

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

**TO: CITY MANAGER
EXECUTIVE MAYOR**

SUBMISSION

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

1. PURPOSE

The purpose of this report is to provide progress on the actual financial performance of the CoT against the budget in compliance with the Section 71 of the MFMA.

2. STRATEGIC OBJECTIVE

(Unaltered)

“To improve financial sustainability”

3. BACKGROUND

Section 71 of the MFMA and the Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations” stipulates that specific financial particulars on the implementation of the budget 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.”

Further, 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 August 2016, the ten working day reporting limit expires on **14 September 2016**.

4. DISCUSSION

On 30 May 2016 Council approved the 2016/17 Medium-term Revenue and Expenditure Framework for the City of Tshwane (CoT).

The attached “In-year” report (Annexure A) provides a high level analysis as at 31 August 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 CoT amounts to R30 210m and the Operating Expenditure Budget equates to R28 282m for the 2016/17 financial year.

The summary table below indicates the financial performance for the period from 1 July 2016 to 31 August 2016. The actual operating revenue realised (excluding Capital Transfers) amounts to R6 232m, a favourable variance of R613m or 10,9% against YTD Budget. The operating expenditure amounts to R3 705m, a favourable variance of R1 183m or 24,2% against YTD Budget. A favourable variance of R1 796m is reflected when YTD Actual is compared against the YTD Budget.

Summary Statement of Financial Performance:				
Description	August YTD Budget	August YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	5,618,971	6,232,072	613,101	10.9%
Total Operating Expenditure	4,888,407	3,705,153	(1,183,254)	-24.2%
SURPLUS/DEFICIT	730,564	2,526,919	1,796,356	

The favourable revenue variance is explained by:

- Service charges – electricity revenue (R771m favourable) – the billing is higher in the first two months against projection.
- Property rates (R61m favourable) – The clearing of exception reports has had a positive impact.
- Interest earned – outstanding debtors (R45m favourable) – Higher interest on the line-item “Interest on Amounts in Arrears” have been earned due to an increase in arrear debtors.
- Other revenue (R183m unfavourable) – An unfavourable variance is reflected on most line-items in this group, such as:
 - Replacement of Meters (R157m)
 - ARY Fare Revenue (R10m)
 - Advertisement Signs (R5m)
 - Transport fees (R4m).

The favourable expenditure variance is explained by:

- Contracted services (R315m favourable)
- Other expenditure (R196m favourable)
- Bulk Purchases (R269m favourable) – A delay in the receipt of invoices.
- Employee related costs (R93m unfavourable) – The automation and implementation for the provision for “Service Bonus” from 1 July 2016 in compliance with GRAP 25.

The expenditure will increase in the second quarter of the financial year.

The Statement of Financial Performance per Department as reflected on the accounting system (SAP) are attached as annexure B of this report.

The Cash Flow table below as at 31 August 2016 indicates that:

- The cash and cash equivalents closing balance as at the end of August 2016 is R1 398m (this amount is inclusive of the Sinking Fund)
- Cash flow from operating activities is (R1 091m) compared to the target of R1 413m.
- Cash flow from investing activities amounts to R972m, compared to a target of (R813m).
- Cash flow from financing activities equates to R354m compared to a target of (R17m) (Includes the net borrowing of R350m).

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

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges		5,316,306	5,533,559	483,010	965,780	869,041	96,739	11%	5,533,559
Service charges		14,695,193	17,011,229	1,511,596	3,668,783	2,891,183	777,600	27%	17,011,229
Other revenue		1,315,407	2,187,493	74,741	134,186	363,594	(229,408)	-63%	2,187,493
Government - operating		3,902,462	4,240,323	595,190	1,773,174	1,341,956	431,218	32%	4,240,323
Government - capital		2,452,650	2,370,209	16,565	325,616	395,035	(69,419)	-18%	2,370,209
Interest		463,194	246,631	53,992	97,478	41,105	56,373	137%	246,631
Payments									
Suppliers and employees		(23,811,141)	(24,550,779)	(1,933,534)	(7,741,185)	(4,271,834)	3,469,351	-81%	(24,550,779)
Finance charges		(1,109,244)	(1,057,999)	(12,312)	(12,940)	(169,219)	(156,279)	92%	(1,057,999)
Transfers and Grants		(113,799)	(288,055)	(279,599)	(302,198)	(48,009)	254,189	-529%	(288,055)
NET CASH FROM/(USED) OPERATING ACTIVITIES		3,111,028	5,692,612	509,649	(1,091,306)	1,412,851	2,504,158	177%	5,692,612
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		512,661	—	9,327	17,562	—	17,562		—
Decrease (Increase) in non-current debtors		101,273	(241,572)	(281,663)	660,600	(40,262)	700,862	-1741%	(241,572)
Decrease (increase) other non-current receivables		(165,525)	2,759	(241,389)	423,511	460	423,051	92011%	2,759
Decrease (increase) in non-current investments		55,488	(302,991)	(772)	(606)	(50,498)	49,892	-99%	(302,991)
Payments									
Capital assets		(3,678,347)	(4,339,234)	(128,494)	(128,619)	(722,257)	(593,639)	82%	(4,339,234)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3,174,450)	(4,881,039)	(642,991)	972,448	(812,558)	(1,785,006)	220%	(4,881,039)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		7,850,000	—	350,000	850,000	—	850,000		—
Borrowing long term/refinancing		1,194,947	1,000,000	—	—	98,707	(98,707)	-100%	1,000,000
Increase (decrease) in consumer deposits		24,512	7,366	1,643	3,869	1,224	2,645	216%	7,366
Payments									
Repayment of borrowing		(8,443,227)	(702,083)	(160,019)	(500,038)	(117,014)	383,024	-327%	(702,083)
NET CASH FROM/(USED) FINANCING ACTIVITIES		626,231	305,283	191,624	353,831	(17,083)	(370,914)	2171%	305,283
NET INCREASE/ (DECREASE) IN CASH HELD		562,810	1,116,856	58,281	234,973	583,211			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		1,398,301	2,596,007			2,280,184

Capital expenditure

The total percentage spent against the total original budget amounts to 2,9%. The summary table hereafter indicates actual year-to-date spending of R129m and a variance of R501m or 79,6% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	August YTD Budget	August YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	629,847	128,619	(501,228)	-79.6%
TOTAL Capital Financing	629,847	128,619	(501,228)	-79.6%

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 August 2016 amounts to R129m against the projection of R630m, a variance of R501m or 79,6% is reflected.

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

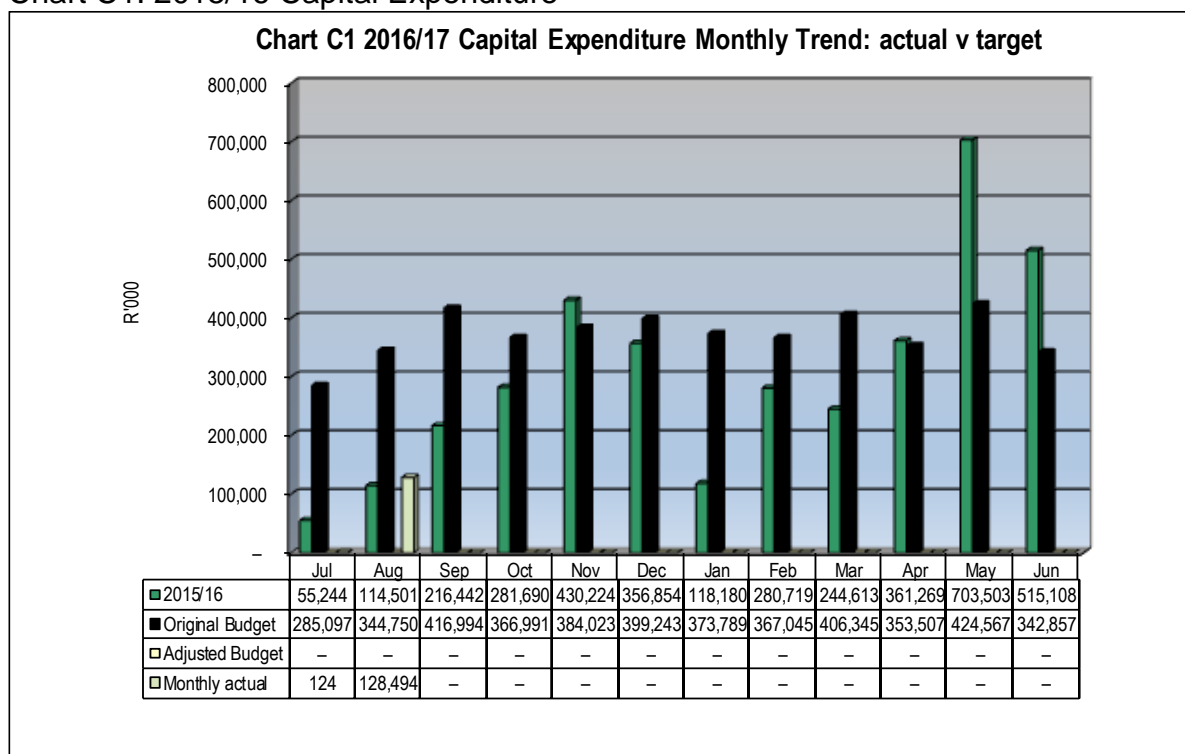
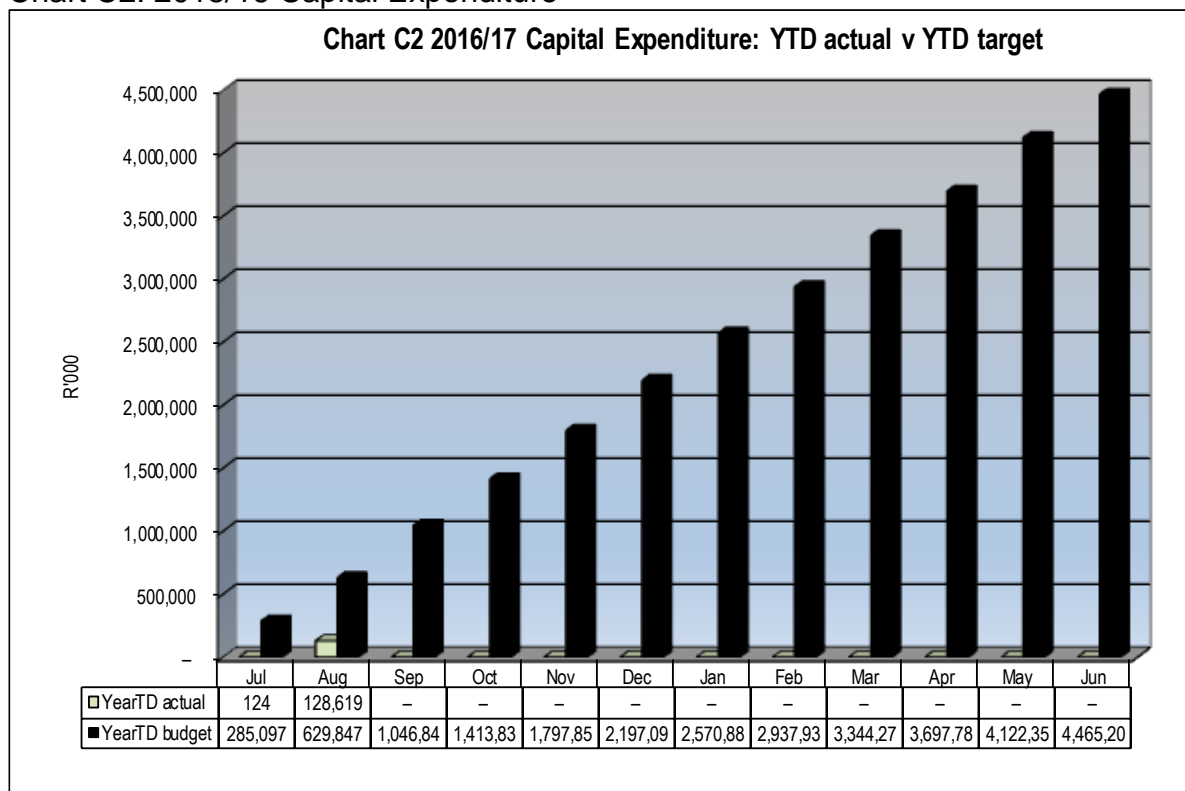


Chart C2: 2015/16 Capital Expenditure



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 August 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 to legislative requirements (Sections 52(d) and 71 of the MFMA) and NT regulations GG 32141 of 17 April 2009.

- Communication

In compliance to 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.

Annexure B - Statement of Financial Performance per Department.

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. The contents of the report be noted.
2. That this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

REPORT – FLOW COMPLIANCE CHECK

FILE: **F1/5/2**

INITIATOR: **Umar Banda (358-8110) / NM Mokete (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 AUGUST 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 MARE-LISE FOURIE REPORT ALSO BEARS APPROVAL FOR LATE SUBMISSION: YES <input type="checkbox"/> NO <input type="checkbox"/> SIGNATURE: DATE:			



IN-YEAR REPORT

BUDGET YEAR: 2016/17

REPORTING PERIOD: M01 AUGUST 2016

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PART 1 – IN-YEAR REPORT

1.1 MAYOR’S REPORT

On 30 May 2016 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 (CoT) for the financial year.

The CoT 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 contents of the report be noted.
- b. That this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

1.3 EXECUTIVE SUMMARY

The total consolidated Operating Revenue Budget of the CoT amounts to R30 210m and the Operating Expenditure Budget equates to R28 282m for the 2016/17 financial year.

The Statement of Financial Performance shown in Table C1 of this report is prepared on a 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 August 2016. The actual operating revenue realised (excluding Capital Transfers) amounts to R6 232m, a favourable variance of R613m or 10,9% against YTD Budget. The operating expenditure amounts to R3 705m, a favourable variance of R1 183m or 24,2% against YTD Budget. A favourable variance of R1 796m is reflected when YTD Actual is compared against the YTD Budget.

Summary Statement of Financial Performance:				
Description	August YTD Budget	August YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	5,618,971	6,232,072	613,101	10.9%
Total Operating Expenditure	4,888,407	3,705,153	(1,183,254)	-24.2%
SURPLUS/DEFICIT	730,564	2,526,919	1,796,356	

The revenue variance is explained by:

- Service charges – electricity revenue (R771m favourable)
- Property rates (R61m favourable)
- Interest earned – outstanding debtors (R45m favourable)
- Other revenue (R183m unfavourable)
- Service charges – water (R85m unfavourable)

The expenditure variance is explained by:

- Contracted services (R315m favourable)
- Transfers and grants (R305m favourable)
- Bulk purchases (R269m favourable)
- Employee related costs (R93m unfavourable)
- Debt impairment (R10m 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 National Treasury, and is categorised by municipal vote. The summary table hereafter indicates actual year-to-date spending of R129m and a variance of R501m or 79,6% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	August YTD Budget	August YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	629,847	128,619	(501,228)	-79.6%
TOTAL Capital Financing	629,847	128,619	(501,228)	-79.6%

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 August 2016 amounts to R129m against the projection of R630m, a variance of R501m or 79,6% is reflected. The total percentage spent against the total adjusted budget amounts to 2,9%.

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

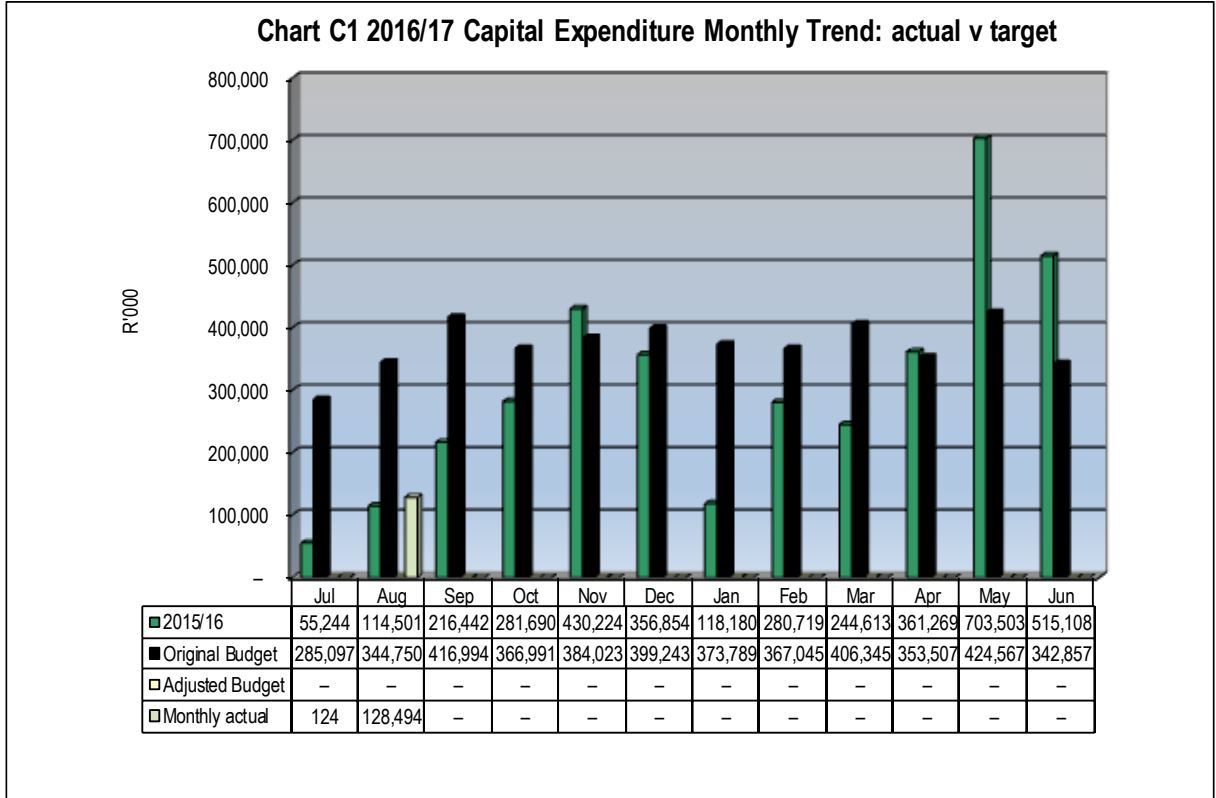
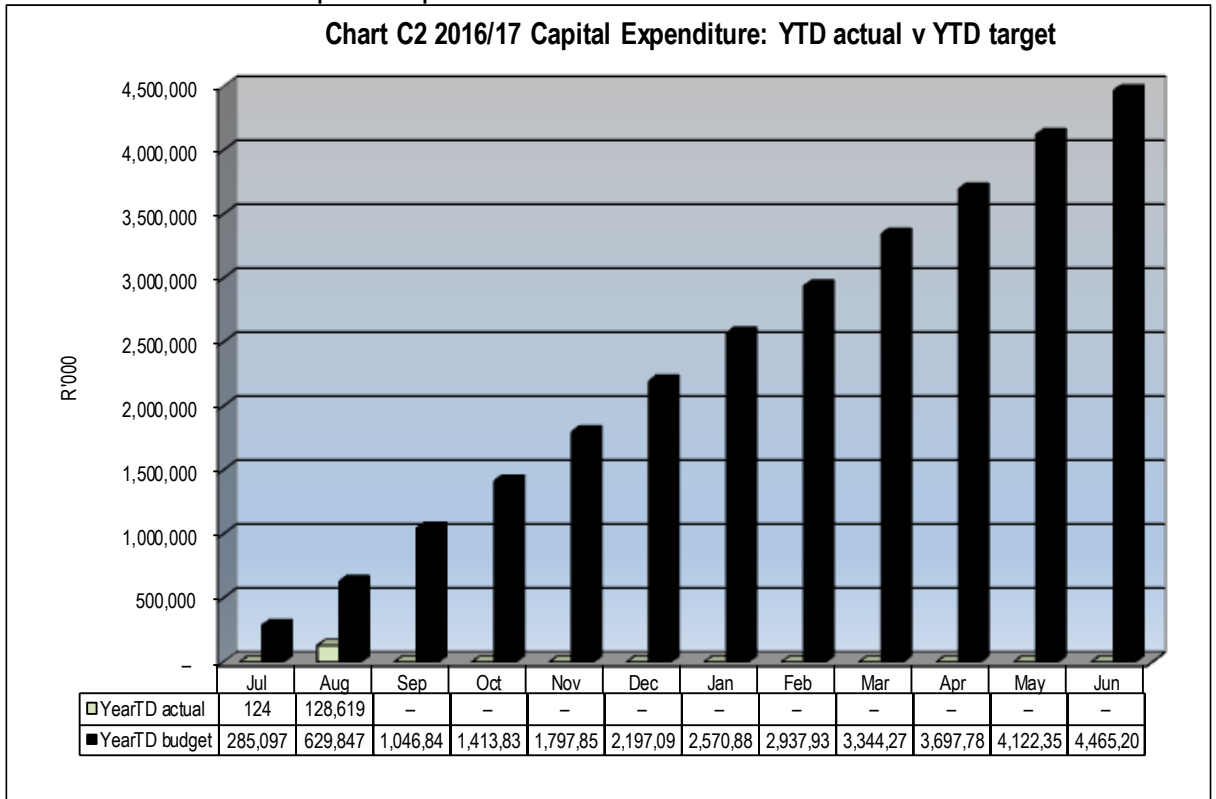


Chart C2: 2015/16 Capital Expenditure



1.4 IN-YEAR BUDGET STATEMENT TABLES

The financial results for the period ended 31 August 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 - M02 August

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									
<u>Financial Performance</u>									
Property rates	5,316,306	5,764,124	–	483,010	965,780	905,251	60,529	7%	5,764,124
Service charges	14,695,169	17,719,923	–	1,511,596	3,668,783	2,961,066	707,717	24%	17,719,923
Investment revenue	57,160	43,089	–	7,967	12,116	7,031	5,085	72%	43,089
Transfers recognised - operational	3,845,949	4,240,323	–	542,951	1,359,518	1,337,734	21,784	2%	4,240,323
Other own revenue	1,886,704	2,442,410	–	127,093	225,875	407,889	(182,014)	-45%	2,442,410
Total Revenue (excluding capital transfers and contributions)	25,801,289	30,209,869	–	2,672,617	6,232,072	5,618,971	613,101	11%	30,209,869
Employee costs	7,367,136	7,622,096	–	310,763	1,309,474	1,216,135	93,339	8%	7,622,096
Remuneration of Councillors	116,837	125,834	–	1,867	11,082	20,941	(9,859)	-47%	125,834
Depreciation & asset impairment	1,352,836	1,258,208	–	(26)	201,335	209,616	(8,282)	-4%	1,258,208
Finance charges	1,099,729	1,057,982	–	12,312	12,940	169,216	(156,276)	-92%	1,057,982
Materials and bulk purchases	9,345,455	10,240,550	–	1,198,719	1,413,477	1,708,732	(295,255)	-17%	10,240,550
Transfers and grants	113,799	288,055	–	(279,599)	(257,000)	48,009	(305,010)	-635%	288,055
Other expenditure	7,681,950	7,689,226	–	474,569	1,013,846	1,515,758	(501,912)	-33%	7,689,226
Total Expenditure	27,077,742	28,281,950	–	1,718,604	3,705,153	4,888,407	(1,183,254)	-24%	28,281,950
Surplus/(Deficit)	(1,276,454)	1,927,919	–	954,013	2,526,919	730,564	1,796,356	246%	1,927,919
Transfers recognised - capital	2,231,426	2,370,209	–	78,686	78,810	395,035	(316,225)	-80%	2,370,209
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	954,972	4,298,127	–	1,032,699	2,605,730	1,125,598	1,480,131	131%	4,298,127
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	954,972	4,298,127	–	1,032,699	2,605,730	1,125,598	1,480,131	131%	4,298,127
<u>Capital expenditure & funds sources</u>									
Capital expenditure	3,678,347	4,465,209	–	128,494	128,619	629,847	(501,228)	-80%	4,465,209
Capital transfers recognised	2,278,478	2,370,209	–	79,663	79,787	349,212	(269,424)	-77%	2,370,209
Public contributions & donations	155,072	110,000	–	710	710	12,896	(12,185)	-94%	110,000
Borrowing	1,085,586	1,000,000	–	48,121	48,121	104,740	(56,619)	-54%	1,000,000
Internally generated funds	159,212	985,000	–	–	–	163,000	(163,000)	-100%	985,000
Total sources of capital funds	3,678,347	4,465,209	–	128,494	128,619	629,847	(501,228)	-80%	4,465,209
<u>Financial position</u>									
Total current assets	5,846,433	7,720,990	–		4,854,336				7,720,990
Total non current assets	36,416,965	41,070,534	–		36,457,841				41,070,534
Total current liabilities	8,563,508	6,865,941	–		5,325,028				6,865,941
Total non current liabilities	13,800,713	15,518,491	–		14,564,931				15,518,491
Community wealth/Equity	19,899,177	26,407,092	–		21,422,218				26,407,092
<u>Cash flows</u>									
Net cash from (used) operating	3,111,028	5,692,612	–	509,649	(1,091,306)	1,412,851	2,504,158	177%	5,692,612
Net cash from (used) investing	(3,174,450)	(4,881,039)	–	(642,991)	972,448	(812,558)	(1,785,006)	220%	(4,881,039)
Net cash from (used) financing	626,231	305,283	–	191,624	353,831	(17,083)	(370,914)	2171%	305,283
Cash/cash equivalents at the month/year end	1,163,328	3,129,652	–	–	1,398,301	2,596,007	1,197,705	46%	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
<u>Debtors Age Analysis</u>									
Total By Income Source	1,580,259	223,309	190,385	168,794	137,395	364,919	941,440	4,300,299	7,906,801
<u>Creditors Age Analysis</u>									
Total Creditors	2,443,117	–	–	–	–	–	–	–	2,443,117

(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) - M02 August

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Revenue - Standard									
<i>Governance and administration</i>		9,023,822	9,410,674	1,010,787	2,299,024	2,063,832	235,192	11%	9,410,674
Executive and council		74,570	64,255	806	806	10,709	(9,903)	-92%	64,255
Budget and treasury office		8,586,886	9,164,886	993,099	2,270,841	2,022,867	247,974	12%	9,164,886
Corporate services		362,366	181,533	16,882	27,377	30,255	(2,878)	-10%	181,533
<i>Community and public safety</i>		1,208,787	1,260,256	64,792	70,846	242,343	(171,497)	-71%	1,260,256
Community and social services		62,559	41,984	1,732	3,260	9,908	(6,648)	-67%	41,984
Sport and recreation		31,899	19,744	1,010	1,611	3,291	(1,680)	-51%	19,744
Public safety		282,884	210,096	2,006	3,621	35,016	(31,395)	-90%	210,096
Housing		711,064	859,608	34,541	36,618	142,170	(105,551)	-74%	859,608
Health		120,381	128,824	25,503	25,737	51,959	(26,223)	-50%	128,824
<i>Economic and environmental services</i>		1,672,288	1,811,803	63,415	94,785	349,573	(254,788)	-73%	1,811,803
Planning and development		253,412	273,256	5,454	35,570	76,786	(41,216)	-54%	273,256
Road transport		1,418,316	1,538,262	57,962	59,215	272,739	(213,524)	-78%	1,538,262
Environmental protection		560	285	-	-	47	(47)	-100%	285
<i>Trading services</i>		15,909,851	19,889,927	1,599,789	3,818,491	3,323,605	494,886	15%	19,889,927
Electricity		9,933,545	13,025,754	1,109,304	2,844,879	2,257,984	586,895	26%	13,025,754
Water		3,812,262	4,407,221	317,054	619,871	672,817	(52,946)	-8%	4,407,221
Waste water management		988,717	1,169,283	69,729	140,979	185,344	(44,365)	-24%	1,169,283
Waste management		1,175,327	1,287,669	103,701	212,762	207,460	5,302	3%	1,287,669
<i>Other</i>	4	217,966	207,917	15,429	30,645	34,653	(4,008)	-12%	207,917
Total Revenue - Standard	2	28,032,715	32,580,578	2,754,212	6,313,791	6,014,005	299,786	5%	32,580,578
Expenditure - Standard									
<i>Governance and administration</i>		5,173,551	5,443,422	327,135	939,013	891,802	47,211	5%	5,443,422
Executive and council		1,402,195	1,476,361	57,734	257,743	256,782	961	0%	1,476,361
Budget and treasury office		676,547	900,521	28,059	58,476	148,334	(89,857)	-61%	900,521
Corporate services		3,094,809	3,066,540	241,342	622,794	486,686	136,108	28%	3,066,540
<i>Community and public safety</i>		3,973,059	4,057,236	133,531	508,765	652,401	(143,636)	-22%	4,057,236
Community and social services		600,077	648,858	22,076	83,595	99,170	(15,575)	-16%	648,858
Sport and recreation		491,090	474,224	16,992	66,587	82,177	(15,590)	-19%	474,224
Public safety		1,854,773	1,776,049	78,035	227,760	270,894	(43,134)	-16%	1,776,049
Housing		526,975	654,321	(4,247)	50,356	119,450	(69,093)	-58%	654,321
Health		500,145	503,782	20,675	80,466	80,710	(244)	0%	503,782
<i>Economic and environmental services</i>		2,494,517	2,546,866	47,949	320,761	520,265	(199,503)	-38%	2,546,866
Planning and development		728,237	766,918	38,449	124,729	132,008	(7,279)	-6%	766,918
Road transport		1,734,912	1,746,832	8,539	192,065	383,901	(191,836)	-50%	1,746,832
Environmental protection		31,367	33,116	961	3,968	4,356	(388)	-9%	33,116
<i>Trading services</i>		15,260,966	16,058,150	1,208,505	1,919,903	2,792,029	(872,126)	-31%	16,058,150
Electricity		10,228,860	10,570,122	1,178,868	1,453,089	1,867,214	(414,125)	-22%	10,570,122
Water		3,276,752	3,710,421	1,092	302,160	610,895	(308,735)	-51%	3,710,421
Waste water management		377,848	555,495	(19,685)	35,988	98,549	(62,562)	-63%	555,495
Waste management		1,377,506	1,222,112	48,230	128,667	215,370	(86,704)	-40%	1,222,112
<i>Other</i>		175,649	176,277	4,394	19,620	31,911	(12,292)	-39%	176,277
Total Expenditure - Standard	3	27,077,742	28,281,950	1,721,513	3,708,062	4,888,407	(1,180,345)	-24%	28,281,950
Surplus/ (Deficit) for the year		954,972	4,298,627	1,032,699	2,605,730	1,125,598	1,480,131	131%	4,298,627

Note: The variance in for the Total Revenue in Table C1 differs to that in Table C2 because in Table C1 the Capital Transfers has been excluded, whereas in Table C2 it has been included.

**(c) Table C3: Consolidated Monthly Budget Statement – Financial Performance
(Revenue and Expenditure by Municipal vote)**

TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote	1								
Vote 1 - City Planning & Development		115,802	111,701	4,076	18,871	32,834	(13,963)	-42.5%	111,701
Vote 2 - Corporate & Shared Services		31,659	23,346	2,701	4,883	3,891	992	25.5%	23,346
Vote 3 - Economic Development		98,438	117,478	133	13,857	36,606	(22,749)	-62.1%	117,478
Vote 4 - Emergency Services		85,142	77,358	26,001	26,781	27,558	(777)	-2.8%	77,358
Vote 5 - Energy & Electricity Department		9,784,003	12,833,887	1,108,255	2,843,137	2,226,006	617,130	27.7%	12,833,887
Vote 6 - Environmental Management		1,354,995	1,436,486	117,855	239,540	232,263	7,278	3.1%	1,436,486
Vote 7 - Group Financial Services		8,650,374	9,215,491	1,002,522	2,285,022	2,031,301	253,720	12.5%	9,215,491
Vote 8 - Group Information & Communication Technology		9,561	218	-	-	36	(36)	-100.0%	218
Vote 9 - Housing & Human Settlement		687,259	833,749	30,610	32,559	137,860	(105,301)	-76.4%	833,749
Vote 10 - Metro Police Services		263,741	204,503	1,496	2,532	34,084	(31,551)	-92.6%	204,503
Vote 11 - Office of the City Manager		201,155	239,950	-	-	39,992	(39,992)	-100.0%	239,950
Vote 12 - Service Delivery & Transformation Management		228,226	237,234	20,696	25,762	39,233	(13,471)	-34.3%	237,234
Vote 13 - Transport		1,316,053	1,427,003	45,827	47,121	254,501	(207,380)	-81.5%	1,427,003
Vote 14 - Water & Sanitation Department		4,800,967	5,576,502	386,784	760,850	858,161	(97,311)	-11.3%	5,576,502
Vote 15 - Other Votes		405,339	245,670	7,256	12,876	59,679	(46,804)	-78.4%	245,670
Total Revenue by Vote	2	28,032,715	32,580,578	2,754,212	6,313,791	6,014,005	299,786	5.0%	32,580,578
Expenditure by Vote	1								
Vote 1 - City Planning & Development		291,366	316,181	8,861	51,058	50,722	336	0.7%	316,181
Vote 2 - Corporate & Shared Services		1,143,378	1,096,548	57,139	112,357	179,409	(67,052)	-37.4%	1,096,548
Vote 3 - Economic Development		391,283	404,716	27,464	63,920	74,018	(10,099)	-13.6%	404,716
Vote 4 - Emergency Services		608,504	620,382	26,612	99,898	101,025	(1,127)	-1.1%	620,382
Vote 5 - Energy & Electricity Department		9,113,262	9,577,038	1,111,729	1,299,376	1,589,858	(290,482)	-18.3%	9,577,038
Vote 6 - Environmental Management		742,071	677,525	22,972	73,283	110,850	(37,566)	-33.9%	677,525
Vote 7 - Group Financial Services		1,286,893	1,502,514	79,907	168,432	245,616	(77,184)	-31.4%	1,502,514
Vote 8 - Group Information & Communication Technology		540,146	560,991	143,737	251,328	71,799	179,529	250.0%	560,991
Vote 9 - Housing & Human Settlement		454,087	604,310	(6,682)	40,535	110,661	(70,126)	-63.4%	604,310
Vote 10 - Metro Police Services		1,882,272	1,841,715	81,251	296,719	279,392	17,327	6.2%	1,841,715
Vote 11 - Office of the City Manager		265,759	302,864	15,154	26,459	137,121	(110,662)	-80.7%	302,864
Vote 12 - Service Delivery & Transformation Management		3,703,730	3,491,590	164,219	477,600	736,276	(258,676)	-35.1%	3,491,590
Vote 13 - Transport		1,240,980	1,230,897	(12,489)	122,052	218,492	(96,440)	-44.1%	1,230,897
Vote 14 - Water & Sanitation Department		3,363,307	3,982,719	(34,709)	298,945	654,635	(355,690)	-54.3%	3,982,719
Vote 15 - Other Votes		2,050,706	2,071,959	36,348	326,100	328,534	(2,433)	-0.7%	2,071,959
Total Expenditure by Vote	2	27,077,742	28,281,950	1,721,513	3,708,062	4,888,407	(1,180,345)	-24.1%	28,281,950
Surplus/ (Deficit) for the year	2	954,972	4,298,627	1,032,699	2,605,730	1,125,598	1,480,131	131.5%	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) - M02 August

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		5,316,306	5,764,124	483,010	965,780	905,251	60,529	7%	5,764,124
Service charges - electricity revenue		9,265,829	11,360,246	1,046,743	2,751,739	1,980,399	771,340	39%	11,360,246
Service charges - water revenue		3,284,296	3,995,130	264,814	517,843	603,307	(85,464)	-14%	3,995,130
Service charges - sanitation revenue		799,437	949,597	67,852	137,187	149,794	(12,608)	-8%	949,597
Service charges - refuse revenue		1,118,320	1,205,390	99,807	203,400	193,747	9,653	5%	1,205,390
Service charges - other		227,288	209,560	32,381	58,615	33,819	24,796	73%	209,560
Rental of facilities and equipment		133,034	136,321	11,627	18,821	22,582	(3,761)	-17%	136,321
Interest earned - external investments		57,160	43,089	7,967	12,116	7,031	5,085	72%	43,089
Interest earned - outstanding debtors		406,034	238,451	46,025	85,362	39,924	45,438	114%	238,451
Fines		266,508	198,658	123	487	33,110	(32,622)	-99%	198,658
Licences and permits		48,743	60,564	4,387	4,544	10,094	(5,550)	-55%	60,564
Agency services		–	9,299	–	–	2,325	(2,325)	-100%	9,299
Transfers recognised - operational		3,845,949	4,240,323	542,951	1,359,518	1,337,734	21,784	2%	4,240,323
Other revenue		867,121	1,799,117	64,933	116,661	299,854	(183,194)	-61%	1,799,117
Gains on disposal of PPE		165,263	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		25,801,289	30,209,869	2,672,617	6,232,072	5,618,971	613,101	11%	30,209,869
Expenditure By Type									
Employee related costs		7,367,136	7,622,096	310,763	1,309,474	1,216,135	93,339	8%	7,622,096
Remuneration of councillors		116,837	125,834	1,867	11,082	20,941	(9,859)	-47%	125,834
Debt impairment		890,170	908,053	79,590	160,886	151,367	9,519	6%	908,053
Depreciation & asset impairment		1,352,836	1,258,208	(26)	201,335	209,616	(8,282)	-4%	1,258,208
Finance charges		1,099,729	1,057,982	12,312	12,940	169,216	(156,276)	-92%	1,057,982
Bulk purchases		9,091,523	9,956,609	1,178,604	1,387,699	1,656,401	(268,702)	-16%	9,956,609
Other materials		253,932	283,940	20,115	25,778	52,331	(26,554)	-51%	283,940
Contracted services		3,166,245	2,738,440	189,032	318,358	633,817	(315,459)	-50%	2,738,440
Transfers and grants		113,799	288,055	(279,599)	(257,000)	48,009	(305,010)	-635%	288,055
Other expenditure		3,749,592	4,042,732	205,824	534,480	730,574	(196,094)	-27%	4,042,732
Loss on disposal of PPE		(124,057)	1	122	122	0	122	73663%	1
Total Expenditure		27,077,742	28,281,950	1,718,604	3,705,153	4,888,407	(1,183,254)	-24%	28,281,950
Surplus/(Deficit)		(1,276,454)	1,927,919	954,013	2,526,919	730,564	1,796,356	0	1,927,919
Transfers recognised - capital		2,231,426	2,370,209	78,686	78,810	395,035	(316,225)	(0)	2,370,209
Surplus/(Deficit) after capital transfers & contributions		954,972	4,298,127	1,032,699	2,605,730	1,125,598			4,298,127
Taxation		–	(500)	–	–	–	–		(500)
Surplus/(Deficit) after taxation		954,972	4,298,627	1,032,699	2,605,730	1,125,598			4,298,627
Attributable to minorities		–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		954,972	4,298,627	1,032,699	2,605,730	1,125,598			4,298,627
Share of surplus/ (deficit) of associate		–	–	–	–	–			–
Surplus/ (Deficit) for the year		954,972	4,298,627	1,032,699	2,605,730	1,125,598			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 - M02 August

Vote Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - City Planning & Development		—	50,000	—	—	8,333	(8,333)	-100%	50,000
Vote 2 - Corporate & Shared Services		26,390	15,000	—	—	2,500	(2,500)	-100%	15,000
Vote 3 - Economic Development		16,925	57,400	—	—	3,491	(3,491)	-100%	57,400
Vote 4 - Emergency Services		5,939	11,000	420	420	—	420	#DIV/0!	11,000
Vote 5 - Energy & Electricity Department		430,984	478,665	27,297	27,422	68,726	(41,304)	-60%	478,665
Vote 6 - Environmental Management		97,673	38,500	—	—	7,675	(7,675)	-100%	38,500
Vote 7 - Group Financial Services		42,010	65,000	12,546	12,546	6,000	6,546	109%	65,000
Vote 8 - Group Information & Communication Technology		92,467	204,500	12,032	12,032	4,833	7,198	149%	204,500
Vote 9 - Housing & Human Settlement		839,023	537,704	—	—	77,533	(77,533)	-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	—	—	41,805	(41,805)	-100%	259,950
Vote 12 - Service Delivery & Transformation Management		—	—	—	—	—	—		—
Vote 13 - Transport		1,124,645	1,241,606	53,076	53,076	198,831	(145,755)	-73%	1,241,606
Vote 14 - Water & Sanitation Department		496,356	383,500	—	—	31,784	(31,784)	-100%	383,500
Vote 15 - Other Votes		153,096	129,184	23,124	23,124	19,168	3,956	21%	129,184
Total Capital Multi-year expenditure	4,7	3,565,679	3,502,009	128,494	128,619	470,681	(342,062)	-73%	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	—	—	158,333	(158,333)	-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	—	—	833	(833)	-100%	5,000
Vote 14 - Water & Sanitation Department		—	—	—	—	—	—		—
Vote 15 - Other Votes		3,898	—	—	—	—	—		—
Total Capital single-year expenditure	4	112,668	963,200	—	—	159,167	(159,167)	-100%	963,200
Total Capital Expenditure		3,678,347	4,465,209	128,494	128,619	629,847	(501,228)	-80%	4,465,209
Capital Expenditure - Standard Classification									
Governance and administration		341,846	368,484	24,577	24,577	26,417	(1,839)	-7%	368,484
Executive and council		79,093	58,784	—	—	8,083	(8,083)	-100%	58,784
Budget and treasury office		2,684	—	—	—	—	—		—
Corporate services		260,069	309,700	24,577	24,577	18,333	6,244	34%	309,700
Community and public safety		1,061,426	696,104	23,544	23,544	103,368	(79,824)	-77%	696,104
Community and social services		31,625	42,200	6,570	6,570	3,232	3,338	103%	42,200
Sport and recreation		90,780	53,000	16,554	16,554	17,233	(680)	-4%	53,000
Public safety		14,791	41,000	420	420	—	420		41,000
Housing		839,023	537,704	—	—	77,533	(77,533)	-100%	537,704
Health		85,207	22,200	—	—	5,369	(5,369)	-100%	22,200
Economic and environmental services		1,151,781	1,343,506	53,076	53,076	199,573	(146,497)	-73%	1,343,506
Planning and development		24,789	115,400	—	—	3,491	(3,491)	-100%	115,400
Road transport		1,124,645	1,225,106	53,076	53,076	196,081	(143,005)	-73%	1,225,106
Environmental protection		2,347	3,000	—	—	—	—		3,000
Trading services		1,093,315	2,024,615	27,297	27,422	296,225	(268,803)	-91%	2,024,615
Electricity		430,984	1,620,115	27,297	27,422	227,059	(199,638)	-88%	1,620,115
Water		97,526	100,500	—	—	11,156	(11,156)	-100%	100,500
Waste water management		547,811	283,000	—	—	51,016	(51,016)	-100%	283,000
Waste management		16,994	21,000	—	—	6,993	(6,993)	-100%	21,000
Other		29,978	32,500	—	—	4,265	(4,265)	-100%	32,500
Total Capital Expenditure - Standard Classification	3	3,678,347	4,465,209	128,494	128,619	629,847	(501,228)	-80%	4,465,209
Funded by:									
National Government		2,231,622	2,331,654	79,663	79,787	343,140	(263,352)	-77%	2,331,654
Provincial Government		44,956	38,355	—	—	6,072	(6,072)	-100%	38,355
District Municipality		—	—	—	—	—	—		—
Other transfers and grants		1,900	200	—	—	—	—		200
Transfers recognised - capital		2,278,478	2,370,209	79,663	79,787	349,212	(269,424)	-77%	2,370,209
Public contributions & donations	5	155,072	110,000	710	710	12,896	(12,185)	-94%	110,000
Borrowing	6	1,085,586	1,000,000	48,121	48,121	104,740	(56,619)	-54%	1,000,000
Internally generated funds		159,212	985,000	—	—	163,000	(163,000)	-100%	985,000
Total Capital Funding		3,678,347	4,465,209	128,494	128,619	629,847	(501,228)	-80%	4,465,209

(f) Table C6: Consolidated Monthly Budget Statement – Financial Position

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2015/16	Budget Year 2016/17		
		Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
<u>ASSETS</u>					
Current assets					
Cash		75,898	142,717	98,380	142,717
Call investment deposits		1,087,430	2,986,935	1,299,921	2,986,935
Consumer debtors		2,483,378	2,698,589	1,822,778	2,698,589
Other debtors		1,558,557	1,068,301	906,289	1,068,301
Current portion of long-term receivables		84,148	236,599	95,249	236,599
Inventory		557,022	587,849	631,718	587,849
Total current assets		5,846,433	7,720,990	4,854,336	7,720,990
Non current assets					
Long-term receivables		43,785	90,799	19,245	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	31,676,552	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	36,457,841	41,070,534
TOTAL ASSETS		42,263,398	48,791,524	41,312,177	48,791,524
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		687,294	847,270	732,530	847,270
Consumer deposits		375,950	369,977	379,819	369,977
Trade and other payables		7,500,264	5,636,868	4,212,678	5,636,868
Provisions		–	11,825	–	11,825
Total current liabilities		8,563,508	6,865,941	5,325,028	6,865,941
Non current liabilities					
Borrowing		10,404,071	12,077,516	10,850,656	12,077,516
Provisions		3,396,642	3,440,975	3,714,275	3,440,975
Total non current liabilities		13,800,713	15,518,491	14,564,931	15,518,491
TOTAL LIABILITIES		22,364,221	22,384,432	19,889,959	22,384,432
NET ASSETS	2	19,899,177	26,407,092	21,422,218	26,407,092
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		19,642,491	26,128,803	21,165,209	26,128,803
Reserves		256,686	278,289	257,009	278,289
TOTAL COMMUNITY WEALTH/EQUITY	2	19,899,177	26,407,092	21,422,218	26,407,092

(g) Table C7: Consolidated Monthly Budget Statement – Cash Flow

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

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges		5,316,306	5,533,559	483,010	965,780	869,041	96,739	11%	5,533,559
Service charges		14,695,193	17,011,229	1,511,596	3,668,783	2,891,183	777,600	27%	17,011,229
Other revenue		1,315,407	2,187,493	74,741	134,186	363,594	(229,408)	-63%	2,187,493
Government - operating		3,902,462	4,240,323	595,190	1,773,174	1,341,956	431,218	32%	4,240,323
Government - capital		2,452,650	2,370,209	16,565	325,616	395,035	(69,419)	-18%	2,370,209
Interest		463,194	246,631	53,992	97,478	41,105	56,373	137%	246,631
Payments									
Suppliers and employees		(23,811,141)	(24,550,779)	(1,933,534)	(7,741,185)	(4,271,834)	3,469,351	-81%	(24,550,779)
Finance charges		(1,109,244)	(1,057,999)	(12,312)	(12,940)	(169,219)	(156,279)	92%	(1,057,999)
Transfers and Grants		(113,799)	(288,055)	(279,599)	(302,198)	(48,009)	254,189	-529%	(288,055)
NET CASH FROM/(USED) OPERATING ACTIVITIES		3,111,028	5,692,612	509,649	(1,091,306)	1,412,851	2,504,158	177%	5,692,612
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		512,661	–	9,327	17,562	–	17,562		–
Decrease (Increase) in non-current debtors		101,273	(241,572)	(281,663)	660,600	(40,262)	700,862	-1741%	(241,572)
Decrease (increase) other non-current receivables		(165,525)	2,759	(241,389)	423,511	460	423,051	92011%	2,759
Decrease (increase) in non-current investments		55,488	(302,991)	(772)	(606)	(50,498)	49,892	-99%	(302,991)
Payments									
Capital assets		(3,678,347)	(4,339,234)	(128,494)	(128,619)	(722,257)	(593,639)	82%	(4,339,234)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3,174,450)	(4,881,039)	(642,991)	972,448	(812,558)	(1,785,006)	220%	(4,881,039)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		7,850,000	–	350,000	850,000	–	850,000		–
Borrowing long term/refinancing		1,194,947	1,000,000	–	–	98,707	(98,707)	-100%	1,000,000
Increase (decrease) in consumer deposits		24,512	7,366	1,643	3,869	1,224	2,645	216%	7,366
Payments									
Repayment of borrowing		(8,443,227)	(702,083)	(160,019)	(500,038)	(117,014)	383,024	-327%	(702,083)
NET CASH FROM/(USED) FINANCING ACTIVITIES		626,231	305,283	191,624	353,831	(17,083)	(370,914)	2171%	305,283
NET INCREASE/ (DECREASE) IN CASH HELD		562,810	1,116,856	58,281	234,973	583,211			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		1,398,301	2,596,007			2,280,184

PART 2 – SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M02 August				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	60,529	Attributed to the clearing of exception reports.	On-going monitoring and rectification.
	Service charges - electricity revenue	771,340	More receipts for prepaid has been received.	On-going monitoring.
	Service charges - water revenue	(85,464)	Increase in the number of estimations due to work stoppages, go slows and IT related malfunction.	Challenges being addressed.
	Service charges - sanitation revenue	(12,608)	Increase in the number of estimations due to work stoppages, go slows and IT related malfunction.	Challenges being addressed.
	Service charges - refuse revenue	9,653	Revenue better than projected for "Solid Waste Removal Fees".	On-going monitoring and rectification.
	Service charges - other	24,796	Revenue better than projected mainly on the line-item "Reconnection Fees".	Regular reconciliations.
	Rental of facilities and equipment	(3,761)	Delays in uploads due to Accounting system closed while implementing "e-procurement" and "Funds Management" software as well as related challenges thereafter..	Capturing process will be fast-tracked.
	Interest earned - external investments	5,085	"Interest On Bank Account" is the main contributor.	Will be monitored.
	Interest earned - outstanding debtors	45,438	"Interest On Amounts In Arrear" is the main contributor. An increase in debtors has resulted in higher interest earned.	Will be monitored.
	Fines	(32,622)	"AARTO" is the main contributor. Delay in capturing due to Accounting system closed while implementing enhancements.	Capturing process will be fast-tracked.
	Licences and permits	(5,550)	"Drivers Licenses" 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 August 2016.	Entity to improve collection rate.
	Transfers recognised - operational	21,784	Non-alignment of monthly projections to National Treasury payment schedule which is only received after MTREF has been approved.	None.
	Other revenue	(183,194)	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	93,339	"Service Bonus", "Salaries" and "Overtime-Salaries" are the main contributors. Implementation of GRAP 25 for Bonus Provision.	Implement corrective measures in terms of Budget Policy.
	Remuneration of councillors	(9,859)	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	9,519	Due to increase in expenditure by entity "SWA".	Entity to improve collection rate.
	Depreciation & asset impairment	(8,282)	Depreciation is calculated in-line with the asset verification and purification process.	Will be monitored.
	Finance charges	(156,276)	Costs are allocated according to all asset classifications systematically.	Will be monitored.
	Bulk purchases	(268,702)	"Bulk: Electricity" is the main contributor due to delay in receipt of invoices.	Will be monitored.
	Other materials	(26,554)	"Petrol And Diesel Fuel" is the main contributor due to delay in processing of documentation.	Documentation will be fast-tracked.
	Contracted services	(315,459)	Delays in the recording of purchase order due to implementation of new control measures on "Accounting System".	Documentation will be fast-tracked.
	Transfers and grants	(305,010)	"Municipal Entities" is the main contributor.	Will be investigated.
	Other expenditure	(196,094)	Delays in the recording of purchase order due to implementation of new control measures on "Accounting System".	Documentation will be fast-tracked.
3	Capital Expenditure			
	Vote 1 - City Planning & Development	(8,333)	"Redevelopment of Caledonian" project is the main contributor due to delay in the provision of a Service Level Agreement to Contractor.	Resolve legal matters.
	Vote 2 - Corporate & Shared Services	(2,500)	"e-procurement" not available for capturing.	Will fast-track process once available.
	Vote 3 - Economic Development	(3,491)	"Business Process Outsourcing Park in Hammanskraal" project is the main contributor due to challenges faced with the new e-procurement system the payment which delayed.	Group Financial Services Department requested to speedily address system issues.
	Vote 4 - Emergency Services	420	"Disaster Risk Management Tools and Equipment" project is the main contributor due to urgent need for fire fighting suits to be purchased for operational personnel.	Ensure the allocated budget of R5 million is not exceeded.
	Vote 5 - Energy & Electricity Department	(199,638)	"AMVI Infrastructure (Smart Meter Project)" is the main contributor.	Awaiting directive from new Political administration.
	Vote 6 - Environmental Management	(7,675)	"240 Litre Containers" project is the main contributor. Delay in finalisation of Regional bin requirement assessment.	Processing of purchase order will be effected.

(a) Table SC1: Material variance explanations (cont.)

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
3	Capital Expenditure			
	Vote 7 - Group Financial Services	6,546	"Automation of Supply Chain" project ahead of schedule.	Only maintenance payments will be effected henceforth.
	Vote 8 - Group Information & Communication Technology	7,198	Payment of 2015/16 financial year costs due to late receipt of invoices on "Credit Control Solution".	Project is a multi-year project and costs will be monitored.
	Vote 9 - Housing & Human Settlement	(77,533)	Delays in the creation of WBS's on all the projects.	Departments to ensure alignment with SDBIP plan.
	Vote 10 - Metro Police Services	-	No deviation.	
	Vote 11 - Office of the City Manager	(41,805)	Delays in the creation of WBS's on the "RE - AGA - Tshwane"	Fast-tracking creation of WBS's.
	Vote 13 - Transport	(146,589)	Delays in the creation of WBS's.	Fast-tracking creation of WBS's.
	Vote 14 - Water & Sanitation Department	(31,784)	delays in the creation of WBS Elements on SAP and the implementation of the E-Procurement system having challenges.	Fast-tracking payments as soon as system allows.
	Vote 15 - Other Votes	3,956	2015/16 financial year payments processed for the "Greening Sportfields" project.	Corrective measures to allocate costs to the correct financial year will be effected.
4	Financial Position			
	Current assets	(2,866,654)	A decrease in current assets against projection with the exception of "Inventory".	
	Non current assets	(4,612,693)	Decrease in non-current assets except "Intangible assets" and "Other non-current assets" against projections.	
	Current liabilities	(1,540,914)	A decrease in current liabilities against projections except "Consumer Deposits".	
	Non current liabilities	(953,559)	A decrease in non current liabilities items against projections except "Consumer deposits".	
5	Cash Flow			
	Transfer receipts - capital	(180,952)	Less transfers received against projection.	
	Contributions & Contributed assets	6,942	No budget projection for the month.	
	Proceeds on disposal of PPE	2,386	No budget projection for the month.	
	Short term loans	350,000	No budget projection for the month.	
	Borrowing long term/refinancing	(64,030)	Long terms borrowings planned for later part of the financial year.	
	Increase in consumer deposits	1,025	An increase in consumer deposits against projection.	
	Receipt of non-current debtors	(261,532)	An increase in non-current debtors against projection.	
	Receipt of non-current receivables	(241,619)	An increase in non-current receivables against projection.	
	Change in non-current investments	24,477	A decrease in non-current receivables against projection.	
	Capital assets	(232,543)	Actual less than projected.	
	Repayment of borrowing	101,512	Actual more than projected.	
7	Municipal Entities			
	Revenue			
	Housing Company Tshwane	(3,018)	Transfers recognised - operational is the main contributor due to lesser claims submitted than projected.	
	Sandspruit Works Association	(4,390)	Water service charge billed below budget due to lower demand.	
	Tshwane Economic Development Agency	(2,585)	Revenue for "Agency services" not as projected.	
	Expenditure			
	Housing Company Tshwane	(16,560)	"Contracted Services" is the main contributor. Awaiting invoices from suppliers on Timberlands projects.	
	Sandspruit Works Association	(5,649)	Spending on "other expenditure" less than projected.	
	Tshwane Economic Development Agency	(4,534)	"other expenditure" is the main contributor. Expenditure less than projected.	
	Capital Expenditure			
	Housing Company Tshwane	(726)	Delays in the starting of construction on Townlands project.	
	Sandspruit Works Association	(297)	Expenditure on "Other assets" less than 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 - M02 August

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17		
			Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-27.1%	8.2%	5.8%	8.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		77.5%	47.7%	98.5%	47.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		93.4%	70.3%	73.7%	70.3%
Gearing	Long Term Borrowing/ Funds & Reserves		4053.2%	4339.9%	4221.9%	4339.9%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1	0.7%	1.1%	0.9%	1.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.1%	0.5%	0.3%	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%	45.6%	13.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		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%	21.0%	25.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.9%	4.9%	1.2%	4.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.5%	7.7%	3.4%	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	9.5	14.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		9.6%	8.9%	29.2%	8.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.04	0.13	0.82	0.13

The performance indicator table above reflects the financial impact of the performance of the CoT as at 31 August 2016.

(c) Table SC3: Monthly Budget Statement – Aged Debtors

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

Description		NT Code	Budget Year 2016/17									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys- 1 Yr	Over 1Yr	Total			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	337,180	68,329	46,126	55,296	40,372	56,608	252,193	837,762	1,693,866	1,242,231	1,088		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	317,534	25,687	15,134	10,655	9,423	15,748	95,878	528,096	1,018,155	659,799	1,090		
Receivables from Non-ex change Transactions - Property Rates	1400	534,606	72,104	51,276	46,434	35,760	46,391	237,072	1,098,374	2,122,018	1,464,032	894		
Receivables from Ex change Transactions - Waste Water Management	1500	65,199	7,825	8,326	4,105	4,904	7,610	32,620	136,592	267,181	185,831	350		
Receivables from Ex change Transactions - Waste Management	1600	100,884	15,051	14,294	10,455	10,527	13,334	66,536	249,951	481,031	350,802	678		
Receivables from Exchange Transactions - Property Rental Debtors	1700	10,118	1,225	1,291	857	881	181,834	182	39,154	235,543	222,908	-		
Interest on Arrear Debtor Accounts	1810	102,432	37,504	37,959	27,704	29,575	36,402	181,126	857,900	1,310,602	1,132,707	1,568		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	112,306	(4,416)	15,979	13,288	5,953	6,993	75,833	552,471	778,405	654,537	875		
Total By Income Source	2000	1,580,259	223,309	190,385	168,794	137,395	364,919	941,440	4,300,299	7,906,801	5,912,848	6,543	-	
2015/16 - totals only		1,451,956	204,575	186,656	182,429	170,874	310,302	847,704	3,734,862	7,089,358	5,246,171	4,871		0
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-		
Commercial	2300	489,713	62,001	46,573	36,804	28,811	130,378	201,091	1,019,208	2,014,579	1,416,292	122		
Households	2400	820,312	150,917	135,087	89,136	85,772	112,557	613,719	2,582,555	4,590,056	3,483,739	5,583		
Other	2500	270,233	10,392	8,725	42,854	22,812	121,985	126,629	698,536	1,302,167	1,012,816	838		
Total By Customer Group	2600	1,580,259	223,309	190,385	168,794	137,395	364,919	941,440	4,300,299	7,906,801	5,912,848	6,543	-	

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 907m**.

The charts below illustrate that there is a collection challenge pertaining to the debtors in the over 1 year category and R4 300m is outstanding in this category, with R2 583m attributable to households. Figures for "Organs of State" were not available at the time of preparing this report.

Chart C3: Aged Consumer Debtors

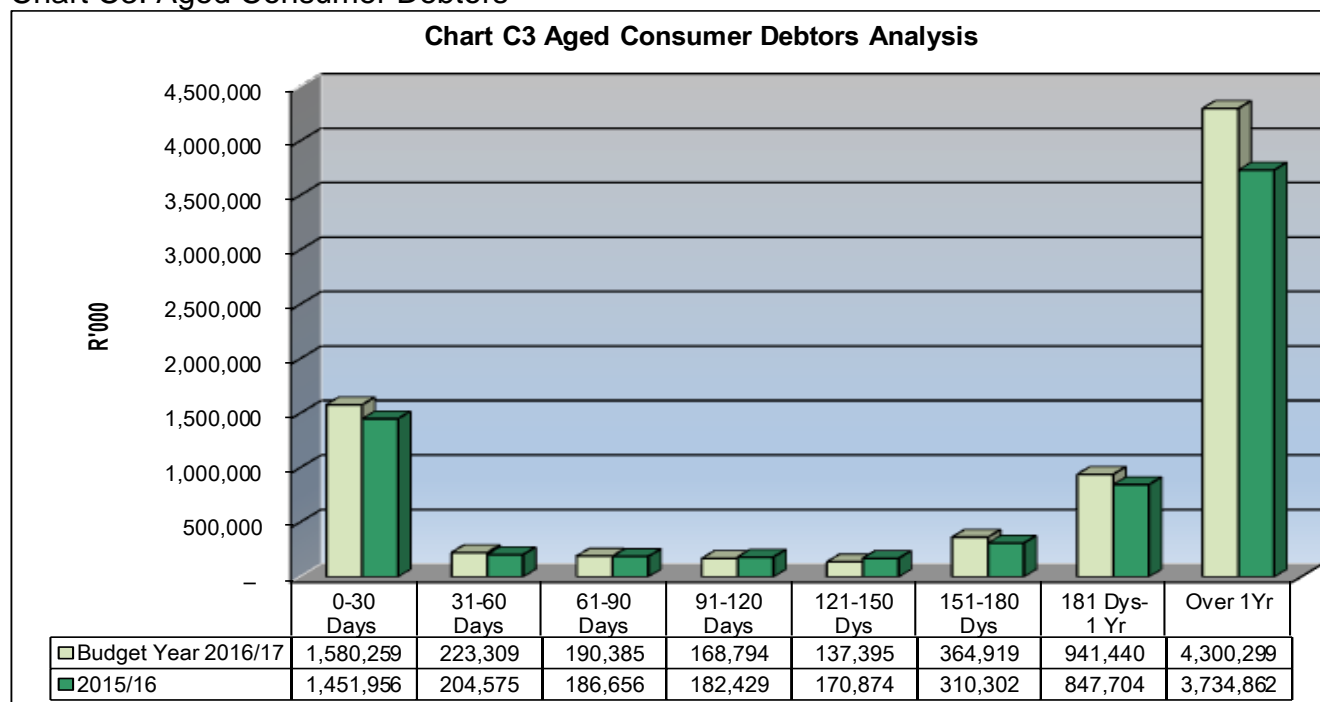
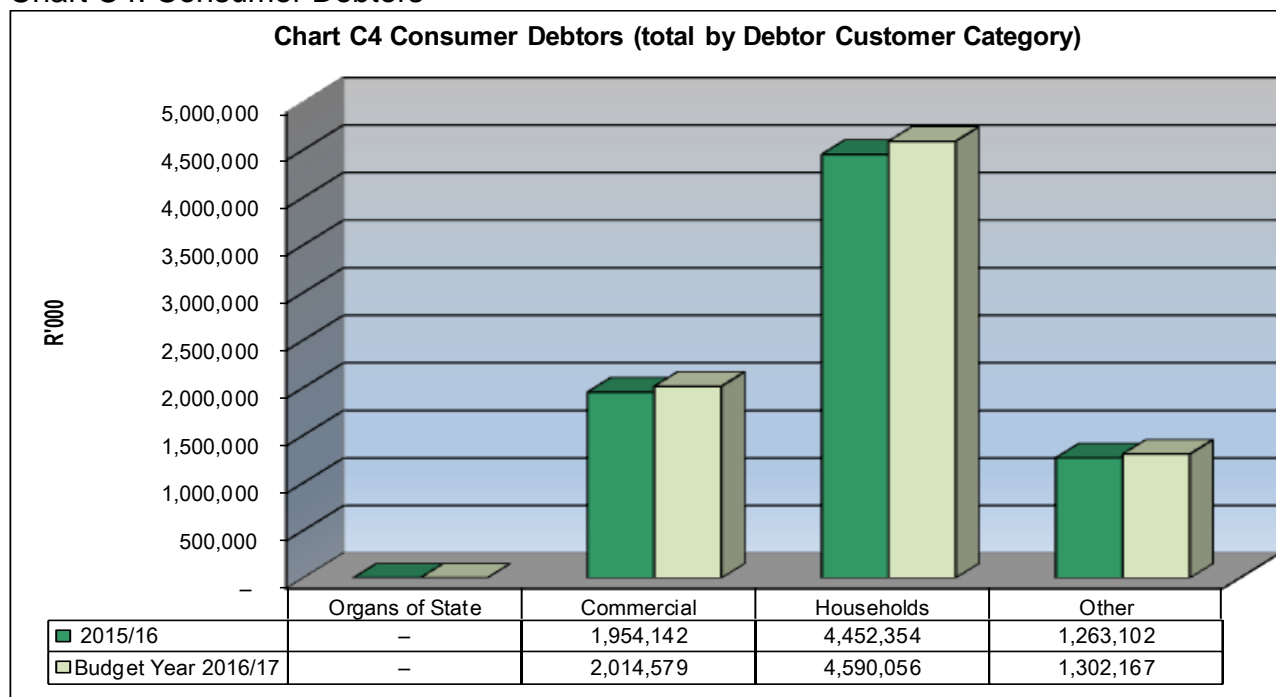


Chart C4: Consumer Debtors



(d) Table SC4: Monthly Budget Statement – Aged Creditors

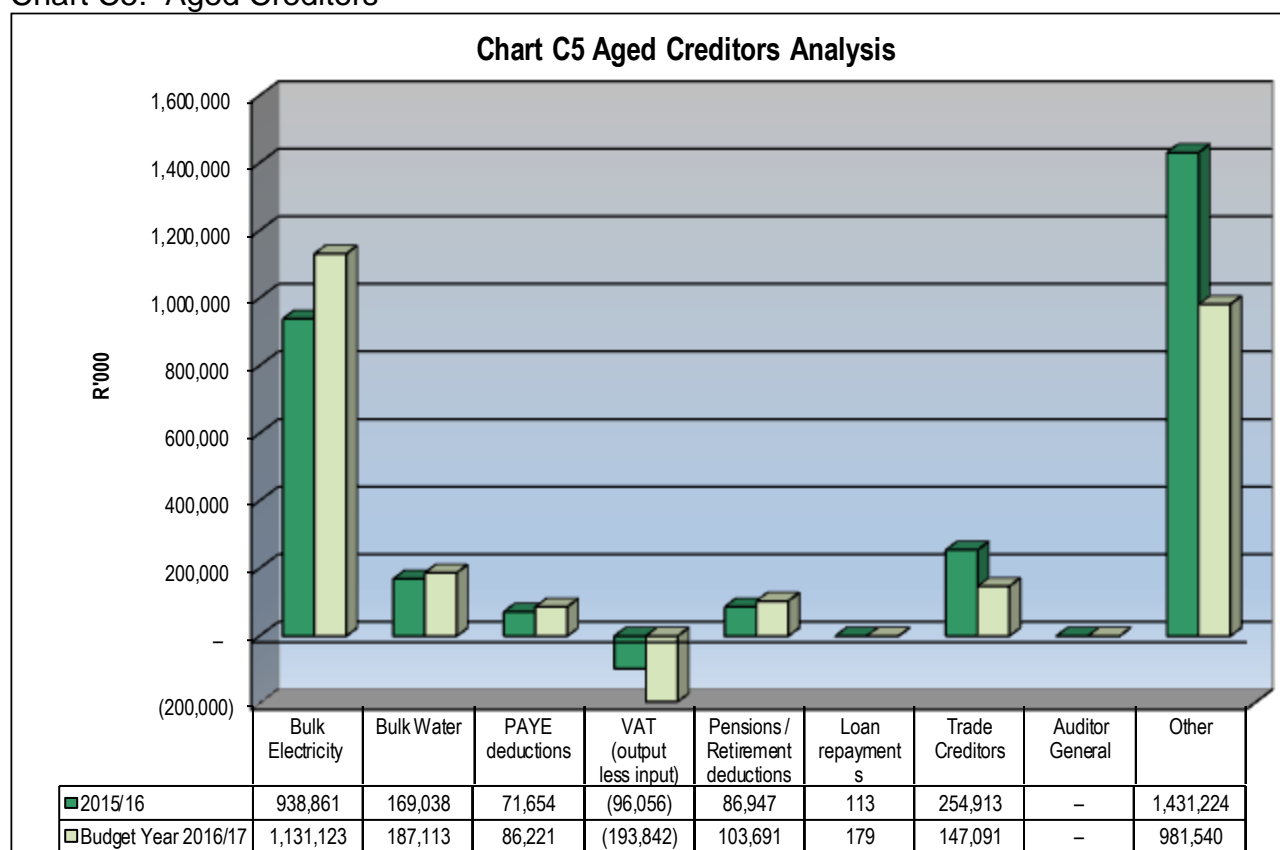
TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Tsh City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2016/17								Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		Total
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1,131,123								1,131,123	938,861
Bulk Water	0200	187,113								187,113	169,038
PAYE deductions	0300	86,221								86,221	71,654
VAT (output less input)	0400	(193,842)								(193,842)	(96,056)
Pensions / Retirement deductions	0500	103,691								103,691	86,947
Loan repayments	0600	179								179	113
Trade Creditors	0700	147,091								147,091	254,913
Auditor General	0800	-								-	-
Other	0900	981,540								981,540	1,431,224
Total By Customer Type	1000	2,443,117	-	-	-	-	-	-	-	2,443,117	2,856,693

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 CoT'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 which indicates that the Aged Creditors per category have increased at the end of August 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 - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	0.0%	715	–	715
Sanlam	26	14y	Insurance 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	128	5.2%	29,074	–	29,202
ABSA	33	On Call	Money Marke	On call	45	5.2%	10,188	–	10,233
ABSA	34	On Call	Money Marke	On call	34	5.2%	7,631	–	7,665
ABSA	35	On Call	Money Marke	On call	1	5.2%	168	–	169
Investec Bank	37	On Call	Money Marke	On call	113	5.2%	25,532	–	25,645
Investec Bank	38	On Call	Money Marke	On call	36	5.2%	8,161	–	8,197
Investec Bank	39	On Call	Money Marke	On call	5	5.2%	1,093	–	1,098
Standard Bank	40	On Call	Money Marke	On call	408	5.2%	92,342	–	92,749
Standard Bank	41	On Call	Money Marke	On call	13	5.2%	2,866	–	2,879
Investec Bank	108	On Call	Money Marke	On call	150	6.0%	29,429	–	29,579
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%	76,384	501	76,885
Nedbank	341	On Call	Short Term	On call	–	0.0%	25,580	25,162	50,742
Standard Bank	340	On Call	Short Term	On call	–	5.8%	50,453	318	50,771
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%	749,743	82,077	831,820
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	288	5.0%	67,757	–	68,044
Municipality sub-total					1,226		1,207,904	105,461	1,314,591
TOTAL INVESTMENTS AND INTEREST	2				1,226		1,207,904	105,461	1,314,591

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

(f) Table SC6: Monthly Budget Statement – Transfers and grant receipts

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August									
Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		3,298,840	3,646,903	516,795	1,540,001	1,540,001	(0)	0.0%	3,646,903
EPWP Incentive		31,143	50,247	12,561	12,561	12,561	–		50,247
Finance Management		3,925	2,875	2,875	2,875	2,875	–		2,875
Fuel Levy		1,395,849	1,440,100	480,033	480,033	480,033	(0)	0.0%	1,440,100
Integrated City Development Grant		39,702	42,652	21,326	21,326	21,326	–		42,652
Local Government Equitable Share		1,654,390	1,864,838	–	777,015	777,015	–		1,864,838
Municipal Human Settlement Capacity Grant		12,831	–	–	–	–	–		–
Public Transport Network Operations Grant		161,000	200,011	–	200,011	200,011	–		200,011
Urban Settlement Development Grant		–	46,180	–	46,180	46,180	–		46,180
Provincial Government:		206,894	329,573	78,395	233,173	205,238	27,935	13.6%	329,573
Emergency Medical Services		59,687	62,850	25,140	25,140	25,140	–		62,850
HIV and Aids Grant		11,948	12,649	–	–	7,589	(7,589)	-100.0%	12,649
HSDG (Top Structure)		86,656	203,033	53,255	203,033	149,778	53,255	35.6%	203,033
Primary Health Care		42,085	44,325	–	–	17,730	(17,730)	-100.0%	44,325
Research & Tecnology Development Services		893	–	–	–	–	–		–
Sport & Recreation: Community Libraries		5,625	6,716	–	5,000	5,000	–		6,716
Other grant providers:		359,222	263,847	26,865	66,185	46,538	19,647	42.2%	263,847
Broadband/Wifi DTPS		8,850	–	–	–	–	–		–
Housing Company Tshwane		19,761	36,757	1,152	2,574	5,171	(2,597)	-50.2%	36,757
Sandspruit		270,575	172,940	25,713	50,075	29,447	20,627	70.0%	172,940
TEDA		60,036	54,150	–	13,537	11,921	1,616	13.6%	54,150
Total Operating Transfers and Grants	5	3,864,956	4,240,323	622,055	1,839,359	1,791,778	47,581	2.7%	4,240,323
Capital Transfers and Grants									
National Government:		2,378,161	2,331,654	16,565	315,946	315,946	–		2,331,654
Energy Efficiency & Demand Side Management		7,000	–	–	–	–	–		–
Finance Management		250	–	–	–	–	–		–
Integrated National Electricity Programme		37,000	40,000	2,765	2,965	2,965	–		40,000
Neighbourhood Development Partnership		62,619	48,500	13,800	13,800	13,800	–		48,500
Public Transport Network Operations Grant		770,609	750,000	–	37,494	37,494	–		750,000
Urban Settlement Development Grant		1,500,683	1,493,154	–	261,687	261,687	–		1,493,154
Provincial Government:		30,551	26,284	–	9,670	9,670	–		26,284
Social Infrastructure Grant		23,000	21,000	–	5,670	5,670	–		21,000
Sport and Recreation: Community Libraries		7,551	5,284	–	4,000	4,000	–		5,284
Other grant providers:		1,388	200	–	–	–	–		200
Smart Connect Grant		1,388	200	–	–	–	–		200
Total Capital Transfers and Grants	5	2,410,100	2,358,138	16,565	325,616	325,616	–		2,358,138
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	6,275,056	6,598,461	638,620	2,164,975	2,117,393	47,581	2.2%	6,598,461

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

As at 31 August 2016 the total receipts amount to R2 165m. The outstanding transfers' to-date are as listed below due to a delay in the signing of the Service Level Agreement.

- 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 - M02 August

Description		Ref	2015/16	Budget Year 2016/17						
			Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:			3,260,168	3,646,903	491,008	1,268,108	1,201,249	66,858	5.6%	3,646,903
EPWP Incentive			31,143	50,247	–	–	20,099	(20,099)	-100.0%	50,247
Finance Management			3,902	2,875	803	803	479	324	67.5%	2,875
Fuel Levy			1,395,849	1,440,100	480,033	480,033	480,033	–		1,440,100
Integrated City Development Grant			10,225	42,652	–	–	21,326	(21,326)	-100.0%	42,652
Local Government Equitable Share			1,654,389	1,864,838	–	777,015	621,613	155,402	25.0%	1,864,838
Municipal Human Settlement Capacity Grant			4,401	–	–	–	–	–		–
Public Transport Network Operations Grant			160,259	200,011	937	1,021	50,003	(48,982)	-98.0%	200,011
Urban Settlement Development Grant			–	46,180	9,236	9,236	7,697	1,539	20.0%	46,180
Provincial Government:			192,289	329,573	34,313	34,461	88,328	(53,867)	-61.0%	329,573
Emergency Medical Services			59,687	62,850	25,140	25,140	25,140	–		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	9,030	9,030	33,839	(24,809)	-73.3%	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	143	291	4,030	(3,739)	-92.8%	6,716
Other grant providers:			358,135	263,847	26,865	66,185	46,538	19,647	42.2%	263,847
Broadband/Wifi DTPS			7,763	–	–	–	–	–		–
Housing Company Tshwane			19,761	36,757	1,152	2,574	5,171	(2,597)	-50.2%	36,757
Sandspruit			270,575	172,940	25,713	50,075	29,447	20,627	70.0%	172,940
TEDA			60,036	54,150	–	13,537	11,921	1,616	13.6%	54,150
Total operating expenditure of Transfers and Grants:			3,810,593	4,240,323	552,187	1,368,754	1,336,116	32,638	2.4%	4,240,323
Capital expenditure of Transfers and Grants										
National Government:			2,194,753	2,331,654	79,663	79,787	343,140	(263,352)	-76.7%	2,331,654
Finance Management			157	–	–	–	–	–		–
Integrated National Electricity Programme			36,801	40,000	–	–	6,667	(6,667)	-100.0%	40,000
Neighbourhood Development Partnership			62,619	48,500	–	–	8,083	(8,083)	-100.0%	48,500
Public Transport Network Operations Grant			471,556	750,000	977	977	118,246	(117,269)	-99.2%	750,000
Urban Settlement Development Grant			1,623,621	1,493,154	78,686	78,810	210,144	(131,334)	-62.5%	1,493,154
Provincial Government:			39,273	38,355	–	–	6,072	(6,072)	-100.0%	38,355
Gautrans			–	12,071	–	–	2,012	(2,012)	-100.0%	12,071
Social Infrastructure Grant			33,000	21,000	–	–	4,060	(4,060)	-100.0%	21,000
Sport and Recreation: Community Libraries			6,273	5,284	–	–	–	–		5,284
Other grant providers:			1,773	200	–	–	–	–		200
Smart Connect Grant			1,773	200	–	–	–	–		200
Total capital expenditure of Transfers and Grants			2,235,800	2,370,209	79,663	79,787	349,212	(269,424)	-77.2%	2,370,209
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			6,046,393	6,610,532	631,850	1,448,541	1,685,328	(236,787)	-14.0%	6,610,532

The disclosure on the transfer and grant expenditure table above reflect the recognition of expenditures as at 31 August 2016 amounts to R1 449m against the YTD budget of R1 685m.

(h) Table SC7(2): Monthly Budget Statement – Expenditure against approved rollovers

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

Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
EPWP Incentive					-	
Finance Management					-	
Integrated City Development Grant					-	
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		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
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:		-	-	-	-	
Social Infrastructure Grant					-	
Sport and Recreation: Community Libraries					-	
Other grant providers:		-	-	-	-	
Smart Connect Grant					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Note: No rollovers has yet been approved.

(i) Table SC8: Monthly Budget Statement – Councillor and Staff Benefits

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

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
	1	A	B						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		109,968	117,967	1,337	10,343	19,661	(9,319)	-47%	117,967
Other benefits and allowances		2,475	2,500	–	–	417	(417)	-100%	2,500
Sub Total - Councillors		112,443	120,467	1,337	10,343	20,078	(9,735)	-48%	120,467
% increase	4		7.1%						7.1%
Senior Managers of the Municipality	3								
Basic Salaries and Wages		53,595	59,748	3,854	7,858	9,958	(2,100)	-21%	59,748
Cellphone Allowance		601	732	44	89	122	(33)	-27%	732
Sub Total - Senior Managers of Municipality		54,196	60,480	3,898	7,947	10,080	(2,133)	-21%	60,480
% increase	4		11.6%						11.6%
Other Municipal Staff									
Basic Salaries and Wages		4,501,526	4,894,527	79,523	841,209	756,159	85,050	11%	4,894,527
Pension and UIF Contributions		1,239,963	1,171,204	92,757	185,617	195,070	(9,453)	-5%	1,171,204
Medical Aid Contributions		415,154	417,710	37,146	74,217	69,623	4,594	7%	417,710
Overtime		371,580	212,189	27,937	61,079	41,331	19,748	48%	212,189
Performance Bonus		313	419	8	64	70	(6)	-8%	419
Motor Vehicle Allowance		303,286	334,721	25,395	51,108	55,770	(4,663)	-8%	334,721
Cellphone Allowance		17,782	22,946	1,472	2,814	3,761	(947)	-25%	22,946
Housing Allowances		35,179	26,129	3,290	6,776	4,335	2,442	56%	26,129
Other benefits and allowances		317,097	342,493	29,225	58,425	57,070	1,354	2%	342,493
Post-retirement benefit obligations	2	–	203,073	–	–	32,512	(32,512)	-100%	203,073
Sub Total - Other Municipal Staff		7,201,879	7,625,411	296,752	1,281,309	1,215,702	65,608	5%	7,625,411
% increase	4		5.9%						5.9%
Total Parent Municipality		7,368,518	7,806,358	301,986	1,299,599	1,245,860	53,740	4%	7,806,358
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Board Fees		4,199	5,368	530	739	863	(124)	-14%	5,368
Sub Total - Board Members of Entities	2	4,199	5,368	530	739	863	(124)	-14%	5,368
% increase	4		27.8%						27.8%
Senior Managers of Entities									
Basic Salaries and Wages		23,282	27,353	2,352	4,268	3,641	627	17%	27,353
Pension and UIF Contributions		2,094	1,934	119	235	323	(88)	-27%	1,934
Medical Aid Contributions		942	1,233	76	152	207	(54)	-26%	1,233
Performance Bonus		129	643	–	–	107	(107)	-100%	643
Motor Vehicle Allowance		2,471	3,713	220	419	621	(202)	-32%	3,713
Cellphone Allowance		338	214	34	64	36	29	80%	214
Housing Allowances		317	360	23	46	60	(14)	-24%	360
Other benefits and allowances		446	601	16	30	101	(71)	-70%	601
Sub Total - Senior Managers of Entities		30,019	36,052	2,839	5,215	5,096	119	2%	36,052
% increase	4		20.1%						20.1%
Other Staff of Entities									
Basic Salaries and Wages		66,535	82,127	6,043	11,874	13,244	(1,370)	-10%	82,127
Pension and UIF Contributions		9,953	13,760	990	1,975	2,295	(320)	-14%	13,760
Medical Aid Contributions		8,993	10,714	787	1,574	1,787	(213)	-12%	10,714
Overtime		2,380	2,484	330	699	413	286	69%	2,484
Performance Bonus		–	4,875	–	–	811	(811)	-100%	4,875
Motor Vehicle Allowance		6,057	6,606	523	1,055	1,099	(44)	-4%	6,606
Cellphone Allowance		480	426	46	84	71	13	19%	426
Housing Allowances		2,967	3,527	292	582	587	(4)	-1%	3,527
Other benefits and allowances		2,237	2,385	295	578	398	180	45%	2,385
Sub Total - Other Staff of Entities		99,603	126,903	9,305	18,421	20,705	(2,284)	-11%	126,903
% increase	4		27.4%						27.4%
Total Municipal Entities		133,821	168,323	12,674	24,375	26,664	(2,289)	-9%	168,323
TOTAL SALARY, ALLOWANCES & BENEFITS		7,502,339	7,974,681	314,661	1,323,974	1,272,524	51,451	4%	7,974,681
% increase	4		6.3%						6.3%
TOTAL MANAGERS AND STAFF		7,385,697	7,848,847	312,794	1,312,893	1,251,583	61,310	5%	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 - M02 August

Description	Ref	Budget Year			2016/17 Medium Term Revenue & Expenditure Framework		
		August Outcome	August Actual	August Variance	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	1						
<u>Cash Receipts By Source</u>							
Property rates		437,046	483,010	45,964	5,533,559	6,032,645	6,516,106
Service charges - electricity revenue		986,162	1,064,026	77,864	10,905,836	11,832,832	12,720,295
Service charges - water revenue		301,254	276,746	(24,507)	3,835,403	4,262,897	4,695,908
Service charges - sanitation revenue		74,829	67,309	(7,521)	911,637	1,012,764	1,115,309
Service charges - refuse		91,146	103,516	12,370	1,157,175	1,262,165	1,363,811
Service charges - other		16,371	–	(16,371)	201,177	213,650	226,256
Rental of facilities and equipment		10,708	11,627	919	129,430	143,487	160,846
Interest earned - external investments		3,535	7,967	4,432	42,417	45,020	40,194
Interest earned - outstanding debtors		17,018	46,025	29,007	204,214	217,550	231,141
Fines		16,555	123	(16,432)	198,658	210,975	223,423
Licences and permits		5,047	4,387	(660)	60,564	64,319	68,114
Agency services		–	–	–	2,878	12,502	24,500
Transfer receipts - operating		83,398	595,190	511,792	4,240,323	4,338,748	4,687,079
Other revenue		149,484	58,605	(90,879)	1,795,964	953,970	1,043,691
Cash Receipts by Source		2,192,552	2,718,529	525,977	29,219,235	30,603,525	33,116,670
<u>Other Cash Flows by Source</u>							
Transfer receipts - capital		197,517	16,565	(180,952)	2,370,209	2,449,064	2,532,510
Contributions & Contributed assets		–	6,942	6,942	–	–	–
Proceeds on disposal of PPE		–	2,386	2,386	–	–	–
Short term loans		–	350,000	350,000	–	–	–
Borrowing long term/refinancing		64,030	–	(64,030)	1,000,000	1,000,000	1,000,000
Increase in consumer deposits		617	1,643	1,025	7,366	7,509	7,655
Receipt of non-current debtors		(20,131)	(281,663)	(261,532)	(241,572)	(251,558)	(262,137)
Receipt of non-current receivables		230	(241,389)	(241,619)	2,759	(4,922)	(5,303)
Change in non-current investments		(25,249)	(772)	24,477	(302,991)	(31,376)	28,328
Total Cash Receipts by Source		2,409,566	2,572,240	162,674	32,055,005	33,772,242	36,417,722
<u>Cash Payments by Type</u>							
Employee related costs		609,237	311,279	(297,958)	7,614,468	8,073,533	8,565,420
Remuneration of councillors		10,800	1,867	(8,934)	125,328	133,060	141,390
Interest paid		84,609	12,312	(72,297)	1,057,999	1,114,849	1,088,808
Bulk purchases - Electricity		624,618	991,734	367,116	7,495,422	8,132,114	8,741,714
Bulk purchases - Water & Sewer		201,816	186,870	(14,946)	2,461,604	2,731,800	3,001,741
Other materials		28,179	20,115	(8,064)	283,962	301,535	320,296
Contracted services		226,196	189,032	(37,164)	2,657,237	2,926,415	3,168,402
Grants and subsidies paid - other		24,005	279,599	255,595	288,055	284,074	290,591
General expenses		339,230	232,637	(106,593)	3,912,758	3,898,474	4,097,336
Cash Payments by Type		2,148,691	2,225,445	76,754	25,896,832	27,595,853	29,415,698
<u>Other Cash Flows/Payments by Type</u>							
Capital assets		361,038	128,494	(232,543)	4,339,234	3,598,863	3,872,759
Repayment of borrowing		58,507	160,019	101,512	702,083	815,838	815,838
Total Cash Payments by Type		2,568,236	2,513,959	(54,277)	30,938,150	32,010,555	34,104,295
NET INCREASE/(DECREASE) IN CASH HELD		(158,670)	58,281	216,951	1,116,856	1,761,688	2,313,426
Cash/cash equivalents at the month/year beginning:		2,754,676	1,340,020		2,012,796	3,129,652	4,891,340
Cash/cash equivalents at the month/year end:		2,596,007	1,398,301	216,951	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) - M02 August

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Revenue By Source</u>									
Property rates		5,316,306	5,764,124	483,010	965,780	905,251	60,529	7%	5,764,124
Service charges - electricity revenue		9,265,829	11,360,246	1,046,743	2,751,739	1,980,399	771,340	39%	11,360,246
Service charges - water revenue		3,066,950	3,815,498	257,226	501,243	573,368	(72,125)	-13%	3,815,498
Service charges - sanitation revenue		741,315	894,777	64,567	130,395	140,658	(10,263)	-7%	894,777
Service charges - refuse revenue		1,118,320	1,205,390	99,807	203,400	193,747	9,653	5%	1,205,390
Service charges - other		227,288	209,560	32,381	58,615	33,819	24,796	73%	209,560
Rental of facilities and equipment		129,070	127,397	11,176	17,919	21,233	(3,314)	-16%	127,397
Interest earned - external investments		56,000	41,895	7,962	12,081	6,983	5,099	73%	41,895
Interest earned - outstanding debtors		361,054	187,512	41,039	75,482	31,252	44,230	142%	187,512
Fines		266,508	198,658	123	487	33,110	(32,622)	-99%	198,658
Licences and permits		48,743	60,564	4,387	4,544	10,094	(5,550)	-55%	60,564
Transfers recognised - operational		3,495,577	3,976,476	516,086	1,293,333	1,289,577	3,755	0%	3,976,476
Other revenue		860,186	1,736,142	64,910	116,622	289,055	(172,433)	-60%	1,736,142
Gains on disposal of PPE		165,263	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contribution)		25,118,408	29,578,240	2,629,416	6,131,640	5,508,545	623,095	11%	29,578,240
<u>Expenditure By Type</u>									
Employee related costs		7,237,692	7,459,140	298,618	1,285,838	1,189,502	96,336	8%	7,459,140
Remuneration of councillors		112,443	120,467	1,337	10,343	20,078	(9,735)	-48%	120,467
Debt impairment		746,567	849,492	70,791	141,582	141,582	0	0%	849,492
Depreciation & asset impairment		1,350,884	1,254,567	(186)	201,013	209,095	(8,081)	-4%	1,254,567
Finance charges		1,099,349	1,057,638	12,282	12,879	169,155	(156,276)	-92%	1,057,638
Bulk purchases		8,876,523	9,748,736	1,159,462	1,350,327	1,621,756	(271,429)	-17%	9,748,736
Other materials		249,968	272,961	19,626	24,937	50,501	(25,565)	-51%	272,961
Contracted services		3,122,227	2,673,690	187,410	314,845	612,490	(297,644)	-49%	2,673,690
Transfers and grants		113,799	288,055	(279,599)	(257,000)	48,009	(305,010)	-635%	288,055
Other expenditure		3,605,453	3,922,825	203,646	530,222	709,453	(179,231)	-25%	3,922,825
Loss on disposal of PPE		(124,057)	1	122	122	0	122	73663%	1
Total Expenditure		26,390,846	27,647,570	1,673,508	3,615,108	4,771,620	(1,156,512)	-24%	27,647,570
<u>Surplus/(Deficit)</u>		(1,272,438)	1,930,670	955,908	2,516,532	736,925	1,779,607	241%	1,930,670
Transfers recognised - capital		2,231,426	2,370,209	78,686	78,810	395,035	(316,225)	-80%	2,370,209
Surplus/(Deficit) after capital transfers & contributions		958,988	4,300,879	1,034,594	2,595,342	1,131,960	1,463,382	129%	4,300,879
Surplus/(Deficit) after taxation		958,988	4,300,879	1,034,594	2,595,342	1,131,960	1,463,382	129%	4,300,879

(I) Table SC11: Monthly Budget Statement – Summary of Municipal Entities

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

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original 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	1,633	3,527	6,545	(3,018)	-46%	45,863
Sandspruit Works Association		593,037	521,135	41,564	83,334	87,723	(4,390)	-5%	521,135
Tshwane Economic Development Agency		65,937	64,631	5	13,572	16,157	(2,585)	-16%	64,631
Total Operating Revenue	1	682,880	631,629	43,201	100,432	110,426	(9,993)	-9%	631,629
<u>Expenditure By Municipal Entity</u>									
Housing Company Tshwane		37,416	49,114	1,142	2,544	19,103	(16,560)	-87%	49,114
Sandspruit Works Association		588,270	521,135	40,264	80,689	86,338	(5,649)	-7%	521,135
Tshwane Economic Development Agency		61,210	64,131	3,690	6,812	11,346	(4,534)	-40%	64,131
Total Operating Expenditure	2	686,896	634,380	45,096	90,045	116,787	(26,742)	-23%	634,380
Surplus/ (Deficit) for the yr/period		(4,016)	(2,751)	(1,895)	10,388	(6,362)	(36,735)	577%	(2,751)
<u>Capital Expenditure By Municipal Entity</u>									
Housing Company Tshwane		260	41,304	9	204	930	(726)	-78%	41,304
Sandspruit Works Association		1,253	7,300	–	53	350	(297)	-85%	7,300
Tshwane Economic Development Agency		470	5,923	–	–	–	–		5,923
Total Capital Expenditure	3	1,984	54,528	9	257	1,280	(1,023)	-80%	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 - M02 August

Month	2015/16	Budget Year 2016/17						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
<u>Monthly expenditure performance trend</u>								
July	55,244	285,097	124	124	285,097	284,973	100.0%	0.003%
August	114,501	344,750	128,494	128,619	629,847	501,228	79.6%	2.9%
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	128,619					

(n) Table SC13a: Consolidated Monthly Budget Statement – Capital expenditure on new assets by asset class

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		1,376,196	2,655,486	51,820	51,820	412,334	360,514	87.4%	2,655,486
Infrastructure - Road transport		1,043,643	1,155,536	51,820	51,820	184,486	132,666	71.9%	1,155,536
Roads, Pavements & Bridges		597,867	769,450	11,296	11,296	121,488	110,191	90.7%	769,450
Storm water		445,776	386,086	40,523	40,523	62,999	22,475	35.7%	386,086
Infrastructure - Electricity		100,016	1,126,000	–	–	180,720	180,720	100.0%	1,126,000
Generation		99,069	176,000	–	–	22,386	22,386	100.0%	176,000
Transmission & Reticulation		948	950,000	–	–	158,333	158,333	100.0%	950,000
Infrastructure - Water		39,032	68,000	–	–	6,656	6,656	100.0%	68,000
Dams & Reservoirs		39,032	66,000	–	–	6,323	6,323	100.0%	66,000
Reticulation		–	2,000	–	–	333	333	100.0%	2,000
Infrastructure - Other		193,506	305,950	–	–	40,472	40,472	100.0%	305,950
Waste Management		4,998	–	–	–	–	–		–
Transportation		2,598	16,500	–	–	2,750	2,750	100.0%	16,500
Other		185,909	289,450	–	–	37,722	37,722	100.0%	289,450
Community		172,432	195,400	23,124	23,124	25,834	2,711	10.5%	195,400
Sportsfields & stadia		38,946	103,000	16,554	16,554	17,233	680	3.9%	103,000
Libraries		8,954	10,000	4,280	4,280	2,000	(2,280)	-114.0%	10,000
Recreational facilities		9,844	–	–	–	–	–		–
Security and policing		8,852	30,000	–	–	–	–		30,000
Clinics		83,526	50,900	2,290	2,290	6,601	4,311	65.3%	50,900
Cemeteries		22,310	1,500	–	–	–	–		1,500
Investment properties		8,937	64,259	–	–	3,491	3,491	100.0%	64,259
Housing development		–	10,259	–	–	–	–		10,259
Other		8,937	54,000	–	–	3,491	3,491	100.0%	54,000
Other assets		24,502	15,784	–	–	682	682	100.0%	15,784
General vehicles		–	–	–	–	–	–		–
Specialised vehicles		–	–	–	–	–	–		–
Furniture and other office equipment		16,474	10,284	–	–	–	–		10,284
Markets		5,344	5,500	–	–	682	682	100.0%	5,500
Other		2,684	–	–	–	–	–		–
Intangibles		129,907	50,200	15,570	15,570	1,500	(14,070)	-938.0%	50,200
Computers - software & programming		129,907	50,200	15,570	15,570	1,500	(14,070)	-938.0%	50,200
Total Capital Expenditure on new assets	1	1,711,975	2,981,128	90,514	90,514	443,842	353,328	79.6%	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 - M02 August

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		898,827	743,735	28,553	28,678	90,889	62,211	68.4%	743,735
Infrastructure - Road transport		63,502	15,473	–	–	2,579	2,579	100.0%	15,473
Roads, Pavements & Bridges		62,519	12,071	–	–	2,012	2,012	100.0%	12,071
Storm water		984	3,402	–	–	567	567	100.0%	3,402
Infrastructure - Electricity		330,968	302,665	27,297	27,422	46,340	18,918	40.8%	302,665
Generation		220,540	241,665	26,587	26,711	37,944	11,233	29.6%	241,665
Transmission & Reticulation		42,835	61,000	710	710	8,396	7,685	91.5%	61,000
Street Lighting		67,593	–	–	–	–	–		–
Infrastructure - Water		402,166	255,500	–	–	24,294	24,294	100.0%	255,500
Reticulation		402,166	255,500	–	–	24,294	24,294	100.0%	255,500
Infrastructure - Sanitation		55,159	60,000	–	–	833	833	100.0%	60,000
Reticulation		46,785	55,000	–	–	–	–		55,000
Sewerage purification		8,374	5,000	–	–	833	833	100.0%	5,000
Infrastructure - Other		47,032	110,097	1,256	1,256	16,843	15,586	92.5%	110,097
Waste Management		11,996	21,000	–	–	6,993	6,993	100.0%	21,000
Transportation		35,036	59,097	1,256	1,256	9,850	8,593	87.2%	59,097
Other		–	30,000	–	–	–	–		30,000
Community		108,591	55,500	420	420	8,083	7,663	94.8%	55,500
Parks & gardens		34,444	–	–	–	–	–		–
Fire, safety & emergency		1,940	5,000	420	420	–	(420)		5,000
Clinics		2,699	–	–	–	–	–		–
Cemeteries		6,890	2,000	–	–	–	–		2,000
Other		62,619	48,500	–	–	8,083	8,083	100.0%	48,500
Investment properties		844,014	534,845	–	–	77,533	77,533	100.0%	534,845
Housing development		839,023	527,445	–	–	77,533	77,533	100.0%	527,445
Other		4,990	7,400	–	–	–	–		7,400
Other assets		114,941	150,000	9,007	9,007	9,500	493	5.2%	150,000
General vehicles		18,195	–	–	–	–	–		–
Specialised vehicles		–	–	–	–	–	–		–
Plant & equipment		2,347	3,000	–	–	–	–		3,000
Computers - hardware/equipment		14,806	20,000	2,232	2,232	–	(2,232)		20,000
Furniture and other office equipment		16,595	10,000	–	–	1,667	1,667	100.0%	10,000
Other Buildings		28,217	61,500	5,262	5,262	7,833	2,571	32.8%	61,500
Other		34,781	55,500	1,513	1,513	–	(1,513)		55,500
Intangibles		–	–	–	–	–	–		–
Computers - software & programming		–	–	–	–	–	–		–
Other		–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	1	1,966,372	1,484,080	37,981	38,105	186,006	147,901	79.5%	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 - M02 August

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		856,734	777,813	57,950	83,599	227,291	143,692	63.2%	777,813
Infrastructure - Road transport		125,441	131,316	4,578	5,786	88,423	82,638	93.5%	131,316
Roads, Pavements & Bridges		107,453	113,036	4,150	5,136	75,411	70,275	93.2%	113,036
Storm water		17,987	18,280	429	649	13,012	12,363	95.0%	18,280
Infrastructure - Electricity		425,038	365,514	34,663	52,514	86,568	34,054	39.3%	365,514
Generation		70,814	70,799	1,935	5,709	11,800	6,091	51.6%	70,799
Transmission & Reticulation		290,439	237,433	28,482	40,092	61,685	21,593	35.0%	237,433
Street Lighting		63,784	57,282	4,245	6,713	13,083	6,370	48.7%	57,282
Infrastructure - Water		227,818	207,798	15,752	21,195	35,310	14,114	40.0%	207,798
Dams & Reservoirs		8,053	8,380	1,039	1,099	898	(201)	-22.3%	8,380
Water purification		12,462	10,669	308	372	1,317	946	71.8%	10,669
Reticulation		207,303	188,749	14,405	19,725	33,094	13,369	40.4%	188,749
Infrastructure - Sanitation		60,033	55,141	1,629	2,427	13,169	10,742	81.6%	55,141
Reticulation		21,939	18,490	1,446	1,595	4,006	2,411	60.2%	18,490
Sewerage purification		38,094	36,652	183	832	9,163	8,331	90.9%	36,652
Infrastructure - Other		18,404	18,044	1,327	1,677	3,821	2,144	56.1%	18,044
Waste Management		18,404	18,044	1,327	1,677	3,821	2,144	56.1%	18,044
Community		234,389	188,375	3,825	5,163	61,253	56,090	91.6%	188,375
Parks & gardens		28,856	33,412	1,507	1,508	7,070	5,562	78.7%	33,412
Sportsfields & stadia		26	198	-	-	-	-	-	198
Recreational facilities		12,624	16,342	1,015	1,036	5,228	4,192	80.2%	16,342
Fire, safety & emergency		24,856	23,538	59	892	4,052	3,160	78.0%	23,538
Security and policing		33,349	33,466	403	539	23,699	23,160	97.7%	33,466
Buses		5,562	5,077	296	522	853	330	38.8%	5,077
Cemeteries		5,882	4,975	256	257	837	580	69.3%	4,975
Other		123,235	71,367	289	409	19,515	19,106	97.9%	71,367
Other assets		352,728	438,919	13,020	21,583	89,090	67,507	75.8%	438,919
General vehicles		106,794	157,644	7,270	10,984	26,274	15,290	58.2%	157,644
Specialised vehicles		-	-	-	-	-	-	-	-
Plant & equipment		36,708	44,647	1,219	1,916	7,634	5,718	74.9%	44,647
Computers - hardware/equipment		2,796	3,529	410	681	579	(102)	-17.6%	3,529
Furniture and other office equipment		15,355	17,509	1,399	1,561	2,931	1,369	46.7%	17,509
Civic Land and Buildings		1,032	1,488	4	9	770	761	98.9%	1,488
Other Buildings		116,247	125,968	567	4,038	36,351	32,313	88.9%	125,968
Other Land		68,213	82,235	1,992	2,211	13,548	11,337	83.7%	82,235
Other		5,583	5,899	160	182	1,003	822	81.9%	5,899
Intangibles		73,802	72,141	1,378	2,922	12,056	9,134	75.8%	72,141
Computers - software & programming		73,802	72,141	1,378	2,922	12,056	9,134	75.8%	72,141
Total Repairs and Maintenance Expenditure		1,517,653	1,477,248	76,172	113,267	389,691	276,424	70.9%	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 - M02 August

Description	Ref	2015/16	Budget Year 2016/17						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>		836,716	957,834	(16)	126,008	167,475	41,467	24.8%	957,834
Infrastructure - Road transport		407,190	329,967	(11)	81,117	62,256	(18,861)	-30.3%	329,967
<i>Roads, Pavements & Bridges</i>		242,879	220,217	(2)	17,683	41,101	23,418	57.0%	220,217
<i>Storm water</i>		164,311	109,750	(8)	63,434	21,155	(42,279)	-199.9%	109,750
Infrastructure - Electricity		158,509	402,570	(6)	42,925	75,566	32,642	43.2%	402,570
<i>Generation</i>		117,547	117,690	(5)	41,813	20,078	(21,735)	-108.2%	117,690
<i>Transmission & Reticulation</i>		16,103	284,880	(0)	1,112	55,488	54,376	98.0%	284,880
<i>Street Lighting</i>		24,859	-	-	-	-	-	-	-
Infrastructure - Water		162,265	91,156	-	-	10,301	10,301	100.0%	91,156
<i>Dams & Reservoirs</i>		14,355	18,598	-	-	2,104	2,104	100.0%	18,598
<i>Reticulation</i>		147,910	72,558	-	-	8,196	8,196	100.0%	72,558
Infrastructure - Sanitation		20,287	16,907	-	-	277	277	100.0%	16,907
<i>Reticulation</i>		17,207	15,498	-	-	-	-	-	15,498
<i>Sewerage purification</i>		3,080	1,409	-	-	277	277	100.0%	1,409
Infrastructure - Other		88,466	117,234	(0)	1,966	19,074	17,108	89.7%	117,234
<i>Waste Management</i>		6,250	5,917	-	-	2,327	2,327	100.0%	5,917
<i>Transportation</i>		13,841	21,302	(0)	1,966	4,193	2,227	53.1%	21,302
<i>Other</i>		68,374	90,015	-	-	12,554	12,554	100.0%	90,015
<u>Community</u>		103,356	70,699	(5)	36,855	11,288	(25,567)	-226.5%	70,699
Parks & gardens		12,668	-	-	-	-	-	-	-
Sportsfields & stadia		14,324	29,023	(3)	25,912	5,735	(20,177)	-351.8%	29,023
Libraries		3,293	2,818	(1)	6,700	666	(6,034)	-906.6%	2,818
Recreational facilities		3,620	-	-	-	-	-	-	-
Fire, safety & emergency		713	1,409	(0)	657	-	(657)	#DIV/0!	1,409
Security and policing		3,256	8,453	-	-	-	-	-	8,453
Clinics		31,712	14,343	(0)	3,585	2,197	(1,388)	-63.2%	14,343
Cemeteries		10,739	986	-	-	-	-	-	986
Other		23,030	13,666	-	-	2,690	2,690	100.0%	13,666
<u>Investment properties</u>		313,702	168,816	-	-	26,965	26,965	100.0%	168,816
Housing development		308,579	151,514	-	-	25,804	25,804	100.0%	151,514
Other		5,122	17,301	-	-	1,162	1,162	100.0%	17,301
<u>Other assets</u>		51,285	46,715	(2)	14,099	3,389	(10,711)	-316.1%	46,715
General vehicles		6,692	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-
Plant & equipment		863	845	-	-	-	-	-	845
Computers - hardware/equipment		5,445	5,636	(0)	3,494	-	(3,494)	#DIV/0!	5,636
Furniture and other office equipment		12,162	5,716	-	-	555	555	100.0%	5,716
Markets		1,966	1,550	-	-	227	227	100.0%	1,550
Other Buildings		10,378	17,329	(1)	8,237	2,607	(5,630)	-216.0%	17,329
Other		13,779	15,639	(0)	2,368	-	(2,368)	#DIV/0!	15,639
<u>Intangibles</u>		47,778	14,145	(3)	24,373	499	(23,874)	-4782.3%	14,145
Computers - software & programming		47,778	14,145	(3)	24,373	499	(23,874)	-4782.3%	14,145
Other		-	-	-	-	-	-	-	-
Total Depreciation		1,352,836	1,258,208	(26)	201,335	209,616	8,282	4.0%	1,258,208
<u>Specialised vehicles</u>		-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-

(r) **Municipal manager's quality certification.**

QUALITY CERTIFICATE

I, **LINDIWE KWELE**, the Acting City Manager of the City of Tshwane, hereby certify that -

☐ the monthly budget statement

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

Print name: **LINDIWE KWELE**

Acting City Manager of the City of Tshwane (TSH)

Signature: _____

Date: _____

The tables below indicate the Statement of Financial Performance per Department as reflected on the accounting system (SAP).

City Planning and Development

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Fines	-134,229	-134,229	-22,372	-20,500	-1,872	8%
Transfers Recognised - operational	-42,652,000	-42,652,000	-21,326,000	-	-21,326,000	100%
Other Revenue	-68,914,977	-68,914,977	-11,485,828	-18,850,489	7,364,661	-64%
*** Revenue By Source	-111,701,206	-111,701,206	-32,834,200	-18,870,989	-13,963,211	43%
Employee Related Costs	231,084,115	231,084,115	36,544,591	37,358,771	-814,180	-2%
Remuneration of Councillors	1,049,460	1,049,460	174,912	91,815	83,097	48%
Depreciation and Asset Impairment	8,489,146	8,489,146	1,414,834	5,065,582	-3,650,748	-258%
Finance Cost	1,896,286	1,896,286	316,044	-	316,044	100%
Other Materials	1,043,195	1,043,195	173,868	3,389	170,479	98%
Contracted Services	6,143,694	6,143,694	1,023,952	46,536	977,416	95%
General Expenditure (SFP)	66,475,560	66,475,560	11,074,066	8,491,992	2,582,074	23%
Municipal Rates & Services	193,626	193,626	32,272	-	32,272	100%
General Expenditure	66,669,186	66,669,186	11,106,338	8,491,992	2,614,346	24%
*** Expenditure By Type	316,375,082	316,375,082	50,754,539	51,058,085	-303,546	-1%

City Strategies & Performance Management

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Employee Related Costs	24,080,435	24,080,435	3,807,059	3,306,705	500,354	13%
Depreciation and Asset Impairment	248,059	248,059	41,345	64,573	-23,228	-56%
Other Materials	191,995	191,995	32,004	67,865	-35,861	-112%
Contracted Services	3,523,626	3,523,626	587,271	-	587,271	100%
General Expenditure (SFP)	1,723,073	1,723,073	287,178	49,332	237,846	83%
General Expenditure	1,723,073	1,723,073	287,178	49,332	237,846	83%
*** Expenditure By Type	29,767,188	29,767,188	4,754,857	3,488,475	1,266,383	27%

Communication, Marketing & Events

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Other Revenue	-45,210,099	-45,210,099	-7,535,015	-2,842,305	-4,692,710	62%
*** Revenue By Source	-45,210,099	-45,210,099	-7,535,015	-2,842,305	-4,692,710	62%
Employee Related Costs	54,598,663	54,598,663	8,642,592	9,129,287	-486,695	-6%
Depreciation and Asset Impairment	361,682	361,682	60,279	75,372	-15,093	-25%
Other Materials	414,105	414,105	69,017	11,801	57,216	83%
Contracted Services	83,024	83,024	13,841	-	13,841	100%
General Expenditure (SFP)	93,239,748	93,239,748	15,539,954	12,369,466	3,170,488	20%
Municipal Rates & Services	265,825	265,825	44,302	43,355	947	2%
General Expenditure	93,505,573	93,505,573	15,584,256	12,412,821	3,171,435	20%
*** Expenditure By Type	148,963,047	148,963,047	24,369,985	21,629,280	2,740,705	11%

Corporate and Shared Services

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Rental of Facilities and Equipment	-4,773,848	-4,773,848	-795,641	-182,696	-612,945	77%
Other Revenue	-18,572,261	-18,572,261	-3,095,378	-4,700,684	1,605,306	-52%
*** Revenue By Source	-23,346,109	-23,346,109	-3,891,019	-4,883,380	992,361	-26%
Employee Related Costs	292,836,482	292,836,482	46,255,289	48,549,592	-2,294,303	-5%
Remuneration of Councillors	1,049,460	1,049,460	174,912	91,630	83,282	48%
Depreciation and Asset Impairment	10,771,914	10,771,914	1,795,300	4,974,259	-3,178,959	-177%
Finance Cost	5,112,787	5,112,787	785,394	-	785,394	100%
Other Materials	114,808,985	114,808,985	19,134,829	11,806,878	7,327,951	38%
Contracted Services	10,443,544	10,443,544	1,040,594	478,331	562,263	54%
General Expenditure (SFP)	661,525,019	661,525,019	110,222,327	46,455,855	63,766,472	58%
Municipal Rates & Services	5,694,029	5,694,029	949,000	725,574	223,426	24%
General Expenditure	667,219,048	667,219,048	111,171,327	47,181,429	63,989,898	58%
*** Expenditure By Type	1,102,242,220	1,102,242,220	180,357,645	113,082,118	67,275,527	37%

Customer Relations Management

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Other Revenue	-	-	-	-3,654	3,654	0%
*** Revenue By Source	-	-	-	-3,654	3,654	0%
Employee Related Costs	90,005,222	90,005,222	14,185,680	13,907,111	278,569	2%
Depreciation and Asset Impairment	914,190	914,190	152,369	222,945	-70,576	-46%
Other Materials	298,465	298,465	49,740	11,228	38,512	77%
Contracted Services	92,111	92,111	15,350	-	15,350	100%
General Expenditure (SFP)	9,231,394	9,231,394	1,538,562	403,004	1,135,558	74%
General Expenditure	9,231,394	9,231,394	1,538,562	403,004	1,135,558	74%
*** Expenditure By Type	100,541,382	100,541,382	15,941,701	14,544,288	1,397,413	9%

Economic Planning

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Licences and Permits	-2,100,000	-2,100,000	-350,000	-285,111	-64,889	19%
Transfers Recognised - operational	-50,247,000	-50,247,000	-20,098,800	-	-20,098,800	100%
Other Revenue	-	-	-	-100	100	0%
*** Revenue By Source	-52,347,000	-52,347,000	-20,448,800	-285,211	-20,163,589	99%
Employee Related Costs	51,953,210	51,953,210	8,236,396	20,972,799	-12,736,403	-155%
Depreciation and Asset Impairment	3,480,695	3,480,695	580,114	580,058	56	0%
Finance Cost	1,682,212	1,682,212	258,140	-	258,140	100%
Other Materials	446,215	446,215	74,372	95,132	-20,760	-28%
Contracted Services	120,682,578	120,682,578	22,603,938	20,574,198	2,029,740	9%
Transfers and Grants	54,150,000	54,150,000	9,024,998	13,537,500	-4,512,502	-50%
General Expenditure (SFP)	108,190,063	108,190,063	21,894,138	1,347,903	20,546,235	94%
Municipal Rates & Services	48,999	48,999	8,166	88,717	-80,551	-986%
General Expenditure	108,239,062	108,239,062	21,902,304	1,436,620	20,465,684	93%
*** Expenditure By Type	340,633,972	340,633,972	62,680,262	57,196,306	5,483,956	9%

Emergency Services

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Rental of Facilities and Equipment	-20,000	-20,000	-3,334	-1,393	-1,941	58%
Fines	-22,220	-22,220	-3,702	-47	-3,655	99%
Transfers Recognised - operational	-62,850,000	-62,850,000	-25,140,000	-25,140,000	-	0%
Other Revenue	-14,466,189	-14,466,189	-2,411,038	-1,639,887	-771,151	32%
*** Revenue By Source	-77,358,409	-77,358,409	-27,558,074	-26,781,327	-776,747	3%
Employee Related Costs	577,443,082	577,443,082	92,047,624	93,713,703	-1,666,079	-2%
Debt Impairment	4,500,000	4,500,000	750,000	750,000	-	0%
Depreciation and Asset Impairment	15,841,637	15,841,637	2,640,274	3,013,736	-373,462	-14%
Finance Cost	6,541,908	6,541,908	1,018,425	-	1,018,425	100%
Other Materials	1,781,642	1,781,642	784,678	203,710	580,968	74%
Contracted Services	624,693	624,693	111,925	-	111,925	100%
General Expenditure (SFP)	13,648,779	13,648,779	3,672,357	2,217,254	1,455,103	40%
Municipal Rates & Services	9,049,267	9,049,267	7,073,675	3,795,513	3,278,162	46%
General Expenditure	22,698,046	22,698,046	10,746,032	6,012,767	4,733,265	44%
*** Expenditure By Type	629,431,008	629,431,008	108,098,958	103,693,917	4,405,041	4%

Energy & Electricity

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Service Charges	-11,695,484,305	-11,695,484,305	-2,135,907,466	-2,791,876,056	655,968,590	-31%
Interest Earned - Outstanding Debtors	-50,847,598	-50,847,598	-8,474,598	-12,009,054	3,534,456	-42%
Fines	-211,898	-211,898	-35,316	-144,000	108,684	-308%
Other Revenue	-1,069,528,616	-1,069,528,616	-178,254,767	-25,940,191	-152,314,576	85%
*** Revenue By Source	-12,816,072,417	-12,816,072,417	-2,322,672,147	-2,829,969,301	507,297,154	-22%
Employee Related Costs	441,579,950	441,579,950	70,116,606	75,575,780	-5,459,174	-8%
Remuneration of Councillors	1,049,460	1,049,460	174,912	89,580	85,332	49%
Debt Impairment	310,038,543	310,038,543	51,673,077	51,673,091	-14	0%
Depreciation and Asset Impairment	203,268,049	203,268,049	33,878,253	29,919,957	3,958,296	12%
Finance Cost	248,491,072	248,491,072	38,569,959	-	38,569,959	100%
Bulk Purchases	7,495,421,559	7,495,421,559	1,249,236,928	991,765,029	257,471,899	21%
Other Materials	22,872,770	22,872,770	3,812,128	276,255	3,535,873	93%
Contracted Services	784,647,894	784,647,894	130,774,645	145,193,748	-14,419,103	-11%
General Expenditure (SFP)	73,900,585	73,900,585	12,316,754	2,842,086	9,474,668	77%
Municipal Rates & Services	20,757,725	20,757,725	3,600,642	830,565	2,770,076	77%
General Expenditure	94,658,310	94,658,310	15,917,396	3,672,651	12,244,745	77%
Loss on Disposal of PPE	-	-	-	2,385,570	-2,385,570	0%
*** Expenditure By Type	9,602,027,607	9,602,027,607	1,594,153,903	1,300,551,661	293,602,242	18%

Environmental Management

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Service Charges	-1,253,739,630	-1,253,739,630	-201,804,814	-210,078,219	8,273,405	-4%
Rental of Facilities and Equipment	-15,626,944	-15,626,944	-2,604,490	-3,019,884	415,394	-16%
Interest Earned - External Investments	-1,087,300	-1,087,300	-181,216	-359,267	178,051	-98%
Interest Earned - Outstanding Debtors	-14,245,312	-14,245,312	-2,374,218	-40,560	-2,333,658	98%
Fines	-1,414	-1,414	-236	-11,516	11,280	-4780%
Other Revenue	-183,204,554	-183,204,554	-30,534,081	-28,998,430	-1,535,651	5%
*** Revenue By Source	-1,467,905,154	-1,467,905,154	-237,499,055	-242,507,876	5,008,821	-2%
Employee Related Costs	277,752,608	277,752,608	44,071,577	45,428,042	-1,356,465	-3%
Remuneration of Councillors	1,049,460	1,049,460	174,912	90,581	84,331	48%
Debt Impairment	51,197,977	51,197,977	8,532,998	8,532,996	2	0%
Depreciation and Asset Impairment	90,531,011	90,531,011	15,088,495	10,371,600	4,716,895	31%
Finance Cost	87,556,438	87,556,438	14,427,777	287,810	14,139,967	98%
Other Materials	3,888,080	3,888,080	1,106,621	228,004	878,617	79%
Contracted Services	34,242,404	34,242,404	3,623,397	1,037,903	2,585,494	71%
General Expenditure (SFP)	131,307,315	131,307,315	23,823,788	7,306,296	16,517,492	69%
Municipal Rates & Services	48,075,169	48,075,169	11,248,918	11,392,819	-143,901	-1%
General Expenditure	179,382,484	179,382,484	35,072,706	18,699,115	16,373,591	47%
*** Expenditure By Type	725,600,462	725,600,462	122,098,483	84,676,051	37,422,432	31%

Group Audit & Risk

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Interest Earned - External Investments	-2,033,500	-2,033,500	-338,916	32,741	-371,657	110%
Other Revenue	-43,078,396	-43,078,396	-7,179,731	-601,838	-6,577,893	92%
*** Revenue By Source	-45,111,896	-45,111,896	-7,518,647	-569,098	-6,949,549	92%
Employee Related Costs	79,452,452	79,452,452	12,594,210	13,052,152	-457,942	-4%
Depreciation and Asset Impairment	280,979	280,979	46,836	285,893	-239,057	-510%
Finance Cost	1,500	1,500	250	172	78	31%
Other Materials	1,173,345	1,173,345	195,563	6,237	189,326	97%
Contracted Services	1,125,610	1,125,610	187,602	-	187,602	100%
General Expenditure (SFP)	224,127,006	224,127,006	37,354,461	1,677,614	35,676,847	96%
General Expenditure	224,127,006	224,127,006	37,354,461	1,677,614	35,676,847	96%
*** Expenditure By Type	306,160,892	306,160,892	50,378,922	15,022,068	35,356,854	70%

Group Financial Services

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Property Rates	-5,803,770,960	-5,803,770,960	-911,858,375	-970,770,631	58,912,256	-6%
Interest Earned - External Investments	-38,774,500	-38,774,500	-6,462,416	-11,754,629	5,292,213	-82%
Interest Earned - Outstanding Debtors	-73,404,186	-73,404,186	-12,234,029	-41,456,764	29,222,735	-239%
Transfers Recognised - operational	-3,307,813,000	-3,307,813,000	-1,102,125,166	-1,257,850,825	155,725,659	-14%
Other Revenue	-31,375,345	-31,375,345	-5,229,227	-8,179,984	2,950,757	-56%
*** Revenue By Source	-9,255,137,991	-9,255,137,991	-2,037,909,213	-2,290,012,833	252,103,620	-12%
Employee Related Costs	388,307,144	388,307,144	61,207,966	71,938,538	-10,730,572	-18%
Remuneration of Councillors	1,049,460	1,049,460	174,912	93,639	81,273	46%
Debt Impairment	228,885,513	228,885,513	38,147,581	38,147,585	-4	0%
Depreciation and Asset Impairment	297,721,534	297,721,534	49,620,287	1,242,604	48,377,683	97%
Finance Cost	86,517,077	86,517,077	14,391,692	12,591,180	1,800,512	13%
Other Materials	10,275,817	10,275,817	1,712,635	1,490,850	221,785	13%
Contracted Services	6,503,808	6,503,808	1,083,964	494,715	589,249	54%
Transfers and Grants	24,207,700	24,207,700	4,034,615	205,051	3,829,564	95%
General Expenditure (SFP)	459,046,050	459,046,050	75,126,994	42,227,543	32,899,451	44%
Municipal Rates & Services	3,191,540	3,191,540	531,918	2,789	529,129	99%
General Expenditure	462,237,590	462,237,590	75,658,912	42,230,332	33,428,580	44%
*** Expenditure By Type	1,505,705,643	1,505,705,643	246,032,564	168,434,495	77,598,069	32%

Group Information & Communication Technology

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Other Revenue	-17,716	-17,716	-2,952	-	-2,952	100%
*** Revenue By Source	-17,716	-17,716	-2,952	-	-2,952	100%
Employee Related Costs	62,247,635	62,247,635	9,839,449	9,660,539	178,910	2%
Depreciation and Asset Impairment	91,474,933	91,474,933	15,245,836	13,602,955	1,642,881	11%
Finance Cost	38,792,423	38,792,423	5,953,782	-	5,953,782	100%
Other Materials	706,040	706,040	119,254	233,246	-113,992	-96%
Contracted Services	76,820,082	76,820,082	13,856,081	5,296,155	8,559,926	62%
General Expenditure (SFP)	290,949,820	290,949,820	26,784,573	222,535,250	-195,750,677	-731%
General Expenditure	290,949,820	290,949,820	26,784,573	222,535,250	-195,750,677	-731%
*** Expenditure By Type	560,990,933	560,990,933	71,798,975	251,328,144	-179,529,169	-250%

Group Legal Services

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Other Revenue	-386,971	-386,971	-64,495	-	-64,495	100%
*** Revenue By Source	-386,971	-386,971	-64,495	-	-64,495	100%
Employee Related Costs	76,519,896	76,519,896	12,074,381	12,672,434	-598,054	-5%
Depreciation and Asset Impairment	423,698	423,698	70,605	90,932	-20,327	-29%
Finance Cost	5,197	5,197	865	-	865	100%
Other Materials	347,225	347,225	57,869	12,651	45,219	78%
Contracted Services	35,185,522	35,185,522	5,864,256	7,220,213	-1,355,957	-23%
General Expenditure (SFP)	2,905,384	2,905,384	484,218	246,019	238,199	49%
General Expenditure	2,905,384	2,905,384	484,218	246,019	238,199	49%
*** Expenditure By Type	115,386,922	115,386,922	18,552,194	20,242,249	-1,690,055	-9%

Group Property Management

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Rental of Facilities and Equipment	-61,641,166	-61,641,166	-10,273,525	-9,023,401	-1,250,124	12%
Other Revenue	-2,891,520	-2,891,520	-481,922	503,802	-985,724	205%
*** Revenue By Source	-64,532,686	-64,532,686	-10,755,447	-8,519,600	-2,235,847	21%
Employee Related Costs	19,494,055	19,494,055	3,077,402	3,201,141	-123,739	-4%
Depreciation and Asset Impairment	6,972,116	6,972,116	1,162,022	898,964	263,058	23%
Finance Cost	4,610,880	4,610,880	707,510	-	707,510	100%
Other Materials	39,425	39,425	6,574	1,680	4,894	74%
Contracted Services	22,006,979	22,006,979	3,667,826	726,258	2,941,568	80%
General Expenditure (SFP)	208,027,741	208,027,741	34,671,288	96,719,289	-62,048,001	-179%
Municipal Rates & Services	80,641,543	80,641,543	13,440,247	11,359,645	2,080,603	15%
General Expenditure	288,669,284	288,669,284	48,111,535	108,078,933	-59,967,398	-125%
*** Expenditure By Type	341,792,739	341,792,739	56,732,869	112,906,976	-56,174,107	-99%

Health & Social Development

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Fines	-5,858	-5,858	-977	-	-977	100%
Transfers Recognised - operational	-56,974,000	-56,974,000	-25,319,418	-	-25,319,418	100%
Other Revenue	-164,491	-164,491	-27,414	-36,615	9,201	-34%
*** Revenue By Source	-57,144,349	-57,144,349	-25,347,809	-36,615	-25,311,194	100%
Employee Related Costs	268,763,279	268,763,279	42,464,046	44,349,072	-1,885,026	-4%
Remuneration of Councillors	1,049,460	1,049,460	174,912	93,012	81,900	47%
Depreciation and Asset Impairment	9,813,654	9,813,654	1,635,616	2,409,507	-773,891	-47%
Finance Cost	7,436,334	7,436,334	1,144,329	-	1,144,329	100%
Other Materials	4,093,586	4,093,586	682,260	361,289	320,971	47%
Contracted Services	2,952,427	2,952,427	492,016	302,916	189,100	38%
General Expenditure (SFP)	104,388,043	104,388,043	9,064,218	8,014,844	1,049,374	12%
Municipal Rates & Services	5,143,730	5,143,730	2,171,652	1,879,003	292,649	13%
General Expenditure	109,531,773	109,531,773	11,235,870	9,893,847	1,342,023	12%
*** Expenditure By Type	403,640,513	403,640,513	57,829,049	57,409,643	419,406	1%

Housing & Human Settlement

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Rental of Facilities and Equipment	-969,370	-969,370	-161,562	-446,388	284,826	-176%
Transfers Recognised - operational	-249,213,020	-249,213,020	-41,535,504	-18,265,992	-23,269,512	56%
*** Revenue By Source	-250,182,390	-250,182,390	-41,697,066	-18,712,380	-22,984,686	55%
Employee Related Costs	46,271,992	46,271,992	7,309,302	8,286,988	-977,686	-13%
Remuneration of Councillors	1,049,460	1,049,460	174,912	90,581	84,331	48%
Depreciation and Asset Impairment	53,791,927	53,791,927	8,965,321	9,816,409	-851,088	-9%
Finance Cost	86,361,901	86,361,901	13,821,854	-	13,821,854	100%
Other Materials	362,710	362,710	60,448	143,326	-82,878	-137%
Contracted Services	90,002,296	90,002,296	15,000,380	8,582,232	6,418,148	43%
Transfers and Grants	36,756,788	36,756,788	6,126,130	-	6,126,130	100%
General Expenditure (SFP)	240,598,942	240,598,942	40,099,824	11,072,051	29,027,773	72%
Municipal Rates & Services	18,909,431	18,909,431	3,151,569	4,384,588	-1,233,019	-39%
General Expenditure	259,508,373	259,508,373	43,251,393	15,456,639	27,794,754	64%
*** Expenditure By Type	574,105,447	574,105,447	94,709,740	42,376,175	52,333,565	55%

Metro Police Services

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Rental of Facilities and Equipment	-2,968	-2,968	-496	-956	460	-93%
Fines	-197,762,141	-197,762,141	-32,960,349	-185,133	-32,775,216	99%
Other Revenue	-6,738,260	-6,738,260	-1,123,043	-2,346,404	1,223,361	-109%
*** Revenue By Source	-204,503,369	-204,503,369	-34,083,888	-2,532,494	-31,551,394	93%
Employee Related Costs	1,378,215,913	1,378,215,913	221,247,133	247,840,950	-26,593,817	-12%
Remuneration of Councillors	1,049,460	1,049,460	174,912	90,581	84,331	48%
Debt Impairment	82,707,000	82,707,000	13,784,498	13,784,500	-2	0%
Depreciation and Asset Impairment	21,434,135	21,434,135	3,572,340	5,195,890	-1,623,550	-45%
Finance Cost	12,775,730	12,775,730	1,965,371	-	1,965,371	100%
Other Materials	5,606,520	5,606,520	934,407	212,433	721,974	77%
Contracted Services	294,314,092	294,314,092	30,111,081	28,102,784	2,008,297	7%
General Expenditure (SFP)	45,612,107	45,612,107	7,602,037	1,491,447	6,110,590	80%
Municipal Rates & Services	7,360,378	7,360,378	1,226,731	2,699,698	-1,472,968	-120%
General Expenditure	52,972,485	52,972,485	8,828,768	4,191,145	4,637,623	53%
*** Expenditure By Type	1,849,075,335	1,849,075,335	280,618,510	299,418,282	-18,799,773	-7%

Office of the Chief Whip

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Employee Related Costs	25,635,821	25,635,821	4,052,842	3,812,580	240,262	6%
Remuneration of Councillors	3,549,460	3,549,460	591,578	91,391	500,187	85%
Depreciation and Asset Impairment	56,281	56,281	9,380	27,789	-18,409	-196%
Other Materials	125,590	125,590	20,931	8,347	12,584	60%
General Expenditure (SFP)	5,007,574	5,007,574	834,592	1,218,585	-383,993	-46%
General Expenditure	5,007,574	5,007,574	834,592	1,218,585	-383,993	-46%
*** Expenditure By Type	34,374,726	34,374,726	5,509,323	5,158,692	350,631	6%

Office of the City Manager

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Employee Related Costs	73,735,457	73,735,457	11,668,892	10,750,329	918,563	8%
Depreciation and Asset Impairment	1,873,831	1,873,831	312,317	717,600	-405,283	-130%
Finance Cost	3,367,420	3,367,420	516,862	-	516,862	100%
Other Materials	545,870	545,870	90,991	76,683	14,308	16%
Contracted Services	73,682,859	73,682,859	73,142,353	11,483,547	61,658,806	84%
General Expenditure (SFP)	149,658,809	149,658,809	51,389,472	3,430,599	47,958,873	93%
Municipal Rates & Services	-	-	-	1,297	-1,297	0%
General Expenditure	149,658,809	149,658,809	51,389,472	3,431,897	47,957,575	93%
*** Expenditure By Type	302,864,246	302,864,246	137,120,887	26,460,056	110,660,831	81%

Office of the Executive Mayor

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Employee Related Costs	134,902,790	134,902,790	21,330,918	24,371,585	-3,040,667	-14%
Remuneration of Councillors	1,386,081	1,386,081	231,012	120,978	110,034	48%
Depreciation and Asset Impairment	793,664	793,664	132,276	155,870	-23,594	-18%
Finance Cost	741,391	741,391	113,772	-	113,772	100%
Other Materials	1,604,740	1,604,740	267,453	74,941	192,512	72%
Contracted Services	7,414,015	7,414,015	1,235,669	43,671	1,191,998	96%
General Expenditure (SFP)	133,200,466	133,200,466	22,200,076	9,803,055	12,397,021	56%
Municipal Rates & Services	151,040	151,040	25,173	60,817	-35,644	-142%
General Expenditure	133,351,506	133,351,506	22,225,249	9,863,873	12,361,376	56%
*** Expenditure By Type	280,194,187	280,194,187	45,536,349	34,630,917	10,905,431	24%

Office of the Speaker

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Employee Related Costs	112,224,827	112,224,827	17,706,171	17,204,889	501,282	3%
Remuneration of Councillors	105,036,433	105,036,433	17,506,068	9,216,064	8,290,004	47%
Depreciation and Asset Impairment	120,632	120,632	20,104	45,569	-25,465	-127%
Other Materials	3,668,520	3,668,520	611,420	311,620	299,800	49%
Contracted Services	6,217	6,217	1,036	-	1,036	100%
General Expenditure (SFP)	52,117,728	52,117,728	8,686,291	11,116,269	-2,429,978	-28%
General Expenditure	52,117,728	52,117,728	8,686,291	11,116,269	-2,429,978	-28%
*** Expenditure By Type	273,174,357	273,174,357	44,531,090	37,894,410	6,636,680	15%

Service Delivery and Coordination

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Service Charges	-38,924,340	-38,924,340	-6,487,389	-5,871,658	-615,731	9%
Rental of Facilities and Equipment	-27,687,850	-27,687,850	-4,614,649	-4,463,646	-151,003	3%
Fines	-520,554	-520,554	-86,760	-45,189	-41,572	48%
Licences and Permits	-58,463,790	-58,463,790	-9,743,962	-4,258,676	-5,485,286	56%
Other Revenue	-111,637,477	-111,637,477	-18,300,735	-11,123,270	-7,177,465	39%
*** Revenue By Source	-237,234,011	-237,234,011	-39,233,495	-25,762,438	-13,471,057	34%
Employee Related Costs	2,119,060,419	2,119,060,419	341,084,867	367,609,841	-26,524,974	-8%
Depreciation and Asset Impairment	81,510,701	81,510,701	13,585,030	7,915,981	5,669,049	42%
Finance Cost	21,947,625	21,947,625	3,409,454	-	3,409,454	100%
Other Materials	27,287,041	27,487,026	5,434,355	4,707,247	727,107	13%
Contracted Services	850,188,495	850,974,033	270,174,056	72,683,382	197,490,674	73%
General Expenditure (SFP)	387,363,400	386,377,877	101,892,702	24,351,173	77,541,528	76%
Municipal Rates & Services	199,652,767	199,652,767	62,391,490	12,420,891	49,970,599	80%
General Expenditure	587,016,167	586,030,644	164,284,191	36,772,065	127,512,127	78%
Loss on Disposal of PPE	1,000	1,000	166	-	166	100%
*** Expenditure By Type	3,687,011,447	3,687,011,447	797,972,119	489,688,517	308,283,602	39%

Sport and Recreation

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Rental of Facilities and Equipment	-	-	-	-513,708	513,708	0%
Fines	-	-	-	-80,893	80,893	0%
Transfers Recognised - operational	-6,716,400	-6,716,400	-4,029,840	-291,002	-3,738,838	93%
Other Revenue	-283,662	-283,662	-47,276	-18,667	-28,609	61%
*** Revenue By Source	-7,000,062	-7,000,062	-4,077,116	-904,269	-3,172,847	78%
Employee Related Costs	51,236,748	51,236,748	8,037,093	8,049,310	-12,218	0%
Remuneration of Councillors	1,049,460	1,049,460	174,912	93,127	81,785	47%
Depreciation and Asset Impairment	26,156,723	26,156,723	4,359,457	7,321,826	-2,962,369	-68%
Finance Cost	27,773,339	27,773,339	4,515,898	-	4,515,898	100%
Other Materials	197,030	197,030	32,840	-	32,840	100%
Contracted Services	46,582	46,582	7,764	-	7,764	100%
General Expenditure (SFP)	17,704,875	17,704,875	2,950,807	1,052,013	1,898,794	64%
Municipal Rates & Services	2,816,009	2,816,009	469,335	588,432	-119,097	-25%
General Expenditure	20,520,884	20,520,884	3,420,142	1,640,445	1,779,697	52%
*** Expenditure By Type	126,980,766	126,980,766	20,548,106	17,104,708	3,443,398	17%

Transport

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Rental of Facilities and Equipment	-16,609,352	-16,609,352	-2,768,223	-249,369	-2,518,854	91%
Transfers Recognised - operational	-200,011,000	-200,011,000	-50,002,750	-1,020,848	-48,981,902	98%
Other Revenue	-124,976,542	-124,976,542	-20,829,422	-4,071,177	-16,758,245	80%
*** Revenue By Source	-341,596,894	-341,596,894	-73,600,395	-5,341,393	-68,259,002	93%
Employee Related Costs	323,711,780	323,711,780	50,828,772	53,786,644	-2,957,872	-6%
Remuneration of Councillors	1,049,460	1,049,460	174,912	89,580	85,332	49%
Debt Impairment	100,000	100,000	16,666	16,667	-1	0%
Depreciation and Asset Impairment	191,951,272	191,951,272	31,991,870	54,930,007	-22,938,137	-72%
Finance Cost	181,693,365	181,693,365	29,777,969	-	29,777,969	100%
Other Materials	32,537,935	45,537,935	8,384,256	3,932,754	4,451,502	53%
Contracted Services	107,853,256	94,853,256	15,274,700	123,392	15,151,308	99%
General Expenditure (SFP)	392,000,260	392,000,260	82,043,066	9,173,208	72,869,858	89%
Municipal Rates & Services	7,200,637	7,200,637	1,200,103	773,093	427,010	36%
General Expenditure	399,200,897	399,200,897	83,243,169	9,946,301	73,296,868	88%
*** Expenditure By Type	1,238,097,965	1,238,097,965	219,692,315	122,825,345	96,866,969	44%

Water and Sanitation

Profit and loss accounts	Original Budget 2016/17	Current Budget 2016/17	Cum Proj 2017 (Per 1 -2)	Cum Actuals 2017 (1 -2)	Deviation from Projection	Deviation as % of Projection
Service Charges	-4,964,598,926	-4,964,598,926	-755,129,360	-685,473,861	-69,655,499	9%
Rental of Facilities and Equipment	-65,402	-65,402	-10,902	-17,071	6,169	-57%
Interest Earned - Outstanding Debtors	-49,014,404	-49,014,404	-8,169,066	-21,975,753	13,806,687	-169%
Other Revenue	-14,695,113	-14,695,113	-2,452,745	-1,445,573	-1,007,172	41%
*** Revenue By Source	-5,028,373,845	-5,028,373,845	-765,762,073	-708,912,258	-56,849,815	7%
Employee Related Costs	258,026,475	258,026,475	40,956,165	41,825,468	-869,303	-2%
Debt Impairment	172,062,917	172,062,917	28,677,147	28,677,153	-6	0%
Depreciation and Asset Impairment	136,284,139	136,284,139	22,714,049	42,067,399	-19,353,350	-85%
Finance Cost	234,333,078	234,333,078	37,459,626	-	37,459,626	100%
Bulk Purchases	2,253,314,224	2,253,314,224	372,518,607	358,561,956	13,956,651	4%
Other Materials	38,643,720	38,643,720	6,652,898	659,143	5,993,755	90%
Contracted Services	150,104,419	150,104,419	22,595,879	12,455,213	10,140,666	45%
Transfers and Grants	172,940,100	172,940,100	28,823,343	-270,743,009	299,566,352	1039%
General Expenditure (SFP)	45,874,764	45,874,764	7,870,335	4,752,201	3,118,134	40%
Municipal Rates & Services	97,770,626	97,770,626	76,380,616	1,852,013	74,528,602	98%
General Expenditure	143,645,390	143,645,390	84,250,951	6,604,214	77,646,737	92%
*** Expenditure By Type	3,559,354,462	3,559,354,462	644,648,664	220,107,537	424,541,128	66%