

F1/5/2
Umar Banda (358 8110)
MAYORAL COMMITTEE: 20 APRIL 2016

**TO: CITY MANAGER
EXECUTIVE MAYOR**

SUBMISSION

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

1. PURPOSE

The purpose of this report is:

- to inform the Executive Mayor and Council on the financial results regarding the operating and capital budgets, as well as the financial position of the municipality, in compliance with Section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009; and
- to seek approval of the “In-year” report (budget statement) for the period ending 31 March 2016.

2. STRATEGIC OBJECTIVE

(Unaltered)

“To improve financial sustainability”

3. BACKGROUND

Section 52 (d) and 71 of the MFMA and Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations” requires that specific financial particulars on the implementation of the budget be reported on in the format prescribed, hence this report to meet legislative compliance.

“The mayor of a municipality-

52(d) must, within 30 days of the end of each quarter, submit a report to **Council** on the implementation of the budget and the financial state of the municipality;”

“71(1) The accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the mayor of the municipality and the relevant treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for the month and for the financial year up to the end of that month: ...”

“28. The monthly budget statement of a municipality must be in the format specified in Schedule C 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.”

In compliance to section 52(d) relating to the reporting period ending 31 March 2016, the 30 days limit expires on **30 April 2016**.

(Unaltered)

Further, Section 31(1) of the Government Gazette No 32141 of 17 April 2009 prescribes the following:

“31.(1)The mayor’s quarterly report on the implementation of the budget and financial state of affairs of the municipality as required by section 52(d) of the Act must be –

- in the format specified in Schedule C 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;
- consistent with the monthly budget statement for September, December, March and June as applicable; and
- **submitted to the National Treasury and the relevant Provincial Treasury within five days of tabling of the report in the council.**”

In compliance to section 71(1) relating to the reporting period ending 31 March 2016, the ten working day reporting limit expires on **14 April 2016**.

4. DISCUSSION

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

The attached “In-year” report (Annexure A) provides a high level analysis as at 31 March 2016 in the format legislated. Material variances will be briefly referred to in this report. Details will be included in the monthly “Corporate Financial” report.

4.1 Executive Summary

The total adjusted consolidated Operating Revenue Budget of the CoT amounts to R27 328m and the Operating Expenditure Budget equates to R26 644m for the 2015/16 financial year.

The summary table below indicates the financial performance for the period from 1 July 2015 to 31 March 2016. The actual operating revenue realised (excluding Capital Transfers) amounts to R19 931m, a favourable variance of R127m or 0,6% against YTD Budget. The operating expenditure amounts to R19 204m, a favourable variance of R614m or 3,1% against YTD Budget. A favourable variance of R741m is reflected when YTD Actual is compared against the YTD Budgeted surplus.

Summary Statement of Financial Performance:				
Description	March YTD Budget	March YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	19,803,522	19,930,618	127,096	0.6%
Total Operating Expenditure	19,817,531	19,203,884	(613,646)	-3.1%
SURPLUS/DEFICIT	(14,008)	726,733	740,742	

The favourable revenue variance is explained by:

- Transfers recognised – operational (R742m favourable) – This is due to the receipt of the final transfer of equitable share and fuel levy.
- Interest earned – outstanding debtors (R116m favourable) – An increase in arrear debtors resulting in higher interest earned.
- Other revenue (R107m 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. During the enhancement of the Adjustments Budget an additional amount of R680m was allocated to this line-item aiming to improve revenue through the auction of land.
- Service charges – electricity revenue (R678m unfavourable) – The Group Financial Services Department has identified the root causes of the variance and has begun implementing solutions to resolve these issues, which includes increasing the quantum of actual readings. Significant progress on the implementation of these solutions will be realised before the end of the current financial year.

The favourable expenditure variance is explained by:

- Other expenditure (R405m favourable) – Some of the line-items that contribute to the variance are:
 - Post-Employment Pension Expense (R82m) – Provision on this line-item can only be processed at year-end.
 - Lease Expenditure: Reclassification (R47m) – The variance attributed to a decrease in the lease liability in the 2014/15 financial year (capital and interest paid).
 - Post-Employment Long Service Awards Expense (R39m) – Provision on this line-item can only be administered during the year-end process.

- Licenses (R33m) – Budget adjusted upwards by R31m for the renewal of SAP and Microsoft licenses.
- Vehicles (R27m) – The Corporate and Shared Services Department indicated that the contracts for the repairs and maintenance of vehicles expired and were not renewed as the finalisation of CB54 is awaited.
- Integrated City Development Grant (R26m) – The City Planning Department has indicated that project planning and commitments are in process.
- Drug and Substance Abuse (R21m) – During the Adjustment Budget process the budget for this line-item was moved to the Health and Social Development Department from the Service Delivery and Coordination Department. It is indicated that this item will be apportioned in accordance with the results of a study embarked on by the University of Pretoria. This study will determine where the origin of this pandemic is in order to apply the funds appropriately.
- Municipal Human Settlement Capacity Grant (R14m) – Attributed to the delay by the transferring authority to transfer the grant to the CoT thereby leading to a delay in grant spending.
- Project Linked Housing: Top Structures (R13m) – During the 2015/16 Adjustments Budget process the Gauteng Provincial Department of Housing allocated R87 million in respect of the Human Settlement Development Grant for Top Structure Housing Projects. A target of 2527 units is expected by June 2016. To-date a total of 781 units has been erected and is at various stages of being finalised.
- Debt impairment (R277m favourable) – “Bad Debt Written Off” reflects a variance of R337m. Provision on this line-item can only be processed at year-end.
- Bulk Purchases (R162m unfavourable) - “Bulk: Electricity” is the main contributor 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.
- Employee related costs (R15m unfavourable) – The Service Delivery and Coordination Department is the main contributor to the variance due to overtime work relating to electricity and waste management.

The Cash Flow table below indicates that:

- The cash and cash equivalents closing balance as at the end of March 2016 is R1 119m.
- Cash flow from operating activities is R2 190m.
- Cash flow from investing activities amounts to (R1 272m).
- Cash flow from financing activities equates to (R400m).

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		4,866,348	4,817,476	5,132,045	459,480	3,887,647	3,840,494	47,153	1%	5,132,045
Service charges		13,344,135	14,588,169	15,749,858	1,111,829	11,114,267	11,683,713	(569,446)	-5%	15,749,858
Other revenue		1,105,645	1,178,291	1,878,686	83,427	959,840	1,285,765	(325,925)	-25%	1,878,686
Government - operating		3,081,485	3,666,857	3,808,337	916,387	3,593,590	2,882,113	711,477	25%	3,808,337
Government - capital		2,560,527	2,453,160	2,456,036	539,299	2,452,146	1,625,916	826,230	51%	2,456,036
Interest		412,487	193,141	164,609	40,545	335,699	154,303	181,396	118%	164,609
Payments										
Suppliers and employees		(21,539,186)	(21,907,225)	(23,096,195)	(2,055,243)	(19,374,514)	(17,250,101)	2,124,413	-12%	(23,096,195)
Finance charges		(997,467)	(1,029,556)	(1,142,841)	(82,027)	(697,858)	(848,080)	(150,222)	18%	(1,142,841)
Transfers and Grants		-	(259,298)	(254,148)	(2,511)	(80,859)	(173,933)	(93,074)	54%	(254,148)
NET CASH FROM/(USED) OPERATING ACTIVITIES		2,833,975	3,701,015	4,696,387	1,011,186	2,189,957	3,200,190	1,010,233	32%	4,696,387
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		272,909	-	-	8,977	98,496	(225)	98,720	-43968%	-
Decrease (Increase) in non-current debtors		12,997	-	-	(74,037)	329,754	-	329,754		-
Decrease (increase) other non-current receivables		(48,903)	48,553	-	15,668	354,811	-	354,811		-
Decrease (increase) in non-current investments		(156,583)	56,007	34,728	(597)	43,765	26,046	17,719	68%	34,728
Payments										
Capital assets		(4,114,918)	(3,783,366)	(3,906,934)	(244,613)	(2,098,467)	(1,975,255)	123,212	-6%	(3,906,934)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4,034,497)	(3,678,806)	(3,872,205)	(294,602)	(1,271,641)	(1,949,434)	(677,793)	35%	(3,872,205)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	5,900,000	-	5,900,000		-
Borrowing long term/refinancing		1,500,000	1,200,000	1,200,000	-	(5,054)	600,000	(605,054)	-101%	1,200,000
Increase (decrease) in consumer deposits		(55,733)	8,565	7,225	3,091	19,444	5,402	14,042	260%	7,225
Payments										
Repayment of borrowing		(491,042)	(560,350)	(596,731)	(433,989)	(6,314,284)	(447,548)	5,866,736	-1311%	(596,731)
NET CASH FROM/(USED) FINANCING ACTIVITIES		953,224	648,215	610,494	(430,898)	(399,894)	157,854	557,748	353%	610,494
NET INCREASE/ (DECREASE) IN CASH HELD		(247,298)	670,424	1,434,676	285,686	518,422	1,408,611			1,434,676
Cash/cash equivalents at beginning:		847,816	1,203,476	578,120		600,518	578,120			600,518
Cash/cash equivalents at month/year end:		600,518	1,873,900	2,012,796		1,118,941	1,986,731			2,035,194

Capital expenditure

The summary table hereafter indicates actual year-to-date spending of R2 099m and a variance of R66m or 3,1% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	March YTD Budget	March YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	2,164,625	2,098,467	(66,158)	-3.1%
TOTAL Capital Financing	2,164,625	2,098,467	(66,158)	-3.1%

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

Table SC12 provides an analysis of actual capital expenditure compared to the budget targets, on a monthly and year-to-date basis. Expenditure for the period ending 31 March 2016 amounts to R2 098m against the projection of R2 165m, a variance of R66m or 3,1% is reflected. The total percentage spent against the total adjusted budget amounts to 52,6%.

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

Chart C1: 2015/16 Capital Expenditure

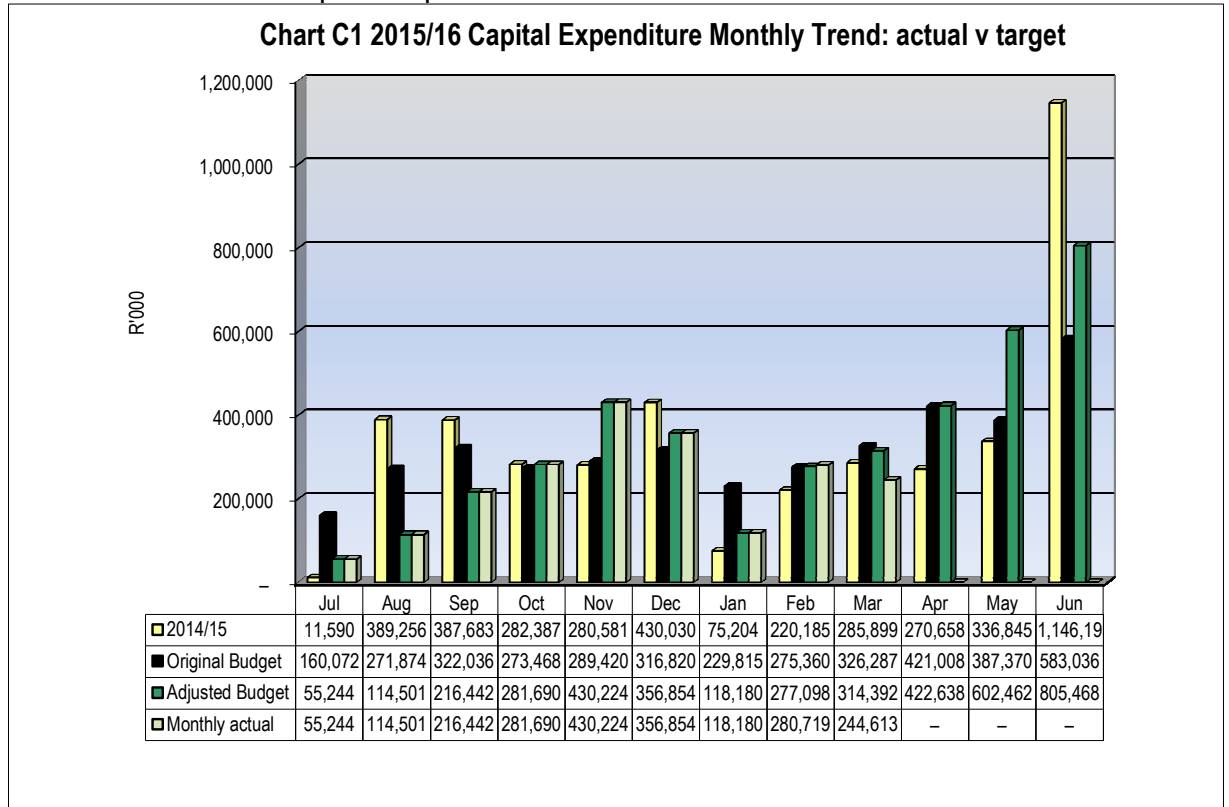
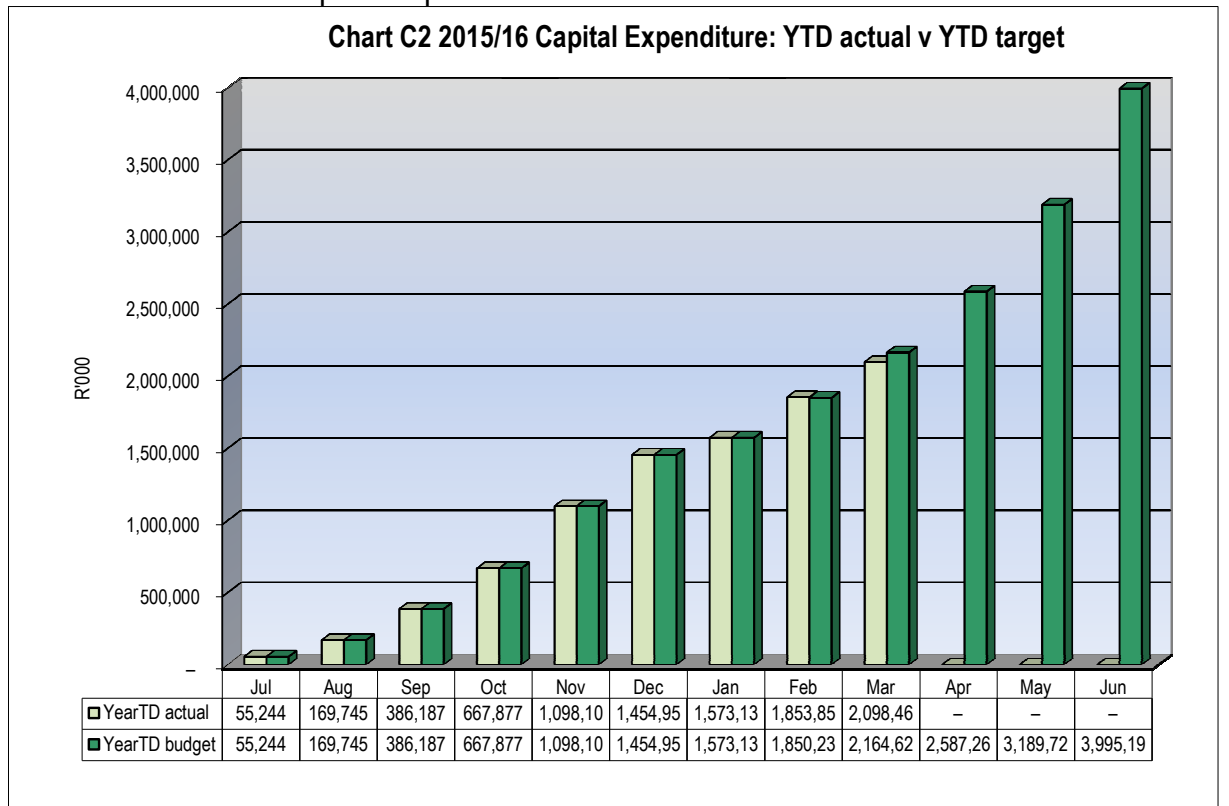


Chart C2: 2015/16 Capital Expenditure



5. INTERDEPARTMENTAL AND CLUSTER IMPACT

None.

6. COMMENTS OF THE GROUP LEGAL COUNSEL

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

7. IMPLICATIONS

- Human Resources

Not applicable.

- Finances (budget and value for money)

This report incorporates the financial status for the period ended 31 March 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

1. 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” the Accounting Officer submits to the Executive Mayor this statement reflecting the financial status for the period ending 31 March 2016.
2. That, in compliance with, Section 52(d) and 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” the financial results regarding the operating and capital budgets for the 3rd quarter of the 2015/16 financial year, and supporting documents as required by National Treasury (C Schedule) as at 31 March 2016, is submitted.
3. In order to comply with Section 31(1) of the Government Gazette No 32141 of 17 April 2009 this report be submitted to the National Treasury and the relevant Provincial Treasury **within five days** of tabling of the report in the council, in both a Council approved document and in electronic format.
4. That the Heads / SED’s of departments manage expenditure within the budget and submit measures put in place to mitigate any possible overspending at year-end.

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 AND THIRD QUARTER BUDGET STATEMENT) FOR THE PERIOD ENDING 31 MARCH 2016

REPORT CHECKED AND PASSED FOR SUBMISSION TO: MAYORAL COMMITTEE: 20 APRIL 2016

	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:			
MMC: FINANCE DOROTHY MABILETSA REPORT ALSO BEARS APPROVAL FOR LATE SUBMISSION: YES <input type="checkbox"/> NO <input type="checkbox"/> SIGNATURE: DATE:			



IN-YEAR REPORT

BUDGET YEAR: 2015/16

REPORTING PERIOD: M09 MARCH 2016

Table of Contents

PART 1 – IN-YEAR REPORT	12
1.1 MAYOR'S REPORT	12
1.2 RESOLUTIONS.....	12
1.3 EXECUTIVE SUMMARY.....	12
1.4 IN-YEAR BUDGET STATEMENT TABLES	14
(a) Table C1: Consolidated Monthly Budget Statement – Summary.....	15
(b) Table C2: Consolidated Monthly Budget Statement – Financial Performance (standard Classification)	16
(c) Table C3: Consolidated Monthly Budget Statement – Financial Performance (Revenue and Expenditure by Municipal vote)	17
(d) Table C4: Consolidated Monthly Budget Statement – Financial Performance (Revenue and Expenditure)	18
(e) Table C5: Consolidated Monthly Budget Statement – Capital Expenditure by vote, standard classification and funding	19
(f) Table C6: Consolidated Monthly Budget Statement – Financial Position.....	20
(g) Table C7: Consolidated Monthly Budget Statement – Cash Flow	21
PART 2 – SUPPORTING DOCUMENTATION	22
(a) Table SC1: Material variance explanations.....	22
(b) Table SC2: Monthly Budget Statement – Performance Indicators	24
(c) Table SC3: Monthly Budget Statement – Aged Debtors.....	25
(d) Table SC4: Monthly Budget Statement – Aged Creditors.....	27
(e) Table SC5: Monthly Budget Statement – Investment Portfolio	28
(f) Table SC6: Monthly Budget Statement – Transfers and grant receipts.....	29
(g) Table SC7(1): Monthly Budget Statement – Transfers and grant expenditures	30
(h) Table SC7(2): Monthly Budget Statement – Expenditure against approved rollovers.....	31
(i) Table SC8: Monthly Budget Statement – Councillor and Staff Benefits	32
(j) Table SC9: Monthly Budget Statement – Actual and Revised targets for cash receipts	33
(k) Table SC10: Monthly Budget Statement – Parent Municipality Financial Performance (Revenue and Expenditure)	34
(l) Table SC11: Monthly Budget Statement – Summary of Municipal Entities	35
(m) Table SC12: Consolidated Monthly Budget Statement – Capital Expenditure Trend.....	36
(n) Table SC13a: Consolidated Monthly Budget Statement – Capital expenditure on new assets by asset class.....	37
(o) Table SC13b: Consolidated Monthly Budget Statement – Capital expenditure on renewal of existing assets by asset class	38
(p) Table SC13c: Consolidated Monthly Budget Statement – Capital expenditure on repairs and maintenance by asset class	39
(q) Table SC13d: Consolidated Monthly Budget Statement - Depreciation by asset class	40
(r) Municipal manager's quality certification.....	41

PART 1 – IN-YEAR REPORT

1.1 MAYOR’S REPORT

On 24 March 2016 Council approved the enhancement to the adjustment of the MTREF for the 2015/16 financial year giving effect to the financial plan of the City of Tshwane (CoT).

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

1.2 RESOLUTIONS

- a. 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” the Accounting Officer submits to the Executive Mayor this statement reflecting the financial status for the period ending 31 March 2016.
- b. That, in compliance with, Section 52(d) and 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” the financial results regarding the operating and capital budgets for the 3rd quarter of the 2015/16 financial year, and supporting documents as required by National Treasury (C Schedule) as at 31 March 2016, is submitted.
- c. In order to comply with Section 31(1) of the Government Gazette No 32141 of 17 April 2009 this report be submitted to the National Treasury and the relevant Provincial Treasury **within five days** of tabling of the report in the council, in both a Council approved document and in electronic format.
- d. That the Heads / SED’s of departments manage expenditure within the budget and submit measures put in place to mitigate any possible overspending at year-end.

1.3 EXECUTIVE SUMMARY

The total adjusted consolidated Operating Revenue Budget of the CoT amounts to R27 328m and the Operating Expenditure Budget equates to R26 644m for the 2015/16 financial year.

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

The summary table below indicates the financial performance for the period from 1 July 2015 to 31 March 2016. The actual operating revenue realised (excluding Capital Transfers) amounts to R19 931m, a favourable variance of R127m or 0,6% against YTD Budget. The operating expenditure amounts to R19 204m, a favourable variance of R614m or 3,1% against YTD Budget. A favourable variance of R741m is reflected when YTD Actual is compared against the YTD Budgeted surplus.

Summary Statement of Financial Performance:				
Description	March YTD Budget	March YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	19,803,522	19,930,618	127,096	0.6%
Total Operating Expenditure	19,817,531	19,203,884	(613,646)	-3.1%
SURPLUS/DEFICIT	(14,008)	726,733	740,742	

The revenue variance is explained by:

- Transfers recognised – operational (R742m favourable)
- Interest earned – outstanding debtors (R116m favourable)
- Other revenue – (R107m favourable)
- Service charges – electricity revenue (R678m unfavourable)

The expenditure variance is explained by:

- Other expenditure (R405m favourable)
- Debt impairment (R277m favourable)
- Bulk purchases (R162m unfavourable)

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

The Capital expenditure report shown in Table C5 of this report has been prepared on the basis of the format required to be lodged electronically with National Treasury, and is categorised by municipal vote. The summary table hereafter indicates actual year-to-date spending of R2 098m and a variance of R66m or 3,1% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	March YTD Budget	March YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	2,164,625	2,098,467	(66,158)	-3.1%
TOTAL Capital Financing	2,164,625	2,098,467	(66,158)	-3.1%

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

Table SC12 provides an analysis of actual capital expenditure compared to the budget targets, on a monthly and year-to-date basis. Expenditure for the period ending 31 March 2016 amounts to R2 098m against the projection of R2 165m, a variance of R66m or 3,1% is reflected. The total percentage spent against the total adjusted budget amounts to 52,6%.

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

Chart C1: 2015/16 Capital Expenditure

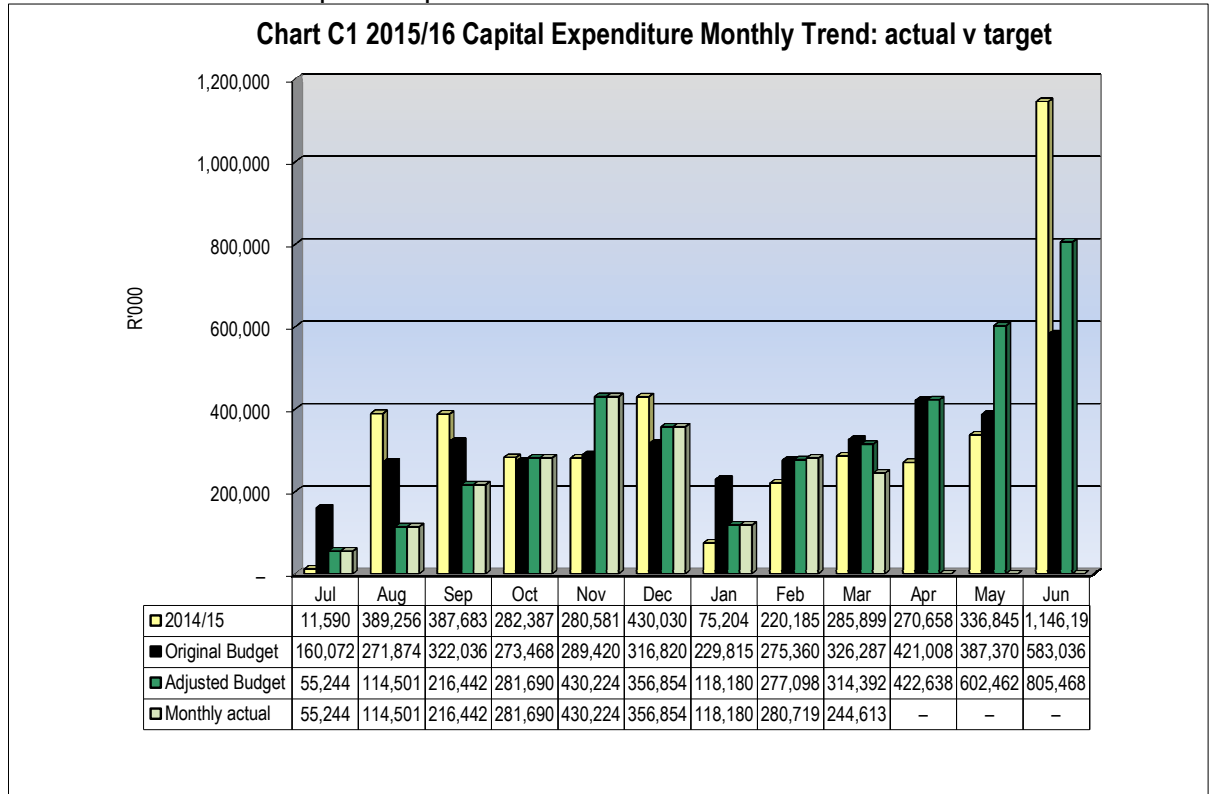
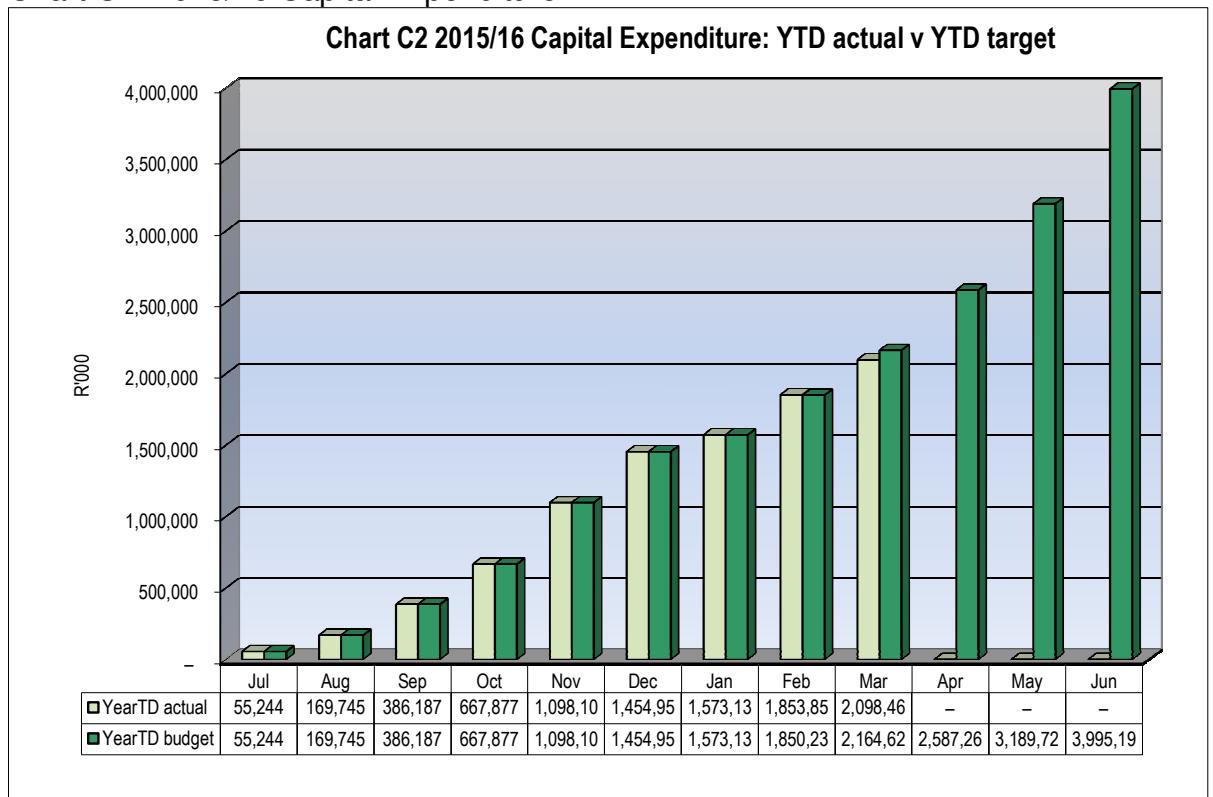


Chart C2: 2015/16 Capital Expenditure



1.4 IN-YEAR BUDGET STATEMENT TABLES

The financial results for the period ended 31 March 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 - M09 March

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	4,891,948	5,236,387	5,236,781	459,480	3,887,647	3,908,865	(21,218)	-1%	5,236,781
Service charges	13,344,135	15,913,703	16,135,689	1,111,829	11,114,243	11,943,548	(829,306)	-7%	16,135,689
Investment revenue	38,132	70,600	42,002	4,408	33,816	31,344	2,472	8%	42,002
Transfers recognised - operational	3,259,820	3,670,241	3,808,141	981,560	3,632,590	2,890,347	742,243	26%	3,808,141
Other own revenue	1,572,993	1,404,899	2,105,287	119,564	1,262,322	1,029,417	232,905	23%	2,105,287
Total Revenue (excluding capital transfers and contributions)	23,107,028	26,295,831	27,327,900	2,676,840	19,930,618	19,803,522	127,096	1%	27,327,900
Employee costs	6,318,954	7,058,527	7,065,421	585,513	5,370,765	5,355,774	14,991	0%	7,065,421
Remuneration of Councillors	106,692	116,298	117,196	9,592	88,114	87,257	857	1%	117,196
Depreciation & asset impairment	1,454,349	1,188,780	1,089,463	177,286	911,069	816,045	95,024	12%	1,089,463
Finance charges	997,467	1,029,556	1,040,116	82,027	697,858	768,393	(70,535)	-9%	1,040,116
Materials and bulk purchases	7,843,685	9,164,376	9,315,314	668,965	7,188,704	7,075,808	112,897	2%	9,315,314
Transfers and grants	25,600	259,298	254,148	2,511	80,859	173,933	(93,074)	-54%	254,148
Other expenditure	7,746,601	6,894,081	7,762,163	661,066	4,866,514	5,540,321	(673,807)	-12%	7,762,163
Total Expenditure	24,493,348	25,710,916	26,643,820	2,186,961	19,203,884	19,817,531	(613,646)	-3%	26,643,820
Surplus/(Deficit)	(1,386,319)	584,915	684,079	489,879	726,733	(14,008)	740,742	-5288%	684,079
Transfers recognised - capital	2,564,982	2,453,160	2,456,036	266,615	1,430,150	1,625,916	(195,766)	-12%	2,456,036
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	1,178,662	3,038,075	3,140,115	756,494	2,156,883	1,611,907	544,976	34%	3,140,115
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1,178,662	3,038,075	3,140,115	756,494	2,156,883	1,611,907	544,976	34%	3,140,115
Capital expenditure & funds sources									
Capital expenditure	4,114,918	3,856,566	3,995,193	244,613	2,098,467	2,164,625	(66,158)	-3%	3,995,193
Capital transfers recognised	2,564,982	2,453,160	2,442,036	196,803	1,430,150	1,345,349	84,801	6%	2,442,036
Public contributions & donations	57,530	168,407	168,407	6,074	75,185	95,998	(20,813)	-22%	168,407
Borrowing	1,387,942	1,200,000	1,200,000	36,932	584,585	678,795	(94,210)	-14%	1,200,000
Internally generated funds	104,464	35,000	184,751	4,804	8,547	44,483	(35,936)	-81%	184,751
Total sources of capital funds	4,114,918	3,856,566	3,995,193	244,613	2,098,467	2,164,625	(66,158)	-3%	3,995,193
Financial position									
Total current assets	5,039,323	6,193,667	6,556,333		5,127,414				6,556,333
Total non current assets	33,577,392	34,914,830	37,002,556		34,736,589				37,002,556
Total current liabilities	6,970,949	6,064,125	6,888,253		7,451,569				6,888,253
Total non current liabilities	12,661,935	14,316,237	14,524,870		11,321,466				14,524,870
Community wealth/Equity	18,983,830	20,728,135	22,145,766		21,090,969				22,145,766
Cash flows									
Net cash from (used) operating	2,833,975	3,701,015	4,696,387	1,011,186	2,189,957	3,200,190	1,010,233	32%	4,696,387
Net cash from (used) investing	(4,034,497)	(3,678,806)	(3,872,205)	(294,602)	(1,271,641)	(1,949,434)	(677,793)	35%	(3,872,205)
Net cash from (used) financing	953,224	648,215	610,494	(430,898)	(399,894)	157,854	557,748	353%	610,494
Cash/cash equivalents at the month/year end	600,518	1,873,900	2,012,796	–	1,118,941	1,986,731	867,790	44%	2,035,194
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1,261,895	124,181	201,543	173,457	129,918	362,598	994,889	3,875,909	7,124,389
Creditors Age Analysis									
Total Creditors	3,469,961	–	–	–	–	–	–	–	3,469,961

(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) - M09 March

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		8,293,617	8,801,188	9,434,452	1,379,754	7,449,546	6,592,348	857,198	13%	9,434,452
Executive and council		181,695	115,176	77,795	1,895	48,904	62,097	(13,194)	-21%	77,795
Budget and treasury office		7,923,816	8,373,584	8,383,978	1,358,063	7,106,033	6,330,943	775,090	12%	8,383,978
Corporate services		188,106	312,427	972,679	19,796	294,609	199,308	95,302	48%	972,679
<i>Community and public safety</i>		1,282,235	1,131,882	1,288,776	149,828	738,770	824,013	(85,243)	-10%	1,288,776
Community and social services		65,960	53,546	63,111	8,913	21,824	38,204	(16,380)	-43%	63,111
Sport and recreation		28,859	19,994	21,760	3,878	18,869	15,137	3,733	25%	21,760
Public safety		173,831	204,695	221,597	4,689	143,216	140,376	2,839	2%	221,597
Housing		895,378	731,636	859,850	130,569	435,841	528,982	(93,141)	-18%	859,850
Health		118,207	122,011	122,458	1,779	119,020	101,314	17,706	17%	122,458
<i>Economic and environmental services</i>		1,606,230	1,863,543	1,773,301	186,504	1,150,049	1,204,254	(54,205)	-5%	1,773,301
Planning and development		281,108	262,857	276,630	16,686	169,656	197,615	(27,959)	-14%	276,630
Road transport		1,324,138	1,600,410	1,496,394	169,810	980,042	1,006,392	(26,350)	-3%	1,496,394
Environmental protection		984	276	276	8	351	247	105	42%	276
<i>Trading services</i>		14,298,428	16,765,118	17,094,473	1,207,074	11,865,113	12,665,260	(800,146)	-6%	17,094,473
Electricity		9,369,578	10,991,099	10,920,109	738,004	7,491,930	8,203,557	(711,627)	-9%	10,920,109
Water		2,889,576	3,711,560	3,961,059	288,921	2,819,472	2,844,148	(24,676)	-1%	3,961,059
Waste water management		1,015,293	887,831	1,038,646	81,541	690,055	739,219	(49,164)	-7%	1,038,646
Waste management		1,023,982	1,174,628	1,174,658	98,608	863,656	878,336	(14,680)	-2%	1,174,658
<i>Other</i>	4	191,499	187,260	192,933	20,295	157,290	143,564	13,726	10%	192,933
Total Revenue - Standard	2	25,672,010	28,748,991	29,783,936	2,943,455	21,360,768	21,429,438	(68,670)	0%	29,783,936
Expenditure - Standard										
<i>Governance and administration</i>		5,266,784	5,130,232	5,062,528	403,667	3,581,537	3,713,935	(132,398)	-4%	5,062,528
Executive and council		1,515,430	1,417,378	1,440,656	126,956	1,015,808	1,074,277	(58,469)	-5%	1,440,656
Budget and treasury office		585,080	691,049	604,465	14,515	212,083	399,020	(186,937)	-47%	604,465
Corporate services		3,166,274	3,021,805	3,017,407	262,196	2,353,646	2,240,639	113,007	5%	3,017,407
<i>Community and public safety</i>		3,241,114	3,733,359	3,852,849	334,842	2,723,239	2,842,363	(119,125)	-4%	3,852,849
Community and social services		554,285	650,470	631,157	43,998	414,006	456,630	(42,624)	-9%	631,157
Sport and recreation		360,305	444,000	455,262	37,795	338,928	344,137	(5,209)	-2%	455,262
Public safety		1,433,218	1,738,320	1,742,138	145,975	1,251,623	1,281,830	(30,207)	-2%	1,742,138
Housing		463,260	438,177	551,977	68,799	352,180	399,497	(47,317)	-12%	551,977
Health		430,045	462,391	472,315	38,275	366,502	360,270	6,232	2%	472,315
<i>Economic and environmental services</i>		2,308,313	2,272,994	2,402,656	196,204	1,719,870	1,810,883	(91,013)	-5%	2,402,656
Planning and development		642,499	741,132	744,751	47,814	505,211	548,038	(42,828)	-8%	744,751
Road transport		1,611,617	1,505,049	1,625,028	146,266	1,195,862	1,238,426	(42,564)	-3%	1,625,028
Environmental protection		54,196	26,813	32,877	2,124	18,797	24,418	(5,622)	-23%	32,877
<i>Trading services</i>		13,490,174	14,381,827	15,126,636	1,238,945	11,053,217	11,306,373	(253,156)	-2%	15,126,636
Electricity		9,342,691	9,536,368	9,940,925	743,893	7,460,252	7,550,678	(90,427)	-1%	9,940,925
Water		2,423,877	3,291,217	3,463,123	345,825	2,459,297	2,493,877	(34,580)	-1%	3,463,123
Waste water management		707,575	553,715	567,215	56,719	345,772	412,062	(66,290)	-16%	567,215
Waste management		1,016,032	1,000,526	1,155,373	92,508	787,896	849,756	(61,859)	-7%	1,155,373
<i>Other</i>		186,963	192,505	199,151	13,304	126,022	143,976	(17,954)	-12%	199,151
Total Expenditure - Standard	3	24,493,348	25,710,916	26,643,820	2,186,961	19,203,884	19,817,531	(613,646)	-3%	26,643,820
Surplus/ (Deficit) for the year		1,178,662	3,038,075	3,140,115	756,494	2,156,883	1,611,907	544,976	34%	3,140,115

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

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

TSH City of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - City Planning and Development		195,565	129,674	135,981	6,049	65,062	92,535	(27,473)	-29.7%	135,981
Vote 2 - Corporate & Shared Services		24,782	48,421	48,152	1,512	13,561	32,504	(18,943)	-58.3%	48,152
Vote 3 - Economic Development		29,896	90,390	97,856	135	76,822	76,691	131	0.2%	97,856
Vote 4 - Emergency Services		73,757	70,689	87,592	4,559	73,092	71,865	1,227	1.7%	87,592
Vote 5 - Energy and Electricity Department		9,350,159	10,840,591	10,765,384	723,129	7,389,150	8,089,881	(700,731)	-8.7%	10,765,384
Vote 6 - Environmental Management		1,187,011	1,304,752	1,306,026	120,141	991,957	977,216	14,742	1.5%	1,306,026
Vote 7 - Group Financial Services		7,968,320	8,449,183	8,430,977	1,362,603	7,145,061	6,366,784	778,277	12.2%	8,430,977
Vote 8 - Group Information & Communication Technology		44	1,790	10,641	7,763	8,656	6,796	1,860	27.4%	10,641
Vote 9 - Housing & Human Settlement		872,587	711,662	839,877	128,529	418,124	514,347	(96,223)	-18.7%	839,877
Vote 10 - Metro Police Services		290,972	202,349	202,349	948	134,523	127,494	7,029	5.5%	202,349
Vote 11 - Office of the City Manager		178,223	250,000	216,837	14,274	136,628	164,589	(27,962)	-17.0%	216,837
Vote 12 - Service Delivery and Coordination		130,571	267,188	276,393	17,360	197,053	202,676	(5,623)	-2.8%	276,393
Vote 13 - Transport		1,223,943	1,493,158	1,389,142	159,288	909,450	928,734	(19,285)	-2.1%	1,389,142
Vote 14 - Water and Sanitation Department		3,904,865	4,599,388	4,999,703	370,462	3,509,523	3,583,365	(73,842)	-2.1%	4,999,703
Vote 15 - Other Votes		241,316	289,756	977,026	26,704	292,107	193,961	98,147	50.6%	977,026
Total Revenue by Vote	2	25,672,010	28,748,991	29,783,936	2,943,455	21,360,768	21,429,438	(68,670)	-0.3%	29,783,936
Expenditure by Vote	1									
Vote 1 - City Planning and Development		282,141	304,449	302,419	23,765	197,361	223,454	(26,093)	-11.7%	302,419
Vote 2 - Corporate & Shared Services		1,076,760	1,084,105	1,092,179	87,082	723,148	787,990	(64,843)	-8.2%	1,092,179
Vote 3 - Economic Development		313,652	391,472	398,606	20,079	278,925	292,842	(13,917)	-4.8%	398,606
Vote 4 - Emergency Services		529,961	576,004	591,306	48,163	435,825	447,261	(11,436)	-2.6%	591,306
Vote 5 - Energy and Electricity Department		8,375,730	8,575,357	8,943,202	659,508	6,708,445	6,796,221	(87,776)	-1.3%	8,943,202
Vote 6 - Environmental Management		683,815	568,374	577,081	29,561	290,317	410,955	(120,637)	-29.4%	577,081
Vote 7 - Group Financial Services		1,116,182	1,379,170	1,200,816	63,575	769,186	784,363	(15,177)	-1.9%	1,200,816
Vote 8 - Group Information & Communication Technology		736,528	533,650	563,344	46,349	430,959	476,303	(45,344)	-9.5%	563,344
Vote 9 - Housing & Human Settlement		351,114	366,826	480,111	63,368	292,776	348,936	(56,160)	-16.1%	480,111
Vote 10 - Metro Police Services		1,604,631	1,789,763	1,787,625	145,766	1,277,596	1,315,444	(37,848)	-2.9%	1,787,625
Vote 11 - Office of the City Manager		493,974	264,063	275,014	19,870	169,644	201,116	(31,471)	-15.6%	275,014
Vote 12 - Service Delivery and Coordination		2,716,753	3,471,347	3,676,920	327,074	2,793,992	2,767,319	26,673	1.0%	3,676,920
Vote 13 - Transport		1,344,317	1,067,876	1,172,918	108,207	844,726	886,416	(41,690)	-4.7%	1,172,918
Vote 14 - Water and Sanitation Department		2,957,849	3,545,140	3,751,625	377,913	2,597,971	2,695,873	(97,902)	-3.6%	3,751,625
Vote 15 - Other Votes		1,909,941	1,793,322	1,830,655	166,680	1,393,012	1,383,039	9,973	0.7%	1,830,655
Total Expenditure by Vote	2	24,493,348	25,710,916	26,643,820	2,186,961	19,203,884	19,817,531	(613,646)	-3.1%	26,643,820
Surplus/ (Deficit) for the year	2	1,178,662	3,038,075	3,140,115	756,494	2,156,883	1,611,907	544,976	33.8%	3,140,115

(d) Table C4: Consolidated Monthly Budget Statement – Financial Performance (Revenue and Expenditure)

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

City of Toronto - Table of Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - March										
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	459,480	3,887,647	3,908,865	(21,218)	-1%	5,236,781
Service charges - electricity revenue		8,736,912	10,471,749	10,359,204	693,587	7,111,905	7,790,322	(678,418)	-9%	10,359,204
Service charges - water revenue		2,653,933	3,386,947	3,624,447	250,056	2,447,336	2,577,873	(130,536)	-5%	3,624,447
Service charges - sanitation revenue		713,528	806,647	856,647	63,346	588,644	608,421	(19,777)	-3%	856,647
Service charges - refuse revenue		1,061,282	1,095,779	1,095,809	99,208	827,392	822,143	5,248	1%	1,095,809
Service charges - other		178,480	152,581	199,581	5,632	138,966	144,789	(5,823)	-4%	199,581
Rental of facilities and equipment		116,602	112,907	113,065	4,604	90,823	82,621	8,202	10%	113,065
Interest earned - external investments		38,132	70,600	42,002	4,408	33,816	31,344	2,472	8%	42,002
Interest earned - outstanding debtors		374,648	216,338	216,357	36,137	301,883	186,209	115,674	62%	216,357
Fines		160,562	196,691	196,691	572	133,471	123,941	9,530	8%	196,691
Licences and permits		53,244	57,680	57,680	4,271	32,716	40,900	(8,183)	-20%	57,680
Transfers recognised - operational		3,259,820	3,670,241	3,808,141	981,560	3,632,590	2,890,347	742,243	26%	3,808,141
Other revenue		847,497	821,284	1,521,494	73,980	702,829	595,523	107,306	18%	1,521,494
Gains on disposal of PPE		20,441	-	-	-	600	225	375	167%	-
Total Revenue (excluding capital transfers and contributions)		23,107,028	26,295,831	27,327,900	2,676,840	19,930,618	19,803,522	127,096	1%	27,327,900
Expenditure By Type										
Employee related costs		6,318,954	7,058,527	7,065,421	585,513	5,370,765	5,355,774	14,991	0%	7,065,421
Remuneration of councillors		106,692	116,298	117,196	9,592	88,114	87,257	857	1%	117,196
Debt impairment		850,662	1,063,228	801,572	35,291	259,476	536,183	(276,707)	-52%	801,572
Depreciation & asset impairment		1,454,349	1,188,780	1,089,463	177,286	911,069	816,045	95,024	12%	1,089,463
Finance charges		997,467	1,029,556	1,040,116	82,027	697,858	768,393	(70,535)	-9%	1,040,116
Bulk purchases		7,574,254	8,795,118	8,978,579	657,230	7,020,767	6,858,617	162,151	2%	8,978,579
Other materials		269,431	369,258	336,735	11,735	167,937	217,191	(49,254)	-23%	336,735
Contracted services		2,948,348	1,975,982	2,914,353	258,983	1,941,210	1,932,742	8,468	0%	2,914,353
Transfers and grants		25,600	259,298	254,148	2,511	80,859	173,933	(93,074)	-54%	254,148
Other expenditure		3,755,146	3,854,871	4,046,237	368,005	2,666,304	3,071,160	(404,855)	-13%	4,046,237
Loss on disposal of PPE		192,445	-	1	(1,213)	(476)	235	(711)	-302%	1
Total Expenditure		24,493,348	25,710,916	26,643,820	2,186,961	19,203,884	19,817,531	(613,646)	-3%	26,643,820
Surplus/(Deficit)										
Transfers recognised - capital		(1,386,319)	584,915	684,079	489,879	726,733	(14,008)	740,742	(0)	684,079
Surplus/(Deficit) after capital transfers & contributions		2,564,982	2,453,160	2,456,036	266,615	1,430,150	1,625,916	(195,766)	(0)	2,456,036
Surplus/(Deficit) after taxation		1,178,662	3,038,075	3,140,115	756,494	2,156,883	1,611,907			3,140,115
Surplus/(Deficit) attributable to municipality		1,178,662	3,038,075	3,140,115	756,494	2,156,883	1,611,907			3,140,115
Surplus/ (Deficit) for the year		1,178,662	3,038,075	3,140,115	756,494	2,156,883	1,611,907			3,140,115

Note:

The Total Revenue excludes capital transfers and contributions. It is indicated separately in this table as “Transfers recognised – capital”.

(e) Table C5: Consolidated Monthly Budget Statement – Capital Expenditure by vote, standard classification and funding

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M09 March

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - City Planning and Development		462	–	–	–	–	–	–		–
Vote 2 - Corporate & Shared Services		17,693	23,407	41,907	–	405	10,754	(10,349)	-96%	41,907
Vote 3 - Economic Development		2,472	67,100	38,000	–	–	13,473	(13,473)	-100%	38,000
Vote 4 - Emergency Services		22,945	6,000	6,000	889	4,282	5,135	(853)	-17%	6,000
Vote 5 - Energy and Electricity Department		552,080	447,500	444,837	23,761	249,729	293,209	(43,480)	-15%	444,837
Vote 6 - Environmental Management		72,275	98,000	101,883	4,703	37,583	49,831	(12,248)	-25%	101,883
Vote 7 - Group Financial Services		736	35,250	47,756	399	27,671	24,507	3,165	13%	47,756
Vote 8 - Group Information & Communication Technology		88,174	96,500	96,500	3,425	41,727	51,493	(9,765)	-19%	96,500
Vote 9 - Housing & Human Settlement		873,448	670,500	682,965	98,992	358,522	305,321	53,201	17%	682,965
Vote 10 - Metro Police Services		8,664	10,000	10,000	–	–	5,556	(5,556)	-100%	10,000
Vote 11 - Office of the City Manager		345,180	280,000	236,837	14,274	136,619	140,515	(3,896)	-3%	236,837
Vote 12 - Service Delivery and Coordination		–	–	–	–	–	–	–		–
Vote 13 - Transport		1,525,847	1,473,085	1,451,431	49,265	758,254	756,532	1,722	0%	1,451,431
Vote 14 - Water and Sanitation Department		435,738	355,000	502,415	22,655	323,429	328,683	(5,254)	-2%	502,415
Vote 15 - Other Votes		158,799	193,551	214,090	24,580	79,259	96,546	(17,287)	-18%	214,090
Total Capital Multi-year expenditure	4,7	4,104,513	3,755,893	3,874,620	242,941	2,017,481	2,081,555	(64,074)	-3%	3,874,620
Single Year expenditure appropriation	2									
Vote 3 - Economic Development		–	10,900	10,900	–	–	1,500	(1,500)	-100%	10,900
Vote 6 - Environmental Management		10,405	5,000	5,000	–	4,431	5,000	(569)	-11%	5,000
Vote 8 - Group Information & Communication Technology		–	75,773	75,773	–	74,883	75,674	(791)	-1%	75,773
Vote 13 - Transport		–	–	25,000	–	–	–	–		25,000
Vote 15 - Other Votes		–	9,000	3,900	1,672	1,672	897	775	86%	3,900
Total Capital single-year expenditure	4	10,405	100,673	120,573	1,672	80,986	83,070	(2,085)	-3%	120,573
Total Capital Expenditure		4,114,918	3,856,566	3,995,193	244,613	2,098,467	2,164,625	(66,158)	-3%	3,995,193
Capital Expenditure - Standard Classification										
Governance and administration		409,951	381,481	375,106	6,907	195,126	211,745	(16,619)	-8%	375,106
Executive and council		249,249	112,801	84,226	1,711	48,862	38,761	10,101	26%	84,226
Budget and treasury office		–	–	3,700	–	–	925	(925)	-100%	3,700
Corporate services		160,702	268,680	287,180	5,197	146,264	172,059	(25,795)	-15%	287,180
Community and public safety		1,098,820	941,500	963,287	127,655	458,020	436,538	21,481	5%	963,287
Community and social services		49,891	34,000	39,185	4,989	11,284	18,287	(7,003)	-38%	39,185
Sport and recreation		105,709	136,000	136,873	6,771	35,227	50,920	(15,693)	-31%	136,873
Public safety		31,608	16,000	16,000	889	4,282	10,691	(6,408)	-60%	16,000
Housing		873,448	670,500	682,965	98,992	358,522	305,321	53,201	17%	682,965
Health		38,163	85,000	88,264	16,015	48,704	51,319	(2,615)	-5%	88,264
Economic and environmental services		1,530,012	1,554,085	1,503,331	49,265	758,254	772,465	(14,212)	-2%	1,503,331
Planning and development		2,707	128,000	48,900	–	–	14,973	(14,973)	-100%	48,900
Road transport		1,525,847	1,423,085	1,451,431	49,265	758,254	756,532	1,722	0%	1,451,431
Environmental protection		1,457	3,000	3,000	–	–	960	(960)	-100%	3,000
Trading services		1,064,219	969,500	1,118,470	60,689	682,616	739,784	(57,168)	-8%	1,118,470
Electricity		552,080	447,500	444,837	23,761	249,729	293,209	(43,480)	-15%	444,837
Water		122,584	149,929	103,387	2,626	75,043	78,927	(3,884)	-5%	103,387
Waste water management		377,149	355,071	553,246	34,302	342,755	351,487	(8,732)	-2%	553,246
Waste management		12,405	17,000	17,000	–	15,089	16,161	(1,072)	-7%	17,000
Other		11,917	10,000	35,000	97	4,452	4,093	359	9%	35,000
Total Capital Expenditure - Standard Classification	3	4,114,918	3,856,566	3,995,193	244,613	2,098,467	2,164,625	(66,158)	-3%	3,995,193
Funded by:										
National Government		2,551,806	2,408,542	2,394,029	188,292	1,416,653	1,329,779	86,875	7%	2,394,029
Provincial Government		8,721	40,551	46,233	8,511	12,613	13,897	(1,283)	-9%	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	2,442,036	196,803	1,430,150	1,345,349	84,801	6%	2,442,036
Public contributions & donations	5	57,530	168,407	168,407	6,074	75,185	95,998	(20,813)	-22%	168,407
Borrowing	6	1,387,942	1,200,000	1,200,000	36,932	584,585	678,795	(94,210)	-14%	1,200,000
Internally generated funds		104,464	35,000	184,751	4,804	8,547	44,483	(35,936)	-81%	184,751
Total Capital Funding		4,114,918	3,856,566	3,995,193	244,613	2,098,467	2,164,625	(66,158)	-3%	3,995,193

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M09 March

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	568,218	121,189
Call investment deposits		502,960	1,632,776	1,891,607	550,723	1,891,607
Consumer debtors		2,547,486	2,857,768	2,598,911	2,254,897	2,598,911
Other debtors		1,303,678	720,978	1,151,245	1,038,220	1,151,245
Current portion of long-term receivables		102,166	267,418	259,322	108,838	259,322
Inventory		485,475	473,603	534,059	606,519	534,059
Total current assets		5,039,323	6,193,667	6,556,333	5,127,414	6,556,333
Non current assets						
Long-term receivables		58,405	161,230	93,558	7,968	93,558
Investments		711	44,110	96,105	711	96,105
Investment property		752,720	957,381	825,724	854,759	825,724
Property, plant and equipment		28,575,538	33,427,936	35,790,858	29,755,655	35,790,858
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	37,002,556	34,736,589	37,002,556
TOTAL ASSETS		38,616,714	41,108,496	43,558,889	39,864,003	43,558,889
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	370,882	362,512
Trade and other payables		6,014,233	5,041,703	5,812,922	5,523,393	5,812,922
Provisions		–	4,405	4,405	–	4,405
Total current liabilities		6,970,949	6,064,125	6,888,253	7,451,569	6,888,253
Non current liabilities						
Borrowing		9,870,101	11,468,241	11,409,952	8,529,632	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	11,321,466	14,524,870
TOTAL LIABILITIES		19,632,884	20,380,362	21,413,123	18,773,035	21,413,123
NET ASSETS	2	18,983,830	20,728,135	22,145,766	21,090,969	22,145,766
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		18,730,410	20,463,076	21,882,525	20,837,549	21,882,525
Reserves		253,420	265,059	263,242	253,420	263,242
TOTAL COMMUNITY WEALTH/EQUITY	2	18,983,830	20,728,135	22,145,766	21,090,969	22,145,766

(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 - M09 March				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	(21,218)	Within allowable limit. Reflects a variance of 1%.	Continuous reconciliation processes to identify possible mismatches and correction thereof.
	Service charges - electricity revenue	(678,418)	"Sale of Electricity" is the main contributor. February backlog rectification in progress.	Continuous reconciliation processes, correction thereof and monitoring.
	Service charges - water revenue	(130,536)	On-going rectification.	Continuous reconciliation processes, correction thereof and monitoring.
	Service charges - sanitation revenue	(19,777)	On-going rectification. .	Continuous reconciliation processes, correction thereof and monitoring.
	Service charges - refuse revenue	5,248	Revenue better than projected by 1%.	Continuous reconciliation processes, correction thereof and monitoring.
	Service charges - other	(5,823)	Main contributor is "Billing: Landfill Sites". Billings lower than projected.	Continuous monitoring.
	Rental of facilities and equipment	8,202	"Rental: Housing" better than projected.	Ensure all billings are effected timeously .
	Interest earned - external investments	2,472	"Interest Received On Long Term Investment" adjusted downwards.	Actual capitalisation of Interest Earned is done semi-annually , in 31 December and 30 June.
	Interest earned - outstanding debtors	115,674	"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	9,530	"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	(8,183)	"Drivers Licenses" is the main contributor. Delay in processing receipts. Department indicated budget has been overstated.	Ensure outstanding receipts are captured.
	Transfers recognised - operational	742,243	Due to non-alignment of projections of transfers received to the NT payment schedule.	None.
	Other revenue	107,306	Maturing of guarantees from auctions held in the 2014/15 financial year for "Land Sales".	None.
	Gains on disposal of PPE	375	Due to a "Profit on Asset Sale".	None.
2	Expenditure By Type			
	Employee related costs	14,991	"Overtime-Salaries" is the main contributor.	Departments to ensure all line-items are managed within the allocated budget and implement corrective measures in terms of Budget Policy .
	Remuneration of councillors	857	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	(276,707)	"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	95,024	"Depreciation" is the main contributor. Budget adjusted downwards by R121 million.	Depreciation is calculated in-line with the asset verification and purification process.
	Finance charges	(70,535)	"Interest Payable: External Loans" is the main contributor due to actual less than projected.	Not a pro-rata expenditure line-item.
	Bulk purchases	162,151	"Bulk: Electricity" is the main contributor. Variance due to payment for the rectification of 2014/15 FY billing.	Continuous monitoring to ensure line-items do not exceed budget allocation.
	Other materials	(49,254)	"Petrol And Diesel Fuel" is the main contributor due to problems with reconciliation and network.	Department to ensure outstanding documents are processed.
	Contracted services	8,468	"Electricity Disconnections" is the main contributor.	Departments to ensure all line-items are managed within the allocated budget and implement corrective measures in terms of Budget Policy .
	Transfers and grants	(93,074)	"Municipal Entities" is the main contributor due to a decrease in the claim amount submitted.	None.
	Other expenditure	(404,855)	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	Capital Expenditure			
	Loss on disposal of PPE	(711)	"Scrapping of Assets" is the main contributor.	
	Vote 1 - City Planning and Development	-	As planned.	Await resolution from EAC held 26 February 2016 for Purchase process has started during March 2016.
	Vote 2 - Corporate & Shared Services	(10,349)	"Purchase of Vehicles" project is the main contributor. Funds were only allocated during the adjustments budget.	
	Vote 3 - Economic Development	(14,973)	"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.	The Group Legal Services and City Planning and Development Departments has been requested to assist in this regard.
	Vote 4 - Emergency Services	(853)	"Disaster Risk Management Tools and Equipment" project is the main contributor. Delay as a result of no stock of fire suit at Stores.	Fire suits to be collected via reservation at the Supply Chain Management in April 2016.

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M09 March				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
3	Capital Expenditure			
	Vote 5 - Energy and Electricity Department	(43,480)	"New Bulk Electricity Infrastructure" project is the main contributor. Invoices will only be processed once construction is completed.	The Department has indicated that payment of invoices will be expedited once construction is complete.
	Vote 6 - Environmental Management	(12,817)	"Development of Parks and Traffic Islands (Backlog & New)" project is the main contributor. Delayed due to service providers not submitting their progressive payment claims as agreed.	The Department will request service providers to submit claims for work completed.
	Vote 7 - Group Financial Services	3,165	"Automation of Supply Chain" project is the main contributor. Initial projections were revised.	None required.
	Vote 8 - Group Information & Communication	(10,556)	"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	53,201	"Project Linked Housing - Acquisition of Land" project is the main contributor.	The total budget for this project has been fully spent.
	Vote 10 - Metro Police Services	(5,556)	"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	(3,896)	"RE - AGA - Tshwane" project is the main contributor. Delay in March 2016 payments.	None.
	Vote 12 - Service Delivery and Coordination	-		
	Vote 13 - Transport	1,722	"Flooding Backlogs: Sosh & Winterveldt Area" project is the main contributor. Performance better than projected.	None.
	Vote 14 - Water and Sanitation Department	(5,254)	"Refurbishing of Water Networks and Backlog Eradication" project is the main contributor. The projects is delayed due to inclement weather. Hence payment certificate was lower than anticipated.	The contractors will re-enforce resources on site to increase production.
	Vote 15 - Other Votes	(16,511)	"Cullinan Library Park" project is the main contributor. Delays in receipt of payment certificate.	Department to ensure outstanding documents are received and processed.
4	Financial Position			
	Current assets	(1,428,919)	A decrease in current assets against projection with the exception of "Cash" and "Inventory".	
	Non current assets	(2,265,967)	Decrease in non-current assets except "Investment property", "Intangible assets" and "Other non-current assets" against projections.	
	Current liabilities	563,316	An increase in current liabilities against projections specifically in "Borrowings" and "Consumer Deposits".	
	Non current liabilities	(3,203,404)	A decrease in non current liabilities items against projections.	
5	Cash Flow			
	Transfer receipts - capital	303,890	Actual greater than projected.	
	Contributions & Contributed assets	7,764	No budget projection for the month.	
	Proceeds on disposal of PPE	1,138	No budget projection for the month.	
	Short term loans	-	No budget projection for the month.	
	Borrowing long term/refinancing	(200,000)	No borrowings for the month.	
	Increase in consumer deposits	2,483	An increase in consumer deposits against projection.	
	Receipt of non-current debtors	(74,037)	No budget projection for the month.	
	Receipt of non-current receivables	15,668	No budget projection for the month.	
	Change in non-current investments	(3,491)	Actual lower than projected.	
	Capital assets	(30,741)	Actual lower than projected.	
	Repayment of borrowing	384,261	Actual higher than projected.	
7	Municipal Entities			
	Revenue			
	Housing Company Tshwane	36	"Other revenue" is the main contributor due to bank charges recoveries not yet processed.	Bank charges recoveries will be processed.
	Sandspruit Works Association	73,468	"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	(6,609)	"Other Revenue" is the main contributor. Revenue generated less than projected.	
	Expenditure			
	Housing Company Tshwane	(12,058)	"Other expenditure" is the main contributor due to the delays of the CoT adjustment budget	Budget approved on 24 March 2016. Repairs and maintenance for Eloff & Clarina buildings to commence.
	Sandspruit Works Association	74,867	"Debt impairment" is the main contributor attributed to the collection which is below the budgeted amount.	Debt collection strategy is being developed and further credit control process to be undertaken to improve collection rate.
	Tshwane Economic Development Agency	(6,194)	"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 - M09 March

City of Tzaneen - Supporting table 002: monthly Budget Statement - performance indicators - first march							
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 ex cl. transfers and grants		33.7%	31.1%	30.0%	27.9%	30.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		86.8%	82.5%	81.0%	74.0%	81.0%
Gearing	Long Term Borrowing/ Funds & Reserves		3894.8%	4326.7%	4334.4%	3365.8%	4334.4%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	72.3%	102.1%	95.2%	68.8%	95.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		8.6%	30.9%	29.2%	15.0%	29.2%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		85.2%	105.3%	105.3%	110.2%	105.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.4%	15.2%	15.0%	17.1%	15.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	17.3%	10.0%	10.0%	19.1%	10.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	23.5%	23.1%	23.1%	23.8%	23.1%
Employee costs	Employee costs/Total Revenue - capital revenue		27.3%	26.8%	25.9%	26.9%	25.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.4%	5.8%	5.6%	0.7%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.6%	8.4%	7.8%	3.5%	4.2%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		14.4	-61.6	-54.4	-2.3	-54.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		10.7%	14.6%	14.7%	20.1%	14.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		3.0%	0.1	0.08	0.06	0.08

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

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description		NT Code	Budget Year 2015/16										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys- 1 Yr	Over 1Yr	Total				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	312,248	26,377	73,019	56,225	21,576	63,409	274,330	661,421	1,488,604	1,076,961	41,130			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	230,755	14,644	19,426	15,189	12,555	15,450	92,448	508,837	909,303	644,479	57,284			
Receivables from Non-exchange Transactions - Property Rates	1400	450,421	51,974	56,628	51,277	48,797	48,801	265,981	1,075,510	2,049,390	1,490,367	53,895			
Receivables from Exchange Transactions - Waste Water Management	1500	57,852	4,333	7,121	7,052	4,068	5,857	34,792	119,064	240,139	170,832	11,443			
Receivables from Exchange Transactions - Waste Management	1600	104,256	9,733	14,132	12,350	10,014	12,658	60,743	217,496	441,381	313,261	25,793			
Receivables from Exchange Transactions - Property Rental Debtors	1700	10,040	1,264	970	948	1,395	173,308	195	32,798	220,918	208,644	199			
Interest on Arrear Debtor Accounts	1810	88,412	27,289	33,189	31,955	26,988	32,704	174,600	769,383	1,184,519	1,035,629	18,237			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-			
Other	1900	7,911	(11,432)	(2,941)	(1,540)	4,526	10,412	91,799	491,401	590,135	596,598	84,190			
Total By Income Source	2000	1,261,895	124,181	201,543	173,457	129,918	362,598	994,889	3,875,909	7,124,389	5,536,771	292,171	-		
2014/15 - totals only		1,305,454	123,370	218,350	109,857	158,326	289,377	873,202	3,374,436	6,452,373	4,805,199	12,122			
Debtors Age Analysis By Customer Group															
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-			
Commercial	2300	412,979	42,567	41,364	39,392	32,726	120,727	224,868	955,238	1,869,860	1,372,951	38,357			
Households	2400	671,120	78,578	116,000	112,091	88,639	106,460	609,237	2,313,838	4,095,963	3,230,265	138,122			
Other	2500	177,796	3,036	44,179	21,974	8,553	135,411	160,784	606,833	1,158,566	933,555	115,692			
Total By Customer Group	2600	1,261,895	124,181	201,543	173,457	129,918	362,598	994,889	3,875,909	7,124,389	5,536,771	292,171			

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 124m**.

The charts below illustrates that there is a collection challenge pertaining to the debtors in the over 1 year category and R3 877m is outstanding in this category, with R2 314m attributable to households. Figures for "Organs of State" were not available at the time of preparing this report.

Chart C3: Aged Consumer Debtors

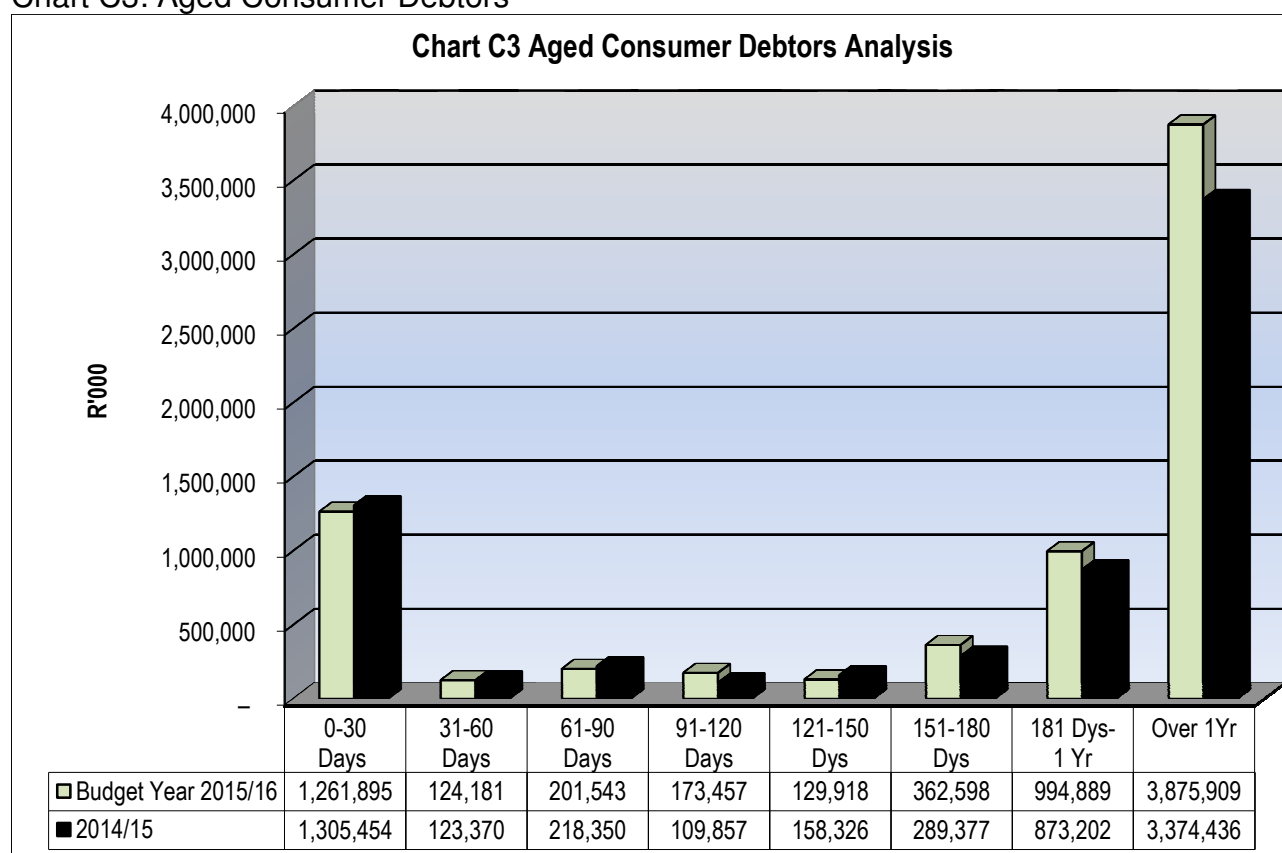
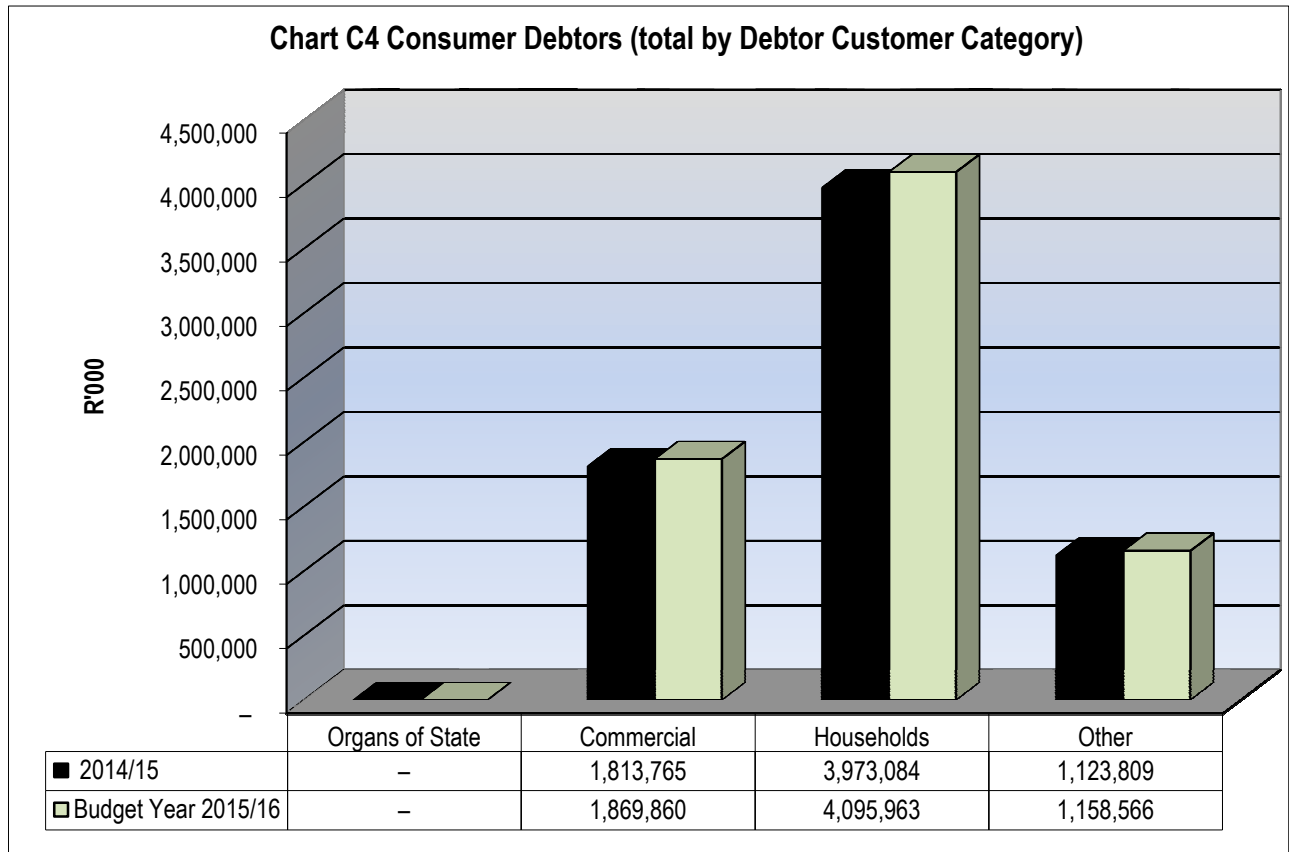


Chart C4: Consumer Debtors



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

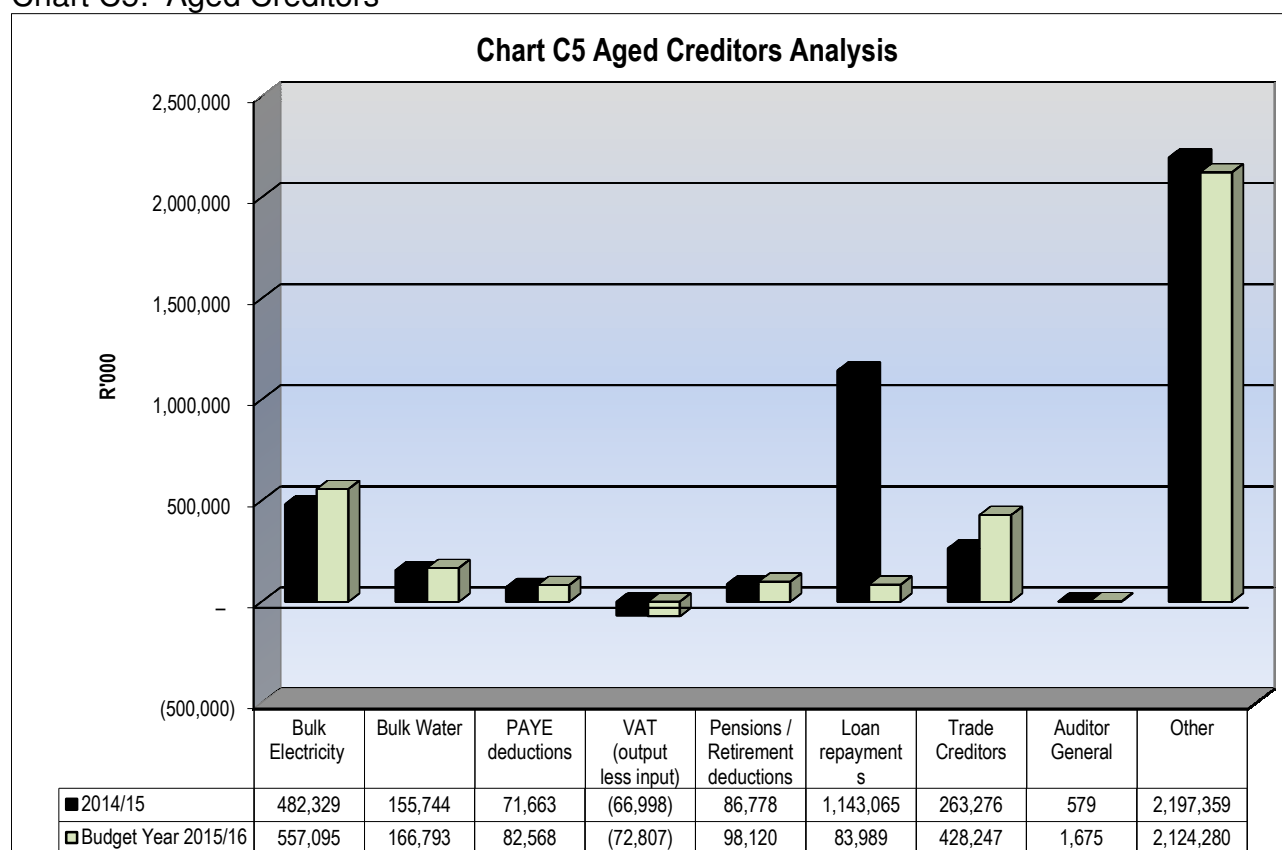
TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

City of Irvine - Supporting Table 004 Monthly Budget Statement - aged creditors - May 2016											
Description	NT Code	Budget Year 2015/16									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	557,095								557,095	482,329
Bulk Water	0200	166,793								166,793	155,744
PAYE deductions	0300	82,568								82,568	71,663
VAT (output less input)	0400	(72,807)								(72,807)	(66,998)
Pensions / Retirement deductions	0500	98,120								98,120	86,778
Loan repayments	0600	83,989								83,989	1,143,065
Trade Creditors	0700	428,247								428,247	263,276
Auditor General	0800	1,675								1,675	579
Other	0900	2,124,280								2,124,280	2,197,359
Total By Customer Type	1000	3,469,961	-	-	-	-	-	-	-	3,469,961	4,333,796

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" and "Other" at the end of March 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 - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Mont	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands									
Municipality									
Call Investment deposits < 90 days									
Knyana Stocks	24	15y	Stock	31.12.2018	0	0.0%	715	–	715
Sanlam	26	14y	Insurance policy	07.12.2015	–	3.0%	–	–	–
Sanlam	27	14y	Insurance policy	01.01.2016	–	3.0%	–	–	–
Capital Alliance	28	8y	Insurance policy	On selling date	1	2.0%	622	(623)	0
Capital Alliance	29	9y	Insurance policy	On selling date	5	3.0%	1,969	(1,974)	–
ABSA	32	On Call	Money Market	On call	126	5.2%	28,440	–	28,566
ABSA	33	On Call	Money Market	On call	44	5.2%	9,966	–	10,010
ABSA	34	On Call	Money Market	On call	33	5.2%	7,465	–	7,498
ABSA	35	On Call	Money Market	On call	1	5.2%	164	–	165
Investec Bank	37	On Call	Money Market	On call	110	5.2%	24,976	–	25,086
Investec Bank	38	On Call	Money Market	On call	35	5.2%	7,983	–	8,018
Investec Bank	39	On Call	Money Market	On call	5	5.2%	1,069	–	1,074
Standard Bank	40	On Call	Money Market	On call	399	5.2%	90,329	–	90,728
Standard Bank	41	On Call	Money Market	On call	12	5.2%	2,804	–	2,816
Investec Bank	108	On Call	Money Market	On call	110	4.5%	28,836	–	28,946
RMB	237	On Call	Money Market	31.10.2011	–	0.0%	–	–	–
STANLIB	106	On Call	Money Market	On call	–	0.4%	27,413	156	27,569
ABSA	338	On Call	Short Term	On call	–	0.0%	–	125,105	125,105
Nedbank	341	On Call	Short Term	On call	–	0.0%	–	75,000	75,000
Standard Bank	340	On Call	Short Term	On call	–	5.8%	–	50,000	50,000
ABSA	243	On Call	Short Term	On call	–	0.0%	–	–	–
Nedbank	244	On Call	Short Term	On call	–	0.0%	–	–	–
ABSA	245	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank	246	On Call	Short Term	On call	–	0.0%	–	–	–
Nedbank	247	On Call	Short Term	On call	–	0.0%	–	–	–
ABSA	248	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank	260	On Call	Short Term	On call	282	5.0%	66,336	–	66,618
Municipality sub-total					1,163		299,089	247,663	547,916
TOTAL INVESTMENTS AND INTEREST	2				1,163		299,089	247,663	547,916

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 - M09 March										
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	878,881	3,298,840	3,298,840	–		3,298,840
EPWP Incentive		30,760	31,143	31,143	–	31,143	31,143	–		31,143
Finance Management		4,750	3,925	3,925	–	3,925	3,925	–		3,925
Fuel Levy		1,352,410	1,395,849	1,395,849	465,283	1,395,849	1,395,849	–		1,395,849
Integrated City Development Grant		44,659	39,702	39,702	–	39,702	39,702	–		39,702
Local Government Equitable Share	3	1,375,518	1,654,390	1,654,390	413,598	1,654,390	1,654,390	–		1,654,390
Municipal Disaster Recovery Grant		14,878	–	–	–	–	–	–		–
Municipal Human Settlement Capacity Grant		47,506	12,831	12,831	–	12,831	12,831	–		12,831
Public Transport Network Operations Grant		138,000	161,000	161,000	–	161,000	161,000	–		161,000
Provincial Government:		110,355	120,866	206,894	–	206,894	206,894	–		206,894
Emergency Medical Services		56,683	59,687	59,687	–	59,687	59,687	–		59,687
HIV and Aids Grant		10,923	11,501	11,948	–	11,948	11,948	–		11,948
HSDG (Top Structure)		–	–	86,656	–	86,656	86,656	–		86,656
Primary Health Care	4	39,967	42,085	42,085	–	42,085	42,085	–		42,085
Research & Technology Development Services		893	893	893	–	893	893	–		893
Sport and Recreation: Community Libraries		1,889	6,700	5,625	–	5,625	5,625	–		5,625
Other grant providers:		256,551	250,535	249,827	19,928	260,695	186,300	74,395	39.9%	249,827
Broadband/Wifi DTPS		–	–	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	–	199,675	122,756	76,919	62.7%	172,940
TEDA		57,652	54,150	60,036	19,928	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	898,809	3,766,429	3,692,034	74,395	2.0%	3,755,561
Capital Transfers and Grants										
National Government:		2,547,271	2,408,542	2,371,161	496,749	2,378,161	2,371,161	7,000	0.3%	2,371,161
Energy Efficiency & Demand Side Management		3,000	–	–	7,000	7,000	–	7,000	#DIV/0!	–
Finance Management Grant		250	250	250	–	250	250	–		250
Integrated National Electrification Programme		32,000	37,000	37,000	7,237	37,000	37,000	–		37,000
Neighbourhood Development Partnership Grant		175,000	100,000	62,619	16,707	62,619	62,619	–		62,619
Public Transport and Systems Grant		867,571	770,609	770,609	465,805	770,609	770,609	–		770,609
Urban Settlement Development Grant		1,469,450	1,500,683	1,500,683	–	1,500,683	1,500,683	–		1,500,683
Provincial Government:		27,300	40,551	40,551	–	30,551	40,551	(10,000)	-24.7%	40,551
Gautrans		12,000	–	–	–	–	–	–		–
Social Infrastructure Grant		11,200	33,000	33,000	–	23,000	33,000	(10,000)	-30.3%	33,000
Sport & Recreation: Community Libraries		4,100	7,551	7,551	–	7,551	7,551	–		7,551
Other grant providers:		4,698	1,773	1,773	–	883	1,388	(505)	-36.4%	1,773
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	496,749	2,409,595	2,413,100	(3,505)	-0.1%	2,413,485
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	5,954,657	6,121,107	6,169,046	1,395,558	6,176,024	6,105,134	70,890	1.2%	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 31 March 2016 the total receipts amount to R6 176m. The outstanding transfers/grants to-date are:

- Social Infrastructure Grant – Delay in the appointment of contractors which affected the transfer.
- Smart Connect Grant – Performance related.

An amount of R7m was also received from the National Government for Energy Efficiency & Demand Side Management.

(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 - M09 March

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	918,809	3,204,858	2,517,720	687,138	27.3%	3,312,726
EPWP Incentive		30,760	31,143	31,143	–	31,143	24,136	7,007	29.0%	31,143
Finance Management		4,540	3,925	3,925	308	2,106	2,679	(573)	-21.4%	3,925
Fuel Levy		1,352,410	1,395,849	1,395,849	465,283	1,395,849	1,046,887	348,962	33.3%	1,395,849
Integrated City Development Grant		38,352	39,702	39,702	–	1,751	29,189	(27,438)	-94.0%	39,702
Local Government Equitable Share		1,375,518	1,654,390	1,654,390	413,598	1,654,389	1,292,492	361,897	28.0%	1,654,390
Municipal Disaster Recovery Grant		992	–	13,886	–	–	–	–	–	13,886
Municipal Human Settlement Capacity Grant		31,087	12,831	12,831	–	–	8,554	(8,554)	-100.0%	12,831
Public Transport Network Operations Grant		138,000	161,000	161,000	39,620	119,620	113,783	5,837	5.1%	161,000
Urban Settlement Development Grant		195	–	–	–	–	–	–	–	–
Provincial Government:		109,632	120,866	207,969	25,557	158,044	154,431	3,612	2.3%	207,969
Emergency Medical Services		56,683	59,687	59,687	–	59,687	52,972	6,715	12.7%	59,687
Gautrans		222	–	–	–	–	–	–	–	–
HIV and Aids Grant		10,923	11,501	11,948	965	11,948	9,480	2,468	26.0%	11,948
HSDG (Top Structure)		–	–	86,656	24,199	41,655	54,160	(12,505)	-23.1%	86,656
Primary Health Care		39,967	42,085	42,085	–	42,085	32,616	9,469	29.0%	42,085
Research & Technology Development Services		–	893	893	–	369	595	(227)	-38.1%	893
Sport and Recreation: Community Libraries		1,837	6,700	6,700	393	2,300	4,608	(2,307)	-50.1%	6,700
Other grant providers:		267,686	255,799	259,385	27,691	259,608	182,981	76,627	41.9%	259,385
Broadband/Wifi DTPS		–	–	8,850	7,763	7,763	5,531	2,232	40.4%	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	19,928	199,675	122,756	76,919	62.7%	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	972,058	3,622,510	2,855,133	767,378	26.9%	3,780,080
Capital expenditure of Transfers and Grants										
National Government:		2,551,806	2,408,542	2,371,161	188,291	1,379,785	1,329,779	50,006	3.8%	2,371,161
Finance Management Grant		244	250	250	–	–	–	–	–	250
Integrated National Electrification Programme		31,999	37,000	37,000	–	22	22	–	–	37,000
Neighbourhood Development Partnership Grant		174,998	100,000	62,619	1,483	12,987	18,375	(5,389)	-29.3%	62,619
Public Transport and Systems Grant		867,347	770,609	770,609	–	42,251	33,784	8,466	25.1%	770,609
Urban Settlement Development Grant		1,477,218	1,500,683	1,500,683	15,361	470,977	502,618	(31,641)	-6.3%	1,500,683
Water Affairs		–	–	–	171,446	853,549	774,979	78,570	10.1%	–
Provincial Government:		8,721	40,551	40,551	2,829	6,931	13,897	(6,966)	-50.1%	40,551
Social Infrastructure Grant		5,518	33,000	33,000	1,517	2,499	10,435	(7,936)	-76.1%	33,000
Sport & Recreation: Community Libraries		3,203	7,551	7,551	1,312	4,433	3,462	970	28.0%	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	191,120	1,387,599	1,345,349	42,250	3.1%	2,413,485
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		5,914,153	6,128,665	6,193,566	1,163,178	5,010,109	4,200,482	809,628	19.3%	6,193,566

The disclosure on the transfer and grant expenditure table above reflect the recognition of expenditures as at 31 March 2016 amounts to R5 010m against the YTD budget of R4 200m.

(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 - M09 March

Description	Ref	Budget Year 2015/16				
		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		36,613	9,253	9,598	27,015	73.8%
Integrated City Development Grant		6,307	1,344	1,344	4,963	78.7%
Municipal Disaster Recovery Grant		13,886	3,179	3,525	10,361	74.6%
Municipal Human Settlement Capacity Grant		16,419	4,730	4,730	11,690	71.2%
Provincial Government:		893	365	482	411	46.1%
Research & Technology Development Services		893	365	482	411	46.1%
Total operating expenditure of Approved Roll-overs		37,506	9,618	10,080	27,426	73.1%
Capital expenditure of Approved Roll-overs						
National Government:		36,868	1	36,868	–	
Integrated National Electrification Programme		1	1	1	–	
Urban Settlement Development Grant		36,867	–	36,867	–	
Provincial Government:		5,682	5,682	5,682	–	
Social Infrastructure Grant		5,682	5,682	5,682	–	
Total capital expenditure of Approved Roll-overs		42,550	5,683	42,550	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		80,056	15,301	52,630	27,426	34.3%

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 - M09 March

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		101,736	109,249	110,249	9,262	82,687	81,944	743	1%	110,249
Motor Vehicle Allowance		8	–	–	–	–	–	–	–	–
Other benefits and allowances		2,449	2,500	2,500	55	2,414	1,986	429	22%	2,500
Sub Total - Councillors		104,193	111,749	112,749	9,317	85,102	83,930	1,172	1%	112,749
% increase	4		7.3%	8.2%						8.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		50,567	50,618	56,049	4,327	40,487	37,964	2,523	7%	56,049
Cellphone Allowance		597	784	687	49	458	588	(129)	-22%	687
Sub Total - Senior Managers of Municipality		51,164	51,402	56,736	4,376	40,946	38,552	2,394	6%	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	358,108	3,414,421	3,458,963	(44,542)	-1%	4,530,103
Pension and UIF Contributions		927,474	1,086,474	1,083,909	87,275	761,615	797,399	(35,785)	-4%	1,083,909
Medical Aid Contributions		373,612	386,466	386,759	37,227	304,125	290,197	13,929	5%	386,759
Overtime		305,415	181,379	212,977	31,277	267,048	179,198	87,850	49%	212,977
Performance Bonus		356	169	419	54	292	299	(7)	-2%	419
Motor Vehicle Allowance		298,928	308,762	309,839	25,587	227,993	230,907	(2,913)	-1%	309,839
Cellphone Allowance		20,704	20,480	21,619	1,483	13,199	15,537	(2,338)	-15%	21,619
Housing Allowances		25,046	23,914	24,371	2,925	25,988	19,858	6,130	31%	24,371
Other benefits and allowances		280,389	317,889	318,321	27,174	232,757	236,301	(3,544)	-1%	318,321
Post-retirement benefit obligations		–	229,686	203,500	–	–	125,625	(125,625)	-100%	203,500
Sub Total - Other Municipal Staff		6,370,770	7,110,601	7,091,818	571,108	5,247,438	5,354,282	(106,844)	-2%	7,091,818
% increase	4		11.6%	11.3%						11.3%
Total Parent Municipality		6,526,126	7,273,752	7,261,303	584,801	5,373,485	5,476,763	(103,278)	-2%	7,261,303
			11.5%	11.3%						11.3%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Board Fees		3,647	4,549	4,167	275	3,008	832,655	(829,647)	-100%	4,167
Sub Total - Board Members of Entities	2	3,647	4,549	4,167	275	3,008	832,655	(829,647)	-100%	4,167
% increase	4		24.7%	14.2%						14.2%
Senior Managers of Entities										
Basic Salaries and Wages		21,115	8,503	7,187	2,107	17,639	21,329	(3,689)	-17%	7,187
Pension and UIF Contributions		1,294	21,260	21,260	117	1,751	645	1,106	172%	21,260
Medical Aid Contributions		861	300	300	80	714	222	492	222%	300
Performance Bonus		17	437	437	–	115	–	115	#DIV/0!	437
Motor Vehicle Allowance		2,468	1,236	1,236	201	1,889	911	978	107%	1,236
Cellphone Allowance		416	447	447	29	251	328	(77)	-23%	447
Housing Allowances		207	208	208	22	250	154	96	63%	208
Other benefits and allowances		268	410	410	15	402	622	(220)	-35%	410
Sub Total - Senior Managers of Entities		26,646	32,801	31,484	2,571	23,012	24,210	(1,198)	-5%	31,484
% increase	4		23.1%	18.2%						18.2%
Other Staff of Entities										
Basic Salaries and Wages		58,962	68,454	68,454	6,164	48,344	50,942	(2,599)	-5%	68,454
Pension and UIF Contributions		10,042	11,860	11,860	900	7,218	8,747	(1,530)	-17%	11,860
Medical Aid Contributions		8,378	9,192	9,192	740	6,817	6,779	38	1%	9,192
Overtime		2,544	2,414	2,414	243	1,886	1,780	105	6%	2,414
Performance Bonus		364	4,486	4,486	–	–	3,308	(3,308)	-100%	4,486
Motor Vehicle Allowance		4,698	6,436	6,436	502	4,486	4,746	(260)	-5%	6,436
Cellphone Allowance		441	696	696	38	361	512	(151)	-29%	696
Housing Allowances		2,328	3,342	3,342	247	2,197	2,465	(268)	-11%	3,342
Other benefits and allowances		2,428	1,589	1,589	155	1,718	1,171	547	47%	1,589
Sub Total - Other Staff of Entities		90,184	108,469	108,469	8,989	73,027	80,452	(7,425)	-9%	108,469
% increase	4		20.3%	20.3%						20.3%
Total Municipal Entities		120,477	145,819	144,120	11,835	99,046	937,317	(838,271)	-89%	144,120
TOTAL SALARY, ALLOWANCES & BENEFITS		6,646,604	7,419,571	7,405,423	596,637	5,472,531	6,414,080	(941,549)	-15%	7,405,423
% increase	4		11.6%	11.4%						11.4%
TOTAL MANAGERS AND STAFF		6,538,764	7,303,273	7,288,507	587,045	5,384,422	5,497,496	(113,074)	-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 - M09 March

Description	Ref	Budget Year 2015/16			2015/16 Medium Term Revenue & Expenditure Framework		
		March Budget	March Outcome	March Variance	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands	1						
Cash Receipts By Source							
Property rates		430,516	459,480	28,963	5,132,045	5,647,765	6,215,481
Service charges - electricity revenue		825,777	695,575	(130,202)	10,152,020	11,103,285	11,990,577
Service charges - water revenue		302,926	256,803	(46,122)	3,502,837	3,572,455	3,921,421
Service charges - sanitation revenue		67,712	61,017	(6,695)	825,519	848,498	931,655
Service charges - refuse		88,564	98,433	9,869	1,073,893	1,181,249	1,299,374
Service charges - other		14,892	–	(14,892)	195,589	156,258	162,977
Rental of facilities and equipment		9,550	4,604	(4,945)	106,987	111,853	116,670
Interest earned - external investments		3,586	4,408	822	42,048	43,076	44,482
Interest earned - outstanding debtors		(151)	36,137	36,288	122,561	129,724	138,451
Fines		24,250	572	(23,678)	196,691	196,812	196,932
Licences and permits		5,593	4,271	(1,322)	57,680	60,185	62,687
Transfer receipts - operating		302,229	916,387	614,158	3,808,337	4,000,904	4,403,746
Other revenue		155,151	73,980	(81,171)	1,517,329	839,698	859,588
Cash Receipts by Source		2,230,595	2,611,667	381,072	26,733,535	27,891,763	30,344,039
Other Cash Flows by Source							
Transfer receipts - capital		235,410	539,299	303,890	2,456,036	2,506,939	2,632,126
Contributions & Contributed assets		–	7,764	7,764	–	–	–
Proceeds on disposal of PPE		75	1,213	1,138	–	–	–
Short term loans		–	–	–	–	–	–
Borrowing long term/refinancing		200,000	–	(200,000)	1,200,000	1,200,000	1,200,000
Increase in consumer deposits		608	3,091	2,483	7,225	7,366	7,509
Receipt of non-current debtors		–	(74,037)	(74,037)	–	–	–
Receipt of non-current receivables		–	15,668	15,668	–	–	–
Change in non-current investments		2,894	(597)	(3,491)	34,728	79,281	(960)
Total Cash Receipts by Source		2,669,582	3,104,069	434,487	30,431,524	31,685,349	34,182,714
Cash Payments by Type							
Employee related costs		568,829	585,513	16,684	7,051,532	7,541,318	7,949,243
Remuneration of councillors		9,921	9,592	(329)	116,182	126,721	138,768
Collection Cost		7,677	–	(7,677)	102,695	121,142	125,139
Interest paid		90,577	82,027	(8,551)	1,040,146	1,118,838	1,198,850
Bulk purchases - Electricity		499,611	486,607	(13,004)	6,784,972	7,349,370	7,937,320
Bulk purchases - Water & Sewer		190,835	170,623	(20,212)	2,180,525	2,152,721	2,354,004
Other materials		34,981	11,735	(23,246)	335,283	351,809	364,627
Contracted services		271,294	309,887	38,593	2,802,642	2,004,369	2,051,877
Grants and subsidies paid - other municipalities		–	–	–	–	–	–
Grants and subsidies paid - other		26,738	2,511	(24,227)	254,148	267,387	268,475
General expenses		360,980	481,285	120,305	3,825,059	3,741,824	4,384,591
Cash Payments by Type		2,061,445	2,139,781	78,336	24,493,184	24,775,498	26,772,894
Other Cash Flows/Payments by Type							
Capital assets		275,354	244,613	(30,741)	3,906,934	3,936,753	4,173,117
Repayment of borrowing		49,728	433,989	384,261	596,731	715,416	842,504
Total Cash Payments by Type		2,386,527	2,818,383	431,856	28,996,849	29,427,667	31,788,515
NET INCREASE/(DECREASE) IN CASH HELD		283,055	285,686	(322,402)	1,434,676	2,257,682	2,394,199
Cash/cash equivalents at the month/year beginning:		1,703,676	833,255	(548,019)	578,120	2,012,796	4,270,478
Cash/cash equivalents at the month/year end:		1,986,731	1,118,941	(870,421)	2,012,796	4,270,478	6,664,676

(k) Table SC10: Monthly Budget Statement – Parent Municipality Financial Performance (Revenue and Expenditure)

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M09 March

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	459,480	3,887,647	3,908,865	(21,218)	-1%	5,236,781
Service charges - electricity revenue		8,738,616	10,471,749	10,359,204	693,587	7,111,905	7,790,322	(678,418)	-9%	10,359,204
Service charges - water revenue		2,822,029	3,169,195	3,406,695	232,027	2,275,593	2,413,459	(137,865)	-6%	3,406,695
Service charges - sanitation revenue		713,528	748,908	798,908	58,680	544,822	564,825	(20,003)	-4%	798,908
Service charges - refuse revenue		969,643	1,095,779	1,095,809	99,208	827,392	822,143	5,248	1%	1,095,809
Service charges - other		178,480	152,581	199,581	5,632	138,966	144,789	(5,823)	-4%	199,581
Rental of facilities and equipment		114,055	109,112	109,112	4,275	87,854	79,663	8,191	10%	109,112
Interest earned - external investments		36,874	69,774	41,176	4,260	32,856	30,685	2,171	7%	41,176
Interest earned - outstanding debtors		338,769	182,050	182,050	32,213	269,134	158,833	110,301	69%	182,050
Fines		160,562	196,691	196,691	572	133,471	123,941	9,530	8%	196,691
Licences and permits		53,244	57,680	57,680	4,271	32,716	40,900	(8,183)	-20%	57,680
Transfers recognised - operational		3,082,094	3,419,706	3,553,165	961,632	3,380,745	2,696,663	684,082	25%	3,553,165
Other revenue		1,020,336	815,250	1,513,939	73,941	701,362	589,549	111,813	19%	1,513,939
Gains on disposal of PPE		20,441	–	–	–	600	225	375	167%	–
Total Revenue (excluding capital transfers and contribution)		23,140,821	25,724,863	26,750,790	2,629,778	19,425,063	19,364,863	60,201	0%	26,750,790
Expenditure By Type										
Employee related costs		6,202,413	6,917,257	6,922,747	573,953	5,274,726	5,251,112	23,614	0%	6,922,747
Remuneration of councillors		104,193	111,749	112,749	9,317	85,102	83,930	1,172	1%	112,749
Debt impairment		721,972	1,018,116	756,783	25,529	148,404	494,068	(345,664)	-70%	756,783
Depreciation & asset impairment		1,449,150	1,186,841	1,087,265	177,078	909,578	814,471	95,107	12%	1,087,265
Finance charges		996,548	1,029,202	1,039,747	81,996	697,576	768,117	(70,541)	-9%	1,039,747
Bulk purchases		7,717,077	8,613,398	8,796,860	640,999	6,864,392	6,722,190	142,202	2%	8,796,860
Other materials		268,561	349,093	316,570	11,351	165,306	203,423	(38,117)	-19%	316,570
Contracted services		2,936,656	1,939,756	2,863,811	255,846	1,920,746	1,898,199	22,547	1%	2,863,811
Transfers and grants		217,335	259,298	254,148	2,511	80,859	173,933	(93,074)	-54%	254,148
Other expenditure		3,721,522	3,715,237	3,904,213	357,794	2,558,221	2,965,017	(406,796)	-14%	3,904,213
Loss on disposal of PPE		192,399	–	1	(1,213)	(476)	235	(711)	-302%	1
Total Expenditure		24,527,826	25,139,948	26,054,893	2,135,160	18,704,434	19,374,696	(670,262)	-3%	26,054,893
Surplus/(Deficit)		(1,387,005)	584,915	695,897	494,618	720,630	(9,833)	730,463	-7429%	695,897
Transfers recognised - capital		2,564,982	2,453,160	2,456,036	266,615	1,430,150	1,625,916	(195,766)	-12%	2,456,036
Surplus/(Deficit) after capital transfers & contributions		1,177,976	3,038,075	3,151,933	761,233	2,150,779	1,616,082	534,697	33%	3,151,933
Surplus/(Deficit) after taxation		1,177,976	3,038,075	3,151,933	761,233	2,150,779	1,616,082	534,697	33%	3,151,933

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M09 March

Tsh City of Tshwane – Supporting Table 0011: Monthly Budget Statement – Summary of Municipal Entities – May March										
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	348	11,099	11,064	36	0%	12,091
Sandspruit Works Association		525,326	486,305	486,305	46,650	449,923	376,455	73,468	20%	486,305
Tshwane Economic Development Agency		62,330	57,247	64,713	64	44,532	51,140	(6,609)	-13%	64,713
Total Operating Revenue	1	607,402	570,969	563,109	47,062	505,554	438,660	66,895	15%	563,109
Expenditure By Municipal Entity										
Housing Company Tshwane		16,262	27,417	25,346	2,372	15,264	27,321	(12,058)	-44%	25,346
Sandspruit Works Association		519,839	486,305	486,305	45,672	445,221	370,354	74,867	20%	486,305
Tshwane Economic Development Agency		57,899	57,247	64,713	3,756	38,966	45,160	(6,194)	-14%	64,713
Total Operating Expenditure	2	594,000	570,969	576,365	51,800	499,451	442,835	56,616	13%	576,365
Surplus/ (Deficit) for the yr/period		13,402	(0)	(13,255)	(4,739)	6,104	(4,175)	123,510	-2958%	(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 - M09 March

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	–		1%
August	389,256	271,874	114,501	114,501	169,745	169,745	–		4%
September	387,683	322,036	216,442	216,442	386,187	386,187	–		10%
October	282,387	273,468	281,690	281,690	667,877	667,877	–		17%
November	280,581	289,420	430,224	430,224	1,098,100	1,098,100	–		27%
December	430,030	316,820	356,854	356,854	1,454,954	1,454,954	–		36%
January	75,204	229,815	118,180	118,180	1,573,135	1,573,135	–		39%
February	220,185	275,360	277,098	280,719	1,853,853	1,850,233	(3,620)	-0.2%	46%
March	285,899	326,287	314,392	244,613	2,098,467	2,164,625	66,158	3.1%	53%
April	270,658	421,008	422,638			2,587,263	–		
May	336,845	387,370	602,462			3,189,726	–		
June	1,146,193	583,036	805,468			3,995,193	–		
Total Capital expenditure	4,116,511	3,856,566	3,995,193	2,098,467					

(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 - M09 March

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	1,715,314	69,769	936,912	960,774	23,862	2.5%	1,715,314
Infrastructure - Road transport		1,471,211	1,389,635	1,355,989	49,143	738,349	736,731	(1,618)	-0.2%	1,355,989
Roads, Pavements & Bridges		1,313,331	882,293	917,254	15,441	482,095	535,729	53,633	10.0%	917,254
Storm water		157,880	507,342	438,735	33,702	256,254	201,003	(55,251)	-27.5%	438,735
Infrastructure - Electricity		96,855	109,000	104,000	4,741	66,565	78,710	12,145	15.4%	104,000
Generation		89,695	108,000	103,000	4,465	66,289	78,335	12,046	15.4%	103,000
Transmission & Reticulation		7,160	1,000	1,000	276	276	375	99	26.5%	1,000
Infrastructure - Water		48,644	57,500	41,300	1,612	30,922	29,225	(1,697)	-5.8%	41,300
Dams & Reservoirs		48,644	57,500	41,300	1,612	30,922	29,225	(1,697)	-5.8%	41,300
Infrastructure - Sanitation		1,500	-	-	-	-	-	-	-	-
Reticulation		1,500	-	-	-	-	-	-	-	-
Infrastructure - Other		151,936	214,307	214,025	14,274	101,077	116,108	15,031	12.9%	214,025
Waste Management		26,444	5,000	5,000	-	4,431	5,000	569	11.4%	5,000
Transportation		-	-	3,000	-	-	-	-	-	3,000
Other		125,493	209,307	206,025	14,274	96,646	111,108	14,462	13.0%	206,025
Community		149,488	216,000	226,438	21,592	78,687	103,398	24,711	23.9%	226,438
Sportsfields & stadia		49,816	91,000	80,373	4,576	21,461	29,805	8,344	28.0%	80,373
Libraries		36,083	6,000	17,500	1,761	1,761	4,482	2,721	60.7%	17,500
Recreational facilities		-	10,000	10,000	278	3,208	2,644	(564)	-21.3%	10,000
Security and policing		1,934	10,000	10,000	-	-	5,556	5,556	100.0%	10,000
Clinics		45,163	78,000	83,682	14,198	46,887	49,906	3,019	6.0%	83,682
Cemeteries		16,492	21,000	24,883	780	5,371	11,006	5,635	51.2%	24,883
Investment properties		-	57,100	33,000	-	-	11,973	11,973	100.0%	33,000
Other		-	57,100	33,000	-	-	11,973	11,973	100.0%	33,000
Other assets		102,805	18,301	30,807	1,711	9,081	8,372	(710)	-8.5%	30,807
Specialised vehicles		120	-	-	-	-	-	-	-	-
Furniture and other office equipment		35,074	12,801	21,607	1,711	6,611	4,977	(1,635)	-32.8%	21,607
Markets		5,422	5,500	5,500	-	2,470	2,470	-	-	5,500
Other Buildings		62,189	-	-	-	-	-	-	-	-
Other		-	-	3,700	-	-	925	925	100.0%	3,700
Intangibles		-	130,773	130,773	-	125,375	122,741	(2,635)	-2.1%	130,773
Computers - software & programming		-	130,773	130,773	-	125,375	122,741	(2,635)	-2.1%	130,773
Total Capital Expenditure on new assets	1	2,022,440	2,192,616	2,136,331	93,072	1,150,056	1,207,258	57,202	4.7%	2,136,331
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 - M09 March

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	931,394	40,185	506,235	544,919	38,684	7.1%	931,394
Infrastructure - Road transport		31,808	28,450	68,442	122	5,471	5,372	(99)	-1.8%	68,442
Roads, Pavements & Bridges		31,808	26,150	67,442	122	4,569	4,372	(198)	-4.5%	67,442
Storm water		-	2,300	1,000	-	902	1,000	98	9.8%	1,000
Infrastructure - Electricity		454,213	338,500	340,837	19,020	183,164	214,499	31,335	14.6%	340,837
Generation		304,361	225,000	226,346	13,320	114,181	136,450	22,270	16.3%	226,346
Transmission & Reticulation		96,435	43,500	43,500	3,897	36,094	36,336	242	0.7%	43,500
Street Lighting		53,417	70,000	70,991	1,803	32,889	41,713	8,823	21.2%	70,991
Infrastructure - Water		260,612	182,429	405,807	20,157	242,254	249,834	7,579	3.0%	405,807
Reticulation		260,612	182,429	405,807	20,157	242,254	249,834	7,579	3.0%	405,807
Infrastructure - Sanitation		124,982	115,071	55,308	886	50,253	49,624	(629)	-1.3%	55,308
Reticulation		116,870	90,000	46,808	80	45,316	45,307	(8)	0.0%	46,808
Sewerage purification		8,112	25,071	8,500	806	4,938	4,317	(621)	-14.4%	8,500
Infrastructure - Other		22,423	67,000	61,000	-	25,092	25,590	497	1.9%	61,000
Waste Management		2,000	12,000	12,000	-	10,658	11,161	502	4.5%	12,000
Transportation		20,423	55,000	49,000	-	14,434	14,429	(5)	0.0%	49,000
Community		196,714	151,000	112,503	6,183	59,845	58,071	(1,774)	-3.1%	112,503
Parks & gardens		19,810	35,000	35,000	1,565	10,206	15,597	5,391	34.6%	35,000
Fire, safety & emergency		-	2,000	2,000	-	1,066	1,603	537	33.5%	2,000
Security and policing		1,906	-	-	-	-	-	-	-	-
Clinics		-	7,000	5,884	2,633	2,633	2,716	82	3.0%	5,884
Cemeteries		-	7,000	7,000	1,984	3,689	4,371	682	15.6%	7,000
Other		174,998	100,000	62,619	-	42,251	33,784	(8,466)	-25.1%	62,619
Investment properties		873,235	675,500	687,965	98,992	358,522	306,321	(52,201)	-17.0%	687,965
Housing development		873,235	670,500	682,965	98,992	358,522	305,321	(53,201)	-17.4%	682,965
Other		-	5,000	5,000	-	-	1,000	1,000	100.0%	5,000
Other assets		128,491	106,000	127,000	6,182	23,810	48,057	24,247	50.5%	127,000
General vehicles		3,981	-	21,000	-	-	5,250	5,250	100.0%	21,000
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		983	3,000	3,000	-	-	960	960	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	1,772	3,757	7,072	3,315	46.9%	23,000
Other Buildings		68,197	38,500	28,500	985	5,198	10,155	4,957	48.8%	28,500
Other		14,182	36,500	36,500	3,425	14,386	19,308	4,921	25.5%	36,500
Total Capital Expenditure on renewal of existing ass	1	2,092,478	1,663,950	1,858,862	151,541	948,411	957,367	8,956	0.9%	1,858,862
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 - M09 March

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	74,828	599,238	600,056	817	0.1%	816,291
Infrastructure - Road transport		150,252	120,794	125,231	10,082	97,794	97,829	35	0.0%	125,231
Roads, Pavements & Bridges		121,099	101,028	106,015	7,563	86,221	84,267	(1,954)	-2.3%	106,015
Storm water		29,153	19,766	19,216	2,519	11,573	13,562	1,989	14.7%	19,216
Infrastructure - Electricity		352,668	386,114	457,316	43,682	349,822	345,659	(4,162)	-1.2%	457,316
Generation		60,434	74,019	74,019	12,737	51,574	51,031	(543)	-1.1%	74,019
Transmission & Reticulation		236,990	289,193	325,895	26,425	249,827	249,631	(196)	-0.1%	325,895
Street Lighting		55,244	22,903	57,403	4,520	48,420	44,997	(3,424)	-7.6%	57,403
Infrastructure - Water		84,148	231,797	155,852	14,334	101,395	102,269	874	0.9%	155,852
Dams & Reservoirs		11,661	4,743	8,761	504	5,195	6,274	1,080	17.2%	8,761
Water purification		11,209	8,898	12,648	902	5,979	8,000	2,021	25.3%	12,648
Reticulation		61,277	218,157	134,443	12,927	90,221	87,995	(2,227)	-2.5%	134,443
Infrastructure - Sanitation		57,266	49,337	59,440	5,227	38,306	39,705	1,399	3.5%	59,440
Reticulation		16,100	11,018	21,122	2,456	11,617	13,106	1,489	11.4%	21,122
Sewerage purification		41,166	38,318	38,318	2,772	26,689	26,599	(90)	-0.3%	38,318
Infrastructure - Other		32,828	13,351	18,452	1,504	11,922	14,594	2,671	18.3%	18,452
Waste Management		32,828	13,351	18,452	1,504	11,922	14,594	2,671	18.3%	18,452
Community		216,283	202,263	210,858	21,862	129,564	145,986	16,422	11.2%	210,858
Parks & gardens		31,208	32,910	32,849	1,638	17,198	23,263	6,065	26.1%	32,849
Sportsfields & stadia		181	198	198	–	–	124	124	100.0%	198
Recreational facilities		13,020	12,925	12,856	(1,000)	9,874	9,628	(246)	-2.6%	12,856
Fire, safety & emergency		21,953	15,449	23,687	1,096	18,962	20,249	1,287	6.4%	23,687
Security and policing		41,034	32,520	34,700	2,357	12,105	22,682	10,577	46.6%	34,700
Buses		4,123	3,882	5,091	108	3,084	4,025	941	23.4%	5,091
Museums & Art Galleries		1	–	–	–	–	–	–	–	–
Cemeteries		5,672	6,361	6,461	275	4,029	4,589	560	12.2%	6,461
Other		99,091	98,018	95,017	17,386	64,312	61,426	(2,886)	-4.7%	95,017
Other assets		493,888	435,605	432,875	38,162	225,709	294,786	69,077	23.4%	432,875
General vehicles		208,030	198,820	158,626	14,094	68,054	100,778	32,724	32.5%	158,626
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		23,062	34,141	44,541	1,187	10,782	26,752	15,970	59.7%	44,541
Computers - hardware/equipment		5,718	3,309	3,397	230	2,321	2,289	(33)	-1.4%	3,397
Furniture and other office equipment		14,354	14,388	17,775	952	8,082	12,734	4,652	36.5%	17,775
Civic Land and Buildings		1,646	1,491	1,491	182	638	1,017	379	37.2%	1,491
Other Buildings		133,138	102,851	117,864	13,951	83,561	88,847	5,286	5.9%	117,864
Other Land		79,581	76,018	83,720	7,345	48,148	58,181	10,033	17.2%	83,720
Other		28,360	4,587	5,462	221	4,122	4,188	65	1.6%	5,462
Intangibles		101,241	73,767	75,422	7,934	64,939	58,831	(6,108)	-10.4%	75,422
Computers - software & programming		101,241	73,767	75,422	7,934	64,939	58,831	(6,108)	-10.4%	75,422
Total Repairs and Maintenance Expenditure		1,488,573	1,513,028	1,535,446	142,787	1,019,450	1,099,659	80,208	7.3%	1,535,446
Specialised vehicles		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

(q) Table SC13d: Consolidated Monthly Budget Statement - Depreciation by asset class

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M09 March

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	721,740	79,690	626,556	567,633	(58,923)	-10.4%	721,740
Infrastructure - Road transport		529,877	437,122	388,433	35,705	322,936	279,766	(43,170)	-15.4%	388,433
Roads, Pavements & Bridges		474,218	280,026	268,520	11,279	211,290	203,613	(7,677)	-3.8%	268,520
Storm water		55,659	157,096	119,913	24,426	111,646	76,153	(35,493)	-46.6%	119,913
Infrastructure - Electricity		194,275	137,941	121,304	17,221	108,422	110,537	2,115	1.9%	121,304
Generation		138,921	102,647	89,810	12,890	78,353	80,972	2,620	3.2%	89,810
Transmission & Reticulation		36,522	13,717	12,135	3,024	15,790	13,840	(1,950)	-14.1%	12,135
Street Lighting		18,832	21,577	19,359	1,307	14,279	15,725	1,446	9.2%	19,359
Infrastructure - Water		109,026	73,958	121,923	15,777	118,602	105,203	(13,399)	-12.7%	121,923
Dams & Reservoirs		17,149	17,724	11,262	1,168	13,425	11,018	(2,407)	-21.9%	11,262
Reticulation		91,877	56,233	110,661	14,609	105,177	94,185	(10,992)	-11.7%	110,661
Infrastructure - Sanitation		44,590	35,471	15,082	642	21,818	18,708	(3,110)	-16.6%	15,082
Reticulation		41,730	27,742	12,764	58	19,674	17,080	(2,594)	-15.2%	12,764
Sewerage purification		2,860	7,728	2,318	584	2,144	1,627	(516)	-31.7%	2,318
Infrastructure - Other		61,469	86,712	74,997	10,345	54,777	53,419	(1,359)	-2.5%	74,997
Waste Management		10,028	5,240	4,636	-	6,551	6,092	(459)	-7.5%	4,636
Transportation		7,200	16,954	14,180	-	6,267	5,440	(827)	-15.2%	14,180
Other		44,241	64,518	56,182	10,345	41,960	41,887	(73)	-0.2%	56,182
Community		122,051	113,127	92,427	20,130	60,145	60,872	728	1.2%	92,427
Parks & gardens		6,984	10,789	9,544	1,134	4,431	5,880	1,449	24.6%	9,544
Sportsfields & stadia		17,562	28,051	21,917	3,317	9,317	11,236	1,919	17.1%	21,917
Libraries		12,721	1,849	4,772	1,276	765	1,690	925	54.8%	4,772
Recreational facilities		-	3,082	2,727	201	1,393	997	(396)	-39.7%	2,727
Fire, safety & emergency		-	616	545	-	463	604	142	23.4%	545
Security and policing		1,354	3,082	2,727	-	-	2,094	2,094	100.0%	2,727
Clinics		15,922	26,201	24,424	12,199	21,500	19,838	(1,662)	-8.4%	24,424
Cemeteries		5,814	8,631	8,694	2,003	3,933	5,797	1,864	32.2%	8,694
Other		61,694	30,825	17,076	-	18,344	12,736	(5,607)	-44.0%	17,076
Investment properties		307,852	225,823	196,602	71,746	155,656	119,994	(35,661)	-29.7%	196,602
Housing development		307,852	206,681	186,240	71,746	155,656	115,103	(40,552)	-35.2%	186,240
Other		-	19,142	10,362	-	-	4,891	4,891	100.0%	10,362
Other assets		81,541	38,316	43,033	5,720	14,280	21,273	6,993	32.9%	43,033
General vehicles		1,403	-	5,727	-	-	1,979	1,979	100.0%	5,727
Specialised vehicles		42	-	-	-	-	-	-	-	-
Plant & equipment		347	925	818	-	-	362	362	100.0%	818
Computers - hardware/equipment		10,473	4,624	4,090	-	203	2,003	1,799	89.9%	4,090
Furniture and other office equipment		16,398	7,953	12,164	2,524	4,501	4,542	41	0.9%	12,164
Markets		1,911	1,695	1,500	-	1,072	931	(141)	-15.2%	1,500
Other Buildings		45,967	11,868	7,772	714	2,257	3,828	1,571	41.0%	7,772
Other		5,000	11,251	10,962	2,482	6,246	7,628	1,382	18.1%	10,962
Intangibles		-	40,311	35,661	-	54,433	46,272	(8,161)	-17.6%	35,661
Computers - software & programming		-	40,311	35,661	-	54,433	46,272	(8,161)	-17.6%	35,661
Total Depreciation		1,450,681	1,188,780	1,089,463	177,286	911,069	816,045	(95,024)	-11.6%	1,089,463
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
- ☐ quarterly report on the implementation of the budget and financial state affairs of the municipality

For the month of **March 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: _____