.
- Interest earned on outstanding debtors (R17 million) – as a result of an increase in outstanding debtors.

- Transfers and subsidies (R50 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 (R10 million unfavourable) – due to a decline in usage, as well as the budgeted amount being based on past trends.
- Rental of facilities and equipment (R20 million unfavourable) – due to the expiry of contracts on business leases.
- Fines and penalties (R55 million unfavourable) – due to outstanding income from traffic fines. There is a delay in capturing of transactions, as data is only available after the closing of each month.
- Licences and permits (R11 million unfavourable) – mainly due to a decline in applications.
- Other revenue (R76 million unfavourable) – due to under-recovery of township development rezoning, transport and market fees.

The YTD actual expenditure amounts to R3,6 billion and indicates an underspending variance of R3 billion or 45% against the YTD budget of R6,5 billion.

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

- Employee-related costs (R144 million) – underspending mainly relates to salaries due to vacant positions, provision for leave, post-employment pension and long-service benefits.
- Depreciation (R102 million). The calculation aligns with the asset verification and purification process.
- Finance charges (R251 million). No interest on loans has been incurred for the period.
- Bulk purchases (R1 billion) – due to outstanding invoices that still needs to be paid.
- Other materials (R268 million) – mainly due to underspending on coal, fuel and diesel, chemicals and consumables. Expenditure is expected to improve by the end of the first quarter.
- Contracted services (R852 million) – mainly on roads, substations and the electricity and water reticulation network.
- Transfers and grants (R18,8 million) – due to delays in the payment of an invoice to TEDA.
- Other expenditure (R326 million) – mainly due to underspending on maintenance of grounds, telecommunication, licences and internet fees. Expenditure is expected to improve by the end of the second 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.

The following table summarises the total allocation of R3,9 billion and a variance of R163 million.

Summary statement of Capital Expenditure: 31 August 2017						
Description	Original Budget	YTD Budget - 31 August 2017	YTD Actual - 31 August 2017	Variance	Variance	% Spent
	R'000	R'000	R'000	R'000	%	%
TOTAL Capital Expenditure	3 982 759	231 545	68 246	(163 299)	-71%	29%
TOTAL Capital Financing	3 982 759	231 545	68 246	(163 299)	-71%	29%

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 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)

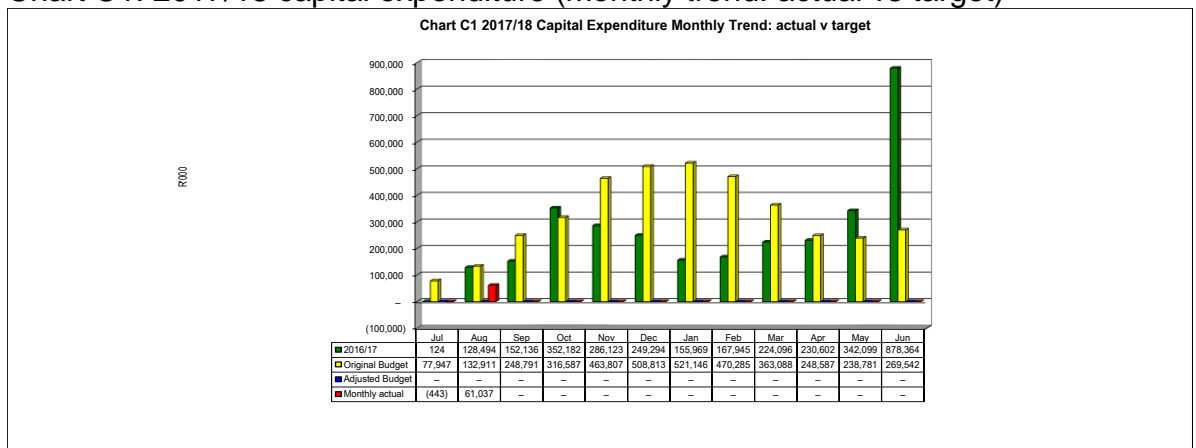
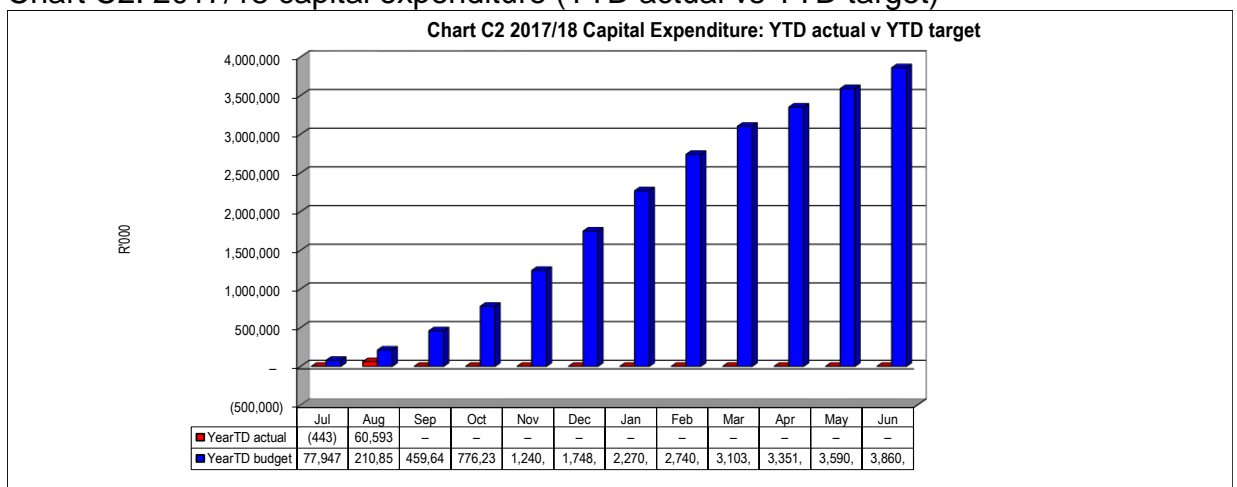


Chart C2: 2017/18 capital expenditure (YTD actual vs YTD target)



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 are detailed in Tables SC13c and SC13d.

Financial position

The financial position, as indicated in Table C1, shows that community wealth/equity of the City of Tshwane, as at 31 August 2017, amounts to R28 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 which 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 August 2017 amounts to R2,6 billion (this amount includes the sinking fund).
- The cash flow from operating activities is R525 million compared to the target of R365 million.
- The cash flow from investing activities amounts to R85 million compared to a target of R310 million, due to underspending on capital expenditure.

Debtors' age analysis

The debtors' report, as reflected in Tables C1 and SC3, has been prepared based in the format required to be lodged electronically with the National Treasury. This format provides an extended age analysis, as well as an age analysis by debtor type. It also compares this month's results with the same period of the previous financial year. Tables C1 and SC3 indicate that the total debtors amount to R9,9 billion.

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

An amount of R5,2 billion is outstanding in this category compared to R4,3 billion outstanding in the 2016/17 financial year.

Chart C3: Aged consumer debtors' analysis

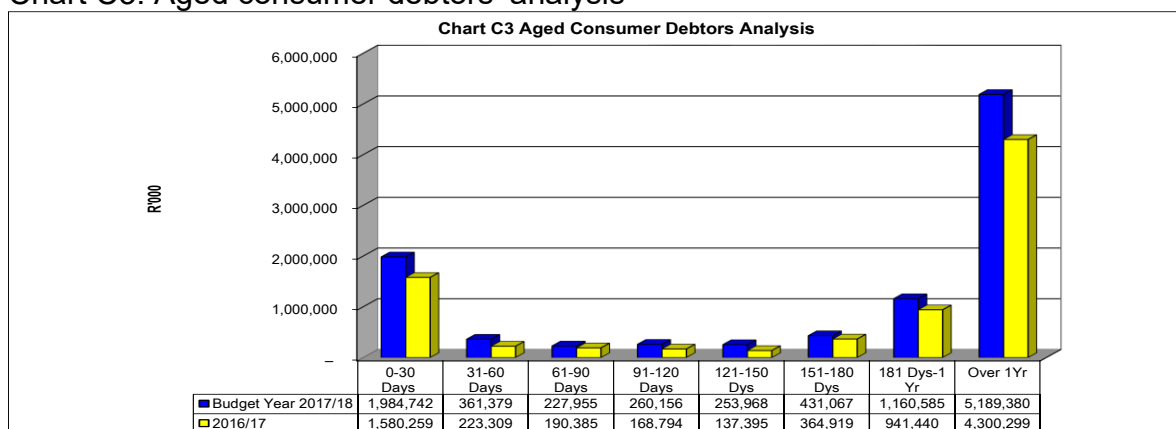
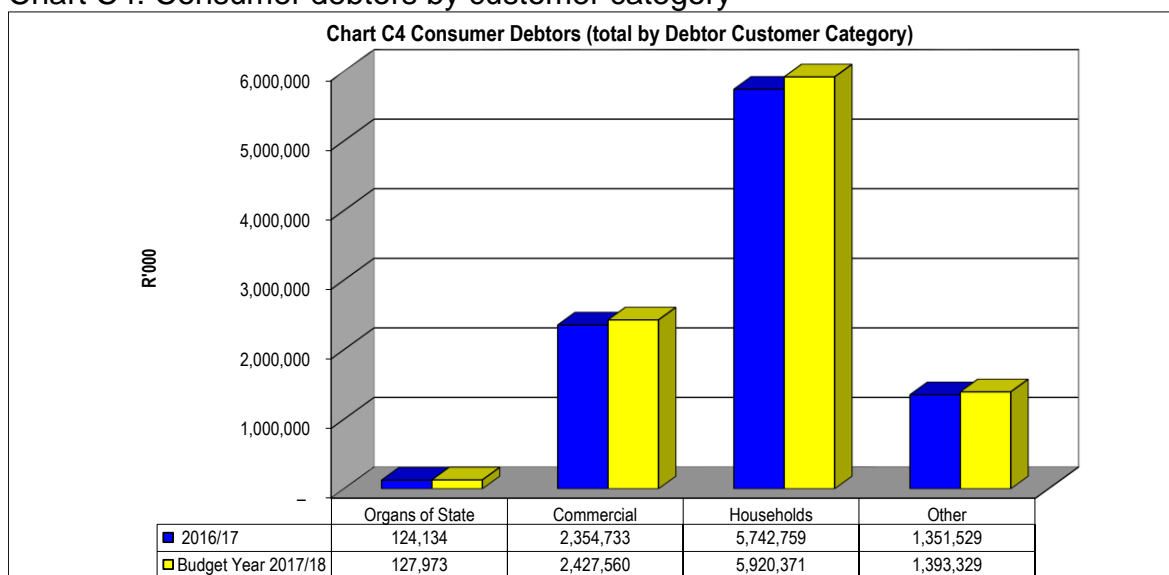


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R178 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

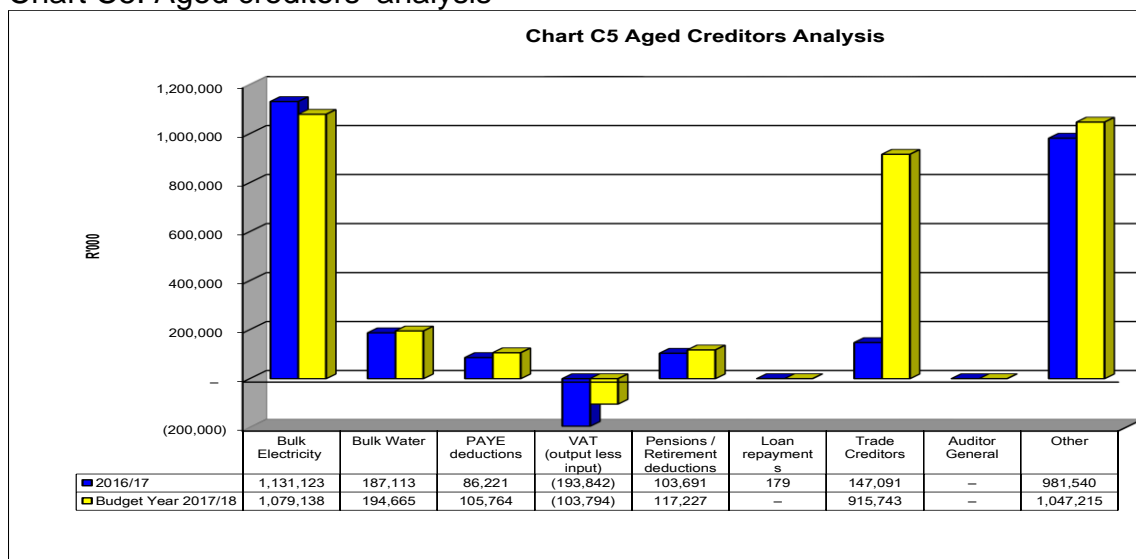


Creditors' age analysis

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

The chart compares this month's results with 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 R2,5 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.

The total grants allocated amounts to R6,5 billion, and an amount of R1,9 billion has been received for the period.

Table SC7(1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the recognition of expenditures, amounting to R1,5 billion against the YTD budget of R1,4 billion.

Expenditure on councillor and staff benefits (Table SC8)

The disclosure on councillor, board member and employee benefits is captured in Table SC8 and provides a comparison 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 summarises the revenue, operating expenditure and capital expenditure for these entities. The reasons for the variance have been captured in Table SC1.

Performance indicators (Table SC2)

This table reflects various ratios, such as –

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

1.4 In-year budget statement tables

The financial results for the period ended 31 August 2017 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13d.

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

TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M02 August

Description	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								
<u>Financial Performance</u>								
Property rates	5,912,861	6,514,409	540,760	1,069,288	1,033,841	35,447	3%	6,514,409
Service charges	16,297,901	17,566,765	1,701,805	3,203,281	2,925,139	278,142	10%	17,566,765
Investment revenue	105,639	79,493	18,845	19,279	13,368	5,910	44%	79,493
Transfers and subsidies	3,857,011	4,159,532	527,995	1,418,488	1,368,752	49,736	4%	4,159,532
Other own revenue	2,035,747	1,905,815	101,341	199,984	346,618	(146,634)	-42%	1,905,815
Total Revenue (excluding capital transfers and contributions)	28,209,159	30,226,013	2,890,746	5,910,319	5,687,718	222,601	4%	30,226,013
Employee costs	7,937,326	8,778,772	608,637	1,291,716	1,435,372	(143,655)	-10%	8,778,772
Remuneration of Councillors	120,458	125,281	10,277	20,072	23,032	(2,959)	-13%	125,281
Depreciation & asset impairment	1,622,443	1,961,302	116,987	234,380	336,138	(101,758)	-30%	1,961,302
Finance charges	1,319,814	1,417,357	32	55	250,647	(250,592)	-100%	1,417,357
Materials and bulk purchases	9,848,919	10,724,387	1,163,764	1,171,884	2,448,489	(1,276,604)	-52%	10,724,387
Transfers and subsidies	423,719	49,980	1,954	3,423	22,227	(18,804)	-85%	49,980
Other expenditure	6,385,838	6,937,752	606,918	860,467	2,039,028	(1,178,560)	-58%	6,937,752
Total Expenditure	27,658,517	29,994,829	2,508,569	3,581,998	6,554,931	(2,972,933)	-45%	29,994,829
Surplus/(Deficit)	550,642	231,184	382,177	2,328,321	(867,213)	3,195,534	-368%	231,184
Transfers and subsidies - capital (monetary allocations)	2,434,536	2,443,910	51,089	58,375	151,420	(93,044)	-61%	2,443,910
Contributions & Contributed assets	54,397	38,816	–	–	5,469	(5,469)	-100%	38,816
Surplus/(Deficit) after capital transfers & contributions	3,039,575	2,713,910	433,266	2,386,696	(710,324)	3,097,021	-436%	2,713,910
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	3,039,575	2,713,910	433,266	2,386,696	(710,324)	3,097,021	-436%	2,713,910
<u>Capital expenditure & funds sources</u>								
Capital expenditure	3,232,828	3,860,284	61,037	60,593	210,858	(150,265)	-71%	3,860,284
Capital transfers recognised	2,345,223	2,379,284	64,199	63,456	131,518	(68,062)	-52%	2,379,284
Public contributions & donations	97,926	100,000	3,816	5,553	1,063	4,489	422%	100,000
Borrowing	760,761	1,000,000	(6,992)	(8,430)	66,614	(75,044)	-113%	1,000,000
Internally generated funds	28,919	381,000	14	14	11,662	(11,648)	-100%	381,000
Total sources of capital funds	3,232,828	3,860,284	61,037	60,593	210,858	(150,265)	-71%	3,860,284
<u>Financial position</u>								
Total current assets	12,001,499	7,976,126		11,769,853				7,976,126
Total non current assets	39,146,763	40,140,136		38,973,676				40,140,136
Total current liabilities	10,253,692	8,381,526		7,529,299				8,381,526
Total non current liabilities	15,331,669	14,764,224		15,331,669				14,764,224
Community wealth/Equity	25,505,256	24,970,512		27,882,562				24,970,512
<u>Cash flows</u>								
Net cash from (used) operating	3,083,938	4,763,623	433,856	525,478	(365,096)	(890,574)	244%	4,763,623
Net cash from (used) investing	(2,661,041)	(4,459,981)	(118,762)	(84,931)	(310,402)	(225,471)	73%	(4,459,981)
Net cash from (used) financing	524,667	405,966	8,767	8,767	67,908	59,140	87%	405,966
Cash/cash equivalents at the month/year end	2,110,884	2,617,289	–	2,560,199	1,300,090	(1,260,108)	-97%	2,820,492
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>								
Total By Income Source	1,984,742	361,379	260,156	253,968	431,067	1,160,585	5,189,380	9,869,233
<u>Creditors Age Analysis</u>								
Total Creditors	3,355,959	–	–	–	–	–	–	3,355,959

**(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) - M02 August

Description	Ref	2016/17	Budget Year 2017/18						Full Year Forecast
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1								
Revenue - Functional									
<i>Governance and administration</i>		9 968 347	10 555 486	1 069 031	2 519 346	2 328 034	191 311	8%	10 555 486
Executive and council		77 703	75 280	169	667	5 936	(5 270)	-89%	75 280
Finance and administration		9 838 924	10 438 042	1 068 859	2 518 080	2 315 070	203 010	9%	10 438 042
Internal audit		51 719	42 165	3	599	7 027	(6 429)	-91%	42 165
<i>Community and public safety</i>		1 353 321	1 512 230	26 853	39 270	223 379	(184 109)	-82%	1 512 230
Community and social services		54 748	15 430	1 432	2 739	3 661	(922)	-25%	15 430
Sport and recreation		44 250	23 910	992	1 675	5 565	(3 889)	-70%	23 910
Public safety		222 391	334 136	1 533	2 248	55 689	(53 441)	-96%	334 136
Housing		858 715	968 676	22 499	31 738	88 951	(57 213)	-64%	968 676
Health		173 217	170 078	396	870	69 513	(68 644)	-99%	170 078
<i>Economic and environmental services</i>		1 726 811	1 600 352	95 062	101 507	188 686	(87 180)	-46%	1 600 352
Planning and development		262 458	186 248	8 560	13 697	47 096	(33 399)	-71%	186 248
Road transport		1 451 583	1 319 389	86 284	87 582	110 316	(22 733)	-21%	1 319 389
Environmental protection		12 770	94 715	218	227	31 274	(31 047)	-99%	94 715
<i>Trading services</i>		17 448 531	18 650 592	1 735 909	3 279 714	3 052 668	227 046	7%	18 650 592
Energy sources		11 438 329	11 730 582	1 149 608	2 252 968	2 047 321	205 646	10%	11 730 582
Water management		3 492 422	4 100 522	391 633	643 758	558 877	84 881	15%	4 100 522
Waste water management		1 216 912	1 362 903	80 640	154 258	211 100	(56 842)	-27%	1 362 903
Waste management		1 300 869	1 456 585	114 029	228 731	235 370	(6 639)	-3%	1 456 585
<i>Other</i>	4	222 126	227 746	15 797	29 848	56 124	(26 277)	-47%	227 746
Total Revenue - Functional	2	30 719 136	32 546 406	2 942 653	5 969 684	5 848 892	120 792	2%	32 546 406
Expenditure - Functional									
<i>Governance and administration</i>		5 165 369	7 115 028	510 443	783 805	1 408 444	(624 639)	-44%	7 115 028
Executive and council		885 197	989 924	80 219	139 192	215 258	(76 066)	-35%	989 924
Finance and administration		3 932 253	5 823 085	333 546	542 211	1 143 474	(601 263)	-53%	5 823 085
Internal audit		347 920	302 020	96 678	102 402	49 712	52 690	106%	302 020
<i>Community and public safety</i>		4 258 879	4 011 939	282 477	556 803	784 282	(227 479)	-29%	4 011 939
Community and social services		307 037	344 479	19 987	40 146	91 526	(51 380)	-56%	344 479
Sport and recreation		407 303	374 267	29 164	50 492	144 434	(93 941)	-65%	374 267
Public safety		2 352 619	2 219 047	163 949	332 457	353 436	(20 980)	-6%	2 219 047
Housing		598 327	466 659	29 724	44 851	92 977	(48 126)	-52%	466 659
Health		593 593	607 488	39 654	88 856	101 908	(13 052)	-13%	607 488
<i>Economic and environmental services</i>		2 808 715	3 150 293	194 157	376 517	701 403	(324 886)	-46%	3 150 293
Planning and development		864 761	974 519	59 416	123 965	204 913	(80 948)	-40%	974 519
Road transport		1 817 941	1 911 711	126 343	236 212	448 606	(212 394)	-47%	1 911 711
Environmental protection		126 013	264 063	8 398	16 340	47 884	(31 544)	-66%	264 063
<i>Trading services</i>		15 257 845	15 388 317	1 511 432	1 844 379	3 631 868	(1 787 489)	-49%	15 388 317
Energy sources		10 494 835	10 073 638	1 145 939	1 329 934	2 590 740	(1 260 807)	-49%	10 073 638
Water management		2 852 986	3 128 834	245 095	296 380	607 765	(311 385)	-51%	3 128 834
Waste water management		618 208	1 107 046	43 941	86 964	222 182	(135 218)	-61%	1 107 046
Waste management		1 291 816	1 078 799	76 457	131 101	211 181	(80 079)	-38%	1 078 799
<i>Other</i>		189 245	167 418	10 879	21 484	33 219	(11 735)	-35%	167 418
Total Expenditure - Functional	3	27 680 053	29 832 996	2 509 387	3 582 988	6 559 216	(2 976 229)	-45%	29 832 996
Surplus/ (Deficit) for the year		3 039 083	2 713 410	433 266	2 386 696	(710 324)	3 097 021	-436%	2 713 410

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) - M02

Vote 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										
Revenue by Vote		1								
Vote 1 - Community & Social Development Services Department			60 353	46 596	511	875	16 624	(15 749)	-94,7%	46 596
Vote 2 - Economic Development & Spatial Planning Department			255 279	218 663	8 560	13 697	47 055	(33 357)	-70,9%	218 663
Vote 3 - Emergency Management Services Department			82 199	81 402	1 715	2 739	28 965	(26 227)	-90,5%	81 402
Vote 4 - Environment & Agriculture Management Department			1 512 376	377 379	14 802	29 887	98 263	(68 376)	-69,6%	377 379
Vote 5 - Group Audit & Risk Department			51 845	42 165	3	599	7 027	(6 429)	-91,5%	42 165
Vote 6 - Group Financial Services Department			9 691 926	10 221 014	1 063 756	2 509 697	2 278 189	231 507	10,2%	10 221 014
Vote 7 - Group Property Department			61 893	92 757	6 914	7 212	15 459	(8 248)	-53,4%	92 757
Vote 8 - Health Department			62 535	59 442	35	59	26 279	(26 220)	-99,8%	59 442
Vote 9 - Housing & Human Settlement Department			820 248	984 114	21 207	30 444	96 275	(65 832)	-68,4%	984 114
Vote 10 - Regional Operations & Coordination Department			304 298	1 592 765	132 014	248 432	257 501	(9 069)	-3,5%	1 592 765
Vote 11 - Roads & Transport Department			1 326 259	1 195 088	73 273	74 247	89 076	(14 829)	-16,6%	1 195 088
Vote 12 - Shared Services Department			22 020	1 063	1	3	177	(174)	-98,4%	1 063
Vote 13 - Tshwane Metro Police Department			214 401	334 516	552	877	55 753	(54 876)	-98,4%	334 516
Vote 14 - Utility Services Department			16 130 794	17 192 562	1 620 990	3 049 141	2 817 224	231 917	8,2%	17 192 562
Vote 15 - Other Departments			122 710	106 882	(1 683)	1 777	15 024	(13 247)	-88,2%	106 882
Total Revenue by Vote		2	30 719 136	32 546 406	2 942 653	5 969 684	5 848 892	120 792	2,1%	32 546 406
Expenditure by Vote		1								
Vote 1 - Community & Social Development Services Department			294 997	306 155	16 442	34 883	50 867	(15 984)	-31,4%	306 155
Vote 2 - Economic Development & Spatial Planning Department			648 335	675 275	38 608	77 569	163 284	(85 714)	-52,5%	675 275
Vote 3 - Emergency Management Services Department			623 775	660 745	42 195	94 004	111 710	(17 706)	-15,8%	660 745
Vote 4 - Environment & Agriculture Management Department			657 811	774 484	39 732	73 758	182 379	(108 621)	-59,6%	774 484
Vote 5 - Group Audit & Risk Department			364 812	320 121	98 063	105 373	52 579	52 794	100,4%	320 121
Vote 6 - Group Financial Services Department			1 489 389	3 129 108	107 088	211 600	546 296	(334 696)	-61,3%	3 129 108
Vote 7 - Group Property Department			349 605	465 506	45 746	58 797	77 371	(18 575)	-24,0%	465 506
Vote 8 - Health Department			317 312	309 709	21 445	47 986	53 876	(5 890)	-10,9%	309 709
Vote 9 - Housing & Human Settlement Department			509 404	318 116	25 172	36 035	65 427	(29 393)	-44,9%	318 116
Vote 10 - Regional Operations & Coordination Department			3 517 044	3 783 689	259 215	478 460	1 172 946	(694 486)	-59,2%	3 783 689
Vote 11 - Roads & Transport Department			1 308 988	1 319 502	98 203	173 087	231 780	(58 694)	-25,3%	1 319 502
Vote 12 - Shared Services Department			1 337 661	1 403 572	136 063	175 347	413 784	(238 438)	-57,6%	1 403 572
Vote 13 - Tshwane Metro Police Department			2 175 132	2 084 675	154 092	310 169	326 118	(15 949)	-4,9%	2 084 675
Vote 14 - Utility Services Department			12 797 736	13 182 582	1 350 244	1 548 544	2 930 182	(1 381 638)	-47,2%	13 182 582
Vote 15 - Other Departments			1 288 051	1 099 756	77 079	157 377	180 616	(23 240)	-12,9%	1 099 756
Total Expenditure by Vote		2	27 680 053	29 832 996	2 509 387	3 582 988	6 559 216	(2 976 229)	-45,4%	29 832 996
Surplus/ (Deficit) for the year		2	3 039 083	2 713 410	433 266	2 386 696	(710 324)	3 097 021	-436,0%	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) - M02 August

City of Tshwane - Table 04 Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - MoZ August									
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									
Revenue By Source									
Property rates		5 912 861	6 514 409	540 760	1 069 288	1 033 841	35 447	3%	6 514 409
Service charges - electricity revenue		10 800 176	11 176 494	1 195 317	2 289 960	2 012 776	277 184	14%	11 176 494
Service charges - water revenue		3 189 550	3 996 886	315 481	539 245	549 417	(10 171)	-2%	3 996 886
Service charges - sanitation revenue		1 032 486	982 879	78 219	148 470	146 363	2 108	1%	982 879
Service charges - refuse revenue		1 275 689	1 410 506	112 788	225 605	216 583	9 022	4%	1 410 506
Service charges - other		-	-	-	-	-	-	-	-
Rental of facilities and equipment		171 806	151 864	8 060	12 818	33 297	(20 479)	-62%	151 864
Interest earned - external investments		105 639	79 493	18 845	19 279	13 368	5 910	44%	79 493
Interest earned - outstanding debtors		558 682	466 691	48 162	98 551	81 346	17 204	21%	466 691
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		204 354	332 854	107	225	55 544	(55 319)	-100%	332 854
Licences and permits		145 529	54 796	12 692	12 760	23 797	(11 037)	-46%	54 796
Agency services		-	6 650	-	-	-	-	-	6 650
Transfers and subsidies		3 857 011	4 159 532	527 995	1 418 488	1 368 752	49 736	4%	4 159 532
Other revenue		951 805	887 079	32 320	75 630	151 654	(76 024)	-50%	887 079
Gains on disposal of PPE		3 571	5 880	-	-	980	(980)	-100%	5 880
Total Revenue (excluding capital transfers and contributions)		28 209 159	30 226 013	2 890 746	5 910 319	5 687 718	222 601	4%	30 226 013
Expenditure By Type									
Employee related costs		7 937 326	8 778 772	608 637	1 291 716	1 435 372	(143 655)	-10%	8 778 772
Remuneration of councillors		120 458	125 281	10 277	20 072	23 032	(2 959)	-13%	125 281
Debt impairment		637 816	1 175 973	99 846	199 692	199 692	-	-	1 175 973
Depreciation & asset impairment		1 622 443	1 961 302	116 987	234 380	336 138	(101 758)	-30%	1 961 302
Finance charges		1 319 814	1 417 357	32	55	250 647	(250 592)	-100%	1 417 357
Bulk purchases		7 597 154	7 462 684	943 794	943 794	1 951 798	(1 008 005)	-52%	7 462 684
Other materials		2 251 765	3 261 702	219 970	228 091	496 691	(268 600)	-54%	3 261 702
Contracted services		2 952 215	2 875 023	175 165	232 794	1 084 912	(852 118)	-79%	2 875 023
Transfers and subsidies		423 719	49 980	1 954	3 423	22 227	(18 804)	-85%	49 980
Other expenditure		2 794 669	2 886 754	331 907	427 981	754 423	(326 442)	-43%	2 886 754
Loss on disposal of PPE		1 138	1	-	-	0	(0)	-100%	1
Total Expenditure		27 658 517	29 994 829	2 508 569	3 581 998	6 554 931	(2 972 933)	-45%	29 994 829
Surplus/(Deficit)		550 642	231 184	382 177	2 328 321	(867 213)	3 195 534	(0)	231 184
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 434 536	2 443 910	51 089	58 375	151 420	(93 044)	(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)		54 397	32 816	-	-	5 469	(5 469)	(0)	32 816
Surplus/(Deficit) after capital transfers & contributions		3 039 575	2 713 910	433 266	2 386 696	(710 324)			2 713 910
Taxation		492	500	-	-	-	-	-	500
Surplus/(Deficit) after taxation		3 039 083	2 713 410	433 266	2 386 696	(710 324)			2 713 410
Attributable to minorities		-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		3 039 083	2 713 410	433 266	2 386 696	(710 324)			2 713 410
Share of surplus/ (deficit) of associate		-	-	-	-	-			-
Surplus/ (Deficit) for the year		3 039 083	2 713 410	433 266	2 386 696	(710 324)			2 713 410

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 - M02 August

Vote 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	1								
Multi-Year expenditure appropriation	2								
Vote 1 - Community & Social Development Services Department		102 068	91 507	2 950	2 950	20 080	(17 130)	-85%	91 507
Vote 2 - Economic Development & Spatial Planning Department		54 381	63 400	—	(11)	16 769	(16 780)	-100%	63 400
Vote 3 - Emergency Management Services Department		10 895	10 000	226	226	200	26	13%	10 000
Vote 4 - Environment & Agriculture Management Department		22 123	32 500	—	227	2 250	(2 023)	-90%	32 500
Vote 5 - Group Audit & Risk Department		5 856	13 000	—	—	2 158	(2 158)	-100%	13 000
Vote 6 - Group Financial Services Department		43 513	101 000	—	—	10 027	(10 027)	-100%	101 000
Vote 7 - Group Property Department		—	5 000	—	—	120	(120)	-100%	5 000
Vote 8 - Health Department		14 031	15 200	1 173	1 238	1 048	191	18%	15 200
Vote 9 - Housing & Human Settlement Department		598 492	874 422	10 503	9 520	73 055	(63 535)	-87%	874 422
Vote 10 - Regional Operations & Coordination Department		2 832	5 000	(55)	(55)	—	(55)	#DIV/0!	5 000
Vote 11 - Roads & Transport Department		1 148 520	1 111 638	41 129	42 856	22 447	20 408	91%	1 111 638
Vote 12 - Shared Services Department		159 831	93 500	—	—	1 580	(1 580)	-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	5 097	3 132	45 902	(42 770)	-93%	1 015 616
Vote 15 - Other Departments		52 301	391 500	—	498	14 534	(14 036)	-97%	391 500
Total Capital Multi-year expenditure	4,7	3 223 797	3 836 284	61 023	60 579	210 168	(149 589)	-71%	3 836 284
Single Year expenditure appropriation	2								
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	—	—	240	(240)	-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	14	14	—	14	#DIV/0!	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
Total Capital single-year expenditure	4	9 031	24 000	14	14	690	(676)	-98%	24 000
Total Capital Expenditure		3 232 828	3 860 284	61 037	60 593	210 858	(150 265)	-71%	3 860 284
Capital Expenditure - Functional Classification									
Governance and administration		267 412	636 957	14	512	29 109	(28 597)	-98%	636 957
Executive and council		62 117	387 257	—	498	9 744	(9 246)	-95%	387 257
Finance and administration		—	—	—	—	—	—	—	—
Internal audit		205 295	249 700	14	14	19 365	(19 351)	-100%	249 700
Community and public safety		726 025	1 002 672	14 852	13 933	94 382	(80 448)	-85%	1 002 672
Community and social services		19 292	8 300	226	226	200	26	13%	8 300
Sport and recreation		41 796	58 500	(8 450)	(8 450)	5 016	(13 466)	-268%	58 500
Public safety		5 903	7 250	—	—	—	—	—	7 250
Housing		601 324	879 422	10 503	9 520	73 055	(63 535)	-87%	879 422
Health		57 710	49 200	12 573	12 638	16 111	(3 473)	-22%	49 200
Economic and environmental services		1 207 178	1 129 038	41 074	43 028	35 950	7 078	20%	1 129 038
Planning and development		47 538	56 900	—	—	16 613	(16 613)	-100%	56 900
Road transport		1 156 925	1 069 138	41 074	42 801	19 337	23 463	121%	1 069 138
Environmental protection		2 715	3 000	—	227	—	227	#DIV/0!	3 000
Trading services		1 000 582	1 051 116	5 097	3 132	48 152	(45 020)	-93%	1 051 116
Energy sources		491 988	488 312	5 038	4 799	8 229	(3 430)	-42%	488 312
Water management		149 201	402 804	60	(1 660)	18 653	(20 313)	-109%	402 804
Waste water management		338 570	146 000	—	(7)	19 020	(19 027)	-100%	146 000
Waste management		20 822	14 000	—	—	2 250	(2 250)	-100%	14 000
Other		31 632	40 500	—	(11)	3 266	(3 277)	-100%	40 500
Total Capital Expenditure - Functional Classification	3	3 232 828	3 860 284	61 037	60 593	210 858	(150 265)	-71%	3 860 284
Funded by:									
National Government		2 298 313	2 329 777	52 799	52 057	116 455	(64 398)	-55%	2 329 777
Provincial Government		46 710	43 507	11 400	11 400	15 064	(3 664)	-24%	43 507
District Municipality		—	—	—	—	—	—	—	—
Other transfers and grants		200	6 000	—	—	—	—	—	6 000
Transfers recognised - capital		2 345 223	2 379 284	64 199	63 456	131 518	(68 062)	-52%	2 379 284
Public contributions & donations	5	97 926	100 000	3 816	5 553	1 063	4 489	422%	100 000
Borrowing	6	760 761	1 000 000	(6 992)	(8 430)	66 614	(75 044)	-113%	1 000 000
Internally generated funds		28 919	381 000	14	14	11 662	(11 648)	-100%	381 000
Total Capital Funding		3 232 828	3 860 284	61 037	60 593	210 858	(150 265)	-71%	3 860 284

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

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

Description	Ref	2016/17	Budget Year 2017/18		
		Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
<u>ASSETS</u>					
Current assets					
Cash		398 775	121 000	79 769	121 000
Call investment deposits		1 712 109	2 502 289	2 480 429	2 502 289
Consumer debtors		7 948 261	3 423 486	7 410 548	3 423 486
Other debtors		1 162 454	1 067 508	1 004 036	1 067 508
Current portion of long-term receivables		91 005	163 349	91 005	163 349
Inventory		688 895	698 494	704 065	698 494
Total current assets		12 001 499	7 976 126	11 769 853	7 976 126
Non current assets					
Long-term receivables		25 661	6 366	26 006	6 366
Investments		711	858 036	711	858 036
Investment property		749 410	927 675	749 410	927 675
Investments in Associate		–	–	–	–
Property, plant and equipment		33 890 210	37 968 303	33 716 779	37 968 303
Agricultural		–	–	–	–
Biological assets		–	–	–	–
Intangible assets		385 034	379 756	385 034	379 756
Other non-current assets		4 095 737	–	4 095 737	–
Total non current assets		39 146 763	40 140 136	38 973 676	40 140 136
TOTAL ASSETS		51 148 262	48 116 261	50 743 529	48 116 261
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		852 379	788 401	910 024	788 401
Consumer deposits		407 337	395 755	433 765	395 755
Trade and other payables		8 993 976	7 197 370	6 185 510	7 197 370
Provisions		–	–	–	–
Total current liabilities		10 253 692	8 381 526	7 529 299	8 381 526
Non current liabilities					
Borrowing		11 123 593	11 195 205	11 123 593	11 195 205
Provisions		4 208 076	3 569 019	4 208 076	3 569 019
Total non current liabilities		15 331 669	14 764 224	15 331 669	14 764 224
TOTAL LIABILITIES		25 585 360	23 145 750	22 860 967	23 145 750
NET ASSETS	2	25 562 901	24 970 512	27 882 562	24 970 512
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		25 274 453	24 713 269	27 651 759	24 713 269
Reserves		230 803	257 243	230 803	257 243
TOTAL COMMUNITY WEALTH/EQUITY	2	25 505 256	24 970 512	27 882 562	24 970 512

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August

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	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		5,443,759	6,188,689	540,760	1,069,288	981,993	87,295	9%	6,188,689
Service charges		15,241,868	16,688,427	1,481,108	2,982,584	2,784,974	197,610	7%	16,688,427
Other revenue		1,485,259	1,433,244	59,364	107,618	255,969	(148,350)	-58%	1,433,244
Government - operating		3,942,872	4,159,532	556,247	1,470,842	1,363,451	107,392	8%	4,159,532
Government - capital		2,378,838	2,443,910	185,879	486,952	131,785	355,167	270%	2,443,910
Interest		721,184	233,345	62,236	113,058	40,673	72,385	178%	233,345
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(24,795,028)	(24,916,187)	(2,448,899)	(5,700,545)	(5,673,151)	27,393	0%	(24,916,187)
Finance charges		(1,253,459)	(1,417,357)	(886)	(909)	(242,397)	(241,488)	100%	(1,417,357)
Transfers and Grants		(81,356)	(49,980)	(1,954)	(3,410)	(8,392)	(4,981)	59%	(49,980)
NET CASH FROM/(USED) OPERATING ACTIVITIES		3,083,938	4,763,623	433,856	525,478	(365,096)	(890,574)	244%	4,763,623
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		261,688	5,880	2,116	15,506	980	14,526	1482%	5,880
Decrease (Increase) in non-current debtors		(40,739)	(102,705)	-	(16,524)	(17,117)	594	-3%	(102,705)
Decrease (increase) other non-current receivables		303,771	993	(58,580)	(22,059)	165	(22,224)	-13432%	993
Decrease (increase) in non-current investments		(18,332)	(500,246)	(1,262)	(1,262)	(83,374)	82,112	-98%	(500,246)
Payments									
Capital assets		(3,167,429)	(3,863,903)	(61,037)	(60,593)	(211,056)	(150,462)	71%	(3,863,903)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(2,661,041)	(4,459,981)	(118,762)	(84,931)	(310,402)	(225,471)	73%	(4,459,981)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		1,000,000	1,000,000	-	-	66,614	(66,614)	-100%	1,000,000
Increase (decrease) in consumer deposits		30,402	7,760	8,767	8,767	1,293	7,474	578%	7,760
Payments									
Repayment of borrowing		(505,736)	(601,794)	-	-	-	-		(601,794)
NET CASH FROM/(USED) FINANCING ACTIVITIES		524,667	405,966	8,767	8,767	67,908	59,140	87%	405,966
NET INCREASE/ (DECREASE) IN CASH HELD		947,564	709,608	323,861	449,314	(607,590)			709,608
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		2,560,199	1,300,090			2,820,492

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M02 August				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	35 447	Revenue better than projected.	
	Service charges - electricity revenue	277 184	Revenue better than projected on "Electricity Smart Prepaid".	Revenue is determined by the demand and supply of electricity.
	Service charges - water revenue	(10 171)	Due to a decline in usage, the budgeted amount is based on past trends.	None.
	Service charges - sanitation revenue	2 108	Revenue less than projected for Sanitation Fees.	None.
	Service charges - refuse revenue	9 022	Revenue better than projected.	On going monitoring.
	Service charges - other	-		
	Rental of facilities and equipment	(20 479)	Due to the expiry of contracts on business leases.	None.
	Interest earned - external investments	5 910	Revenue better than projected.	None.
	Interest earned - outstanding debtors	17 204	As a result of an increase on outstanding debtors.	None.
	Dividends received	-		
	Fines, penalties and forfeits	(55 319)	"AARTO" is the main contributor due to delay in processing of transaction.	On going Monitoring.
	Licences and permits	(11 037)	"Drivers Licenses" is the main contributor due to a decline in applications	Expenditure will be monitored.
	Agency services	-		
	Transfers and subsidies	49 736	The first tranche of the equitable share has been received.	None.
	Other revenue	(76 024)	Due to under recovery on Township Development Rezoning, Transport and Market fees.	Expenditure will improve in the second quarter.
	Gains on disposal of PPE	(980)	"Profit on sale of Assets" is the main contributor.	Gain will be realised when the assets are sold.
2	Expenditure By Type			
	Employee related costs	(143 655)	Underspending mainly relates to salaries due to vacant positions, provision for leave, post-employment pension and long service benefits.	On going monitoring.
	Remuneration of councillors	(2 959)	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	-		
	Depreciation & asset impairment	(101 758)	"Depreciation" is the main contributor. It is calculated in line with assets verification and purification process.	None.
	Finance charges	(250 592)	No interest on loans has been incurred for the period.	
	Bulk purchases	(1 008 005)	Under spending on "Bulk: Electricity" and "Water: Rand Water". The demand for electricity is higher in winter season.	Will be monitored and reviewed.
	Other materials	(268 600)	Underspending mainly on coal, fuel and diesel, chemicals and consumables.	Expenditure is expected by the end of the first quarter.
	Contracted services	(852 118)	Underspending mainly on roads, substations and electricity and water reticulation network.	On going monitoring.
	Transfers and subsidies	(18 804)	Due to the delays in the payment of an invoice to TEDA.	Expenditure is expected by the end of the first quarter.
	Other expenditure	(326 442)	Underspending mainly on maintenance of grounds, telecommunication, licences and internet fees.	Expenditure is expected by the end of the first quarter.
	Loss on disposal of PPE	(0)		
3	Capital Expenditure			
	Vote 1 - Community & Social Development Services Department	(17 130)	Social Development centre in Hammanskraal project is the main contributor. Payment in process.	None.
	Vote 2 - Economic Development & Spatial Planning Department	(16 780)	contributor. The project is still on hold, following the suspension of services by the Principal Agent on 9 May 2017, pending the approval of the site Disaster Risk Management Tools and Equipment is the main contributor.	the required amendments to the layout plan and submitted the revised/outstanding/supporting documents for the Township
	Vote 3 - Emergency Management Services Department	26	The expenditure projection was reached.	None.
	Vote 4 - Environment & Agriculture Management Department	(2 023)	Provision of waste containers is the main contributor. Expenditure projected from 2nd quarter of financial year.	None.
	Vote 5 - Group Audit & Risk Department	(2 158)	Insurance Replacements (CTMM Contribution) is the main contributor. Procurement of an asset stolen / damaged is the responsibility of the Department, where the loss occurred, after the claim was settled.	Departmental Creators and Approvers were linked to Insurance Projects by E-Procurement Developers.
	Vote 6 - Group Financial Services Department	(10 027)	Turnaround of Municipality Water Services – Reduction of water losses is the main contributor. Project managers still waiting for access.	Awaiting training
	Vote 7 - Group Property Department	(120)	Replacement/Modernization of all the Lifts within various Council Buildings project. No expenditure due to year end processes still in process.	
	Vote 8 - Health Department	191	Rosslyn Clinic project - Professionals not yet appointed. Winterveldt bulk sewer project is the main contributor. Delays in finalisation	Fast tract process.
	Vote 9 - Housing & Human Settlement Department	(63 535)	of WBS creation process.	None.
	Vote 10 - Regional Operations & Coordination Department	(55)	No expenditure due to year end processes still in process.	The system opened in the second week of July for the new year.
	Vote 11 - Roads & Transport Department	20 408	Planning and Design of BRT Projects - Ahead of plan.	None.
	Vote 12 - Shared Services Department	(1 580)	One Integrated Transaction Processing System project - In process to roll-map new project manager.	Finalisation of the registration of the new manager.
	Vote 13 - Tshwane Metro Police Department	-	None.	None.
	Vote 14 - Utility Services Department	(42 770)	Temba Water Purification Plant Extension project is the main contributor - Group Five/WEC Consortium has indicated that they will only submit an invoice in the month of September 2017 as the mechanical equipment's were ordered in June and the guarantee was submitted.	Invoices will be processed in September 2017 when they are received.
	Vote 15 - Other Departments	(14 036)	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 - M02 August				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
4	Financial Position			
	Current assets	3,793,727	An increased in consumer debtors and inventory.	
	Non current assets	(1,166,460)	A decrease PPE and investments.	
	Current liabilities	(852,227)	A decrease in trade and other payables.	
	Non current liabilities	567,445	An increase provisions for liability.	
5	Cash Flow			
	Transfer receipts - capital	104,213	ICDG funding received earlier than projected.	
	Contributions & Contributed assets	2,116	Contributions better than projected.	
	Proceeds on disposal of PPE	(490)	No actual for the period.	
	Short term loans	-		
	Borrowing long term/refinancing	(41,756)	No borrowings for the period.	
	Increase in consumer deposits	8,121	An increase in consumer deposit.	
	Receipt of non-current debtors	8,559		
	Receipt of non-current receivables	(58,662)	A decrease in non current receivables against projection.	
	Change in non-current investments	40,425	A change in current investments	
	Capital assets	(71,999)	Reversal of previous year expenditure.	
	Repayment of borrowing	-		
7	Municipal Entities			
	Revenue			
	Housing Company Tshwane	(1,637)	Rental of facilities less than projected.	
	Tshwane Economic Development Agency	(7,126)	Grant payment not yet received.	
	Expenditure			
	Housing Company Tshwane	(2,959)	Expenditure less than projected.	
	Tshwane Economic Development Agency	(3,619)	Expenditure less than projected.	
	Capital Expenditure			
	Housing Company Tshwane	(6,246)	Townlands project is not completed, 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 - M02 August

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.9%	11.3%	0.0%	6.5%	5.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		23.5%	25.9%	0.0%	-13.9%	25.9%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		82.2%	76.8%	0.0%	65.3%	76.8%
Gearing	Long Term Borrowing/ Funds & Reserves		4819.5%	4352.0%	0.0%	4819.5%	4352.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	117.0%	95.2%	0.0%	156.3%	95.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		20.6%	31.3%	0.0%	34.0%	31.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		32.7%	15.4%	0.0%	144.4%	15.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	0.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	21.3%	18.5%	0.0%	19.8%	18.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	27.8%	22.6%	0.0%	22.8%	22.6%
Employee costs	Employee costs/Total Revenue - capital revenue		28.1%	29.0%	0.0%	21.9%	29.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.9%	4.0%	0.0%	1.2%	4.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.4%	11.2%	0.0%	4.0%	5.1%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		13.3	30.5	0.0	81830.4	30.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		28.2%	19.2%	0.0%	125.4%	19.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.08	1.20	0.00	0.72	1.20

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August													
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	512,855	159,876	48,676	87,090	92,828	58,950	277,965	1,208,045	2,446,285	1,724,878	1,448	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	357,676	33,913	18,755	21,093	30,208	16,663	117,804	516,169	1,112,280	701,937	9,917	
Receivables from Non-exchange Transactions - Property Rates	1400	547,796	67,707	63,030	76,744	23,644	44,933	265,886	1,172,994	2,262,734	1,584,201	31,542	
Receivables from Exchange Transactions - Waste Water Management	1500	81,668	12,817	8,525	5,531	9,911	8,228	41,913	165,386	333,980	230,970	593	
Receivables from Exchange Transactions - Waste Management	1600	119,356	20,430	17,030	11,921	17,527	13,615	81,879	339,806	621,563	464,748	834	
Receivables from Exchange Transactions - Property Rental Debtors	1700	10,081	1,531	1,054	1,464	855	219,151	182	41,265	275,583	262,917	-	
Interest on Arrear Debtor Accounts	1810	142,447	61,157	53,161	40,022	50,489	46,942	246,376	1,087,456	1,728,050	1,471,285	28,715	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	212,864	3,947	17,724	16,292	28,506	22,586	128,580	658,258	1,088,758	854,222	827	
Total By Income Source	2000	1,984,742	361,379	227,955	260,156	253,968	431,067	1,160,585	5,189,380	9,869,233	7,295,157	73,875	-
2016/17 - totals only		1,580,259	223,309	190,385	168,794	137,395	364,919	941,440	4,300,299	7,906,801	5,912,848	6,543	
Debtors Age Analysis By Customer Group													
Organs of State	2200	142,706	(21,400)	3,728	(1,993)	2,225	288	13,134	(10,715)	127,973	2,939	-	
Commercial	2300	625,380	80,542	63,273	80,184	58,455	151,526	252,250	1,115,949	2,427,560	1,658,365	68,287	
Households	2400	1,033,224	273,005	157,523	157,031	157,028	136,386	756,299	3,249,874	5,920,371	4,456,618	5,038	
Other	2500	183,433	29,231	3,431	24,934	36,260	142,867	138,902	834,272	1,393,329	1,177,234	550	
Total By Customer Group	2600	1,984,742	361,379	227,955	260,156	253,968	431,067	1,160,585	5,189,380	9,869,233	7,295,157	73,875	

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

TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Tsh City Of Tshwane - Supporting Table 304 Monthly Budget Statement - aged Creditors - M02 August											
Description	NT Code	Budget Year 2017/18									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1,079,138								1,079,138	1,131,123
Bulk Water	0200	194,665								194,665	187,113
PAYE deductions	0300	105,764								105,764	86,221
VAT (output less input)	0400	(103,794)								(103,794)	(193,842)
Pensions / Retirement deductions	0500	117,227								117,227	103,691
Loan repayments	0600	-								-	179
Trade Creditors	0700	915,743								915,743	147,091
Auditor General	0800	-								-	-
Other	0900	1,047,215								1,047,215	981,540
Total By Customer Type	1000	3,355,959	-	-	-	-	-	-	-	3,355,959	2,443,117

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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	0,0%	715	–	715
Sanlam	26	14y	Insurance policy	07.12.2015	–	3,0%	–	–	–
Sanlam	27	14y	Insurance policy	01.01.2016	–	3,0%	–	–	–
Capital Alliance	28	8y	Insurance policy	On selling date	1	2,0%	622	(623)	0
Capital Alliance	29	9y	Insurance policy	On selling date	5	3,0%	1 969	(1 974)	–
ABSA	32	On Call	Money Market	On call	169	6,5%	30 686	–	30 855
ABSA	33	On Call	Money Market	On call	59	6,5%	10 753	–	10 813
ABSA	34	On Call	Money Market	On call	44	6,5%	8 054	–	8 099
ABSA	35	On Call	Money Market	On call	1	6,5%	177	–	178
Investec Bank	37	On Call	Money Market	On call	149	6,5%	26 948	–	27 096
Investec Bank	38	On Call	Money Market	On call	48	6,5%	8 614	–	8 661
Investec Bank	39	On Call	Money Market	On call	6	6,5%	1 154	–	1 160
Standard Bank	40	On Call	Money Market	On call	555	6,7%	97 544	–	98 099
Standard Bank	41	On Call	Money Market	On call	17	6,7%	3 028	–	3 045
Investec Bank	108	On Call	Money Market	On call	181	6,9%	31 052	–	31 233
RMB	237	On Call	Money Market	31.10.2011	–	0,0%	–	–	–
STANLIB	106	On Call	Money Market	On call	1	0,4%	247	–	248
ABSA	338	On Call	Short Term	On call	1 996	6,7%	156 037	220 000	378 034
Nedbank	341	On Call	Short Term	On call	–	6,7%	105 000	85 000	190 000
Standard Bank	340	On Call	Short Term	On call	3 304	6,6%	587 969	68 077	659 350
ABSA	243	On Call	Short Term	On call	–	0,0%	–	–	–
Nedbank	244	On Call	Short Term	On call	–	0,0%	–	–	–
ABSA	245	On Call	Short Term	On call	–	0,0%	–	–	–
Standard Bank		On Call	Sinking Fund	On call	–	0,0%	950 000	–	950 000
Nedbank	247	On Call	Short Term	On call	–	0,0%	–	–	–
ABSA	248	On Call	Short Term	On call	–	0,0%	–	–	–
Standard Bank	260	On Call	Short Term	On call	416	6,9%	71 547	–	71 963
Municipality sub-total					0		2 092 117	370 480	2 469 551
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2	–			0		2 092 117	370 480	2 469 551

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August									
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:		3,614,648	3,875,608	547,610	1,452,003	778,191	673,812	86.6%	3,875,608
Local Government Equitable Share		1,864,838	2,132,788		888,662	710,929	177,733	25.0%	2,132,788
Fuel Levy		1,440,100	1,444,413	481,471	481,471		481,471	#DIV/0!	1,444,413
Finance Management Grant		2,875	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	12,000	11,283	94.0%	48,492
Municipal Human Settlement Capacity Grant	3	-	-				-		-
Expanded Public Works Programme Incentive (EPWP)		50,247	20,451	5,113	5,113		5,113	#DIV/0!	20,451
Public Transport Network Operations Grant		204,010	221,049	55,262	45,060	55,262	(10,202)	-18.5%	221,049
Integrated City Development Grant		6,398	5,764	5,764	5,764		5,764	#DIV/0!	5,764
Municipal Disaster Recovery Grant		-	-				-		-
Provincial Government:		342,400	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)		203,285	90,664	-	-	-	-		90,664
Sports and Recreation : Community Libraries		7,145	1,255			1,255	(1,255)	-100.0%	1,255
Gautrans		12,071							
Reseach and Technology		75							
District Municipality:		-	-	-	-	-	-		-
[insert description]							-		
							-		
Other grant providers:		365,329	66,751	8,637	10,291	19,292	(9,000)	-46.7%	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
Broadband/Wifi		1,087							
Housing Company Tshwane		30,629		2,221	3,875	5,224	(1,349)	-25.8%	-
TEDA		58,166		6,416	6,416	12,046	(5,630)	-46.7%	-
Sandspruit		271,547	-				-		-
Total Operating Transfers and Grants	5	4,322,377	4,159,532	556,247	1,462,294	851,383	610,912	71.8%	4,159,532
Capital Transfers and Grants									
National Government:		2,367,908	2,329,777	183,249	484,322	470,871	13,451	2.9%	2,329,777
Urban Settlement Development Grant		1,493,154	1,567,923		300,000	300,000	-		1,567,923
Public Transport Infrastructure & Systems Grant		750,000	679,190	169,798	169,798	169,798	-		679,190
Intergrated National Electrification Programme		40,000	30,000		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	13,451	13,451		13,451	#DIV/0!	32,665
Expanded Public Works Programme		-	-				-		-
Provincial Government:		43,585	43,507	2,630	2,630	12,000	(9,370)	-78.1%	43,507
Sport and Recreation: Community Libraries		6,978	9,507				-		9,507
Gautrans		-	-				-		-
Social Infrastructure Grant		36,607	34,000	2,630	2,630	12,000	(9,370)	-78.1%	34,000
HCT - SHRA		-	-				-		-
							-		-
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	2,411,693	2,379,284	185,879	486,952	482,871	4,081	0.8%	2,379,284
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	6,734,070	6,538,816	742,126	1,949,246	1,334,254	614,993	46.1%	6,538,816

(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 - M02 August									
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									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:		3,609,606	3,875,608	502,675	1,399,412	1,249,117	150,295	12.0%	3,875,608
Local Government Equitable Share		1,864,838	2,132,788		888,662	710,929	177,733	25.0%	2,132,788
Fuel Levy		1,440,100	1,444,413	481,471	481,471	481,471	-		1,444,413
Finance Management Grant		2,875	2,650	667	667	861	(194)	-22.6%	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			5,113	(5,113)	-100.0%	20,451
Public Transport Network Operations Grant		199,221	221,049	20,155	27,841	36,842	(9,001)	-24.4%	221,049
Integrated City Development Grant		6,145	5,764	382	771	1,900	(1,129)	-59.4%	5,764
Municipal Disaster Recovery Grant			-				-		-
Provincial Government:		198,421	217,173	10,307	11,740	60,629	(48,889)	-80.6%	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	1,523	2,954	6,360	(3,406)	-53.6%	12,720
Housing Top Structure (HSDG)		72,555	90,664	8,427	8,427	8,000	427	5.3%	90,664
Sports and Recreation : Community Libraries		5,932	1,255	357	359	1,255	(896)	-71.4%	1,255
Operation Clean Audit (OPCA)		-	-				-		-
Debtor Book (New)		-	-				-		-
Gautrans		110	-				-		-
Research and Technology Development Services		-	-				-		-
LED: Tshepo 10 000		-	-				-		-
District Municipality:		-	-	-	-	-	-		-
[insert description]							-		
Other grant providers:		364,242	66,751	-	-	10,834	(10,834)	-100.0%	66,751
DBSA			61,000			7,000	(7,000)	-100.0%	61,000
BroadBand Wifi			-				-		-
Industrial Development Corporation (IDC)			-				-		-
LGSETA			-				-		-
Tirelo Boshia Grant- Research and Development		3,900	5,751			3,834	(3,834)	-100.0%	5,751
Housing Company Tshwane		30,629					-		-
TEDA		58,166					-		-
Sandspruit		271,547					-		-
Total operating expenditure of Transfers and Grants:		4,172,269	4,159,532	512,982	1,411,152	1,320,579	90,573	6.9%	4,159,532
Capital expenditure of Transfers and Grants									
National Government:		2,232,139	2,329,777	52,799	52,056	116,455	(64,399)	-55.3%	2,329,777
Urban Settlement Development Grant		1,415,652	1,567,923	16,680	15,439	98,954	(83,515)	-84.4%	1,567,923
Public Transport Infrastructure & Systems Grant		729,153	679,190	36,119	36,119	16,301	19,818	121.6%	679,190
Intergrated National Electrification Programme		39,332	30,000			720	(720)	-100.0%	30,000
Water Affairs		-	-				-		-
Neighbourhood Development Partnership Grant		48,002	20,000		498	480	18	3.8%	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:		46,710	114,133	11,400	11,400	15,064	(3,664)	-24.3%	114,133
Sport and Recreation: Community Libraries		5,710	9,507				-		9,507
Gautrans		-	-				-		-
Social Infrastructure Grant		41,000	34,000	11,400	11,400	15,064			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		2,279,049	2,449,910	64,199	63,456	131,519	(68,063)	-51.8%	2,449,910
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		6,451,318	6,609,442	577,181	1,474,608	1,452,098	22,510	1.6%	6,609,442

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

TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August

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

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	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									
	1	A	B						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		115 514	125 168	9 997	19 792	21 912	(2 121)	-10%	125 168
Medical Aid Contributions		–	66	–	–	–	–	–	66
Cellphone Allowance		–	46	–	–	–	–	–	46
Other benefits and allowances		2 490	–	–	–	–	–	–	–
Sub Total - Councillors		118 003	125 281	9 997	19 792	21 912	(2 121)	-10%	125 281
% increase	4		6,2%						6,2%
Senior Managers of the Municipality	3								
Basic Salaries and Wages		42 964	17 470	2 426	4 562	2 912	1 650	57%	17 470
Pension and UIF Contributions		–	11 057	58	58	1 843	(1 785)	-97%	11 057
Medical Aid Contributions		–	1 045	46	46	174	(128)	-74%	1 045
Overtime		–	123	–	–	21	(21)	-100%	123
Performance Bonus		–	2 039	–	–	340	(340)	-100%	2 039
Motor Vehicle Allowance		–	843	89	177	140	37	26%	843
Cellphone Allowance		406	130	19	39	22	17	81%	130
Housing Allowances		–	422	–	–	70	(70)	-100%	422
Other benefits and allowances		–	1 049	51	51	175	(124)	-71%	1 049
Payments in lieu of leave		–	853	–	–	142	(142)	-100%	853
Long service awards		–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		43 371	35 031	2 690	4 933	5 838	(905)	-16%	35 031
% increase	4		-19,2%						-19,2%
Other Municipal Staff									
Basic Salaries and Wages		4 920 621	5 227 883	358 480	798 806	896 458	(97 652)	-11%	5 227 883
Pension and UIF Contributions		1 108 268	1 025 664	99 375	193 864	224 503	(30 639)	-14%	1 025 664
Medical Aid Contributions		458 535	493 954	40 378	80 198	83 645	(3 447)	-4%	493 954
Overtime		385 729	484 572	29 204	60 105	43 339	16 766	39%	484 572
Performance Bonus		266	405 969	6	12	(264)	277	-105%	405 969
Motor Vehicle Allowance		305 328	309 814	26 203	52 575	52 323	252	0%	309 814
Cellphone Allowance		16 108	15 946	1 286	2 597	2 896	(299)	-10%	15 946
Housing Allowances		39 231	46 066	3 889	7 646	7 751	(105)	-1%	46 066
Other benefits and allowances		363 294	145 653	43 118	82 918	71 799	11 119	15%	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	–	–	35 911	(35 911)	-100%	287 440
Sub Total - Other Municipal Staff		7 704 323	8 691 362	601 940	1 278 721	1 418 361	(139 640)	-10%	8 691 362
% increase	4		12,8%						12,8%
Total Parent Municipality		7 865 697	8 851 674	614 626	1 303 445	1 446 111	(142 666)	-10%	8 851 674
			12,5%						12,5%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Board Fees		3 327	3 285	275	275	594	(319)	-54%	3 285
Sub Total - Board Members of Entities		3 327	3 285	275	275	594	(319)	-54%	3 285
% increase	4		-1,3%						-1,3%
Senior Managers of Entities									
Basic Salaries and Wages		26 456	14 944	1 347	2 261	2 331	(70)	-3%	14 944
Pension and UIF Contributions		1 193	271	37	72	45	27	60%	271
Medical Aid Contributions		875	349	37	82	58	24	42%	349
Motor Vehicle Allowance		2 112	746	39	97	124	(27)	-22%	746
Cellphone Allowance		328	–	20	41	–	41	#DIV/0!	–
Housing Allowances		232	–	–	–	–	–	–	–
Other benefits and allowances		236	311	13	28	–	28	#DIV/0!	311
Sub Total - Senior Managers of Entities		31 431	16 621	1 492	2 582	2 558	24	1%	16 621
% increase	4		-47,1%						-47,1%
Other Staff of Entities									
Basic Salaries and Wages		68 253	28 867	1 327	2 918	4 616	(1 698)	-37%	28 867
Pension and UIF Contributions		11 622	1 176	32	68	196	(128)	-65%	1 176
Medical Aid Contributions		9 494	996	40	87	166	(79)	-47%	996
Overtime		2 522	–	–	–	–	–	–	–
Performance Bonus		188	–	–	–	–	–	–	–
Motor Vehicle Allowance		6 105	–	31	61	–	61	#DIV/0!	–
Cellphone Allowance		469	–	12	24	–	24	#DIV/0!	–
Housing Allowances		3 428	–	–	–	–	–	–	–
Other benefits and allowances		2 433	1 446	–	14	241	(227)	-94%	1 446
Sub Total - Other Staff of Entities		104 514	32 485	1 441	3 173	5 219	(2 046)	-39%	32 485
% increase	4		-68,9%						-68,9%
Total Municipal Entities		139 272	52 390	3 208	6 030	8 371	(2 341)	-28%	52 390
TOTAL SALARY, ALLOWANCES & BENEFITS		8 004 969	8 904 064	617 835	1 309 476	1 454 482	(145 007)	-10%	8 904 064
% increase	4		11,2%						11,2%
TOTAL MANAGERS AND STAFF		7 883 639	8 775 499	607 563	1 289 409	1 431 977	(142 567)	-10%	8 775 499

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

TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August							
Description	Ref	Budget Year 2017/18			2017/18 Medium Term Revenue & Expenditure Framework		
		August Budget	August Actual	August Variances	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands	1						
Cash Receipts By Source							
Property rates		479 734	540 760	61 026	6 188 689	6 621 771	7 085 671
Service charges - electricity revenue		997 192	1 129 865	132 673	10 617 669	11 222 469	11 850 363
Service charges - water revenue		273 635	378 397	104 762	3 797 042	4 013 332	4 237 910
Service charges - sanitation revenue		71 262	78 187	6 924	933 735	987 044	1 042 410
Service charges - refuse		100 828	113 937	13 110	1 339 981	1 436 887	1 540 960
Rental of facilities and equipment		13 583	11 193	(2 390)	151 864	166 870	182 866
Interest earned - external investments		6 678	14 092	7 414	79 493	74 609	79 434
Interest earned - outstanding debtors		13 658	48 144	34 486	153 853	115 476	120 064
Fines, penalties and forfeits		27 740	103	(27 637)	332 854	349 555	368 570
Licences and permits		4 566	3 432	(1 135)	54 796	58 484	61 759
Transfer receipts - operating		529 337	556 247	26 910	4 159 532	4 425 895	4 747 475
Other revenue		83 333	44 637	(38 697)	887 079	924 704	977 067
Cash Receipts by Source		2 601 547	2 918 994	317 447	28 703 237	30 420 091	32 331 990
Other Cash Flows by Source							
Transfer receipts - capital		81 666	185 879	104 213	2 443 910	2 160 936	2 301 281
Contributions & Contributed assets			2 116	2 116			
Proceeds on disposal of PPE		490	–	(490)	5 880	1 242	1 312
Borrowing long term/refinancing		41 756	–	(41 756)	1 000 000	1 000 000	1 300 000
Increase in consumer deposits		647	8 767	8 121	7 760	7 915	8 073
Receipt of non-current debtors		(8 559)	–	8 559	(102 705)	(116 398)	(130 765)
Receipt of non-current receivables		83	(58 580)	(58 662)	993	1 124	1 178
Change in non-current investments		(41 687)	(1 262)	40 425	(500 246)	115 989	(14 758)
Total Cash Receipts by Source		2 675 943	3 055 915	379 972	31 558 829	33 590 899	35 798 312
Cash Payments by Type							
Employee related costs		675 701	609 610	(66 091)	8 778 772	9 439 307	10 072 202
Remuneration of councillors		10 956	10 277	(679)	125 281	132 672	140 102
Interest paid		121 198	886	(120 312)	1 417 357	1 199 598	1 145 762
Bulk purchases - Electricity		1 029 737	943 794	(85 944)	7 462 684	7 902 983	8 361 356
Bulk purchases - Water & Sewer			174 556	174 556			
Other materials		263 044	34 461	(228 583)	3 264 102	3 518 605	3 771 551
Contracted services		210 441	170 392	(40 050)	2 865 416	2 965 098	3 275 913
Grants and subsidies paid - other		4 196	1 954	(2 242)	49 980	53 438	56 523
General expenses		288 940	725 088	436 148	2 419 932	2 615 805	2 765 096
Cash Payments by Type		2 604 214	2 671 017	66 803	26 383 524	27 827 507	29 588 506
Other Cash Flows/Payments by Type							
Capital assets		133 036	61 037	(71 999)	3 863 903	3 748 258	4 363 327
Repayment of borrowing			–	–	601 794	664 410	701 243
Total Cash Payments by Type		2 737 250	2 732 054	(5 197)	30 849 221	32 240 176	34 653 076
NET INCREASE/(DECREASE) IN CASH HELD		(61 307)	323 861	385 168	709 608	1 350 723	1 145 236
Cash/cash equivalents at the month/year beginning:		1 361 398	2 236 338	874 940	1 907 681	2 617 289	3 968 011
Cash/cash equivalents at the month/year end:		1 300 090	2 560 199	1 260 108	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) - M02 August										
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									
Revenue By Source										
Property rates		5,912,861	6,515,154	–	540,760	1,069,288	1,033,841	35,447	3%	6,515,154
Service charges - electricity revenue		10,800,176	11,178,192	–	1,195,317	2,289,960	2,012,776	277,184	14%	11,178,192
Service charges - water revenue		3,189,550	3,997,989	–	315,481	539,245	549,417	(10,171)	-2%	3,997,989
Service charges - sanitation revenue		1,032,486	982,879	–	78,219	148,470	146,363	2,108	1%	982,879
Service charges - refuse revenue		1,275,689	1,410,506	–	112,788	225,605	216,583	9,022	4%	1,410,506
Service charges - other		–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		166,327	141,688	–	7,358	11,418	31,602	(20,184)	-64%	141,688
Interest earned - external investments		105,227	79,254	–	18,838	19,254	13,317	5,938	45%	79,254
Interest earned - outstanding debtors		558,545	466,585	–	48,151	98,528	81,329	17,200	21%	466,585
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		204,354	332,854	–	107	225	55,544	(55,319)	-100%	332,854
Licences and permits		145,529	54,796	–	12,692	12,760	23,797	(11,037)	-46%	54,796
Agency services		–	–	–	–	–	–	–	–	–
Transfers and subsidies		3,768,216	4,159,532	–	519,358	1,408,197	1,351,482	56,715	4%	4,159,532
Other revenue		949,152	885,086	–	32,306	75,603	150,160	(74,556)	-50%	885,086
Gains on disposal of PPE		3,571	5,880	–	–	–	980	(980)	-100%	5,880
Total Revenue (excluding capital transfers and contributions)		28,111,685	30,210,396	–	2,881,373	5,898,554	5,667,190	231,365	4%	30,210,396
Expenditure By Type										
Employee related costs		7,898,754	8,726,381	–	605,703	1,285,961	1,427,542	(141,582)	-10%	8,726,381
Remuneration of councillors		118,019	125,281	–	10,002	19,797	22,438	(2,641)	-12%	125,281
Debt impairment		637,816	1,175,973	–	99,846	199,692	199,692	–	–	1,175,973
Depreciation & asset impairment		1,620,078	1,958,477	–	116,810	234,024	335,721	(101,697)	-30%	1,958,477
Finance charges		1,319,529	1,417,117	–	10	11	250,603	(250,592)	-100%	1,417,117
Bulk purchases		7,597,154	7,462,684	–	943,794	943,794	1,951,798	(1,008,005)	-52%	7,462,684
Other materials		2,251,765	3,262,121	–	219,935	228,029	496,358	(268,329)	-54%	3,262,121
Contracted services		2,942,766	2,846,473	–	174,155	231,155	1,082,162	(851,007)	-79%	2,846,473
Transfers and subsidies		423,719	135,405	–	1,954	3,423	22,227	(18,804)	-85%	135,405
Other expenditure		2,772,491	2,875,449	–	331,469	426,950	750,648	(323,699)	-43%	2,875,449
Loss on disposal of PPE		1,138	1	–	–	–	0	(0)	-100%	1
Total Expenditure		27,583,230	29,985,363	–	2,503,677	3,572,835	6,539,189	(2,966,354)	-45%	29,985,363
Surplus/(Deficit)		528,455	225,033	–	377,696	2,325,719	(872,000)	3,197,719	-367%	225,033
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,407,713	2,373,284	–	51,089	51,587	130,732	(79,145)	-61%	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)		54,397	34,722	–	–	–	5,469	(5,469)	-100%	34,722
Surplus/(Deficit) after capital transfers & contributions		2,990,565	2,639,039	–	428,785	2,377,306	(735,798)			2,639,039
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		2,990,565	2,639,039	–	428,785	2,377,306	(735,798)			2,639,039

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M02 August

Tsh City Of Tshwane - Supporting Table SC1 Monthly Budget Statement - Summary Of Municipal Entities - Mo2 August										
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		2,946	5,318	6,955	(1,637)	-24%	41,669
Tshwane Economic Development Agency		61,022	61,013		6,427	6,447	13,573	(7,126)	-53%	61,013
Total Operating Revenue	1	108,276	102,682	–	9,373	11,765	20,528	(8,763)	-43%	102,682
<u>Expenditure By Municipal Entity</u>										
Housing Company Tshwane		33,698	38,224		1,324	2,747	5,706	(2,959)	-52%	38,224
Tshwane Economic Development Agency		110,423	60,213		3,568	6,416	10,036	(3,619)	-36%	60,213
Total Operating Expenditure	2	144,121	98,437	–	4,892	9,163	15,742	(6,579)	-42%	98,437
Surplus/ (Deficit) for the yr/period		(35,844)	4,245	–	4,481	2,602	4,786	(15,342)	-321%	4,245
<u>Capital Expenditure By Municipal Entity</u>										
Housing Company Tshwane		47,600	122,175		864	14,441	20,687	(6,246)	-30%	122,175
Tshwane Economic Development Agency		1,435	300		–	–	–	–		300
Total Capital Expenditure	3	49,035	122,475	–	864	14,441	20,687	(6,246)	-30%	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 - M02 August

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
R thousands									
<u>Monthly expenditure performance trend</u>									
July	124	77,947		(443)	(443)	77,947	78,390	100.6%	0%
August	128,494	132,911		61,037	60,593	210,858	150,265	71.3%	2%
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	–		
Total Capital expenditure	3,167,429	3,860,284	–	60,593					

(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 - M02 August									
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	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		2,355,516	1,989,569	28,908	29,395	112,156	82,761	73.8%	1,989,569
Roads Infrastructure		1,174,026	518,185	21,734	23,461	17,266	(6,195)	-35.9%	518,185
Roads		1,124,464	415,867	21,734	23,461	15,074	(8,387)	-55.6%	415,867
Road Structures		1,559	81,319	–	–	1,712	1,712	100.0%	81,319
Road Furniture		48,002	21,000	–	–	480	480	100.0%	21,000
Storm water Infrastructure		859	85,892	–	–	–	–	–	85,892
Drainage Collection		804	30,692	–	–	–	–	–	30,692
Storm water Conveyance		55	55,200	–	–	–	–	–	55,200
Electrical Infrastructure		434,237	432,312	4,726	4,477	6,885	2,408	35.0%	432,312
MV Substations		162,529	135,000	248	248	3,240	2,992	92.4%	135,000
MV Networks		9,813	15,000	–	–	360	360	100.0%	15,000
LV Networks		249,996	212,312	4,479	4,229	2,445	(1,785)	-73.0%	212,312
Capital Spares		11,899	70,000	–	–	840	840	100.0%	70,000
Water Supply Infrastructure		224,384	553,496	(2,539)	(3,523)	33,937	37,460	110.4%	553,496
Reservoirs		–	109,000	–	–	4,948	4,948	100.0%	109,000
Water Treatment Works		13,649	138,000	–	–	9,667	9,667	100.0%	138,000
Bulk Mains		141,496	62,000	–	(984)	5,011	5,995	119.6%	62,000
Distribution		69,238	244,496	(2,539)	(2,539)	14,312	16,851	117.7%	244,496
Sanitation Infrastructure		428,812	374,684	4,987	4,980	51,818	46,838	90.4%	374,684
Pump Station		–	22,000	3,962	3,962	528	(3,434)	-650.3%	22,000
Reticulation		274,625	182,675	–	–	27,510	27,510	100.0%	182,675
Waste Water Treatment Works		645	88,008	–	(7)	19,020	19,027	100.0%	88,008
Outfall Sewers		153,542	82,000	1,026	1,026	4,760	3,734	78.4%	82,000
Solid Waste Infrastructure		4,831	10,000	–	–	2,250	2,250	100.0%	10,000
Waste Transfer Stations		–	1,000	–	–	–	–	–	1,000
Waste Separation Facilities		4,831	–	–	–	–	–	–	–
Capital Spares		–	9,000	–	–	2,250	2,250	100.0%	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	12,573	13,136	19,553	6,417	32.8%	202,600
Community Facilities		63,282	202,600	12,573	13,136	19,553	6,417	32.8%	202,600
Centres		–	–	–	498	–	(498)	#DIV/0!	–
Clinics/Care Centres		57,710	47,200	12,573	12,638	16,063	3,425	21.3%	47,200
Fire/Ambulance Stations		–	2,000	–	–	–	–	–	2,000
Cemeteries/Crematoria		1,574	5,000	–	–	–	–	–	5,000
Markets		–	6,900	–	–	166	166	100.0%	6,900
Airports		3,998	3,000	–	–	–	–	–	3,000
Taxi Ranks/Bus Terminals		–	138,500	–	–	3,324	3,324	100.0%	138,500
Sport and Recreation Facilities		35,299	–	–	–	–	–	–	–
Outdoor Facilities		35,299	–	–	–	–	–	–	–
Investment properties		–	51,500	–	–	16,447	16,447	100.0%	51,500
Revenue Generating		–	50,000	–	–	16,447	16,447	100.0%	50,000
Improved Property		–	50,000	–	–	16,447	16,447	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)	3,700	5,447	147.2%	29,750
Operational Buildings		45,956	24,750	–	(1,747)	3,580	5,327	148.8%	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)	3,130	4,877	155.8%	20,450
Housing		8,999	5,000	–	–	120	120	100.0%	5,000
Social Housing		8,999	–	–	–	–	–	–	–
Capital Spares		–	5,000	–	–	120	120	100.0%	5,000
Intangible Assets		59,509	97,566	580	580	1,790	1,210	67.6%	97,566
Licences and Rights		59,509	97,566	580	580	1,790	1,210	67.6%	97,566
Computer Software and Applications		59,509	97,566	580	580	1,790	1,210	67.6%	97,566
Computer Equipment		71,205	60,925	–	–	5,879	5,879	100.0%	60,925
Computer Equipment		71,205	60,925	–	–	5,879	5,879	100.0%	60,925
Furniture and Office Equipment		8,405	11,350	14	14	790	776	98.2%	11,350
Furniture and Office Equipment		8,405	11,350	14	14	790	776	98.2%	11,350
Machinery and Equipment		43,561	72,500	226	453	3,738	3,285	87.9%	72,500
Machinery and Equipment		43,561	72,500	226	453	3,738	3,285	87.9%	72,500
Transport Assets		–	132,925	(218)	(218)	2,302	2,520	109.5%	132,925
Transport Assets		–	132,925	(218)	(218)	2,302	2,520	109.5%	132,925
Libraries		15,646	9,707	–	–	–	–	–	9,707
Libraries		15,646	9,707	–	–	–	–	–	9,707
Total Capital Expenditure on new assets	1	2,707,377	2,658,391	42,082	41,612	166,355	124,743	75.0%	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 -

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	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		441,867	437,422	8,115	8,143	19,278	11,135	57.8%	437,422
Roads Infrastructure		258,178	293,422	8,055	8,055	13,752	5,697	41.4%	293,422
Roads		229,081	293,422	8,055	8,055	13,752	5,697	41.4%	293,422
Road Structures		29,096	-	-	-	-	-	-	-
Electrical Infrastructure		43,588	22,000	-	-	528	528	100.0%	22,000
HV Substations		3,519	-	-	-	-	-	-	-
MV Substations		-	5,000	-	-	120	120	100.0%	5,000
MV Networks		-	5,000	-	-	120	120	100.0%	5,000
LV Networks		38,984	10,000	-	-	240	240	100.0%	10,000
Capital Spares		1,085	2,000	-	-	48	48	100.0%	2,000
Water Supply Infrastructure		61,614	102,000	60	88	4,998	4,910	98.2%	102,000
Bulk Mains		46,898	-	-	-	-	-	-	-
Distribution		14,716	102,000	60	88	4,998	4,910	98.2%	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	-	-	-	-	-	-	-
Community Assets		12,901	39,000	-	-	5,064	5,064	100.0%	39,000
Community Facilities		7,493	7,000	-	-	48	48	100.0%	7,000
Halls		1,590	-	-	-	-	-	-	-
Crèches		-	-	-	-	48	48	100.0%	-
Clinics/Care Centres		-	2,000	-	-	-	-	-	2,000
Fire/Ambulance Stations		5,903	5,000	-	-	-	-	-	5,000
Sport and Recreation Facilities		5,408	32,000	-	-	5,016	5,016	100.0%	32,000
Outdoor Facilities		5,408	32,000	-	-	5,016	5,016	100.0%	32,000
Investment properties		-	346,000	-	-	9,024	9,024	100.0%	346,000
Revenue Generating		-	346,000	-	-	9,024	9,024	100.0%	346,000
Improved Property		-	346,000	-	-	-	-	-	346,000
Other assets		24,586	20,000	-	-	4,000	4,000	100.0%	20,000
Operational Buildings		14,658	-	-	-	-	-	-	-
Stores		14,658	-	-	-	-	-	-	-
Housing		9,929	20,000	-	-	4,000	4,000	100.0%	20,000
Social Housing		9,929	20,000	-	-	4,000	4,000	100.0%	20,000
Machinery and Equipment		4,298	8,000	-	-	-	-	-	8,000
Machinery and Equipment		4,298	8,000	-	-	-	-	-	8,000
Total Capital Expenditure on renewal of existing assets	1	483,653	850,422	8,115	8,143	37,366	29,223	78.2%	850,422

(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 - M02 August

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	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		313,932	706,687	23,305	33,666	362,822	329,156	90.7%	706,687
Roads Infrastructure		98,108	121,332	3,255	4,979	104,636	99,656	95.2%	121,332
Roads		67,598	83,306	2,448	3,443	73,480	70,036	95.3%	83,306
Road Structures		—	480	—	—	—	—	—	480
Road Furniture		30,510	37,546	807	1,536	31,156	29,620	95.1%	37,546
Storm water Infrastructure		—	19,407	—	—	—	—	—	19,407
Drainage Collection		—	10,953	—	—	—	—	—	10,953
Storm water Conveyance		—	8,454	—	—	—	—	—	8,454
Electrical Infrastructure		191,024	310,446	14,083	20,239	144,167	123,928	86.0%	310,446
Power Plants		47,926	10,000	2,008	2,508	1,667	(841)	-50.5%	10,000
HV Substations		27,018	10,272	832	868	5,525	4,657	84.3%	10,272
HV Switching Station		—	9,870	—	—	—	—	—	9,870
HV Transmission Conductors		—	804	—	—	—	—	—	804
MV Substations		35,940	45,532	4,961	8,410	37,650	29,240	77.7%	45,532
MV Switching Stations		35	18,147	—	—	586	586	100.0%	18,147
MV Networks		63,914	115,773	5,799	7,770	62,772	55,002	87.6%	115,773
LV Networks		16,190	100,049	484	682	35,967	35,285	98.1%	100,049
Water Supply Infrastructure		11,881	127,406	5,183	7,603	100,171	92,568	92.4%	127,406
Reservoirs		5,046	8,786	830	911	3,037	2,126	70.0%	8,786
Water Treatment Works		6,542	7,350	440	708	1,866	1,157	62.0%	7,350
Bulk Mains		294	5,720	0	14	439	425	96.8%	5,720
Distribution		—	105,551	3,912	5,969	94,830	88,860	93.7%	105,551
Sanitation Infrastructure		1,474	108,414	210	245	9,680	9,435	97.5%	108,414
Pump Station		886	4,732	64	87	1,191	1,104	92.7%	4,732
Reticulation		—	11,704	—	—	421	421	100.0%	11,704
Waste Water Treatment Works		588	86,523	145	157	8,068	7,910	98.0%	86,523
Outfall Sewers		—	5,456	—	—	—	—	—	5,456
Solid Waste Infrastructure		6,008	14,466	516	527	3,761	3,235	86.0%	14,466
Landfill Sites		4,361	8,372	516	516	2,177	1,661	76.3%	8,372
Waste Drop-off Points		1,634	5,946	—	—	1,546	1,546	100.0%	5,946
Waste Separation Facilities		13	148	(1)	11	39	28	72.2%	148
Rail Infrastructure		—	242	—	—	—	—	—	242
Rail Lines		—	242	—	—	—	—	—	242
Information and Communication Infrastructure		5,436	4,973	59	74	408	334	81.9%	4,973
Core Layers		2,495	2,021	59	74	337	263	78.1%	2,021
Distribution Layers		2,941	2,952	—	—	71	71	100.0%	2,952
Community Assets		31,300	152,242	9,095	8,691	95,394	86,703	90.9%	152,242
Community Facilities		19,959	124,491	2,120	1,659	71,433	69,774	97.7%	124,491
Halls		1,033	663	1	1	719	718	99.8%	663
Centres		493	884	5	5	827	822	99.4%	884
Clinics/Care Centres		2,165	3,936	37	61	648	587	90.6%	3,936
Fire/Ambulance Stations		2,372	2,984	51	61	1,442	1,380	95.7%	2,984
Museums		295	432	4	4	432	428	99.1%	432
Galleries		179	155	17	19	155	136	87.8%	155
Cemeteries/Crematoria		19	11,968	263	254	6,515	6,261	96.1%	11,968
Police		5,580	4,331	53	56	597	541	90.6%	4,331
Public Open Space		1,552	85,388	1,654	1,373	57,635	56,263	97.6%	85,388
Nature Reserves		115	6,726	117	94	1,326	1,232	92.9%	6,726
Markets		4,425	5,018	(84)	(270)	1,090	1,360	124.8%	5,018
Airports		1,734	2,007	—	—	48	48	100.0%	2,007
Sport and Recreation Facilities		11,341	27,750	6,975	7,032	23,960	16,928	70.7%	27,750
Indoor Facilities		150	133	0	0	133	132	99.7%	133
Outdoor Facilities		11,191	27,617	6,975	7,032	23,827	16,796	70.5%	27,617
Investment properties		1,835	6,427	119	129	1,071	943	88.0%	6,427
Revenue Generating		1,835	6,427	119	129	1,071	943	88.0%	6,427
Improved Property		—	512	—	—	85	85	100.0%	512
Unimproved Property		1,835	5,915	119	129	986	857	87.0%	5,915
Other assets		30,983	68,658	1,781	2,438	21,367	18,929	88.6%	68,658
Operational Buildings		30,336	59,149	1,757	2,409	20,091	17,681	88.0%	59,149
Municipal Offices		6,905	16,050	436	439	1,282	843	65.8%	16,050
Pay/Enquiry Points		2	1,708	—	—	5	5	100.0%	1,708
Workshops		—	165	—	—	27	27	100.0%	165
Manufacturing Plant		2,232	2,694	—	1	2,694	2,693	100.0%	2,694
Depots		21,198	38,532	1,321	1,970	16,082	14,112	87.8%	38,532
Housing		646	9,509	24	28	1,276	1,248	97.8%	9,509
Social Housing		646	9,509	24	28	1,276	1,248	97.8%	9,509
Biological or Cultivated Assets		—	332	—	—	431	431	100.0%	332
Biological or Cultivated Assets		—	332	—	—	431	431	100.0%	332
Intangible Assets		70,487	62,143	4,314	4,314	5,259	945	18.0%	62,143
Licences and Rights		70,487	62,143	4,314	4,314	5,259	945	18.0%	62,143
Computer Software and Applications		70,487	62,143	4,314	4,314	5,259	945	18.0%	62,143
Computer Equipment		5,294	16,716	155	1,000	3,590	2,590	72.1%	16,716
Computer Equipment		5,294	16,716	155	1,000	3,590	2,590	72.1%	16,716
Furniture and Office Equipment		1,714	2,812	33	61	740	680	91.8%	2,812
Furniture and Office Equipment		1,714	2,812	33	61	740	680	91.8%	2,812
Machinery and Equipment		58,941	51,329	3,280	4,381	48,729	44,348	91.0%	51,329
Machinery and Equipment		58,941	51,329	3,280	4,381	48,729	44,348	91.0%	51,329
Transport Assets		4,547	124,100	15,663	16,920	23,784	6,864	28.9%	124,100
Transport Assets		4,547	124,100	15,663	16,920	23,784	6,864	28.9%	124,100
Libraries		4,441	6,483	1,968	1,969	6,208	4,240	68.3%	6,483
Libraries		4,441	6,483	1,968	1,969	6,208	4,240	68.3%	6,483
Total Repairs and Maintenance Expenditure	1	523,474	1,197,929	59,712	73,568	569,396	495,829	87.1%	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 - M02 August								
Description	Ref	2016/17	Budget Year 2017/18					
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							
Depreciation by Asset Class/Sub-class								
Infrastructure		1,405,810	1,378,220	82,208	164,700	236,206	71,506	1,378,220
Roads Infrastructure		236,158	474,552	28,306	56,710	81,331	24,621	474,552
Roads		236,158	403,363	24,060	48,203	69,130	20,928	403,363
Road Structures		—	6,701	400	801	1,148	348	6,701
Road Furniture		—	64,488	3,847	7,706	11,052	3,346	64,488
Storm water Infrastructure		117,694	92,315	5,506	11,032	15,821	4,790	92,315
Drainage Collection		117,694	—	—	—	—	—	—
Storm water Conveyance		—	92,315	5,506	11,032	15,821	4,790	92,315
Electrical Infrastructure		532,880	330,273	19,700	39,468	56,604	17,136	330,273
Power Plants		(13,405)	5,931	354	709	1,016	308	5,931
HV Substations		546,284	57,870	3,452	6,916	9,918	3,002	57,870
HV Switching Station		—	10	1	1	2	1	10
HV Transmission Conductors		—	15,737	939	1,881	2,697	816	15,737
MV Substations		—	23,936	1,428	2,860	4,102	1,242	23,936
MV Switching Stations		—	4,347	259	519	745	226	4,347
MV Networks		—	71,748	4,280	8,574	12,297	3,722	71,748
LV Networks		—	150,694	8,989	18,008	25,827	7,818	150,694
Water Supply Infrastructure		438,516	239,666	14,296	28,641	41,075	12,435	239,666
Dams and Weirs		(123,717)	975	58	116	167	51	975
Boreholes		—	169	10	20	29	9	169
Reservoirs		—	29,036	1,732	3,470	4,976	1,506	29,036
Pump Stations		—	5,109	305	611	876	265	5,109
Water Treatment Works		—	20,976	1,251	2,507	3,595	1,088	20,976
Bulk Mains		—	54,103	3,227	6,465	9,272	2,807	54,103
Distribution		562,232	128,251	7,650	15,326	21,980	6,654	128,251
Distribution Points		—	425	25	51	73	22	425
PRV Stations		—	622	37	74	107	32	622
Sanitation Infrastructure		(322,631)	212,960	12,703	25,449	36,498	11,049	212,960
Pump Station		1,511	2,626	157	314	450	136	2,626
Reticulation		(324,142)	135,530	8,084	16,196	23,228	7,032	135,530
Waste Water Treatment Works		—	42,542	2,538	5,084	7,291	2,207	42,542
Outfall Sewers		—	32,263	1,924	3,855	5,529	1,674	32,263
Solid Waste Infrastructure		6,346	13,510	806	1,614	2,315	701	13,510
Landfill Sites		6,346	—	—	—	—	—	—
Waste Processing Facilities		—	9,003	537	1,076	1,543	467	9,003
Waste Separation Facilities		—	4,507	269	539	772	234	4,507
Rail Infrastructure		22,844	—	—	—	—	—	—
Rail Lines		22,844	—	—	—	—	—	—
Information and Communication Infrastructure		374,003	14,943	891	1,786	2,561	775	14,943
Data Centres		374,003	—	—	—	—	—	—
Core Layers		—	14,943	891	1,786	2,561	775	14,943
Community Assets		(612,135)	207,791	12,394	24,832	35,612	10,781	207,791
Community Facilities		44,692	130,769	7,800	15,627	22,412	6,785	130,769
Halls		—	3,089	184	369	529	160	3,089
Centres		—	7,735	461	924	1,326	401	7,735
Crèches		—	961	57	115	165	50	961
Clinics/Care Centres		15,381	9,514	568	1,137	1,631	494	9,514
Fire/Ambulance Stations		1,511	7,213	430	862	1,236	374	7,213
Testing Stations		—	3	0	0	1	0	3
Museums		—	687	41	82	118	36	687
Libraries		3,022	—	—	—	—	—	—
Cemeteries/Crematoria		(12,094)	10,083	601	1,205	1,728	523	10,083
Police		9,065	537	32	64	92	28	537
Public Open Space		—	39,041	2,329	4,666	6,691	2,026	39,041
Public Ablution Facilities		13,152	216	13	26	37	11	216
Markets		—	15,550	928	1,858	2,665	807	15,550
Stalls		—	16	1	2	3	1	16
Airports		—	20,148	1,202	2,408	3,453	1,045	20,148
Taxi Ranks/Bus Terminals		—	15,974	953	1,909	2,738	829	15,974
Capital Spares		14,656	—	—	—	—	—	—
Sport and Recreation Facilities		(656,827)	77,022	4,594	9,204	13,200	3,996	77,022
Indoor Facilities		—	—	—	—	—	—	—
Outdoor Facilities		(656,827)	77,022	4,594	9,204	13,200	3,996	77,022
Capital Spares		—	—	—	—	—	—	—
Heritage assets		—	207,840	12,397	24,837	35,621	10,783	207,840
Monuments		—	138	8	17	24	7	138
Historic Buildings		—	181,792	10,843	21,725	31,156	9,432	181,792
Works of Art		—	25,830	1,541	3,087	4,427	1,340	25,830
Other Heritage		—	81	5	10	14	4	81
Investment properties		828,519	13,002	772	772	1,114	342	13,002
Revenue Generating		828,519	13,002	772	772	1,114	342	13,002
Improved Property		809,965	13,002	772	772	1,114	342	13,002
Unimproved Property		18,554	—	—	—	—	—	—
Other assets		(64,153)	14,093	841	1,684	2,415	731	14,093
Operational Buildings		(82,736)	279	17	33	48	14	279
Municipal Offices		—	124	7	15	21	6	124
Training Centres		1,662	—	—	—	—	—	—
Depots		—	155	9	19	27	8	155
Capital Spares		(84,398)	—	—	—	—	—	—
Housing		18,584	13,814	824	1,651	2,368	717	13,814
Staff Housing		18,584	849	51	101	146	44	849
Social Housing		—	12,965	773	1,549	2,222	673	12,965
Biological or Cultivated Assets		—	28	2	3	5	1	28
Biological or Cultivated Assets		—	28	2	3	5	1	28
Intangible Assets		(221,836)	32,192	1,920	3,847	5,517	1,670	32,192
Servitudes		—	11,466	684	1,370	1,965	595	11,466
Licences and Rights		(221,836)	20,727	1,236	2,477	3,552	1,075	20,727
Computer Software and Applications		(221,836)	20,727	1,236	2,477	3,552	1,075	20,727
Computer Equipment		6,044	36,722	2,190	4,388	6,294	1,905	36,722
Computer Equipment		6,044	36,722	2,190	4,388	6,294	1,905	36,722
Furniture and Office Equipment		279,286	4,795	286	573	822	249	4,795
Furniture and Office Equipment		279,286	4,795	286	573	822	249	4,795
Machinery and Equipment		907	21,828	1,302	2,608	3,741	1,132	21,828
Machinery and Equipment		907	21,828	1,302	2,608	3,741	1,132	21,828
Transport Assets		—	39,242	2,341	4,690	6,726	2,036	39,242
Transport Assets		—	39,242	2,341	4,690	6,726	2,036	39,242
Libraries		—	5,547	331	663	951	288	5,547
Libraries		—	5,547	331	663	951	288	5,547
Total Depreciation	1	1,622,443	1,961,302	116,984	233,598	335,024	101,425	1,961,302

(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 **August 2017** has been prepared in accordance with the Municipal Finance Management Act and regulations made under this act.

MOEKETSI MOSOLA

City Manager of the City of Tshwane

Signature: _____

Date: _____