

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 29 FEBRUARY 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 29 February 2016, the ten working day reporting limit expires on **14 March 2016**.

4. DISCUSSION

On 25 February 2016 Council approved the adjustments to the 2015/16 Medium-term Revenue and Expenditure Framework.

The attached “In-year” report (Annexure A) provides a high level analysis as at 29 February 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 R26 634m and the Operating Expenditure Budget equates to R26 631m for the 2015/16 financial year.

The summary table below indicates the financial performance for the period from 1 July 2015 to 29 February 2016. The actual operating revenue realised (excluding Capital Transfers) amounts to R17 254m, an unfavourable variance of R371m or 2,1% against YTD Budget. The operating expenditure amounts to R17 017m, a favourable variance of R522m or 3,0% against YTD Budget. A favourable variance of R151m is reflected when YTD Actual is compared against the YTD Budgeted surplus.

Summary Statement of Financial Performance:				
Description	February YTD Budget	February YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	17,624,900	17,253,778	(371,122)	-2.1%
Total Operating Expenditure	17,539,033	17,016,924	(522,110)	-3.0%
SURPLUS/DEFICIT	85,867	236,854	150,987	

The unfavourable revenue variance is explained by:

- Service charges – electricity revenue (R521m unfavourable) – The Group Financial Services Department has assessed the situation and an action plan with specific time frames to alleviate the backlog is under implementation.
- Interest earned – outstanding debtors (R90m favourable) – An increase in arrear debtors resulting in higher interest earned on the line-item “Interest on Amounts in Arrear”.
- Other revenue (R79m favourable) – The main contributor, amongst others, to the favourable variance is the line-item “Land Sales”. Amounts totalling R160 million has been received which is attributed to the maturity of guarantee payments for properties auctioned during the 2014/15 financial year.

- Transfers recognised – operational (R58m favourable) – This is due to the receipt of equitable share and fuel levy.

The favourable expenditure variance is explained by:

- Other expenditure (R330m favourable) – Some of the line-items that contribute to the variance are:
 - Post-Employment Pension Expense (R67m) – Provision on this line-item can only be processed at year-end.
 - Lease Expenditure: Reclassification (R43m) – The variance attributed to a decrease in the lease liability in the 2014/15 financial year (capital and interest paid).
 - Licenses (R33m) – Budget adjusted upwards by R30m for the renewal of SAP and Microsoft licenses.
 - Post-Employment Long Service Awards Expense (R32m) – Provision on this line-item can only be administered during the year-end process.
 - Vehicles (R26m) – 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 (R223m favourable) – “Bad Debt Written Off” reflects a variance of R269m. Provision on this line-item can only be processed at year-end.
- Bulk Purchases (R193m unfavourable) - “Bulk: Electricity” is the main contributors to this variance. The over expenditure results 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.

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M08 February

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									
NET CASH FROM/(USED) OPERATING ACTIVITIES		2,833,975	3,701,015	3,036,965	638,537	1,178,771	2,001,184	822,413	41%	3,036,965
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4,034,497)	(3,678,806)	(3,858,205)	(95,975)	(977,039)	(1,666,458)	(689,419)	41%	(3,858,205)
NET CASH FROM/(USED) FINANCING ACTIVITIES		953,224	648,215	610,494	(518,240)	31,004	7,395	(23,610)	-319%	610,494
NET INCREASE/ (DECREASE) IN CASH HELD		(247,298)	670,424	(210,747)	24,322	232,737	342,121			(210,747)
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	367,374		833,255	920,242			389,772

The Cash Flow report above for 29 February 2016 indicates that:

- The cash and cash equivalents closing balance as at the end of February 2016 is R833m.
- Cash flow from operating activities is R1 179m compared to the target of R2 001m.
- Cash flow from investing activities amounts to (R977m), compared to a target of (R1 666m).
- Cash flow from financing activities equates to R31m compared to a target of (R7m).

Capital expenditure

The summary table hereafter indicates actual year-to-date spending of R1 854m and a variance of R3m or 0,2% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	February YTD Budget	February YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	1,850,233	1,853,853	3,620	0.2%
TOTAL Capital Financing	1,850,233	1,853,853	3,620	0.2%

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 29 February 2016 amounts to R1 854m against the projection of R1 850m, a variance of R3m or 0,2% is reflected. The total percentage spent against the total original budget amounts to 48,1%.

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

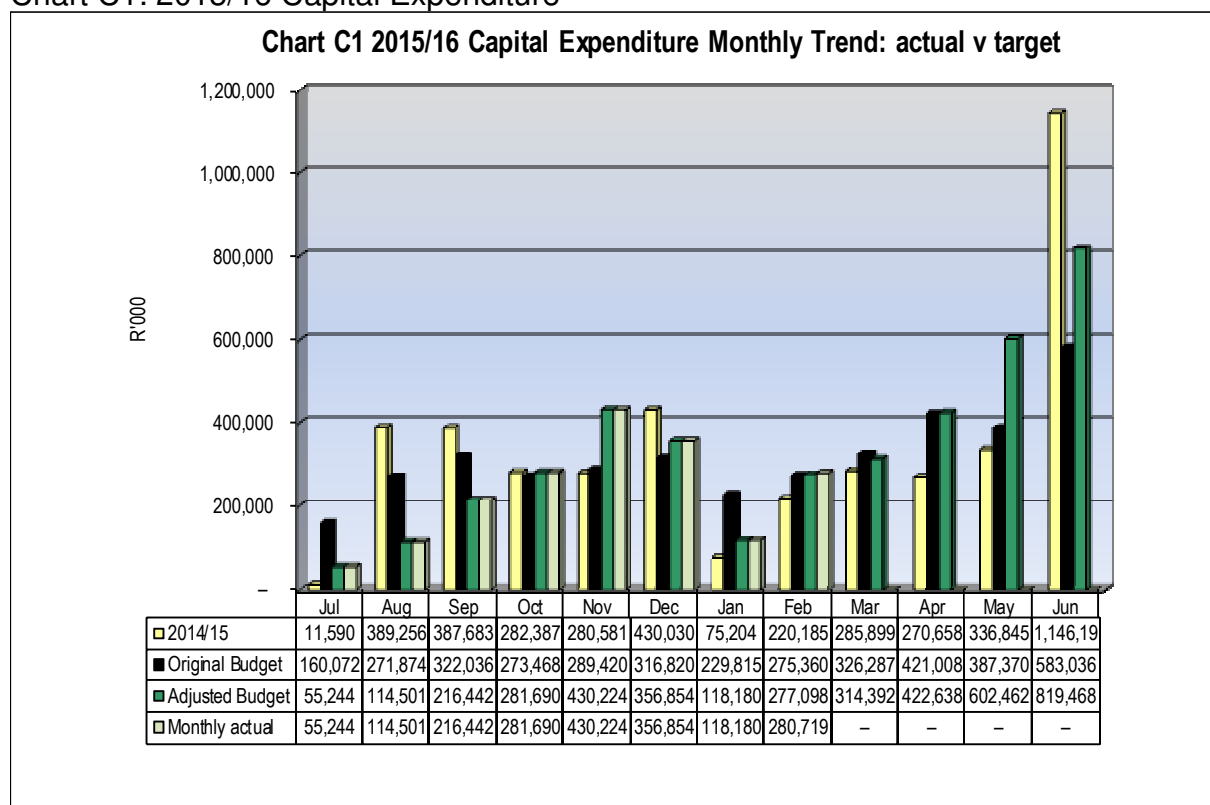
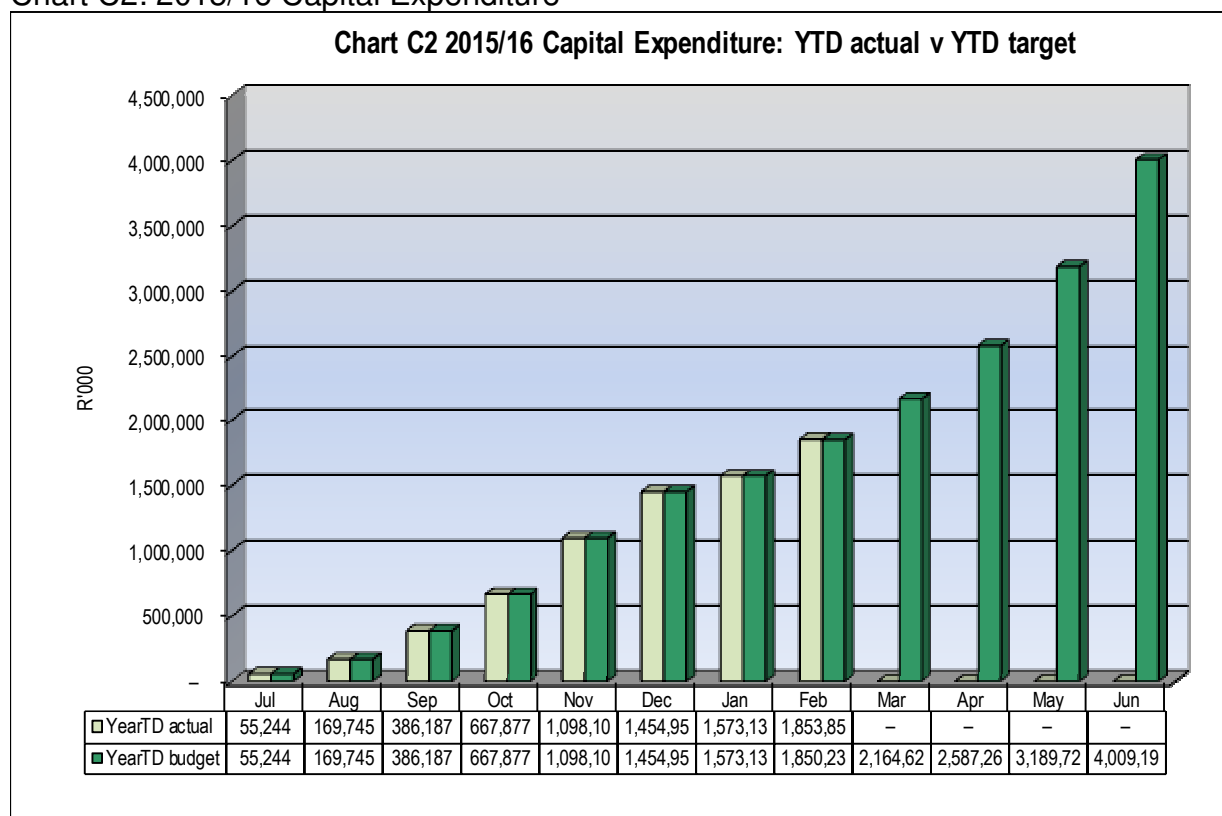


Chart C2: 2015/16 Capital Expenditure



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 29 February 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 February 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 note of the financial performance of the City as at 29 February 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 29 FEBRUARY 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 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: M08 FEBRUARY 2016

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PART 1 – IN-YEAR REPORT

1.1 MAYOR'S REPORT

On 25 February 2016 Council approved the adjustment to the MTREF for the 2015/16 financial year giving effect to the financial plan of the City of Tshwane (CoT).

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 February 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 note of the financial performance of the City as at 29 February 2016.

1.3 EXECUTIVE SUMMARY

The total adjusted consolidated Operating Revenue Budget of the CoT amounts to R26 634m and the Operating Expenditure Budget equates to R26 631m 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 29 February 2016. The actual operating revenue realised (excluding Capital Transfers) amounts to R17 254m, an unfavourable variance of R371m or 2,1% against YTD Budget. The operating expenditure amounts to R17 017m, a favourable variance of R522m or 3,0% against YTD Budget. A favourable variance of R151m is reflected when YTD Actual is compared against the YTD Budgeted surplus.

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Total Operating Expenditure	17,539,033	17,016,924	(522,110)	-3.0%
SURPLUS/DEFICIT	85,867	236,854	150,987	

The revenue variance is explained by:

- Service charges – electricity revenue (R521m unfavourable)
- Interest earned – outstanding debtors (R90m favourable)
- Other revenue – (R79m favourable)
- Transfers recognised – operational (R58m favourable)

The expenditure variance is explained by:

- Other expenditure (R330m favourable)
- Debt impairment (R223m favourable)
- Bulk purchases (R193m 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 R1 854m and a variance of R3m or 0,2% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	February YTD Budget	February YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	1,850,233	1,853,853	3,620	0.2%
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The reasons for variances per Department (Vote) are captured in Table SC1 of this report.

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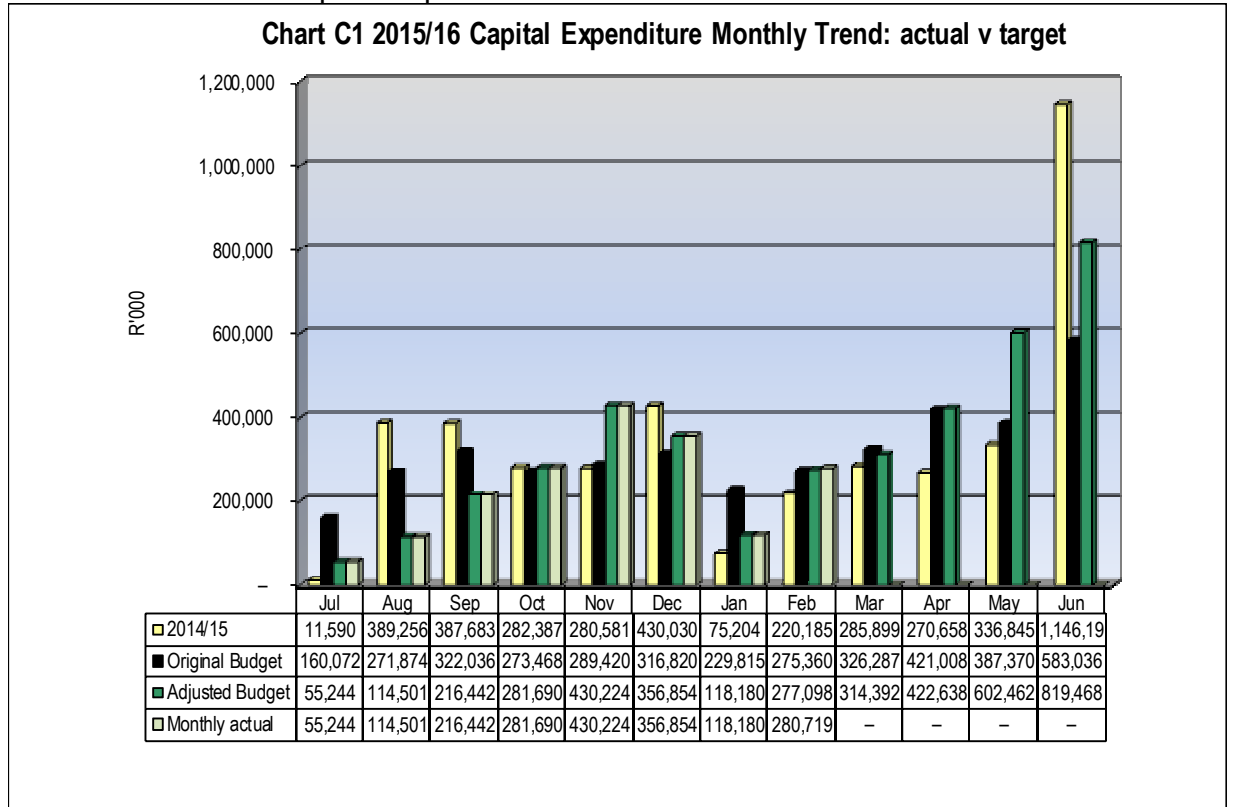
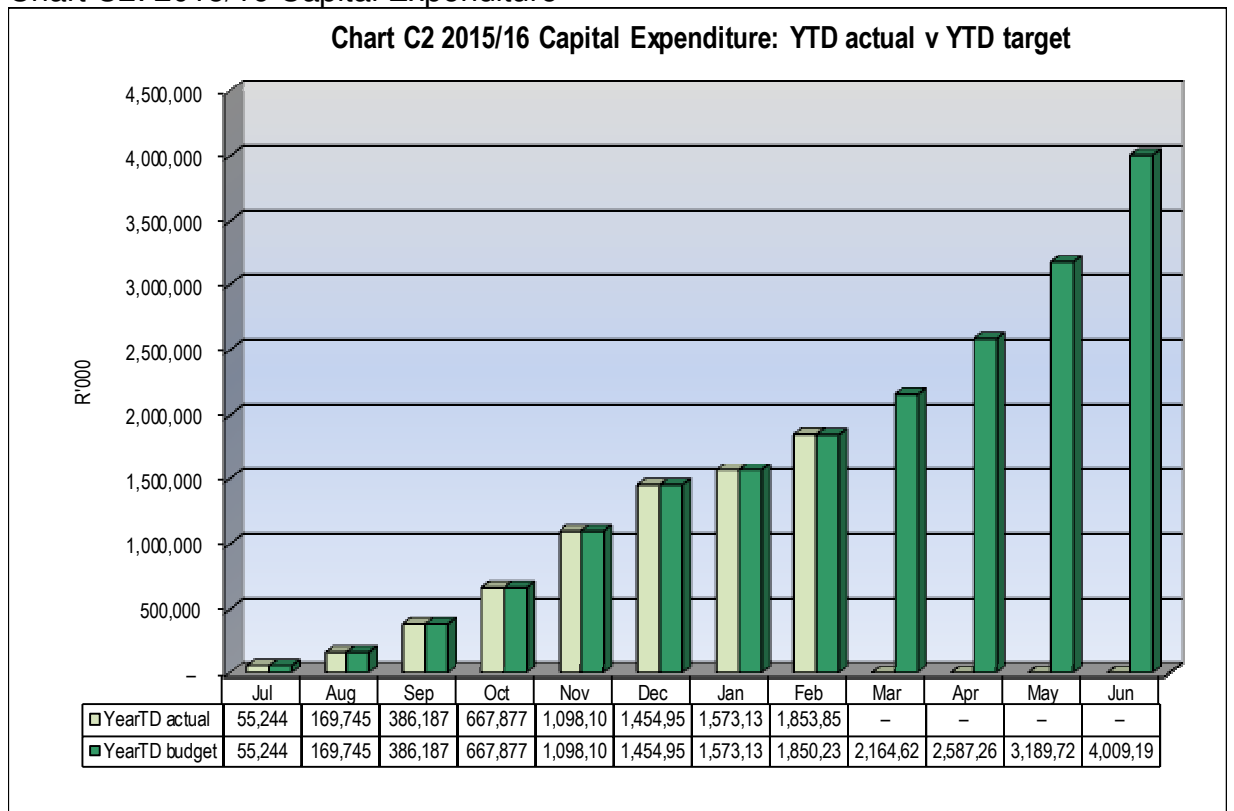


Chart C2: 2015/16 Capital Expenditure



1.4 IN-YEAR BUDGET STATEMENT TABLES

The financial results for the period ended 29 February 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 - M08 February

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	4,891,948	5,236,387	5,236,781	388,768	3,428,167	3,466,227	(38,060)	-1%	5,236,781
Service charges	13,344,135	15,913,703	16,135,689	1,070,856	10,002,414	10,603,858	(601,444)	-6%	16,135,689
Investment revenue	38,132	70,600	42,002	3,812	29,408	27,804	1,605	6%	42,002
Transfers recognised - operational	3,259,820	3,670,241	3,794,141	70,357	2,651,030	2,593,154	57,876	2%	3,794,141
Other own revenue	1,572,993	1,404,899	1,425,287	137,824	1,142,758	933,857	208,901	22%	1,425,287
Total Revenue (excluding capital transfers and contributions)	23,107,028	26,295,831	26,633,900	1,671,616	17,253,778	17,624,900	(371,122)	-2%	26,633,900
Employee costs	6,318,954	7,058,527	7,062,701	580,234	4,785,252	4,785,562	(310)	-0%	7,062,701
Remuneration of Councillors	106,692	116,298	116,916	12,848	78,523	77,106	1,416	2%	116,916
Depreciation & asset impairment	1,454,349	1,188,780	1,089,204	101,794	733,782	724,753	9,030	1%	1,089,204
Finance charges	997,467	1,029,556	1,040,071	9,157	615,832	677,795	(61,963)	-9%	1,040,071
Materials and bulk purchases	7,843,685	9,164,376	9,315,314	668,044	6,519,739	6,359,050	160,689	3%	9,315,314
Transfers and grants	25,600	259,298	254,148	5,023	78,347	147,194	(68,847)	-47%	254,148
Other expenditure	7,746,601	6,894,081	7,752,905	523,063	4,205,448	4,767,572	(562,124)	-12%	7,752,905
Total Expenditure	24,493,348	25,710,916	26,631,258	1,900,163	17,016,924	17,539,033	(522,110)	-3%	26,631,258
Surplus/(Deficit)	(1,386,319)	584,915	2,642	(228,547)	236,854	85,867	150,987	176%	2,642
Transfers recognised - capital	2,564,982	2,453,160	2,456,036	148,582	1,163,535	1,390,506	(226,971)	-16%	2,456,036
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	1,178,662	3,038,075	2,458,677	(79,964)	1,400,389	1,476,373	(75,984)	-5%	2,458,677
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1,178,662	3,038,075	2,458,677	(79,964)	1,400,389	1,476,373	(75,984)	-5%	2,458,677
Capital expenditure & funds sources									
Capital expenditure	4,114,918	3,856,566	4,009,193	280,719	1,853,853	1,850,233	3,620	0%	4,009,193
Capital transfers recognised	2,564,982	2,453,160	2,456,036	207,654	1,233,347	1,145,314	88,033	8%	2,456,036
Public contributions & donations	57,530	168,407	168,407	6,416	69,111	73,529	(4,418)	-6%	168,407
Borrowing	1,387,942	1,200,000	1,200,000	65,721	547,653	606,074	(58,421)	-10%	1,200,000
Internally generated funds	104,464	35,000	184,751	928	3,743	25,316	(21,573)	-85%	184,751
Total sources of capital funds	4,114,918	3,856,566	4,009,193	280,719	1,853,853	1,850,233	3,620	0%	4,009,193
Financial position									
Total current assets	5,039,323	6,193,667	4,909,182		4,792,341				4,909,182
Total non current assets	33,577,392	34,914,830	37,923,826		34,670,467				37,923,826
Total current liabilities	6,970,949	6,064,125	6,856,371		7,377,617				6,856,371
Total non current liabilities	12,661,935	14,316,237	14,524,870		11,755,455				14,524,870
Community wealth/Equity	18,983,830	20,728,135	21,451,767		20,329,736				21,451,767
Cash flows									
Net cash from (used) operating	2,833,975	3,701,015	3,036,965	638,537	1,178,771	2,001,184	822,413	41%	3,036,965
Net cash from (used) investing	(4,034,497)	(3,678,806)	(3,858,205)	(95,975)	(977,039)	(1,666,458)	(689,419)	41%	(3,858,205)
Net cash from (used) financing	953,224	648,215	610,494	(518,240)	31,004	7,395	(23,610)	-319%	610,494
Cash/cash equivalents at the month/year end	600,518	1,873,900	367,374	–	833,255	920,242	86,987	9%	389,772
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	1,189,395	214,491	175,422	134,066	195,504	315,380	998,718	4,087,656	7,310,631
Creditors Age Analysis									
Total Creditors	4,816,798	–	–	–	–	–	–	–	4,816,798

**(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) - M08 February

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	8,754,452	452,321	6,069,792	5,910,938	158,854	3%	8,754,452
Executive and council		181,695	115,176	77,795	24,098	47,008	59,950	(12,941)	-22%	77,795
Budget and treasury office		7,923,816	8,373,584	8,383,978	399,583	5,747,970	5,649,933	98,037	2%	8,383,978
Corporate services		188,106	312,427	292,679	28,640	274,814	201,056	73,758	37%	292,679
<i>Community and public safety</i>		1,282,235	1,131,882	1,274,776	102,325	588,942	687,241	(98,299)	-14%	1,274,776
Community and social services		65,960	53,546	63,111	1,808	12,911	31,124	(18,214)	-59%	63,111
Sport and recreation		28,859	19,994	21,760	4,723	14,991	12,929	2,063	16%	21,760
Public safety		173,831	204,695	221,597	1,727	138,527	113,303	25,224	22%	221,597
Housing		895,378	731,636	845,850	61,884	305,272	435,620	(130,348)	-30%	845,850
Health		118,207	122,011	122,458	32,182	117,241	94,265	22,976	24%	122,458
<i>Economic and environmental services</i>		1,606,230	1,863,543	1,773,301	106,787	963,545	1,041,255	(77,710)	-7%	1,773,301
Planning and development		281,108	262,857	276,630	35,831	152,970	175,789	(22,819)	-13%	276,630
Road transport		1,324,138	1,600,410	1,496,394	70,810	810,232	865,229	(54,997)	-6%	1,496,394
Environmental protection		984	276	276	146	343	237	107	45%	276
<i>Trading services</i>		14,298,428	16,765,118	17,094,473	1,140,180	10,658,039	11,248,865	(590,826)	-5%	17,094,473
Electricity		9,369,578	10,991,099	10,920,109	733,048	6,753,926	7,305,765	(551,839)	-8%	10,920,109
Water		2,889,576	3,711,560	3,961,059	263,055	2,530,551	2,509,039	21,512	1%	3,961,059
Waste water management		1,015,293	887,831	1,038,646	57,752	608,514	654,492	(45,978)	-7%	1,038,646
Waste management		1,023,982	1,174,628	1,174,658	86,325	765,048	779,569	(14,521)	-2%	1,174,658
<i>Other</i>	4	191,499	187,260	192,933	18,585	136,995	127,107	9,888	8%	192,933
Total Revenue - Standard	2	25,672,010	28,748,991	29,089,936	1,820,199	18,417,313	19,015,406	(598,093)	-3%	29,089,936
Expenditure - Standard										
<i>Governance and administration</i>		5,266,784	5,130,232	5,062,528	320,528	3,177,870	3,252,452	(74,582)	-2%	5,062,528
Executive and council		1,515,430	1,417,378	1,441,656	111,775	888,852	950,523	(61,671)	-6%	1,441,656
Budget and treasury office		585,080	691,049	604,465	26,671	197,568	330,398	(132,830)	-40%	604,465
Corporate services		3,166,274	3,021,805	3,016,407	182,083	2,091,450	1,971,531	119,919	6%	3,016,407
<i>Community and public safety</i>		3,241,114	3,733,359	3,840,287	309,127	2,388,397	2,501,393	(112,996)	-5%	3,840,287
Community and social services		554,285	650,470	631,157	47,384	370,007	400,314	(30,307)	-8%	631,157
Sport and recreation		360,305	444,000	455,262	35,992	301,134	307,548	(6,414)	-2%	455,262
Public safety		1,433,218	1,738,320	1,742,138	142,700	1,105,649	1,128,340	(22,691)	-2%	1,742,138
Housing		463,260	438,177	539,415	44,861	283,380	342,984	(59,604)	-17%	539,415
Health		430,045	462,391	472,315	38,189	328,227	322,207	6,020	2%	472,315
<i>Economic and environmental services</i>		2,308,313	2,272,994	2,402,656	179,285	1,523,666	1,611,073	(87,407)	-5%	2,402,656
Planning and development		642,499	741,132	744,751	51,112	457,397	483,508	(26,111)	-5%	744,751
Road transport		1,611,617	1,505,049	1,625,028	126,287	1,049,597	1,106,180	(56,583)	-5%	1,625,028
Environmental protection		54,196	26,813	32,877	1,886	16,673	21,385	(4,713)	-22%	32,877
<i>Trading services</i>		13,490,174	14,381,827	15,126,636	1,077,670	9,814,273	10,049,688	(235,416)	-2%	15,126,636
Electricity		9,342,691	9,536,368	9,940,925	703,676	6,716,358	6,747,879	(31,521)	0%	9,940,925
Water		2,423,877	3,291,217	3,463,123	243,880	2,113,472	2,196,378	(82,907)	-4%	3,463,123
Waste water management		707,575	553,715	567,215	39,579	289,054	358,894	(69,840)	-19%	567,215
Waste management		1,016,032	1,000,526	1,155,373	90,535	695,389	746,536	(51,148)	-7%	1,155,373
<i>Other</i>		186,963	192,505	199,151	13,553	112,718	124,428	(11,710)	-9%	199,151
Total Expenditure - Standard	3	24,493,348	25,710,916	26,631,258	1,900,163	17,016,924	17,539,033	(522,110)	-3%	26,631,258
Surplus/ (Deficit) for the year		1,178,662	3,038,075	2,458,677	(79,964)	1,400,389	1,476,373	(75,984)	-5%	2,458,677

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) -
M08 February

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	23,917	59,013	78,054	(19,041)	-24.4%	135,981
Vote 2 - Corporate & Shared Services		24,782	48,421	48,152	2,630	12,050	27,288	(15,239)	-55.8%	48,152
Vote 3 - Economic Development		29,896	90,390	97,856	9,511	76,687	74,149	2,538	3.4%	97,856
Vote 4 - Emergency Services		73,757	70,689	87,592	19,280	68,533	66,623	1,910	2.9%	87,592
Vote 5 - Energy and Electricity Department		9,350,159	10,840,591	10,765,384	725,776	6,666,020	7,205,772	(539,752)	-7.5%	10,765,384
Vote 6 - Environmental Management		1,187,011	1,304,752	1,306,026	101,831	871,817	867,620	4,197	0.5%	1,306,026
Vote 7 - Group Financial Services		7,968,320	8,449,183	8,430,977	403,937	5,782,457	5,682,054	100,404	1.8%	8,430,977
Vote 8 - Group Information & Communication Technology		44	1,790	10,641	0	892	5,514	(4,622)	-83.8%	10,641
Vote 9 - Housing & Human Settlement		872,587	711,662	825,877	59,817	289,595	422,764	(133,169)	-31.5%	825,877
Vote 10 - Metro Police Services		290,972	202,349	202,349	715	133,575	102,542	31,033	30.3%	202,349
Vote 11 - Office of the City Manager		178,223	250,000	216,837	28,097	122,354	149,000	(26,646)	-17.9%	216,837
Vote 12 - Service Delivery and Coordination		130,571	267,188	276,393	32,741	179,693	178,104	1,589	0.9%	276,393
Vote 13 - Transport		1,223,943	1,493,158	1,389,142	62,695	750,162	797,436	(47,274)	-5.9%	1,389,142
Vote 14 - Water and Sanitation Department		3,904,865	4,599,388	4,999,703	320,807	3,139,062	3,163,529	(24,468)	-0.8%	4,999,703
Vote 15 - Other Votes		241,316	289,756	297,026	28,446	265,404	194,957	70,446	36.1%	297,026
Total Revenue by Vote	2	25,672,010	28,748,991	29,089,936	1,820,199	18,417,313	19,015,406	(598,093)	-3.1%	29,089,936
Expenditure by Vote	1									
Vote 1 - City Planning and Development		282,141	304,449	302,419	22,714	173,595	197,153	(23,557)	-11.9%	302,419
Vote 2 - Corporate & Shared Services		1,076,760	1,084,105	1,092,179	97,970	636,066	685,814	(49,749)	-7.3%	1,092,179
Vote 3 - Economic Development		313,652	391,472	398,606	24,356	258,846	258,267	579	0.2%	398,606
Vote 4 - Emergency Services		529,961	576,004	591,306	46,482	387,662	398,998	(11,336)	-2.8%	591,306
Vote 5 - Energy and Electricity Department		8,375,730	8,575,357	8,943,202	626,762	6,048,938	6,074,238	(25,300)	-0.4%	8,943,202
Vote 6 - Environmental Management		683,815	568,374	577,081	33,403	260,757	356,484	(95,727)	-26.9%	577,081
Vote 7 - Group Financial Services		1,116,182	1,379,170	1,200,816	6,977	705,611	644,954	60,657	9.4%	1,200,816
Vote 8 - Group Information & Communication Technology		736,528	533,650	563,344	42,937	384,610	437,687	(53,078)	-12.1%	563,344
Vote 9 - Housing & Human Settlement		351,114	366,826	467,549	40,582	229,408	298,169	(68,761)	-23.1%	467,549
Vote 10 - Metro Police Services		1,604,631	1,789,763	1,787,625	145,145	1,131,829	1,158,137	(26,307)	-2.3%	1,787,625
Vote 11 - Office of the City Manager		493,974	264,063	275,014	15,087	149,775	176,583	(26,808)	-15.2%	275,014
Vote 12 - Service Delivery and Coordination		2,716,753	3,471,347	3,676,920	300,542	2,466,918	2,460,868	6,050	0.2%	3,676,920
Vote 13 - Transport		1,344,317	1,067,876	1,172,918	96,749	736,519	789,493	(52,974)	-6.7%	1,172,918
Vote 14 - Water and Sanitation Department		2,957,849	3,545,140	3,751,625	259,428	2,220,058	2,369,455	(149,397)	-6.3%	3,751,625
Vote 15 - Other Votes		1,909,941	1,793,322	1,830,655	141,030	1,226,332	1,232,734	(6,402)	-0.5%	1,830,655
Total Expenditure by Vote	2	24,493,348	25,710,916	26,631,258	1,900,163	17,016,924	17,539,033	(522,110)	-3.0%	26,631,258
Surplus/ (Deficit) for the year	2	1,178,662	3,038,075	2,458,677	(79,964)	1,400,389	1,476,373	(75,984)	-5.1%	2,458,677

(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) - M08 February

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	388,768	3,428,167	3,466,227	(38,060)	-1%	5,236,781
Service charges - electricity revenue		8,736,912	10,471,749	10,359,204	693,184	6,418,318	6,939,551	(521,233)	-8%	10,359,204
Service charges - water revenue		2,653,933	3,386,947	3,624,447	217,763	2,197,281	2,265,458	(68,177)	-3%	3,624,447
Service charges - sanitation revenue		713,528	806,647	856,647	57,818	525,298	538,496	(13,198)	-2%	856,647
Service charges - refuse revenue		1,061,282	1,095,779	1,095,809	80,410	728,183	730,924	(2,740)	0%	1,095,809
Service charges - other		178,480	152,581	199,581	21,681	133,334	129,429	3,905	3%	199,581
Rental of facilities and equipment		116,602	112,907	113,065	18,671	86,219	72,473	13,746	19%	113,065
Interest earned - external investments		38,132	70,600	42,002	3,812	29,408	27,804	1,605	6%	42,002
Interest earned - outstanding debtors		374,648	216,338	216,357	24,051	265,746	176,229	89,517	51%	216,357
Fines		160,562	196,691	196,691	413	132,899	99,691	33,209	33%	196,691
Licences and permits		53,244	57,680	57,680	4,290	28,445	35,306	(6,861)	-19%	57,680
Transfers recognised - operational		3,259,820	3,670,241	3,794,141	70,357	2,651,030	2,593,154	57,876	2%	3,794,141
Other revenue		847,497	821,284	841,494	90,400	628,849	549,859	78,991	14%	841,494
Gains on disposal of PPE		20,441	—	—	—	600	299	300	100%	—
Total Revenue (excluding capital transfers and contributions)		23,107,028	26,295,831	26,633,900	1,671,616	17,253,778	17,624,900	(371,122)	-2%	26,633,900
Expenditure By Type										
Employee related costs		6,318,954	7,058,527	7,062,701	580,234	4,785,252	4,785,562	(310)	0%	7,062,701
Remuneration of councillors		106,692	116,298	116,916	12,848	78,523	77,106	1,416	2%	116,916
Debt impairment		850,662	1,063,228	801,572	8,455	224,186	447,660	(223,475)	-50%	801,572
Depreciation & asset impairment		1,454,349	1,188,780	1,089,204	101,794	733,782	724,753	9,030	1%	1,089,204
Finance charges		997,467	1,029,556	1,040,071	9,157	615,832	677,795	(61,963)	-9%	1,040,071
Bulk purchases		7,574,254	8,795,118	8,978,579	649,708	6,363,537	6,170,158	193,379	3%	8,978,579
Other materials		269,431	369,258	336,735	18,336	156,202	188,892	(32,690)	-17%	336,735
Contracted services		2,948,348	1,975,982	2,914,353	191,129	1,682,226	1,691,309	(9,082)	-1%	2,914,353
Transfers and grants		25,600	259,298	254,148	5,023	78,347	147,194	(68,847)	-47%	254,148
Other expenditure		3,755,146	3,854,871	4,036,980	324,554	2,298,299	2,628,291	(329,992)	-13%	4,036,980
Loss on disposal of PPE		192,445	—	1	(1,075)	737	312	425	137%	1
Total Expenditure		24,493,348	25,710,916	26,631,258	1,900,163	17,016,924	17,539,033	(522,110)	-3%	26,631,258
Surplus/(Deficit)		(1,386,319)	584,915	2,642	(228,547)	236,854	85,867	150,987	0	2,642
Transfers recognised - capital		2,564,982	2,453,160	2,456,036	148,582	1,163,535	1,390,506	(226,971)	(0)	2,456,036
Surplus/(Deficit) after capital transfers & contributions		1,178,662	3,038,075	2,458,677	(79,964)	1,400,389	1,476,373			2,458,677
Surplus/(Deficit) after taxation		1,178,662	3,038,075	2,458,677	(79,964)	1,400,389	1,476,373			2,458,677
Surplus/(Deficit) attributable to municipality		1,178,662	3,038,075	2,458,677	(79,964)	1,400,389	1,476,373			2,458,677
Surplus/ (Deficit) for the year		1,178,662	3,038,075	2,458,677	(79,964)	1,400,389	1,476,373			2,458,677

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 - M08 February

Vote Description		Ref	2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2015/16				
						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	128	405	5,516	(5,111)	-93%	41,907
Vote 3 - Economic Development			2,472	67,100	38,000	—	—	6,737	(6,737)	-100%	38,000
Vote 4 - Emergency Services			22,945	6,000	6,000	—	3,394	4,116	(722)	-18%	6,000
Vote 5 - Energy and Electricity Department			552,080	447,500	444,837	29,788	225,968	250,096	(24,127)	-10%	444,837
Vote 6 - Environmental Management			72,275	98,000	101,883	6,193	32,880	35,210	(2,330)	-7%	101,883
Vote 7 - Group Financial Services			736	35,250	47,756	9,369	27,272	21,205	6,067	29%	47,756
Vote 8 - Group Information & Communication Technology			88,174	96,500	96,500	4,385	38,302	49,013	(10,711)	-22%	96,500
Vote 9 - Housing & Human Settlement			873,448	670,500	696,965	52,410	259,530	256,221	3,309	1%	696,965
Vote 10 - Metro Police Services			8,664	10,000	10,000	—	—	4,444	(4,444)	-100%	10,000
Vote 11 - Office of the City Manager			345,180	280,000	236,837	28,097	122,345	117,382	4,964	4%	236,837
Vote 12 - Service Delivery and Coordination			—	—	—	—	—	—	—	—	—
Vote 13 - Transport			1,525,847	1,473,085	1,451,431	112,313	708,989	636,549	72,440	11%	1,451,431
Vote 14 - Water and Sanitation Department			435,738	355,000	502,415	28,150	300,774	310,409	(9,635)	-3%	502,415
Vote 15 - Other Votes			158,799	193,551	214,090	9,602	54,680	71,554	(16,874)	-24%	214,090
Total Capital Multi-year expenditure		4,7	4,104,513	3,755,893	3,888,620	280,435	1,774,540	1,768,451	6,089	0%	3,888,620
Single Year expenditure appropriation		2									
Vote 1 - City Planning and Development			—	—	—	—	—	—	—	—	—
Vote 2 - Corporate & Shared Services			—	—	—	—	—	—	—	—	—
Vote 3 - Economic Development			—	10,900	10,900	—	—	750	(750)	-100%	10,900
Vote 4 - Emergency Services			—	—	—	—	—	—	—	—	—
Vote 5 - Energy and Electricity Department			—	—	—	—	—	—	—	—	—
Vote 6 - Environmental Management			10,405	5,000	5,000	284	4,431	5,000	(569)	-11%	5,000
Vote 7 - Group Financial Services			—	—	—	—	—	—	—	—	—
Vote 8 - Group Information & Communication Technology			—	75,773	75,773	—	74,883	75,674	(791)	-1%	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	—	—	359	(359)	-100%	3,900
Total Capital single-year expenditure		4	10,405	100,673	120,573	284	79,314	81,782	(2,469)	-3%	120,573
Total Capital Expenditure			4,114,918	3,856,566	4,009,193	280,719	1,853,853	1,850,233	3,620	0%	4,009,193
Capital Expenditure - Standard Classification											
Governance and administration			409,951	381,481	375,106	37,791	188,219	187,790	429	0%	375,106
Executive and council			249,249	112,801	84,226	23,512	47,151	31,200	15,951	51%	84,226
Budget and treasury office			—	30,000	3,700	—	—	463	(463)	-100%	3,700
Corporate services			160,702	238,680	287,180	14,279	141,068	156,127	(15,060)	-10%	287,180
Community and public safety			1,098,820	941,500	977,287	65,397	330,364	350,413	(20,049)	-6%	977,287
Community and social services			49,891	34,000	39,185	603	6,295	12,595	(6,300)	-50%	39,185
Sport and recreation			105,709	136,000	136,873	11,460	28,456	30,795	(2,339)	-8%	136,873
Public safety			31,608	16,000	16,000	—	3,394	8,560	(5,166)	-60%	16,000
Housing			873,448	670,500	696,965	52,410	259,530	256,221	3,309	1%	696,965
Health			38,163	85,000	88,264	923	32,689	42,242	(9,553)	-23%	88,264
Economic and environmental services			1,530,012	1,476,085	1,503,331	112,313	708,989	644,396	64,593	10%	1,503,331
Planning and development			2,707	—	48,900	—	—	7,487	(7,487)	-100%	48,900
Road transport			1,525,847	1,473,085	1,451,431	112,313	708,989	636,549	72,440	11%	1,451,431
Environmental protection			1,457	3,000	3,000	—	—	360	(360)	-100%	3,000
Trading services			1,064,219	969,500	1,118,470	64,956	621,926	663,541	(41,615)	-6%	1,118,470
Electricity			552,080	447,500	444,837	29,788	225,968	250,096	(24,127)	-10%	444,837
Water			122,584	149,929	103,387	9,198	72,416	70,245	2,171	3%	103,387
Waste water management			377,149	355,071	553,246	25,349	308,453	327,879	(19,426)	-6%	553,246
Waste management			12,405	17,000	17,000	621	15,089	15,321	(233)	-2%	17,000
Other			11,917	10,000	35,000	262	4,355	4,093	262	6%	35,000
Total Capital Expenditure - Standard Classification		3	4,114,918	3,778,566	4,009,193	280,719	1,853,853	1,850,233	3,620	0%	4,009,193
Funded by:											
National Government			2,551,806	2,408,542	2,408,029	206,108	1,228,361	1,135,414	92,948	8%	2,408,029
Provincial Government			8,721	40,551	46,233	1,547	4,102	8,226	(4,124)	-50%	46,233
Other transfers and grants			4,454	4,067	1,773	—	883	1,674	(791)	-47%	1,773
Transfers recognised - capital			2,564,982	2,453,160	2,456,036	207,654	1,233,347	1,145,314	88,033	8%	2,456,036
Public contributions & donations		5	57,530	168,407	168,407	6,416	69,111	73,529	(4,418)	-6%	168,407
Borrowing		6	1,387,942	1,200,000	1,200,000	65,721	547,653	606,074	(58,421)	-10%	1,200,000
Internally generated funds			104,464	35,000	184,751	928	3,743	25,316	(21,573)	-85%	184,751
Total Capital Funding			4,114,918	3,856,566	4,009,193	280,719	1,853,853	1,850,233	3,620	0%	4,009,193

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

**TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M08
February**

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	528,440	121,189
Call investment deposits		502,960	1,632,776	246,185	304,816	246,185
Consumer debtors		2,547,486	2,857,768	2,598,911	2,180,860	2,598,911
Other debtors		1,303,678	720,978	1,151,245	1,053,889	1,151,245
Current portion of long-term receivables		102,166	267,418	257,592	108,838	257,592
Inventory		485,475	473,603	534,059	615,500	534,059
Total current assets		5,039,323	6,193,667	4,909,182	4,792,341	4,909,182
Non current assets						
Long-term receivables		58,405	161,230	91,439	7,371	91,439
Investments		711	44,110	96,105	711	96,105
Investment property		752,720	957,381	811,724	854,759	811,724
Property, plant and equipment		28,575,538	33,427,936	36,728,247	29,690,130	36,728,247
Intangible assets		247,412	324,173	196,311	250,296	196,311
Other non-current assets		3,942,606	–	–	3,867,200	–
Total non current assets		33,577,392	34,914,830	37,923,826	34,670,467	37,923,826
TOTAL ASSETS		38,616,714	41,108,496	42,833,008	39,462,808	42,833,008
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		601,700	587,251	708,414	1,557,294	708,414
Consumer deposits		355,016	430,766	362,512	367,791	362,512
Trade and other payables		6,014,233	5,041,703	5,781,041	5,452,532	5,781,041
Provisions		–	4,405	4,405	–	4,405
Total current liabilities		6,970,949	6,064,125	6,856,371	7,377,617	6,856,371
Non current liabilities						
Borrowing		9,870,101	11,468,241	11,409,952	8,963,621	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	11,755,455	14,524,870
TOTAL LIABILITIES		19,632,884	20,380,362	21,381,241	19,133,072	21,381,241
NET ASSETS	2	18,983,830	20,728,135	21,451,767	20,329,736	21,451,767
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		18,730,410	20,463,076	21,193,140	20,076,316	21,193,140
Reserves		253,420	265,059	258,627	253,420	258,627
TOTAL COMMUNITY WEALTH/EQUITY	2	18,983,830	20,728,135	21,451,767	20,329,736	21,451,767

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M08 February

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	5,100,501	388,768	3,428,167	3,391,670	36,498	1%	5,100,501
Service charges		13,344,135	14,588,169	14,820,947	1,070,856	10,002,438	9,903,549	98,888	1%	14,820,947
Other revenue		1,105,645	1,178,291	1,193,723	113,773	876,413	749,750	126,663	17%	1,193,723
Government - operating		3,081,485	3,666,857	3,794,337	135,380	2,677,203	2,571,873	105,330	4%	3,794,337
Government - capital		2,560,527	2,453,160	2,456,036	762,374	1,912,846	1,390,506	522,340	38%	2,456,036
Interest		412,487	193,141	164,609	27,863	295,154	156,881	138,273	88%	164,609
Payments										
Suppliers and employees		(21,539,186)	(21,907,225)	(23,096,199)	(1,846,297)	(17,319,271)	(15,266,022)	2,053,249	-13%	(23,096,199)
Finance charges		(997,467)	(1,029,556)	(1,142,841)	(9,157)	(615,832)	(749,828)	(133,997)	18%	(1,142,841)
Transfers and Grants		–	(259,298)	(254,148)	(5,023)	(78,347)	(147,194)	(68,847)	47%	(254,148)
NET CASH FROM/(USED) OPERATING ACTIVITIES		2,833,975	3,701,015	3,036,965	638,537	1,178,771	2,001,184	822,413	41%	3,036,965
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		272,909	–	–	30,260	89,518	(524)	90,042	-17188%	–
Decrease (Increase) in non-current debtors		12,997	–	–	195,933	403,792	–	403,792		–
Decrease (increase) other non-current receivables		(48,903)	48,553	–	(43,243)	339,143	–	339,143		–
Decrease (increase) in non-current investments		(156,583)	56,007	34,728	1,794	44,362	23,152	21,210	92%	34,728
Payments										
Capital assets		(4,114,918)	(3,783,366)	(3,892,934)	(280,719)	(1,853,853)	(1,689,086)	164,768	-10%	(3,892,934)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4,034,497)	(3,678,806)	(3,858,205)	(95,975)	(977,039)	(1,666,458)	(689,419)	41%	(3,858,205)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	815,000	5,900,000	–	5,900,000		–
Borrowing long term/refinancing		1,500,000	1,200,000	1,200,000	–	(5,054)	400,000	(405,054)	-101%	1,200,000
Increase (decrease) in consumer deposits		(55,733)	8,565	7,225	1,778	16,353	4,795	11,559	241%	7,225
Payments										
Repayment of borrowing		(491,042)	(560,350)	(596,731)	(1,335,019)	(5,880,295)	(397,400)	5,482,895	-1380%	(596,731)
NET CASH FROM/(USED) FINANCING ACTIVITIES		953,224	648,215	610,494	(518,240)	31,004	7,395	(23,610)	-319%	610,494
NET INCREASE/ (DECREASE) IN CASH HELD		(247,298)	670,424	(210,747)	24,322	232,737	342,121			(210,747)
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	367,374		833,255	920,242			389,772

PART 2 – SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M08 February				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	(38,060)	Impact of meter reader strike and on-going rectification. Budget adjusted upwards by R393 200.	Continuous reconciliation processes to identify possible mismatches and correction thereof.
	Service charges - electricity revenue	(521,233)	"Sale of Electricity" is the main contributor. Impact of meter reader strike and on-going rectification	Continuous reconciliation processes, correction thereof and monitoring.
	Service charges - water revenue	(68,177)	Impact of meter reader strike and on-going rectification. Budget adjusted upwards by R237 million.	Continuous reconciliation processes, correction thereof and monitoring.
	Service charges - sanitation revenue	(13,198)	Impact of meter reader strike and on-going rectification. Budget adjusted upwards by R50 million.	Continuous reconciliation processes, correction thereof and monitoring.
	Service charges - refuse revenue	(2,740)	Impact of meter reader strike and on-going rectification. Budget adjusted upwards by R30 450.	Continuous reconciliation processes, correction thereof and monitoring.
	Service charges - other	3,905	Main contributor is "Connection Fees" due to revenue better than projected.	Continuous reconciliation processes, correction thereof and monitoring.
	Rental of facilities and equipment	13,746	Main contributor is " Rental: Garages".	Matter being investigated and corrective measures in terms of Budget Policy will be implemented.
	Interest earned - external investments	1,605	Impact of budget being reduced downwards on "Interest Received On Long Term Investment" by R29 million.	Actual capitalisation of Interest Earned is done semi-annually, in 31 December and 30 June.
	Interest earned - outstanding debtors	89,517	"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	33,209	"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	(6,861)	"Drivers Licences" is the main contributor. Delay in processing receipts. Department indicated budget has been overstated.	Ensure outstanding receipts are captured.
	Transfers recognised - operational	57,876	Due to non-alignment of projections for "Equitable Share". Transfers received as per NT payment schedule.	None.
	Other revenue	78,991	Maturing of guarantees from auctions held in the 2014/15 financial year for "Land Sales".	None.
2	Gains on disposal of PPE	300	Due to a "Profit on Asset Sale".	None.
	Expenditure By Type			
	Employee related costs	(310)	0% variance.	Departments to ensure all line-items are managed within the allocated budget and implement corrective measures in terms of Budget Policy.
	Remuneration of councillors	1,416	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	(223,475)	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	9,030	"Depreciation" is the main contributor. Budget adjusted downwards by R99 576.	Depreciation is calculated in-line with the asset verification and purification process.
	Finance charges	(61,963)	"Interest Payable: External Loans" is the main contributor due to actual less than projected.	Not a pro-rata expenditure line-item.
	Bulk purchases	193,379	Bulk: Electricity and "Bulk: Water" are the main contributors.	Continuous monitoring to ensure line-items do not exceed budget allocation.
	Other materials	(32,690)	"Petrol And Diesel Fuel" is the main contributor due to problems with reconciliation and network.	Department to ensure outstanding documents are processed.
	Contracted services	(9,082)	"ARY Operations" a newly created line-item with related costs currently lying in the PTNOG line-item.	Journals are being processed to transfer to the new line-item.
	Transfers and grants	(68,847)	"Municipal Entities" is the main contributor due to a decrease in the claim amount submitted.	None.
	Other expenditure	(329,992)	Budget adjusted upwards by R310 million.	Departments to ensure all line-items are managed within the allocated budget and implement corrective measures in terms of Budget Policy.
3	Loss on disposal of PPE	425	"Scrapping of Assets" is the main contributor.	
	Capital Expenditure			
	Vote 1 - City Planning and Development	–	As planned.	Await 26 February 2016 EAC resolution.
	Vote 2 - Corporate & Shared Services	(5,111)	"Purchase of Vehicles" project is the main contributor. Funds were only allocated during the adjustments budget.	Purchase process will start during March 2017
	Vote 3 - Economic Development	(7,487)	"Business Process Outsourcing Park in Hammanskraal" project is the main contributor. Delays in finalising contracting issues with service provider, and legal and regulatory issues relating to township establishment process.	Group Legal Services and City Planning and Development Departments were requested to assist and expedite the finalisation of the contracting and regulatory issues.
	Vote 4 - Emergency Services	(722)	"Renovation & Upgrading of Facilities" project is the main contributor. Delay due to unforeseen circumstances and	Project to be completed during the second week of March 2016.
	Vote 5 - Energy and Electricity Department	(24,127)	"New Bulk Electricity Infrastructure" project is the main contributor. Variance due to late processing of invoices.	The Department has indicated that payment of invoices will be expedited.

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
3	Capital Expenditure			
	Vote 6 - Environmental Management	(2,899)	"Development of the Klip-Kruisfontein cemetery" project is the main contributor. Delayed due to prolonged sub-contracting negotiations agreement between main Service Providers and local sub-contractors.	The Department has indicated to revise and accelerate project plans.
	Vote 7 - Group Financial Services	6,067	"Automation of Supply Chain" project is the main contributor. Initial projections were revised to achieve completion date of 28 February 2016.	None required.
	Vote 8 - Group Information & Communication	(11,501)	"One Integrated Transaction Processing System" project is the main contributor. Delays in sign-off of project charter for Funds Management Model.	Payment will be effected upon finalisation of blue print.
	Vote 9 - Housing & Human Settlement	3,309	"Roads and Stormwater - Low Cost Housing - Project Linked Housing" project is the main contributor.	
	Vote 10 - Metro Police Services	(4,444)	"Purchasing of Policing Equipment" project is the main contributor. Delay due to change in original plan.	Procurement of the 9mm Glock pistols submitted.
	Vote 11 - Office of the City Manager	4,964	"Implementation of Tsosoloso Programme" is the main contributor. Project ahead of plan.	None.
	Vote 12 - Service Delivery and Coordination	-		
	Vote 13 - Transport	72,440	"Flooding Backlogs: Sosh & Winterveldt Area" project is the main contributor. Performance better than projected.	None,
	Vote 14 - Water and Sanitation Department	(9,635)	"Refurbishing of Water Networks and Backlog Eradication" project is the main contributor. Payments are made as per ECSA guidelines.	Ensure completion dates are met.
	Vote 15 - Other Votes	(17,233)	"Social Development centre in Hammanskraal" project is the main contributor. Delays in receipt of claim.	None required.
4	Financial Position			
	Current assets	(116,840)	A decrease in current assets against projection with the exception of "Cash", "Call investment deposits" and "Inventory".	
	Non current assets	(3,253,360)	Decrease in non-current assets except "Investment property", "Intangible assets" and "Other non-current assets" against projections.	
	Current liabilities	521,246	An increase in current liabilities against projections specifically in "Borrowings" and "Consumer Deposits."	
	Non current liabilities	(2,769,415)	A decrease in non current liabilities items against projections.	
5	Cash Flow			
	Transfer receipts - capital	526,964	Actual greater than projected.	
	Contributions & Contributed assets	29,185	No budget projection for the month.	
	Proceeds on disposal of PPE	1,075	No budget projection for the month.	
	Short term loans	815,000	No budget projection for the month.	
	Borrowing long term/refinancing	(200,000)	Actual lower than projected.	
	Increase in consumer deposits	1,171	An increase in consumer deposits against projection.	
	Receipt of non-current debtors	195,933	No budget projection for the month.	
	Receipt of non-current receivables	(43,243)	No budget projection for the month.	
	Change in non-current investments	(1,100)	Actual lower than projected.	
	Capital assets	41,202	Actual higher than projected.	
	Repayment of borrowing	1,285,344	Actual higher than projected.	
7	Municipal Entities			
	Revenue			
	Housing Company Tshwane	28	"Transfers recognised - operational" is the main contributor.	Grant budget reduced.
	Sandspruit Works Association	63,434	"Transfers recognised - operational" is the main contributor. Operational Grant billed above the budgeted amount. This is mainly attributed to the declining collection rates.	Debt collection strategy is being developed and further credit control process are currently undertaken to improve collection rate.
	Tshwane Economic Development Agency	(6,661)	"Other Revenue" is the main contributor. Revenue generated less than projected.	
	Expenditure			
	Housing Company Tshwane	(3,857)	"Contracted Services" is the main contributor due to the delay in the appointment of consultants.	Contractors have been appointed.
	Sandspruit Works Association	67,845	"Debt impairment" is the main contributor attributed to the	Debt collection strategy is being developed and further
	Tshwane Economic Development Agency	(4,265)	"Contracted Services" is the main contributor.	

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

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%	8.6%	8.0%	3.6%	4.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		33.7%	31.1%	29.9%	29.5%	29.9%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		86.8%	82.5%	83.4%	78.6%	83.4%
Gearing	Long Term Borrowing/ Funds & Reserves		3894.8%	4326.7%	4411.7%	3537.1%	4411.7%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	72.3%	102.1%	71.6%	65.0%	71.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		8.6%	30.9%	5.4%	11.3%	5.4%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		85.2%	105.3%	105.3%	83.7%	105.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.4%	15.2%	15.4%	19.4%	15.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	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%	18.8%	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%	22.7%	23.1%
Employee costs	Employee costs/Total Revenue - capital revenue		27.3%	26.8%	26.5%	27.7%	26.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.4%	5.8%	5.8%	0.7%	5.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.6%	8.4%	8.0%	3.6%	4.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		14.4	-61.6	-52.9	-2.2	-52.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		10.7%	14.6%	15.0%	23.2%	15.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		3.0%	0.1	0.02	0.05	0.02

The performance indicator table above reflects the financial impact of the performance of the CoT as at 29 February 2016.

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

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	294,948	82,727	59,696	22,544	64,142	28,493	288,319	663,392	1,504,262	1,066,890	1,257			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	221,344	22,259	16,477	13,012	16,024	12,646	93,899	565,684	961,343	701,264	509			
Receivables from Non-exchange Transactions - Property Rates	1400	432,598	61,897	54,845	51,657	52,032	49,412	260,828	1,118,640	2,081,910	1,532,570	295			
Receivables from Exchange Transactions - Waste Water Management	1500	56,999	8,394	7,905	4,277	5,955	4,959	34,975	124,953	248,418	175,120	336			
Receivables from Exchange Transactions - Waste Management	1600	91,789	15,212	12,909	10,373	13,029	10,655	59,475	232,995	446,437	326,527	411			
Receivables from Exchange Transactions - Property Rental Debtors	1700	9,772	1,897	1,165	1,261	1,308	170,411	167	32,961	218,941	206,107	-			
Interest on Arrear Debtor Accounts	1810	81,873	33,604	32,336	27,267	33,013	28,440	177,944	762,637	1,177,113	1,029,301	553			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-			
Other	1900	72	(11,499)	(9,911)	3,676	10,002	10,364	83,109	586,393	672,206	693,544	1,199			
Total By Income Source	2000	1,189,395	214,491	175,422	134,066	195,504	315,380	998,718	4,087,656	7,310,631	5,731,323	4,559	-		
2014/15 - totals only		1,261,297	271,152	129,001	175,442	150,832	272,358	872,192	3,336,438	6,468,711	4,807,261	717,725			
Debtors Age Analysis By Customer Group															
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-			
Commercial	2300	357,854	42,853	40,494	33,250	40,837	123,386	217,843	980,645	1,837,163	1,395,962	3			
Households	2400	710,406	121,619	116,353	91,361	108,713	91,944	613,212	2,389,925	4,243,534	3,295,156	3,556			
Other	2500	121,136	50,019	18,575	9,454	45,953	100,050	167,662	717,086	1,229,934	1,040,205	1,000			
Total By Customer Group	2600	1,189,395	214,491	175,422	134,066	195,504	315,380	998,718	4,087,656	7,310,631	5,731,323	4,559	-		

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 311m**.

The charts below illustrates that there is a collection challenge pertaining to the debtors in the over 1 year category and R4 088m is outstanding in this category, with R2 390m attributable to households. Figures for "Organs of State" were not available at the time of preparing this report.

Chart C3: Aged Consumer Debtors

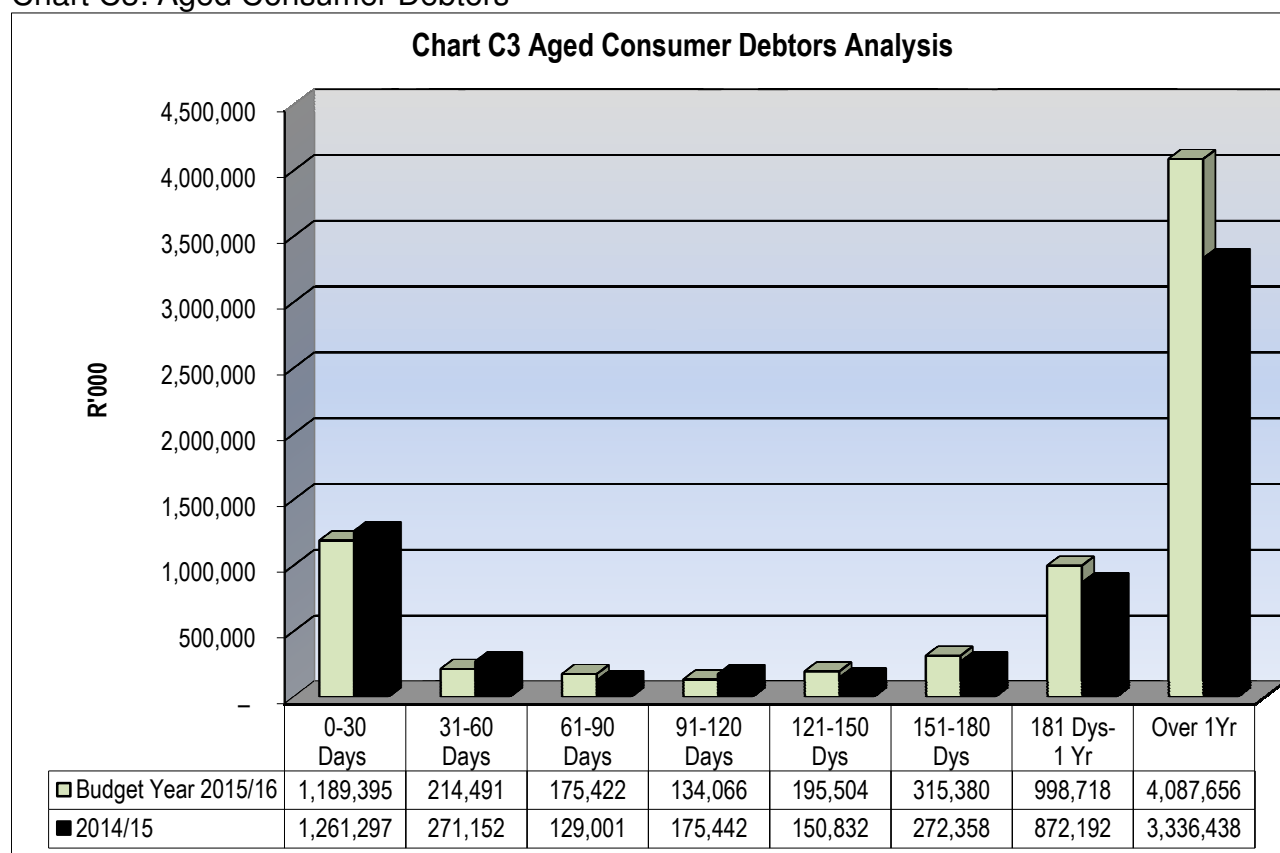
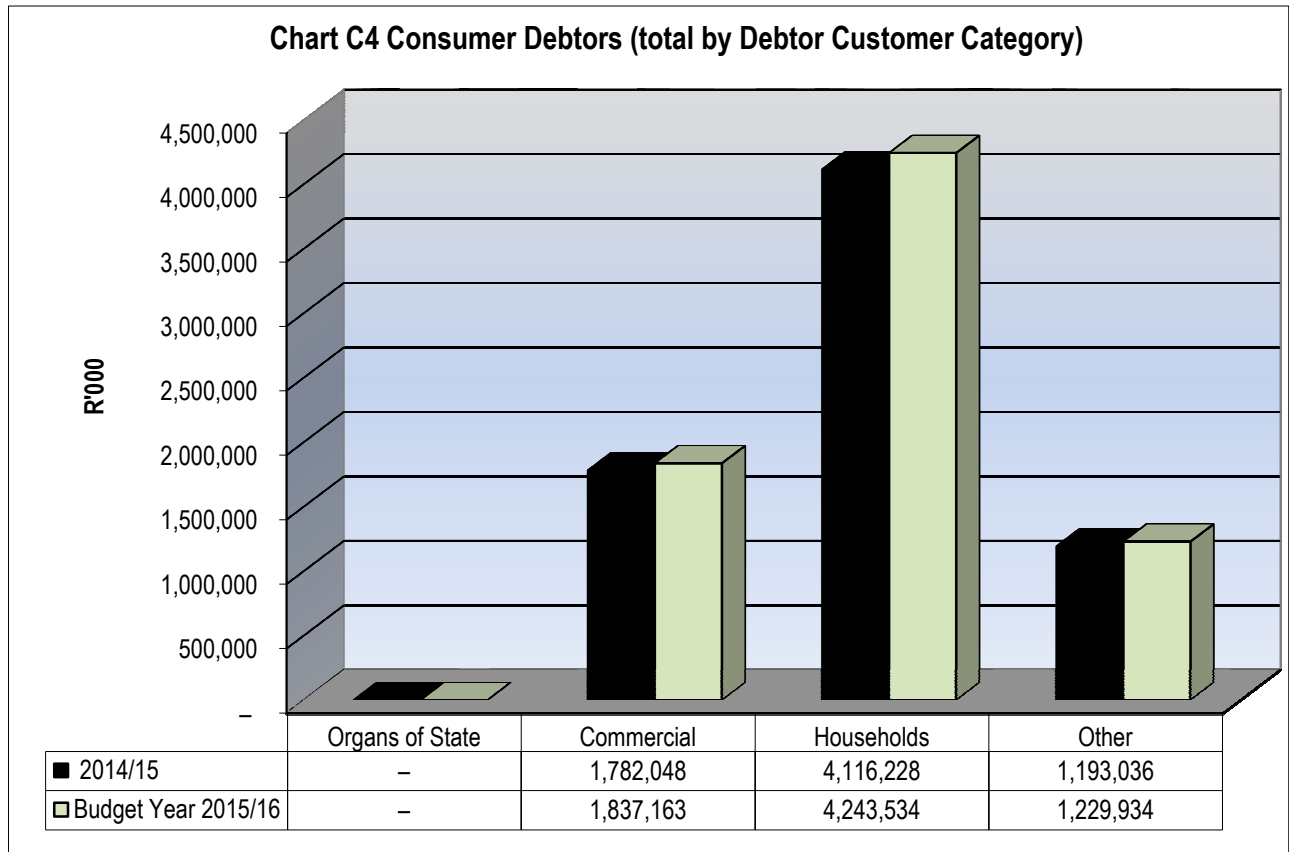


Chart C4: Consumer Debtors



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

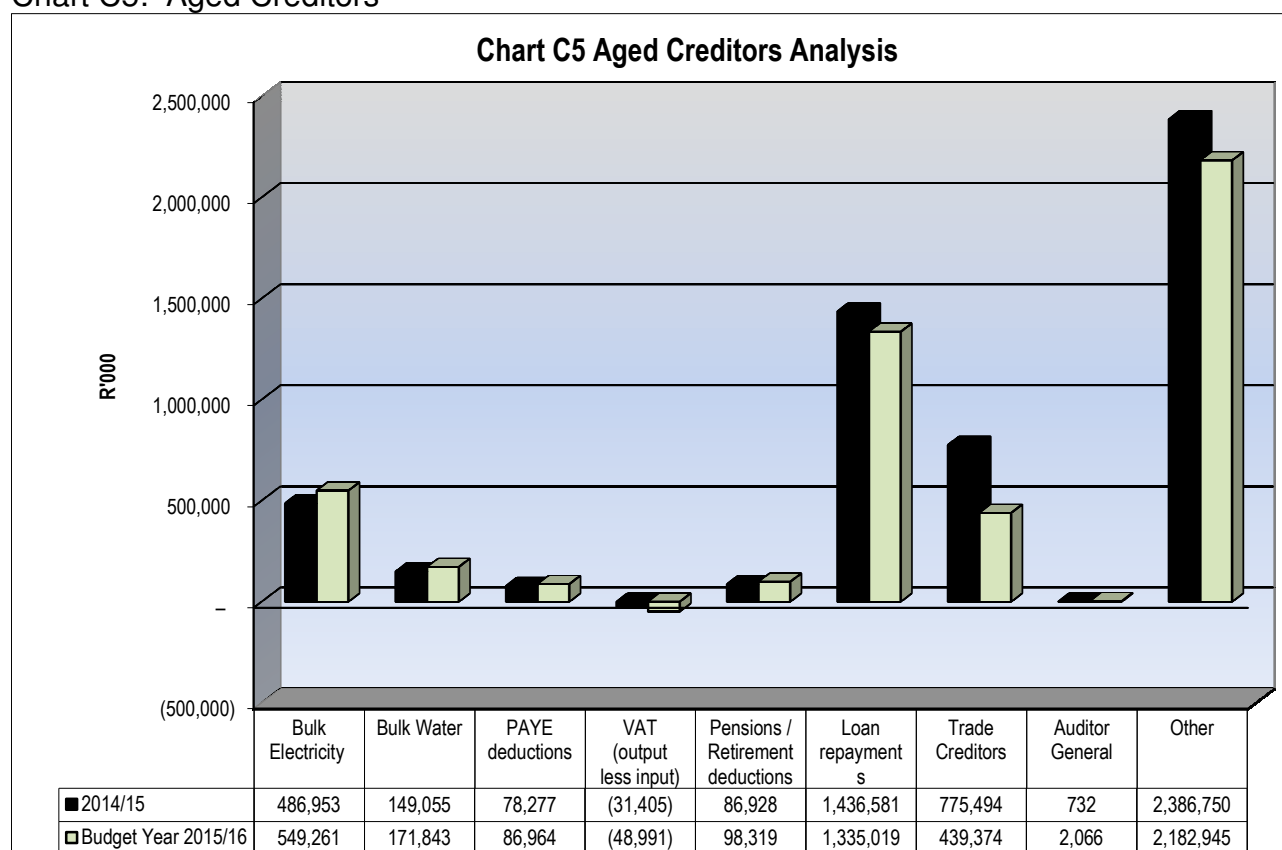
TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

City of Irvine - Supporting Table 004 Monthly Budget Statement - aged creditors - 1000 February											
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	549,261								549,261	486,953
Bulk Water	0200	171,843								171,843	149,055
PAYE deductions	0300	86,964								86,964	78,277
VAT (output less input)	0400	(48,991)								(48,991)	(31,405)
Pensions / Retirement deductions	0500	98,319								98,319	86,928
Loan repayments	0600	1,335,019								1,335,019	1,436,581
Trade Creditors	0700	439,374								439,374	775,494
Auditor General	0800	2,066								2,066	732
Other	0900	2,182,945								2,182,945	2,386,750
Total By Customer Type	1000	4,816,798	-	-	-	-	-	-	-	4,816,798	5,369,365

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 with the exception of "Loan repayment", "Trade Creditors" and "Other" at the end of February 2016. However, total creditors reflect a decrease.

Chart C5: Aged Creditors



(e) Table SC5: Monthly Budget Statement – Investment Portfolio

TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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	125	5.2%	28,315	–	28,440
ABSA	33	On Call	Money Market	On call	44	5.2%	9,923	–	9,966
ABSA	34	On Call	Money Market	On call	33	5.2%	7,432	–	7,465
ABSA	35	On Call	Money Market	On call	1	5.2%	164	–	164
Investec Bank	37	On Call	Money Market	On call	110	5.2%	24,866	–	24,976
Investec Bank	38	On Call	Money Market	On call	35	5.2%	7,948	–	7,983
Investec Bank	39	On Call	Money Market	On call	5	5.2%	1,065	–	1,069
Standard Bank	40	On Call	Money Market	On call	397	5.2%	89,932	–	90,329
Standard Bank	41	On Call	Money Market	On call	12	5.2%	2,792	–	2,804
Investec Bank	108	On Call	Money Market	On call	110	4.5%	28,726	–	28,836
RMB	237	On Call	Money Market	31.10.2011	–	0.0%	–	–	–
STANLIB	106	On Call	Money Market	On call	–	0.4%	27,413	143	27,556
ABSA	338	On Call	Short Term	On call	–	0.0%	–	–	–
Nedbank	341	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank	340	On Call	Short Term	On call	–	5.8%	–	–	–
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	281	5.0%	66,056	–	66,336
Municipality sub-total					1,158		297,937	(2,454)	296,641
TOTAL INVESTMENTS AND INTEREST	2				1,158		297,937	(2,454)	296,641

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 - M08 February										
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	9,343	2,419,959	2,419,959	–		3,298,840
EPWP Incentive		30,760	31,143	31,143	9,343	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	–	930,566	930,566	–		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	–	1,240,792	1,240,792	–		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	117,187	206,894	206,894	–		206,894
Emergency Medical Services		56,683	59,687	59,687	17,906	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	–		86,656
Primary Health Care	4	39,967	42,085	42,085	12,625	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	249,827	8,850	219,142	169,572	49,570	29.2%	249,827
Broadband/Wifi DTPS		–	–	8,850	8,850	8,850	8,850	–		8,850
Housing Company Tshwane		15,849	23,445	8,000	–	8,000	8,000	(0)	0.0%	8,000
LG SETA Discretionary Grant		689	–	–	–	–	–	–		–
Sandspruit		182,360	172,940	172,940	–	158,122	106,027	52,095	49.1%	172,940
TEDA		57,652	54,150	60,036	–	44,170	46,694	(2,524)	-5.4%	60,036
Total Operating Transfers and Grants	5	3,375,387	3,670,241	3,755,561	135,380	2,845,995	2,796,425	49,570	1.8%	3,755,561
Capital Transfers and Grants										
National Government:		2,547,271	2,408,542	2,371,161	754,374	1,881,412	2,121,423	(240,011)	-11.3%	2,371,161
Energy Efficiency & Demand Side Management		3,000	–	–	–	–	–	–		–
Finance Management Grant		250	250	250	–	250	250	–		250
Integrated National Electrification Programme		32,000	37,000	37,000	4,032	29,763	29,763	–		37,000
Neighbourhood Development Partnership Grant		175,000	100,000	62,619	–	45,912	53,021	(7,109)	-13.4%	62,619
Public Transport and Systems Grant		867,571	770,609	770,609	–	304,804	537,706	(232,902)	-43.3%	770,609
Urban Settlement Development Grant		1,469,450	1,500,683	1,500,683	750,342	1,500,683	1,500,683	–		1,500,683
Provincial Government:		27,300	40,551	40,551	8,000	30,551	40,551	(10,000)	-24.7%	40,551
Gautrans		12,000	–	–	–	–	–	–		–
Social Infrastructure Grant		11,200	33,000	33,000	8,000	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
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	762,374	1,912,846	2,163,362	(250,516)	-11.6%	2,413,485
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	5,954,657	6,121,107	6,169,046	897,754	4,758,841	4,959,786	(200,946)	-4.1%	6,169,046

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

As at 29 February 2016 the total receipts amount to R4 759m. The outstanding transfers to-date are:

- Neighbourhood Development Partnership Grant – Payment Schedule revised.
- Public Transport and Systems Grant – Payment Schedule revised.
- Social Infrastructure Grant – Delay in the appointment of contractors which affected the transfer.
- 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 - M08 February

Tsh City of Tshwane - Supporting Table SCT(1) Monthly Budget Statement - Transfers and grant expenditure - Mo February										
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	3,312,726	(940)	2,286,394	2,263,613	22,781	1.0%	3,312,726
EPWP Incentive		30,760	31,143	31,143	9,343	31,143	21,800	9,343	42.9%	31,143
Finance Management		4,540	3,925	3,925	52	1,797	2,264	(466)	-20.6%	3,925
Fuel Levy		1,352,410	1,395,849	1,395,849	-	930,566	930,566	0	0.0%	1,395,849
Integrated City Development Grant		38,352	39,702	39,702	-	1,751	23,582	(21,831)	-92.6%	39,702
Local Government Equitable Share		1,375,518	1,654,390	1,654,390	-	1,240,791	1,171,859	68,932	5.9%	1,654,390
Municipal Disaster Recovery Grant		992	-	13,886	345	345	6,943	(6,598)	-95.0%	13,886
Municipal Human Settlement Capacity Grant		31,087	12,831	12,831	(10,681)	-	8,554	(8,554)	-100.0%	12,831
Public Transport Network Operations Grant		138,000	161,000	161,000	-	80,000	98,044	(18,044)	-18.4%	161,000
Urban Settlement Development Grant		195	-	-	-	-	-	-	-	-
Provincial Government:		109,632	120,866	207,969	49,556	132,603	136,685	(4,082)	-3.0%	207,969
Emergency Medical Services		56,683	59,687	59,687	17,906	59,687	50,734	8,953	17.6%	59,687
Gautrans		222	-	-	-	-	-	-	-	-
HIV and Aids Grant		10,923	11,501	11,948	1,255	10,983	8,658	2,326	26.9%	11,948
HSDG (Top Structure)		-	-	86,656	17,456	17,456	43,328	(25,872)	-59.7%	86,656
Primary Health Care		39,967	42,085	42,085	12,626	42,085	29,459	12,626	42.9%	42,085
Research & Technology Development Services		-	893	893	-	485	595	(111)	-18.6%	893
Sport and Recreation: Community Libraries		1,837	6,700	6,700	313	1,907	3,910	(2,003)	-51.2%	6,700
Other grant providers:		267,686	255,799	259,385	-	210,292	165,147	45,145	27.3%	259,385
Broadband/Wifi DTPS		-	-	8,850	-	-	4,425	(4,425)	-100.0%	8,850
Housing Company Tshwane		15,849	35,359	23,445	-	8,000	8,000	(0)	0.0%	23,445
LG SETA Discretionary Grant		609	-	-	-	-	-	-	-	-
Sandspruit		193,576	172,940	172,940	-	158,122	106,027	52,095	49.1%	172,940
TEDA		57,652	47,500	54,150	-	44,170	46,694	(2,524)	-5.4%	54,150
Total operating expenditure of Transfers and Grants:		3,349,171	3,675,505	3,780,080	48,615	2,629,289	2,565,444	63,845	2.5%	3,780,080
Capital expenditure of Transfers and Grants										
National Government:		2,551,806	2,408,542	2,371,161	169,240	1,191,494	1,135,414	56,080	4.9%	2,371,161
Finance Management Grant		-	250	250	-	22	22	-	-	250
Integrated National Electrification Programme		244	37,000	37,000	-	11,503	15,169	(3,665)	-24.2%	37,000
Neighbourhood Development Partnership Grant		31,999	100,000	62,619	21,700	42,251	27,167	15,083	55.5%	62,619
Public Transport and Systems Grant		174,998	770,609	770,609	59,923	455,616	424,470	31,146	7.3%	770,609
Urban Settlement Development Grant		867,347	1,500,683	1,500,683	87,617	682,102	668,586	13,516	2.0%	1,500,683
Water Affairs		1,477,218	-	-	-	-	-	-	-	-
Provincial Government:		8,721	40,551	40,551	1,547	4,102	8,226	(4,124)	-50.1%	40,551
Social Infrastructure Grant		5,518	33,000	33,000	-	981	5,708	(4,727)	-82.8%	33,000
Sport & Recreation: Community Libraries		3,203	7,551	7,551	1,547	3,121	2,518	603	23.9%	7,551
Other grant providers:		4,454	4,067	1,773	-	883	1,674	(791)	-47.2%	1,773
Housing Delft Grant		-	2,293	-	-	-	-	-	-	-
LG SETA Discretionary Grant		4,454	-	-	-	-	-	-	-	-
Smart Connect Grant		-	1,773	1,773	-	883	1,674	(791)	-47.2%	1,773
Total capital expenditure of Transfers and Grants		2,564,982	2,453,160	2,413,485	170,787	1,196,479	1,145,314	51,166	4.5%	2,413,485
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		5,914,153	6,128,665	6,193,566	219,402	3,825,768	3,710,758	115,010	3.1%	6,193,566

The disclosure on the transfer and grant expenditure table above reflect the recognition of expenditures as at 29 February 2016 amounts to R3 826m against the YTD budget of R3 711m.

(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 - M08 February

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:		22,727	–	–	22,727	100.0%
Integrated City Development Grant		6,307	–	–	6,307	100.0%
Municipal Human Settlement Capacity Grant		16,419	–	–	16,419	100.0%
Provincial Government:		893	116	116	777	87.0%
Research & Technology Development Services		893	116	116	777	87.0%
Total operating expenditure of Approved Roll-overs		23,619	116	116	23,503	99.5%
Capital expenditure of Approved Roll-overs						
National Government:		36,868	36,867	36,867	1	0.0%
Integrated National Electrification Programme		1	–	–	1	100.0%
Urban Settlement Development Grant		36,867	36,867	36,867	–	
Provincial Government:		5,682	–	–	5,682	100.0%
Social Infrastructure Grant		5,682	–	–	5,682	100.0%
Total capital expenditure of Approved Roll-overs		42,550	36,867	36,867	5,683	13.4%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		66,170	36,984	36,984	29,186	44.1%

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 - M08 February

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	12,547	73,426	72,509	917	1%	110,249
Motor Vehicle Allowance		8	—	—	—	—	—	—	—	—
Other benefits and allowances		2,449	2,500	2,500	97	2,359	1,814	545	30%	2,500
Sub Total - Councillors		104,193	111,749	112,749	12,644	75,784	74,323	1,461	2%	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	4,316	36,160	29,527	6,633	22%	56,049
Cellphone Allowance		597	784	687	49	410	457	(48)	-10%	687
Sub Total - Senior Managers of Municipality		51,164	51,402	56,736	4,364	36,570	29,985	6,585	22%	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	354,759	3,056,313	3,103,727	(47,414)	-2%	4,530,103
Pension and UIF Contributions		927,474	1,086,474	1,083,909	87,233	674,340	706,371	(32,031)	-5%	1,083,909
Medical Aid Contributions		373,612	386,466	386,759	37,084	266,898	257,837	9,061	4%	386,759
Overtime		305,415	181,379	212,977	29,716	235,771	166,693	69,078	41%	212,977
Performance Bonus		356	169	419	7	238	259	(21)	-8%	419
Motor Vehicle Allowance		298,928	308,762	309,839	25,264	202,407	204,825	(2,418)	-1%	309,839
Cellphone Allowance		20,704	20,480	21,619	1,614	11,716	13,642	(1,925)	-14%	21,619
Housing Allowances		25,046	23,914	24,371	2,961	23,063	18,016	5,047	28%	24,371
Other benefits and allowances		280,389	317,889	318,321	28,102	205,583	207,759	(2,176)	-1%	318,321
Post-retirement benefit obligations		—	229,686	203,500	—	—	101,750	(101,750)	-100%	203,500
Sub Total - Other Municipal Staff		6,370,770	7,110,601	7,091,818	566,739	4,676,329	4,780,879	(104,549)	-2%	7,091,818
% increase	4		11.6%	11.3%						11.3%
Total Parent Municipality		6,526,126	7,273,752	7,261,303	583,748	4,788,684	4,885,187	(96,503)	-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	203	2,733	2,783	(50)	-2%	4,167
Sub Total - Board Members of Entities		3,647	4,549	4,167	203	2,733	2,783	(50)	-2%	4,167
% increase	4		24.7%	14.2%						14.2%
Senior Managers of Entities										
Basic Salaries and Wages		21,115	8,503	7,187	1,995	15,532	17,654	(2,121)	-12%	7,187
Pension and UIF Contributions		1,294	21,260	21,260	112	1,634	568	1,066	188%	21,260
Medical Aid Contributions		861	300	300	81	634	195	438	224%	300
Performance Bonus		17	437	437	—	115	547	(432)	-79%	437
Motor Vehicle Allowance		2,468	1,236	1,236	201	1,689	803	886	110%	1,236
Cellphone Allowance		416	447	447	27	221	288	(67)	-23%	447
Housing Allowances		207	208	208	22	228	136	92	68%	208
Other benefits and allowances		268	410	410	13	388	—	388	—	410
Sub Total - Senior Managers of Entities		26,646	32,801	31,484	2,451	20,440	20,191	249	1%	31,484
% increase	4		23.1%	18.2%						18.2%
Other Staff of Entities										
Basic Salaries and Wages		58,962	68,454	68,454	5,489	42,179	44,349	(2,170)	-5%	68,454
Pension and UIF Contributions		10,042	11,860	11,860	902	6,318	7,710	(1,392)	-18%	11,860
Medical Aid Contributions		8,378	9,192	9,192	788	6,077	5,975	102	2%	9,192
Overtime		2,544	2,414	2,414	190	1,642	1,569	73	5%	2,414
Performance Bonus		364	4,486	4,486	—	—	2,916	(2,916)	-100%	4,486
Motor Vehicle Allowance		4,698	6,436	6,436	528	3,984	4,183	(199)	-5%	6,436
Cellphone Allowance		441	696	696	37	323	451	(128)	-28%	696
Housing Allowances		2,328	3,342	3,342	247	1,950	2,173	(222)	-10%	3,342
Other benefits and allowances		2,428	1,589	1,589	161	1,563	1,032	532	52%	1,589
Sub Total - Other Staff of Entities		90,184	108,469	108,469	8,343	64,038	70,357	(6,319)	-9%	108,469
% increase	4		20.3%	20.3%						20.3%
Total Municipal Entities		120,477	145,819	144,120	10,997	87,211	93,331	(6,120)	-7%	144,120
TOTAL SALARY, ALLOWANCES & BENEFITS		6,646,604	7,419,571	7,405,423	594,745	4,875,895	4,978,517	(102,623)	-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	581,897	4,797,377	4,901,411	(104,034)	-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 - M08 February

Description	Ref	Budget Year 2015/16			2015/16 Medium Term Revenue & Expenditure Framework		
		February Budget	February Outcome	February Variance	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands	1						
Cash Receipts By Source							
Property rates		420,888	388,768	(32,120)	5,100,501	5,623,846	6,223,698
Service charges - electricity revenue		771,341	697,512	(73,829)	9,680,410	10,587,484	11,433,557
Service charges - water revenue		268,069	231,722	(36,347)	3,183,469	3,225,388	3,512,992
Service charges - sanitation revenue		57,299	55,692	(1,608)	746,559	762,821	831,475
Service charges - refuse		82,325	85,930	3,605	1,024,006	1,126,375	1,239,011
Service charges - other		14,188	–	(14,188)	186,503	148,999	155,406
Rental of facilities and equipment		8,928	18,671	9,743	102,023	106,662	111,255
Interest earned - external investments		3,586	3,812	225	42,048	43,076	44,482
Interest earned - outstanding debtors		(151)	24,051	24,202	122,561	129,724	138,451
Fines		24,250	413	(23,837)	196,691	196,812	196,932
Licences and permits		5,593	4,290	(1,304)	57,680	60,185	62,687
Transfer receipts - operating		315,766	135,380	(180,386)	3,794,337	4,000,904	4,403,746
Other revenue		70,258	90,400	20,142	837,329	839,698	859,588
Cash Receipts by Source		2,042,340	1,736,640	(305,700)	25,074,117	26,851,975	29,213,279
Other Cash Flows by Source							
Transfer receipts - capital		235,410	762,374	526,964	2,456,036	2,506,939	2,632,126
Contributions & Contributed assets		–	29,185	29,185	–	–	–
Proceeds on disposal of PPE		–	1,075	1,075	–	–	–
Short term loans			815,000	815,000			
Borrowing long term/refinancing		200,000	–	(200,000)	1,200,000	1,200,000	1,500,000
Increase in consumer deposits		608	1,778	1,171	7,225	7,366	7,509
Receipt of non-current debtors		–	195,933	195,933	–	–	–
Receipt of non-current receivables		–	(43,243)	(43,243)	–	–	–
Change in non-current investments		2,894	1,794	(1,100)	34,728	79,281	(960)
Total Cash Receipts by Source		2,481,252	3,500,536	1,019,285	28,772,106	30,645,560	33,351,954
Cash Payments by Type							
Employee related costs		568,748	580,234	11,486	7,051,643	7,541,318	7,949,243
Remuneration of councillors		9,947	12,848	2,900	116,305	126,721	138,768
Collection Cost		7,677		(7,677)	102,695	121,142	125,139
Interest paid		90,575	9,157	(81,418)	1,040,146	1,118,838	1,198,850
Bulk purchases - Electricity		491,485	479,666	(11,819)	6,784,972	7,349,370	7,937,320
Bulk purchases - Water & Sewer		188,009	170,042	(17,967)	2,180,525	2,152,721	2,354,004
Other materials		34,357	18,336	(16,021)	335,283	351,809	364,627
Contracted services		253,463	191,129	(62,334)	2,683,910	2,004,369	2,051,877
Grants and subsidies paid - other municipalities				–			
Grants and subsidies paid - other		26,738	5,023	(21,716)	254,148	267,387	268,475
General expenses		375,382	394,042	18,660	3,943,560	3,741,824	4,384,591
Cash Payments by Type		2,046,383	1,860,477	(185,905)	24,493,188	24,775,498	26,772,894
Other Cash Flows/Payments by Type							
Capital assets		239,517	280,719	41,202	3,892,934	3,936,753	4,173,117
Repayment of borrowing		49,675	1,335,019	1,285,344	596,731	715,416	862,504
Total Cash Payments by Type		2,335,574	3,476,215	1,140,640	28,982,853	29,427,667	31,808,515
NET INCREASE/(DECREASE) IN CASH HELD		145,677	24,322	(121,356)	(210,747)	1,217,893	1,543,439
Cash/cash equivalents at the month/year beginning:		774,564	808,933	34,369	578,120	367,374	1,585,267
Cash/cash equivalents at the month/year end:		920,242	833,255	(86,987)	367,374	1,585,267	3,128,706

(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) - M08 February

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	388,768	3,428,167	3,466,227	(38,060)	-1%	5,236,781
Service charges - electricity revenue		8,738,616	10,471,749	10,359,204	693,184	6,418,318	6,939,551	(521,233)	-8%	10,359,204
Service charges - water revenue		2,822,029	3,169,195	3,406,695	196,904	2,043,566	2,118,824	(75,257)	-4%	3,406,695
Service charges - sanitation revenue		713,528	748,908	798,908	52,889	486,142	499,614	(13,473)	-3%	798,908
Service charges - refuse revenue		969,643	1,095,779	1,095,809	80,410	728,183	730,924	(2,740)	0%	1,095,809
Service charges - other		178,480	152,581	199,581	21,681	133,334	129,429	3,905	3%	199,581
Rental of facilities and equipment		114,055	109,112	109,112	18,339	83,579	69,847	13,732	20%	109,112
Interest earned - external investments		36,874	69,774	41,176	3,692	28,597	27,189	1,408	5%	41,176
Interest earned - outstanding debtors		338,769	182,050	182,050	20,193	236,920	151,094	85,827	57%	182,050
Fines		160,562	196,691	196,691	413	132,899	99,691	33,209	33%	196,691
Licences and permits		53,244	57,680	57,680	4,290	28,445	35,306	(6,861)	-19%	57,680
Transfers recognised - operational		3,082,094	3,419,706	3,553,165	48,732	2,419,114	2,411,163	7,951	0%	3,553,165
Other revenue		1,020,336	815,250	833,939	90,406	627,421	544,052	83,369	15%	833,939
Gains on disposal of PPE		20,441	–	0	–	600	299	300	100%	0
Total Revenue (excluding capital transfers and contribution)		23,140,821	25,724,863	26,070,790	1,619,899	16,795,285	17,223,210	(427,924)	-2%	26,070,790
Expenditure By Type										
Employee related costs		6,202,413	6,917,257	6,922,747	569,441	4,700,774	4,695,015	5,759	0%	6,922,747
Remuneration of councillors		104,193	111,749	112,749	12,644	75,784	74,323	1,461	2%	112,749
Debt impairment		721,972	1,018,116	756,783	(5,342)	122,875	406,497	(283,621)	-70%	756,783
Depreciation & asset impairment		1,449,150	1,186,841	1,087,265	101,644	732,500	723,540	8,960	1%	1,087,265
Finance charges		996,548	1,029,202	1,039,747	9,128	615,580	677,574	(61,994)	-9%	1,039,747
Bulk purchases		7,717,077	8,613,398	8,796,860	633,354	6,223,393	6,048,829	174,564	3%	8,796,860
Other materials		268,561	349,093	316,570	17,994	153,955	177,256	(23,301)	-13%	316,570
Contracted services		2,936,656	1,939,756	2,742,741	189,411	1,664,900	1,661,456	3,444	0%	2,742,741
Transfers and grants		217,335	259,298	254,148	5,023	78,347	147,194	(68,847)	-47%	254,148
Other expenditure		3,721,522	3,715,237	4,025,283	312,200	2,200,427	2,539,111	(338,683)	-13%	4,025,283
Loss on disposal of PPE		192,399	–	1	(1,075)	737	312	425	137%	1
Total Expenditure		24,527,826	25,139,948	26,054,893	1,844,423	16,569,273	17,151,107	(581,833)	-3%	26,054,893
Surplus/(Deficit)		(1,387,005)	584,915	15,897	(224,524)	226,012	72,103	153,909	213%	15,897
Transfers recognised - capital		2,564,982	2,453,160	2,456,036	148,582	1,163,535	1,390,506	(226,971)	-16%	2,456,036
Surplus/(Deficit) after capital transfers & contributions		1,177,976	3,038,075	2,471,933	(75,942)	1,389,547	1,462,609	(73,062)	-5%	2,471,933
Surplus/(Deficit) after taxation		1,177,976	3,038,075	2,471,933	(75,942)	1,389,547	1,462,609	(73,062)	-5%	2,471,933

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M08 February

Tsh City of Tshwane – Supporting Table 001: Monthly Budget Statement – Summary of Municipal Entities – Most February										
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 Municipal Entity										
Housing Company Tshwane		19,745	27,417	12,091	351	10,751	10,723	28	0%	12,091
Sandspruit Works Association		525,326	486,305	486,305	51,340	403,273	339,839	63,434	19%	486,305
Tshwane Economic Development Agency		62,330	57,247	64,713	26	44,468	51,129	(6,661)	-13%	64,713
Total Operating Revenue	1	607,402	570,969	563,109	51,718	458,493	401,691	56,802	14%	563,109
Expenditure By Municipal Entity										
Housing Company Tshwane		16,262	27,417	25,346	1,480	12,892	16,749	(3,857)	-23%	25,346
Sandspruit Works Association		519,839	486,305	486,305	50,717	399,549	331,703	67,845	20%	486,305
Tshwane Economic Development Agency		57,899	57,247	64,713	3,544	35,210	39,474	(4,265)	-11%	64,713
Total Operating Expenditure	2	594,000	570,969	576,365	55,740	447,650	387,927	59,723	15%	576,365
Surplus/ (Deficit) for the yr/period		13,402	(0)	(13,255)	(4,023)	10,842	13,764	116,525	847%	(13,255)
Capital Expenditure By Municipal Entity										
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M08 February

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	11,590	160,072	55,244	55,244	55,244	55,244	0	0.0%	1%
August	389,256	271,874	114,501	114,501	169,745	169,745	0	0.0%	4%
September	387,683	322,036	216,442	216,442	386,187	386,187	(0)	0.0%	10%
October	282,387	273,468	281,690	281,690	667,877	667,877	(0)	0.0%	17%
November	280,581	289,420	430,224	430,224	1,098,100	1,098,100	(0)	0.0%	28%
December	430,030	316,820	356,854	356,854	1,454,954	1,454,954	(0)	0.0%	38%
January	75,204	229,815	118,180	118,180	1,573,135	1,573,135	(0)	0.0%	41%
February	220,185	275,360	277,098	280,719	1,853,853	1,850,233	(3,620)	-0.2%	48%
March	285,899	326,287	314,392			2,164,625	–		
April	270,658	421,008	422,638			2,587,263	–		
May	336,845	387,370	602,462			3,189,726	–		
June	1,146,193	583,036	819,468			4,009,193	–		
Total Capital expenditure	4,116,511	3,856,566	4,009,193	1,853,853					

(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 - M08 February

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	133,974	867,143	813,175	(53,968)	-6.6%	1,731,514
Infrastructure - Road transport		1,471,211	1,389,635	1,355,989	112,232	689,206	616,847	(72,359)	-11.7%	1,355,989
Roads, Pavements & Bridges		1,313,331	882,293	917,254	59,923	466,654	446,244	(20,410)	-4.6%	917,254
Storm water		157,880	507,342	438,735	52,308	222,552	170,603	(51,949)	-30.5%	438,735
Infrastructure - Electricity		96,855	109,000	104,000	6,998	61,824	72,583	10,759	14.8%	104,000
Generation		89,695	108,000	103,000	6,998	61,824	72,458	10,634	14.7%	103,000
Transmission & Reticulation		7,160	1,000	1,000	-	-	125	125	100.0%	1,000
Infrastructure - Water		48,644	57,500	57,500	7,936	29,310	25,267	(4,043)	-16.0%	57,500
Dams & Reservoirs		48,644	57,500	57,500	7,936	29,310	25,267	(4,043)	-16.0%	57,500
Infrastructure - Sanitation		1,500	-	-	-	-	-	-	-	-
Reticulation		1,500	-	-	-	-	-	-	-	-
Infrastructure - Other		151,936	214,307	214,025	6,808	86,803	98,478	11,675	11.9%	214,025
Waste Management		26,444	5,000	5,000	284	4,431	5,000	569	11.4%	5,000
Transportation		-	-	3,000	-	-	-	-	-	3,000
Other		125,493	209,307	206,025	6,524	82,373	93,478	11,105	11.9%	206,025
Community		149,488	216,000	226,438	10,406	57,095	76,720	19,625	25.6%	226,438
Sportsfields & stadia		49,816	91,000	80,373	6,470	16,885	19,465	2,580	13.3%	80,373
Libraries		36,083	6,000	17,500	-	-	2,188	2,188	100.0%	17,500
Recreational facilities		-	10,000	10,000	2,409	2,930	654	(2,276)	-348.0%	10,000
Security and policing		1,934	10,000	10,000	-	-	4,444	4,444	100.0%	10,000
Clinics		45,163	78,000	83,682	923	32,689	42,187	9,498	22.5%	83,682
Cemeteries		16,492	21,000	24,883	603	4,591	7,783	3,191	41.0%	24,883
Investment properties		-	57,100	33,000	-	-	5,987	5,987	100.0%	33,000
Other		-	57,100	33,000	-	-	5,987	5,987	100.0%	33,000
Other assets		102,805	18,301	30,807	1,812	7,371	6,965	(405)	-5.8%	30,807
Specialised vehicles		120	-	-	-	-	-	-	-	-
Furniture and other office equipment		35,074	12,801	21,607	1,812	4,901	4,033	(868)	-21.5%	21,607
Markets		5,422	5,500	5,500	-	2,470	2,470	-	-	5,500
Other Buildings		62,189	-	-	-	-	-	-	-	-
Other		-	-	3,700	-	-	463	463	100.0%	3,700
Intangibles		-	130,773	130,773	9,104	125,375	119,901	(5,474)	-4.6%	130,773
Computers - software & programming		-	130,773	130,773	9,104	125,375	119,901	(5,474)	-4.6%	130,773
Total Capital Expenditure on new assets	1	2,022,440	2,192,616	2,152,531	155,296	1,056,983	1,022,747	(34,236)	-3.3%	2,152,531
Specialised vehicles		120	-	-	-	-	-	-	-	-
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 - M08 February

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	43,422	466,050	492,679	26,629	5.4%	915,194
Infrastructure - Road transport		31,808	28,450	68,442	76	5,349	5,273	(76)	-1.4%	68,442
Roads, Pavements & Bridges		31,808	26,150	67,442	76	4,448	4,372	(76)	-1.7%	67,442
Storm water		–	2,300	1,000	–	902	902	–		1,000
Infrastructure - Electricity		454,213	338,500	340,837	22,791	164,144	177,513	13,369	7.5%	340,837
Generation		304,361	225,000	226,346	15,424	100,861	110,764	9,903	8.9%	226,346
Transmission & Reticulation		96,435	43,500	43,500	3,037	32,197	32,240	43	0.1%	43,500
Street Lighting		53,417	70,000	70,991	4,330	31,086	34,509	3,423	9.9%	70,991
Infrastructure - Water		260,612	182,429	329,844	16,623	222,097	237,367	15,270	6.4%	329,844
Reticulation		260,612	182,429	329,844	16,623	222,097	237,367	15,270	6.4%	329,844
Infrastructure - Sanitation		124,982	115,071	115,071	3,590	49,367	47,775	(1,592)	-3.3%	115,071
Reticulation		116,870	90,000	90,000	3,426	45,236	43,559	(1,677)	-3.9%	90,000
Sewerage purification		8,112	25,071	25,071	164	4,131	4,217	86	2.0%	25,071
Infrastructure - Other		22,423	67,000	61,000	342	25,092	24,750	(342)	-1.4%	61,000
Waste Management		2,000	12,000	12,000	337	10,658	10,321	(337)	-3.3%	12,000
Transportation		20,423	55,000	49,000	5	14,434	14,429	(5)	0.0%	49,000
Community		196,714	151,000	112,503	24,281	53,662	41,777	(11,885)	-28.4%	112,503
Parks & gardens		19,810	35,000	35,000	2,581	8,642	9,239	598	6.5%	35,000
Fire, safety & emergency		–	2,000	2,000	–	1,066	1,252	187	14.9%	2,000
Security and policing		1,906	–	–	–	–	–	–		–
Clinics		–	7,000	5,884	–	–	1,358	1,358	100.0%	5,884
Cemeteries		–	7,000	7,000	–	1,704	2,760	1,056	38.2%	7,000
Other		174,998	100,000	62,619	21,700	42,251	27,167	(15,083)	-55.5%	62,619
Investment properties		873,235	675,500	701,965	52,410	259,530	256,721	(2,809)	-1.1%	701,965
Housing development		873,235	670,500	696,965	52,410	259,530	256,221	(3,309)	-1.3%	696,965
Other		–	5,000	5,000	–	–	500	500	100.0%	5,000
Other assets		128,491	106,000	127,000	5,309	17,628	36,309	18,681	51.5%	127,000
General vehicles		3,981	–	21,000	–	–	2,625	2,625	100.0%	21,000
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		983	3,000	3,000	–	–	360	360	100.0%	3,000
Computers - hardware/equipment		29,708	15,000	15,000	–	468	5,312	4,844	91.2%	15,000
Furniture and other office equipment		11,440	13,000	23,000	663	1,985	4,197	2,212	52.7%	23,000
Other Buildings		68,197	38,500	28,500	262	4,213	6,986	2,773	39.7%	28,500
Other		14,182	36,500	36,500	4,385	10,961	16,828	5,867	34.9%	36,500
Total Capital Expenditure on renewal of existing ass	1	2,092,478	1,663,950	1,856,662	125,423	796,870	827,486	30,615	3.7%	1,856,662
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 - M08 February

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	67,674	524,410	521,227	(3,183)	-0.6%	816,291
Infrastructure - Road transport		150,252	120,794	125,231	5,103	87,712	86,930	(782)	-0.9%	125,231
Roads, Pavements & Bridges		121,099	101,028	106,015	2,675	78,659	75,252	(3,406)	-4.5%	106,015
Storm water		29,153	19,766	19,216	2,428	9,054	11,677	2,624	22.5%	19,216
Infrastructure - Electricity		352,668	386,114	457,316	41,165	306,140	303,819	(2,321)	-0.8%	457,316
Generation		60,434	74,019	74,019	11,582	38,837	43,369	4,532	10.4%	74,019
Transmission & Reticulation		236,990	289,193	325,895	24,536	223,402	219,589	(3,814)	-1.7%	325,895
Street Lighting		55,244	22,903	57,403	5,047	43,900	40,861	(3,039)	-7.4%	57,403
Infrastructure - Water		84,148	231,797	155,852	15,261	87,061	86,533	(528)	-0.6%	155,852
Dams & Reservoirs		11,661	4,743	8,761	509	4,690	5,977	1,287	21.5%	8,761
Water purification		11,209	8,898	12,648	1,352	5,077	6,211	1,134	18.3%	12,648
Reticulation		61,277	218,157	134,443	13,400	77,294	74,346	(2,949)	-4.0%	134,443
Infrastructure - Sanitation		57,266	49,337	59,440	4,952	33,079	32,466	(613)	-1.9%	59,440
Reticulation		16,100	11,018	21,122	1,584	9,161	9,456	295	3.1%	21,122
Sewerage purification		41,166	38,318	38,318	3,368	23,917	23,010	(907)	-3.9%	38,318
Infrastructure - Other		32,828	13,351	18,452	1,193	10,418	11,480	1,061	9.2%	18,452
Waste Management		32,828	13,351	18,452	1,193	10,418	11,480	1,061	9.2%	18,452
Community		216,283	202,263	210,858	15,364	107,702	122,258	14,555	11.9%	210,858
Parks & gardens		31,208	32,910	32,849	855	15,560	20,195	4,636	23.0%	32,849
Sportsfields & stadia		181	198	198	—	—	99	99	100.0%	198
Recreational facilities		13,020	12,925	12,856	1,525	10,874	8,459	(2,415)	-28.5%	12,856
Fire, safety & emergency		21,953	15,449	23,687	1,531	17,865	16,172	(1,693)	-10.5%	23,687
Security and policing		41,034	32,520	34,700	1,621	9,748	18,389	8,641	47.0%	34,700
Buses		4,123	3,882	5,091	95	2,976	3,234	258	8.0%	5,091
Museums & Art Galleries		1	—	—	—	—	—	—	—	—
Cemeteries		5,672	6,361	6,461	691	3,754	3,982	228	5.7%	6,461
Other		99,091	98,018	95,017	9,047	46,926	51,727	4,801	9.3%	95,017
Other assets		493,888	435,605	432,875	27,024	187,547	250,987	63,440	25.3%	432,875
General vehicles		208,030	198,820	158,626	8,730	53,960	84,888	30,928	36.4%	158,626
Specialised vehicles		—	—	—	—	—	—	—	—	—
Plant & equipment		23,062	34,141	44,541	1,219	9,595	24,810	15,215	61.3%	44,541
Computers - hardware/equipment		5,718	3,309	3,397	198	2,091	1,922	(169)	-8.8%	3,397
Furniture and other office equipment		14,354	14,388	17,775	1,539	7,130	10,189	3,059	30.0%	17,775
Civic Land and Buildings		1,646	1,491	1,491	131	456	859	403	46.9%	1,491
Other Buildings		133,138	102,851	117,864	8,886	69,611	74,245	4,634	6.2%	117,864
Other Land		79,581	76,018	83,720	5,975	40,803	50,403	9,600	19.0%	83,720
Other		28,360	4,587	5,462	346	3,901	3,671	(230)	-6.3%	5,462
Intangibles		101,241	73,767	75,422	3,401	57,004	53,301	(3,703)	-6.9%	75,422
Computers - software & programming		101,241	73,767	75,422	3,401	57,004	53,301	(3,703)	-6.9%	75,422
Total Repairs and Maintenance Expenditure		1,488,573	1,513,028	1,535,446	113,462	876,664	947,773	71,110	7.5%	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 - M08 February

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	677,177	64,327	527,697	511,515	(16,183)	-3.2%	677,177
Infrastructure - Road transport		529,877	437,122	382,658	40,725	274,915	243,690	(31,225)	-12.8%	382,658
Roads, Pavements & Bridges		474,218	280,026	202,204	21,757	186,469	176,510	(9,959)	-5.6%	202,204
Storm water		55,659	157,096	180,454	18,968	88,446	67,180	(21,266)	-31.7%	180,454
Infrastructure - Electricity		194,275	137,941	141,288	10,802	89,442	97,965	8,523	8.7%	141,288
Generation		138,921	102,647	105,994	8,131	64,393	71,770	7,377	10.3%	105,994
Transmission & Reticulation		36,522	13,717	13,717	1,101	12,744	12,678	(66)	-0.5%	13,717
Street Lighting		18,832	21,577	21,577	1,570	12,304	13,517	1,213	9.0%	21,577
Infrastructure - Water		109,026	73,958	42,763	8,906	99,511	102,876	3,365	3.3%	42,763
Dams & Reservoirs		17,149	17,724	17,724	2,878	11,601	9,897	(1,704)	-17.2%	17,724
Reticulation		91,877	56,233	25,039	6,028	87,909	92,979	5,070	5.5%	25,039
Infrastructure - Sanitation		44,590	35,471	35,471	1,302	19,540	18,714	(826)	-4.4%	35,471
Reticulation		41,730	27,742	27,742	1,242	17,905	17,062	(843)	-4.9%	27,742
Sewerage purification		2,860	7,728	7,728	60	1,635	1,652	17	1.0%	7,728
Infrastructure - Other		61,469	86,712	74,998	2,593	44,290	48,270	3,980	8.2%	74,998
Waste Management		10,028	5,240	5,240	225	5,972	6,002	29	0.5%	5,240
Transportation		7,200	16,954	218	2	5,713	5,652	(61)	-1.1%	218
Other		44,241	64,518	69,539	2,366	32,604	36,616	4,012	11.0%	69,539
Community		122,051	113,127	113,874	12,578	43,839	46,416	2,577	5.6%	113,874
Parks & gardens		6,984	10,789	10,789	936	3,420	3,619	199	5.5%	10,789
Sportsfields & stadia		17,562	28,051	35,749	2,346	6,683	7,624	941	12.3%	35,749
Libraries		12,721	1,849	(5,849)	-	-	857	857	100.0%	(5,849)
Recreational facilities		-	3,082	3,082	874	1,160	256	(904)	-352.7%	3,082
Fire, safety & emergency		-	616	616	-	422	491	69	14.0%	616
Security and policing		1,354	3,082	3,082	-	-	1,741	1,741	100.0%	3,082
Clinics		15,922	26,201	26,948	335	12,939	17,057	4,118	24.1%	26,948
Cemeteries		5,814	8,631	8,631	219	2,492	4,130	1,638	39.7%	8,631
Other		61,694	30,825	30,825	7,869	16,723	10,642	(6,082)	-57.1%	30,825
Investment properties		307,852	225,823	241,956	19,005	102,726	102,905	179	0.2%	241,956
Housing development		307,852	206,681	206,681	19,005	102,726	100,364	(2,362)	-2.4%	206,681
Other		-	19,142	35,275	-	-	2,541	2,541	100.0%	35,275
Other assets		81,541	38,316	15,886	2,582	9,895	16,951	7,056	41.6%	15,886
General vehicles		1,403	-	(14,058)	-	-	1,028	1,028	100.0%	(14,058)
Specialised vehicles		42	-	-	-	-	-	-	-	-
Plant & equipment		347	925	925	-	-	141	141	100.0%	925
Computers - hardware/equipment		10,473	4,624	4,624	-	185	2,081	1,895	91.1%	4,624
Furniture and other office equipment		16,398	7,953	(4,636)	897	2,726	3,224	498	15.5%	(4,636)
Markets		1,911	1,695	1,695	-	978	967	(10)	-1.0%	1,695
Other Buildings		45,967	11,868	18,562	95	1,668	2,736	1,069	39.1%	18,562
Other		5,000	11,251	8,774	1,590	4,339	6,773	2,434	35.9%	8,774
Intangibles		-	40,311	40,311	3,301	49,625	46,966	(2,659)	-5.7%	40,311
Computers - software & programming		-	40,311	40,311	3,301	49,625	46,966	(2,659)	-5.7%	40,311
Total Depreciation		1,450,681	1,188,780	1,089,204	101,794	733,782	724,753	(9,030)	-1.2%	1,089,204
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 **February 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: _____