

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 30 APRIL 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 30 April 2016, the ten working day reporting limit expires on **16 May 2016**.

4. DISCUSSION

On 24 March 2016 Council approved the enhancement to the adjustment of the 2015/16 Medium-term Revenue and Expenditure Framework.

The attached “In-year” report (Annexure A) provides a high level analysis as at 30 April 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 adjusted consolidated Operating Revenue Budget of the CoT amounts to R27 328m and the Operating Expenditure Budget equates to R26 644m for the 2015/16 financial year.

The summary table below indicates the financial performance for the period from 1 July 2015 to 30 April 2016. The actual operating revenue realised (excluding Capital Transfers) amounts to R21 916m, an unfavourable variance of R122m or 0,6% against YTD Budget. The operating expenditure amounts to R21 261m, a favourable variance of R834m or 3,8% against YTD Budget. A favourable variance of R712m is reflected when YTD Actual is compared against the YTD Budget.

Summary Statement of Financial Performance:				
Description	April YTD Budget	April YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	22,037,429	21,915,818	(121,611)	-0.6%
Total Operating Expenditure	22,095,023	21,261,059	(833,964)	-3.8%
SURPLUS/DEFICIT	(57,594)	654,758	712,352	

The unfavourable revenue variance is explained by:

- Service charges – electricity revenue (R788m unfavourable)
- Service charges – water revenue (R170m unfavourable)
- Service charges – sanitation revenue (R24m unfavourable)

An IT technical problem was encountered which restricted meter readings from being exported to the accounting system; thereby reducing the number of billings generated. The problem has since been resolved.

- Transfers recognised – operational (R512m favourable) – The total allocation of the majority of National and Provincial grants have been received.
- Interest earned – outstanding debtors (R140m favourable) – An increase in arrear debtors resulting in higher interest earned on the line-item “Interest on Amounts in Arrear”.

The favourable expenditure variance is explained by:

- Other expenditure (R486m favourable) – Some of the line-items that contribute to the variance are:
 - Post-Employment Pension Expense (R99m) – Provision on this line-item can only be processed at year-end.
 - Lease Expenditure: Reclassification (R51m) – A decrease in the lease liability in the 2014/15 financial year (capital and interest paid).
 - Post-Employment Long Service Awards Expense (R47m) – Provision on this line-item can only be administered during the year-end process.
 - Licenses (R40m) – Budget adjusted upwards by R30m for the renewal of SAP and Microsoft licenses.
 - Vehicles (R32m) – The delay in the finalisation of the SCM processes for Corporate Fleet Management contributed to the variance. The approval of Contract CB54 will escalate maintenance expenditure.
- Debt impairment (R341m favourable) – “Bad Debt Written Off” reflects a variance of R404m. Provision on this line-item can only be processed at year-end.
- Bulk Purchases (R124m unfavourable) - “Bulk: Electricity” is the main contributor to this variance. The over expenditure resulted from the payment to Eskom relating to the rectification of Eskom billing for the 2014/15 financial year which will reflect as a restatement in the prior Annual Financial Statement.

The Cash Flow report below as at 30 April 2016 indicates that:

- The cash and cash equivalents closing balance as at the end of April 2016 is R1 024m.
- Cash flow from operating activities is R2 460m compared to the target of R3 625m.
- Cash flow from investing activities amounts to (R1 919m), compared to a target of (R2 313m).
- Cash flow from financing activities equates to (R118m) compared to a target of R309m.

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		4,866,348	4,817,476	5,132,045	469,600	4,357,247	4,271,011	86,236	2%	5,132,045
Service charges		13,344,135	14,588,169	15,749,858	1,208,575	12,322,841	12,992,163	(669,322)	-5%	15,749,858
Other revenue		1,105,645	1,178,291	1,878,686	185,672	1,145,512	1,479,798	(334,287)	-23%	1,878,686
Government - operating		3,081,485	3,666,857	3,808,337	-	3,593,590	3,203,879	389,711	12%	3,808,337
Government - capital		2,560,527	2,453,160	2,456,036	-	2,452,146	1,861,325	590,820	32%	2,456,036
Interest		412,487	193,141	164,609	42,141	377,840	157,738	220,102	140%	164,609
Payments										
Suppliers and employees		(21,539,186)	(21,907,225)	(23,096,195)	(1,551,942)	(20,926,456)	(19,194,386)	1,732,070	-9%	(23,096,195)
Finance charges		(997,467)	(1,029,556)	(1,142,841)	(68,616)	(766,475)	(946,334)	(179,859)	19%	(1,142,841)
Transfers and Grants		-	(259,298)	(254,148)	(15,814)	(96,672)	(200,671)	(103,999)	52%	(254,148)
NET CASH FROM/(USED) OPERATING ACTIVITIES		2,833,975	3,701,015	4,696,387	269,615	2,459,572	3,624,524	1,164,952	32%	4,696,387
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		272,909	-	-	7,470	105,966	(150)	106,116	-70891%	-
Decrease (Increase) in non-current debtors		12,997	-	-	(168,635)	161,119	-	161,119	-	-
Decrease (increase) other non-current receivables		(48,903)	48,553	-	(124,328)	230,483	-	230,483	-	-
Decrease (increase) in non-current investments		(156,583)	56,007	34,728	(205)	43,560	28,940	14,619	51%	34,728
Payments										
Capital assets		(4,114,918)	(3,783,366)	(3,906,934)	(361,269)	(2,459,736)	(2,342,152)	117,584	-5%	(3,906,934)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4,034,497)	(3,678,806)	(3,872,205)	(646,967)	(1,918,608)	(2,313,361)	(394,753)	17%	(3,872,205)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	280,000	6,180,000	-	6,180,000	-	-
Borrowing long term/refinancing		1,500,000	1,200,000	1,200,000	-	(5,054)	800,000	(805,054)	-101%	1,200,000
Increase (decrease) in consumer deposits		(55,733)	8,565	7,225	2,331	21,775	6,010	15,765	262%	7,225
Payments										
Repayment of borrowing		(491,042)	(560,350)	(596,731)	(19)	(6,314,303)	(497,276)	5,817,027	-1170%	(596,731)
NET CASH FROM/(USED) FINANCING ACTIVITIES		953,224	648,215	610,494	282,312	(117,582)	308,734	426,316	138%	610,494
NET INCREASE/ (DECREASE) IN CASH HELD		(247,298)	670,424	1,434,676	(95,040)	423,383	1,619,897			1,434,676
Cash/cash equivalents at beginning:		847,816	1,203,476	578,120		600,518	578,120			600,518
Cash/cash equivalents at month/year end:		600,518	1,873,900	2,012,796		1,023,901	2,198,018			2,035,194

Capital expenditure

The summary table hereafter indicates actual year-to-date spending of R2 460m and a variance of R118m or 4,6% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	April YTD Budget	April YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	2,577,368	2,459,736	(117,632)	-4.6%
TOTAL Capital Financing	2,577,368	2,459,736	(117,632)	-4.6%

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 30 April 2016 amounts to R2 460m against the projection of R2 577m, a variance of R118m or 4,6% is reflected. The total percentage spent against the total adjusted budget amounts to 61,6%.

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

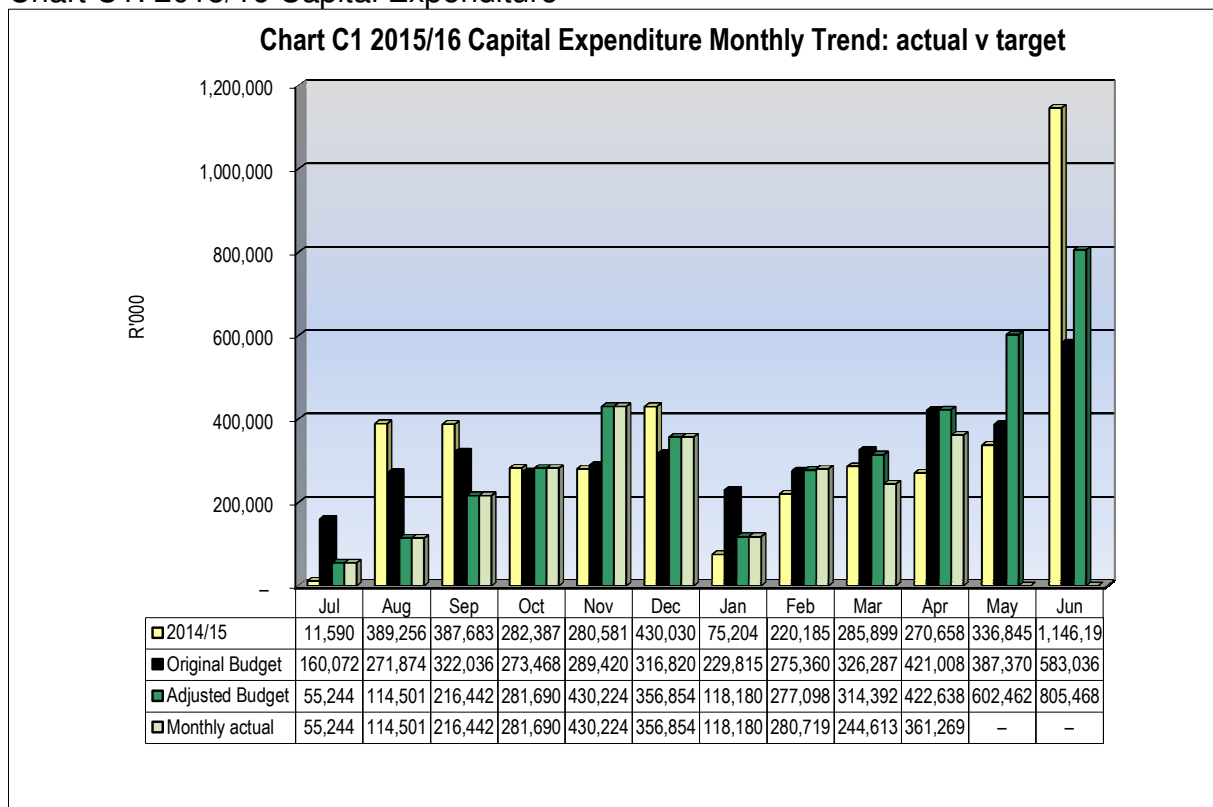
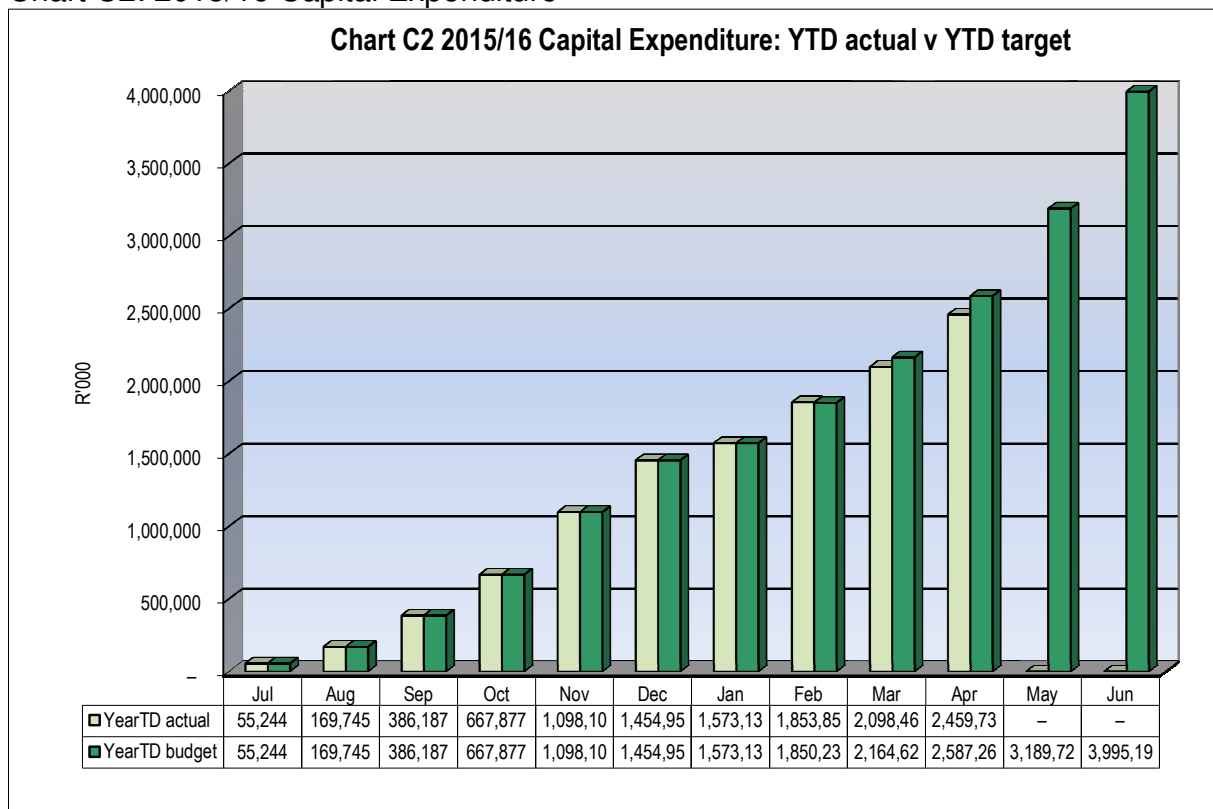


Chart C2: 2015/16 Capital Expenditure



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 30 April 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.

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 Accounting Officer provides the Executive Mayor with the “In-year” report for April 2016.
2. That this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.
3. That the Mayoral Committee take cognisance of the financial performance of the City as at 30 April 2016.

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 30 APRIL 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:			



IN-YEAR REPORT

BUDGET YEAR: 2015/16

REPORTING PERIOD: M10 APRIL 2016

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PART 1 – IN-YEAR REPORT

1.1 MAYOR'S REPORT

On 24 March 2016 Council approved the enhancement to the adjustment of the MTREF for the 2015/16 financial year giving effect to the financial plan of the City of Tshwane (CoT) for the remainder of 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 Accounting Officer provides the Executive Mayor with the "In-year" report for April 2016;
- b. That this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.
- c. That the Mayoral Committee take cognisance of the financial performance of the City as at 30 April 2016.

1.3 EXECUTIVE SUMMARY

The total adjusted consolidated Operating Revenue Budget of the CoT amounts to R27 328m and the Operating Expenditure Budget equates to R26 644m for the 2015/16 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 2015 to 30 April 2016. The actual operating revenue realised (excluding Capital Transfers) amounts to R21 916m, an unfavourable variance of R122m or 0,6% against YTD Budget. The operating expenditure amounts to R21 261m, a favourable variance of R834m or 3,8% against YTD Budget. A favourable variance of R712m is reflected when YTD Actual is compared against the YTD Budget.

Summary Statement of Financial Performance:				
Description	April YTD Budget	April YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	22,037,429	21,915,818	(121,611)	-0.6%
Total Operating Expenditure	22,095,023	21,261,059	(833,964)	-3.8%
SURPLUS/DEFICIT	(57,594)	654,758	712,352	

The revenue variance is explained by:

- Service charges – electricity revenue (R788m unfavourable)
- Service charges – water revenue (R170m unfavourable)
- Service charges – sanitation revenue (R24m unfavourable)
- Transfers recognised – operational (R512m favourable)
- Interest earned – outstanding debtors (R140m favourable)
- Other revenue – (R100m favourable)

The expenditure variance is explained by:

- Other expenditure (R486m favourable)
- Debt impairment (R341m favourable)
- Bulk purchases (R124m 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 R2 460m and a variance of R118m or 4,6% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	April YTD Budget	April YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	2,577,368	2,459,736	(117,632)	-4.6%
TOTAL Capital Financing	2,577,368	2,459,736	(117,632)	-4.6%

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 30 April 2016 amounts to R2 460m against the projection of R2 577m, a variance of R118m or 4,6% is reflected. The total percentage spent against the total adjusted budget amounts to 61,6%.

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

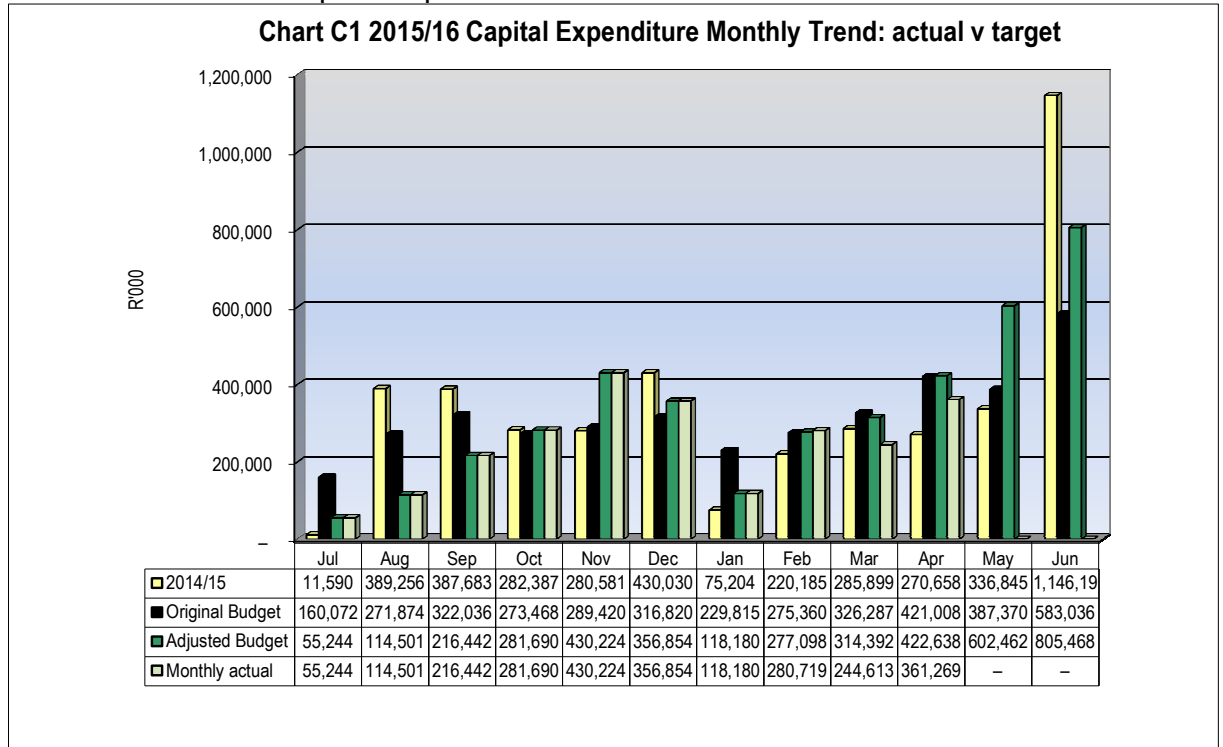
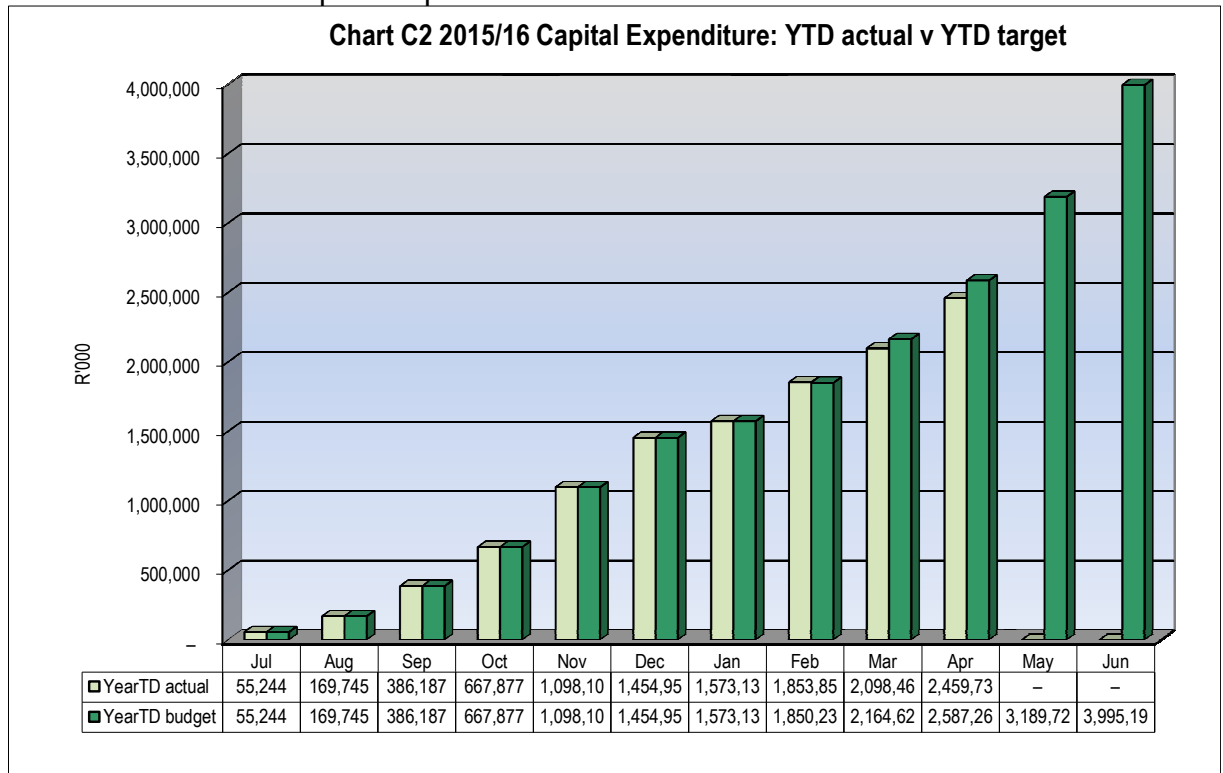


Chart C2: 2015/16 Capital Expenditure



1.4 IN-YEAR BUDGET STATEMENT TABLES

The financial results for the period ended 30 April 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 - M10 April

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	4,891,948	5,236,387	5,236,781	469,600	4,357,247	4,351,503	5,744	0%	5,236,781
Service charges	13,344,135	15,913,703	16,135,689	1,208,575	12,322,817	13,292,626	(969,808)	-7%	16,135,689
Investment revenue	38,132	70,600	42,002	8,215	42,031	34,921	7,110	20%	42,002
Transfers recognised - operational	3,259,820	3,670,241	3,808,141	79,213	3,711,802	3,200,013	511,789	16%	3,808,141
Other own revenue	1,572,993	1,404,899	2,105,287	219,598	1,481,920	1,158,366	323,554	28%	2,105,287
Total Revenue (excluding capital transfers and contributions)	23,107,028	26,295,831	27,327,900	1,985,200	21,915,818	22,037,429	(121,611)	-1%	27,327,900
Employee costs	6,318,954	7,058,527	7,065,421	582,321	5,953,086	5,926,465	26,621	0%	7,065,421
Remuneration of Councillors	106,692	116,298	117,196	9,675	97,789	97,254	536	1%	117,196
Depreciation & asset impairment	1,454,349	1,188,780	1,089,463	104,339	1,015,408	907,107	108,301	12%	1,089,463
Finance charges	997,467	1,029,556	1,040,116	68,616	766,475	858,637	(92,162)	-11%	1,040,116
Materials and bulk purchases	7,843,685	9,164,376	9,315,314	678,457	7,867,161	7,799,446	67,715	1%	9,315,314
Transfers and grants	25,600	259,298	254,148	15,814	96,672	200,671	(103,999)	-52%	254,148
Other expenditure	7,746,601	6,894,081	7,762,163	597,954	5,464,468	6,305,443	(840,975)	-13%	7,762,163
Total Expenditure	24,493,348	25,710,916	26,643,820	2,057,175	21,261,059	22,095,023	(833,964)	-4%	26,643,820
Surplus/(Deficit)	(1,386,319)	584,915	684,079	(71,975)	654,758	(57,594)	712,352	-1237%	684,079
Transfers recognised - capital	2,564,982	2,453,160	2,456,036	232,853	1,663,003	1,861,325	(198,323)	-11%	2,456,036
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	1,178,662	3,038,075	3,140,115	160,878	2,317,761	1,803,731	514,030	28%	3,140,115
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1,178,662	3,038,075	3,140,115	160,878	2,317,761	1,803,731	514,030	28%	3,140,115
Capital expenditure & funds sources									
Capital expenditure	4,114,918	3,856,566	3,995,193	361,269	2,459,736	2,577,368	(117,632)	-5%	3,995,193
Capital transfers recognised	2,564,982	2,453,160	2,442,036	275,085	1,705,234	1,628,300	76,935	5%	2,442,036
Public contributions & donations	57,530	168,407	168,407	15,987	91,172	106,618	(15,446)	-14%	168,407
Borrowing	1,387,942	1,200,000	1,200,000	62,043	646,628	775,927	(129,299)	-17%	1,200,000
Internally generated funds	104,464	35,000	184,751	8,155	16,702	66,524	(49,822)	-75%	184,751
Total sources of capital funds	4,114,918	3,856,566	3,995,193	361,269	2,459,736	2,577,368	(117,632)	-5%	3,995,193
Financial position									
Total current assets	5,039,323	6,193,667	6,556,333		5,283,040				6,556,333
Total non current assets	33,577,392	34,914,830	37,002,556		34,967,288				37,002,556
Total current liabilities	6,970,949	6,064,125	6,888,253		6,818,233				6,888,253
Total non current liabilities	12,661,935	14,316,237	14,524,870		12,190,523				14,524,870
Community wealth/Equity	18,983,830	20,728,135	22,145,766		21,241,573				22,145,766
Cash flows									
Net cash from (used) operating	2,833,975	3,701,015	4,696,387	269,615	2,459,572	3,624,524	1,164,952	32%	4,696,387
Net cash from (used) investing	(4,034,497)	(3,678,806)	(3,872,205)	(646,967)	(1,918,608)	(2,313,361)	(394,753)	17%	(3,872,205)
Net cash from (used) financing	953,224	648,215	610,494	282,312	(117,582)	308,734	426,316	138%	610,494
Cash/cash equivalents at the month/year end	600,518	1,873,900	2,012,796	–	1,023,901	2,198,018	1,174,117	53%	2,035,194
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1,270,574	228,721	112,562	196,248	167,005	298,701	1,035,237	3,970,394	7,279,442
Creditors Age Analysis									
Total Creditors	3,483,799	–	–	–	–	–	–	–	3,483,799

**(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) - M10 April

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		8,293,617	8,801,188	9,434,452	519,902	7,969,449	7,306,630	662,818	9%	9,434,452
Executive and council		181,695	115,176	77,795	13,448	62,352	64,244	(1,892)	-3%	77,795
Budget and treasury office		7,923,816	8,373,584	8,383,978	487,753	7,593,786	7,011,954	581,832	8%	8,383,978
Corporate services		188,106	312,427	972,679	18,701	313,310	230,432	82,879	36%	972,679
<i>Community and public safety</i>		1,282,235	1,131,882	1,288,776	192,517	931,287	960,784	(29,497)	-3%	1,288,776
Community and social services		65,960	53,546	63,111	1,437	23,261	45,284	(22,023)	-49%	63,111
Sport and recreation		28,859	19,994	21,760	2,901	21,771	17,344	4,426	26%	21,760
Public safety		173,831	204,695	221,597	101,131	244,347	167,450	76,897	46%	221,597
Housing		895,378	731,636	859,850	86,771	522,612	622,344	(99,732)	-16%	859,850
Health		118,207	122,011	122,458	277	119,297	108,362	10,935	10%	122,458
<i>Economic and environmental services</i>		1,606,230	1,863,543	1,773,301	166,806	1,316,855	1,380,790	(63,935)	-5%	1,773,301
Planning and development		281,108	262,857	276,630	31,588	201,243	232,978	(31,735)	-14%	276,630
Road transport		1,324,138	1,600,410	1,496,394	135,219	1,115,261	1,147,555	(32,294)	-3%	1,496,394
Environmental protection		984	276	276	–	351	257	95	37%	276
<i>Trading services</i>		14,298,428	16,765,118	17,094,473	1,318,950	13,184,063	14,090,530	(906,467)	-6%	17,094,473
Electricity		9,369,578	10,991,099	10,920,109	816,622	8,308,552	9,108,180	(799,628)	-9%	10,920,109
Water		2,889,576	3,711,560	3,961,059	324,529	3,144,000	3,177,812	(33,812)	-1%	3,961,059
Waste water management		1,015,293	887,831	1,038,646	72,406	762,461	827,436	(64,975)	-8%	1,038,646
Waste management		1,023,982	1,174,628	1,174,658	105,394	969,051	977,103	(8,052)	-1%	1,174,658
<i>Other</i>	4	191,499	187,260	192,933	19,876	177,166	160,020	17,146	11%	192,933
Total Revenue - Standard	2	25,672,010	28,748,991	29,783,936	2,218,053	23,578,820	23,898,755	(319,934)	-1%	29,783,936
Expenditure - Standard										
<i>Governance and administration</i>		5,266,784	5,130,232	5,062,528	331,793	3,913,330	4,175,821	(262,491)	-6%	5,062,528
Executive and council		1,515,430	1,417,378	1,440,656	120,904	1,136,712	1,197,886	(61,174)	-5%	1,440,656
Budget and treasury office		585,080	691,049	604,465	17,480	229,563	464,322	(234,759)	-51%	604,465
Corporate services		3,166,274	3,021,805	3,017,407	193,409	2,547,055	2,513,613	33,442	1%	3,017,407
<i>Community and public safety</i>		3,241,114	3,733,359	3,852,849	326,451	3,049,690	3,178,047	(128,357)	-4%	3,852,849
Community and social services		554,285	650,470	631,157	44,620	458,626	514,163	(55,537)	-11%	631,157
Sport and recreation		360,305	444,000	455,262	36,919	375,847	381,105	(5,258)	-1%	455,262
Public safety		1,433,218	1,738,320	1,742,138	168,050	1,419,674	1,435,130	(15,457)	-1%	1,742,138
Housing		463,260	438,177	551,977	38,955	391,134	449,922	(58,788)	-13%	551,977
Health		430,045	462,391	472,315	37,907	404,409	397,727	6,681	2%	472,315
<i>Economic and environmental services</i>		2,308,313	2,272,994	2,402,656	269,727	1,989,596	2,030,170	(40,574)	-2%	2,402,656
Planning and development		642,499	741,132	744,751	72,443	577,653	616,329	(38,676)	-6%	744,751
Road transport		1,611,617	1,505,049	1,625,028	195,380	1,391,242	1,386,514	4,728	0%	1,625,028
Environmental protection		54,196	26,813	32,877	1,904	20,701	27,327	(6,626)	-24%	32,877
<i>Trading services</i>		13,490,174	14,381,827	15,126,636	1,113,228	12,166,445	12,560,299	(393,853)	-3%	15,126,636
Electricity		9,342,691	9,536,368	9,940,925	742,430	8,202,682	8,343,139	(140,457)	-2%	9,940,925
Water		2,423,877	3,291,217	3,463,123	246,679	2,705,975	2,804,507	(98,532)	-4%	3,463,123
Waste water management		707,575	553,715	567,215	36,072	381,845	460,394	(78,549)	-17%	567,215
Waste management		1,016,032	1,000,526	1,155,373	88,047	875,944	952,259	(76,315)	-8%	1,155,373
<i>Other</i>		186,963	192,505	199,151	15,976	141,998	150,686	(8,688)	-6%	199,151
Total Expenditure - Standard	3	24,493,348	25,710,916	26,643,820	2,057,175	21,261,059	22,095,023	(833,964)	-4%	26,643,820
Surplus/ (Deficit) for the year		1,178,662	3,038,075	3,140,115	160,878	2,317,761	1,803,731	514,030	28%	3,140,115

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) - M10 April

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - City Planning and Development		195,565	129,674	135,981	6,929	71,991	107,017	(35,027)	-32.7%	135,981
Vote 2 - Corporate & Shared Services		24,782	48,421	48,152	2,466	16,028	37,720	(21,693)	-57.5%	48,152
Vote 3 - Economic Development		29,896	90,390	97,856	21,068	97,890	92,771	5,119	5.5%	97,856
Vote 4 - Emergency Services		73,757	70,689	87,592	718	73,809	77,107	(3,298)	-4.3%	87,592
Vote 5 - Energy and Electricity Department		9,350,159	10,840,591	10,765,384	805,581	8,194,731	8,980,820	(786,089)	-8.8%	10,765,384
Vote 6 - Environmental Management		1,187,011	1,304,752	1,306,026	118,371	1,110,328	1,086,812	23,517	2.2%	1,306,026
Vote 7 - Group Financial Services		7,968,320	8,449,183	8,430,977	496,109	7,641,170	7,051,515	589,655	8.4%	8,430,977
Vote 8 - Group Information & Communication Technology		44	1,790	10,641	15	8,671	8,077	593	7.3%	10,641
Vote 9 - Housing & Human Settlement		872,587	711,662	839,877	85,767	503,891	605,929	(102,038)	-16.8%	839,877
Vote 10 - Metro Police Services		290,972	202,349	202,349	100,650	235,172	152,445	82,727	54.3%	202,349
Vote 11 - Office of the City Manager		178,223	250,000	216,837	22,816	159,444	180,178	(20,734)	-11.5%	216,837
Vote 12 - Service Delivery and Coordination		130,571	267,188	276,393	21,519	218,573	227,248	(8,676)	-3.8%	276,393
Vote 13 - Transport		1,223,943	1,493,158	1,389,142	126,713	1,036,163	1,060,032	(23,870)	-2.3%	1,389,142
Vote 14 - Water and Sanitation Department		3,904,865	4,599,388	4,999,703	396,928	3,906,452	4,005,246	(98,794)	-2.5%	4,999,703
Vote 15 - Other Votes		241,316	289,756	977,026	12,401	304,508	225,835	78,673	34.8%	977,026
Total Revenue by Vote	2	25,672,010	28,748,991	29,783,936	2,218,053	23,578,820	23,898,755	(319,934)	-1.3%	29,783,936
Expenditure by Vote	1									
Vote 1 - City Planning and Development		282,141	304,449	302,419	20,718	218,079	249,874	(31,796)	-12.7%	302,419
Vote 2 - Corporate & Shared Services		1,076,760	1,084,105	1,092,179	85,557	808,704	889,620	(80,916)	-9.1%	1,092,179
Vote 3 - Economic Development		313,652	391,472	398,606	47,439	326,364	330,967	(4,603)	-1.4%	398,606
Vote 4 - Emergency Services		529,961	576,004	591,306	46,371	482,196	495,279	(13,083)	-2.6%	591,306
Vote 5 - Energy and Electricity Department		8,375,730	8,575,357	8,943,202	656,417	7,364,863	7,507,639	(142,776)	-1.9%	8,943,202
Vote 6 - Environmental Management		683,815	568,374	577,081	31,220	321,537	466,360	(144,823)	-31.1%	577,081
Vote 7 - Group Financial Services		1,116,182	1,379,170	1,200,816	67,664	836,851	924,022	(87,172)	-9.4%	1,200,816
Vote 8 - Group Information & Communication Technology		736,528	533,650	563,344	19,303	450,262	515,782	(65,520)	-12.7%	563,344
Vote 9 - Housing & Human Settlement		351,114	366,826	480,111	34,610	327,386	392,593	(65,207)	-16.6%	480,111
Vote 10 - Metro Police Services		1,604,631	1,789,763	1,787,625	171,658	1,449,254	1,472,695	(23,441)	-1.6%	1,787,625
Vote 11 - Office of the City Manager		493,974	264,063	275,014	25,589	195,233	225,730	(30,497)	-13.5%	275,014
Vote 12 - Service Delivery and Coordination		2,716,753	3,471,347	3,676,920	310,678	3,104,670	3,070,350	34,321	1.1%	3,676,920
Vote 13 - Transport		1,344,317	1,067,876	1,172,918	163,806	1,008,532	987,924	20,607	2.1%	1,172,918
Vote 14 - Water and Sanitation Department		2,957,849	3,545,140	3,751,625	257,204	2,855,175	3,033,085	(177,910)	-5.9%	3,751,625
Vote 15 - Other Votes		1,909,941	1,793,322	1,830,655	118,941	1,511,953	1,533,103	(21,150)	-1.4%	1,830,655
Total Expenditure by Vote	2	24,493,348	25,710,916	26,643,820	2,057,175	21,261,059	22,095,023	(833,964)	-3.8%	26,643,820
Surplus/ (Deficit) for the year	2	1,178,662	3,038,075	3,140,115	160,878	2,317,761	1,803,731	514,030	28.5%	3,140,115

(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) - M10 April

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		4,891,948	5,236,387	5,236,781	469,600	4,357,247	4,351,503	5,744	0%	5,236,781
Service charges - electricity revenue		8,736,912	10,471,749	10,359,204	748,080	7,859,985	8,647,925	(787,940)	-9%	10,359,204
Service charges - water revenue		2,653,933	3,386,947	3,624,447	271,748	2,719,085	2,888,843	(169,758)	-6%	3,624,447
Service charges - sanitation revenue		713,528	806,647	856,647	66,212	654,855	679,046	(24,190)	-4%	856,647
Service charges - refuse revenue		1,061,282	1,095,779	1,095,809	95,566	922,958	913,363	9,595	1%	1,095,809
Service charges - other		178,480	152,581	199,581	26,968	165,935	163,449	2,485	2%	199,581
Rental of facilities and equipment		116,602	112,907	113,065	10,023	100,846	92,768	8,079	9%	113,065
Interest earned - external investments		38,132	70,600	42,002	8,215	42,031	34,921	7,110	20%	42,002
Interest earned - outstanding debtors		374,648	216,338	216,357	33,927	335,809	196,241	139,568	71%	216,357
Fines		160,562	196,691	196,691	100,329	233,801	148,191	85,610	58%	196,691
Licences and permits		53,244	57,680	57,680	3,977	36,693	46,493	(9,800)	-21%	57,680
Transfers recognised - operational		3,259,820	3,670,241	3,808,141	79,213	3,711,802	3,200,013	511,789	16%	3,808,141
Other revenue		847,497	821,284	1,521,494	71,342	774,171	674,524	99,647	15%	1,521,494
Gains on disposal of PPE		20,441	—	—	—	600	150	450	301%	—
Total Revenue (excluding capital transfers and contributions)		23,107,028	26,295,831	27,327,900	1,985,200	21,915,818	22,037,429	(121,611)	-1%	27,327,900
Expenditure By Type										
Employee related costs		6,318,954	7,058,527	7,065,421	582,321	5,953,086	5,926,465	26,621	0%	7,065,421
Remuneration of councillors		106,692	116,298	117,196	9,675	97,789	97,254	536	1%	117,196
Debt impairment		850,662	1,063,228	801,572	23,765	283,241	624,615	(341,374)	-55%	801,572
Depreciation & asset impairment		1,454,349	1,188,780	1,089,463	104,339	1,015,408	907,107	108,301	12%	1,089,463
Finance charges		997,467	1,029,556	1,040,116	68,616	766,475	858,637	(92,162)	-11%	1,040,116
Bulk purchases		7,574,254	8,795,118	8,978,579	661,870	7,682,637	7,558,826	123,811	2%	8,978,579
Other materials		269,431	369,258	336,735	16,587	184,524	240,620	(56,096)	-23%	336,735
Contracted services		2,948,348	1,975,982	2,914,353	278,431	2,270,545	2,285,382	(14,837)	-1%	2,914,353
Transfers and grants		25,600	259,298	254,148	15,814	96,672	200,671	(103,999)	-52%	254,148
Other expenditure		3,755,146	3,854,871	4,046,237	294,168	2,909,569	3,395,289	(485,720)	-14%	4,046,237
Loss on disposal of PPE		192,445	—	1	1,590	1,114	158	956	605%	1
Total Expenditure		24,493,348	25,710,916	26,643,820	2,057,175	21,261,059	22,095,023	(833,964)	-4%	26,643,820
Surplus/(Deficit)		(1,386,319)	584,915	684,079	(71,975)	654,758	(57,594)	712,352	(0)	684,079
Transfers recognised - capital		2,564,982	2,453,160	2,456,036	232,853	1,663,003	1,861,325	(198,323)	(0)	2,456,036
Surplus/(Deficit) after capital transfers & contributions		1,178,662	3,038,075	3,140,115	160,878	2,317,761	1,803,731			3,140,115
Surplus/(Deficit) after taxation		1,178,662	3,038,075	3,140,115	160,878	2,317,761	1,803,731			3,140,115
Surplus/(Deficit) attributable to municipality		1,178,662	3,038,075	3,140,115	160,878	2,317,761	1,803,731			3,140,115
Surplus/ (Deficit) for the year		1,178,662	3,038,075	3,140,115	160,878	2,317,761	1,803,731			3,140,115

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 - M10 April

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - City Planning and Development		462	—	—	—	—	—	—		—
Vote 2 - Corporate & Shared Services		17,693	23,407	41,907	515	920	15,992	(15,072)	-94%	41,907
Vote 3 - Economic Development		2,472	67,100	38,000	—	—	17,217	(17,217)	-100%	38,000
Vote 4 - Emergency Services		22,945	6,000	6,000	1,095	5,377	6,000	(623)	-10%	6,000
Vote 5 - Energy and Electricity Department		552,080	447,500	444,837	67,437	317,166	344,916	(27,750)	-8%	444,837
Vote 6 - Environmental Management		72,275	98,000	101,883	10,306	47,889	61,228	(13,339)	-22%	101,883
Vote 7 - Group Financial Services		736	35,250	47,756	858	28,529	31,192	(2,663)	-9%	47,756
Vote 8 - Group Information & Communication Technology		88,174	96,500	96,500	6,429	48,156	62,018	(13,862)	-22%	96,500
Vote 9 - Housing & Human Settlement		873,448	670,500	682,965	79,630	438,152	451,510	(13,358)	-3%	682,965
Vote 10 - Metro Police Services		8,664	10,000	10,000	—	—	6,667	(6,667)	-100%	10,000
Vote 11 - Office of the City Manager		345,180	280,000	236,837	22,816	159,435	163,649	(4,213)	-3%	236,837
Vote 12 - Service Delivery and Coordination		—	—	—	—	—	—	—		—
Vote 13 - Transport		1,525,847	1,473,085	1,451,431	143,288	901,542	871,416	30,126	3%	1,451,431
Vote 14 - Water and Sanitation Department		435,738	355,000	502,415	23,410	346,839	339,172	7,668	2%	502,415
Vote 15 - Other Votes		158,799	193,551	214,090	4,202	83,461	120,854	(37,393)	-31%	214,090
Total Capital Multi-year expenditure	4,7	4,104,513	3,755,893	3,874,620	359,986	2,377,467	2,491,831	(114,363)	-5%	3,874,620
Single Year expenditure appropriation	2									
Vote 1 - City Planning and Development		—	—	—	—	—	—	—		—
Vote 2 - Corporate & Shared Services		—	—	—	—	—	—	—		—
Vote 3 - Economic Development		—	10,900	10,900	—	—	3,250	(3,250)	-100%	10,900
Vote 4 - Emergency Services		—	—	—	—	—	—	—		—
Vote 5 - Energy and Electricity Department		—	—	—	—	—	—	—		—
Vote 6 - Environmental Management		10,405	5,000	5,000	383	4,814	5,000	(186)	-4%	5,000
Vote 7 - Group Financial Services		—	—	—	—	—	—	—		—
Vote 8 - Group Information & Communication Technology		—	75,773	75,773	505	75,388	75,674	(286)	0%	75,773
Vote 9 - Housing & Human Settlement		—	—	—	—	—	—	—		—
Vote 10 - Metro Police Services		—	—	—	—	—	—	—		—
Vote 11 - Office of the City Manager		—	—	—	—	—	—	—		—
Vote 12 - Service Delivery and Coordination		—	—	—	—	—	—	—		—
Vote 13 - Transport		—	—	25,000	—	—	—	—		25,000
Vote 14 - Water and Sanitation Department		—	—	—	—	—	—	—		—
Vote 15 - Other Votes		—	9,000	3,900	395	2,067	1,614	453	28%	3,900
Total Capital single-year expenditure	4	10,405	100,673	120,573	1,283	82,268	85,537	(3,269)	-4%	120,573
Total Capital Expenditure		4,114,918	3,856,566	3,995,193	361,269	2,459,736	2,577,368	(117,632)	-5%	3,995,193
Capital Expenditure - Standard Classification										
Governance and administration		409,951	381,481	375,106	22,832	217,959	247,129	(29,171)	-12%	375,106
Executive and council		249,249	112,801	84,226	13,926	62,788	49,705	13,083	26%	84,226
Budget and treasury office		—	—	3,700	—	25,492	24,907	586	2%	3,700
Corporate services		160,702	268,680	287,180	8,906	129,678	172,518	(42,840)	-25%	287,180
Community and public safety		1,098,820	941,500	963,287	93,275	551,295	614,893	(63,599)	-10%	963,287
Community and social services		49,891	34,000	39,185	3,740	15,024	22,966	(7,942)	-35%	39,185
Sport and recreation		105,709	136,000	136,873	6,730	41,957	68,541	(26,584)	-39%	136,873
Public safety		31,608	16,000	16,000	1,095	5,377	12,667	(7,289)	-58%	16,000
Housing		873,448	670,500	682,965	79,630	438,152	451,510	(13,358)	-3%	682,965
Health		38,163	85,000	88,264	2,080	50,784	59,209	(8,425)	-14%	88,264
Economic and environmental services		1,530,012	1,554,085	1,503,331	143,288	901,542	893,203	8,339	1%	1,503,331
Planning and development		2,707	128,000	48,900	—	—	20,467	(20,467)	-100%	48,900
Road transport		1,525,847	1,423,085	1,451,431	143,288	901,542	871,416	30,126	3%	1,451,431
Environmental protection		1,457	3,000	3,000	—	—	1,320	(1,320)	-100%	3,000
Trading services		1,064,219	969,500	1,118,470	101,552	784,167	815,996	(31,829)	-4%	1,118,470
Electricity		552,080	447,500	444,837	67,437	317,166	344,916	(27,750)	-8%	444,837
Water		122,584	149,929	103,387	2,887	77,929	87,193	(9,264)	-11%	103,387
Waste water management		377,149	355,071	553,246	30,844	373,600	367,726	5,874	2%	553,246
Waste management		12,405	17,000	17,000	383	15,472	16,161	(688)	-4%	17,000
Other		11,917	10,000	35,000	321	4,773	6,146	(1,373)	-22%	35,000
Total Capital Expenditure - Standard Classification	3	4,114,918	3,856,566	3,995,193	361,269	2,459,736	2,577,368	(117,632)	-5%	3,995,193
Funded by:										
National Government		2,551,806	2,408,542	2,394,029	274,007	1,690,660	1,607,059	83,602	5%	2,394,029
Provincial Government		8,721	40,551	46,233	573	13,186	19,567	(6,381)	-33%	46,233
Other transfers and grants		4,454	4,067	1,773	505	1,388	1,674	(286)	-17%	1,773
Transfers recognised - capital		2,564,982	2,453,160	2,442,036	275,085	1,705,234	1,628,300	76,935	5%	2,442,036
Public contributions & donations	5	57,530	168,407	168,407	15,987	91,172	106,618	(15,446)	-14%	168,407
Borrowing	6	1,387,942	1,200,000	1,200,000	62,043	646,628	775,927	(129,299)	-17%	1,200,000
Internally generated funds		104,464	35,000	184,751	8,155	16,702	66,524	(49,822)	-75%	184,751
Total Capital Funding		4,114,918	3,856,566	3,995,193	361,269	2,459,736	2,577,368	(117,632)	-5%	3,995,193

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		97,559	241,124	121,189	645,824	121,189
Call investment deposits		502,960	1,632,776	1,891,607	378,077	1,891,607
Consumer debtors		2,547,486	2,857,768	2,598,911	2,423,532	2,598,911
Other debtors		1,303,678	720,978	1,151,245	1,162,549	1,151,245
Current portion of long-term receivables		102,166	267,418	259,322	84,148	259,322
Inventory		485,475	473,603	534,059	588,911	534,059
Total current assets		5,039,323	6,193,667	6,556,333	5,283,040	6,556,333
Non current assets						
Long-term receivables		58,405	161,230	93,558	31,856	93,558
Investments		711	44,110	96,105	711	96,105
Investment property		752,720	957,381	825,724	854,759	825,724
Property, plant and equipment		28,575,538	33,427,936	35,790,858	29,970,021	35,790,858
Intangible assets		247,412	324,173	196,311	250,296	196,311
Other non-current assets		3,942,606	–	–	3,859,645	–
Total non current assets		33,577,392	34,914,830	37,002,556	34,967,288	37,002,556
TOTAL ASSETS		38,616,714	41,108,496	43,558,889	40,250,328	43,558,889
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		601,700	587,251	708,414	967,294	708,414
Consumer deposits		355,016	430,766	362,512	373,213	362,512
Trade and other payables		6,014,233	5,041,703	5,812,922	5,477,726	5,812,922
Provisions		–	4,405	4,405	–	4,405
Total current liabilities		6,970,949	6,064,125	6,888,253	6,818,233	6,888,253
Non current liabilities						
Borrowing		9,870,101	11,468,241	11,409,952	9,398,689	11,409,952
Provisions		2,791,834	2,847,996	3,114,918	2,791,834	3,114,918
Total non current liabilities		12,661,935	14,316,237	14,524,870	12,190,523	14,524,870
TOTAL LIABILITIES		19,632,884	20,380,362	21,413,123	19,008,755	21,413,123
NET ASSETS	2	18,983,830	20,728,135	22,145,766	21,241,573	22,145,766
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		18,730,410	20,467,690	21,887,139	20,988,153	21,887,139
Reserves		253,420	260,444	258,627	253,420	258,627
TOTAL COMMUNITY WEALTH/EQUITY	2	18,983,830	20,728,135	22,145,766	21,241,573	22,145,766

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		4,866,348	4,817,476	5,132,045	469,600	4,357,247	4,271,011	86,236	2%	5,132,045
Service charges		13,344,135	14,588,169	15,749,858	1,208,575	12,322,841	12,992,163	(669,322)	-5%	15,749,858
Other revenue		1,105,645	1,178,291	1,878,686	185,672	1,145,512	1,479,798	(334,287)	-23%	1,878,686
Government - operating		3,081,485	3,666,857	3,808,337	–	3,593,590	3,203,879	389,711	12%	3,808,337
Government - capital		2,560,527	2,453,160	2,456,036	–	2,452,146	1,861,325	590,820	32%	2,456,036
Interest		412,487	193,141	164,609	42,141	377,840	157,738	220,102	140%	164,609
Payments										
Suppliers and employees		(21,539,186)	(21,907,225)	(23,096,195)	(1,551,942)	(20,926,456)	(19,194,386)	1,732,070	-9%	(23,096,195)
Finance charges		(997,467)	(1,029,556)	(1,142,841)	(68,616)	(766,475)	(946,334)	(179,859)	19%	(1,142,841)
Transfers and Grants		–	(259,298)	(254,148)	(15,814)	(96,672)	(200,671)	(103,999)	52%	(254,148)
NET CASH FROM/(USED) OPERATING ACTIVITIES		2,833,975	3,701,015	4,696,387	269,615	2,459,572	3,624,524	1,164,952	32%	4,696,387
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		272,909	–	–	7,470	105,966	(150)	106,116	-70891%	–
Decrease (Increase) in non-current debtors		12,997	–	–	(168,635)	161,119	–	161,119		–
Decrease (increase) other non-current receivables		(48,903)	48,553	–	(124,328)	230,483	–	230,483		–
Decrease (increase) in non-current investments		(156,583)	56,007	34,728	(205)	43,560	28,940	14,619	51%	34,728
Payments										
Capital assets		(4,114,918)	(3,783,366)	(3,906,934)	(361,269)	(2,459,736)	(2,342,152)	117,584	-5%	(3,906,934)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4,034,497)	(3,678,806)	(3,872,205)	(646,967)	(1,918,608)	(2,313,361)	(394,753)	17%	(3,872,205)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	280,000	6,180,000	–	6,180,000		–
Borrowing long term/refinancing		1,500,000	1,200,000	1,200,000	–	(5,054)	800,000	(805,054)	-101%	1,200,000
Increase (decrease) in consumer deposits		(55,733)	8,565	7,225	2,331	21,775	6,010	15,765	262%	7,225
Payments										
Repayment of borrowing		(491,042)	(560,350)	(596,731)	(19)	(6,314,303)	(497,276)	5,817,027	-1170%	(596,731)
NET CASH FROM/(USED) FINANCING ACTIVITIES		953,224	648,215	610,494	282,312	(117,582)	308,734	426,316	138%	610,494
NET INCREASE/ (DECREASE) IN CASH HELD		(247,298)	670,424	1,434,676	(95,040)	423,383	1,619,897			1,434,676
Cash/cash equivalents at beginning:		847,816	1,203,476	578,120		600,518	578,120			600,518
Cash/cash equivalents at month/year end:		600,518	1,873,900	2,012,796		1,023,901	2,198,018			2,035,194

PART 2 – SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M10 April				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	5,744	Variance slightly in excess of projection. 0% variance.	Continuous reconciliation processes to identify possible mismatches and correction thereof.
	Service charges - electricity revenue	(787,940)	"Sale of Electricity" is the main contributor. The variance is as a result of technical problems thus resulting in all accounts not being billed.	Continuous reconciliation processes, correction thereof and monitoring.
	Service charges - water revenue	(169,758)	"Water Fees" is the main contributor. Due to a technical glitch.	Continuous reconciliation processes, correction thereof and monitoring.
	Service charges - sanitation revenue	(24,190)	"Sanitation Fees" is the main contributor. As a result of technical problems being encountered.	Continuous reconciliation processes, correction thereof and monitoring.
	Service charges - refuse revenue	9,595	Revenue slightly better than projected by 1%.	Continuous reconciliation processes, correction thereof and monitoring.
	Service charges - other	2,485	Main contributor is "Reconnection Fees" due to increase in reconnections.	Continuous monitoring.
	Rental of facilities and equipment	8,079	"Rental: Housing" better than projected.	Ensure all billings are effected timeously.
	Interest earned - external investments	7,110	"Interest Received On Long Term Investment" adjusted downwards.	Actual capitalisation of Interest Earned is done semi-annually, in 31 December and 30 June.
	Interest earned - outstanding debtors	139,568	"Interest On Amounts In Arrear" is the main contributor. An increase in debtors has resulted in higher interest earned.	None - not a pro-rata revenue item.
	Fines	85,610	"AARTO" transactions corrected for the previous months. "Impairment: AARTO" expenditure against a 15% recovery rate still needs to be deducted.	Final AARTO infringement payment ratios will only be determined at financial year end.
	Licences and permits	(9,800)	"Drivers Licenses" is the main contributor. Delay in processing receipts. Department indicated budget has been overstated.	Ensure outstanding receipts are captured.
	Transfers recognised - operational	511,789	Due to non-alignment of projections of transfers received to the NT payment schedule.	None.
	Other revenue	99,647	Presently "Land Sales" is the main contributor due to the maturing of guarantees from auctions held in the 2014/15 financial year.	None.
	Gains on disposal of PPE	450	Due to a "Profit on Asset Sale".	None.
2	Expenditure By Type			
	Employee related costs	26,621	"Overtime-Salaries" is the main contributor.	All departments to ensure all line-items are managed within the allocated budget and to implement corrective measures in terms of Budget Policy.
	Remuneration of councillors	536	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	(341,374)	"Bad Debt Written Off" is the main contributor. CoT provides for a provision on Bad Debts.	Council approval is required for any Bad Debts to be written-off. Final write-off is only done at year-end.
	Depreciation & asset impairment	108,301	"Depreciation" is the main contributor. Budget adjusted downwards by R121 million.	Depreciation is calculated in-line with the asset verification and purification process.
	Finance charges	(92,162)	"Interest Payable: External Loans" is the main contributor due to actual less than projected.	Costs allocated according to the assets financed from EFF (External finance fund) systematically.
	Bulk purchases	123,811	"Bulk: Electricity" is the main contributor. Variance due to payment for the rectification of 2014/15 FY billing.	Continuous monitoring to ensure line-items do not exceed budget allocation.
	Other materials	(56,096)	"Petrol And Diesel Fuel" is the main contributor due a lag of 2 months in processing by Supply Chain Management.	Relevant department to ensure outstanding documents are processed.
	Contracted services	(14,837)	"Consultant Fees" is the main contributor.	All departments to ensure all line-items are managed within the allocated budget and implement corrective measures in terms of Budget Policy.
	Transfers and grants	(103,999)	"Municipal Entities" is the main contributor due to claims not submitted.	None.
	Other expenditure	(485,720)	Budget adjusted upwards by R310 million.	All departments to ensure all line-items are managed within the allocated budget and implement corrective measures in terms of Budget Policy.
	Loss on disposal of PPE	956	"Scrapping of Assets" is the main contributor.	None.
3	Capital Expenditure			
	Vote 1 - City Planning and Development	-	As planned.	Appointment finalised 1 April 2016. Await contracts/SLA.
	Vote 2 - Corporate & Shared Services	(15,072)	"Purchase of Vehicles" project is the main contributor. Delay in approval of payment.	Follow-up in progress.
	Vote 3 - Economic Development	(20,467)	"Business Process Outsourcing Park in Hammanskraal" project is the main contributor. Delays in finalising legal and regulatory issues.	Group Legal Services, City Planning and Development, appointed project team and Town Planners, requested to assist in fast tracking the processes of finalising legal and regulatory issues.
	Vote 4 - Emergency Services	(623)	"Renovation & Upgrading of Facilities" project is the main contributor. Delay in installation.	Weekly site inspections to evaluate progress.
	Vote 5 - Energy and Electricity Department	(27,750)	"New Bulk Electricity Infrastructure" project is the main contributor. Invoices will only be processed once construction is completed.	The Department has indicated that payment of invoices will be expedited once construction is complete.
	Vote 6 - Environmental Management	(13,525)	"Development of Parks and Traffic Islands (Backlog & New)" project is the main contributor. Delayed due to Invoices submitted by Service Providers not aligned to projected milestones.	All outstanding invoices to be processed before end of financial year.

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
3	Capital Expenditure			
	Vote 7 - Group Financial Services	(2,663)	"Corporate Capital Movables" project is the main contributor. Delay in implementation as well as goods procured on Opex instead of Capex.	Corrective measures being implemented.
	Vote 8 - Group Information & Communication	(14,148)	"One Integrated Transaction Processing System" project is the main contributor. Deliverables still being verified.	Completion of verification and processing of invoices.
	Vote 9 - Housing & Human Settlement	(13,358)	"Project Linked Housing - Water Provision" project is the main contributor. Delay in submission of invoices.	Funds committed.
	Vote 10 - Metro Police Services	(6,667)	"Purchasing of Policing Equipment" project is the main contributor. Delay in licensing and delivery of firearms.	Payment will be effected once items have been received.
	Vote 11 - Office of the City Manager	(4,213)	"RE - AGA - Tshwane" project is the main contributor. Delay in the receiving of quotations.	Funds committed.
	Vote 13 - Transport	30,126	"Flooding Backlogs: Sosh & Winterveldt Area" project is the main contributor. Performance better than projected.	None.
	Vote 14 - Water and Sanitation Department	7,668	"Refurbishing of Water Networks and Backlog Eradication" project is the main contributor. Performance better than projected.	None required at this stage.
	Vote 15 - Other Votes	(36,940)	"Cullinan Library Park" project is the main contributor. Disagreement with contractor on payment amounts.	Interim certificate issued of R2 million. Follow-up discussions between project team and contractor.
4	Financial Position			
	Current assets	(1,273,293)	A decrease in current assets against projection with the exception of "Cash", "Other debtors" and "Inventory".	
	Non current assets	(2,035,268)	Decrease in non-current assets except "Investment property", "Intangible assets" and "Other non-current assets" against projections.	
	Current liabilities	(70,020)	A decrease in current liabilities against projections except "Borrowings".	
5	Cash Flow			
	Transfer receipts - capital	(235,410)	No transfers received in April.	
	Contributions & Contributed assets	9,061	No budget projection for the month.	
	Proceeds on disposal of PPE	(1,665)	Actuals less than projected.	
	Short term loans	280,000	No budget projection for the month.	
	Borrowing long term/refinancing	(200,000)	No borrowings for the month.	
	Increase in consumer deposits	1,723	An increase in consumer deposits against projection.	
	Receipt of non-current debtors	(168,635)	No budget projection for the month.	
	Receipt of non-current receivables	(124,328)	No budget projection for the month.	
	Change in non-current investments	(3,099)	Actual lower than projected.	
	Capital assets	(5,628)	Actual lower than projected.	
	Repayment of borrowing	(49,709)	Actual lower than projected.	
7	Municipal Entities			
	Revenue			
	Housing Company Tshwane	42	"Interest earned - outstanding debtors" is the main contributor due to interest charged.	Recommend write-off to the board.
	Sandspruit Works Association	94,054	"Transfers recognised - operational" is the main contributor. Operational Grant billed above the budgeted amount.	Debt collection strategy is being developed and further credit control process are currently undertaken to improve collection rate.
	Tshwane Economic Development Agency	726	"Other Revenue" is the main contributor. Revenue generated better than projected.	
	Expenditure			
	Housing Company Tshwane	(12,443)	"Other expenditure" is the main contributor due to repairs and maintenance put on hold.	Repairs and maintenance for Eloff & Clarina buildings to be implemented.
	Sandspruit Works Association	92,346	"Debt impairment" is the main contributor attributed to the collection which is below the budgeted amount.	Debt collection strategy is being developed and further credit control process to be undertaken to improve collection rate.
	Tshwane Economic Development Agency	(6,408)	"Contracted Services" is the main contributor.	
	Capital Expenditure by Municipal Entity			
	Housing Company Tshwane	(385)	"Computers - software & programming" expenditure is the main contributor.	
	Sandspruit Works Association	(9,618)	Zero expenditure on "Other Buildings".	
	Tshwane Economic Development Agency	(602)	Delays in obtaining "Computers - software & programming"	

(b) Table SC2: Monthly Budget Statement – Performance Indicators

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.1%	6.2%	6.1%	33.3%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		89.5%	85.5%	77.3%	85.7%	77.3%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		86.8%	82.5%	81.0%	74.6%	81.0%
Gearing	Long Term Borrowing/ Funds & Reserves		3894.8%	4403.3%	4411.7%	3708.7%	4411.7%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.7%	1.0%	1.0%	0.8%	1.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.1%	0.3%	0.3%	0.2%	0.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		85.2%	105.3%	105.3%	86.9%	105.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.4%	15.2%	15.0%	16.9%	15.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	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	17.3%	10.0%	10.0%	18.4%	10.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	23.5%	23.1%	23.1%	23.2%	23.1%
Employee costs	Employee costs/Total Revenue - capital revenue		27.3%	26.8%	25.9%	27.2%	25.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.4%	5.8%	5.6%	0.5%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.6%	8.4%	7.8%	3.5%	4.2%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		13.3	14.2	14.4	2.6	14.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.0%	10.9%	9.5%	11.1%	9.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0	0.1	0.1	0.0	0.1

The performance indicator table above reflects the financial impact of the performance of the CoT as at 30 April 2016.

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description		NT Code	Budget Year 2015/16										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	312,752	67,670	21,049	70,606	51,834	19,947	294,983	695,298	1,534,138	1,132,668	602			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	216,917	28,487	12,490	17,532	13,691	11,643	92,794	515,521	909,075	651,181	178			
Receivables from Non-exchange Transactions - Property Rates	1400	461,609	72,159	45,721	52,497	48,039	45,734	276,455	1,083,639	2,085,852	1,506,363	119			
Receivables from Exchange Transactions - Waste Water Management	1500	60,428	9,835	3,391	6,515	6,690	3,882	35,842	123,097	249,680	176,026	123			
Receivables from Exchange Transactions - Waste Management	1600	96,648	16,281	8,891	13,422	11,852	9,666	63,458	224,535	444,752	322,932	168			
Receivables from Exchange Transactions - Property Rental Debtors	1700	10,943	1,338	892	1,170	934	176,298	145	32,929	224,648	211,476	-			
Interest on Arrear Debtor Accounts	1810	84,226	38,788	26,967	32,831	31,588	26,692	180,842	787,981	1,209,917	1,059,935	186			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-			
Other	1900	27,052	(5,837)	(6,838)	1,675	2,376	4,840	90,719	507,394	621,381	607,004	1,200			
Total By Income Source	2000	1,270,574	228,721	112,562	196,248	167,005	298,701	1,035,237	3,970,394	7,279,442	5,667,585	2,576	-		
2014/15 - totals only		1,347,993	200,790	106,631	202,960	100,948	303,437	864,522	3,442,970	6,570,251	4,914,837	6,012			
Debtors Age Analysis By Customer Group															
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-			
Commercial	2300	417,055	65,416	35,491	38,985	37,414	114,248	229,435	965,851	1,903,896	1,385,934	-			
Households	2400	687,855	133,963	73,956	110,787	107,843	85,826	619,487	2,373,487	4,193,204	3,297,430	1,440			
Other	2500	165,664	29,343	3,115	46,476	21,748	98,627	186,314	631,057	1,182,343	984,222	1,136			
Total By Customer Group	2600	1,270,574	228,721	112,562	196,248	167,005	298,701	1,035,237	3,970,394	7,279,442	5,667,585	2,576			

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 279m**.

The charts below illustrates that there is a collection challenge pertaining to the debtors in the over 1 year category and R3 970m is outstanding in this category, with R2 373m attributable to households. Figures for "Organs of State" were not available at the time of preparing this report.

Chart C3: Aged Consumer Debtors

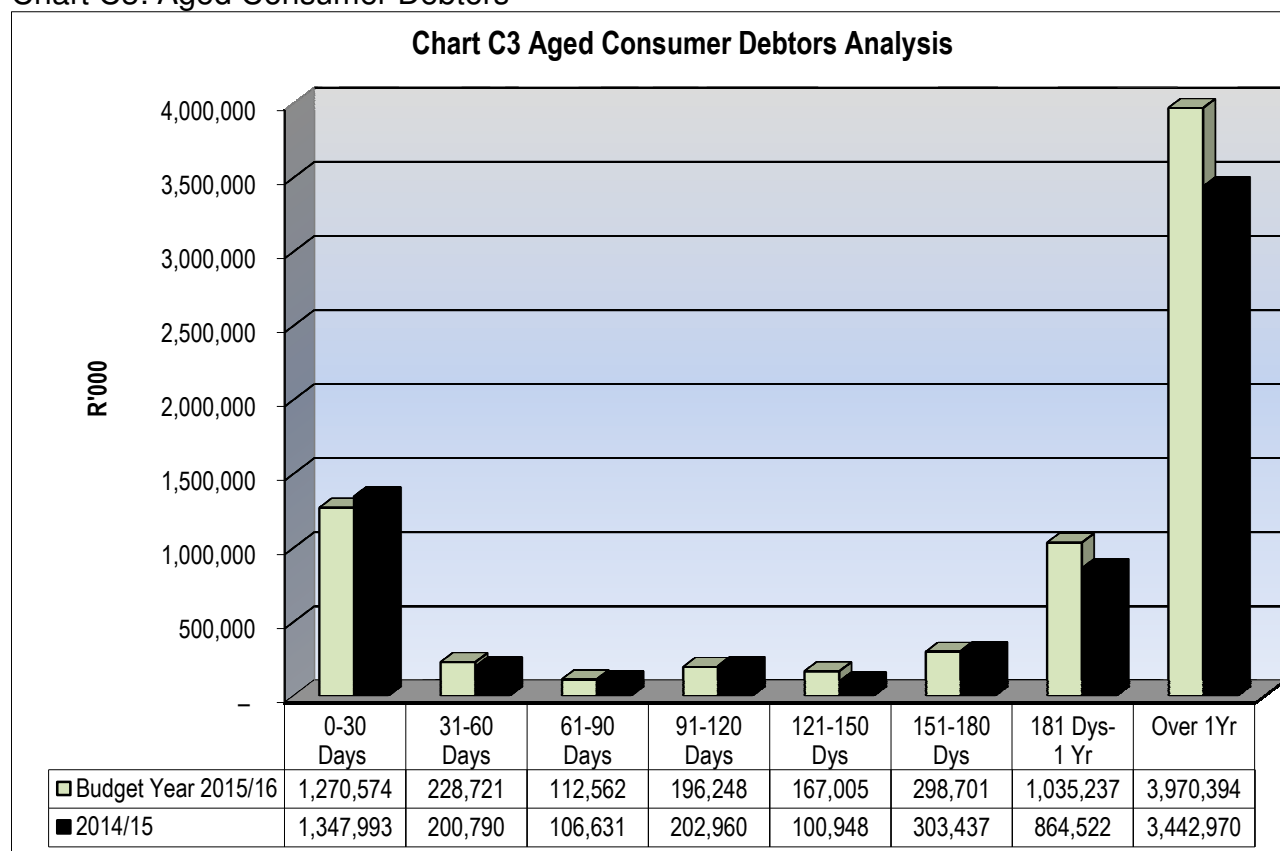
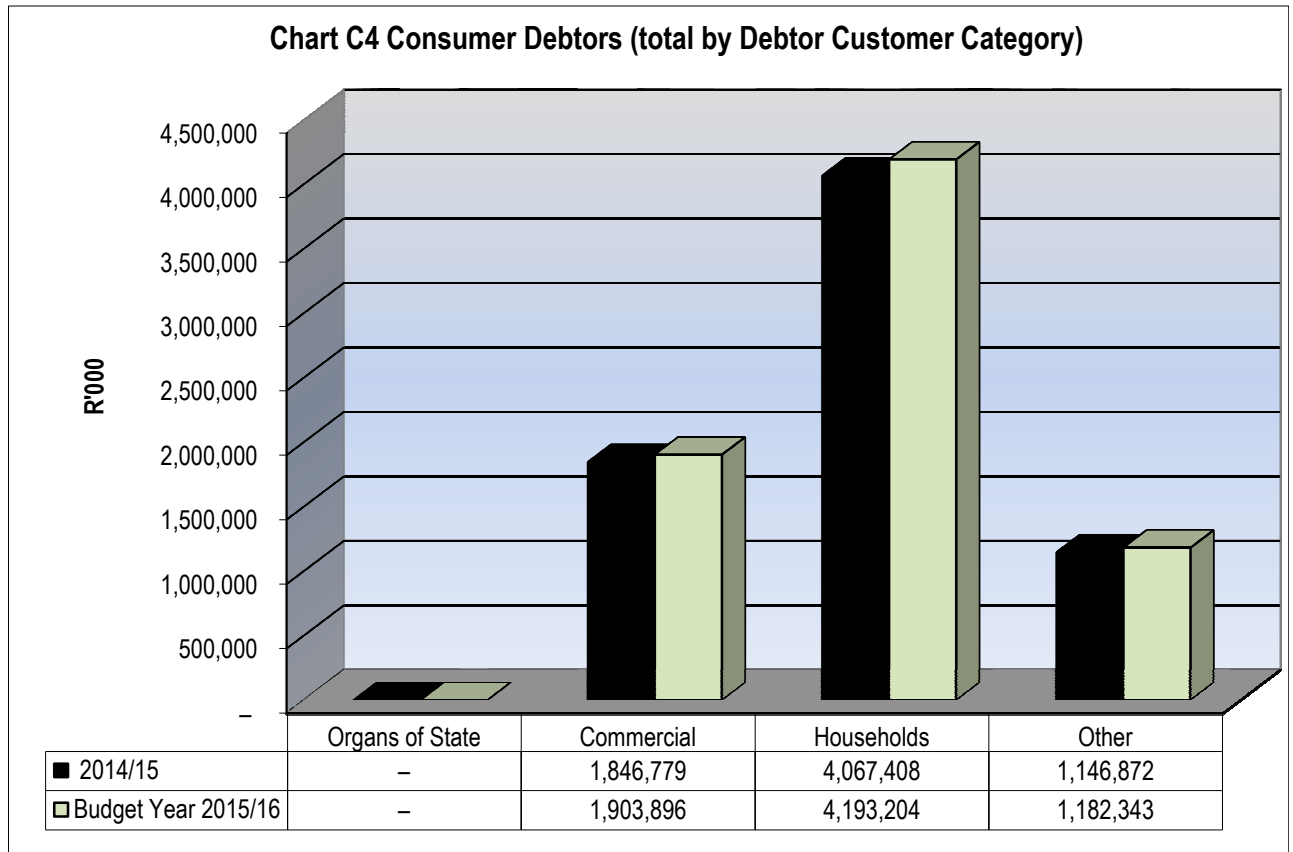


Chart C4: Consumer Debtors



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

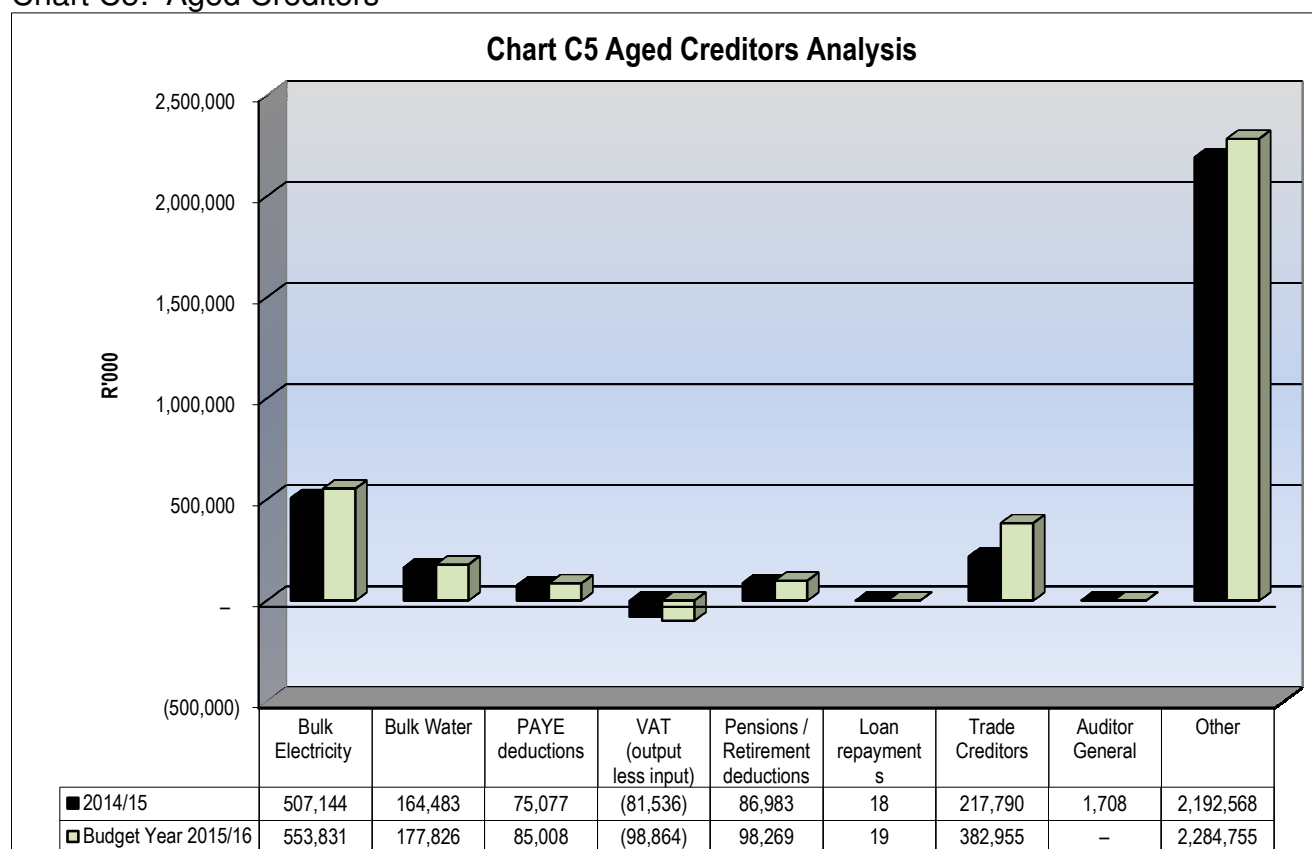
TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

City of Ismailia - Supporting Table 004 Monthly Budget Statement - aged creditors - 11/10 April											
Description R thousands	NT Code	Budget Year 2015/16									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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	553,831								553,831	507,144
Bulk Water	0200	177,826								177,826	164,483
PAYE deductions	0300	85,008								85,008	75,077
VAT (output less input)	0400	(98,864)								(98,864)	(81,536)
Pensions / Retirement deductions	0500	98,269								98,269	86,983
Loan repayments	0600	19								19	18
Trade Creditors	0700	382,955								382,955	217,790
Auditor General	0800	-								-	1,708
Other	0900	2,284,755								2,284,755	2,192,568
Total By Customer Type	1000	3,483,799	-	-	-	-	-	-	-	3,483,799	3,164,236

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 April 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 - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Mont	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									
Municipality									
Call Investment deposits < 90 days									
Knyana Stocks	24	15y	Stock	31.12.2018	0	0.0%	715	–	715
Sanlam	26	14y	Insurance policy	07.12.2015	–	3.0%	–	–	–
Sanlam	27	14y	Insurance policy	01.01.2016	–	3.0%	–	–	–
Capital Alliance	28	8y	Insurance policy	On selling date	1	2.0%	622	(623)	0
Capital Alliance	29	9y	Insurance policy	On selling date	5	3.0%	1,969	(1,974)	–
ABSA	32	On Call	Money Market	On call	126	5.2%	28,566	–	28,692
ABSA	33	On Call	Money Market	On call	44	5.2%	10,010	–	10,055
ABSA	34	On Call	Money Market	On call	33	5.2%	7,498	–	7,531
ABSA	35	On Call	Money Market	On call	1	5.2%	165	–	166
Investec Bank	37	On Call	Money Market	On call	111	5.2%	25,086	–	25,197
Investec Bank	38	On Call	Money Market	On call	35	5.2%	8,018	–	8,054
Investec Bank	39	On Call	Money Market	On call	5	5.2%	1,074	–	1,079
Standard Bank	40	On Call	Money Market	On call	401	5.2%	90,728	–	91,129
Standard Bank	41	On Call	Money Market	On call	12	5.2%	2,816	–	2,829
Investec Bank	108	On Call	Money Market	On call	111	4.5%	28,946	–	29,057
RMB	237	On Call	Money Market	31.10.2011	–	0.0%	–	–	–
STANLIB	106	On Call	Money Market	On call	–	0.4%	27,569	151	27,720
ABSA	338	On Call	Short Term	On call	–	0.0%	125,105	(74,721)	50,383
Nedbank	341	On Call	Short Term	On call	–	0.0%	75,000	(49,846)	25,154
Standard Bank	340	On Call	Short Term	On call	–	5.8%	50,000	(50,000)	–
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	Short Term	On call	–	0.0%	–	–	–
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	283	5.0%	66,618	–	66,901
Municipality sub-total					1,168		550,506	(177,013)	374,661
TOTAL INVESTMENTS AND INTEREST	2				1,168		550,506	(177,013)	374,661

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 - M10 April

Description		Ref	2014/15	Budget Year 2015/16							
			Audited Outcome	Original Budget	Adjusted 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:			3,008,481	3,298,840	3,298,840	-	3,298,840	3,298,840	-	3,298,840	
EPWP Incentive			30,760	31,143	31,143	-	31,143	31,143	-	31,143	
Finance Management			4,750	3,925	3,925	-	3,925	3,925	-	3,925	
Fuel Levy			1,352,410	1,395,849	1,395,849	-	1,395,849	1,395,849	-	1,395,849	
Integrated City Development Grant			44,659	39,702	39,702	-	39,702	39,702	-	39,702	
Local Government Equitable Share		3	1,375,518	1,654,390	1,654,390	-	1,654,390	1,654,390	-	1,654,390	
Municipal Disaster Recovery Grant			14,878	-	-	-	-	-	-	-	
Municipal Human Settlement Capacity Grant			47,506	12,831	12,831	-	12,831	12,831	-	12,831	
Public Transport Network Operations Grant			138,000	161,000	161,000	-	161,000	161,000	-	161,000	
Provincial Government:			110,355	120,866	206,894	-	206,894	206,894	-	206,894	
Emergency Medical Services			56,683	59,687	59,687	-	59,687	59,687	-	59,687	
HIV and Aids Grant			10,923	11,501	11,948	-	11,948	11,948	-	11,948	
HSDG (Top Structure)			-	-	86,656	-	86,656	86,656	-	86,656	
Primary Health Care		4	39,967	42,085	42,085	-	42,085	42,085	-	42,085	
Research & Technology Development Services			893	893	893	-	893	893	-	893	
Sport and Recreation: Community Libraries			1,889	6,700	5,625	-	5,625	5,625	-	5,625	
Other grant providers:			256,551	250,535	263,827	42,581	303,276	226,699	76,577	33.8%	263,827
Broadband/Wifi DTPS			-	-	8,850	-	8,850	8,850	-	8,850	
Housing Company Tshwane			15,849	23,445	22,000	-	8,000	8,066	(66)	-0.8%	22,000
LG SETA Discretionary Grant			689	-	-	-	-	-	-	-	
Sandspruit			182,360	172,940	172,940	26,715	226,390	149,769	76,621	51.2%	172,940
TEDA			57,652	54,150	60,036	15,866	60,036	60,015	22	0.0%	60,036
Total Operating Transfers and Grants		5	3,375,387	3,670,241	3,769,561	42,581	3,809,010	3,732,433	76,577	2.1%	3,769,561
Capital Transfers and Grants											
National Government:			2,547,271	2,408,542	2,371,161	-	2,378,161	2,371,161	7,000	0.3%	2,371,161
Energy Efficiency & Demand Side Management			3,000	-	-	-	7,000	-	7,000	#DIV/0!	-
Finance Management Grant			250	250	250	-	250	250	-	-	250
Integrated National Electrification Programme			32,000	37,000	37,000	-	37,000	37,000	-	-	37,000
Neighbourhood Development Partnership Grant			175,000	100,000	62,619	-	62,619	62,619	-	-	62,619
Public Transport and Systems Grant			867,571	770,609	770,609	-	770,609	770,609	-	-	770,609
Urban Settlement Development Grant			1,469,450	1,500,683	1,500,683	-	1,500,683	1,500,683	-	-	1,500,683
Provincial Government:			27,300	40,551	40,551	-	30,551	40,551	(10,000)	-24.7%	40,551
Gautrans			12,000	-	-	-	-	-	-	-	-
Social Infrastructure Grant			11,200	33,000	33,000	-	23,000	33,000	(10,000)	-30.3%	33,000
Sport & Recreation: Community Libraries			4,100	7,551	7,551	-	7,551	7,551	-	-	7,551
Other grant providers:			4,698	1,773	1,773	-	883	1,388	(505)	-36.4%	1,773
Housing Delft Grant			-	-	-	-	-	-	-	-	-
LG SETA Discretionary Grant			4,698	-	-	-	-	-	-	-	-
Smart Connect Grant			-	1,773	1,773	-	883	1,388	(505)	-36.4%	1,773
						-	-	-	-	-	
Total Capital Transfers and Grants		5	2,579,269	2,450,866	2,413,485	-	2,409,595	2,413,100	(3,505)	-0.1%	2,413,485
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	5,954,657	6,121,107	6,183,046	42,581	6,218,605	6,145,533	73,072	1.2%	6,183,046

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

As at 30 April 2016 the total receipts amount to R6 219m. The outstanding transfers to-date are:

- Social Infrastructure Grant – Dependant on performance.
- Smart Connect Grant – Performance related.

(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 - M10 April

Tsh City of Tshwane - Supporting Table SET (1) Monthly Budget Statement - Transfers and grant expenditure - W10 April										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		2,971,853	3,298,840	3,298,840	23,679	3,228,537	2,780,908	447,628	16.1%	3,298,840
EPWP Incentive		30,760	31,143	31,143	–	31,143	26,472	4,672	17.6%	31,143
Finance Management		4,540	3,925	3,925	573	2,678	3,094	(416)	-13.4%	3,925
Fuel Levy		1,352,410	1,395,849	1,395,849	–	1,395,849	1,163,207	232,642	20.0%	1,395,849
Integrated City Development Grant		38,352	39,702	39,702	–	1,751	34,796	(33,045)	-95.0%	39,702
Local Government Equitable Share		1,375,518	1,654,390	1,654,390	–	1,654,389	1,413,125	241,265	17.1%	1,654,390
Municipal Disaster Recovery Grant		992	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant		31,087	12,831	12,831	–	–	10,693	(10,693)	-100.0%	12,831
Public Transport Network Operations Grant		138,000	161,000	161,000	23,106	142,726	129,522	13,204	10.2%	161,000
Urban Settlement Development Grant		195	–	–	–	–	–	–	–	–
Provincial Government:		109,632	120,866	207,969	4,337	162,381	172,327	(9,946)	-5.8%	207,969
Emergency Medical Services		56,683	59,687	59,687	–	59,687	55,210	4,477	8.1%	59,687
Gautrans		222	–	–	–	–	–	–	–	–
HIV and Aids Grant		10,923	11,501	11,948	(0)	11,948	10,303	1,645	16.0%	11,948
HSDG (Top Structure)		–	–	86,656	4,201	45,856	64,992	(19,136)	-29.4%	86,656
Primary Health Care		39,967	42,085	42,085	–	42,085	35,772	6,313	17.6%	42,085
Research & Technology Development Services		–	893	893	–	369	744	(376)	-50.5%	893
Sport and Recreation: Community Libraries		1,837	6,700	6,700	136	2,437	5,305	(2,868)	-54.1%	6,700
Other grant providers:		267,686	255,799	259,385	42,581	302,190	209,597	92,592	44.2%	259,385
Broadband/Wifi DTPS		–	–	8,850	–	7,763	6,638	1,126	17.0%	8,850
Housing Company Tshwane		15,849	35,359	23,445	–	8,000	8,066	(66)	-0.8%	23,445
LG SETA Discretionary Grant		609	–	–	–	–	–	–	–	–
Sandspruit		193,576	172,940	172,940	26,715	226,390	149,769	76,621	51.2%	172,940
TEDA		57,652	47,500	54,150	15,866	60,036	45,125	14,911	33.0%	54,150
Total operating expenditure of Transfers and Grants:		3,349,171	3,675,505	3,766,194	70,597	3,693,107	3,162,832	530,275	16.8%	3,766,194
Capital expenditure of Transfers and Grants										
National Government:		2,551,806	2,408,542	2,371,161	274,007	1,653,792	1,616,954	36,838	2.3%	2,371,161
Finance Management Grant		244	250	250	–	22	79	(57)	-72.4%	250
Integrated National Electrification Programme		31,999	37,000	37,000	16,395	29,381	21,582	7,799	36.1%	37,000
Neighbourhood Development Partnership Grant		174,998	100,000	62,619	12,495	54,746	40,401	14,345	35.5%	62,619
Public Transport and Systems Grant		867,347	770,609	770,609	72,537	543,514	576,266	(32,752)	-5.7%	770,609
Urban Settlement Development Grant		1,477,218	1,500,683	1,500,683	172,581	1,026,129	978,626	47,504	4.9%	1,500,683
Water Affairs		–	–	–	–	–	–	–	–	–
Provincial Government:		8,721	40,551	40,551	573	7,504	19,567	(12,063)	-61.6%	40,551
Social Infrastructure Grant		5,518	33,000	33,000	–	2,499	15,161	(12,663)	-83.5%	33,000
Sport & Recreation: Community Libraries		3,203	7,551	7,551	573	5,005	4,406	599	13.6%	7,551
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		4,454	4,067	1,773	505	1,388	1,674	(286)	-17.1%	1,773
Housing Delft Grant		–	2,293	–	–	–	–	–	–	–
LG SETA Discretionary Grant		4,454	–	–	–	–	–	–	–	–
Smart Connect Grant		–	1,773	1,773	505	1,388	1,674	(286)	-17.1%	1,773
Total capital expenditure of Transfers and Grants		2,564,982	2,453,160	2,413,485	275,085	1,662,684	1,638,195	24,489	1.5%	2,413,485
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		5,914,153	6,128,665	6,179,679	345,681	5,355,791	4,801,027	554,763	11.6%	6,179,679

The disclosure on the transfer and grant expenditure table above reflect the recognition of expenditures as at 30 April 2016 amounts to R5 356m against the YTD budget of R4 801m.

(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 - M10 April

Description	Ref	Budget Year 2015/16				
		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		36,613	9,253	18,184	18,429	50.3%
Integrated City Development Grant		6,307	1,344	1,344	4,963	78.7%
Municipal Disaster Recovery Grant		13,886	3,179	3,625	10,262	73.9%
Municipal Human Settlement Capacity Grant		16,419	4,730	13,216	3,204	19.5%
Provincial Government:		893	365	512	381	42.7%
Research & Technology Development Services		893	365	512	381	42.7%
Total operating expenditure of Approved Roll-overs		37,506	9,618	18,695	18,810	50.2%
Capital expenditure of Approved Roll-overs						
National Government:		36,868	1	36,868	–	
Integrated National Electrification Programme		1	1	1	–	
Urban Settlement Development Grant		36,867	–	36,867	–	
Provincial Government:		5,682	5,682	5,682	–	
Social Infrastructure Grant		5,682	5,682	5,682	–	
Total capital expenditure of Approved Roll-overs		42,550	5,683	42,550	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		80,056	15,301	61,246	18,810	23.5%

Note: The above rollovers were approved during the adjustment of the MTREF for the 2015/16 financial year.

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		101,736	109,249	110,249	9,140	91,827	91,379	448	0%	110,249
Motor Vehicle Allowance		8	—	—	—	—	—	—	—	—
Other benefits and allowances		2,449	2,500	2,500	—	2,414	2,157	257	12%	2,500
Sub Total - Councillors		104,193	111,749	112,749	9,140	94,241	93,536	705	1%	112,749
% increase	4		7.3%	8.2%						8.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		50,567	50,618	56,049	4,180	44,667	42,182	2,485	6%	56,049
Cellphone Allowance		597	784	687	47	505	653	(148)	-23%	687
Sub Total - Senior Managers of Municipality		51,164	51,402	56,736	4,227	45,173	42,835	2,337	5%	56,736
% increase	4		0.5%	10.9%						10.9%
Other Municipal Staff										
Basic Salaries and Wages		4,138,846	4,555,383	4,530,103	352,785	3,767,206	3,821,368	(54,161)	-1%	4,530,103
Pension and UIF Contributions		927,474	1,086,474	1,083,909	87,098	848,712	886,635	(37,923)	-4%	1,083,909
Medical Aid Contributions		373,612	386,466	386,759	36,760	340,885	322,675	18,210	6%	386,759
Overtime		305,415	181,379	212,977	34,771	301,819	192,538	109,281	57%	212,977
Performance Bonus		356	169	419	7	299	339	(40)	-12%	419
Motor Vehicle Allowance		298,928	308,762	309,839	24,892	252,886	256,780	(3,894)	-2%	309,839
Cellphone Allowance		20,704	20,480	21,619	(13,704)	(505)	17,484	(17,989)	-103%	21,619
Housing Allowances		25,046	23,914	24,371	2,906	28,894	21,915	6,979	32%	24,371
Other benefits and allowances		280,389	317,889	318,321	28,042	260,799	264,755	(3,956)	-1%	318,321
Post-retirement benefit obligations	2	—	229,686	203,500	—	—	150,750	(150,750)	-100%	203,500
Sub Total - Other Municipal Staff		6,370,770	7,110,601	7,091,818	553,557	5,800,995	5,935,239	(134,244)	-2%	7,091,818
% increase	4		11.6%	11.3%						11.3%
Total Parent Municipality		6,526,126	7,273,752	7,261,303	566,924	5,940,409	6,071,610	(131,201)	-2%	7,261,303
Unpaid salary, allowances & benefits in arrears:			11.5%	11.3%						11.3%
Board Members of Entities										
Board Fees		3,647	4,549	4,167	535	3,543	3,717	(174)	-5%	4,167
Sub Total - Board Members of Entities	2	3,647	4,549	4,167	535	3,543	3,717	(174)	-5%	4,167
% increase	4		24.7%	14.2%						14.2%
Senior Managers of Entities										
Basic Salaries and Wages		21,115	8,503	7,187	1,818	19,457	23,979	(4,521)	-19%	7,187
Pension and UIF Contributions		1,294	21,260	21,260	117	1,868	721	1,147	159%	21,260
Medical Aid Contributions		861	300	300	82	796	248	548	221%	300
Performance Bonus		17	437	437	—	115	—	115	#DIV/0!	437
Motor Vehicle Allowance		2,468	1,236	1,236	201	2,090	1,019	1,071	105%	1,236
Cellphone Allowance		416	447	447	29	280	367	(87)	-24%	447
Housing Allowances		207	208	208	22	273	172	101	59%	208
Other benefits and allowances		268	410	410	11	413	697	(284)		410
Sub Total - Senior Managers of Entities		26,646	32,801	31,484	2,281	25,292	27,203	(1,911)	-7%	31,484
% increase	4		23.1%	18.2%						18.2%
Other Staff of Entities										
Basic Salaries and Wages		58,962	68,454	68,454	5,746	54,089	57,050	(2,960)	-5%	68,454
Pension and UIF Contributions		10,042	11,860	11,860	910	8,128	9,785	(1,657)	-17%	11,860
Medical Aid Contributions		8,378	9,192	9,192	728	7,545	7,583	(39)	-1%	9,192
Overtime		2,544	2,414	2,414	223	2,108	1,992	117	6%	2,414
Performance Bonus		364	4,486	4,486	—	—	3,701	(3,701)	-100%	4,486
Motor Vehicle Allowance		4,698	6,436	6,436	520	5,006	5,309	(303)	-6%	6,436
Cellphone Allowance		441	696	696	39	401	574	(173)	-30%	696
Housing Allowances		2,328	3,342	3,342	249	2,446	2,757	(311)	-11%	3,342
Other benefits and allowances		2,428	1,589	1,589	184	1,902	1,310	591	45%	1,589
Sub Total - Other Staff of Entities		90,184	108,469	108,469	8,599	81,626	90,061	(8,436)	-9%	108,469
% increase	4		20.3%	20.3%						20.3%
Total Municipal Entities		120,477	145,819	144,120	11,415	110,461	120,982	(10,521)	-9%	144,120
TOTAL SALARY, ALLOWANCES & BENEFITS		6,646,604	7,419,571	7,405,423	578,339	6,050,870	6,192,592	(141,722)	-2%	7,405,423
% increase	4		11.6%	11.4%						11.4%
TOTAL MANAGERS AND STAFF		6,538,764	7,303,273	7,288,507	568,664	5,953,086	6,095,338	(142,252)	-2%	7,288,507

(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 - M10 April

Description	Ref	Budget Year 2015/16			2015/16 Medium Term Revenue & Expenditure Framework		
		April Budget	April Outcome	April Variance	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands	1						
Cash Receipts By Source							
Property rates		430,516	469,600	39,083	5,132,045	5,647,765	6,215,481
Service charges - electricity revenue		830,475	755,375	(75,100)	10,152,020	11,103,285	11,990,577
Service charges - water revenue		302,926	286,136	(16,789)	3,502,837	3,572,455	3,921,421
Service charges - sanitation revenue		68,394	61,945	(6,449)	825,519	848,498	931,655
Service charges - refuse		88,564	105,118	16,554	1,073,893	1,181,249	1,299,374
Service charges - other		18,092	–	(18,092)	195,589	156,258	162,977
Rental of facilities and equipment		9,550	10,023	474	106,987	111,853	116,670
Interest earned - external investments		3,586	8,215	4,629	42,048	43,076	44,482
Interest earned - outstanding debtors		(151)	33,927	34,078	122,561	129,724	138,451
Fines		24,250	100,329	76,079	196,691	196,812	196,932
Licences and permits		5,593	3,977	(1,617)	57,680	60,185	62,687
Transfer receipts - operating		321,766	–	(321,766)	3,808,337	4,000,904	4,403,746
Other revenue		154,640	71,342	(83,298)	1,517,329	839,698	859,588
Cash Receipts by Source		2,258,201	1,905,987	(352,214)	26,733,535	27,891,763	30,344,039
Other Cash Flows by Source							
Transfer receipts - capital		235,410	–	(235,410)	2,456,036	2,506,939	2,632,126
Contributions & Contributed assets		–	9,061	9,061	–	–	–
Proceeds on disposal of PPE		75	(1,590)	(1,665)	–	–	–
Short term loans			280,000	280,000			
Borrowing long term/refinancing		200,000	–	(200,000)	1,200,000	1,200,000	1,200,000
Increase in consumer deposits		608	2,331	1,723	7,225	7,366	7,509
Receipt of non-current debtors		–	(168,635)	(168,635)	–	–	–
Receipt of non-current receivables		–	(124,328)	(124,328)	–	–	–
Change in non-current investments		2,894	(205)	(3,099)	34,728	79,281	(960)
Total Cash Receipts by Source		2,697,187	1,902,620	(794,568)	30,431,524	31,685,349	34,182,714
Cash Payments by Type							
Employee related costs		568,799	582,321	13,522	7,051,532	7,541,318	7,949,243
Remuneration of councillors		9,922	9,675	(247)	116,182	126,721	138,768
Collection Cost		7,677		(7,677)	102,695	121,142	125,139
Interest paid		90,576	68,616	(21,960)	1,040,146	1,118,838	1,198,850
Bulk purchases - Electricity		508,328	483,632	(24,696)	6,784,972	7,349,370	7,937,320
Bulk purchases - Water & Sewer		193,867	178,238	(15,629)	2,180,525	2,152,721	2,354,004
Other materials		36,176	16,587	(19,589)	335,283	351,809	364,627
Contracted services		269,870	278,431	8,561	2,802,642	2,004,369	2,051,877
Grants and subsidies paid - other municipalities							
Grants and subsidies paid - other		26,738	15,814	(10,925)	254,148	267,387	268,475
General expenses		357,324	3,059	(354,265)	3,825,059	3,741,824	4,384,591
Cash Payments by Type		2,069,277	1,636,372	(432,905)	24,493,184	24,775,498	26,772,894
Other Cash Flows/Payments by Type							
Capital assets		366,896	361,269	(5,628)	3,906,934	3,936,753	4,173,117
Repayment of borrowing		49,728	19	(49,709)	596,731	715,416	842,504
Total Cash Payments by Type		2,485,901	1,997,659	(488,241)	28,996,849	29,427,667	31,788,515
NET INCREASE/(DECREASE) IN CASH HELD		211,287	(95,040)	(322,402)	1,434,676	2,257,682	2,394,199
Cash/cash equivalents at the month/year beginning:		1,986,731	1,118,941	(548,019)	578,120	2,012,796	4,270,478
Cash/cash equivalents at the month/year end:		2,198,018	1,023,901	(870,421)	2,012,796	4,270,478	6,664,676

(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) - M10 April

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		4,892,151	5,236,387	5,236,781	469,600	4,357,247	4,351,503	5,744	0%	5,236,781
Service charges - electricity revenue		8,738,616	10,471,749	10,359,204	748,080	7,859,985	8,647,925	(787,940)	-9%	10,359,204
Service charges - water revenue		2,822,029	3,169,195	3,406,695	250,450	2,526,044	2,706,649	(180,606)	-7%	3,406,695
Service charges - sanitation revenue		713,528	748,908	798,908	61,070	605,892	630,736	(24,843)	-4%	798,908
Service charges - refuse revenue		969,643	1,095,779	1,095,809	95,566	922,958	913,363	9,595	1%	1,095,809
Service charges - other		178,480	152,581	199,581	26,968	165,935	163,449	2,485	2%	199,581
Rental of facilities and equipment		114,055	109,112	109,112	9,694	97,548	89,479	8,069	9%	109,112
Interest earned - external investments		36,874	69,774	41,176	8,120	40,976	34,182	6,794	20%	41,176
Interest earned - outstanding debtors		338,769	182,050	182,050	29,918	299,052	166,572	132,480	80%	182,050
Fines		160,562	196,691	196,691	100,329	233,801	148,191	85,610	58%	196,691
Licences and permits		53,244	57,680	57,680	3,977	36,693	46,493	(9,800)	-21%	57,680
Transfers recognised - operational		3,082,094	3,419,706	3,553,165	36,631	3,417,376	2,982,164	435,212	15%	3,553,165
Other revenue		1,020,336	815,250	1,513,939	66,362	767,723	667,407	100,317	15%	1,513,939
Gains on disposal of PPE		20,441	–	–	–	600	150	450	301%	–
Total Revenue (excluding capital transfers and contribution)		23,140,821	25,724,863	26,750,790	1,906,766	21,331,829	21,548,263	(216,433)	-1%	26,750,790
Expenditure By Type										
Employee related costs		6,202,413	6,917,257	6,922,747	571,441	5,846,168	5,809,201	36,967	1%	6,922,747
Remuneration of councillors		104,193	111,749	112,749	9,140	94,241	93,536	705	1%	112,749
Debt impairment		721,972	1,018,116	756,783	7,083	155,487	581,640	(426,153)	-73%	756,783
Depreciation & asset impairment		1,449,150	1,186,841	1,087,265	104,181	1,013,759	905,402	108,357	12%	1,087,265
Finance charges		996,548	1,029,202	1,039,747	68,586	766,162	858,333	(92,171)	-11%	1,039,747
Bulk purchases		7,717,077	8,613,398	8,796,860	642,287	7,506,680	7,407,301	99,378	1%	8,796,860
Other materials		268,561	349,093	316,570	16,087	181,393	224,720	(43,326)	-19%	316,570
Contracted services		2,936,656	1,939,756	2,863,811	274,573	2,246,223	2,242,633	3,590	0%	2,863,811
Transfers and grants		217,335	259,298	254,148	15,814	96,672	200,671	(103,999)	-52%	254,148
Other expenditure		3,721,522	3,715,237	3,904,213	278,233	2,785,550	3,277,312	(491,762)	-15%	3,904,213
Loss on disposal of PPE		192,399	–	1	1,590	1,114	158	956	605%	1
Total Expenditure		24,527,826	25,139,948	26,054,893	1,989,014	20,693,448	21,600,907	(907,459)	-4%	26,054,893
Surplus/(Deficit)		(1,387,005)	584,915	695,897	(82,248)	638,381	(52,644)	691,026	-1313%	695,897
Transfers recognised - capital		2,564,982	2,453,160	2,456,036	232,853	1,663,003	1,861,325	(198,323)	-11%	2,456,036
Surplus/(Deficit) after capital transfers & contributions		1,177,976	3,038,075	3,151,933	150,604	2,301,384	1,808,681	492,703	27%	3,151,933
Surplus/(Deficit) after taxation		1,177,976	3,038,075	3,151,933	150,604	2,301,384	1,808,681	492,703	27%	3,151,933

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M10 April

Tsh City Of Tshwane - Supporting Table 06.11 Monthly Budget Statement - Summary Of Municipal Entities - M16 April										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Municipal Entity</u>										
Housing Company Tshwane		19,745	27,417	12,091	347	11,447	11,405	42	0%	12,091
Sandspruit Works Association		525,326	486,305	486,305	57,203	507,126	413,072	94,054	23%	486,305
Tshwane Economic Development Agency		62,330	57,247	64,713	20,884	65,416	64,690	726	1%	64,713
Total Operating Revenue	1	607,402	570,969	563,109	78,434	583,988	489,166	94,822	19%	563,109
<u>Expenditure By Municipal Entity</u>										
Housing Company Tshwane		16,262	27,417	25,346	3,076	18,339	30,783	(12,443)	-40%	25,346
Sandspruit Works Association		519,839	486,305	486,305	56,129	501,351	409,004	92,346	23%	486,305
Tshwane Economic Development Agency		57,899	57,247	64,713	8,955	47,921	54,329	(6,408)	-12%	64,713
Total Operating Expenditure	2	594,000	570,969	576,365	68,161	567,611	494,116	73,495	15%	576,365
Surplus/ (Deficit) for the yr/period		13,402	(0)	(13,255)	10,273	16,377	(4,950)	168,317	-3401%	(13,255)
<u>Capital Expenditure By Municipal Entity</u>										
Housing Company Tshwane		418	1,111	14,595	–	210	595	(385)	-65%	14,595
Sandspruit Works Association		954	13,750	13,750	170	1,128	10,746	(9,618)	-90%	13,750
Tshwane Economic Development Agency		548	1,070	809	–	196	798	(602)	-75%	809
Total Capital Expenditure	3	1,919	15,931	29,154	170	1,534	12,139	(10,605)	-87%	29,154

(m) Table SC12: Consolidated Monthly Budget Statement – Capital Expenditure Trend

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M10 April

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spent of Adjusted Budget
R thousands									
Monthly expenditure performance trend									
July	11,590	160,072	55,244	55,244	55,244	55,244	–		1%
August	389,256	271,874	114,501	114,501	169,745	169,745	–		4%
September	387,683	322,036	216,442	216,442	386,187	386,187	–		10%
October	282,387	273,468	281,690	281,690	667,877	667,877	–		17%
November	280,581	289,420	430,224	430,224	1,098,100	1,098,100	–		27%
December	430,030	316,820	356,854	356,854	1,454,954	1,454,954	–		36%
January	75,204	229,815	118,180	118,180	1,573,135	1,573,135	–		39%
February	220,185	275,360	277,098	280,719	1,853,853	1,850,233	(3,620)	-0.2%	46%
March	285,899	326,287	314,392	244,613	2,098,467	2,164,625	66,158	3.1%	53%
April	270,658	421,008	422,638	361,269	2,459,736	2,587,263	127,528	4.9%	62%
May	336,845	387,370	602,462			3,189,726	–		
June	1,146,193	583,036	805,468			3,995,193	–		
Total Capital expenditure	4,116,511	3,856,566	3,995,193	2,459,736					

(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 - M10 April

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		1,770,146	1,770,442	1,731,514	159,152	1,096,065	1,102,897	6,832	0.6%	1,731,514
Infrastructure - Road transport		1,471,211	1,389,635	1,355,989	137,031	875,380	841,615	(33,765)	-4.0%	1,355,989
Roads, Pavements & Bridges		1,313,331	882,293	917,254	78,587	560,682	620,413	59,731	9.6%	917,254
Storm water		157,880	507,342	438,735	58,444	314,698	221,203	(93,495)	-42.3%	438,735
Infrastructure - Electricity		96,855	109,000	104,000	10,339	76,904	94,653	17,748	18.8%	104,000
Generation		89,695	108,000	103,000	10,339	76,629	94,028	17,399	18.5%	103,000
Transmission & Reticulation		7,160	1,000	1,000	-	276	625	349	55.9%	1,000
Infrastructure - Water		48,644	57,500	57,500	562	31,484	32,891	1,407	4.3%	57,500
Dams & Reservoirs		48,644	57,500	57,500	562	31,484	32,891	1,407	4.3%	57,500
Infrastructure - Sanitation		1,500	-	-	-	-	-	-	-	-
Reticulation		1,500	-	-	-	-	-	-	-	-
Infrastructure - Other		151,936	214,307	214,025	11,220	112,297	133,738	21,441	16.0%	214,025
Waste Management		26,444	5,000	5,000	383	4,814	5,000	186	3.7%	5,000
Transportation		-	-	3,000	-	-	-	-	-	3,000
Other		125,493	209,307	206,025	10,836	107,482	128,738	21,255	16.5%	206,025
Community		149,488	216,000	226,438	7,748	86,435	129,504	43,070	33.3%	226,438
Sportsfields & stadia		49,816	91,000	80,373	395	21,855	40,827	18,971	46.5%	80,373
Libraries		36,083	6,000	17,500	-	1,761	6,777	5,016	74.0%	17,500
Recreational facilities		-	10,000	10,000	2,200	5,408	4,626	(782)	-16.9%	10,000
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		1,934	10,000	10,000	-	-	6,667	6,667	100.0%	10,000
Buses		-	-	-	-	-	-	-	-	-
Clinics		45,163	78,000	83,682	2,171	49,058	56,891	7,833	13.8%	83,682
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		16,492	21,000	24,883	2,982	8,353	13,717	5,365	39.1%	24,883
Investment properties		-	57,100	33,000	-	-	15,967	15,967	100.0%	33,000
Other		-	57,100	33,000	-	-	15,967	15,967	100.0%	33,000
Other assets		102,805	18,301	30,807	1,614	10,696	15,215	4,519	29.7%	30,807
Specialised vehicles		120	-	-	-	-	-	-	-	-
Furniture and other office equipment		35,074	12,801	21,607	1,431	8,042	9,304	1,261	13.6%	21,607
Markets		5,422	5,500	5,500	184	2,654	4,524	1,870	41.3%	5,500
Other Buildings		62,189	-	-	-	-	-	-	-	-
Other		-	-	3,700	-	-	1,388	1,388	100.0%	3,700
Intangibles		-	130,773	130,773	505	125,880	125,580	(300)	-0.2%	130,773
Computers - software & programming		-	130,773	130,773	505	125,880	125,580	(300)	-0.2%	130,773
Total Capital Expenditure on new assets	1	2,022,440	2,192,616	2,152,531	169,019	1,319,075	1,389,163	70,088	5.0%	2,152,531
Specialised vehicles										
Fire		120	-	-	-	-	-	-	-	-
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 - M10 April

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		894,038	731,450	915,194	86,203	592,438	597,506	5,068	0.8%	915,194
Infrastructure - Road transport		31,808	28,450	68,442	6,257	11,728	15,372	3,644	23.7%	68,442
Roads, Pavements & Bridges		31,808	26,150	67,442	6,257	10,826	14,372	3,546	24.7%	67,442
Storm water		–	2,300	1,000	–	902	1,000	98	9.8%	1,000
Infrastructure - Electricity		454,213	338,500	340,837	57,098	240,262	250,264	10,002	4.0%	340,837
Generation		304,361	225,000	226,346	45,608	159,789	161,426	1,637	1.0%	226,346
Transmission & Reticulation		96,435	43,500	43,500	1,440	37,535	38,904	1,369	3.5%	43,500
Street Lighting		53,417	70,000	70,991	10,049	42,938	49,934	6,996	14.0%	70,991
Infrastructure - Water		260,612	182,429	329,844	21,808	264,063	254,434	(9,628)	-3.8%	329,844
Reticulation		260,612	182,429	329,844	21,808	264,063	254,434	(9,628)	-3.8%	329,844
Infrastructure - Sanitation		124,982	115,071	115,071	1,040	51,293	51,847	554	1.1%	115,071
Reticulation		116,870	90,000	90,000	–	45,316	46,808	1,492	3.2%	90,000
Sewerage purification		8,112	25,071	25,071	1,040	5,977	5,039	(938)	-18.6%	25,071
Infrastructure - Other		22,423	67,000	61,000	–	25,092	25,590	497	1.9%	61,000
Waste Management		2,000	12,000	12,000	–	10,658	11,161	502	4.5%	12,000
Transportation		20,423	55,000	49,000	–	14,434	14,429	(5)	0.0%	49,000
Community		196,714	151,000	112,503	17,984	77,829	70,280	(7,549)	-10.7%	112,503
Parks & gardens		19,810	35,000	35,000	4,135	14,341	18,776	4,435	23.6%	35,000
Fire, safety & emergency		–	2,000	2,000	686	1,752	2,000	248	12.4%	2,000
Security and policing		1,906	–	–	–	–	–	–	–	–
Clinics		–	7,000	5,884	–	2,633	3,621	987	27.3%	5,884
Cemeteries		–	7,000	7,000	668	4,357	5,482	1,125	20.5%	7,000
Other		174,998	100,000	62,619	12,495	54,746	40,401	(14,345)	-35.5%	62,619
Investment properties		873,235	675,500	687,965	79,630	438,152	453,010	14,858	3.3%	687,965
Housing development		873,235	670,500	682,965	79,630	438,152	451,510	13,358	3.0%	682,965
Other		–	5,000	5,000	–	–	1,500	1,500	100.0%	5,000
Other assets		128,491	106,000	127,000	8,433	32,243	67,409	35,167	52.2%	127,000
General vehicles		3,981	–	21,000	–	–	7,875	7,875	100.0%	21,000
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		983	3,000	3,000	–	–	1,320	1,320	100.0%	3,000
Computers - hardware/equipment		29,708	15,000	15,000	6,280	6,748	10,156	3,408	33.6%	15,000
Furniture and other office equipment		11,440	13,000	23,000	1,458	5,215	9,947	4,732	47.6%	23,000
Other Buildings		68,197	38,500	28,500	547	5,745	13,123	7,378	56.2%	28,500
Other		14,182	36,500	36,500	149	14,535	24,989	10,454	41.8%	36,500
Total Capital Expenditure on renewal of existing ass	1	2,092,478	1,663,950	1,842,662	192,250	1,140,661	1,188,205	47,544	4.0%	1,842,662
Specialised vehicles		–	–	–	–	–	–	–	–	–
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 - M10 April

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		677,161	801,393	816,291	62,193	661,432	670,810	9,379	1.4%	816,291
Infrastructure - Road transport		150,252	120,794	125,231	4,910	102,704	107,938	5,234	4.8%	125,231
Roads, Pavements & Bridges		121,099	101,028	106,015	4,319	90,540	92,492	1,951	2.1%	106,015
Storm water		29,153	19,766	19,216	591	12,164	15,447	3,283	21.3%	19,216
Infrastructure - Electricity		352,668	386,114	457,316	35,749	385,571	385,350	(221)	-0.1%	457,316
Generation		60,434	74,019	74,019	5,450	57,024	58,694	1,670	2.8%	74,019
Transmission & Reticulation		236,990	289,193	325,895	25,236	275,063	277,423	2,360	0.9%	325,895
Street Lighting		55,244	22,903	57,403	5,064	53,484	49,233	(4,250)	-8.6%	57,403
Infrastructure - Water		84,148	231,797	155,852	14,523	115,918	116,161	243	0.2%	155,852
Dams & Reservoirs		11,661	4,743	8,761	1,037	6,231	6,906	675	9.8%	8,761
Water purification		11,209	8,898	12,648	1,010	6,989	9,480	2,492	26.3%	12,648
Reticulation		61,277	218,157	134,443	12,477	102,698	99,775	(2,924)	-2.9%	134,443
Infrastructure - Sanitation		57,266	49,337	59,440	6,570	44,875	44,894	18	0.0%	59,440
Reticulation		16,100	11,018	21,122	3,224	14,840	14,755	(85)	-0.6%	21,122
Sewerage purification		41,166	38,318	38,318	3,346	30,035	30,139	104	0.3%	38,318
Infrastructure - Other		32,828	13,351	18,452	441	12,363	16,468	4,104	24.9%	18,452
Waste Management		32,828	13,351	18,452	441	12,363	16,468	4,104	24.9%	18,452
Community		216,283	202,263	210,858	20,808	150,372	168,721	18,349	10.9%	210,858
Parks & gardens		31,208	32,910	32,849	1,516	18,714	26,409	7,695	29.1%	32,849
Sportsfields & stadia		181	198	198	-	-	-	-	-	198
Recreational facilities		13,020	12,925	12,856	638	10,512	10,961	449	4.1%	12,856
Fire, safety & emergency		21,953	15,449	23,687	2,098	21,059	22,685	1,626	7.2%	23,687
Security and policing		41,034	32,520	34,700	4,406	16,512	26,797	10,285	38.4%	34,700
Buses		4,123	3,882	5,091	156	3,240	4,501	1,261	28.0%	5,091
Museums & Art Galleries		1	-	-	-	-	-	-	-	-
Cemeteries		5,672	6,361	6,461	551	4,580	5,264	684	13.0%	6,461
Other		99,091	98,018	95,017	11,444	75,756	72,105	(3,651)	-5.1%	95,017
Other assets		493,888	435,605	432,875	32,949	258,658	337,447	78,789	23.3%	432,875
General vehicles		208,030	198,820	158,626	11,076	79,131	116,766	37,635	32.2%	158,626
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		23,062	34,141	44,541	2,837	13,619	31,909	18,290	57.3%	44,541
Computers - hardware/equipment		5,718	3,309	3,397	54	2,375	2,646	270	10.2%	3,397
Furniture and other office equipment		14,354	14,388	17,775	1,425	9,507	15,214	5,707	37.5%	17,775
Civic Land and Buildings		1,646	1,491	1,491	131	769	1,097	328	29.9%	1,491
Other Buildings		133,138	102,851	117,864	11,822	95,383	99,292	3,909	3.9%	117,864
Other Land		79,581	76,018	83,720	4,927	53,075	66,084	13,008	19.7%	83,720
Other		28,360	4,587	5,462	676	4,798	4,440	(358)	-8.1%	5,462
Intangibles		101,241	73,767	75,422	2,707	67,646	64,361	(3,285)	-5.1%	75,422
Computers - software & programming		101,241	73,767	75,422	2,707	67,646	64,361	(3,285)	-5.1%	75,422
Total Repairs and Maintenance Expenditure		1,488,573	1,513,028	1,535,446	118,658	1,138,108	1,241,339	103,232	8.3%	1,535,446
Specialised vehicles		-	-	-	-	-	-	-	-	-
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 - M10 April

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		939,237	771,204	867,048	70,862	697,034	598,458	(98,575)	-16.5%	867,048
Infrastructure - Road transport		529,877	437,122	473,738	41,383	366,209	301,617	(64,591)	-21.4%	473,738
Roads, Pavements & Bridges		474,218	280,026	331,585	24,504	235,925	223,413	(12,512)	-5.6%	331,585
Storm water		55,659	157,096	142,152	16,880	130,283	78,204	(52,079)	-66.6%	142,152
Infrastructure - Electricity		194,275	137,941	187,054	19,477	130,930	121,394	(9,536)	-7.9%	187,054
Generation		138,921	102,647	145,569	16,158	97,596	89,907	(7,689)	-8.6%	145,569
Transmission & Reticulation		36,522	13,717	16,660	416	15,609	13,912	(1,696)	-12.2%	16,660
Street Lighting		18,832	21,577	24,826	2,902	17,725	17,574	(151)	-0.9%	24,826
Infrastructure - Water		109,026	73,958	71,681	6,461	122,005	101,124	(20,881)	-20.6%	71,681
Dams & Reservoirs		17,149	17,724	14,509	162	12,997	11,576	(1,421)	-12.3%	14,509
Reticulation		91,877	56,233	57,173	6,298	109,008	89,548	(19,460)	-21.7%	57,173
Infrastructure - Sanitation		44,590	35,471	32,241	300	21,174	18,248	(2,927)	-16.0%	32,241
Reticulation		41,730	27,742	25,793	-	18,707	16,474	(2,233)	-13.6%	25,793
Sewerage purification		2,860	7,728	6,448	300	2,468	1,773	(694)	-39.1%	6,448
Infrastructure - Other		61,469	86,712	102,334	3,240	56,716	56,075	(640)	-1.1%	102,334
Waste Management		10,028	5,240	9,511	111	6,387	5,688	(699)	-12.3%	9,511
Transportation		7,200	16,954	3,708	-	5,959	5,078	(880)	-17.3%	3,708
Other		44,241	64,518	89,115	3,130	44,370	45,309	939	2.1%	89,115
Community		122,051	113,127	104,300	7,432	67,810	70,314	2,505	3.6%	104,300
Parks & gardens		6,984	10,789	12,896	1,194	5,920	6,608	688	10.4%	12,896
Sportsfields & stadia		17,562	28,051	20,312	114	9,022	14,369	5,347	37.2%	20,312
Libraries		12,721	1,849	7,093	-	727	2,385	1,658	69.5%	7,093
Recreational facilities		-	3,082	3,224	635	2,232	1,628	(604)	-37.1%	3,224
Fire, safety & emergency		-	616	-	198	723	704	(19)	-2.7%	-
Security and policing		1,354	3,082	3,224	-	-	2,346	2,346	100.0%	3,224
Clinics		15,922	26,201	22,569	627	21,339	21,297	(42)	-0.2%	22,569
Cemeteries		5,814	8,631	9,189	1,054	5,246	6,757	1,511	22.4%	9,189
Other		61,694	30,825	25,793	3,609	22,600	14,219	(8,380)	-58.9%	25,793
Investment properties		307,852	225,823	253,862	22,998	180,874	165,057	(15,817)	-9.6%	253,862
Housing development		307,852	206,681	222,105	22,998	180,874	158,909	(21,965)	-13.8%	222,105
Other		-	19,142	31,758	-	-	6,147	6,147	100.0%	31,758
Other assets		81,541	38,316	48,845	2,902	17,725	29,080	11,354	39.0%	48,845
General vehicles		1,403	-	9,672	-	-	2,772	2,772	100.0%	9,672
Specialised vehicles		42	-	-	-	-	-	-	-	-
Plant & equipment		347	925	967	-	-	465	465	100.0%	967
Computers - hardware/equipment		10,473	4,624	6,448	1,814	2,786	3,574	789	22.1%	6,448
Furniture and other office equipment		16,398	7,953	8,383	834	5,473	6,775	1,303	19.2%	8,383
Markets		1,911	1,695	1,773	53	1,095	1,592	497	31.2%	1,773
Other Buildings		45,967	11,868	3,708	158	2,372	4,619	2,247	48.7%	3,708
Other		5,000	11,251	17,894	43	6,000	9,283	3,283	35.4%	17,894
Intangibles		-	40,311	12,961	146	51,965	44,198	(7,767)	-17.6%	12,961
Computers - software & programming		-	40,311	12,961	146	51,965	44,198	(7,767)	-17.6%	12,961
Total Depreciation		1,450,681	1,188,780	1,287,018	104,339	1,015,408	907,107	(108,301)	-11.9%	1,287,018
Specialised vehicles		42	-	-	-	-	-	-	-	-
Fire		42	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

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

QUALITY CERTIFICATE

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

☐ the monthly budget statement

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

Print name: **JASON NGOBENI**

City Manager of the City of Tshwane (TSH)

Signature: _____

Date: _____