

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

TO: EXECUTIVE MAYOR
CITY MANAGER

SUBMISSION

GROUP FINANCIAL SERVICES DEPARTMENT:
MUNICIPAL FINANCE MANAGEMENT ACT (MFMA):
IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD
ENDING 31 JULY 2016

1. PURPOSE

The purpose of this report is to provide progress on the actual financial performance of the City of Tshwane against the budget, in compliance with section 71 of the MFMA.

2. STRATEGIC OBJECTIVE

(Unaltered)

"To improve financial sustainability"

3. BACKGROUND

Section 71 of the MFMA and Government Notice 32141, dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act, 2003 Municipal Budget and Reporting Regulations" stipulate that specific financial particulars on the implementation of the budget must be reported on and in the format prescribed, hence this report to meet legislative compliance.

(Unaltered)

"The monthly budget statement of a municipality must be in the format specified in the "C Schedule" and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act."

Furthermore, section 71 of the MFMA requires that "the accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month".

For the reporting period ending 31 July 2016, the 10 working days reporting limit expires on **16 August 2016**.

4. DISCUSSION

On 30 May 2016 Council approved the 2016/17 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 July 2016 in the format legislated. Material variances will be briefly referred to in this report. Details will be included in the monthly "Corporate Financial" report.

4.1 Executive summary

The total consolidated operating revenue budget of the City of Tshwane amounts to R30 210 million and the operating expenditure budget equates to R28 282 million for the 2016/17 financial year.

The summary table below indicates the financial performance for the period from 1 July 2016 to 31 July 2016. The actual operating revenue realised (excluding capital transfers) amounts to R3 559 million, a favourable variance of R273 million or 8,3% against the YTD budget. The operating expenditure amounts to R1 886 million, a favourable variance of R659 million or 25,9% against the YTD budget. A favourable variance of R932 million is reflected when the YTD actual is compared against the YTD budget.

Commented [RM1]: What does YTD stand for?

Summary Statement of Financial Performance:				
Description	July YTD Budget	July YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	3,286,478	3,559,455	272,977	8.3%
Total Operating Expenditure	2,544,551	1,885,810	(658,741)	-25.9%
SURPLUS/DEFICIT	741,926	1,673,645	931,718	

The favourable revenue variance is explained by the following:

- Property rates (R33 million favourable) – the variance is attributed to year-end processes still in progress and the accruals for the 2015/16 financial year still to be processed.
- Service charges – electricity revenue (R812 million favourable) – the variance is due to accruals for the 2015/16 financial year still to be processed.
- Interest earned – outstanding debtors (R19 million favourable) – higher interest on the line item "interest on amounts in arrears" have been earned due to an increase in arrear debtors.

The favourable expenditure variance is explained by the following:

- Bulk purchases (R621 million favourable) – “Bulk: Electricity” is the main contributor to this variance due to a delay in the receipt of invoices.
- Contracted services (R265 million favourable) – year-end processes impacted on the opening of the accounting system for the 2016/17 financial year for the processing of purchase orders and was operational only in the last week of July 2016.
- Employee-related costs (R388 million unfavourable) – compliance with GRAP 25 requires that a provision for "Service Bonus" be automated and implemented as at 1 July 2016. The implementation of this process in the 2016/17 financial year has led to the line item “Service Bonus” with an unfavourable variance.

Statement of financial performance per department as per accounting system

City Planning and Development

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-134,229	-134,229	-11,186	-5,000	-6,186	55%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-42,652,000	-42,652,000	-	-	-	0%
Other Revenue	-68,914,977	-68,914,977	-5,742,913	-14,790,242	9,047,329	-158%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-111,701,206	-111,701,206	-5,754,099	-14,795,242	9,041,143	-157%
Employee Related Costs	231,084,115	231,084,115	18,272,290	29,174,803	-10,902,513	-60%
Remuneration of Councillors	1,049,460	1,049,460	87,456	80,129	7,327	8%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	8,489,146	8,489,146	707,404	2,529,806	-1,822,402	-258%
Finance Cost	1,896,286	1,896,286	158,022	-	158,022	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	1,043,195	1,043,195	86,935	581	86,354	99%
Contracted Services	6,143,694	6,143,694	511,976	-	511,976	100%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	66,475,560	66,475,560	9,091,356	7,878,671	1,212,685	13%
Municipal Rates & Services	193,626	193,626	16,136	-	16,136	100%
General Expenditure	66,669,186	66,669,186	9,107,492	7,878,671	1,228,821	13%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	316,375,082	316,375,082	28,931,575	39,663,990	-10,732,415	-37%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	316,375,082	316,375,082	28,931,575	39,663,990	-10,732,415	-37%
**** (Surplus)/Deficit for the Period	204,673,876	204,673,876	23,177,476	24,868,749	-1,691,273	-7%

City Strategies and Performance Management

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-	-	-	-	-	0%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-	-	-	-	-	0%
Employee Related Costs	24,080,435	24,080,435	1,903,530	2,468,831	-565,301	-30%
Remuneration of Councillors	-	-	-	-	-	0%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	248,059	248,059	20,675	32,257	-11,582	-56%
Finance Cost	-	-	-	-	-	0%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	191,995	191,995	16,004	14,712	1,292	8%
Contracted Services	3,523,626	3,523,626	293,635	-	293,635	100%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	1,723,073	1,723,073	143,591	30,482	113,109	79%
Municipal Rates & Services	-	-	-	-	-	0%
General Expenditure	1,723,073	1,723,073	143,591	30,482	113,109	79%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	29,767,188	29,767,188	2,377,435	2,546,282	-168,847	-7%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	29,767,188	29,767,188	2,377,435	2,546,282	-168,847	-7%
**** (Surplus)/Deficit for the Period	29,767,188	29,767,188	2,377,435	2,546,282	-168,847	-7%

Communication, Marketing and Events

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-45,210,099	-45,210,099	-3,767,507	-1,597,497	-2,170,010	58%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-45,210,099	-45,210,099	-3,767,507	-1,597,497	-2,170,010	58%
Employee Related Costs	54,598,663	54,598,663	4,321,295	6,821,982	-2,500,687	-58%
Remuneration of Councillors	-	-	-	-	-	0%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	361,682	361,682	30,140	37,551	-7,411	-25%
Finance Cost	-	-	-	-	-	0%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	414,105	414,105	34,508	1,535	32,973	96%
Contracted Services	83,024	83,024	6,921	-	6,921	100%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	93,239,748	93,239,748	7,769,975	2,079,238	5,690,737	73%
Municipal Rates & Services	265,825	265,825	22,151	23,319	-1,168	-5%
General Expenditure	93,505,573	93,505,573	7,792,126	2,102,557	5,689,569	73%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	148,963,047	148,963,047	12,184,990	8,963,625	3,221,365	26%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	148,963,047	148,963,047	12,184,990	8,963,625	3,221,365	26%
**** (Surplus)/Deficit for the Period	103,752,948	103,752,948	8,417,483	7,366,128	1,051,354	12%

Corporate and Shared Services

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-4,773,848	-4,773,848	-397,821	-141,684	-256,137	64%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-18,572,261	-18,572,261	-1,547,689	-2,040,383	492,694	-32%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-23,346,109	-23,346,109	-1,945,510	-2,182,067	236,557	-12%
Employee Related Costs	292,836,482	292,836,482	23,127,637	35,742,709	-12,615,072	-55%
Remuneration of Councillors	1,049,460	1,049,460	87,456	80,129	7,327	8%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	10,771,914	10,771,914	897,641	2,485,826	-1,588,185	-177%
Finance Cost	5,112,787	5,112,787	392,696	-	392,696	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	114,808,985	114,808,985	9,567,413	1,325,155	8,242,258	86%
Contracted Services	10,443,544	10,443,544	520,299	172,448	347,851	67%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	661,525,019	661,525,019	55,111,159	12,924,048	42,187,111	77%
Municipal Rates & Services	5,694,029	5,694,029	474,501	502,621	-28,120	-6%
General Expenditure	667,219,048	667,219,048	55,585,660	13,426,669	42,158,991	76%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	1,102,242,220	1,102,242,220	90,178,802	53,232,936	36,945,866	41%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	1,102,242,220	1,102,242,220	90,178,802	53,232,936	36,945,866	41%
**** (Surplus)/Deficit for the Period	1,078,896,111	1,078,896,111	88,233,292	51,050,869	37,182,423	42%

Customer Relations Management

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-	-	-	-2,219	2,219	0%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-	-	-	-2,219	2,219	0%
Employee Related Costs	90,005,222	90,005,222	7,092,836	11,429,443	-4,336,607	-61%
Remuneration of Councillors	-	-	-	-	-	0%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	914,190	914,190	76,186	111,190	-35,004	-46%
Finance Cost	-	-	-	-	-	0%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	298,465	298,465	24,869	-	24,869	100%
Contracted Services	92,111	92,111	7,675	-	7,675	100%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	9,231,394	9,231,394	769,279	144,829	624,450	81%
Municipal Rates & Services	-	-	-	-	-	0%
General Expenditure	9,231,394	9,231,394	769,279	144,829	624,450	81%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	100,541,382	100,541,382	7,970,845	11,685,461	-3,714,617	-47%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	100,541,382	100,541,382	7,970,845	11,685,461	-3,714,617	-47%
**** (Surplus)/Deficit for the Period	100,541,382	100,541,382	7,970,845	11,683,242	-3,712,398	-47%

Economic Planning

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-2,100,000	-2,100,000	-175,000	-156,977	-18,024	10%
Transfers Recognised - operational	-50,247,000	-50,247,000	-	-	-	0%
Other Revenue	-	-	-	-	-	0%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-52,347,000	-52,347,000	-175,000	-156,977	-18,024	10%
Employee Related Costs	51,953,210	51,953,210	4,118,193	18,436,831	-14,318,638	-348%
Remuneration of Councillors	-	-	-	-	-	0%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	3,480,695	3,480,695	290,055	289,743	312	0%
Finance Cost	1,682,212	1,682,212	129,070	-	129,070	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	446,215	446,215	37,187	12,302	24,885	67%
Contracted Services	120,682,578	120,682,578	11,301,969	539,475	10,762,494	95%
Transfers and Grants	54,150,000	54,150,000	4,512,498	13,537,500	-9,025,002	-200%
General Expenditure (SFP)	108,190,063	108,190,063	20,996,465	227,660	20,768,805	99%
Municipal Rates & Services	48,999	48,999	4,083	66,946	-62,863	-1540%
General Expenditure	108,239,062	108,239,062	21,000,548	294,606	20,705,942	99%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	340,633,972	340,633,972	41,389,520	33,110,457	8,279,063	20%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	340,633,972	340,633,972	41,389,520	33,110,457	8,279,063	20%
**** (Surplus)/Deficit for the Period	288,286,972	288,286,972	41,214,520	32,953,480	8,261,040	20%

Emergency Services

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-20,000	-20,000	-1,667	-1,200	-467	28%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-22,220	-22,220	-1,851	-	-1,851	100%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-62,850,000	-62,850,000	-25,140,000	-	-25,140,000	100%
Other Revenue	-14,466,189	-14,466,189	-1,205,519	-778,658	-426,861	35%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-77,358,409	-77,358,409	-26,349,037	-779,858	-25,569,179	97%
Employee Related Costs	577,443,082	577,443,082	46,023,811	69,628,200	-23,604,389	-51%
Remuneration of Councillors	-	-	-	-	-	0%
Debt Impairment	4,500,000	4,500,000	375,000	375,000	-	0%
Depreciation and Asset Impairment	15,841,637	15,841,637	1,320,138	1,324,469	-4,331	0%
Finance Cost	6,541,908	6,541,908	509,211	-	509,211	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	1,781,642	1,781,642	41,997	57,126	-15,129	-36%
Contracted Services	624,693	624,693	65,663	-	65,663	100%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	13,648,779	13,648,779	2,961,998	181,409	2,780,589	94%
Municipal Rates & Services	9,049,267	9,049,267	6,876,115	201,248	6,674,867	97%
General Expenditure	22,698,046	22,698,046	9,838,113	382,657	9,455,456	96%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	629,431,008	629,431,008	58,173,933	71,767,452	-13,593,519	-23%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	629,431,008	629,431,008	58,173,933	71,767,452	-13,593,519	-23%
**** (Surplus)/Deficit for the Period	552,072,599	552,072,599	31,824,896	70,987,594	-39,162,698	-123%

Energy and Electricity

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-11,695,484,305	-11,695,484,305	-1,025,082,051	-1,719,529,630	694,447,579	-68%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-50,847,598	-50,847,598	-4,237,298	-6,025,487	1,788,189	-42%
Fines	-211,898	-211,898	-17,658	-144,000	126,342	-715%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-1,069,528,616	-1,069,528,616	-89,127,382	-13,928,187	-75,199,196	84%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-12,816,072,417	-12,816,072,417	-1,118,464,389	-1,739,627,303	621,162,914	-56%
Employee Related Costs	441,579,950	441,579,950	35,058,294	57,005,626	-21,947,332	-63%
Remuneration of Councillors	1,049,460	1,049,460	87,456	80,129	7,327	8%
Debt Impairment	310,038,543	310,038,543	25,836,532	25,836,545	-13	0%
Depreciation and Asset Impairment	203,268,049	203,268,049	16,939,247	15,139,901	1,799,346	11%
Finance Cost	248,491,072	248,491,072	19,284,976	-	19,284,976	100%
Bulk Purchases	7,495,421,559	7,495,421,559	624,618,464	30,769	624,587,695	100%
Other Materials	22,872,770	22,872,770	1,906,061	86,382	1,819,679	95%
Contracted Services	784,647,894	784,647,894	65,387,319	72,994,929	-7,607,610	-12%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	73,900,585	73,900,585	6,158,375	1,698,832	4,459,543	72%
Municipal Rates & Services	20,757,725	20,757,725	1,884,929	125,786	1,759,143	93%
General Expenditure	94,658,310	94,658,310	8,043,304	1,824,618	6,218,686	77%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	9,602,027,607	9,602,027,607	797,161,652	172,998,899	624,162,753	78%
Transfers Recognised - Capital	-267,664,750	-267,664,750	-22,305,396	-124,340	-22,181,056	99%
Internal Cost Selling to Projects	-	-	-	-	-	0%
TOTAL	9,334,362,857	9,334,362,857	774,856,256	172,874,559	601,981,697	78%
**** (Surplus)/Deficit for the Period	-3,481,709,560	-3,481,709,560	-343,608,133	-1,566,752,744	1,223,144,611	-356%

Environmental Management

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-1,253,739,630	-1,253,739,630	-102,832,112	-107,387,334	4,555,222	-4%
Rental of Facilities and Equipment	-15,626,944	-15,626,944	-1,302,244	-1,508,849	206,605	-16%
Interest Earned - External Investments	-1,087,300	-1,087,300	-90,608	-176,897	86,289	-95%
Interest Earned - Outstanding Debtors	-14,245,312	-14,245,312	-1,187,109	-19,744	-1,167,365	98%
Fines	-1,414	-1,414	-118	-6,965	6,847	-5802%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-183,204,554	-183,204,554	-15,267,036	-14,150,082	-1,116,954	7%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-1,467,905,154	-1,467,905,154	-120,679,227	-123,249,870	2,570,643	-2%
Employee Related Costs	277,752,608	277,752,608	22,005,404	34,954,161	-12,948,757	-59%
Remuneration of Councillors	1,049,460	1,049,460	87,456	80,129	7,327	8%
Debt Impairment	51,197,977	51,197,977	4,266,499	4,266,498	1	0%
Depreciation and Asset Impairment	90,531,011	90,531,011	7,544,242	5,182,005	2,362,237	31%
Finance Cost	87,556,438	87,556,438	7,213,887	162,792	7,051,095	98%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	3,888,080	3,888,080	420,642	32,943	387,699	92%
Contracted Services	34,242,404	34,242,404	1,178,037	48,577	1,129,460	96%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	131,307,315	131,307,315	10,632,424	397,976	10,234,448	96%
Municipal Rates & Services	48,075,169	48,075,169	7,566,288	7,037,516	528,773	7%
General Expenditure	179,382,484	179,382,484	18,198,712	7,435,492	10,763,220	59%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	725,600,462	725,600,462	60,914,879	52,162,596	8,752,283	14%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Selling to Projects	-	-	-	-	-	0%
TOTAL	725,600,462	725,600,462	60,914,879	52,162,596	8,752,283	14%
**** (Surplus)/Deficit for the Period	-742,304,692	-742,304,692	-59,764,348	-71,087,274	11,322,926	-19%

Group Audit and Risk

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-2,033,500	-2,033,500	-169,458	-11	-169,447	100%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-43,078,396	-43,078,396	-3,589,865	-1,154	-3,588,711	100%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-45,111,896	-45,111,896	-3,759,323	-1,165	-3,758,158	100%
Employee Related Costs	79,452,452	79,452,452	6,297,102	9,784,879	-3,487,777	-55%
Remuneration of Councillors	-	-	-	-	-	0%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	280,979	280,979	23,421	142,524	-119,103	-509%
Finance Cost	1,500	1,500	125	66	59	47%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	1,173,345	1,173,345	97,782	-	97,782	100%
Contracted Services	1,125,610	1,125,610	93,800	-	93,800	100%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	224,127,006	224,127,006	18,677,204	58,736,285	-40,059,081	-214%
Municipal Rates & Services	-	-	-	-	-	0%
General Expenditure	224,127,006	224,127,006	18,677,204	58,736,285	-40,059,081	-214%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	306,160,892	306,160,892	25,189,434	68,663,754	-43,474,320	-173%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	306,160,892	306,160,892	25,189,434	68,663,754	-43,474,320	-173%
**** (Surplus)/Deficit for the Period	261,048,996	261,048,996	21,430,111	68,662,589	-47,232,478	-220%

Group Financial Services

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-5,803,770,960	-5,803,770,960	-453,297,951	-484,636,786	31,338,835	-7%
Service Charges	-	-	-	-473	473	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-38,774,500	-38,774,500	-3,231,208	-3,942,202	710,994	-22%
Interest Earned - Outstanding Debtors	-73,404,186	-73,404,186	-6,117,013	-17,218,797	11,101,784	-181%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-3,307,813,000	-3,307,813,000	-1,101,885,583	-777,015,000	-324,870,583	29%
Other Revenue	-31,375,345	-31,375,345	-2,614,614	-1,553,377	-1,061,237	41%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-9,255,137,991	-9,255,137,991	-1,567,146,369	-1,284,366,634	-282,779,735	18%
Employee Related Costs	388,307,144	388,307,144	30,668,149	52,632,917	-21,964,768	-72%
Remuneration of Councillors	1,049,460	1,049,460	87,456	80,129	7,327	8%
Debt Impairment	228,885,513	228,885,513	19,073,786	19,073,793	-7	0%
Depreciation and Asset Impairment	297,721,534	297,721,534	24,810,135	618,759	24,191,376	98%
Finance Cost	86,517,077	86,517,077	7,195,845	434,546	6,761,299	94%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	10,275,817	10,275,817	856,316	619,479	236,837	28%
Contracted Services	6,503,808	6,503,808	541,982	184,390	357,592	66%
Transfers and Grants	24,207,700	24,207,700	2,017,307	106,326	1,910,981	95%
General Expenditure (SFP)	459,046,050	459,046,050	38,253,825	14,151,044	24,102,781	63%
Municipal Rates & Services	3,191,540	3,191,540	265,959	-1,984	267,943	101%
General Expenditure	462,237,590	462,237,590	38,519,784	14,149,061	24,370,723	63%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	1,505,705,643	1,505,705,643	123,770,760	87,899,399	35,871,361	29%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	1,505,705,643	1,505,705,643	123,770,760	87,899,399	35,871,361	29%
**** (Surplus)/Deficit for the Period	-7,749,432,348	-7,749,432,348	-1,443,375,609	-1,196,467,235	-246,908,374	17%

Group Information and Communication Technology

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-17,716	-17,716	-1,476	-	-1,476	100%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-17,716	-17,716	-1,476	-	-1,476	100%
Employee Related Costs	62,247,635	62,247,635	4,919,721	7,258,992	-2,339,271	-48%
Remuneration of Councillors	-	-	-	-	-	0%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	91,474,933	91,474,933	7,622,924	6,791,456	831,468	11%
Finance Cost	38,792,423	38,792,423	2,976,891	-	2,976,891	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	706,040	706,040	72,726	-	72,726	100%
Contracted Services	76,820,082	76,820,082	6,784,150	2,786,299	3,997,851	59%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	290,949,820	290,949,820	9,784,322	83,950,260	-74,165,938	-758%
Municipal Rates & Services	-	-	-	-	-	0%
General Expenditure	290,949,820	290,949,820	9,784,322	83,950,260	-74,165,938	-758%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	560,990,933	560,990,933	32,160,734	100,787,006	-68,626,272	-213%
Transfers Recognised - Capital	-200,000	-200,000	-16,667	-	-16,667	100%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	560,790,933	560,790,933	32,144,067	100,787,006	-68,642,939	-214%
**** (Surplus)/Deficit for the Period	560,773,217	560,773,217	32,142,591	100,787,006	-68,644,415	-214%

Group Legal Services

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-386,971	-386,971	-32,247	-	-32,247	100%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-386,971	-386,971	-32,247	-	-32,247	100%
Employee Related Costs	76,519,896	76,519,896	6,037,190	9,643,574	-3,606,384	-60%
Remuneration of Councillors	-	-	-	-	-	0%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	423,698	423,698	35,298	44,966	-9,668	-27%
Finance Cost	5,197	5,197	432	-	432	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	347,225	347,225	28,934	12,651	16,284	56%
Contracted Services	35,185,522	35,185,522	2,932,128	5,012,204	-2,080,076	-71%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	2,905,384	2,905,384	242,102	113,277	128,825	53%
Municipal Rates & Services	-	-	-	-	-	0%
General Expenditure	2,905,384	2,905,384	242,102	113,277	128,825	53%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	115,386,922	115,386,922	9,276,084	14,826,671	-5,550,586	-60%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	115,386,922	115,386,922	9,276,084	14,826,671	-5,550,586	-60%
**** (Surplus)/Deficit for the Period	114,999,951	114,999,951	9,243,837	14,826,671	-5,582,833	-60%

Group Property Management

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-61,641,166	-61,641,166	-5,136,761	-4,328,598	-808,163	16%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-2,891,520	-2,891,520	-240,961	782,331	-1,023,292	425%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-64,532,686	-64,532,686	-5,377,722	-3,546,268	-1,831,454	34%
Employee Related Costs	19,494,055	19,494,055	1,538,697	2,522,583	-983,886	-64%
Remuneration of Councillors	-	-	-	-	-	0%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	6,972,116	6,972,116	581,013	449,422	131,591	23%
Finance Cost	4,610,880	4,610,880	353,755	-	353,755	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	39,425	39,425	3,287	-	3,287	100%
Contracted Services	22,006,979	22,006,979	1,833,912	370,091	1,463,821	80%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	208,027,741	208,027,741	17,335,640	65,068,328	-47,732,688	-275%
Municipal Rates & Services	80,641,543	80,641,543	6,720,117	7,064,303	-344,186	-5%
General Expenditure	288,669,284	288,669,284	24,055,757	72,132,631	-48,076,874	-200%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	341,792,739	341,792,739	28,366,421	75,474,727	-47,108,306	-166%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	341,792,739	341,792,739	28,366,421	75,474,727	-47,108,306	-166%
**** (Surplus)/Deficit for the Period	277,260,053	277,260,053	22,988,699	71,928,459	-48,939,760	-213%

Health and Social Development

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-5,858	-5,858	-489	-	-489	100%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-56,974,000	-56,974,000	-25,319,418	-	-25,319,418	100%
Other Revenue	-164,491	-164,491	-13,707	-31,138	17,431	-127%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-57,144,349	-57,144,349	-25,333,614	-31,138	-25,302,476	100%
Employee Related Costs	268,763,279	268,763,279	21,232,008	37,808,286	-16,576,278	-78%
Remuneration of Councillors	1,049,460	1,049,460	87,456	80,129	7,327	8%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	9,813,654	9,813,654	817,816	1,202,972	-385,156	-47%
Finance Cost	7,436,334	7,436,334	572,166	-	572,166	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	4,093,586	4,093,586	341,132	116,215	224,917	66%
Contracted Services	2,952,427	2,952,427	246,003	165,540	80,463	33%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	104,388,043	104,388,043	4,532,105	6,259,724	-1,727,619	-38%
Municipal Rates & Services	5,143,730	5,143,730	1,874,443	416,505	1,457,938	78%
General Expenditure	109,531,773	109,531,773	6,406,548	6,676,229	-269,681	-4%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	403,640,513	403,640,513	29,703,129	46,049,371	-16,346,242	-55%
Transfers Recognised - Capital	-21,000,000	-21,000,000	-1,750,000	-	-1,750,000	100%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	382,640,513	382,640,513	27,953,129	46,049,371	-18,096,242	-65%
**** (Surplus)/Deficit for the Period	325,496,164	325,496,164	2,619,515	46,018,232	-43,398,718	-1657%

Housing and Human Settlement

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-969,370	-969,370	-80,781	-54,144	-26,637	33%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-249,213,020	-249,213,020	-20,767,752	-	-20,767,752	100%
Other Revenue	-	-	-	-	-	0%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-250,182,390	-250,182,390	-20,848,533	-54,144	-20,794,389	100%
Employee Related Costs	46,271,992	46,271,992	3,654,646	6,073,235	-2,418,589	-66%
Remuneration of Councillors	1,049,460	1,049,460	87,456	80,129	7,327	8%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	53,791,927	53,791,927	4,482,658	4,907,191	-424,533	-9%
Finance Cost	86,361,901	86,361,901	6,910,922	-	6,910,922	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	362,710	362,710	30,224	54,093	-23,869	-79%
Contracted Services	90,002,296	90,002,296	7,500,189	17,081,795	-9,581,606	-128%
Transfers and Grants	36,756,788	36,756,788	3,063,063	-	3,063,063	100%
General Expenditure (SFP)	240,598,942	240,598,942	20,049,910	12,710,239	7,339,671	37%
Municipal Rates & Services	18,909,431	18,909,431	1,575,782	3,316,064	-1,740,283	-110%
General Expenditure	259,508,373	259,508,373	21,625,692	16,026,303	5,599,388	26%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	574,105,447	574,105,447	47,354,850	44,222,747	3,132,103	7%
Transfers Recognised - Capital	-537,704,001	-537,704,001	-44,808,666	-	-44,808,666	100%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	36,401,446	36,401,446	2,546,184	44,222,747	-41,676,563	-1637%
**** (Surplus)/Deficit for the Period	-213,780,944	-213,780,944	-18,302,349	44,168,603	-62,470,952	341%

Metro Police Services

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-2,968	-2,968	-248	-320	72	-29%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-197,762,141	-197,762,141	-16,480,170	-153,005	-16,327,165	99%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-6,738,260	-6,738,260	-561,522	-883,359	321,837	-57%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-204,503,369	-204,503,369	-17,041,940	-1,036,684	-16,005,256	94%
Employee Related Costs	1,378,215,913	1,378,215,913	110,623,538	193,119,544	-82,496,006	-75%
Remuneration of Councillors	1,049,460	1,049,460	87,456	80,129	7,327	8%
Debt Impairment	82,707,000	82,707,000	6,892,248	6,892,250	-2	0%
Depreciation and Asset Impairment	21,434,135	21,434,135	1,786,163	2,592,012	-805,849	-45%
Finance Cost	12,775,730	12,775,730	982,686	-	982,686	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	5,606,520	5,606,520	467,200	5,855	461,345	99%
Contracted Services	294,314,092	294,314,092	5,584,906	9,613,579	-4,028,673	-72%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	45,612,107	45,612,107	3,801,023	562,510	3,238,513	85%
Municipal Rates & Services	7,360,378	7,360,378	613,367	1,405,805	-792,438	-129%
General Expenditure	52,972,485	52,972,485	4,414,390	1,968,315	2,446,076	55%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	1,849,075,335	1,849,075,335	130,838,587	214,271,684	-83,433,097	-64%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	1,849,075,335	1,849,075,335	130,838,587	214,271,684	-83,433,097	-64%
**** (Surplus)/Deficit for the Period	1,644,571,966	1,644,571,966	113,796,647	213,235,000	-99,438,353	-87%

Office of the Chief Whip

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-	-	-	-	-	0%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-	-	-	-	-	0%
Employee Related Costs	25,635,821	25,635,821	2,026,421	2,688,971	-662,551	-33%
Remuneration of Councillors	3,549,460	3,549,460	295,789	80,129	215,660	73%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	56,281	56,281	4,690	13,624	-8,934	-190%
Finance Cost	-	-	-	-	-	0%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	125,590	125,590	10,466	8,347	2,119	20%
Contracted Services	-	-	-	-	-	0%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	5,007,574	5,007,574	417,296	140,152	277,144	66%
Municipal Rates & Services	-	-	-	-	-	0%
General Expenditure	5,007,574	5,007,574	417,296	140,152	277,144	66%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	34,374,726	34,374,726	2,754,662	2,931,224	-176,563	-6%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	34,374,726	34,374,726	2,754,662	2,931,224	-176,563	-6%
**** (Surplus)/Deficit for the Period	34,374,726	34,374,726	2,754,662	2,931,224	-176,563	-6%

Office of the City Manager

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-	-	-	-	-	0%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-	-	-	-	-	0%
Employee Related Costs	73,735,457	73,735,457	5,834,447	7,568,456	-1,734,009	-30%
Remuneration of Councillors	-	-	-	-	-	0%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	1,873,831	1,873,831	156,164	357,608	-201,444	-129%
Finance Cost	3,367,420	3,367,420	258,431	-	258,431	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	545,870	545,870	45,497	13,633	31,864	70%
Contracted Services	73,682,859	73,682,859	73,088,304	-	73,088,304	100%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	149,658,809	149,658,809	25,694,738	3,005,786	22,688,952	88%
Municipal Rates & Services	-	-	-	649	-649	0%
General Expenditure	149,658,809	149,658,809	25,694,738	3,006,435	22,688,303	88%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	302,864,246	302,864,246	105,077,581	10,946,132	94,131,449	90%
Transfers Recognised - Capital	-239,950,000	-239,950,000	-19,995,834	-	-19,995,834	100%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	62,914,246	62,914,246	85,081,747	10,946,132	74,135,615	87%
**** (Surplus)/Deficit for the Period	62,914,246	62,914,246	85,081,747	10,946,132	74,135,615	87%

Office of the Executive Mayor

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-	-	-	-	-	0%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-	-	-	-	-	0%
Employee Related Costs	134,902,790	134,902,790	10,665,457	17,608,708	-6,943,250	-65%
Remuneration of Councillors	1,386,081	1,386,081	115,506	107,019	8,487	7%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	793,664	793,664	66,136	77,432	-11,296	-17%
Finance Cost	741,391	741,391	56,886	-	56,886	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	1,604,740	1,604,740	133,726	71,812	61,914	46%
Contracted Services	7,414,015	7,414,015	617,834	-	617,834	100%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	133,200,466	133,200,466	11,100,033	4,054,834	7,045,199	63%
Municipal Rates & Services	151,040	151,040	12,587	29,837	-17,250	-137%
General Expenditure	133,351,506	133,351,506	11,112,620	4,084,670	7,027,950	63%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	280,194,187	280,194,187	22,768,165	21,949,641	818,524	4%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	280,194,187	280,194,187	22,768,165	21,949,641	818,524	4%
**** (Surplus)/Deficit for the Period	280,194,187	280,194,187	22,768,165	21,949,641	818,524	4%

Office of the Speaker

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-	-	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-	-	-	-	-	0%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-	-	-	-	-	0%
Employee Related Costs	112,224,827	112,224,827	8,853,085	13,311,095	-4,458,010	-50%
Remuneration of Councillors	105,036,433	105,036,433	8,753,033	8,015,048	737,985	8%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	120,632	120,632	10,051	22,549	-12,498	-124%
Finance Cost	-	-	-	-	-	0%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	3,668,520	3,668,520	305,710	147,668	158,042	52%
Contracted Services	6,217	6,217	518	-	518	100%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	52,117,728	52,117,728	4,343,147	6,953,000	-2,609,853	-60%
Municipal Rates & Services	-	-	-	-	-	0%
General Expenditure	52,117,728	52,117,728	4,343,147	6,953,000	-2,609,853	-60%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	273,174,357	273,174,357	22,265,544	28,449,360	-6,183,816	-28%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	273,174,357	273,174,357	22,265,544	28,449,360	-6,183,816	-28%
**** (Surplus)/Deficit for the Period	273,174,357	273,174,357	22,265,544	28,449,360	-6,183,816	-28%

Service Delivery and Coordination

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-38,924,340	-38,924,340	-3,243,694	-3,289,808	46,114	-1%
Rental of Facilities and Equipment	-27,687,850	-27,687,850	-2,307,325	-337,631	-1,969,693	85%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-520,554	-520,554	-43,380	-21,454	-21,927	51%
Licences and Permits	-58,463,790	-58,463,790	-4,871,981	-	-4,871,981	100%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-111,637,477	-111,637,477	-9,150,372	-1,417,887	-7,732,485	85%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-237,234,011	-237,234,011	-19,616,752	-5,066,779	-14,549,972	74%
Employee Related Costs	2,119,060,419	2,119,060,419	173,525,559	282,003,282	-108,477,723	-63%
Remuneration of Councillors	-	-	-	-	-	0%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	81,510,701	81,510,701	6,792,474	3,951,012	2,841,462	42%
Finance Cost	21,947,625	21,947,625	1,704,725	-	1,704,725	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	27,287,041	27,287,026	3,008,246	790,513	2,217,733	74%
Contracted Services	850,188,495	850,188,495	199,527,898	14,662,212	184,865,686	93%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	387,363,400	387,363,415	62,103,773	7,825,866	54,277,907	87%
Municipal Rates & Services	199,652,767	199,652,767	48,665,350	5,598,539	43,066,811	88%
General Expenditure	587,016,167	587,016,182	110,769,123	13,424,405	97,344,718	88%
Loss on Disposal of PPE	1,000	1,000	83	-	83	100%
*** Expenditure By Type	3,687,011,447	3,687,011,447	495,328,108	314,831,425	180,496,684	36%
Transfers Recognised - Capital	-	-	-	-	-	0%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	3,687,011,447	3,687,011,447	495,328,108	314,831,425	180,496,684	36%
**** (Surplus)/Deficit for the Period	3,449,777,436	3,449,777,436	475,711,357	309,764,645	165,946,712	35%

Sport and Recreation

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-	-	-	-254,117	254,117	0%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-34,273	34,273	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-6,716,400	-6,716,400	-4,029,840	-147,677	-3,882,163	96%
Other Revenue	-283,662	-283,662	-23,638	-4,691	-18,947	80%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-7,000,062	-7,000,062	-4,053,478	-440,759	-3,612,719	89%
Employee Related Costs	51,236,748	51,236,748	4,018,545	5,979,134	-1,960,589	-49%
Remuneration of Councillors	1,049,460	1,049,460	87,456	82,302	5,154	6%
Debt Impairment	-	-	-	-	-	0%
Depreciation and Asset Impairment	26,156,723	26,156,723	2,179,728	3,660,174	-1,480,446	-68%
Finance Cost	27,773,339	27,773,339	2,257,948	-	2,257,948	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	197,030	197,030	16,420	-	16,420	100%
Contracted Services	46,582	46,582	3,882	-	3,882	100%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	17,704,875	17,704,875	1,475,402	221,873	1,253,529	85%
Municipal Rates & Services	2,816,009	2,816,009	234,668	183,970	50,697	22%
General Expenditure	20,520,884	20,520,884	1,710,070	405,844	1,304,226	76%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	126,980,766	126,980,766	10,274,048	10,127,454	146,594	1%
Transfers Recognised - Capital	-5,283,600	-5,283,600	-440,300	-	-440,300	100%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	121,697,166	121,697,166	9,833,748	10,127,454	-293,706	-3%
**** (Surplus)/Deficit for the Period	114,697,104	114,697,104	5,780,270	9,686,695	-3,906,425	-68%

Transport

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-	-	-	-	-	0%
Rental of Facilities and Equipment	-16,609,352	-16,609,352	-1,384,111	-107,494	-1,276,617	92%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-	-	-	-	-	0%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-200,011,000	-200,011,000	-50,002,750	-84,328	-49,918,422	100%
Other Revenue	-124,976,542	-124,976,542	-10,414,710	-1,102,335	-9,312,375	89%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-341,596,894	-341,596,894	-61,801,571	-1,294,158	-60,507,413	98%
Employee Related Costs	323,711,780	323,711,780	25,418,704	41,836,130	-16,417,426	-65%
Remuneration of Councillors	1,049,460	1,049,460	87,456	80,129	7,327	8%
Debt Impairment	100,000	100,000	8,333	8,333	-0	0%
Depreciation and Asset Impairment	191,951,272	191,951,272	15,995,930	27,463,833	-11,467,903	-72%
Finance Cost	181,693,365	181,693,365	14,888,982	-	14,888,982	100%
Bulk Purchases	-	-	-	-	-	0%
Other Materials	32,537,935	32,537,935	2,674,788	1,827,169	847,619	32%
Contracted Services	107,853,256	107,853,256	8,664,053	18,076	8,645,977	100%
Transfers and Grants	-	-	-	-	-	0%
General Expenditure (SFP)	392,000,260	392,000,260	41,990,510	35,841,669	6,148,841	15%
Municipal Rates & Services	7,200,637	7,200,637	600,050	347,863	252,187	42%
General Expenditure	399,200,897	399,200,897	42,590,560	36,189,532	6,401,028	15%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	1,238,097,965	1,238,097,965	110,328,806	107,423,202	2,905,604	3%
Transfers Recognised - Capital	-1,085,406,336	-1,085,406,336	-90,450,529	-	-90,450,529	100%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	152,691,629	152,691,629	19,878,277	107,423,202	-87,544,925	-440%
**** (Surplus)/Deficit for the Period	-188,905,265	-188,905,265	-41,923,294	106,129,044	-148,052,338	353%

Water and Sanitation

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -1)	Cum Actuals 2017 (1 -1)	Deviation from Projection	Deviation as % of Projection
Property Rates	-	-	-	-	-	0%
Service Charges	-4,964,598,926	-4,964,598,926	-362,226,248	-341,443,132	-20,783,116	6%
Rental of Facilities and Equipment	-65,402	-65,402	-5,451	-8,643	3,192	-59%
Interest Earned - External Investments	-	-	-	-	-	0%
Interest Earned - Outstanding Debtors	-49,014,404	-49,014,404	-4,084,533	-11,178,683	7,094,150	-174%
Fines	-	-	-	-	-	0%
Licences and Permits	-	-	-	-	-	0%
Transfers Recognised - operational	-	-	-	-	-	0%
Other Revenue	-14,695,113	-14,695,113	-1,228,152	-213,999	-1,014,153	83%
Gains on Disposal of PPE	-	-	-	-	-	0%
*** Revenue By Source	-5,028,373,845	-5,028,373,845	-367,544,384	-352,844,457	-14,699,927	4%
Employee Related Costs	258,026,475	258,026,475	20,477,986	31,717,616	-11,239,630	-55%
Remuneration of Councillors	-	-	-	-	-	0%
Debt Impairment	172,062,917	172,062,917	14,338,569	14,338,576	-7	0%
Depreciation and Asset Impairment	136,284,139	136,284,139	11,357,034	21,032,591	-9,675,557	-85%
Finance Cost	234,333,078	234,333,078	18,729,810	-	18,729,810	100%
Bulk Purchases	2,253,314,224	2,253,314,224	188,059,907	190,833,898	-2,773,991	-1%
Other Materials	38,643,720	38,643,720	11,462	113,012	-101,550	-886%
Contracted Services	150,104,419	150,104,419	4,058,294	3,785,743	272,551	7%
Transfers and Grants	172,940,100	172,940,100	14,411,668	8,955,057	5,456,611	38%
General Expenditure (SFP)	45,874,764	45,874,764	3,011,475	1,418,092	1,593,383	53%
Municipal Rates & Services	97,770,626	97,770,626	68,639,634	2,530,690	66,108,944	96%
General Expenditure	143,645,390	143,645,390	71,651,109	3,948,782	67,702,327	94%
Loss on Disposal of PPE	-	-	-	-	-	0%
*** Expenditure By Type	3,559,354,462	3,559,354,462	343,095,839	274,725,277	68,370,562	20%
Transfers Recognised - Capital	-213,000,000	-213,000,000	-17,750,000	-	-17,750,000	100%
Internal Cost Settling to Projects	-	-	-	-	-	0%
TOTAL	3,346,354,462	3,346,354,462	325,345,839	274,725,277	50,620,562	16%
**** (Surplus)/Deficit for the Period	-1,682,019,383	-1,682,019,383	-42,198,545	-78,119,180	35,920,635	-85%

The cash flow report below as at 31 July 2016 indicates the following:

- The cash and cash equivalents' closing balance as at the end of July 2016 is R1 340 million.
- Cash flow from operating activities is R1 601 million compared to the target of R1 171 million.
- Cash flow from investing activities amounts to R1 615 million compared to a target of R406 million.
- Cash flow from financing activities equates to R162 million compared to a target of R23 million.

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

City of Toronto - Table of Consolidated Monthly Budget Statement - Cash Flow - Monthly										
Description	Ref	2015/16	Budget Year 2016/17							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		5,316,306	5,533,559		482,770	482,770	431,994	50,775	12%	5,533,559
Service charges		14,695,193	17,011,229		2,157,187	2,157,187	1,421,422	735,765	52%	17,011,229
Other revenue		1,315,407	2,187,493		59,448	59,448	181,800	(122,352)	-67%	2,187,493
Government - operating		3,902,462	4,240,323		1,177,984	1,177,984	1,258,559	(80,574)	-6%	4,240,323
Government - capital		2,452,650	2,370,209		309,051	309,051	197,517	111,533	56%	2,370,209
Interest		463,194	246,631		43,487	43,487	20,552	22,934	112%	246,631
Payments										
Suppliers and employees		(23,811,141)	(24,550,779)		(5,807,655)	(5,807,655)	(2,231,757)	3,575,898	-160%	(24,550,779)
Finance charges		(1,109,244)	(1,057,999)		(628)	(628)	(84,610)	(83,982)	99%	(1,057,999)
Transfers and Grants		(113,799)	(288,055)		(22,599)	(22,599)	(24,005)	(1,406)	6%	(288,055)
NET CASH FROM/(USED) OPERATING ACTIVITIES		3,111,028	5,692,612	-	(1,600,955)	(1,600,955)	1,171,473	2,772,428	237%	5,692,612
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		512,661	-		8,234	8,234	-	8,234	-	-
Decrease (Increase) in non-current debtors		101,273	(241,572)		942,263	942,263	(20,131)	962,394	-4781%	(241,572)
Decrease (increase) other non-current receivables		(165,525)	2,759		664,900	664,900	230	664,670	289122%	2,759
Decrease (increase) in non-current investments		55,488	(302,991)		166	166	(25,249)	25,415	-101%	(302,991)
Payments										
Capital assets		(3,678,347)	(4,339,234)		(124)	(124)	(361,220)	(361,095)	100%	(4,339,234)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3,174,450)	(4,881,039)	-	1,615,439	1,615,439	(406,370)	(2,021,809)	498%	(4,881,039)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		7,850,000	-		500,000	500,000	-	500,000	-	-
Borrowing long term/refinancing		1,194,947	1,000,000		-	-	34,677	(34,677)	-100%	1,000,000
Increase (decrease) in consumer deposits		24,512	7,366		2,227	2,227	607	1,620	267%	7,366
Payments										
Repayment of borrowing		(8,443,227)	(702,083)		(340,019)	(340,019)	(58,507)	281,512	-481%	(702,083)
NET CASH FROM/(USED) FINANCING ACTIVITIES		626,231	305,283	-	162,208	162,208	(23,223)	(185,431)	798%	305,283
NET INCREASE/ (DECREASE) IN CASH HELD										
		562,810	1,116,856	-	176,692	176,692	741,880			1,116,856
Cash/cash equivalents at beginning:		600,518	2,012,796			1,163,328	2,012,796			1,163,328
Cash/cash equivalents at month/year end:		1,163,328	3,129,652	-		1,340,020	2,754,676			2,280,184

Capital expenditure

The summary table hereafter indicates the actual year-to-date spending of R124 340 and a variance of R285 million or 100,0% against the YTD budget.

Summary statement of Capital Expenditure:				
Description	July YTD Budget	July YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	285,097	124	(284,973)	-100.0%
TOTAL Capital Financing	285,097	124	(284,973)	-100.0%

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

Table SC12 provides an analysis of the actual capital expenditure compared to the budget targets, on a monthly and year-to-date basis. Expenditure for the period ending 31 July 2016 amounts to R124 340 against the projection of R285 million, a variance of R284 million or 100,0% is reflected. The total percentage spent against the total original budget amounts to 0,003%.

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

Chart C1: 2015/16 capital expenditure

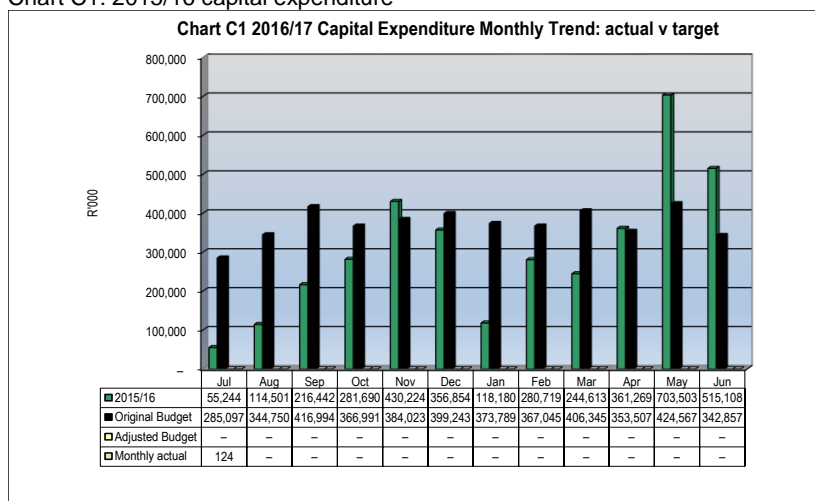
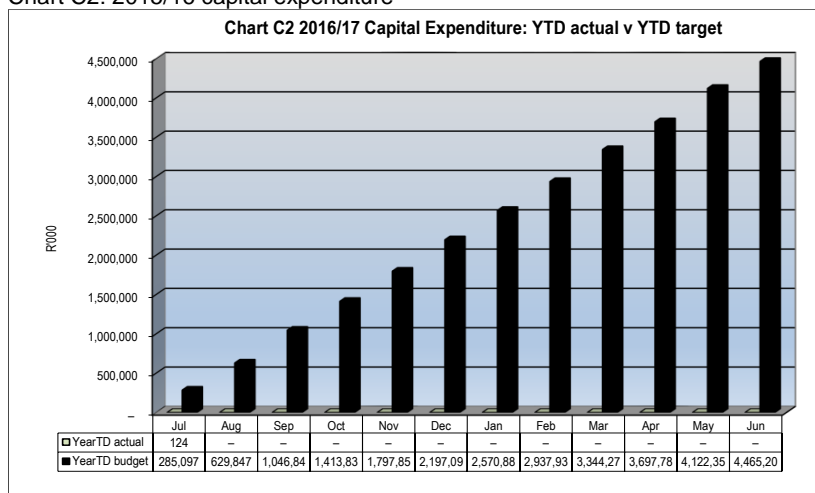


Chart C2: 2015/16 capital expenditure



5. INTERDEPARTMENTAL AND CLUSTER IMPACT

None

6. COMMENTS OF THE GROUP LEGAL COUNSEL

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

7. IMPLICATIONS

- Human resources

Not applicable

- Finances (budget and value for money)

This report incorporates the financial status for the period ended 31 July 2016. 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 with regard to "budgetary control and early identification of financial problems" as determined in section 54 of the MFMA. Furthermore, the Accounting Officer of the Municipality must report in writing to the Municipal Council with regard to impending shortfalls, overspending and overdrafts in terms of section 70 of the MFMA.

- Constitution and legal factors

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

- Communication

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

- Previous Mayoral Committee resolutions

Not applicable

CONCLUSION

This report meets the MFMA requirement for the Executive Mayor to receive a section 71 "monthly budget statement" within 10 working days of the end of the month.

ANNEXURES:

Annexure A – "In-year" report in terms of GG 32141 of 17 April 2009.

RECOMMENDED

That, in compliance with section 71 of the MFMA and in terms of Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations”:

1. That the Accounting Officer provide the Executive Mayor with the “In-year” report for July 2016.
2. That this statement be submitted to the National and Provincial Treasury, in both a signed document format and electronic format.

REPORT – FLOW COMPLIANCE CHECK

FILE: F1/5/2

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

HEADING (INCLUSIVE OF NAME OF DIVISION/DEPARTMENT):

GROUP FINANCIAL SERVICES DEPARTMENT

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 31 JULY 2016

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

	COMPREHENSIVENESS (FACTS, COMMENTS, RECOMMENDATIONS, ANNEXURES) (✓)	CORRECTNESS (✓)	QUALITY (✓)
EXECUTIVE DIRECTOR: BUDGET OFFICE NM MOKETE WARD-SPECIFIC: YES <input type="checkbox"/> NO <input type="checkbox"/> WARD COUNCILLOR COMMENTS: YES <input type="checkbox"/> NO <input type="checkbox"/> SIGNATURE: DATE:			
ACTING EXECUTIVE DIRECTOR: FINANCIAL REPORTING & ASSETS T NGWENYA WARD-SPECIFIC: YES <input type="checkbox"/> NO <input type="checkbox"/> WARD COUNCILLOR COMMENTS: YES <input type="checkbox"/> NO <input type="checkbox"/> SIGNATURE: DATE:			
ACTING EXECUTIVE DIRECTOR: TREASURY OFFICE DL MASIMINI WARD-SPECIFIC: YES <input type="checkbox"/> NO <input type="checkbox"/> WARD COUNCILLOR COMMENTS: YES <input type="checkbox"/> NO <input type="checkbox"/> SIGNATURE: DATE:			
ACTING EXECUTIVE DIRECTOR: REVENUE MANAGEMENT: KC THIPE WARD-SPECIFIC: YES <input type="checkbox"/> NO <input type="checkbox"/> WARD COUNCILLOR COMMENTS: YES <input type="checkbox"/> NO <input type="checkbox"/> SIGNATURE: DATE:			
HEAD OF DEPARTMENT: ACTING GROUP CHIEF FINANCIAL OFFICER – U BANDA REPORT ALSO BEARS APPROVAL OF: CM <input type="checkbox"/> SIGNATURE: DATE:			
MMC: FINANCE REPORT ALSO BEARS APPROVAL FOR LATE SUBMISSION: YES <input type="checkbox"/> NO <input type="checkbox"/> SIGNATURE: DATE:			

ANNEXURE A



IN-YEAR REPORT

BUDGET YEAR: 2016/17
REPORTING PERIOD: M01 JULY 2016

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PART 1: IN-YEAR REPORT

1.1 MAYOR'S REPORT

On 30 May 2016, the Council approved the Medium-term Revenue and Expenditure Framework for the 2016/17 financial year, giving effect to the financial plan of the City of Tshwane for the financial year.

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

1.2 RESOLUTIONS

That, in compliance with section 71 of the MFMA and in terms of Government Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations" –

- a. the Accounting Officer provide the Executive Mayor with the "in-year" report for July 2016; and
- b. this statement be submitted to the National Treasury and Provincial Treasury, in both a signed document format and electronic format.

1.3 EXECUTIVE SUMMARY

The total consolidated operating revenue budget of the City of Tshwane amounts to R30 210 million and the operating expenditure budget equates to R28 282 million for the 2016/17 financial year.

The statement of financial performance shown in Table C1 of this report is prepared on the basis of the prescribed budget format by National Treasury, detailing revenue by source type and expenditure by input type.

The summary table below indicates the financial performance for the period from 1 July 2016 to 31 July 2016. The actual operating revenue realised (excluding capital transfers) amounts to R3 559 million, a favourable variance of R273 million or 8,3% against the YTD budget. The operating expenditure amounts to R1 886 million, a favourable variance of R659 million or 25,9% against the YTD budget. A favourable variance of R932 million is reflected when the YTD actual is compared against the YTD budget.

Summary Statement of Financial Performance:				
Description	July YTD Budget	July YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	3,286,478	3,559,455	272,977	8.3%
Total Operating Expenditure	2,544,551	1,885,810	(658,741)	-25.9%
SURPLUS/DEFICIT	741,926	1,673,645	931,718	

The revenue variance is explained by –

- property rates (R33 million favourable);
- service charges – electricity revenue (R812 million favourable);
- interest earned – outstanding debtors (R16 million favourable); and
- transfers recognised – operational (R441 million unfavourable).

The expenditure variance is explained by –

- bulk purchases (R621 million favourable);
- contracted services (R265 million favourable);
- employee-related costs (R388 million unfavourable); and
- debt impairment (R6 million unfavourable).

The reasons for variances per source/type group are captured in Table SC1 of this report.

The capital expenditure report shown in Table C5 of this report has been prepared on the basis of the format required to be lodged electronically with the National Treasury, and is categorised by municipal vote. The summary table hereafter indicates the actual year-to-date spending of R124 340 and a variance of R284 million or 100,0% against the YTD budget.

Summary statement of Capital Expenditure:				
Description	July YTD Budget	July YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	285,097	124	(284,973)	-100.0%
TOTAL Capital Financing	285,097	124	(284,973)	-100.0%

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

Table SC12 provides an analysis of actual capital expenditure compared to the budget targets, on a monthly and year-to-date basis. Expenditure for the period ending 31 July 2016 amounts to R124 340 against the projection of R285 million; a variance of R284 million or 100,0% is reflected. The total percentage spent against the total adjusted budget amounts to 0,003%.

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

Chart C1: 2015/16 capital expenditure

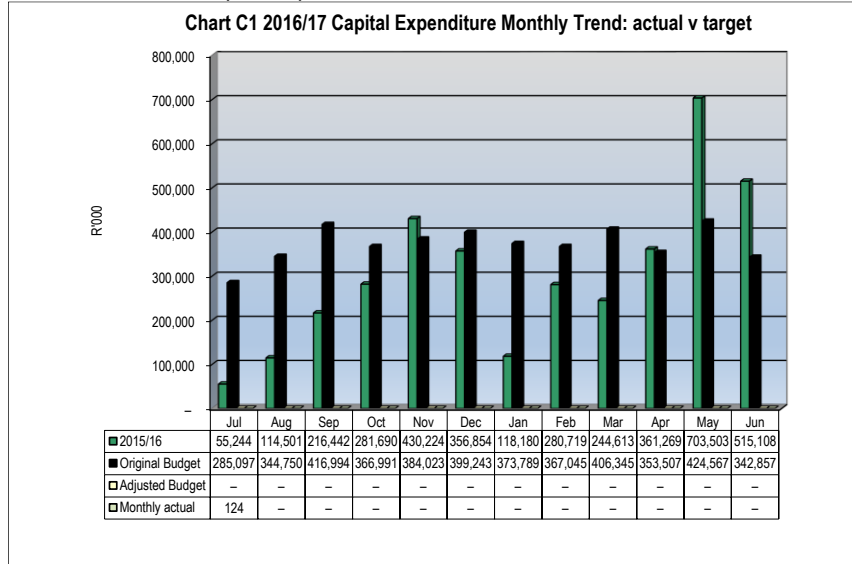
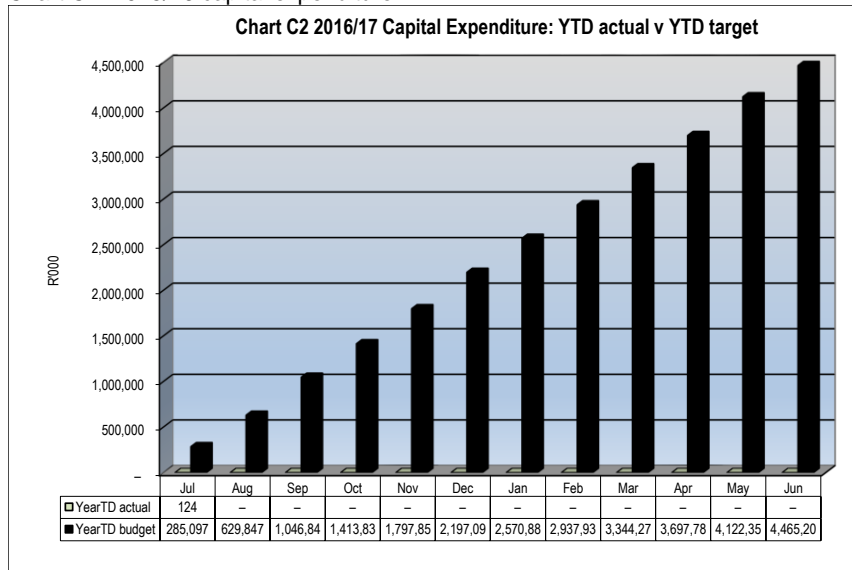


Chart C2: 2015/16 capital expenditure



1.4 IN-YEAR BUDGET STATEMENT TABLES

The financial results for the period ended 31 July 2016 are reflected in Tables C1 to C7 hereafter.

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

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

Description	2015/16	Budget Year 2016/17							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5,316,306	5,764,124	–	482,770	482,770	449,994	32,776	7%	5,764,124
Service charges	14,695,169	17,719,923	–	2,157,187	2,157,187	1,370,179	787,008	57%	17,719,923
Investment revenue	57,160	43,089	–	4,149	4,149	3,540	609	17%	43,089
Transfers recognised - operational	3,845,949	4,240,323	–	816,567	816,567	1,257,535	(440,968)	-35%	4,240,323
Other own revenue	1,886,704	2,442,410	–	98,782	98,782	205,230	(106,448)	-52%	2,442,410
Total Revenue (excluding capital transfers and contributions)	25,801,289	30,209,869	–	3,559,455	3,559,455	3,286,478	272,977	8%	30,209,869
Employee costs	7,367,136	7,622,096	–	998,711	998,711	611,031	387,680	63%	7,622,096
Remuneration of Councillors	116,837	125,834	–	9,215	9,215	10,470	(1,255)	-12%	125,834
Depreciation & asset impairment	1,352,836	1,258,208	–	100,622	100,622	104,808	(4,186)	-4%	1,258,208
Finance charges	1,099,729	1,057,982	–	628	628	84,608	(83,981)	-99%	1,057,982
Materials and bulk purchases	9,345,455	10,240,550	–	214,758	214,758	851,156	(636,398)	-75%	10,240,550
Transfers and grants	113,799	288,055	–	22,599	22,599	24,005	(1,406)	-6%	288,055
Other expenditure	7,681,950	7,689,226	–	539,278	539,278	858,474	(319,196)	-37%	7,689,226
Total Expenditure	27,077,742	28,281,950	–	1,885,810	1,885,810	2,544,551	(658,741)	-26%	28,281,950
Surplus/(Deficit)	(1,276,454)	1,927,919	–	1,673,645	1,673,645	741,926	931,718	126%	1,927,919
Transfers recognised - capital	2,231,426	2,370,209	–	124	124	197,517	(197,393)	-100%	2,370,209
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	954,972	4,298,127	–	1,673,769	1,673,769	939,444	734,325	78%	4,298,127
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	954,972	4,298,127	–	1,673,769	1,673,769	939,444	734,325	78%	4,298,127
Capital expenditure & funds sources									
Capital expenditure	3,678,347	4,465,209	–	124	124	285,097	(284,973)	-100%	4,465,209
Capital transfers recognised	2,278,478	2,370,209	–	–	–	160,677	(160,677)	-100%	2,370,209
Public contributions & donations	155,072	110,000	–	124	124	4,303	(4,178)	-97%	110,000
Borrowing	1,085,586	1,000,000	–	–	–	37,118	(37,118)	-100%	1,000,000
Internally generated funds	159,212	985,000	–	–	–	83,000	(83,000)	-100%	985,000
Total sources of capital funds	3,678,347	4,465,209	–	124	124	285,097	(284,973)	-100%	4,465,209
Financial position									
Total current assets	5,846,433	7,720,990	–	–	4,473,033	–	–	–	7,720,990
Total non current assets	36,416,965	41,070,534	–	–	35,694,993	–	–	–	41,070,534
Total current liabilities	8,563,508	6,865,941	–	–	6,203,598	–	–	–	6,865,941
Total non current liabilities	13,800,713	15,518,491	–	–	13,670,514	–	–	–	15,518,491
Community wealth/Equity	19,899,177	26,407,092	–	–	20,293,914	–	–	–	26,407,092
Cash flows									
Net cash from (used) operating	3,111,028	5,692,612	–	(1,600,955)	(1,600,955)	1,171,473	2,772,428	237%	5,692,612
Net cash from (used) investing	(3,174,450)	(4,881,039)	–	1,615,439	1,615,439	(406,370)	(2,021,809)	498%	(4,881,039)
Net cash from (used) financing	626,231	305,283	–	162,208	162,208	(23,223)	(185,431)	798%	305,283
Cash/cash equivalents at the month/year end	1,163,328	3,129,652	–	–	1,340,020	2,754,676	1,414,656	51%	2,280,184
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1,634,512	203,424	173,733	139,725	190,326	275,848	1,025,824	4,167,691	7,811,083
Creditors Age Analysis									
Total Creditors	3,513,075	–	–	–	–	–	–	–	3,513,075

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

TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M01 July

Description	Ref	2015/16	Budget Year 2016/17							Full Year Forecast
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		9,023,822	9,410,674	-	1,288,237	1,288,237	1,580,108	(291,871)	-18%	9,410,674
Executive and council		74,570	64,255	-	-	-	5,355	(5,355)	-100%	64,255
Budget and treasury office		8,586,886	9,164,886	-	1,277,742	1,277,742	1,559,625	(281,884)	-18%	9,164,886
Corporate services		362,366	181,533	-	10,495	10,495	15,128	(4,633)	-31%	181,533
<i>Community and public safety</i>		1,208,787	1,260,256	-	6,055	6,055	147,957	(141,902)	-96%	1,260,256
Community and social services		62,559	41,984	-	1,528	1,528	6,969	(5,441)	-78%	41,984
Sport and recreation		31,899	19,744	-	601	601	1,645	(1,044)	-63%	19,744
Public safety		282,884	210,096	-	1,615	1,615	17,508	(15,893)	-91%	210,096
Housing		711,064	859,608	-	2,077	2,077	70,625	(68,549)	-97%	859,608
Health		120,381	128,824	-	234	234	51,209	(50,976)	-100%	128,824
<i>Economic and environmental services</i>		1,672,288	1,811,803	-	31,370	31,370	187,154	(155,784)	-83%	1,811,803
Planning and development		253,412	273,256	-	30,117	30,117	25,759	4,357	17%	273,256
Road transport		1,418,316	1,538,262	-	1,253	1,253	161,371	(160,118)	-99%	1,538,262
Environmental protection		560	285	-	-	-	24	(24)	-100%	285
<i>Trading services</i>		15,909,851	19,889,927	-	2,218,702	2,218,702	1,551,450	667,252	43%	19,889,927
Electricity		9,933,545	13,025,754	-	1,735,575	1,735,575	1,032,045	703,530	68%	13,025,754
Water		3,812,262	4,407,221	-	302,816	302,816	324,273	(21,457)	-7%	4,407,221
Waste water management		988,717	1,169,283	-	71,250	71,250	89,472	(18,222)	-20%	1,169,283
Waste management		1,175,327	1,287,669	-	109,061	109,061	105,660	3,401	3%	1,287,669
<i>Other</i>	4	217,966	207,917	-	15,216	15,216	17,326	(2,111)	-12%	207,917
Total Revenue - Standard	2	28,032,715	32,580,578	-	3,559,579	3,559,579	3,483,995	75,584	2%	32,580,578
Expenditure - Standard										
<i>Governance and administration</i>		5,173,551	5,443,422	-	600,329	600,329	448,400	151,929	34%	5,443,422
Executive and council		1,402,195	1,476,361	-	199,359	199,359	131,347	68,012	52%	1,476,361
Budget and treasury office		676,547	900,521	-	30,351	30,351	74,862	(44,511)	-59%	900,521
Corporate services		3,094,809	3,066,540	-	370,619	370,619	242,191	128,428	53%	3,066,540
<i>Community and public safety</i>		3,973,059	4,057,236	-	358,386	358,386	312,102	46,284	15%	4,057,236
Community and social services		600,077	648,858	-	60,174	60,174	50,417	9,758	19%	648,858
Sport and recreation		491,090	474,224	-	44,051	44,051	40,716	3,335	8%	474,224
Public safety		1,854,773	1,776,049	-	145,531	145,531	126,711	18,820	15%	1,776,049
Housing		526,975	654,321	-	49,947	49,947	53,853	(3,906)	-7%	654,321
Health		500,145	503,782	-	58,682	58,682	40,405	18,277	45%	503,782
<i>Economic and environmental services</i>		2,494,517	2,546,866	-	242,797	242,797	325,201	(82,405)	-25%	2,546,866
Planning and development		728,237	766,918	-	83,461	83,461	80,383	3,078	4%	766,918
Road transport		1,734,912	1,746,832	-	156,400	156,400	242,696	(86,296)	-36%	1,746,832
Environmental protection		31,367	33,116	-	2,936	2,936	2,122	814	38%	33,116
<i>Trading services</i>		15,260,966	16,058,150	-	671,132	671,132	1,444,843	(773,711)	-54%	16,058,150
Electricity		10,228,860	10,570,122	-	256,836	256,836	984,934	(728,098)	-74%	10,570,122
Water		3,276,752	3,710,421	-	290,680	290,680	306,160	(15,480)	-5%	3,710,421
Waste water management		377,848	555,495	-	45,020	45,020	43,513	1,507	3%	555,495
Waste management		1,377,506	1,222,112	-	78,596	78,596	110,237	(31,641)	-29%	1,222,112
<i>Other</i>		175,649	176,277	-	13,167	13,167	14,005	(838)	-6%	176,277
Total Expenditure - Standard	3	27,077,742	28,281,950	-	1,885,810	1,885,810	2,544,551	(658,741)	-26%	28,281,950
Surplus/ (Deficit) for the year		954,972	4,298,627	-	1,673,769	1,673,769	939,444	734,325	78%	4,298,627

Note: The variance in the total revenue in Table C1 differs to that in Table C2 because in Table C1 the capital transfers have been excluded, whereas in Table C2 they have been included.

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

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - City Planning & Development		115,802	111,701	-	14,795	14,795	5,754	9,041	157.1%	111,701
Vote 2 - Corporate & Shared Services		31,659	23,346	-	2,182	2,182	1,946	237	12.2%	23,346
Vote 3 - Economic Development		98,438	117,478	-	13,724	13,724	16,332	(2,608)	-16.0%	117,478
Vote 4 - Emergency Services		85,142	77,358	-	780	780	26,349	(25,569)	-97.0%	77,358
Vote 5 - Energy & Electricity Department		9,784,003	12,833,887	-	1,734,882	1,734,882	1,016,056	718,825	70.7%	12,833,887
Vote 6 - Environmental Management		1,354,996	1,436,486	-	121,685	121,685	118,061	3,624	3.1%	1,436,486
Vote 7 - Group Financial Services		8,650,374	9,215,491	-	1,282,500	1,282,500	1,563,842	(281,343)	-18.0%	9,215,491
Vote 8 - Group Information & Communication Technology		9,561	218	-	-	-	18	(18)	-100.0%	218
Vote 9 - Housing & Human Settlement		687,259	833,749	-	1,949	1,949	68,470	(66,522)	-97.2%	833,749
Vote 10 - Metro Police Services		263,741	204,503	-	1,037	1,037	17,042	(16,005)	-93.9%	204,503
Vote 11 - Office of the City Manager		201,155	239,950	-	-	-	19,996	(19,996)	-100.0%	239,950
Vote 12 - Service Delivery & Transformation Management		228,226	237,234	-	5,067	5,067	19,617	(14,550)	-74.2%	237,234
Vote 13 - Transport		1,316,053	1,427,003	-	1,294	1,294	152,252	(150,958)	-99.1%	1,427,003
Vote 14 - Water & Sanitation Department		4,800,967	5,576,502	-	374,066	374,066	413,745	(39,679)	-9.6%	5,576,502
Vote 15 - Other Votes		405,339	245,670	-	5,619	5,619	44,514	(38,895)	-87.4%	245,670
Total Revenue by Vote	2	28,032,715	32,580,578	-	3,559,579	3,559,579	3,483,995	75,584	2.2%	32,580,578
Expenditure by Vote	1									
Vote 1 - City Planning & Development		291,366	316,181	-	39,664	39,664	28,915	10,749	37.2%	316,181
Vote 2 - Corporate & Shared Services		1,143,378	1,096,548	-	52,730	52,730	89,704	(36,974)	-41.2%	1,096,548
Vote 3 - Economic Development		391,283	404,716	-	36,165	36,165	47,833	(11,668)	-24.4%	404,716
Vote 4 - Emergency Services		608,504	620,382	-	71,566	71,566	51,298	20,268	39.5%	620,382
Vote 5 - Energy & Electricity Department		9,113,262	9,577,038	-	172,693	172,693	794,929	(622,236)	-78.3%	9,577,038
Vote 6 - Environmental Management		742,071	677,525	-	45,125	45,125	53,349	(8,224)	-15.4%	677,525
Vote 7 - Group Financial Services		1,286,893	1,502,514	-	87,901	87,901	123,505	(35,603)	-28.8%	1,502,514
Vote 8 - Group Information & Communication Technology		540,146	560,991	-	100,787	100,787	32,161	68,626	213.4%	560,991
Vote 9 - Housing & Human Settlement		454,087	604,310	-	42,309	42,309	48,923	(6,615)	-13.5%	604,310
Vote 10 - Metro Police Services		1,882,272	1,841,715	-	212,866	212,866	130,225	82,641	63.5%	1,841,715
Vote 11 - Office of the City Manager		265,759	302,864	-	10,945	10,945	105,078	(94,132)	-89.6%	302,864
Vote 12 - Service Delivery & Transformation Management		3,703,730	3,491,590	-	309,413	309,413	447,011	(137,597)	-30.8%	3,491,590
Vote 13 - Transport		1,240,980	1,230,897	-	107,075	107,075	109,729	(2,653)	-2.4%	1,230,897
Vote 14 - Water & Sanitation Department		3,363,307	3,982,719	-	312,620	312,620	317,625	(5,005)	-1.6%	3,982,719
Vote 15 - Other Votes		2,050,706	2,071,959	-	283,950	283,950	164,267	119,683	72.9%	2,071,959
Total Expenditure by Vote	2	27,077,742	28,281,950	-	1,885,810	1,885,810	2,544,551	(658,741)	-25.9%	28,281,950
Surplus/ (Deficit) for the year	2	954,972	4,298,627	-	1,673,769	1,673,769	939,444	734,325	78.2%	4,298,627

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description		Ref	2015/16	Budget Year 2016/17							
			Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue By Source											
Property rates			5,316,306	5,764,124		482,770	482,770	449,994	32,776	7%	5,764,124
Service charges - electricity revenue			9,265,829	11,360,246		1,704,996	1,704,996	893,253	811,743	91%	11,360,246
Service charges - water revenue			3,284,296	3,995,130		253,029	253,029	289,508	(36,479)	-13%	3,995,130
Service charges - sanitation revenue			799,437	949,597		69,335	69,335	71,849	(2,514)	-3%	949,597
Service charges - refuse revenue			1,118,320	1,205,390		103,593	103,593	98,803	4,790	5%	1,205,390
Service charges - other			227,288	209,560		26,234	26,234	16,766	9,468	56%	209,560
Rental of facilities and equipment			133,034	136,321		7,195	7,195	11,291	(4,096)	-36%	136,321
Interest earned - external investments			57,160	43,089		4,149	4,149	3,540	609	17%	43,089
Interest earned - outstanding debtors			406,034	238,451		39,337	39,337	19,961	19,376	97%	238,451
Fines			266,508	198,658		365	365	16,555	(16,190)	-98%	198,658
Licences and permits			48,743	60,564		157	157	5,047	(4,890)	-97%	60,564
Agency services			-	9,299		-	-	2,325	(2,325)	-100%	9,299
Transfers recognised - operational			3,845,949	4,240,323		816,567	816,567	1,257,535	(440,968)	-35%	4,240,323
Other revenue			867,121	1,799,117		51,728	51,728	150,051	(98,323)	-66%	1,799,117
Gains on disposal of PPE			165,263	-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			25,801,289	30,209,869	-	3,559,455	3,559,455	3,286,478	272,977	8%	30,209,869
Expenditure By Type											
Employee related costs			7,367,136	7,622,096		998,711	998,711	611,031	387,680	63%	7,622,096
Remuneration of councillors			116,837	125,834		9,215	9,215	10,470	(1,255)	-12%	125,834
Debt impairment			890,170	908,053		81,296	81,296	75,684	5,613	7%	908,053
Depreciation & asset impairment			1,352,836	1,258,208		100,622	100,622	104,808	(4,186)	-4%	1,258,208
Finance charges			1,099,729	1,057,982		628	628	84,608	(83,981)	-99%	1,057,982
Bulk purchases			9,091,523	9,956,609		209,095	209,095	830,001	(620,906)	-75%	9,956,609
Other materials			253,932	283,940		5,662	5,662	21,155	(15,492)	-73%	283,940
Contracted services			3,166,245	2,738,440		129,326	129,326	394,450	(265,124)	-67%	2,738,440
Transfers and grants			113,799	288,055		22,599	22,599	24,005	(1,406)	-6%	288,055
Other expenditure			3,749,592	4,042,732		328,655	328,655	388,340	(59,685)	-15%	4,042,732
Loss on disposal of PPE			(124,057)	1		-	-	0	(0)	-100%	1
Total Expenditure			27,077,742	28,281,950	-	1,885,810	1,885,810	2,544,551	(658,741)	-26%	28,281,950
Surplus/(Deficit)			(1,276,454)	1,927,919	-	1,673,645	1,673,645	741,926	931,718	0	1,927,919
Transfers recognised - capital			2,231,426	2,370,209		124	124	197,517	(197,393)	(0)	2,370,209
Surplus/(Deficit) after capital transfers & contributions			954,972	4,298,127	-	1,673,769	1,673,769	939,444			4,298,127
Taxation			-	(500)		-	-	-	-		(500)
Surplus/(Deficit) after taxation			954,972	4,298,627	-	1,673,769	1,673,769	939,444			4,298,627
Attributable to minorities			-	-		-	-	-			-
Surplus/(Deficit) attributable to municipality			954,972	4,298,627	-	1,673,769	1,673,769	939,444			4,298,627
Share of surplus/ (deficit) of associate			-	-		-	-	-			-
Surplus/ (Deficit) for the year			954,972	4,298,627	-	1,673,769	1,673,769	939,444			4,298,627

Note:

The total revenue excludes capital transfers and contributions. It is indicated separately in this table as "Transfers recognised – capital".

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

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

Vote Description		2015/16	Budget Year 2016/17							
	Ref	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - City Planning & Development		–	50,000	–	–	–	4,167	(4,167)	-100%	50,000
Vote 2 - Corporate & Shared Services		26,390	15,000	–	–	–	1,250	(1,250)	-100%	15,000
Vote 3 - Economic Development		16,925	57,400	–	–	–	1,580	(1,580)	-100%	57,400
Vote 4 - Emergency Services		5,939	11,000	–	–	–	–	–	–	11,000
Vote 5 - Energy & Electricity Department		430,984	478,665	–	124	124	22,624	(22,500)	-99%	478,665
Vote 6 - Environmental Management		97,673	38,500	–	–	–	–	–	–	38,500
Vote 7 - Group Financial Services		42,010	65,000	–	–	–	4,500	(4,500)	-100%	65,000
Vote 8 - Group Information & Communication Technology		92,467	204,500	–	–	–	2,417	(2,417)	-100%	204,500
Vote 9 - Housing & Human Settlement		839,023	537,704	–	–	–	29,955	(29,955)	-100%	537,704
Vote 10 - Metro Police Services		8,852	30,000	–	–	–	–	–	–	30,000
Vote 11 - Office of the City Manager		231,319	259,950	–	–	–	20,902	(20,902)	-100%	259,950
Vote 12 - Service Delivery & Transformation Management		–	–	–	–	–	–	–	–	–
Vote 13 - Transport		1,124,645	1,241,606	–	–	–	100,530	(100,530)	-100%	1,241,606
Vote 14 - Water & Sanitation Department		496,356	383,500	–	–	–	7,285	(7,285)	-100%	383,500
Vote 15 - Other Votes		153,096	129,184	–	–	–	10,304	(10,304)	-100%	129,184
Total Capital Multi-year expenditure	4,7	3,565,679	3,502,009	–	124	124	205,514	(205,390)	-100%	3,502,009
Single Year expenditure appropriation	2									
Vote 1 - City Planning & Development		–	–	–	–	–	–	–	–	–
Vote 2 - Corporate & Shared Services		–	–	–	–	–	–	–	–	–
Vote 3 - Economic Development		7,864	8,000	–	–	–	–	–	–	8,000
Vote 4 - Emergency Services		–	–	–	–	–	–	–	–	–
Vote 5 - Energy & Electricity Department		–	950,000	–	–	–	79,167	(79,167)	-100%	950,000
Vote 6 - Environmental Management		4,998	–	–	–	–	–	–	–	–
Vote 7 - Group Financial Services		–	–	–	–	–	–	–	–	–
Vote 8 - Group Information & Communication Technology		75,773	200	–	–	–	–	–	–	200
Vote 9 - Housing & Human Settlement		–	–	–	–	–	–	–	–	–
Vote 10 - Metro Police Services		–	–	–	–	–	–	–	–	–
Vote 11 - Office of the City Manager		–	–	–	–	–	–	–	–	–
Vote 12 - Service Delivery & Transformation Management		–	–	–	–	–	–	–	–	–
Vote 13 - Transport		20,135	5,000	–	–	–	417	(417)	-100%	5,000
Vote 14 - Water & Sanitation Department		–	–	–	–	–	–	–	–	–
Vote 15 - Other Votes		3,898	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	112,668	963,200	–	–	–	79,583	(79,583)	-100%	963,200
Total Capital Expenditure		3,678,347	4,465,209	–	124	124	285,097	(284,973)	-100%	4,465,209
Capital Expenditure - Standard Classification										
Governance and administration		341,846	368,484	–	–	–	14,708	(14,708)	-100%	368,484
Executive and council		79,093	58,784	–	–	–	4,042	(4,042)	-100%	58,784
Budget and treasury office		2,684	–	–	–	–	–	–	–	–
Corporate services		260,069	309,700	–	–	–	10,667	(10,667)	-100%	309,700
Community and public safety		1,061,426	696,104	–	–	–	43,592	(43,592)	-100%	696,104
Community and social services		31,625	42,200	–	–	–	2,232	(2,232)	-100%	42,200
Sport and recreation		90,780	53,000	–	–	–	8,067	(8,067)	-100%	53,000
Public safety		14,791	41,000	–	–	–	–	–	–	41,000
Housing		839,023	537,704	–	–	–	29,955	(29,955)	-100%	537,704
Health		85,207	22,200	–	–	–	3,339	(3,339)	-100%	22,200
Economic and environmental services		1,151,781	1,343,506	–	–	–	100,735	(100,735)	-100%	1,343,506
Planning and development		24,789	115,400	–	–	–	1,580	(1,580)	-100%	115,400
Road transport		1,124,645	1,225,106	–	–	–	99,155	(99,155)	-100%	1,225,106
Environmental protection		2,347	3,000	–	–	–	–	–	–	3,000
Trading services		1,093,315	2,024,615	–	124	124	124,270	(124,145)	-100%	2,024,615
Electricity		430,984	1,620,115	–	124	124	101,791	(101,666)	-100%	1,620,115
Water		97,526	100,500	–	–	–	3,202	(3,202)	-100%	100,500
Waste water management		547,811	283,000	–	–	–	19,277	(19,277)	-100%	283,000
Waste management		16,994	21,000	–	–	–	–	–	–	21,000
Other		29,978	32,500	–	–	–	1,792	(1,792)	-100%	32,500
Total Capital Expenditure - Standard Classification	3	3,678,347	4,465,209	–	124	124	285,097	(284,973)	-100%	4,465,209
Funded by:										
National Government		2,231,622	2,331,654	–	–	–	157,641	(157,641)	-100%	2,331,654
Provincial Government		44,956	38,355	–	–	–	3,036	(3,036)	-100%	38,355
District Municipality		–	–	–	–	–	–	–	–	–
Other transfers and grants		1,900	200	–	–	–	–	–	–	200
Transfers recognised - capital		2,278,478	2,370,209	–	–	–	160,677	(160,677)	-100%	2,370,209
Public contributions & donations	5	155,072	110,000	–	124	124	4,303	(4,178)	-97%	110,000
Borrowing	6	1,085,586	1,000,000	–	–	–	37,118	(37,118)	-100%	1,000,000
Internally generated funds		159,212	985,000	–	–	–	83,000	(83,000)	-100%	985,000
Total Capital Funding		3,678,347	4,465,209	–	124	124	285,097	(284,973)	-100%	4,465,209

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

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

Description	Ref	2015/16	Budget Year 2016/17			
		Unaudited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		75,898	142,717		129,821	142,717
Call investment deposits		1,087,430	2,986,935		1,210,199	2,986,935
Consumer debtors		2,483,378	2,698,589		1,541,114	2,698,589
Other debtors		1,558,557	1,068,301		893,657	1,068,301
Current portion of long-term receivables		84,148	236,599		95,249	236,599
Inventory		557,022	587,849		602,992	587,849
Total current assets		5,846,433	7,720,990	-	4,473,033	7,720,990
Non current assets						
Long-term receivables		43,785	90,799		19,686	90,799
Investments		711	399,096		711	399,096
Investment property		747,727	932,302		747,727	932,302
Investments in Associate		-	-		-	-
Property, plant and equipment		31,524,951	39,494,466		30,913,264	39,494,466
Agricultural		-	-		-	-
Biological assets		-	-		-	-
Intangible assets		247,013	153,871		247,013	153,871
Other non-current assets		3,852,780	-		3,766,594	-
Total non current assets		36,416,965	41,070,534	-	35,694,993	41,070,534
TOTAL ASSETS		42,263,398	48,791,524	-	40,168,026	48,791,524
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Borrowing		687,294	847,270		732,530	847,270
Consumer deposits		375,950	369,977		378,176	369,977
Trade and other payables		7,500,264	5,636,868		5,092,892	5,636,868
Provisions		-	11,825		-	11,825
Total current liabilities		8,563,508	6,865,941	-	6,203,598	6,865,941
Non current liabilities						
Borrowing		10,404,071	12,077,516		10,660,675	12,077,516
Provisions		3,396,642	3,440,975		3,009,839	3,440,975
Total non current liabilities		13,800,713	15,518,491	-	13,670,514	15,518,491
TOTAL LIABILITIES		22,364,221	22,384,432	-	19,874,112	22,384,432
NET ASSETS	2	19,899,177	26,407,092	-	20,293,914	26,407,092
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		19,642,491	26,128,803		20,036,906	26,128,803
Reserves		256,686	278,289		257,009	278,289
TOTAL COMMUNITY WEALTH/EQUITY	2	19,899,177	26,407,092	-	20,293,914	26,407,092

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

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

Description	Ref	2015/16		Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		5,316,306	5,533,559		482,770	482,770	431,994	50,775	12%	5,533,559
Service charges		14,695,193	17,011,229		2,157,187	2,157,187	1,421,422	735,765	52%	17,011,229
Other revenue		1,315,407	2,187,493		59,448	59,448	181,800	(122,352)	-67%	2,187,493
Gov ernment - operating		3,902,462	4,240,323		1,177,984	1,177,984	1,258,559	(80,574)	-6%	4,240,323
Gov ernment - capital		2,452,650	2,370,209		309,051	309,051	197,517	111,533	56%	2,370,209
Interest		463,194	246,631		43,487	43,487	20,552	22,934	112%	246,631
Payments										
Suppliers and employees		(23,811,141)	(24,550,779)		(5,807,655)	(5,807,655)	(2,231,757)	3,575,898	-160%	(24,550,779)
Finance charges		(1,109,244)	(1,057,999)		(628)	(628)	(84,610)	(83,982)	99%	(1,057,999)
Transfers and Grants		(113,799)	(288,055)		(22,599)	(22,599)	(24,005)	(1,406)	6%	(288,055)
NET CASH FROM/(USED) OPERATING ACTIVITIES		3,111,028	5,692,612	-	(1,600,955)	(1,600,955)	1,171,473	2,772,428	237%	5,692,612
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		512,661	-		8,234	8,234	-	8,234		-
Decrease (increase) in non-current debtors		101,273	(241,572)		942,263	942,263	(20,131)	962,394	-4781%	(241,572)
Decrease (increase) other non-current receivables		(165,525)	2,759		664,900	664,900	230	664,670	289122%	2,759
Decrease (increase) in non-current investments		55,488	(302,991)		166	166	(25,249)	25,415	-101%	(302,991)
Payments										
Capital assets		(3,678,347)	(4,339,234)		(124)	(124)	(361,220)	(361,095)	100%	(4,339,234)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3,174,450)	(4,881,039)	-	1,615,439	1,615,439	(406,370)	(2,021,809)	498%	(4,881,039)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		7,850,000	-		500,000	500,000	-	500,000		-
Borrowing long term/refinancing		1,194,947	1,000,000		-	-	34,677	(34,677)	-100%	1,000,000
Increase (decrease) in consumer deposits		24,512	7,366		2,227	2,227	607	1,620	267%	7,366
Payments										
Repayment of borrowing		(8,443,227)	(702,083)		(340,019)	(340,019)	(58,507)	281,512	-481%	(702,083)
NET CASH FROM/(USED) FINANCING ACTIVITIES		626,231	305,283	-	162,208	162,208	(23,223)	(185,431)	798%	305,283
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		562,810	1,116,856	-	176,692	176,692	741,880			1,116,856
Cash/cash equivalents at beginning:		600,518	2,012,796			1,163,328	2,012,796			1,163,328
Cash/cash equivalents at monthly year end:		1,163,328	3,129,652	-		1,340,020	2,754,676			2,280,184

PART 2: SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M01 July				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	32,776	Attributed to 2015/16 financial year accruals still to be processed.	Will be processed during financial year-end process.
	Service charges - electricity revenue	811,743	Year-end processes still in process.	Reconciliations in progress.
	Service charges - water revenue	(36,479)	Year-end processes still in process.	Reconciliations in progress.
	Service charges - sanitation revenue	(2,514)	Year-end processes still in process.	Reconciliations in progress.
	Service charges - refuse revenue	4,790	Revenue better than projected.	Regular reconciliations.
	Service charges - other	9,468	Revenue better than projected.	Regular reconciliations.
	Rental of facilities and equipment	(4,096)	"Rental: Housing" and "Rental: Businesses" are the main contributors. Delay in the submission of documentation as Accounting System was closed for year-end processes.	Capturing process will be fast-tracked.
	Interest earned - external investments	609	"Interest On Bank Account" is the main contributor.	None as rates will fluctuate.
	Interest earned - outstanding debtors	19,376	"Interest On Amounts In Arrear" is the main contributor. An increase in debtors has resulted in higher interest earned.	None required at this stage.
	Fines	(16,190)	"AARTO" is the main contributor. Delay in capturing due to year-end processes.	Capturing process will be fast-tracked.
	Licences and permits	(4,890)	"Drivers Licences" is the main contributor due to a decline in applications and budget not adjusted downward during planning phase.	Revenue to be adjusted downwards during Adjustment Budget process.
	Agency services	(2,325)	No revenue generated by entity "TEDA" for July 2016.	Entity to improve collection rate.
	Transfers recognised - operational	(440,968)	Non-alignment of monthly projections to National Treasury payment schedule which is only received after MTREF has been approved.	None.
	Other revenue	(98,323)	Most line-items in this group are not pro-rata revenue items.	Departments to ensure revenue is collected as planned.
2	Expenditure By Type			
	Employee related costs	387,680	"Service Bonus" is the main contributor. In terms of GRAP 25 Bonus Provision needs to be automated at the beginning of the financial year.	Implement corrective measures in terms of Budget Policy.
	Remuneration of councillors	(1,255)	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	5,613	Due to increase in expenditure by entity "SWA".	Entity to improve collection rate.
	Depreciation & asset impairment	(4,186)	Depreciation is calculated in-line with the asset verification and purification process.	Will be monitored.
	Finance charges	(83,981)	Costs are allocated according to all asset classifications systematically.	Will be monitored.
	Bulk purchases	(620,906)	"Bulk: Electricity" is the main contributor due to delay in receipt of invoices.	Will be monitored.
	Other materials	(15,492)	"Petrol And Diesel Fuel" is the main contributor due to delay in processing of documentation.	Will be followed-up.
	Contracted services	(265,124)	Delays in the recording of purchase order due to year-end process.	Documentation will be fast-tracked.
	Transfers and grants	(1,406)	"Grants-In-Aid: Assessment Rates" is the main contributor and is based on applications received.	None.
	Other expenditure	(59,685)	"Rental: Plant And Equipment" is the main contributor due to delays in processing documentation.	Documentation will be fast-tracked.
3	Capital Expenditure			
	Vote 1 - City Planning & Development	(4,167)	"Redevelopment of Caledonian" project is the main contributor due to legalities hampering the implementation.	Resolve legal matters.
	Vote 2 - Corporate & Shared Services	(1,250)	Delays in approval of tenders for the projects.	Regular follow-up.
	Vote 3 - Economic Development	(1,580)	"Business Process Outsourcing Park in Hammanskraal" project is the main contributor due to a dispute with the contractor.	Group Legal Services Department has been requested to give an urgent legal opinion on the dispute raised.
	Vote 4 - Emergency Services	-	No deviation.	
	Vote 5 - Energy & Electricity Department	(101,666)	Most projects in planning phase and activating Work Breakdown Structure numbers.	Fast-tracking creation of WBS's.
	Vote 6 - Environmental Management	-	No deviation.	
	Vote 7 - Group Financial Services	(4,500)	Delay in role-mapping of project manager.	Follow-up on the progress of role-mapping.
	Vote 8 - Group Information & Communication Technology	(2,417)	Delay in the appointment of service provider.	Creation of WBS's.
	Vote 9 - Housing & Human Settlement	(29,955)	"Roads and Stormwater - Low Cost Housing - Project Linked Housing" project is the main contributor.	

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

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
3	Capital Expenditure			
	Vote 10 - Metro Police Services	–	No deviation.	
	Vote 11 - Office of the City Manager	(20,902)	Delays in the creation of WBS's.	Fast-tracking creation of WBS's.
	Vote 12 - Service Delivery & Transformation Management	–	No deviation.	
	Vote 13 - Transport	(100,947)	Delays in the creation of WBS's.	Fast-tracking creation of WBS's.
	Vote 14 - Water & Sanitation Department	(7,285)	Delays in the creation of WBS's.	Fast-tracking creation of WBS's.
	Vote 15 - Other Votes	(10,304)	Delays in appointment of contractor on some projects and delays in processing of payments on other projects.	Delays being followed-up.
4	Financial Position			
	Current assets	(3,247,957)	A decrease in current assets against projection with the exception of "Inventory".	
	Non current assets	(5,375,541)	Decrease in non-current assets except "Intangible assets" and "Other non-current assets" against projections.	
	Current liabilities	(662,343)	A decrease in current liabilities against projections except "Consumer Deposits".	
	Non current liabilities	(1,847,977)	A decrease in non current liabilities items against projections.	
5	Cash Flow			
	Transfer receipts - capital	111,533	More transfers received against projection.	
	Contributions & Contributed assets	8,234	No budget projection for the month.	
	Proceeds on disposal of PPE	–		
	Short term loans	500,000	No budget projection for the month.	
	Borrowing long term/refinancing	(34,677)	No Borrowings against projection for the month.	
	Increase in consumer deposits	1,620	An increase in consumer deposits against projection.	
	Receipt of non-current debtors	962,394	An increase in non-current debtors against projection.	
	Receipt of non-current receivables	664,670	An increase in non-current receivables against projection.	
	Change in non-current investments	25,415	Actual more than projected.	
	Capital assets	(361,095)	Actual less than projected.	
	Repayment of borrowing	281,512	Actual more than projected.	
7	Municipal Entities			
	Revenue			
	Housing Company Tshwane	(919)	Transfers recognised - operational is the main contributor due to buildings not yet transferred to HCT.	
	Sandspruit Works Association	(2,092)	Water service charge billed below budget due to lower demand.	
	Tshwane Economic Development Agency	(2,590)	Revenue for "Agency services" not as projected.	
	Expenditure			
	Housing Company Tshwane	(1,742)	"Other expenditure" is the main contributor due to buildings not yet transferred to HCT.	
	Sandspruit Works Association	(2,744)	Spending on "other expenditure" less than projected.	
	Tshwane Economic Development Agency	(3,326)	"other expenditure" is the main contributor. Expenditure less than projected.	
	Capital Expenditure			
	Housing Company Tshwane	(735)	Construction has not started on Townlands project.	
	Sandspruit Works Association	(197)	Expenditure on "Other assets" not as planned.	
	Tshwane Economic Development Agency	–		

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

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

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			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		-27.1%	8.2%	0.0%	5.4%	8.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		77.5%	47.7%	0.0%	0.0%	47.7%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		93.4%	70.3%	0.0%	81.2%	70.3%
Gearing	Long Term Borrowing/ Funds & Reserves		4053.2%	4339.9%	0.0%	4148.0%	4339.9%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.7%	1.1%	0.0%	0.7%	1.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.1%	0.5%	0.0%	0.2%	0.5%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		86.1%	95.3%		97.0%	95.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		16.2%	13.6%	0.0%	71.6%	13.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%		100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	20.7%	9.0%		20.5%	9.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	29.4%	22.6%		23.5%	22.6%
Employee costs	Employee costs/Total Revenue - capital revenue		28.6%	25.2%	0.0%	28.1%	25.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.9%	4.9%	0.0%	1.0%	4.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.5%	7.7%	0.0%	2.8%	7.7%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		2.3	14.8		8.1	14.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		9.6%	8.9%		43.3%	8.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.04	0.13		0.72	0.13

The performance indicator table above reflects the financial impact of the performance of the City of Tshwane as at 31 July 2016.

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July														
Description	NT Code	Budget Year 2016/17										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	361,624	50,415	56,005	41,660	57,545	17,586	303,676	774,474	1,662,986	1,194,941	2,903		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	342,931	16,751	11,174	9,758	16,887	8,815	96,254	525,570	1,028,141	657,285	3,908		
Receivables from Non-exchange Transactions - Property Rates	1400	539,445	59,389	51,467	37,486	50,339	34,222	246,699	1,081,567	2,100,614	1,450,313	1,324		
Receivables from Exchange Transactions - Waste Water Management	1500	68,467	9,153	4,260	5,035	7,793	2,979	37,175	130,527	265,389	183,509	803		
Receivables from Exchange Transactions - Waste Management	1600	104,271	15,182	10,871	10,786	13,705	7,695	69,287	242,034	473,832	343,508	1,104		
Receivables from Exchange Transactions - Property Rental Debtors	1700	10,782	1,310	1,112	1,034	686	179,125	207	38,933	233,190	219,985	2		
Interest on Arrear Debtor Accounts	1810	98,245	38,306	27,999	29,846	36,717	25,500	186,152	835,360	1,278,124	1,113,574	6,376		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	108,746	12,917	10,845	4,120	6,653	(74)	86,374	539,225	768,007	636,298	926		
Total By Income Source	2000	1,634,512	203,424	173,733	139,725	190,326	275,848	1,025,824	4,167,691	7,811,083	5,799,414	17,345	-	-
2015/16 - totals only		1,429,681	193,705	188,624	177,118	161,439	247,676	946,363	3,603,382	6,947,967	5,135,978	7,513		0
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-		
Commercial	2300	521,666	51,690	40,394	29,253	51,029	114,803	206,232	1,005,224	2,020,292	1,406,542	10,807		
Households	2400	896,949	140,050	91,487	87,601	115,321	66,213	645,349	2,510,898	4,553,868	3,425,382	3,884		
Other	2500	215,897	11,684	41,853	22,871	23,976	94,831	174,244	651,568	1,236,923	967,489	2,654		
Total By Customer Group	2600	1,634,512	203,424	173,733	139,725	190,326	275,848	1,025,824	4,167,691	7,811,083	5,799,414	17,345		

The above table provides an extended aged analysis, as well as an aged analysis by debtor type. It also compares this month's results with the same period of the previous financial year. The summary report indicates that total debtors amount to **R7 811 million**.

The charts below illustrate that there is a collection challenge pertaining to the debtors in the over-1-year category and R4 168 million is outstanding in this category, with R2 511 million attributable to households. Figures for "Organs of State" were not available at the time of preparing this report.

Chart C3: Aged consumer debtors

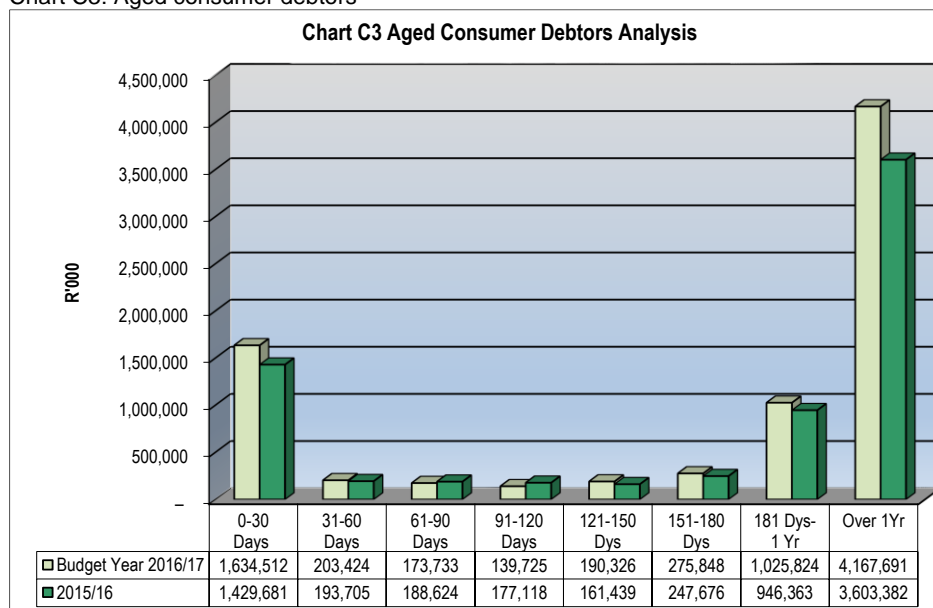
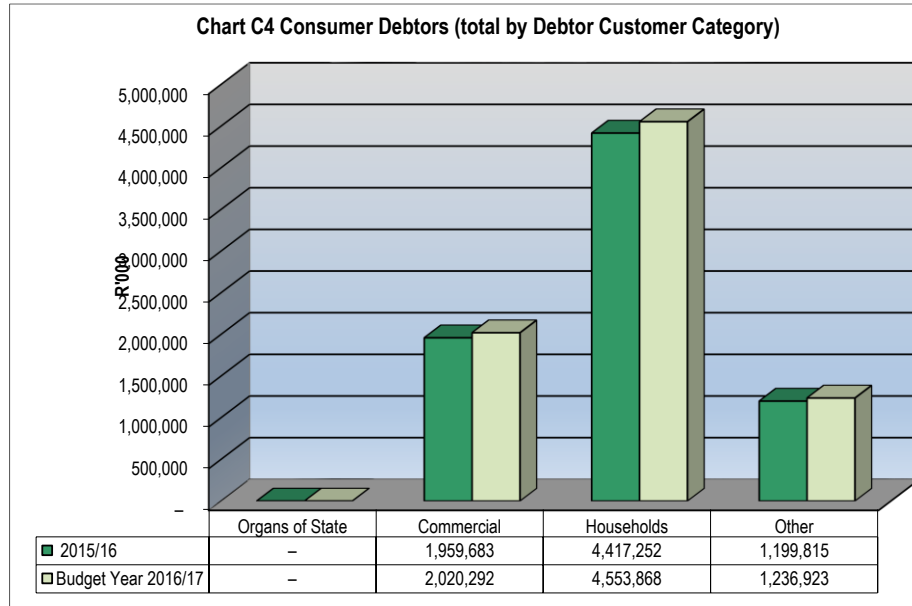


Chart C4: Consumer debtors



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

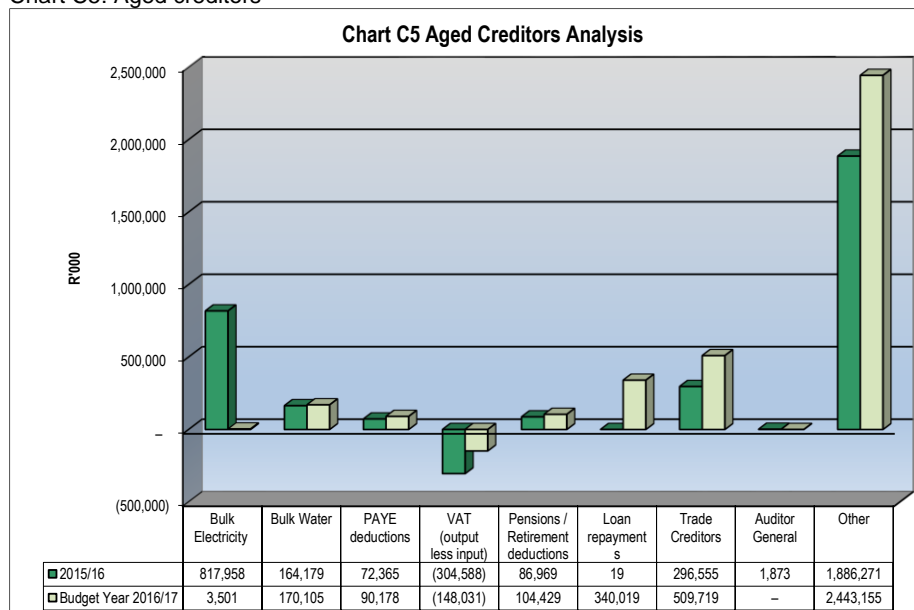
TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

City of Toronto - Supporting Table 06 Monthly Budget Statement - aged creditors - 12/31/17											
Description	NT Code	Budget Year 2016/17									Prior year
		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	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	3,501								3,501	817,958
Bulk Water	0200	170,105								170,105	164,179
PAYE deductions	0300	90,178								90,178	72,365
VAT (output less input)	0400	(148,031)								(148,031)	(304,588)
Pensions / Retirement deductions	0500	104,429								104,429	86,969
Loan repayments	0600	340,019								340,019	19
Trade Creditors	0700	509,719								509,719	296,555
Auditor General	0800	-								-	1,873
Other	0900	2,443,155								2,443,155	1,886,271
Total By Customer Type	1000	3,513,075	-	-	-	-	-	-	-	3,513,075	3,021,602

The above table provides an extended aged analysis, as well as an aged analysis by creditor type. The summary report indicates that there are no long-term outstanding creditors for the categories over 30 days. The majority of the City of Tshwane's creditors are "Other" creditors and there does not appear to be any issues.

The chart compares this month's results with the previous financial year's which indicates that the aged creditors per category have increased at the end of July 2016.

Chart C5: Aged creditors



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

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Call Investment deposits < 90 days									
Kry sna Stocks	24	15y	Stock	31.12.2018	0	0.0%	715	–	715
Sanlam	26	14y	Insurance pol	07.12.2015	–	3.0%	–	–	–
Sanlam	27	14y	Insurance pol	01.01.2016	–	3.0%	–	–	–
Capital Alliance	28	8y	Insurance pol	On selling da	1	2.0%	622	(623)	0
Capital Alliance	29	9y	Insurance pol	On selling da	5	3.0%	1,969	(1,974)	–
ABSA	32	On Call	Money Marke	On call	–	5.2%	28,946	–	28,946
ABSA	33	On Call	Money Marke	On call	–	5.2%	10,144	–	10,144
ABSA	34	On Call	Money Marke	On call	–	5.2%	7,598	–	7,598
ABSA	35	On Call	Money Marke	On call	–	5.2%	167	–	167
Investec Bank	37	On Call	Money Marke	On call	–	5.2%	25,420	–	25,420
Investec Bank	38	On Call	Money Marke	On call	–	5.2%	8,125	–	8,125
Investec Bank	39	On Call	Money Marke	On call	–	5.2%	1,088	–	1,088
Standard Bank	40	On Call	Money Marke	On call	–	5.2%	91,936	–	91,936
Standard Bank	41	On Call	Money Marke	On call	–	5.2%	2,854	–	2,854
Investec Bank	108	On Call	Money Marke	On call	–	6.0%	29,280	–	29,280
RMB	237	On Call	Money Marke	31.10.2011	–	0.0%	–	–	–
STANLIB	106	On Call	Money Marke	On call	–	0.4%	28,197	–	28,197
ABSA	338	On Call	Short Term	On call	–	0.0%	50,696	25,688	76,384
Nedbank	341	On Call	Short Term	On call	–	0.0%	25,309	271	25,580
Standard Bank	340	On Call	Short Term	On call	–	5.8%	25,000	25,453	50,453
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	246	On Call	Sinking Fund	On call	–	0.0%	675,228	74,515	749,743
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	–	5.0%	67,470	–	67,470
Municipality sub-total					6		1,080,763	123,330	1,204,099
TOTAL INVESTMENTS AND INTEREST	2				6		1,080,763	123,330	1,204,099

The information contained in the investment table above is consistent with the requirements of the Municipal Investment Regulation, 2005 issued by the National Treasury.

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		3,298,840	3,646,903	–	1,023,206	1,023,206	1,023,206	–	3,646,903
EPWP Incentive		31,143	50,247	–	–	–	–	–	50,247
Finance Management		3,925	2,875	–	–	–	–	–	2,875
Fuel Levy		1,395,849	1,440,100	–	–	–	–	–	1,440,100
Integrated City Development Grant		39,702	42,652	–	–	–	–	–	42,652
Local Government Equitable Share		1,654,390	1,864,838	–	777,015	777,015	777,015	–	1,864,838
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant		12,831	–	–	–	–	–	–	–
Public Transport Network Operations Grant		161,000	200,011	–	200,011	200,011	200,011	–	200,011
Urban Settlement Development Grant		–	46,180	–	46,180	46,180	46,180	–	46,180
Provincial Government:		206,894	329,573	–	154,778	154,778	205,238	(50,459)	329,573
Emergency Medical Services		59,687	62,850	–	–	–	25,140	(25,140)	62,850
HIV and Aids Grant		11,948	12,649	–	–	–	7,589	(7,589)	12,649
HSDG (Top Structure)		86,656	203,033	–	149,778	149,778	149,778	–	203,033
Primary Health Care		42,085	44,325	–	–	–	17,730	(17,730)	44,325
Research & Technology Development Services		893	–	–	–	–	–	–	–
Sport & Recreation: Community Libraries		5,625	6,716	–	5,000	5,000	5,000	–	6,716
Other grant providers:		359,222	263,847	–	39,320	39,320	28,772	10,547	263,847
Broadband/Wifi DTPS		8,850	–	–	–	–	–	–	–
Housing Company Tshwane		19,761	36,757	–	1,421	1,421	2,128	(707)	36,757
LG SETA Discretionary Grant		–	–	–	–	–	–	–	–
Sandspruit		270,575	172,940	–	24,361	24,361	14,724	9,638	172,940
TEDA		60,036	54,150	–	13,537	13,537	11,921	1,616	54,150
Total Operating Transfers and Grants	5	3,864,956	4,240,323	–	1,217,304	1,217,304	1,257,216	(39,912)	4,240,323
Capital Transfers and Grants									
National Government:		2,378,161	2,331,654	–	299,381	299,381	299,381	–	2,331,654
Energy Efficiency & Demand Side Management		7,000	–	–	–	–	–	–	–
Finance Management		250	–	–	–	–	–	–	–
Integrated National Electricity Programme		37,000	40,000	–	200	200	200	–	40,000
Neighbourhood Development Partnership		62,619	48,500	–	–	–	–	–	48,500
Public Transport Network Operations Grant		770,609	750,000	–	37,494	37,494	37,494	–	750,000
Urban Settlement Development Grant		1,500,683	1,493,154	–	261,687	261,687	261,687	–	1,493,154
Provincial Government:		30,551	26,284	–	9,670	9,670	9,670	–	26,284
Gautrans		–	–	–	–	–	–	–	–
Social Infrastructure Grant		23,000	21,000	–	5,670	5,670	5,670	–	21,000
Sport and Recreation: Community Libraries		7,551	5,284	–	4,000	4,000	4,000	–	5,284
Other grant providers:		1,388	200	–	–	–	–	–	200
Housing Delft Grant		–	–	–	–	–	–	–	–
LG SETA Discretionary Grant		–	–	–	–	–	–	–	–
Smart Connect Grant		1,388	200	–	–	–	–	–	200
Total Capital Transfers and Grants	5	2,410,100	2,358,138	–	309,051	309,051	309,051	–	2,358,138
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	6,275,056	6,598,461	–	1,526,355	1,526,355	1,566,267	(39,912)	6,598,461

The disclosure on the transfer and grant receipts table above reflects the receipts from National, Provincial and Other grant providers.

As at 31 July 2016 the total receipts amount to R1 526 million. The outstanding transfers to date are as listed below due to a delay in the signing of the service level agreement.

- Emergency Medical Services
- HIV and AIDS Grant
- Primary Health Care

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

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

SR City of Orsiwane - Supporting Table SC7(1) monthly Budget Statement - transfers and grant expenditure - M01 July										
Description	Ref	2015/16	Budget Year 2016/17							Full Year Forecast
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		3,260,168	3,646,903	–	777,099	777,099	1,155,737	(378,637)	-32.8%	3,646,903
EPWP Incentive		31,143	50,247	–	–	–	–	–	–	50,247
Finance Management		3,902	2,875	–	–	–	240	(240)	-100.0%	2,875
Fuel Levy		1,395,849	1,440,100	–	–	–	480,033	(480,033)	-100.0%	1,440,100
Integrated City Development Grant		10,225	42,652	–	–	–	–	–	–	42,652
Local Government Equitable Share		1,654,389	1,864,838	–	777,015	777,015	621,613	155,402	25.0%	1,864,838
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant		4,401	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant		160,259	200,011	–	84	84	50,003	(49,918)	-99.8%	200,011
Urban Settlement Development Grant		–	46,180	–	–	–	3,848	(3,848)	-100.0%	46,180
Provincial Government:		192,289	329,573	–	148	148	71,409	(71,261)	-99.8%	329,573
Emergency Medical Services		59,687	62,850	–	–	–	25,140	(25,140)	-100.0%	62,850
HIV and Aids Grant		11,948	12,649	–	–	–	7,590	(7,590)	-100.0%	12,649
HSDG (Top Structure)		73,772	203,033	–	–	–	16,919	(16,919)	-100.0%	203,033
Primary Health Care		42,085	44,325	–	–	–	17,730	(17,730)	-100.0%	44,325
Research & Technology Development Services		369	–	–	–	–	–	–	–	–
Sport & Recreation: Community Libraries		4,429	6,716	–	148	148	4,030	(3,882)	-96.3%	6,716
Other grant providers:		358,135	263,847	–	39,320	39,320	28,772	10,547	36.7%	263,847
Broadband/Wifi DTPS		7,763	–	–	–	–	–	–	–	–
Housing Company Tshwane		19,761	36,757	–	1,421	1,421	2,128	(707)	-33.2%	36,757
LG SETA Discretionary Grant		–	–	–	–	–	–	–	–	–
Sandspruit		270,575	172,940	–	24,361	24,361	14,724	9,638	65.5%	172,940
TEDA		60,036	54,150	–	13,537	13,537	11,921	1,616	13.6%	54,150
Total operating expenditure of Transfers and Grants:		3,810,593	4,240,323	–	816,567	816,567	1,255,918	(439,351)	-35.0%	4,240,323
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		2,194,753	2,331,654	–	124	124	157,641	(157,517)	-99.9%	2,331,654
Energy Efficiency & Demand Side Management		–	–	–	–	–	–	–	–	–
Finance Management		157	–	–	–	–	–	–	–	–
Integrated National Electricity Programme		36,801	40,000	–	–	–	3,333	(3,333)	-100.0%	40,000
Neighbourhood Development Partnership		62,619	48,500	–	–	–	4,042	(4,042)	-100.0%	48,500
Public Transport Network Operations Grant		471,556	750,000	–	–	–	60,238	(60,238)	-100.0%	750,000
Urban Settlement Development Grant		1,623,621	1,493,154	–	124	124	90,028	(89,904)	-99.9%	1,493,154
Provincial Government:		39,273	38,355	–	–	–	3,036	(3,036)	-100.0%	38,355
Gautrans		–	12,071	–	–	–	1,006	(1,006)	-100.0%	12,071
Social Infrastructure Grant		33,000	21,000	–	–	–	2,030	(2,030)	-100.0%	21,000
Sport and Recreation: Community Libraries		6,273	5,284	–	–	–	–	–	–	5,284
Other grant providers:		1,773	200	–	–	–	–	–	–	200
Housing Delft Grant		–	–	–	–	–	–	–	–	–
LG SETA Discretionary Grant		–	–	–	–	–	–	–	–	–
Smart Connect Grant		1,773	200	–	–	–	–	–	–	200
Total capital expenditure of Transfers and Grants		2,235,800	2,370,209	–	124	124	160,677	(160,552)	-99.9%	2,370,209
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		6,046,393	6,610,532	–	816,691	816,691	1,416,594	(599,903)	-42.3%	6,610,532

The disclosure on the transfer and grant expenditure table above reflects the recognition of expenditures as at 31 July 2016 which amount to R817 million against the YTD budget of R1 417 million.

(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 - M01 July

Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
EPWP Incentive					-	
Finance Management					-	
Fuel Levy					-	
Integrated City Development Grant					-	
Local Government Equitable Share					-	
Municipal Disaster Recovery Grant					-	
Municipal Human Settlement Capacity Grant					-	
Public Transport Network Operations Grant					-	
Urban Settlement Development Grant					-	
Provincial Government:		-	-	-	-	
Emergency Medical Services					-	
HIV and Aids Grant					-	
HSDG (Top Structure)					-	
Primary Health Care					-	
Research & Technology Development Services					-	
Sport & Recreation: Community Libraries					-	
Other grant providers:		-	-	-	-	
Broadband/Wifi DTPS					-	
Housing Company Tshwane					-	
LG SETA Discretionary Grant					-	
Sandspruit					-	
TEDA					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Energy Efficiency & Demand Side Management					-	
Finance Management					-	
Integrated National Electricity Programme					-	
Neighbourhood Development Partnership					-	
Public Transport Network Operations Grant					-	
Urban Settlement Development Grant					-	
Provincial Government:		-	-	-	-	
Gautrans					-	
Social Infrastructure Grant					-	
Sport and Recreation: Community Libraries					-	
Other grant providers:		-	-	-	-	
Housing Delft Grant					-	
LG SETA Discretionary Grant					-	
Smart Connect Grant					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Note: No rollovers have been approved as yet.

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

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

City of Ishe - Supporting Table 500 Monthly Budget Statement - Councillor and Staff Benefits - Nov July										
Summary of Employee and Councillor remuneration	Ref	2015/16		Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		109,968	117,967		9,006	9,006	9,831	(825)	-8%	117,967
Other benefits and allowances		2,475	2,500		-	-	208	(208)	-100%	2,500
Sub Total - Councillors		112,443	120,467	-	9,006	9,006	10,039	(1,033)	-10%	120,467
% increase	4		7.1%							7.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		53,595	59,748		4,004	4,004	4,979	(975)	-20%	59,748
Cellphone Allowance		601	732		45	45	61	(16)	-26%	732
Sub Total - Senior Managers of Municipality		54,196	60,480	-	4,049	4,049	5,040	(991)	-20%	60,480
% increase	4		11.6%							11.6%
Other Municipal Staff										
Basic Salaries and Wages		4,501,526	4,894,527		761,686	761,686	378,084	383,602	101%	4,894,527
Pension and UIF Contributions		1,239,963	1,171,204		92,860	92,860	97,545	(4,685)	-5%	1,171,204
Medical Aid Contributions		415,154	417,710		37,071	37,071	34,812	2,260	6%	417,710
Overtime		371,580	212,189		33,142	33,142	23,649	9,493	40%	212,189
Performance Bonus		313	419		57	57	35	22	62%	419
Motor Vehicle Allowance		303,286	334,721		25,713	25,713	27,885	(2,172)	-8%	334,721
Cellphone Allowance		17,782	22,946		1,342	1,342	1,908	(566)	-30%	22,946
Housing Allowances		35,179	26,129		3,486	3,486	2,167	1,319	61%	26,129
Other benefits and allowances		317,097	342,493		29,200	29,200	28,559	641	2%	342,493
Post-retirement benefit obligations		-	203,073		-	-	16,923	(16,923)	-100%	203,073
Sub Total - Other Municipal Staff		7,201,879	7,625,411	-	984,558	984,558	611,566	372,992	61%	7,625,411
% increase	4		5.9%							5.9%
Total Parent Municipality		7,368,518	7,806,358	-	997,613	997,613	626,645	370,968	59%	7,806,358
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Board Fees		4,199	5,368		209	209	431	(222)	-51%	5,368
Sub Total - Board Members of Entities		4,199	5,368	-	209	209	431	(222)	-51%	5,368
% increase	4		27.8%							27.8%
Senior Managers of Entities										
Basic Salaries and Wages		23,282	27,353		1,915	1,915	2,090	(175)	-8%	27,353
Pension and UIF Contributions		2,094	1,934		117	117	162	(45)	-28%	1,934
Medical Aid Contributions		942	1,233		76	76	103	(27)	-26%	1,233
Performance Bonus		129	643		-	-	53	(53)	-100%	643
Motor Vehicle Allowance		2,471	3,713		200	200	311	(111)	-36%	3,713
Cellphone Allowance		338	214		31	31	18	13	71%	214
Housing Allowances		317	360		23	23	30	(7)	-24%	360
Other benefits and allowances		446	601		14	14	51	(36)	-71%	601
Sub Total - Senior Managers of Entities		30,019	36,052	-	2,376	2,376	2,817	(442)	-16%	36,052
% increase	4		20.1%							20.1%
Other Staff of Entities										
Basic Salaries and Wages		66,535	82,127		5,831	5,831	6,768	(937)	-14%	82,127
Pension and UIF Contributions		9,953	13,760		985	985	1,147	(162)	-14%	13,760
Medical Aid Contributions		8,993	10,714		787	787	894	(107)	-12%	10,714
Overtime		2,380	2,484		369	369	207	162	79%	2,484
Performance Bonus		-	4,875		-	-	406	(406)	-100%	4,875
Motor Vehicle Allowance		6,057	6,606		532	532	550	(17)	-3%	6,606
Cellphone Allowance		480	426		38	38	35	3	9%	426
Housing Allowances		2,967	3,527		291	291	293	(3)	-1%	3,527
Other benefits and allowances		2,237	2,385		283	283	199	84	42%	2,385
Sub Total - Other Staff of Entities		99,603	126,903	-	9,116	9,116	10,499	(1,383)	-13%	126,903
% increase	4		27.4%							27.4%
Total Municipal Entities		133,821	168,323	-	11,701	11,701	13,748	(2,047)	-15%	168,323
TOTAL SALARY, ALLOWANCES & BENEFITS		7,502,339	7,974,681	-	1,009,314	1,009,314	640,392	368,921	58%	7,974,681
% increase	4		6.3%							6.3%
TOTAL MANAGERS AND STAFF		7,385,697	7,848,847	-	1,000,099	1,000,099	629,922	370,177	59%	7,848,847

(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 - R

Description	Ref	Budget Year			2016/17 Medium Term Revenue & Expenditure Framework		
		July Outcome	July Actual	July Variance	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	1						
Cash Receipts By Source							
Property rates		431,994	482,770	50,775	5,533,559	6,032,645	6,516,106
Service charges - electricity revenue		963,564	1,714,888	751,324	10,905,836	11,832,832	12,720,295
Service charges - water revenue		277,934	264,083	(13,851)	3,835,403	4,262,897	4,695,908
Service charges - sanitation revenue		68,977	69,331	354	911,637	1,012,764	1,115,309
Service charges - refuse		94,851	108,885	14,034	1,157,175	1,262,165	1,363,811
Service charges - other		16,096	-	(16,096)	201,177	213,650	226,256
Rental of facilities and equipment		10,710	7,198	(3,512)	129,430	143,487	160,846
Interest earned - external investments		3,535	4,149	615	42,417	45,020	40,194
Interest earned - outstanding debtors		17,018	39,337	22,320	204,214	217,550	231,141
Fines		16,555	365	(16,190)	198,658	210,975	223,423
Licences and permits		5,047	157	(4,890)	60,564	64,319	68,114
Agency services		-	-	-	2,878	12,502	24,500
Transfer receipts - operating		1,258,559	1,177,984	(80,574)	4,240,323	4,338,748	4,687,079
Other revenue		149,488	51,728	(97,760)	1,795,964	953,970	1,043,691
Cash Receipts by Source		3,314,327	3,920,876	606,548	29,219,235	30,603,525	33,116,670
Other Cash Flows by Source							
Transfer receipts - capital		197,517	309,051	111,533	2,370,209	2,449,064	2,532,510
Contributions & Contributed assets		-	8,234	8,234	-	-	-
Short term loans		-	500,000	500,000	-	-	-
Borrowing long term/refinancing		34,677	-	(34,677)	1,000,000	1,000,000	1,000,000
Increase in consumer deposits		607	2,227	1,620	7,366	7,509	7,655
Receipt of non-current debtors		(20,131)	942,263	962,394	(241,572)	(251,558)	(262,137)
Receipt of non-current receivables		230	664,900	664,670	2,759	(4,922)	(5,303)
Change in non-current investments		(25,249)	166	25,415	(302,991)	(31,376)	28,328
Total Cash Receipts by Source		3,501,978	6,347,717	2,845,738	32,055,005	33,772,242	36,417,722
Cash Payments by Type							
Employee related costs		611,843	998,711	386,868	7,614,468	8,073,533	8,565,420
Remuneration of councillors		10,464	9,215	(1,249)	125,328	133,060	141,390
Interest paid		84,610	628	(83,982)	1,057,999	1,114,849	1,088,808
Bulk purchases - Electricity		624,618	31	(624,588)	7,495,422	8,132,114	8,741,714
Bulk purchases - Water & Sewer		205,417	209,064	3,647	2,461,604	2,731,800	3,001,741
Other materials		21,156	5,662	(15,494)	283,962	301,535	320,296
Contracted services		383,458	129,326	(254,133)	2,657,237	2,926,415	3,168,402
Grants and subsidies paid - other		24,005	22,599	(1,406)	288,055	284,074	290,591
General expenses		374,800	4,455,646	4,080,845	3,912,758	3,898,474	4,097,336
Cash Payments by Type		2,340,371	5,830,881	3,490,510	25,896,832	27,595,853	29,415,698
Other Cash Flows/Payments by Type							
Capital assets		361,220	124	(361,095)	4,339,234	3,598,863	3,872,759
Repayment of borrowing		58,507	340,019	281,512	702,083	815,838	815,838
Total Cash Payments by Type		2,760,098	6,171,025	3,410,927	30,938,150	32,010,555	34,104,295
NET INCREASE/(DECREASE) IN CASH HELD		741,880	176,692	(565,188)	1,116,856	1,761,688	2,313,426
Cash/cash equivalents at the month/year beginning:		2,012,796	1,163,328		2,012,796	3,129,652	4,891,340
Cash/cash equivalents at the month/year end:		2,754,676	1,340,020	(565,188)	3,129,652	4,891,340	7,204,766

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2015/16	Budget Year 2016/17							
		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		5,316,306	5,764,124		482,770	482,770	449,994	32,776	7%	5,764,124
Service charges - electricity revenue		9,265,829	11,360,246		1,704,996	1,704,996	893,253	811,743	91%	11,360,246
Service charges - water revenue		3,066,950	3,815,498		244,017	244,017	274,539	(30,522)	-11%	3,815,498
Service charges - sanitation revenue		741,315	894,777		65,828	65,828	67,281	(1,453)	-2%	894,777
Service charges - refuse revenue		1,118,320	1,205,390		103,593	103,593	98,803	4,790	5%	1,205,390
Service charges - other		227,288	209,560		26,234	26,234	16,766	9,468	56%	209,560
Rental of facilities and equipment		129,070	127,397		6,743	6,743	10,616	(3,874)	-36%	127,397
Interest earned - external investments		56,000	41,895		4,119	4,119	3,491	628	18%	41,895
Interest earned - outstanding debtors		361,054	187,512		34,443	34,443	15,626	18,817	120%	187,512
Fines		266,508	198,658		365	365	16,555	(16,190)	-98%	198,658
Licences and permits		48,743	60,564		157	157	5,047	(4,890)	-97%	60,564
Transfers recognised - operational		3,495,577	3,976,476		777,247	777,247	1,227,145	(449,898)	-37%	3,976,476
Other revenue		860,186	1,736,142		51,713	51,713	144,529	(92,816)	-64%	1,736,142
Gains on disposal of PPE		165,263	-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		25,118,408	29,578,240	-	3,502,224	3,502,224	3,223,646	278,578	9%	29,578,240
Expenditure By Type										
Employee related costs		7,237,692	7,459,140		987,220	987,220	597,715	389,505	65%	7,459,140
Remuneration of councillors		112,443	120,467		9,006	9,006	10,039	(1,033)	-10%	120,467
Debt impairment		746,567	849,492		70,791	70,791	70,791	0	0%	849,492
Depreciation & asset impairment		1,350,884	1,254,567		100,461	100,461	104,547	(4,086)	-4%	1,254,567
Finance charges		1,099,349	1,057,638		597	597	84,577	(83,980)	-99%	1,057,638
Bulk purchases		8,876,523	9,748,736		190,865	190,865	812,678	(621,814)	-77%	9,748,736
Other materials		249,968	272,961		5,311	5,311	20,240	(14,928)	-74%	272,961
Contracted services		3,122,227	2,673,690		127,435	127,435	390,751	(263,316)	-67%	2,673,690
Transfers and grants		113,799	288,055		22,599	22,599	24,005	(1,406)	-6%	288,055
Other expenditure		3,605,453	3,922,825		326,576	326,576	376,447	(49,871)	-13%	3,922,825
Loss on disposal of PPE		(124,057)	1		-	-	0	(0)	-100%	1
Total Expenditure		26,390,846	27,647,570	-	1,840,861	1,840,861	2,491,790	(650,929)	-26%	27,647,570
Surplus/(Deficit)		(1,272,438)	1,930,670	-	1,661,362	1,661,362	731,856	929,507	127%	1,930,670
Transfers recognised - capital		2,231,426	2,370,209		124	124	197,517	(197,393)	-100%	2,370,209
Surplus/(Deficit) after capital transfers & contributions		958,988	4,300,879	-	1,661,487	1,661,487	929,373	732,114	79%	4,300,879
Surplus/(Deficit) after taxation		958,988	4,300,879	-	1,661,487	1,661,487	929,373	732,114	79%	4,300,879

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

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

Description	Ref	2015/16	Budget Year 2016/17							
		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		23,906	45,863		1,895	1,895	2,813	(919)	-33%	45,863
Sandspruit Works Association		593,037	521,135		41,770	41,770	43,862	(2,092)	-5%	521,135
Tshwane Economic Development Agency		65,937	64,631		13,567	13,567	16,157	(2,590)	-16%	64,631
Total Operating Revenue	1	682,880	631,629	-	57,231	57,231	62,832	(5,601)	-9%	631,629
<u>Expenditure By Municipal Entity</u>										
Housing Company Tshwane		37,416	49,114		1,402	1,402	3,144	(1,742)	-55%	49,114
Sandspruit Works Association		588,270	521,135		40,425	40,425	43,169	(2,744)	-6%	521,135
Tshwane Economic Development Agency		61,210	64,131		3,122	3,122	6,448	(3,326)	-52%	64,131
Total Operating Expenditure	2	686,896	634,380	-	44,949	44,949	52,761	(7,812)	-15%	634,380
Surplus/ (Deficit) for the yr/period		(4,016)	(2,751)	-	12,282	12,282	10,071	(13,413)	-133%	(2,751)
<u>Capital Expenditure By Municipal Entity</u>										
Housing Company Tshwane		260	41,304		195	195	930	(735)	-79%	41,304
Sandspruit Works Association		1,253	7,300		53	53	250	(197)	-79%	7,300
Tshwane Economic Development Agency		470	5,923		-	-	-	-	-	5,923
Total Capital Expenditure	3	1,984	54,528	-	247	247	1,180	(933)	-79%	54,528

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July

Month	2015/16	Budget Year 2016/17							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	55,244	285,097		124	124	285,097	284,973	100.0%	0.003%
August	114,501	344,750				629,847	-		
September	216,442	416,994				1,046,842	-		
October	281,690	366,991				1,413,832	-		
November	430,224	384,023				1,797,855	-		
December	356,854	399,243				2,197,098	-		
January	118,180	373,789				2,570,887	-		
February	280,719	367,045				2,937,932	-		
March	244,613	406,345				3,344,277	-		
April	361,269	353,507				3,697,785	-		
May	703,503	424,567				4,122,352	-		
June	515,108	342,857				4,465,209	-		
Total Capital expenditure	3,678,347	4,465,209	-	124					

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

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01
July

Description	Ref	2015/16	Budget Year 2016/17							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		1,376,196	2,655,486	-	-	-	195,312	195,312	100.0%	2,655,486
Infrastructure - Road transport		1,043,643	1,155,536	-	-	-	93,358	93,358	100.0%	1,155,536
Roads, Pavements & Bridges		597,867	769,450	-	-	-	61,858	61,858	100.0%	769,450
Storm water		445,776	386,086	-	-	-	31,499	31,499	100.0%	386,086
Infrastructure - Electricity		100,016	1,126,000	-	-	-	80,766	80,766	100.0%	1,126,000
Generation		99,069	176,000	-	-	-	1,600	1,600	100.0%	176,000
Transmission & Reticulation		948	950,000	-	-	-	79,167	79,167	100.0%	950,000
Infrastructure - Water		39,032	68,000	-	-	-	952	952	100.0%	68,000
Dams & Reservoirs		39,032	66,000	-	-	-	786	786	100.0%	66,000
Reticulation		-	2,000	-	-	-	167	167	100.0%	2,000
Infrastructure - Other		193,506	305,950	-	-	-	20,236	20,236	100.0%	305,950
Waste Management		4,998	-	-	-	-	-	-	-	-
Transportation		2,598	16,500	-	-	-	1,375	1,375	100.0%	16,500
Other		185,909	289,450	-	-	-	18,861	18,861	100.0%	289,450
Community		172,432	195,400	-	-	-	13,638	13,638	100.0%	195,400
Sportsfields & stadia		38,946	103,000	-	-	-	8,067	8,067	100.0%	103,000
Libraries		8,954	10,000	-	-	-	1,000	1,000	100.0%	10,000
Recreational facilities		9,844	-	-	-	-	-	-	-	-
Security and policing		8,852	30,000	-	-	-	-	-	-	30,000
Clinics		83,526	50,900	-	-	-	4,571	4,571	100.0%	50,900
Cemeteries		22,310	1,500	-	-	-	-	-	-	1,500
Investment properties		8,937	64,259	-	-	-	1,580	1,580	100.0%	64,259
Housing development		-	10,259	-	-	-	-	-	-	10,259
Other		8,937	54,000	-	-	-	1,580	1,580	100.0%	54,000
Other assets		24,502	15,784	-	-	-	-	-	-	15,784
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		16,474	10,284	-	-	-	-	-	-	10,284
Markets		5,344	5,500	-	-	-	-	-	-	5,500
Other		2,684	-	-	-	-	-	-	-	-
Intangibles		129,907	50,200	-	-	-	-	-	-	50,200
Computers - software & programming		129,907	50,200	-	-	-	-	-	-	50,200
Total Capital Expenditure on new assets	1	1,711,975	2,981,128	-	-	-	210,530	210,530	100.0%	2,981,128
Specialised vehicles										
Refuse		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

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

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	2015/16	Budget Year 2016/17							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		898,827	743,735	-	124	124	33,571	33,447	99.6%	743,735
Infrastructure - Road transport		63,502	15,473	-	-	-	1,289	1,289	100.0%	15,473
Roads, Pavements & Bridges		62,519	12,071	-	-	-	1,006	1,006	100.0%	12,071
Storm water		984	3,402	-	-	-	283	283	100.0%	3,402
Infrastructure - Electricity		330,968	302,665	-	124	124	21,025	20,900	99.4%	302,665
Generation		220,540	241,665	-	124	124	18,972	18,848	99.3%	241,665
Transmission & Reticulation		42,835	61,000	-	-	-	2,053	2,053	100.0%	61,000
Street Lighting		67,593	-	-	-	-	-	-	-	-
Infrastructure - Water		402,166	255,500	-	-	-	5,916	5,916	100.0%	255,500
Reticulation		402,166	255,500	-	-	-	5,916	5,916	100.0%	255,500
Infrastructure - Sanitation		55,159	60,000	-	-	-	417	417	100.0%	60,000
Reticulation		46,785	55,000	-	-	-	-	-	-	55,000
Sewerage purification		8,374	5,000	-	-	-	417	417	100.0%	5,000
Infrastructure - Other		47,032	110,097	-	-	-	4,925	4,925	100.0%	110,097
Waste Management		11,996	21,000	-	-	-	-	-	-	21,000
Transportation		35,036	59,097	-	-	-	4,925	4,925	100.0%	59,097
Other		-	30,000	-	-	-	-	-	-	30,000
Community		108,591	55,500	-	-	-	4,042	4,042	100.0%	55,500
Parks & gardens		34,444	-	-	-	-	-	-	-	-
Fire, safety & emergency		1,940	5,000	-	-	-	-	-	-	5,000
Clinics		2,699	-	-	-	-	-	-	-	-
Cemeteries		6,890	2,000	-	-	-	-	-	-	2,000
Other		62,619	48,500	-	-	-	4,042	4,042	100.0%	48,500
Investment properties		844,014	534,845	-	-	-	29,955	29,955	100.0%	534,845
Housing development		839,023	527,445	-	-	-	29,955	29,955	100.0%	527,445
Other		4,990	7,400	-	-	-	-	-	-	7,400
Other assets		114,941	150,000	-	-	-	7,000	7,000	100.0%	150,000
General vehicles		18,195	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		2,347	3,000	-	-	-	-	-	-	3,000
Computers - hardware/equipment		14,806	20,000	-	-	-	-	-	-	20,000
Furniture and other office equipment		16,595	10,000	-	-	-	833	833	100.0%	10,000
Other Buildings		28,217	61,500	-	-	-	6,167	6,167	100.0%	61,500
Other		34,781	55,500	-	-	-	-	-	-	55,500
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	1,966,372	1,484,080	-	124	124	74,567	74,443	99.8%	1,484,080
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

(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 - M01 July

Description	Ref	2015/16	Budget Year 2016/17							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		856,734	777,813	–	25,650	25,650	161,012	135,362	84.1%	777,813
Infrastructure - Road transport		125,441	131,316	–	1,207	1,207	81,788	80,580	98.5%	131,316
Roads, Pavements & Bridges		107,453	113,036		987	987	69,338	68,351	98.6%	113,036
Storm water		17,987	18,280		221	221	12,450	12,229	98.2%	18,280
Infrastructure - Electricity		425,038	365,514	–	17,851	17,851	56,529	38,678	68.4%	365,514
Generation		70,814	70,799		3,773	3,773	5,900	2,127	36.0%	70,799
Transmission & Reticulation		290,439	237,433		11,610	11,610	41,822	30,212	72.2%	237,433
Street Lighting		63,784	57,282		2,468	2,468	8,807	6,339	72.0%	57,282
Infrastructure - Water		227,818	207,798	–	5,443	5,443	18,197	12,754	70.1%	207,798
Dams & Reservoirs		8,053	8,380		60	60	200	140	70.1%	8,380
Water purification		12,462	10,669		63	63	428	365	85.2%	10,669
Reticulation		207,303	188,749		5,320	5,320	17,569	12,249	69.7%	188,749
Infrastructure - Sanitation		60,033	55,141	–	798	798	2,371	1,573	66.3%	55,141
Reticulation		21,939	18,490		149	149	2,371	2,222	93.7%	18,490
Sewerage purification		38,094	36,652		649	649	–	(649)		36,652
Infrastructure - Other		18,404	18,044	–	350	350	2,128	1,778	83.6%	18,044
Waste Management		18,404	18,044		350	350	2,128	1,778	83.6%	18,044
Community		234,389	188,375	–	1,338	1,338	41,651	40,313	96.8%	188,375
Parks & gardens		28,856	33,412		1	1	3,052	3,051	100.0%	33,412
Sportsfields & stadia		26	198		–	–	–	–		198
Recreational facilities		12,624	16,342		21	21	3,215	3,195	99.4%	16,342
Fire, safety & emergency		24,856	23,538		833	833	2,072	1,239	59.8%	23,538
Security and policing		33,349	33,466		136	136	22,711	22,574	99.4%	33,466
Buses		5,562	5,077		226	226	423	197	46.7%	5,077
Cemeteries		5,882	4,975		1	1	420	419	99.7%	4,975
Other		123,235	71,367		120	120	9,757	9,637	98.8%	71,367
Other assets		352,728	438,919	–	8,563	8,563	49,598	41,035	82.7%	438,919
General vehicles		106,794	157,644		3,715	3,715	13,137	9,422	71.7%	157,644
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		36,708	44,647		697	697	3,946	3,249	82.3%	44,647
Computers - hardware/equipment		2,796	3,529		271	271	275	5	1.7%	3,529
Furniture and other office equipment		15,355	17,509		162	162	1,349	1,187	88.0%	17,509
Civic Land and Buildings		1,032	1,488		5	5	646	641	99.2%	1,488
Other Buildings		116,247	125,968		3,471	3,471	23,098	19,627	85.0%	125,968
Other Land		68,213	82,235		219	219	6,611	6,391	96.7%	82,235
Other		5,583	5,899		22	22	535	513	95.9%	5,899
Intangibles		73,802	72,141	–	1,544	1,544	5,868	4,324	73.7%	72,141
Computers - software & programming		73,802	72,141		1,544	1,544	5,868	4,324	73.7%	72,141
Total Repairs and Maintenance Expenditure		1,517,653	1,477,248	–	37,095	37,095	258,129	221,034	85.6%	1,477,248
Specialised vehicles		–	–	–	–	–	–	–		–
Refuse		–	–	–	–	–	–	–		–
Ambulances		–	–	–	–	–	–	–		–

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	2015/16	Budget Year 2016/17							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		836,716	957,834	-	100,622	100,622	84,143	(16,480)	-19.6%	957,834
Infrastructure - Road transport		407,190	329,967	-	-	-	34,794	34,794	100.0%	329,967
Roads, Pavements & Bridges		242,879	220,217	-	-	-	23,110	23,110	100.0%	220,217
Storm water		164,311	109,750	-	-	-	11,684	11,684	100.0%	109,750
Infrastructure - Electricity		158,509	402,570	-	100,622	100,622	37,421	(63,202)	-168.9%	402,570
Generation		117,547	117,690	-	100,622	100,622	7,563	(93,060)	-1230.5%	117,690
Transmission & Reticulation		16,103	284,880	-	-	-	29,858	29,858	100.0%	284,880
Street Lighting		24,859	-	-	-	-	-	-	-	-
Infrastructure - Water		162,265	91,156	-	-	-	2,525	2,525	100.0%	91,156
Dams & Reservoirs		14,355	18,598	-	-	-	289	289	100.0%	18,598
Reticulation		147,910	72,558	-	-	-	2,236	2,236	100.0%	72,558
Infrastructure - Sanitation		20,287	16,907	-	-	-	153	153	100.0%	16,907
Reticulation		17,207	15,498	-	-	-	-	-	-	15,498
Sewerage purification		3,080	1,409	-	-	-	153	153	100.0%	1,409
Infrastructure - Other		88,466	117,234	-	-	-	9,250	9,250	100.0%	117,234
Waste Management		6,250	5,917	-	-	-	-	-	-	5,917
Transportation		13,841	21,302	-	-	-	2,316	2,316	100.0%	21,302
Other		68,374	90,015	-	-	-	6,934	6,934	100.0%	90,015
Community		103,356	70,699	-	-	-	6,499	6,499	100.0%	70,699
Parks & gardens		12,668	-	-	-	-	-	-	-	-
Sportsfields & stadia		14,324	29,023	-	-	-	2,965	2,965	100.0%	29,023
Libraries		3,293	2,818	-	-	-	368	368	100.0%	2,818
Recreational facilities		3,620	-	-	-	-	-	-	-	-
Fire, safety & emergency		713	1,409	-	-	-	-	-	-	1,409
Security and policing		3,256	8,453	-	-	-	-	-	-	8,453
Clinics		31,712	14,343	-	-	-	1,680	1,680	100.0%	14,343
Cemeteries		10,739	986	-	-	-	-	-	-	986
Other		23,030	13,666	-	-	-	1,486	1,486	100.0%	13,666
Investment properties		313,702	168,816	-	-	-	11,593	11,593	100.0%	168,816
Housing development		308,579	151,514	-	-	-	11,012	11,012	100.0%	151,514
Other		5,122	17,301	-	-	-	581	581	100.0%	17,301
Other assets		51,285	46,715	-	-	-	2,573	2,573	100.0%	46,715
General vehicles		6,692	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		863	845	-	-	-	-	-	-	845
Computers - hardware/equipment		5,445	5,636	-	-	-	-	-	-	5,636
Furniture and other office equipment		12,162	5,716	-	-	-	306	306	100.0%	5,716
Markets		1,966	1,550	-	-	-	-	-	-	1,550
Other Buildings		10,378	17,329	-	-	-	2,267	2,267	100.0%	17,329
Other		13,779	15,639	-	-	-	-	-	-	15,639
Intangibles		47,778	14,145	-	-	-	-	-	-	14,145
Computers - software & programming		47,778	14,145	-	-	-	-	-	-	14,145
Other		-	-	-	-	-	-	-	-	-
Total Depreciation		1,352,836	1,258,208	-	100,622	100,622	104,808	4,186	4.0%	1,258,208
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

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

QUALITY CERTIFICATE

I, **JASON NGOBENI**, the City Manager of the City of Tshwane, hereby certify that –

- ☐ the monthly budget statement

For the month of **July 2016** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: **JASON NGOBENI**

City Manager of the City of Tshwane (TSH)

Signature: _____

Date: _____