

ST – B12/15  
Umar Banda (358 8110)

**TO: CITY MANAGER  
EXECUTIVE MAYOR**

SUBMISSION

**GROUP FINANCIAL SERVICES DEPARTMENT:  
MUNICIPAL FINANCE MANAGEMENT ACT (MFMA):  
IN-YEAR FINANCIAL REPORT ((MONTHLY BUDGET STATEMENT) FOR THE PERIOD  
ENDING 31 AUGUST 2015**

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

(Unaltered)

“To improve financial sustainability”

3. BACKGROUND

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

(Unaltered)

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

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

For the reporting period ending 31 August 2015, the ten working day reporting limit expires on **14 September 2015**.

#### 4. DISCUSSION

On 28 May 2015 Council approved the 2015/16 Medium-term Revenue and Expenditure Framework.

The attached report provides a high level analysis as at 31 August 2015 in the format legislated as set out in the “In-year” report (Annexure A) herewith attached. Material variances will be briefly referred to in this report. The detailed will be included in the monthly “Corporate Financial” report.

##### 4.1 Executive Summary

The total consolidated Operating Revenue Budget of the CoT amounts to R26 296m and the Operating Expenditure Budget equates to R25 711m for the 2015/16 financial year. A surplus of R585m is planned.

The summary table below indicates the financial performance for the period from 1 July 2015 to 31 August 2015. The actual operating revenue realised (excluding Capital Transfers) amounts to R4 939m, a variance of R546m or 12,4% against YTD Budget. The operating expenditure amounts to R3 267m, a variance of (R976m) or (23,0%) against YTD Budget. A favourable variance of R1 522m is reflected when YTD Actual is compared against the YTD Budget.

Summary Statement of Financial Performance:				
Description	August YTD Budget	August YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	4,392,539	4,938,940	546,401	12.4%
Total Operating Expenditure	4,242,289	3,266,585	(975,704)	-23.0%
SURPLUS/DEFICIT	150,250	1,672,356	1,522,105	

The revenue variance is explained by:

- Transfers recognised – operational (R641m favourable) – The non-alignment of projections to the National Treasury payment schedule which is only available after the approval of the MTREF resulted in this variance. Some of transfer allocations, amongst others, received as published in the National and Provincial Treasury payment schedule, are:
  - Local Government Equitable Share transfer of R689m received on 6 July 2015;
  - Emergency Medical Services grant of R24m received on 24 July 2015; and the
  - Fuel Levy transfer of R465m received on 18 August 2015.

- Service charges – electricity revenue (R89m favourable)
- Interest earned – outstanding debtors (R30m favourable) – An increase in arrear debtors resulting in higher interest earned on the line-item “Interest on Amounts in Arrear”.
- Service charges – water revenue (R95m unfavourable) – Water usage during this period is normally low as during the winter months, householders utilise less water.
- Other revenue (R46m unfavourable)
  - Capital Income Received From Insurer Organisation (R16m unfavourable) – The income resorts under Insurance Section and it is dependent on successful claims recovered from the Insurer.
  - Refund: Motor Vehicle Licences: T.P.A. (R6m unfavourable) – This function now resorts with the Service Delivery and Transformation Management Department who has indicated that the variance is due to the delay in the capturing of receipts. Administrative processes are being re-examined.
  - Township Development Contribution: Rezoning (R8m unfavourable); and
  - Township Development Contribution: Electricity (R1m unfavourable)

Service contributions payable to the CoT for the above services for proposed new townships by developers in terms of the services contribution policy of the CoT are based on applications as received from developers for this service. A decline in applications of this service for the period under review can be deduced.

The expenditure variance is explained by:

- Other expenditure (R322m favourable) – Some of the line-items in this group such as Post Employee Medical Expenditure, Post Employee Long Service, amongst others, are not pro-rata expenditures. These provisions will only be processed during the year-end process.

- Bulk Purchases (R306m favourable) - The line-item “Bulk: Electricity” is the main contributor to this variance. The provision for the anticipated bulk purchase of electricity has not been submitted by the Energy and Electricity Department for processing.
- Finance charges (R171m favourable) - The line-item “Interest Payable: External Loans” is the main contributor to this variance.
- Debt impairment (R117m favourable)
  - Bad Debt Written Off (R133m favourable)
  - Contribution and Impairment: AARTO (R14m favourable)
- Employee related costs (R86m favourable) – The under expenditure is as a result of vacancies and the non-implementation of the annual salary increases.
- Contracted services (R120m unfavourable) – The main line-items contributing to the variance are:
  - Prepaid Commission (R222m unfavourable) – A report has to be submitted to Council for approval of this expenditure.
  - Watchman Services (R7m unfavourable)

Below is the table reflecting the Cash Flow position as contained in the regulated C Schedule submitted to National Treasury.

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

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges		4,908,717	4,817,476	419,108	859,638	802,913	56,725	7%	4,817,476
Service charges		14,022,374	14,588,169	1,467,058	2,634,535	2,431,361	203,174	8%	14,588,169
Other revenue		1,626,363	1,178,291	71,149	113,496	198,804	(85,308)	-43%	1,178,291
Government - operating		3,377,239	3,666,857	546,471	1,458,493	624,373	834,120	134%	3,666,857
Government - capital		2,623,113	2,453,160	7,551	313,959	222,792	91,167	41%	2,453,160
Interest		411,936	193,141	37,717	72,100	31,930	40,169	126%	193,141
<b>Payments</b>									
Suppliers and employees		(22,469,526)	(21,907,225)	(2,939,571)	(6,502,574)	(3,668,678)	2,833,895	-77%	(21,907,225)
Finance charges		(937,912)	(1,029,556)	(914)	(978)	(171,597)	(170,619)	99%	(1,029,556)
Transfers and Grants		(218,658)	(259,298)	(832)	(12,719)	(43,216)	(30,497)	71%	(259,298)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>3,343,645</b>	<b>3,701,015</b>	<b>(392,261)</b>	<b>(1,064,050)</b>	<b>428,681</b>	<b>1,492,731</b>	<b>348%</b>	<b>3,701,015</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		180,681	-	12,000	15,583	-	15,583		-
Decrease (Increase) in non-current debtors		(17,808)	-	61,397	775,831	-	775,831		-
Decrease (increase) other non-current receivables		(707,847)	48,553	351,238	94,552	8,092	86,459	1068%	48,553
Decrease (increase) in non-current investments		178,741	56,007	(18,590)	(14,450)	9,335	(23,784)	-255%	56,007
<b>Payments</b>									
Capital assets		(4,116,511)	(3,783,366)	(114,501)	(169,745)	(344,199)	(174,454)	51%	(3,783,366)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4,482,743)</b>	<b>(3,678,806)</b>	<b>291,544</b>	<b>701,771</b>	<b>(326,772)</b>	<b>(1,028,543)</b>	<b>315%</b>	<b>(3,678,806)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		8,291,000	-	95,000	95,000	-	95,000		-
Borrowing long term/refinancing		1,500,000	1,200,000	-	-	-	-		1,200,000
Increase (decrease) in consumer deposits		(62,313)	8,565	426	2,805	1,428	1,377	96%	8,565
<b>Payments</b>									
Repayment of borrowing		(8,769,590)	(560,350)	(18)	(37)	(93,392)	(93,354)	100%	(560,350)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>959,097</b>	<b>648,215</b>	<b>95,408</b>	<b>97,768</b>	<b>(91,964)</b>	<b>(189,731)</b>	<b>206%</b>	<b>648,215</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(180,001)</b>	<b>670,424</b>	<b>(5,309)</b>	<b>(264,511)</b>	<b>9,945</b>			<b>670,424</b>
Cash/cash equivalents at beginning:		847,816	1,203,476		847,816	1,203,476			847,816
Cash/cash equivalents at month/year end:		667,814	1,873,900		583,305	1,213,422			1,518,240

The Cash Flow report above for 31 August 2015 indicates that:

- The cash and cash equivalents closing balance as at the end of August 2015 is R583m.
- Cash flow from operating activities is (R1 064m) compared to the target of R429m.
- Cash flow from investing activities amounts to R702m, compared to a target of (R327m).
- Cash flow from financing activities equates to R98m compared to a target of (R92m).

## Capital expenditure

The summary table hereafter indicates actual year-to-date spending of R170m and a variance of (R262m) or (60,7%) against YTD Budget.

Summary statement of Capital Expenditure:				
Description	August YTD Budget	August YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	431,946	169,745	(262,201)	-60.7%
TOTAL Capital Financing	431,946	169,745	(262,201)	-60.7%

The main departments contributing to the variance of the year-to-date capital expenditure, compared to the departmental Service Delivery Budget Implementation Plan (SDBIP) targets for the municipal vote as indicated in Table C5 are:

- Water and Sanitation (R57m) – The "Refurbishing of Water Networks and Backlog Eradication" project is the main contributor.
- Transport (R52m) – The "CBD and Surrounding Areas (2010SWC) HOV / BRT Lanes on Corridors to North and Hatfield" project is the main contributor.
- Housing and Human Settlement (R47m) - "Roads and Stormwater - Low Cost Housing - Project Linked Housing" project is the main contributor.
- Office of the City Manager (R47m) - "RE - AGA - Tshwane" project is the main contributor.

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

Table SC12 provides an analysis of actual capital expenditure compared to the budget targets, on a monthly and year-to-date basis. Expenditure for the period ending 31 August 2015 amounts to R170m against the projection of R432m, a variance of (R262m) or (60.7%) is reflected. The total percentage spent against the total original budget amounts to 4,4%.

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

Chart C1: 2015/16 Capital Expenditure

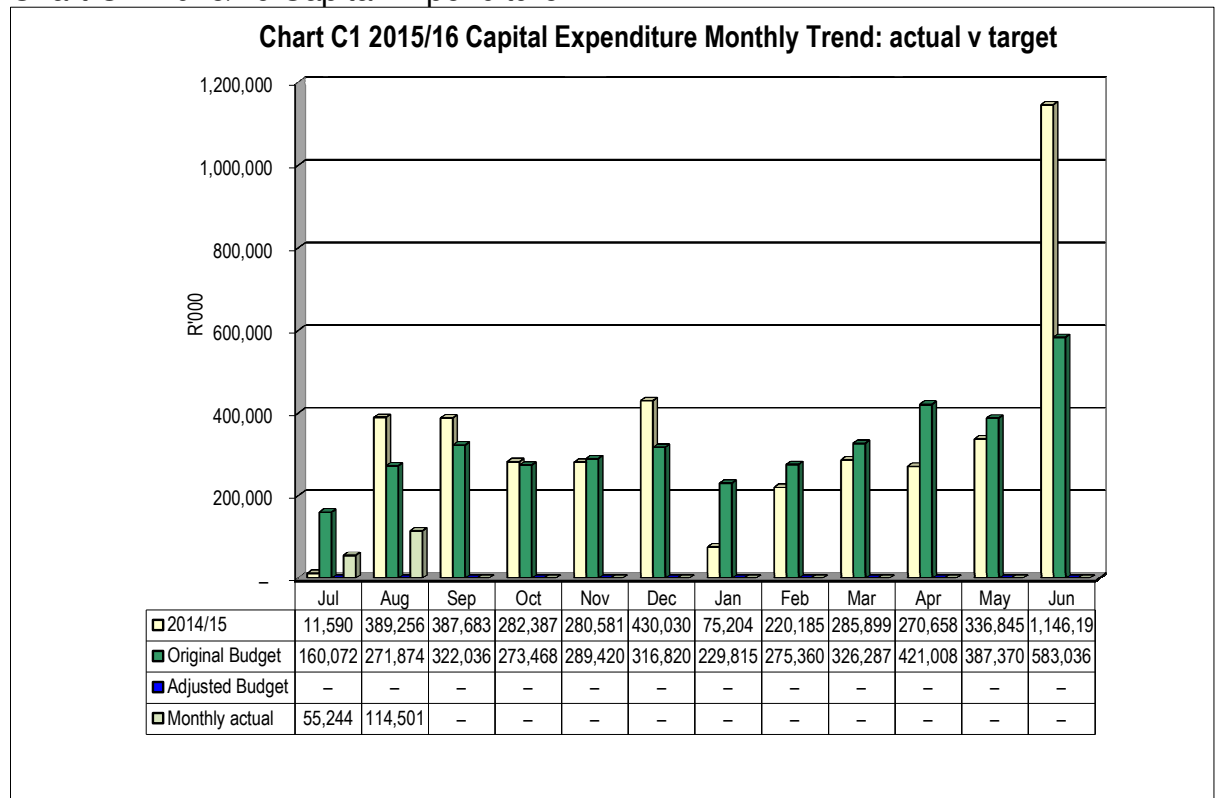
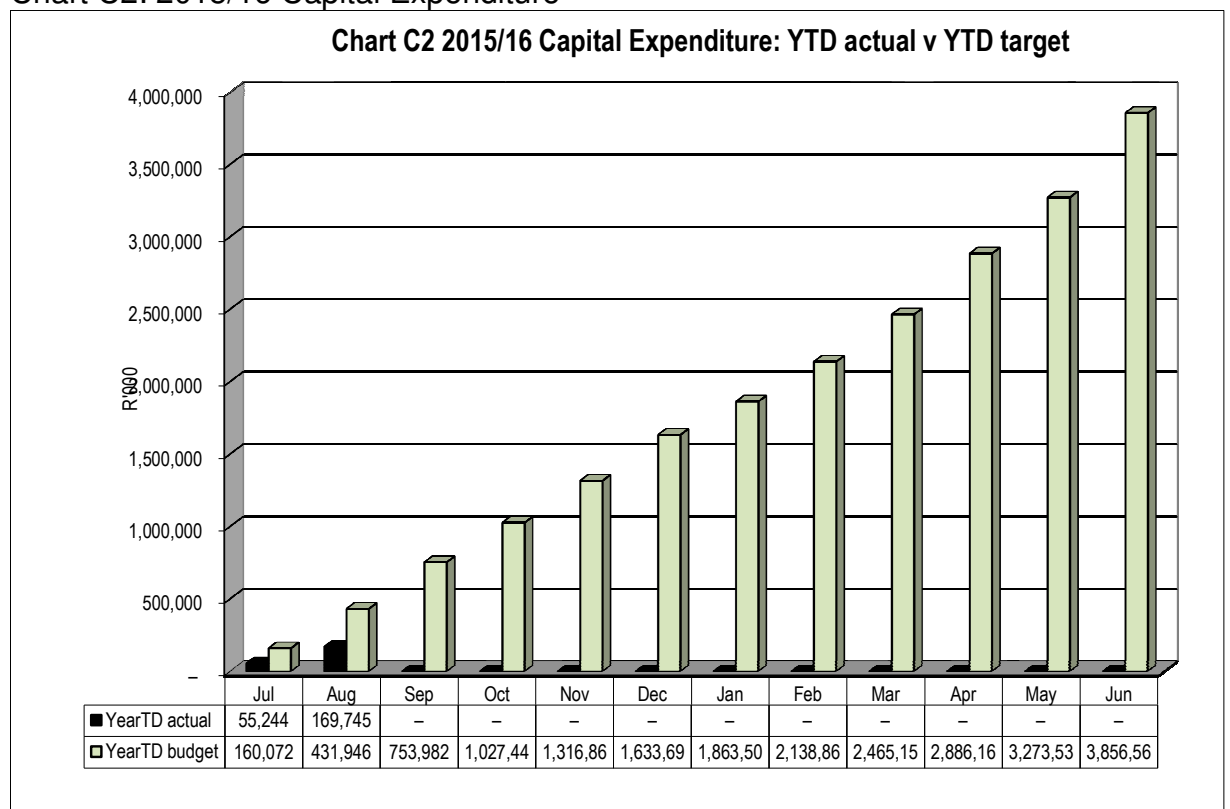


Chart C2: 2015/16 Capital Expenditure



## 5. INTERDEPARTMENTAL AND CLUSTER IMPACT

None.

## 6. COMMENTS OF THE GROUP LEGAL COUNSEL

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

## 7. IMPLICATIONS

- Human Resources

Not applicable.

- Finances (budget and value for money)

This report incorporates the financial status for the period ended 31 August 2015. Upon receipt of the statement or report submitted by the Accounting Officer to the Executive Mayor in terms of Section 71 of the MFMA, the Executive Mayor is obliged to take certain steps with regard to “budgetary control and early identification of financial problems” as determined in Section 54 of the MFMA. Furthermore, the Accounting Officer of the Municipality must report in writing to the Municipal Council with regard to impending shortfalls, overspending, and overdrafts in terms of Section 70 of the MFMA.

- Constitution and legal factors

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

- Communication

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

- Previous Mayoral Committee Resolutions

Not applicable.

## CONCLUSION

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

## ANNEXURES:

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



## RECOMMENDED

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

- (1) The Accounting Officer provides the Executive Mayor with the “In-year” report for August 2015; and
- (2) In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

REPORT – FLOW COMPLIANCE CHECK  
 FILE: **ST – B12/15**  
 INITIATOR: **Umar Banda (358-8110) / NM Mokete (358-3625)**

HEADING (INCLUSIVE OF NAME OF DIVISION/DEPARTMENT):  
**GROUP FINANCIAL SERVICES DEPARTMENT**  
**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 31 AUGUST 2015**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

	COMPREHENSIVENESS (FACTS, COMMENTS, RECOMMENDATIONS ANNEXURES) (√)	CORRECTNESS (√)	QUALITY (√)
EXECUTIVE DIRECTOR: <b>BUDGET OFFICE</b> <b>NM MOKETE</b> 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: <b>FINANCIAL REPORTING &amp; ASSETS</b> <b>A CHAURASIA</b> 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: <b>TREASURY OFFICE</b> <b>DL MASIMINI</b> 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: <b>REVENUE MANAGEMENT:</b> <b>KC THIPE</b> 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: <b>ACTING CHIEF FINANCIAL OFFICER – U BANDA</b> REPORT ALSO BEARS APPROVAL OF : CM <input type="checkbox"/> SIGNATURE: ..... DATE: .....			
MMC: FINANCE <b>DOROTHY MABILETSA</b> 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: M02 AUGUST 2015**

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## **PART 1 – IN-YEAR REPORT**

### **1.1 MAYOR’S REPORT**

On 28 May 2015 Council approved the MTREF for the 2015/16 financial year which gives effect to the financial plan of the City of Tshwane (CoT). The budget has been uploaded onto SAP (Accounting System utilised by the municipality) and locked as required by regulation.

The CoT advocates the efforts of National Treasury by adhering to the Municipal Budget and Reporting Regulations that is designed to achieve a range of objectives, including improving the local government sphere’s ability to deliver services by facilitating improved financial sustainability and better medium term planning.

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

### **1.2 RESOLUTIONS**

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

- a. The Accounting Officer provides the Executive Mayor with the “In-year” report for August 2015; and
- b. In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

### **1.3 EXECUTIVE SUMMARY**

The total consolidated Operating Revenue Budget of the CoT amounts to R26 296m and the Operating Expenditure Budget equates to R25 711m for the 2015/16 financial year. A surplus of R585m is planned.

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 August 2015. The actual operating revenue realised (excluding Capital Transfers) amounts to R4 939m, a variance of R546m or 12,4% against YTD Budget. The operating expenditure amounts to R3 267m, a variance of (R976m) or (23,0%) against YTD Budget. A favourable variance of R1 522m is reflected when YTD Actual is compared against the YTD Budget.

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Description	August YTD Budget	August YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
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The revenue variance is explained by:

- Transfers recognised – operational (R641m favourable)
- Interest earned – outstanding debtors (R30m favourable)
- Service charges – electricity revenue (R89m favourable)
- Service charges – water revenue (R95m unfavourable)
- Other revenue (R46m unfavourable)

The expenditure variance is explained by:

- Other expenditure (R322m favourable)
- Bulk purchases (R306m favourable)
- Finance charges (R171m favourable)
- Debt impairment (R117m favourable)
- Employee related costs (R86m favourable)
- Contracted services (R120m 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 R170m and a variance of (R262m) or (60,7%) against YTD Budget.

Summary statement of Capital Expenditure:				
Description	August YTD Budget	August YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	431,946	169,745	(262,201)	-60.7%
TOTAL Capital Financing	431,946	169,745	(262,201)	-60.7%

The main departments contributing to the variance of the year-to-date capital expenditure, compared to the departmental Service Delivery Budget Implementation Plan (SDBIP) targets for the municipal vote as indicated in Table C5 are:

- Water and Sanitation (R57m)
- Transport (R52m)
- Housing and Human Settlement (R47m)
- Office of the City Manager (R47m)

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

Table SC12 provides an analysis of actual capital expenditure compared to the budget targets, on a monthly and year-to-date basis. Expenditure for the period ending 31 August 2015 amounts to R170m against the projection of R432m, a variance of (R262m) or (60,7%) is reflected. The total percentage spent against the total original budget amounts to 4,4%.

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

Chart C1: 2015/16 Capital Expenditure

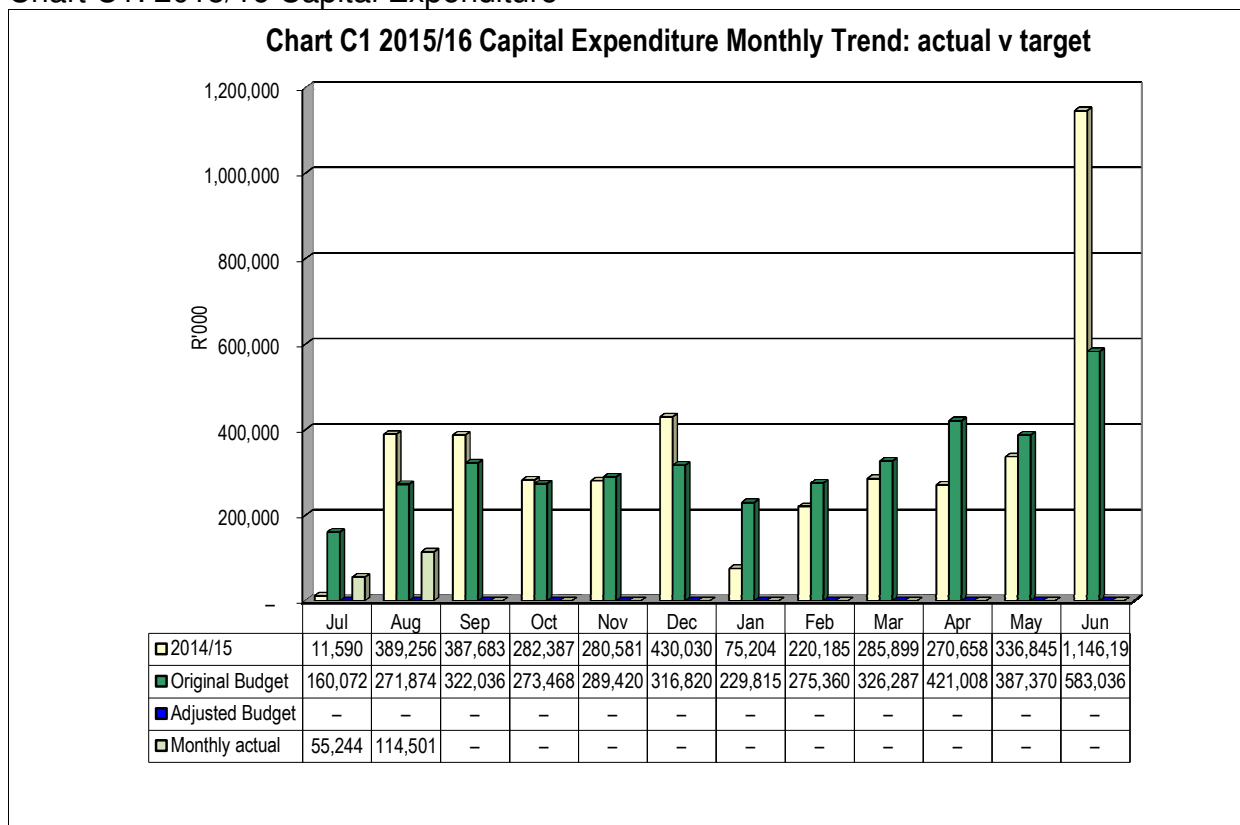
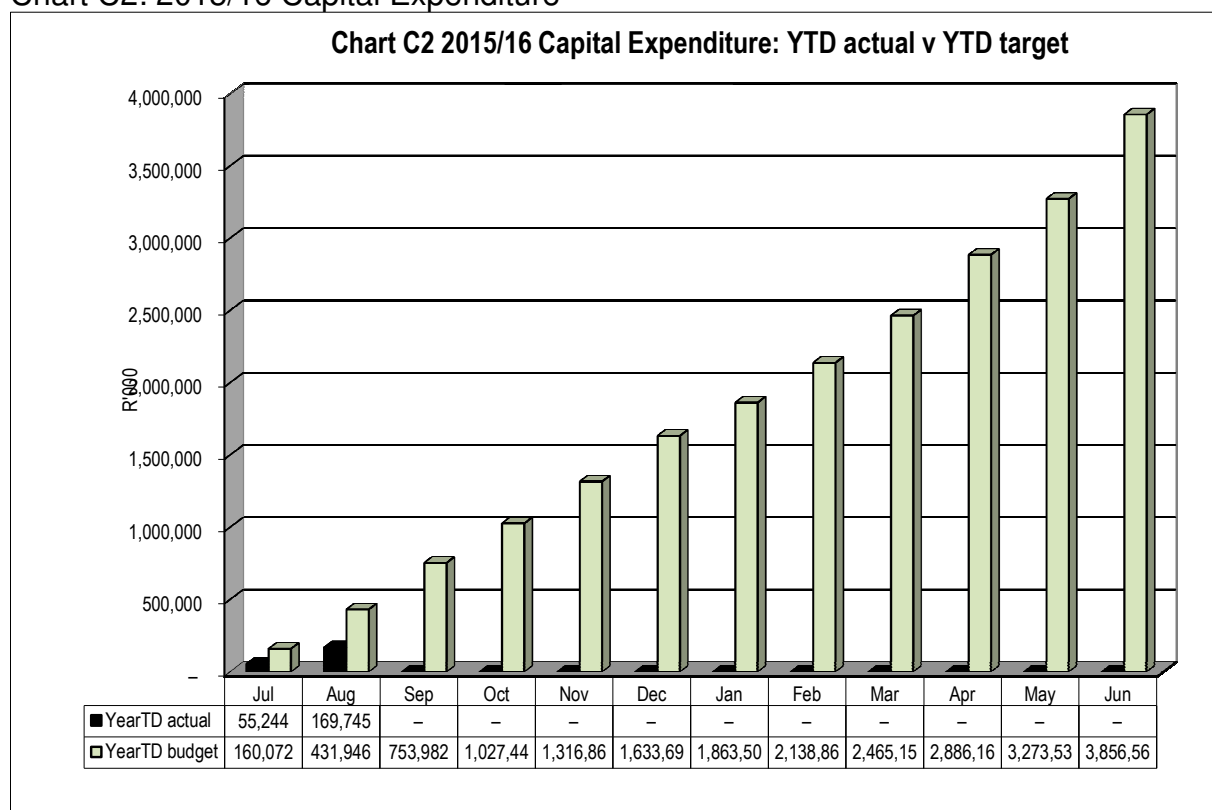


Chart C2: 2015/16 Capital Expenditure



## 1.4 IN-YEAR BUDGET STATEMENT TABLES

The financial results for the period ended 31 August 2015 are reflected in Tables C1 to C7 hereafter:



**(a) Table C1: Consolidated Monthly Budget Statement – Summary**

**TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M02 August**

Description	2014/15	Budget Year 2015/16						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	4,906,267	5,236,387	419,108	859,638	872,731	(13,093)	-2%	5,236,387
Service charges	14,013,954	15,913,703	1,467,058	2,634,511	2,654,940	(20,429)	-1%	15,913,703
Investment revenue	38,023	70,600	4,958	6,098	11,790	(5,692)	-48%	70,600
Transfers recognised - operational	3,353,002	3,670,241	511,549	1,259,195	618,445	640,751	104%	3,670,241
Other own revenue	2,121,509	1,404,899	103,908	179,498	234,632	(55,135)	-23%	1,404,899
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>24,432,755</b>	<b>26,295,831</b>	<b>2,506,582</b>	<b>4,938,940</b>	<b>4,392,539</b>	<b>546,401</b>	<b>12%</b>	<b>26,295,831</b>
Employee costs	6,665,636	7,058,527	515,541	1,034,307	1,120,441	(86,134)	-8%	7,058,527
Remuneration of Councillors	107,840	116,298	9,025	18,182	19,427	(1,245)	-6%	116,298
Depreciation & asset impairment	1,302,240	1,188,780	86,013	172,022	198,073	(26,051)	-13%	1,188,780
Finance charges	996,967	1,029,556	914	978	171,597	(170,619)	-99%	1,029,556
Materials and bulk purchases	7,464,155	9,164,376	439,002	1,176,755	1,519,488	(342,733)	-23%	9,164,376
Transfers and grants	218,658	259,298	832	12,719	43,216	(30,497)	-71%	259,298
Other expenditure	8,052,834	6,894,081	540,520	851,621	1,170,046	(318,426)	-27%	6,894,081
<b>Total Expenditure</b>	<b>24,808,330</b>	<b>25,710,916</b>	<b>1,591,846</b>	<b>3,266,585</b>	<b>4,242,289</b>	<b>(975,704)</b>	<b>-23%</b>	<b>25,710,916</b>
<b>Surplus/(Deficit)</b>	<b>(375,575)</b>	<b>584,915</b>	<b>914,736</b>	<b>1,672,356</b>	<b>150,250</b>	<b>1,522,105</b>	<b>1013%</b>	<b>584,915</b>
Transfers recognised - capital	2,502,013	2,453,160	94,503	145,123	311,645	(166,522)	-53%	2,453,160
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2,126,438</b>	<b>3,038,075</b>	<b>1,009,239</b>	<b>1,817,478</b>	<b>461,895</b>	<b>1,355,584</b>	<b>293%</b>	<b>3,038,075</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2,126,438</b>	<b>3,038,075</b>	<b>1,009,239</b>	<b>1,817,478</b>	<b>461,895</b>	<b>1,355,584</b>	<b>293%</b>	<b>3,038,075</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>3,979,945</b>	<b>3,856,566</b>	<b>114,501</b>	<b>169,745</b>	<b>431,946</b>	<b>(262,201)</b>	<b>-61%</b>	<b>3,856,566</b>
Capital transfers recognised	2,523,466	2,453,160	17,560	68,179	231,289	(163,110)	-71%	2,453,160
Public contributions & donations	47,847	168,407	4,372	4,372	18,268	(13,896)	-76%	168,407
Borrowing	1,319,656	1,200,000	92,570	97,194	180,222	(83,028)	-46%	1,200,000
Internally generated funds	<b>88,975</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>2,167</b>	<b>(2,167)</b>	<b>-100%</b>	<b>35,000</b>
<b>Total sources of capital funds</b>	<b>3,979,945</b>	<b>3,856,566</b>	<b>114,501</b>	<b>169,745</b>	<b>431,946</b>	<b>(262,201)</b>	<b>-61%</b>	<b>3,856,566</b>
<b>Financial position</b>								
Total current assets	5,250,697	6,193,667		4,384,611				6,193,667
Total non current assets	30,261,609	34,914,830		33,475,093				34,914,830
Total current liabilities	7,124,687	6,064,125		4,658,271				6,064,125
Total non current liabilities	12,218,877	14,316,237		12,660,731				14,316,237
<b>Community wealth/Equity</b>	<b>16,168,742</b>	<b>20,728,135</b>		<b>20,540,701</b>				<b>20,728,135</b>
<b>Cash flows</b>								
Net cash from (used) operating	3,343,645	3,701,015	(392,261)	(1,064,050)	428,681	1,492,731	348%	3,701,015
Net cash from (used) investing	(4,482,743)	(3,678,806)	291,544	701,771	(326,772)	(1,028,543)	315%	(3,678,806)
Net cash from (used) financing	959,097	648,215	95,408	97,768	(91,964)	(189,731)	206%	648,215
<b>Cash/cash equivalents at the month/year end</b>	<b>667,814</b>	<b>1,873,900</b>	<b>-</b>	<b>583,305</b>	<b>1,213,422</b>	<b>630,117</b>	<b>52%</b>	<b>1,518,240</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>								
Total By Income Source	1,451,956	204,575	182,429	170,874	310,302	847,704	3,734,862	7,089,358
<b>Creditors Age Analysis</b>								
Total Creditors	2,856,693	-	-	-	-	-	-	2,856,693

**(b) Table C2: Consolidated Monthly Budget Statement – Financial Performance (standard Classification)**

**TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M02 August**

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Revenue - Standard</b>									
<i><b>Governance and administration</b></i>		<b>8,610,655</b>	<b>8,801,188</b>	<b>916,079</b>	<b>2,069,411</b>	<b>1,461,439</b>	607,972	42%	<b>8,801,188</b>
Executive and council		181,695	115,176	(44)	628	13,771	(13,143)	-95%	115,176
Budget and treasury office		8,241,114	8,373,584	903,098	2,051,409	1,395,597	655,812	47%	8,373,584
Corporate services		187,846	312,427	13,026	17,374	52,071	(34,697)	-67%	312,427
<i><b>Community and public safety</b></i>		<b>1,408,260</b>	<b>1,131,882</b>	<b>16,318</b>	<b>95,364</b>	<b>157,215</b>	(61,850)	-39%	<b>1,131,882</b>
Community and social services		64,383	53,546	2,039	3,593	6,174	(2,581)	-42%	53,546
Sport and recreation		28,834	19,994	1,282	1,736	3,332	(1,596)	-48%	19,994
Public safety		307,726	204,695	1,176	1,970	34,116	(32,146)	-94%	204,695
Housing		889,108	731,636	9,175	61,361	93,257	(31,896)	-34%	731,636
Health		118,207	122,011	2,646	26,704	20,335	6,369	31%	122,011
<i><b>Economic and environmental services</b></i>		<b>1,583,212</b>	<b>1,863,543</b>	<b>113,604</b>	<b>135,373</b>	<b>266,526</b>	(131,153)	-49%	<b>1,863,543</b>
Planning and development		273,104	262,857	17,954	36,933	50,749	(13,815)	-27%	262,857
Road transport		1,309,124	1,600,410	95,640	98,231	215,731	(117,500)	-54%	1,600,410
Environmental protection		984	276	11	208	46	162	353%	276
<i><b>Trading services</b></i>		<b>15,141,032</b>	<b>16,765,118</b>	<b>1,542,029</b>	<b>2,757,261</b>	<b>2,787,794</b>	(30,533)	-1%	<b>16,765,118</b>
Electricity		9,697,389	10,991,099	1,125,144	1,898,348	1,825,308	73,040	4%	10,991,099
Water		3,418,070	3,711,560	264,278	545,959	622,006	(76,048)	-12%	3,711,560
Waste water management		1,004,037	887,831	64,874	126,090	144,708	(18,618)	-13%	887,831
Waste management		1,021,537	1,174,628	87,732	186,865	195,771	(8,907)	-5%	1,174,628
<i><b>Other</b></i>	<b>4</b>	<b>191,610</b>	<b>187,260</b>	<b>13,055</b>	<b>26,655</b>	<b>31,210</b>	<b>(4,555)</b>	<b>-15%</b>	<b>187,260</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>26,934,768</b>	<b>28,748,991</b>	<b>2,601,085</b>	<b>5,084,063</b>	<b>4,704,184</b>	<b>379,880</b>	<b>8%</b>	<b>28,748,991</b>
<b>Expenditure - Standard</b>									
<i><b>Governance and administration</b></i>		<b>5,303,721</b>	<b>5,130,232</b>	<b>297,918</b>	<b>534,080</b>	<b>858,274</b>	(324,194)	-38%	<b>5,130,232</b>
Executive and council		1,568,461	1,417,378	100,479	187,039	229,091	(42,052)	-18%	1,417,378
Budget and treasury office		578,452	691,049	9,418	22,007	114,914	(92,906)	-81%	691,049
Corporate services		3,156,808	3,021,805	188,021	325,033	514,270	(189,237)	-37%	3,021,805
<i><b>Community and public safety</b></i>		<b>3,526,319</b>	<b>3,733,359</b>	<b>259,095</b>	<b>453,279</b>	<b>606,515</b>	(153,236)	-25%	<b>3,733,359</b>
Community and social services		561,611	650,470	31,832	64,949	105,255	(40,306)	-38%	650,470
Sport and recreation		364,428	444,000	29,703	53,066	72,566	(19,500)	-27%	444,000
Public safety		1,665,436	1,738,320	137,482	218,458	282,653	(64,195)	-23%	1,738,320
Housing		484,774	438,177	24,943	47,545	71,994	(24,448)	-34%	438,177
Health		450,072	462,391	35,135	69,261	74,048	(4,787)	-6%	462,391
<i><b>Economic and environmental services</b></i>		<b>2,407,406</b>	<b>2,272,994</b>	<b>159,805</b>	<b>304,384</b>	<b>372,410</b>	(68,027)	-18%	<b>2,272,994</b>
Planning and development		723,602	741,132	43,932	98,253	120,727	(22,474)	-19%	741,132
Road transport		1,627,203	1,505,049	113,954	202,451	246,308	(43,857)	-18%	1,505,049
Environmental protection		56,601	26,813	1,918	3,679	5,375	(1,696)	-32%	26,813
<i><b>Trading services</b></i>		<b>13,380,306</b>	<b>14,381,827</b>	<b>862,237</b>	<b>1,953,759</b>	<b>2,373,605</b>	(419,846)	-18%	<b>14,381,827</b>
Electricity		8,717,099	9,536,368	361,680	1,301,676	1,581,366	(279,690)	-18%	9,536,368
Water		3,024,369	3,291,217	399,882	475,744	535,181	(59,437)	-11%	3,291,217
Waste water management		589,261	553,715	24,745	48,896	95,639	(46,743)	-49%	553,715
Waste management		1,049,577	1,000,526	75,929	127,442	161,418	(33,975)	-21%	1,000,526
<i><b>Other</b></i>		<b>190,578</b>	<b>192,505</b>	<b>12,791</b>	<b>21,084</b>	<b>31,485</b>	<b>(10,401)</b>	<b>-33%</b>	<b>192,505</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>24,808,330</b>	<b>25,710,916</b>	<b>1,591,846</b>	<b>3,266,585</b>	<b>4,242,289</b>	<b>(975,704)</b>	<b>-23%</b>	<b>25,710,916</b>
<b>Surplus/ (Deficit) for the year</b>		<b>2,126,438</b>	<b>3,038,075</b>	<b>1,009,239</b>	<b>1,817,478</b>	<b>461,895</b>	<b>1,355,584</b>	<b>293%</b>	<b>3,038,075</b>

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

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

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

Vote Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote	1								
Vote 1 - City Planning & Development		122,830	129,674	4,645	9,293	21,612	(12,319)	-57.0%	129,674
Vote 2 - Corporate & Shared Services		102,397	102,508	7,306	9,661	17,085	(7,424)	-43.5%	102,508
Vote 3 - Economic Development		94,626	90,390	12,615	26,288	22,004	4,284	19.5%	90,390
Vote 4 - Emergency Services		73,757	70,689	526	24,864	11,782	13,082	111.0%	70,689
Vote 5 - Environmental Management		1,187,220	139,983	97,884	208,426	23,331	185,096	793.4%	139,983
Vote 6 - Group Financial Services		8,285,642	8,449,183	908,243	2,058,074	1,408,197	649,877	46.1%	8,449,183
Vote 7 - Housing & Human Settlement		866,317	711,662	5,416	57,599	89,928	(32,329)	-35.9%	711,662
Vote 8 - Group Information & Communication Technology		43	1,790	383	383	298	84	28.3%	1,790
Vote 9 - Metro Police Services		424,868	202,349	696	1,130	33,725	(32,595)	-96.6%	202,349
Vote 10 - Office of the City Manager		178,223	250,000	6,580	6,580	37,500	(30,920)	-82.5%	250,000
Vote 11 - Service Delivery & Transformation Management		120,511	1,441,046	22,171	27,215	240,174	(212,959)	-88.7%	1,441,046
Vote 12 - Water & Sanitation Department		4,422,102	4,597,964	329,152	672,048	766,477	(94,429)	-12.3%	4,597,964
Vote 13 - Energy & Electricity Department		9,684,534	10,840,643	1,118,245	1,890,925	1,800,232	90,693	5.0%	10,840,643
Vote 14 - Transport		1,208,488	1,485,608	83,240	85,784	196,598	(110,814)	-56.4%	1,485,608
Vote 15 - Other Votes		163,209	235,503	3,982	5,794	35,242	(29,448)	-83.6%	235,503
Total Revenue by Vote	2	26,934,768	28,748,991	2,601,085	5,084,063	4,704,184	379,880	8.1%	28,748,991
Expenditure by Vote	1								
Vote 1 - City Planning & Development		293,172	304,449	21,320	38,393	48,918	(10,525)	-21.5%	304,449
Vote 2 - Corporate & Shared Services		1,484,700	1,308,669	100,958	147,204	215,590	(68,386)	-31.7%	1,308,669
Vote 3 - Economic Development		381,125	391,472	22,911	56,682	64,805	(8,122)	-12.5%	391,472
Vote 4 - Emergency Services		556,702	576,004	41,418	82,222	92,118	(9,897)	-10.7%	576,004
Vote 5 - Environmental Management		680,942	358,187	20,291	37,348	59,445	(22,098)	-37.2%	358,187
Vote 6 - Group Financial Services		1,200,707	1,465,401	50,269	102,985	240,345	(137,361)	-57.2%	1,465,401
Vote 7 - Housing & Human Settlement		368,934	366,826	20,624	38,681	60,758	(22,077)	-36.3%	366,826
Vote 8 - Group Information & Communication Technology		602,792	533,650	32,539	51,119	106,223	(55,105)	-51.9%	533,650
Vote 9 - Metro Police Services		1,853,553	1,789,763	141,016	226,017	290,465	(64,448)	-22.2%	1,789,763
Vote 10 - Office of the City Manager		504,762	264,063	12,213	24,396	43,434	(19,038)	-43.8%	264,063
Vote 11 - Service Delivery & Transformation Management		3,270,228	4,432,871	318,541	567,138	715,112	(147,974)	-20.7%	4,432,871
Vote 12 - Water & Sanitation Department		3,390,463	3,400,902	395,149	473,236	560,110	(86,874)	-15.5%	3,400,902
Vote 13 - Energy & Electricity Department		7,396,027	8,136,834	258,265	1,115,658	1,355,077	(239,419)	-17.7%	8,136,834
Vote 14 - Transport		1,304,559	978,004	72,628	128,503	161,017	(32,514)	-20.2%	978,004
Vote 15 - Other Votes		1,519,661	1,403,824	83,703	177,004	228,872	(51,867)	-22.7%	1,403,824
Total Expenditure by Vote	2	24,808,330	25,710,916	1,591,846	3,266,585	4,242,289	(975,704)	-23.0%	25,710,916
Surplus/ (Deficit) for the year	2	2,126,438	3,038,075	1,009,239	1,817,478	461,895	1,355,584	293.5%	3,038,075

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

**TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August**

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		4,906,267	5,236,387	419,108	859,638	872,731	(13,093)	-2%	5,236,387
Service charges - electricity revenue		9,088,425	10,471,749	1,085,228	1,834,699	1,745,291	89,408	5%	10,471,749
Service charges - water revenue		2,986,755	3,386,947	227,806	471,552	566,591	(95,039)	-17%	3,386,947
Service charges - sanitation revenue		753,068	806,647	54,556	117,185	134,998	(17,813)	-13%	806,647
Service charges - refuse revenue		968,073	1,095,779	82,911	176,991	182,630	(5,639)	-3%	1,095,779
Service charges - other		217,632	152,581	16,557	34,084	25,430	8,654	34%	152,581
Rental of facilities and equipment		117,710	112,907	13,559	15,917	18,809	(2,892)	-15%	112,907
Interest earned - external investments		38,023	70,600	4,958	6,098	11,790	(5,692)	-48%	70,600
Interest earned - outstanding debtors		374,463	216,338	32,759	66,002	36,178	29,824	82%	216,338
Fines		294,458	196,691	699	1,056	32,782	(31,726)	-97%	196,691
Licences and permits		53,244	57,680	4,674	4,791	9,613	(4,822)	-50%	57,680
Transfers recognised - operational		3,353,002	3,670,241	511,549	1,259,195	618,445	640,751	104%	3,670,241
Other revenue		1,261,195	821,284	52,218	91,732	137,251	(45,518)	-33%	821,284
Gains on disposal of PPE		20,440	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		24,432,755	26,295,831	2,506,582	4,938,940	4,392,539	546,401	12%	26,295,831
Expenditure By Type									
Employee related costs		6,665,636	7,058,527	515,541	1,034,307	1,120,441	(86,134)	-8%	7,058,527
Remuneration of councillors		107,840	116,298	9,025	18,182	19,427	(1,245)	-6%	116,298
Debt impairment		1,033,778	1,063,228	37,527	60,670	177,203	(116,533)	-66%	1,063,228
Depreciation & asset impairment		1,302,240	1,188,780	86,013	172,022	198,073	(26,051)	-13%	1,188,780
Finance charges		996,967	1,029,556	914	978	171,597	(170,619)	-99%	1,029,556
Bulk purchases		7,197,334	8,795,118	419,463	1,151,489	1,457,911	(306,423)	-21%	8,795,118
Other materials		266,821	369,258	19,539	25,267	61,576	(36,310)	-59%	369,258
Contracted services		3,078,495	1,975,982	278,119	445,933	325,604	120,329	37%	1,975,982
Transfers and grants		218,658	259,298	832	12,719	43,216	(30,497)	-71%	259,298
Other expenditure		3,831,775	3,854,871	224,874	345,018	667,240	(322,222)	-48%	3,854,871
Loss on disposal of PPE		108,786	-	-	-	-	-		-
Total Expenditure		24,808,330	25,710,916	1,591,846	3,266,585	4,242,289	(975,704)	-23%	25,710,916
Surplus/(Deficit)		(375,575)	584,915	914,736	1,672,356	150,250	1,522,105	0	584,915
Transfers recognised - capital		2,502,013	2,453,160	94,503	145,123	311,645	(166,522)	(0)	2,453,160
Surplus/(Deficit) after capital transfers & contributions		2,126,438	3,038,075	1,009,239	1,817,478	461,895			3,038,075
Taxation		-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		2,126,438	3,038,075	1,009,239	1,817,478	461,895			3,038,075
Attributable to minorities		-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		2,126,438	3,038,075	1,009,239	1,817,478	461,895			3,038,075
Share of surplus/ (deficit) of associate		-	-	-	-	-			-
Surplus/ (Deficit) for the year		2,126,438	3,038,075	1,009,239	1,817,478	461,895			3,038,075

**Note:**

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

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M02 August

Vote Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1								
<b>Multi-Year expenditure appropriation</b>	2								
Vote 1 - City Planning & Development		462	30,000	–	–	–	–		30,000
Vote 2 - Corporate & Shared Services		17,693	23,407	–	–	3,901	(3,901)	-100%	23,407
Vote 3 - Economic Development		2,472	67,100	–	–	–	–		67,100
Vote 4 - Emergency Services		22,649	6,000	1,066	1,066	–	1,066		6,000
Vote 5 - Environmental Management		72,155	98,000	–	–	7,150	(7,150)	-100%	98,000
Vote 6 - Group Financial Services		736	35,250	–	–	5,000	(5,000)	-100%	35,250
Vote 7 - Housing & Human Settlement		838,242	670,500	(17,348)	33,272	80,185	(46,913)	-59%	670,500
Vote 8 - Group Information & Communication Technology		72,488	96,500	468	468	31,500	(31,032)	-99%	96,500
Vote 9 - Metro Police Services		8,368	10,000	–	–	–	–		10,000
Vote 10 - Office of the City Manager		345,180	280,000	–	–	46,667	(46,667)	-100%	280,000
Vote 11 - Service Delivery & Transformation Management		–	–	–	–	–	–		–
Vote 12 - Water & Sanitation Department		417,245	355,000	18,623	18,623	75,990	(57,367)	-75%	355,000
Vote 13 - Energy & Electricity Department		514,694	447,500	10,743	10,743	20,300	(9,557)	-47%	447,500
Vote 14 - Transport		1,498,723	1,473,085	17,772	17,772	69,950	(52,178)	-75%	1,473,085
Vote 15 - Other Votes		158,432	163,551	8,255	12,880	15,925	(3,046)	-19%	163,551
<b>Total Capital Multi-year expenditure</b>	4,7	<b>3,969,540</b>	<b>3,755,893</b>	<b>39,579</b>	<b>94,823</b>	<b>356,568</b>	<b>(261,745)</b>	<b>-73%</b>	<b>3,755,893</b>
<b>Single Year expenditure appropriation</b>	2								
Vote 3 - Economic Development		–	10,900	–	–	–	–		10,900
Vote 5 - Environmental Management		10,405	5,000	544	544	1,000	(456)	-46%	5,000
Vote 8 - Group Information & Communication Technology		–	75,773	74,378	74,378	74,378	–		75,773
Vote 15 - Other Votes		–	9,000	–	–	–	–		9,000
<b>Total Capital single-year expenditure</b>	4	<b>10,405</b>	<b>100,673</b>	<b>74,922</b>	<b>74,922</b>	<b>75,378</b>	<b>(456)</b>	<b>-1%</b>	<b>100,673</b>
<b>Total Capital Expenditure</b>		<b>3,979,945</b>	<b>3,856,566</b>	<b>114,501</b>	<b>169,745</b>	<b>431,946</b>	<b>(262,201)</b>	<b>-61%</b>	<b>3,856,566</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>		<b>394,253</b>	<b>381,481</b>	<b>74,847</b>	<b>74,847</b>	<b>139,871</b>	<b>(65,025)</b>	<b>-46%</b>	<b>381,481</b>
Executive and council		249,249	112,801	–	–	17,925	(17,925)	-100%	112,801
Budget and treasury office		–	30,000	–	–	5,000	(5,000)	-100%	30,000
Corporate services		145,004	238,680	74,847	74,847	116,946	(42,100)	-36%	238,680
<b>Community and public safety</b>		<b>1,062,547</b>	<b>941,500</b>	<b>(8,027)</b>	<b>47,217</b>	<b>95,835</b>	<b>(48,618)</b>	<b>-51%</b>	<b>941,500</b>
Community and social services		49,891	34,000	–	–	–	–		34,000
Sport and recreation		105,235	136,000	171	526	4,850	(4,324)	-89%	136,000
Public safety		31,017	16,000	1,066	1,066	–	1,066		16,000
Housing		838,242	670,500	(17,348)	33,272	80,185	(46,913)	-59%	670,500
Health		38,163	85,000	8,084	12,354	10,800	1,554	14%	85,000
<b>Economic and environmental services</b>		<b>1,502,888</b>	<b>1,554,085</b>	<b>17,772</b>	<b>17,772</b>	<b>69,950</b>	<b>(52,178)</b>	<b>-75%</b>	<b>1,554,085</b>
Planning and development		2,707	78,000	–	–	–	–		78,000
Road transport		1,498,723	1,473,085	17,772	17,772	69,950	(52,178)	-75%	1,473,085
Environmental protection		1,457	3,000	–	–	–	–		3,000
<b>Trading services</b>		<b>1,008,340</b>	<b>969,500</b>	<b>29,910</b>	<b>29,910</b>	<b>126,290</b>	<b>(96,380)</b>	<b>-76%</b>	<b>969,500</b>
Electricity		514,694	447,500	10,743	10,743	20,300	(9,557)	-47%	447,500
Water		113,391	149,929	5,337	5,337	24,621	(19,284)	-78%	149,929
Waste water management		367,850	355,071	13,286	13,286	76,369	(63,083)	-83%	355,071
Waste management		12,405	17,000	544	544	5,000	(4,456)	-89%	17,000
<b>Other</b>		<b>11,917</b>	<b>10,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>10,000</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>3,979,945</b>	<b>3,856,566</b>	<b>114,501</b>	<b>169,745</b>	<b>431,946</b>	<b>(262,201)</b>	<b>-61%</b>	<b>3,856,566</b>
<b>Funded by:</b>									
National Government		2,512,450	2,408,542	17,181	67,801	229,337	(161,536)	-70%	2,408,542
Provincial Government		6,562	40,551	–	–	1,259	(1,259)	-100%	40,551
Other transfers and grants		4,454	4,067	378	378	693	(315)	-45%	4,067
<b>Transfers recognised - capital</b>		<b>2,523,466</b>	<b>2,453,160</b>	<b>17,560</b>	<b>68,179</b>	<b>231,289</b>	<b>(163,110)</b>	<b>-71%</b>	<b>2,453,160</b>
<b>Public contributions &amp; donations</b>	5	<b>47,847</b>	<b>168,407</b>	<b>4,372</b>	<b>4,372</b>	<b>18,268</b>	<b>(13,896)</b>	<b>-76%</b>	<b>168,407</b>
<b>Borrowing</b>	6	<b>1,319,656</b>	<b>1,200,000</b>	<b>92,570</b>	<b>97,194</b>	<b>180,222</b>	<b>(83,028)</b>	<b>-46%</b>	<b>1,200,000</b>
<b>Internally generated funds</b>		<b>88,975</b>	<b>35,000</b>	<b>–</b>	<b>–</b>	<b>2,167</b>	<b>(2,167)</b>	<b>-100%</b>	<b>35,000</b>
<b>Total Capital Funding</b>		<b>3,979,945</b>	<b>3,856,566</b>	<b>114,501</b>	<b>169,745</b>	<b>431,946</b>	<b>(262,201)</b>	<b>-61%</b>	<b>3,856,566</b>

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

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

Description	Ref	2014/15	Budget Year 2015/16		
		Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1				
<b>ASSETS</b>					
<b>Current assets</b>					
Cash		175,363	241,124	138,255	241,124
Call investment deposits		492,452	1,632,776	445,049	1,632,776
Consumer debtors		2,584,651	2,857,768	1,808,820	2,857,768
Other debtors		1,393,032	720,978	1,298,480	720,978
Current portion of long-term receivables		124,698	267,418	123,970	267,418
Inventory		480,502	473,603	570,035	473,603
<b>Total current assets</b>		<b>5,250,697</b>	<b>6,193,667</b>	<b>4,384,611</b>	<b>6,193,667</b>
<b>Non current assets</b>					
Long-term receivables		13,683	161,230	22,151	161,230
Investments		1,484	44,110	711	44,110
Investment property		839,117	957,381	854,759	957,381
Property, plant and equipment		28,902,728	33,427,936	28,420,323	33,427,936
Intangible assets		338,793	324,173	250,296	324,173
Other non-current assets		165,805	–	3,926,853	–
<b>Total non current assets</b>		<b>30,261,609</b>	<b>34,914,830</b>	<b>33,475,093</b>	<b>34,914,830</b>
<b>TOTAL ASSETS</b>		<b>35,512,306</b>	<b>41,108,496</b>	<b>37,859,703</b>	<b>41,108,496</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft		–	–	–	–
Borrowing		551,280	587,251	685,521	587,251
Consumer deposits		351,438	430,766	354,243	430,766
Trade and other payables		6,221,970	5,041,703	3,618,507	5,041,703
Provisions		–	4,405	–	4,405
<b>Total current liabilities</b>		<b>7,124,687</b>	<b>6,064,125</b>	<b>4,658,271</b>	<b>6,064,125</b>
<b>Non current liabilities</b>					
Borrowing		9,817,285	11,468,241	9,868,897	11,468,241
Provisions		2,401,592	2,847,996	2,791,834	2,847,996
<b>Total non current liabilities</b>		<b>12,218,877</b>	<b>14,316,237</b>	<b>12,660,731</b>	<b>14,316,237</b>
<b>TOTAL LIABILITIES</b>		<b>19,343,564</b>	<b>20,380,362</b>	<b>17,319,003</b>	<b>20,380,362</b>
<b>NET ASSETS</b>	2	<b>16,168,742</b>	<b>20,728,135</b>	<b>20,540,701</b>	<b>20,728,135</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		15,920,107	20,463,076	20,287,281	20,463,076
Reserves		248,635	265,059	253,420	265,059
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>16,168,742</b>	<b>20,728,135</b>	<b>20,540,701</b>	<b>20,728,135</b>

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

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

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges		4,908,717	4,817,476	419,108	859,638	802,913	56,725	7%	4,817,476
Service charges		14,022,374	14,588,169	1,467,058	2,634,535	2,431,361	203,174	8%	14,588,169
Other revenue		1,626,363	1,178,291	71,149	113,496	198,804	(85,308)	-43%	1,178,291
Government - operating		3,377,239	3,666,857	546,471	1,458,493	624,373	834,120	134%	3,666,857
Government - capital		2,623,113	2,453,160	7,551	313,959	222,792	91,167	41%	2,453,160
Interest		411,936	193,141	37,717	72,100	31,930	40,169	126%	193,141
<b>Payments</b>									
Suppliers and employees		(22,469,526)	(21,907,225)	(2,939,571)	(6,502,574)	(3,668,678)	2,833,895	-77%	(21,907,225)
Finance charges		(937,912)	(1,029,556)	(914)	(978)	(171,597)	(170,619)	99%	(1,029,556)
Transfers and Grants		(218,658)	(259,298)	(832)	(12,719)	(43,216)	(30,497)	71%	(259,298)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>3,343,645</b>	<b>3,701,015</b>	<b>(392,261)</b>	<b>(1,064,050)</b>	<b>428,681</b>	<b>1,492,731</b>	<b>348%</b>	<b>3,701,015</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		180,681	–	12,000	15,583	–	15,583		–
Decrease (Increase) in non-current debtors		(17,808)	–	61,397	775,831	–	775,831		–
Decrease (increase) other non-current receivables		(707,847)	48,553	351,238	94,552	8,092	86,459	1068%	48,553
Decrease (increase) in non-current investments		178,741	56,007	(18,590)	(14,450)	9,335	(23,784)	-255%	56,007
<b>Payments</b>									
Capital assets		(4,116,511)	(3,783,366)	(114,501)	(169,745)	(344,199)	(174,454)	51%	(3,783,366)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4,482,743)</b>	<b>(3,678,806)</b>	<b>291,544</b>	<b>701,771</b>	<b>(326,772)</b>	<b>(1,028,543)</b>	<b>315%</b>	<b>(3,678,806)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		8,291,000	–	95,000	95,000	–	95,000		–
Borrowing long term/refinancing		1,500,000	1,200,000	–	–	–	–		1,200,000
Increase (decrease) in consumer deposits		(62,313)	8,565	426	2,805	1,428	1,377	96%	8,565
<b>Payments</b>									
Repayment of borrowing		(8,769,590)	(560,350)	(18)	(37)	(93,392)	(93,354)	100%	(560,350)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>959,097</b>	<b>648,215</b>	<b>95,408</b>	<b>97,768</b>	<b>(91,964)</b>	<b>(189,731)</b>	<b>206%</b>	<b>648,215</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(180,001)</b>	<b>670,424</b>	<b>(5,309)</b>	<b>(264,511)</b>	<b>9,945</b>			<b>670,424</b>
Cash/cash equivalents at beginning:		847,816	1,203,476		847,816	1,203,476			847,816
Cash/cash equivalents at month/year end:		667,814	1,873,900		583,305	1,213,422			1,518,240

## PART 2 – SUPPORTING DOCUMENTATION

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M02 August				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	(13,093)	A 2% variance is reflected due to changes by Supplementary that result from re-valuation.	Continuous reconciliation processes to identify possible mismatches and correction thereof.
	Service charges - electricity revenue	89,408	"Electricity Smart Prepaid" is the main contributor to the variance.	Continuous monitoring.
	Service charges - water revenue	(95,039)	"Water Fees" is the main contributor. Projections not aligned to trend but divided by 12.	Continuous monitoring.
	Service charges - sanitation revenue	(17,813)	Demand lower than projected.	Continuous monitoring.
	Service charges - refuse revenue	(5,639)	Demand exceeded projection by 3%.	Continuous monitoring.
	Service charges - other	8,654	Demand exceeded projection on "Reconnection Fees".	Continuous monitoring.
	Rental of facilities and equipment	(2,892)	"Rental: Businesses" is the main contributor due to a delay in capturing revenue.	In the process of being captured.
	Interest earned - external investments	(5,692)	"Interest Received On Long Term Investment" is the main contributor due to a decline in investments.	Actual capitalisation of Interest Earned is done semi-annually, in 31 December and 30 June.
	Interest earned - outstanding debtors	29,824	"Interest On Amounts In Arrear" is the main contributor. An increase in debtors has resulted in higher interest earned.	Review during Adjustments budget process.
	Fines	(31,726)	"AARTO" is the main contributor. Transaction information from RTIA is only available after month-end resulting in a delay in data capturing.	Administrative processes as well as reporting formats are being re-examined in order to capture information timeously.
	Licences and permits	(4,822)	"Drivers Licences" is the main contributor. Delay in processing receipts.	Ensure outstanding receipts are captured.
	Transfers recognised - operational	640,751	Due to non-alignment of projections for "Equitable Shares and Fuel Levy". First tranches received as per NT payment schedule.	None.
	Other revenue	(45,518)	"Capital Income Received From Insurer Organisation" is the main contributor. Fewer claims than anticipated.	This revenue is dependent on successful claims recovered from the Insurer.
2	<b>Expenditure By Type</b>			
	Employee related costs	(86,134)	Annual increase has not yet been implemented.	Implement remedial action for "Overtime-Salaries" and line-items reflecting an unfavourable variance.
	Remuneration of councillors	(1,245)	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	(116,533)	"Bad Debt Written Off" is the main contributor. Currently there is no amounts being written-off that is not provided for.	Council approval is required for any Bad Debts to be written-off that is not provided for.
	Depreciation & asset impairment	(26,051)	"Leased Assets: Depreciation" is the main contributor.	Depreciation is calculated in-line with the asset verification and purification process.
	Finance charges	(170,619)	"Interest Payable: External Loans" is the main contributor. The taking of a loan is planned for the second half of the financial year.	None.
	Bulk purchases	(306,423)	"Bulk: Electricity" is the main contributor due to projections divided by 12 instead of based on trends.	Continuous monitoring to ensure line-items do not exceed budget allocation.
	Other materials	(36,310)	"Petrol And Diesel Fuel" is the main contributor due to a delay in processing of invoices for August.	Request made to Finance Department: Supply Chain Management who manage this line-item.
	Contracted services	120,329	"Prepaid Commission" is the main contributor.	Department to implement corrective measures in terms of Budget Policy.
	Transfers and grants	(30,497)	"Municipal Entities" is the main contributor due to a decrease in the claim amount submitted.	Not a pro-rata expenditure group.
	Other expenditure	(322,222)	"Licences" is the main contributor which is not a pro-rata expenditure.	Implement corrective measures for line-items reflecting an unfavourable variance.
3	<b>Capital Expenditure</b>			
	Vote 1 - City Planning & Development	-	As planned	None.
	Vote 2 - Corporate & Shared Services	(3,901)	"Tshwane Leadership and Management Academy" project is the main contributor due to incorrect projections.	Accelerate plan.
	Vote 3 - Economic Development	-	As planned	None.
	Vote 4 - Emergency Services	1,066	"Disaster Risk Management Tools and Equipment" is the main contributor due to the urgent need for "fire suits".	Ensure allocated budget is not exceeded.
	Vote 5 - Environmental Management	(7,606)	"240 Litre Containers" project is the main contributor. The procurement of bins could only be finalised once safe storage was acquired.	The delivery of bins commenced on 2 September 2015.



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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M02 August				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
3	<b>Capital Expenditure</b>			
	Vote 6 - Group Financial Services	(5,000)	"Automation of Supply Chain" is the main contributor. Delay in implementation due to changes in plan.	Payments planned for September 2015.
	Vote 7 - Housing & Human Settlement	(46,913)	"Roads and Stormwater - Low Cost Housing - Project Linked Housing " project is the main contributor.	
	Vote 8 - Group Information & Communication Technology	(31,032)	"Credit Control Solution" project is the main contributor due to delay in the receipt of invoices.	Obtain relevant invoices for processing.
	Vote 9 - Metro Police Services	-	As planned	None.
	Vote 10 - Office of the City Manager	(46,667)	"RE - AGA - Tshwane" project is the main contributor. Awaited creation of WBS numbers, figure changes since WBS numbers received.	None.
	Vote 11 - Service Delivery & Vote 12 - Water & Sanitation Department	- (57,367)	As planned "Refurbishing of Water Networks and Backlog Eradication" project is the main contributor. Progress slow due to the uncertainty caused by the expiration of the contract.	None. MMC will be meeting with all stakeholders to resolve all sub-contract issues once the consortium has been priced on all sub-contractor items on the project BoQ.
	Vote 13 - Energy & Electricity Department	(9,557)	"Electricity for All " project is the main contributor due to delay in creating WBS's.	Expedite on closing off all backlogs.
	Vote 14 - Transport	(52,178)	"CBD and Surrounding Areas (2010SWC) HOV / BRT Lanes on Corridors to North and Hatfield" project is the main contributor due to delays in the creation of WBS's.	Expenditure should be on par with expected cash-flow by end of September.
	Vote 15 - Other Votes	(3,046)	"Capital Funded from Operating" project is the main contributor due to delay in book selection process.	None. Tenders for the purchase of books are in place.
4	<b>Financial Position</b>			
	Current assets	(1,809,056)	A decrease in current assets against projection with the exception of "Other Debtors" and "Inventory".	
	Non current assets	(1,439,737)	Decrease in non-current assets except "Other non-current assets" against projections.	
	Current liabilities	(1,405,854)	A decrease in current liabilities against projections.	
	Non current liabilities	(1,655,505)	A decrease in non current liabilities items against projections.	
5	<b>Cash Flow</b>			
	Transfer receipts - capital	(147,027)	Actual less than projected.	
	Contributions & Contributed assets	12,000	No budget projection for the month.	
	Proceeds on disposal of PPE	-	As planned.	
	Short term loans	95,000	Actual greater than projected.	
	Borrowing long term/refinancing	-	As planned.	
	Increase in consumer deposits	(288)	decrease in consumer deposits against projection.	
	Receipt of non-current debtors	61,397	Actual greater than projected.	
	Receipt of non-current receivables	347,192	Actual greater than projected.	
	Change in non-current investments	(23,257)	Actual less than projected.	
	Capital assets	(124,268)	Actual less than projected.	
	Repayment of borrowing	(46,678)	Actual less than projected.	
7	<b>Municipal Entities</b>			
	<b>Revenue</b>			
	Housing Company Tshwane	(1,143)	"Transfers recognised - operational" is the main contributor. Grant claim is low due to delay in the appointment of consultants for Townlands project.	The appointment of Townlands consultants for the engineering design will be finalised in August 2015
	Sandspruit Works Association	10,924	Transfers recognised - operational is the main contributor. Operational Grant billed above the budgeted amount.	Debt collection strategy is being developed and further credit control process to be undertaken to improve collection rate. Increase in collection rates will result in a decrease in grant transfers.
	Tshwane Economic Development Agency	(2,914)	Transfers recognised - operational is the main contributor.	None at this stage.
	<b>Expenditure</b>			
	Housing Company Tshwane	(2,323)	"Contracted Services" is the main contributor due to the delay in the appointment of Townlands consultants for the engineering design.	The appointment will be finalised in September 2015 .
	Sandspruit Works Association	19,769	"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	(1,118)	"Employee Related Costs" is the main contributor. Expenditure greater than planned.	Expenditure will improved in the second quarter.

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

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

Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16		
			Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-31.3%	6.2%	0.0%	6.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		33.2%	97.2%	100.0%	97.2%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		102.6%	82.5%	81.5%	82.5%
Gearing	Long Term Borrowing/ Funds & Reserves		3948.5%	4403.3%	3924.4%	4403.3%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	1	73.7%	1.0	1.0	1.0
Liquidity Ratio	Monetary Assets/Current Liabilities		9.4%	0.3	0.1	0.3
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		85.2%	105.6%	90.1%	105.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		16.8%	15.2%	151.2%	15.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	17.3%	10.0%	15.0%	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%	19.6%	23.1%
Employee costs	Employee costs/Total Revenue - capital revenue		27.3%	26.8%	21.3%	26.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	5.8%	1.5%	5.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.4%	8.4%	3.5%	8.4%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		14.4	14.2	1.1	14.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		10.7%	14.6%	149.8%	14.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.03	0.1	0.35	0.1

The performance indicator table above reflects the financial impact of the performance of the CoT as at 31 August 2015.

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

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

TSH City Of Ishtwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mu2 August													
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	335,325	57,545	38,289	59,144	49,332	47,900	182,012	578,400	1,347,947	916,788	1,621	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	288,882	20,935	13,531	15,846	16,365	16,242	102,444	556,072	1,030,317	706,969	513	-
Receivables from Non-exchange Transactions - Property Rates	1400	496,619	72,616	64,643	56,561	50,742	40,971	267,832	1,040,791	2,090,775	1,456,897	274	-
Receivables from Exchange Transactions - Waste Water Management	1500	66,008	9,028	6,836	4,846	5,470	6,587	35,041	111,943	245,757	163,886	348	-
Receivables from Exchange Transactions - Waste Management	1600	93,768	12,336	10,588	8,975	10,015	9,374	54,765	196,799	396,620	279,928	394	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	9,705	1,759	1,248	897	1,046	154,545	157	32,279	201,636	188,924	-	-
Interest on Arrear Debtor Accounts	1810	85,083	31,409	32,060	25,139	26,730	31,671	152,734	662,073	1,046,898	898,347	726	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	76,567	(1,053)	19,461	11,022	11,176	3,012	52,720	556,504	729,409	634,433	996	-
Total By Income Source	2000	1,451,956	204,575	186,656	182,429	170,874	310,302	847,704	3,734,862	7,089,358	5,246,171	4,871	-
2014/15 - totals only		1,598,305	171,242	143,149	169,835	160,364	252,292	958,495	2,941,053	6,394,734	4,482,039	450,591	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	424,789	56,253	48,497	48,545	44,240	37,954	200,728	924,042	1,785,048	1,255,509	-	-
Households	2400	745,673	131,033	110,274	89,599	104,566	101,190	600,024	2,130,717	4,013,076	3,026,096	4,048	-
Other	2500	281,493	17,290	27,885	44,284	22,069	171,158	46,952	680,102	1,291,234	964,566	823	-
Total By Customer Group	2600	1,451,956	204,575	186,656	182,429	170,874	310,302	847,704	3,734,862	7,089,358	5,246,171	4,871	-

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 089m**.

The charts below illustrates that there is a collection challenge pertaining to the debtors in the over 1 year category and R3 735m is outstanding in this category, with R2 131m attributable to households. Figures for "Organs of State" were not available at the time of preparing this report.

Chart C3: Aged Consumer Debtors

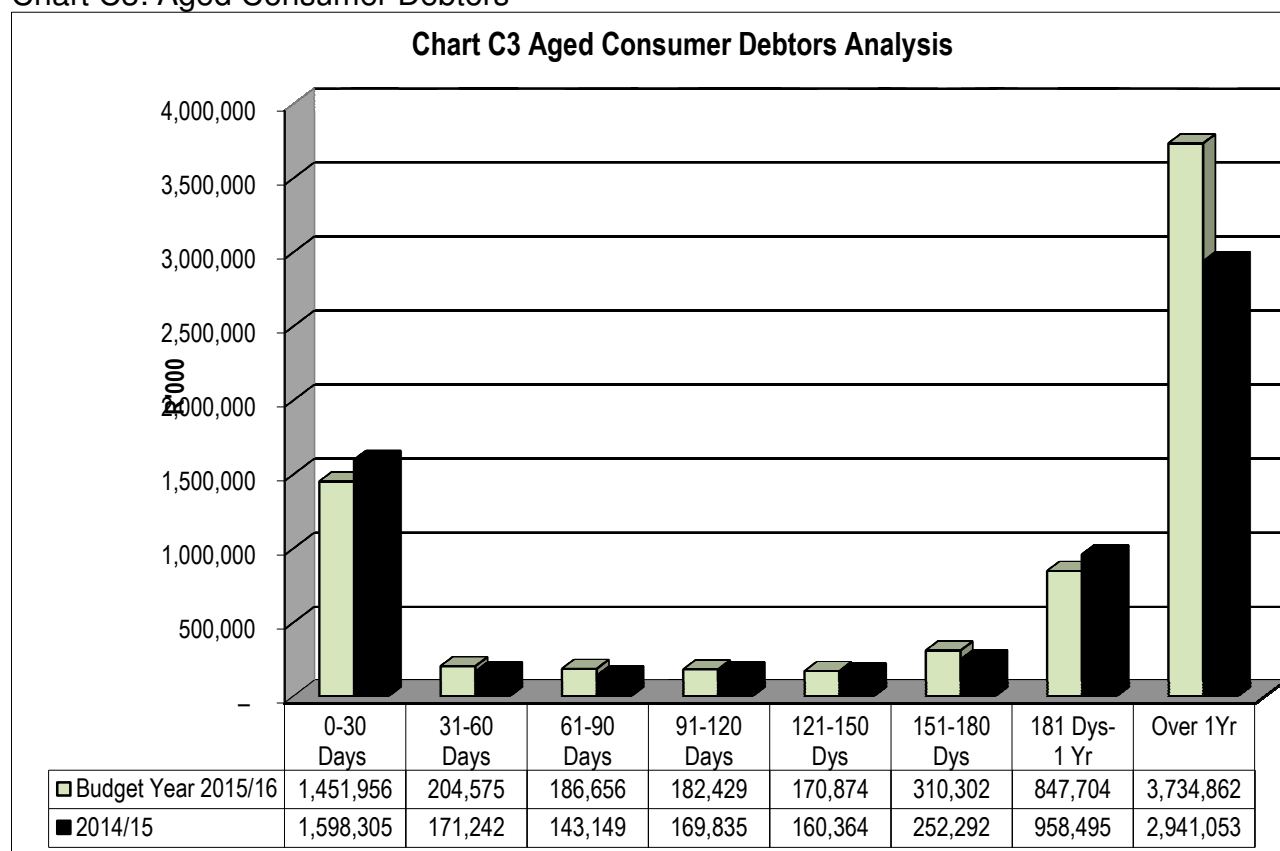
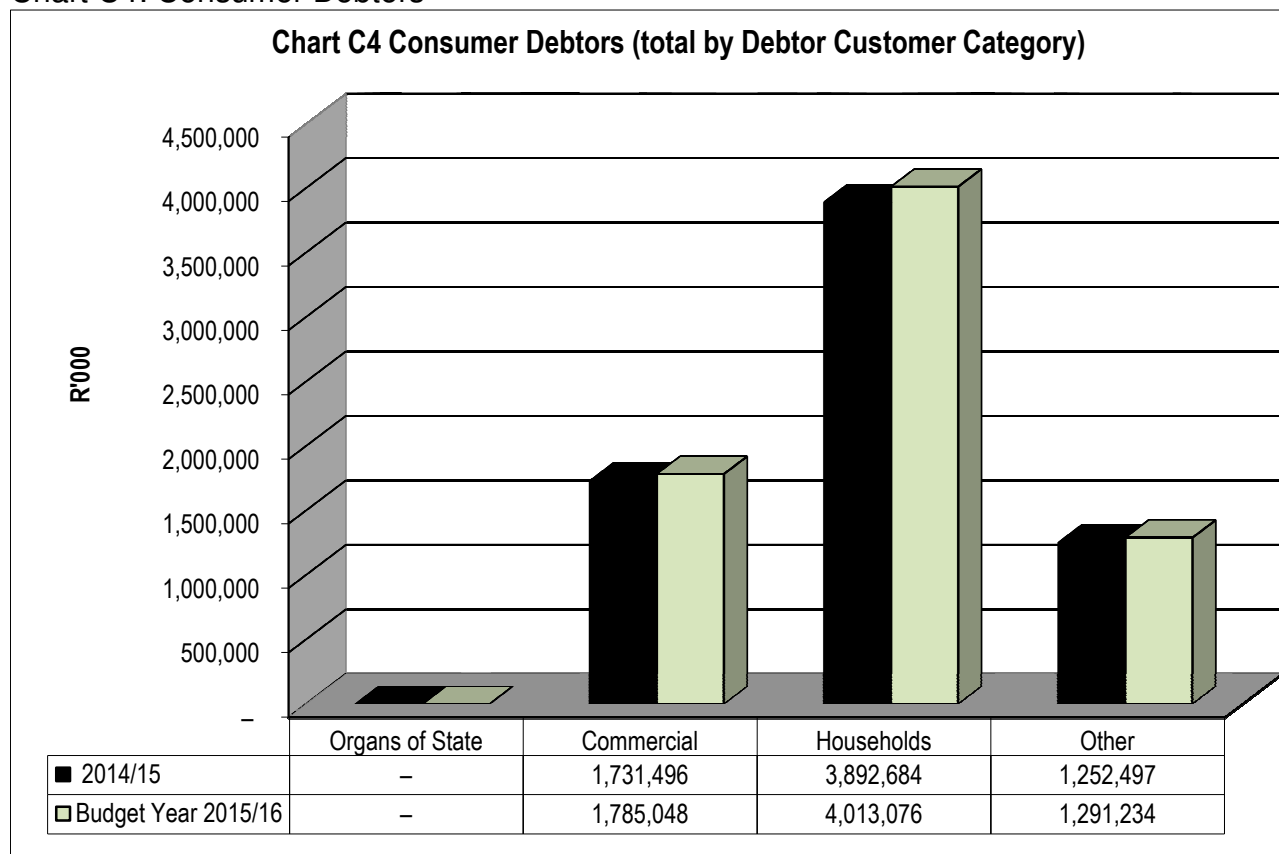


Chart C4: Consumer Debtors



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

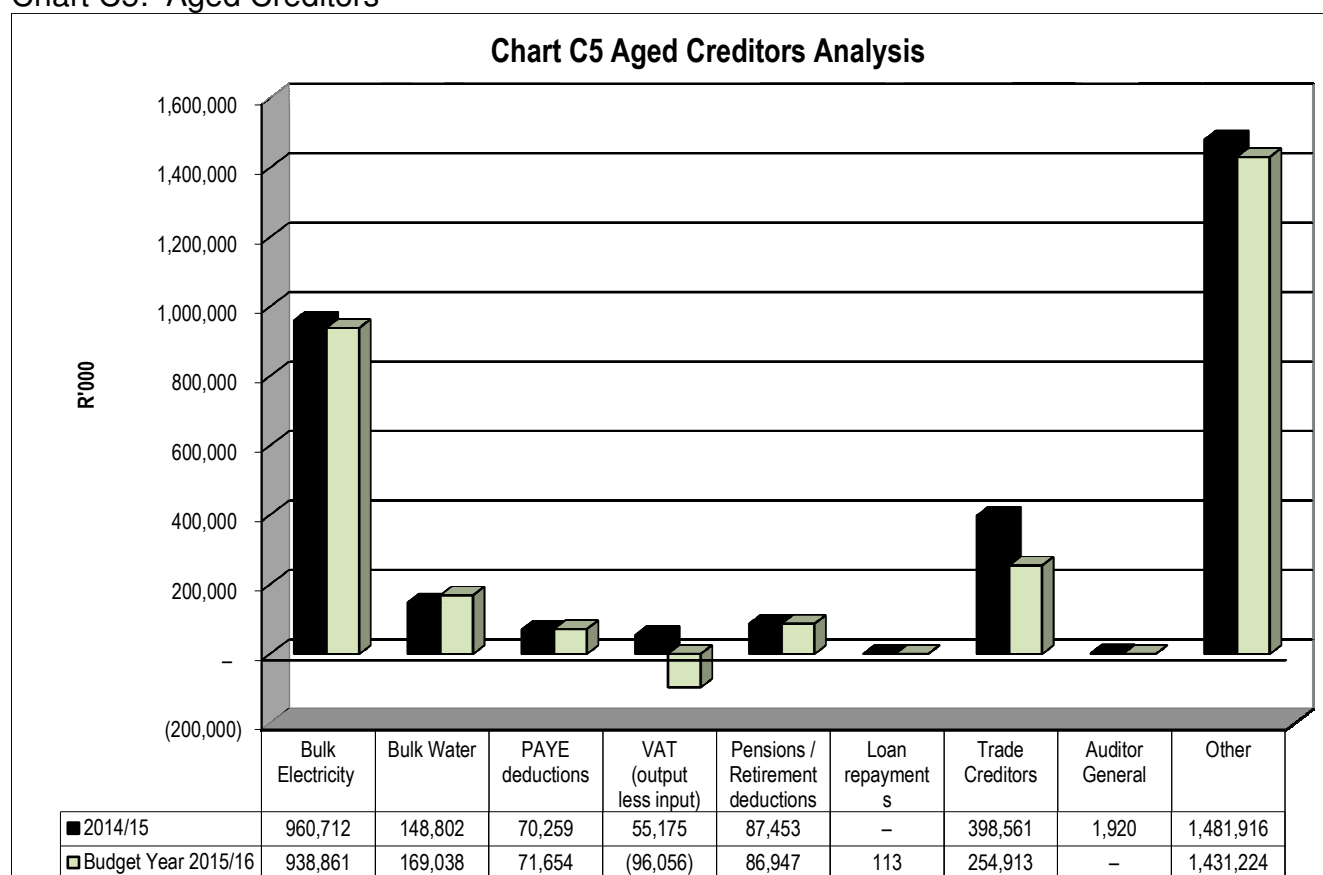
**TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August**

City of Richmond – Supporting Table 004 Monthly Budget Statement – Aged Creditors – 30/08/2015											
Description  R thousands	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)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	938,861								938,861	960,712
Bulk Water	0200	169,038								169,038	148,802
PAYE deductions	0300	71,654								71,654	70,259
VAT (output less input)	0400	(96,056)								(96,056)	55,175
Pensions / Retirement deductions	0500	86,947								86,947	87,453
Loan repayments	0600	113								113	–
Trade Creditors	0700	254,913								254,913	398,561
Auditor General	0800	–								–	1,920
Other	0900	1,431,224								1,431,224	1,481,916
Total By Customer Type	1000	2,856,693	–	–	–	–	–	–	–	2,856,693	3,204,798

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 all the Aged Creditors per category reflect an increase at the end of August 2015.

**Chart C5: Aged Creditors**



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

**TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August**

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b>Municipality</b>									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	0.0%	715	–	715
Sanlam	26	14y	Insurance policy	07.12.2015	0	3.0%	48	–	48
Sanlam	27	14y	Insurance policy	01.01.2016	13	3.0%	4,955	–	4,968
Capital Alliance	28	8y	Insurance policy	On selling date	1	2.0%	621	–	622
Capital Alliance	29	9y	Insurance policy	On selling date	5	3.0%	1,964	–	1,969
ABSA	32	On Call	Money Market	On call	122	5.2%	27,576	–	27,698
ABSA	33	On Call	Money Market	On call	43	5.2%	9,664	–	9,706
ABSA	34	On Call	Money Market	On call	32	5.2%	7,238	–	7,270
ABSA	35	On Call	Money Market	On call	1	5.2%	159	–	160
Investec Bank	37	On Call	Money Market	On call	107	5.2%	24,217	–	24,324
Investec Bank	38	On Call	Money Market	On call	34	5.2%	7,741	–	7,775
Investec Bank	39	On Call	Money Market	On call	5	5.2%	1,037	–	1,041
Standard Bank	40	On Call	Money Market	On call	387	5.2%	87,585	–	87,972
Standard Bank	41	On Call	Money Market	On call	12	5.2%	2,719	–	2,731
Investec Bank	108	On Call	Money Market	On call	107	4.5%	28,076	–	28,184
RMB	237	On Call	Money Market	31.10.2011	–	0.0%	–	–	–
STANLIB	106	On Call	Money Market	On call	–	0.4%	25,895	100	25,995
ABSA	338	On Call	Short Term	On call	–	0.0%	121,124	(46,124)	75,000
Nedbank	341	On Call	Short Term	On call	–	0.0%	31,000	18,000	49,000
Standard Bank	340	On Call	Short Term	On call	–	5.8%	23,000	3,000	26,000
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	273	5.0%	64,397	–	64,671
<b>Municipality sub-total</b>					1,141		469,732	(25,024)	445,850
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>1,141</b>		<b>469,732</b>	<b>(25,024)</b>	<b>445,850</b>

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

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August									
Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		3,008,481	3,298,840	497,591	1,351,845	1,360,399	(8,554)	-0.6%	3,298,840
EPWP Incentive		30,760	31,143	12,457	12,457	12,457	–		31,143
Finance Management		4,750	3,925	–	3,925	3,925	–		3,925
Fuel Levy		1,352,410	1,395,849	465,283	465,283	465,283	–		1,395,849
Integrated City Development Grant		44,659	39,702	19,851	19,851	19,851	–		39,702
Local Government Equitable Share		1,375,518	1,654,390	–	689,329	689,329	–		1,654,390
Municipal Disaster Recovery Grant	3	14,878	–	–	–	–	–		–
Municipal Human Settlement Capacity Grant		47,506	12,831	–	–	8,554	(8,554)	-100.0%	12,831
Public Transport Network Operations Grant		138,000	161,000	–	161,000	161,000	–		161,000
Provincial Government:		110,355	120,866	29,360	53,234	53,234	–		120,866
Emergency Medical Services		56,683	59,687	–	23,875	23,875	–		59,687
HIV and Aids Grant		10,923	11,501	6,901	6,901	6,901	–		11,501
Primary Health Care		39,967	42,085	16,834	16,834	16,834	–		42,085
Research & Technology Development Services		893	893	–	–	–	–		893
Sport and Recreation: Community Libraries		1,889	6,700	5,625	5,625	5,625	–		6,700
Other grant providers:		256,551	250,535	19,521	53,413	54,422	(1,008)	-1.9%	250,535
Housing Company Tshwane		15,849	23,445	1,162	2,288	12,061	(9,773)	-81.0%	23,445
LG SETA Discretionary Grant		689	–	–	–	–	–		–
Sandspruit		182,360	172,940	18,359	37,588	28,823	8,765	30.4%	172,940
TEDA		57,652	54,150	–	13,538	13,538	–		54,150
Total Operating Transfers and Grants	5	3,375,387	3,670,241	546,471	1,458,493	1,468,055	(9,562)	-0.7%	3,670,241
Capital Transfers and Grants									
National Government:		2,547,271	2,408,542	–	306,030	306,030	–		2,408,542
Energy Efficiency & Demand Side Management		3,000	–	–	–	–	–		–
Finance Management Grant		250	250	–	250	250	–		250
Integrated National Electrification Programme		32,000	37,000	–	4,209	4,209	–		37,000
Neighbourhood Development Partnership Grant		175,000	100,000	–	4,567	4,567	–		100,000
Public Transport and Systems Grant		867,571	770,609	–	71,902	71,902	–		770,609
Urban Settlement Development Grant		1,469,450	1,500,683	–	225,102	225,102	–		1,500,683
Provincial Government:		27,300	40,551	7,551	7,551	22,551	(15,000)	-66.5%	40,551
Gautrans		12,000	–	–	–	–	–		–
Social Infrastructure Grant		11,200	33,000	–	–	15,000	(15,000)	-100.0%	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	–	378	378	–		1,773
LG SETA Discretionary Grant		4,698	–	–	–	–	–		–
Smart Connect Grant		–	1,773	–	378	378	–		1,773
Total Capital Transfers and Grants	5	2,579,269	2,450,866	7,551	313,959	328,959	(15,000)	-4.6%	2,450,866
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	5,954,657	6,121,107	554,022	1,772,452	1,797,015	(24,562)	-1.4%	6,121,107

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

As at 31 August 2015 the total receipts amount to R1 772m. The outstanding transfers to-date are:

- Municipal Human Settlement Capacity Grant – In a communiqué received on 14 August 2015 from the Department of Human Settlement, municipalities were informed that this grant has been halted until further notice.
- Social Infrastructure Grant – The relevant Provincial Department has been contacted and a response is awaited.

**(g) Table SC7(1): Monthly Budget Statement – Transfers and grant expenditures**

TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description		Ref	2014/15	Budget Year 2015/16						
			Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b><u>Operating expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>			<b>2,969,935</b>	<b>3,298,840</b>	<b>488,762</b>	<b>1,178,641</b>	<b>549,807</b>	<b>628,834</b>	<b>114.4%</b>	<b>3,298,840</b>
EPWP Incentive			30,760	31,143	12,457	12,457	5,191	7,267	140.0%	31,143
Finance Management			3,864	3,925	140	198	654	(456)	-69.8%	3,925
Fuel Levy			1,352,410	1,395,849	465,283	465,283	232,641	232,642	100.0%	1,395,849
Integrated City Development Grant			38,352	39,702	350	350	6,617	(6,267)	-94.7%	39,702
Local Government Equitable Share			1,375,518	1,654,390	–	689,329	275,732	413,597	150.0%	1,654,390
Municipal Disaster Recovery Grant			992	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant			31,087	12,831	6	6	2,139	(2,133)	-99.7%	12,831
Public Transport Network Operations Grant			136,787	161,000	10,556	11,018	26,833	(15,815)	-58.9%	161,000
Urban Settlement Development Grant			165	–	(30)	–	–	–	–	–
<b>Provincial Government:</b>			<b>109,410</b>	<b>120,866</b>	<b>3,266</b>	<b>27,141</b>	<b>20,144</b>	<b>6,997</b>	<b>34.7%</b>	<b>120,866</b>
Emergency Medical Services			56,683	59,687	–	23,875	9,948	13,927	140.0%	59,687
HIV and Aids Grant			10,923	11,501	2,592	2,592	1,917	675	35.2%	11,501
Primary Health Care			39,967	42,085	–	–	7,014	(7,014)	-100.0%	42,085
Research & Technology Development Services			–	893	–	–	149	(149)	-100.0%	893
Sport and Recreation: Community Libraries			1,837	6,700	675	675	1,117	(442)	-39.6%	6,700
<b>Other grant providers:</b>			<b>256,470</b>	<b>255,799</b>	<b>19,521</b>	<b>53,413</b>	<b>257,737</b>	<b>(204,324)</b>	<b>-79.3%</b>	<b>255,799</b>
Housing Company Tshwane			15,849	35,359	1,162	2,288	29,847	(27,559)	-92.3%	35,359
LG SETA Discretionary Grant			609	–	–	–	1,917	(1,917)	-100.0%	–
Sandspruit			182,360	172,940	18,359	37,588	172,940	(135,352)	-78.3%	172,940
TEDA			57,652	47,500	–	13,538	53,033	(39,496)	-74.5%	47,500
<b>Total operating expenditure of Transfers and Grants:</b>			<b>3,335,815</b>	<b>3,675,505</b>	<b>511,549</b>	<b>1,259,195</b>	<b>827,688</b>	<b>431,508</b>	<b>52.1%</b>	<b>3,675,505</b>
<b><u>Capital expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>			<b>2,516,239</b>	<b>2,408,542</b>	<b>17,181</b>	<b>67,801</b>	<b>229,337</b>	<b>(161,536)</b>	<b>-70.4%</b>	<b>2,408,542</b>
Finance Management Grant			214	250	–	–	–	–	–	250
Integrated National Electrification Programme			32,029	37,000	59	59	2,100	(2,041)	-97.2%	37,000
Neighbourhood Development Partnership Grant			174,998	100,000	–	–	16,667	(16,667)	-100.0%	100,000
Public Transport and Systems Grant			848,957	770,609	9,371	9,371	53,000	(43,629)	-82.3%	770,609
Urban Settlement Development Grant			1,460,040	1,500,683	7,752	58,372	157,571	(99,199)	-63.0%	1,500,683
<b>Provincial Government:</b>			<b>8,721</b>	<b>40,551</b>	<b>–</b>	<b>–</b>	<b>1,259</b>	<b>(1,259)</b>	<b>-100.0%</b>	<b>40,551</b>
Social Infrastructure Grant			5,518	33,000	–	–	–	–	–	33,000
Sport & Recreation: Community Libraries			3,203	7,551	–	–	1,259	(1,259)	-100.0%	7,551
<b>Other grant providers:</b>			<b>4,454</b>	<b>4,067</b>	<b>378</b>	<b>378</b>	<b>693</b>	<b>(315)</b>	<b>-45.4%</b>	<b>4,067</b>
Housing Delft Grant			–	2,293	–	–	315	(315)	-100.0%	2,293
LG SETA Discretionary Grant			4,454	–	–	–	–	–	–	–
Smart Connect Grant			–	1,773	378	378	378	–	–	1,773
<b>Total capital expenditure of Transfers and Grants</b>			<b>2,529,414</b>	<b>2,453,160</b>	<b>17,560</b>	<b>68,179</b>	<b>231,289</b>	<b>(163,110)</b>	<b>-70.5%</b>	<b>2,453,160</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>			<b>5,865,229</b>	<b>6,128,665</b>	<b>529,109</b>	<b>1,327,375</b>	<b>1,058,977</b>	<b>268,398</b>	<b>25.3%</b>	<b>6,128,665</b>

The disclosure on the transfer and grant expenditure table above reflect the recognition of expenditures as at 31 August 2015 amounts to R1 327m against the YTD budget of R1 059m. The unfavourable variance is attributed to the non-alignment of the YTD projections to the Payment Schedule published by the National and Provincial Treasuries which is received only after the approval of the MTREF.



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

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

Description	Ref	Budget Year 2015/16				
		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
EPWP Incentiv e					-	
Finance Management					-	
Fuel Levy					-	
Integrated City Development Grant					-	
Local Government Equitable Share					-	
Municipal Disaster Recovery Grant					-	
Other transfers and grants [insert description]					-	
<b>Provincial Government:</b>		-	-	-	-	
Emergency Medical Services					-	
HIV and Aids Grant					-	
Primary Health Care					-	
Sport and Recreation: Community Libraries					-	
Other transfers and grants [insert description]					-	
<b>Other grant providers:</b>		-	-	-	-	
Housing Company Tshwane					-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Energy Efficiency & Demand Side Management					-	
Urban Settlement Development Grant					-	
Water Affairs					-	
<b>Provincial Government:</b>		-	-	-	-	
					-	
					-	
<b>Other grant providers:</b>		-	-	-	-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	

**Note:** No rollovers were approved during the approval 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 - M02 August

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
	1	A	B						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		101,736	109,249	8,662	17,339	18,208	(869)	-5%	109,249
Motor Vehicle Allowance		8	—	—	—	—	—	—	—
Other benefits and allowances		2,449	—	88	88	—	88		—
<b>Sub Total - Councillors</b>		<b>104,193</b>	<b>109,249</b>	<b>8,750</b>	<b>17,426</b>	<b>18,208</b>	<b>(782)</b>	<b>-4%</b>	<b>109,249</b>
<b>% increase</b>	4		<b>4.9%</b>						<b>4.9%</b>
<b>Senior Managers of the Municipality</b>	3								
Basic Salaries and Wages		50,567	50,618	4,074	8,090	8,436	(347)	-4%	50,618
Cellphone Allowance		597	784	49	99	131	(31)	-24%	784
<b>Sub Total - Senior Managers of Municipality</b>		<b>51,164</b>	<b>51,402</b>	<b>4,123</b>	<b>8,189</b>	<b>8,567</b>	<b>(378)</b>	<b>-4%</b>	<b>51,402</b>
<b>% increase</b>	4		<b>0.5%</b>						<b>0.5%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		4,138,846	4,555,383	314,867	629,398	702,485	(73,087)	-10%	4,555,383
Pension and UIF Contributions		927,474	1,086,474	77,362	154,824	181,140	(26,316)	-15%	1,086,474
Medical Aid Contributions		373,612	386,466	31,945	63,892	64,436	(544)	-1%	386,466
Overtime		305,415	187,582	27,249	57,175	32,352	24,823	77%	187,582
Performance Bonus		356	169	69	78	28	50	177%	169
Motor Vehicle Allowance		298,928	308,762	25,026	50,013	51,589	(1,576)	-3%	308,762
Cellphone Allowance		20,704	20,480	1,476	2,781	3,436	(655)	-19%	20,480
Housing Allowances		25,046	23,914	2,149	4,281	3,997	283	7%	23,914
Other benefits and allowances		280,389	317,889	22,819	46,354	53,266	(6,911)	-13%	317,889
Post-retirement benefit obligations	2	—	229,686	—	—	37,606	(37,606)	-100%	229,686
<b>Sub Total - Other Municipal Staff</b>		<b>6,370,770</b>	<b>7,116,804</b>	<b>502,960</b>	<b>1,008,796</b>	<b>1,130,334</b>	<b>(121,539)</b>	<b>-11%</b>	<b>7,116,804</b>
<b>% increase</b>	4		<b>11.7%</b>						<b>11.7%</b>
<b>Total Parent Municipality</b>		<b>6,526,126</b>	<b>7,277,455</b>	<b>515,832</b>	<b>1,034,411</b>	<b>1,157,110</b>	<b>(122,699)</b>	<b>-11%</b>	<b>7,277,455</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b>Board Members of Entities</b>									
Board Fees		3,647	4,549	275	756	802	(46)	-6%	4,549
<b>Sub Total - Board Members of Entities</b>	2	<b>3,647</b>	<b>4,549</b>	<b>275</b>	<b>756</b>	<b>802</b>	<b>(46)</b>	<b>-6%</b>	<b>4,549</b>
<b>% increase</b>	4		<b>24.7%</b>						<b>24.7%</b>
<b>Senior Managers of Entities</b>									
Basic Salaries and Wages		21,115	28,889	1,889	3,748	4,721	(972)	-21%	28,889
Pension and UIF Contributions		1,294	874	123	241	139	102	73%	874
Medical Aid Contributions		861	300	81	161	48	113	236%	300
Performance Bonus		17	437	15	15	70	(54)	-78%	437
Motor Vehicle Allowance		2,468	1,236	220	439	197	242	123%	1,236
Cellphone Allowance		416	447	32	63	73	(10)	-14%	447
Housing Allowances		207	208	27	52	33	18	55%	208
Other benefits and allowances		268	410	7	49	68	(19)	-28%	410
<b>Sub Total - Senior Managers of Entities</b>		<b>26,646</b>	<b>32,801</b>	<b>2,393</b>	<b>4,769</b>	<b>5,349</b>	<b>(580)</b>	<b>-11%</b>	<b>32,801</b>
<b>% increase</b>	4		<b>23.1%</b>						<b>23.1%</b>
<b>Other Staff of Entities</b>									
Basic Salaries and Wages		58,962	68,454	4,916	10,149	10,977	(827)	-8%	68,454
Pension and UIF Contributions		10,042	11,860	860	1,710	1,892	(182)	-10%	11,860
Medical Aid Contributions		8,378	9,192	731	1,463	1,466	(3)	0%	9,192
Overtime		2,544	2,414	179	343	385	(42)	-11%	2,414
Performance Bonus		364	4,486	—	—	716	(716)	-100%	4,486
Motor Vehicle Allowance		4,698	6,436	474	951	1,027	(76)	-7%	6,436
Cellphone Allowance		441	696	37	74	113	(38)	-34%	696
Housing Allowances		2,328	3,342	235	469	533	(64)	-12%	3,342
Other benefits and allowances		2,428	1,589	151	268	255	13	5%	1,589
<b>Sub Total - Other Staff of Entities</b>		<b>90,184</b>	<b>108,469</b>	<b>7,583</b>	<b>15,428</b>	<b>17,363</b>	<b>(1,936)</b>	<b>-11%</b>	<b>108,469</b>
<b>% increase</b>	4		<b>20.3%</b>						<b>20.3%</b>
<b>Total Municipal Entities</b>		<b>120,477</b>	<b>145,819</b>	<b>10,251</b>	<b>20,952</b>	<b>23,514</b>	<b>(2,562)</b>	<b>-11%</b>	<b>145,819</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>6,646,604</b>	<b>7,423,274</b>	<b>526,084</b>	<b>1,055,363</b>	<b>1,180,624</b>	<b>(125,261)</b>	<b>-11%</b>	<b>7,423,274</b>
<b>% increase</b>	4		<b>11.7%</b>						<b>11.7%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>6,538,764</b>	<b>7,309,476</b>	<b>517,059</b>	<b>1,037,181</b>	<b>1,161,614</b>	<b>(124,433)</b>	<b>-11%</b>	<b>7,309,476</b>

(j) **Table SC9: Monthly Budget Statement – Actual and Revised targets for cash receipts**

**TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August**

Description	Ref	Budget Year			2015/16 Medium Term Revenue & Expenditure Framework		
		August Budget	August Outcome	August Variance	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>	<b>1</b>						
<b>Cash Receipts By Source</b>							
Property rates		401,456	419,108	17,652	4,817,476	5,301,984	5,834,941
Property rates - penalties & collection charges		–	–	–	–	–	–
Service charges - electricity revenue		802,834	1,091,079	288,245	9,634,009	10,403,258	11,234,046
Service charges - water revenue		256,212	235,608	(20,604)	3,074,544	3,356,674	3,681,784
Service charges - sanitation revenue		60,927	53,224	(7,703)	731,125	799,064	877,781
Service charges - refuse		84,010	87,147	3,137	1,008,117	1,108,928	1,219,820
Service charges - other		11,698	–	(11,698)	140,374	146,691	152,999
Rental of facilities and equipment		8,619	13,559	4,940	103,469	108,126	112,808
Interest earned - external investments		5,877	4,958	(918)	70,549	107,100	112,328
Interest earned - outstanding debtors		10,089	32,759	22,670	122,592	129,758	138,462
Fines		16,391	699	(15,692)	196,691	196,812	196,932
Licences and permits		4,807	4,674	(133)	57,680	60,185	62,687
Transfer receipts - operating		299,387	546,471	247,084	3,666,857	3,971,581	4,312,525
Other revenue		71,048	52,218	(18,830)	820,451	826,440	846,490
<b>Cash Receipts by Source</b>		<b>2,033,354</b>	<b>2,541,504</b>	<b>508,151</b>	<b>24,443,934</b>	<b>26,516,602</b>	<b>28,783,604</b>
<b>Other Cash Flows by Source</b>							
Transfer receipts - capital		154,578	7,551	(147,027)	2,453,160	2,506,939	2,632,126
Contributions & Contributed assets		–	12,000	12,000	–	–	–
Short term loans		–	95,000	95,000	–	–	–
Borrowing long term/refinancing		–	–	–	1,200,000	1,200,000	1,500,000
Increase in consumer deposits		714	426	(288)	8,565	8,732	8,902
Receipt of non-current debtors		–	61,397	61,397	–	–	–
Receipt of non-current receivables		4,046	351,238	347,192	48,553	–	–
Change in non-current investments		4,667	(18,590)	(23,257)	56,007	(36,145)	(4,783)
<b>Total Cash Receipts by Source</b>		<b>2,197,359</b>	<b>3,050,527</b>	<b>853,167</b>	<b>28,210,219</b>	<b>30,196,128</b>	<b>32,919,850</b>
<b>Cash Payments by Type</b>							
Employee related costs		587,481	515,541	(71,940)	7,050,265	7,439,808	7,857,912
Remuneration of councillors		9,672	9,025	(647)	116,156	127,083	139,435
Interest paid		85,798	914	(84,884)	1,029,556	1,110,511	1,194,244
Bulk purchases - Electricity		567,081	105,683	(461,398)	6,804,972	7,349,370	7,937,320
Bulk purchases - Water & Sewer		164,755	313,779	149,024	1,977,064	2,153,721	2,355,004
Other materials		30,651	19,539	(11,112)	367,807	379,712	385,130
Contracted services		154,690	278,119	123,429	1,857,366	1,909,948	1,930,860
Grants and subsidies paid - other		21,608	832	(20,777)	259,298	267,387	268,475
General expenses		311,092	1,697,884	1,386,792	3,733,596	3,830,243	4,372,158
<b>Cash Payments by Type</b>		<b>1,932,828</b>	<b>2,941,316</b>	<b>1,008,488</b>	<b>23,196,079</b>	<b>24,567,782</b>	<b>26,440,537</b>
<b>Other Cash Flows/Payments by Type</b>							
Capital assets		238,769	114,501	(124,268)	3,783,366	3,922,744	4,091,520
Repayment of borrowing		46,696	18	(46,678)	560,350	674,945	817,929
<b>Total Cash Payments by Type</b>		<b>2,218,293</b>	<b>3,055,835</b>	<b>837,542</b>	<b>27,539,795</b>	<b>29,165,472</b>	<b>31,349,985</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(20,934)</b>	<b>(5,309)</b>		<b>670,424</b>	<b>1,030,656</b>	<b>1,569,865</b>
Cash/cash equivalents at the month/year beginning:		1,234,355	588,613		1,203,476	1,873,900	2,904,557
Cash/cash equivalents at the month/year end:		1,213,422	583,305		1,873,900	2,904,557	4,474,421

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Revenue By Source</b>									
Property rates		4,906,267	5,236,387	419,108	859,638	872,731	(13,093)	-2%	5,236,387
Service charges - electricity revenue		9,088,425	10,471,749	1,085,228	1,834,699	1,745,291	89,408	5%	10,471,749
Service charges - water revenue		2,790,398	3,169,195	206,369	431,179	528,199	(97,020)	-18%	3,169,195
Service charges - sanitation revenue		703,173	748,908	49,513	106,660	124,818	(18,158)	-15%	748,908
Service charges - refuse revenue		968,073	1,095,779	82,911	176,991	182,630	(5,639)	-3%	1,095,779
Service charges - other		176,705	152,581	16,557	34,084	25,430	8,654	34%	152,581
Rental of facilities and equipment		114,055	109,112	13,235	15,267	18,185	(2,919)	-16%	109,112
Interest earned - external investments		36,874	69,774	4,902	5,963	11,629	(5,666)	-49%	69,774
Interest earned - outstanding debtors		338,769	182,050	29,357	59,232	30,342	28,890	95%	182,050
Fines		294,458	196,691	699	1,056	32,782	(31,726)	-97%	196,691
Licences and permits		53,244	57,680	4,674	4,791	9,613	(4,822)	-50%	57,680
Transfers recognised - operational		3,082,064	3,419,706	492,028	1,205,782	569,951	635,831	112%	3,419,706
Other revenue		1,252,409	815,250	52,205	91,676	135,882	(44,206)	-33%	815,250
Gains on disposal of PPE		20,440	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>23,825,353</b>	<b>25,724,863</b>	<b>2,456,786</b>	<b>4,827,018</b>	<b>4,287,484</b>	<b>539,534</b>	<b>13%</b>	<b>25,724,863</b>
<b>Expenditure By Type</b>									
Employee related costs		6,548,728	6,917,257	505,558	1,014,105	1,097,729	(83,624)	-8%	6,917,257
Remuneration of councillors		104,193	111,749	8,750	17,426	18,625	(1,198)	-6%	111,749
Debt impairment		907,731	1,018,116	25,556	35,774	169,686	(133,912)	-79%	1,018,116
Depreciation & asset impairment		1,300,709	1,186,841	85,873	171,747	197,807	(26,060)	-13%	1,186,841
Finance charges		996,546	1,029,202	881	913	171,534	(170,620)	-99%	1,029,202
Bulk purchases		7,029,496	8,613,398	402,882	1,118,415	1,432,233	(313,818)	-22%	8,613,398
Other materials		266,821	349,093	19,234	24,599	58,216	(33,616)	-58%	349,093
Contracted services		3,072,780	1,939,756	275,607	441,935	319,457	122,478	38%	1,939,756
Transfers and grants		218,658	259,298	832	12,719	43,216	(30,497)	-71%	259,298
Other expenditure		3,659,883	3,715,237	212,138	322,949	644,114	(321,165)	-50%	3,715,237
Loss on disposal of PPE		108,786	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>24,214,330</b>	<b>25,139,948</b>	<b>1,537,312</b>	<b>3,160,584</b>	<b>4,152,616</b>	<b>(992,032)</b>	<b>-24%</b>	<b>25,139,948</b>
<b>Surplus/(Deficit)</b>		<b>(388,977)</b>	<b>584,915</b>	<b>919,475</b>	<b>1,666,434</b>	<b>134,868</b>	<b>1,531,566</b>	<b>1136%</b>	<b>584,915</b>
Transfers recognised - capital		2,502,013	2,453,160	94,503	145,123	311,645	(166,522)	-53%	2,453,160
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>2,113,036</b>	<b>3,038,075</b>	<b>1,013,978</b>	<b>1,811,556</b>	<b>446,512</b>	<b>1,365,044</b>	<b>306%</b>	<b>3,038,075</b>
Taxation		-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>		<b>2,113,036</b>	<b>3,038,075</b>	<b>1,013,978</b>	<b>1,811,556</b>	<b>446,512</b>	<b>1,365,044</b>	<b>306%</b>	<b>3,038,075</b>

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

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

City of Tshwane – Supporting Table 001 Monthly Budget Statement – Summary of Municipal Entities – Mo2 August									
Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b><u>Revenue By Municipal Entity</u></b>									
Housing Company Tshwane		19,745	27,417	1,501	2,968	4,111	(1,143)	-28%	27,417
Sandspruit Works Association		525,326	486,305	48,283	95,389	84,464	10,924	13%	486,305
Tshwane Economic Development Agency		62,330	57,247	11	13,567	16,480	(2,914)	-18%	57,247
<b>Total Operating Revenue</b>	<b>1</b>	<b>607,402</b>	<b>570,969</b>	<b>49,796</b>	<b>111,923</b>	<b>105,056</b>	<b>6,867</b>	<b>7%</b>	<b>570,969</b>
<b><u>Expenditure By Municipal Entity</u></b>									
Housing Company Tshwane		16,262	27,417	1,162	2,240	4,563	(2,323)	-51%	27,417
Sandspruit Works Association		519,839	486,305	48,283	95,389	75,620	19,769	26%	486,305
Tshwane Economic Development Agency		57,899	57,247	5,089	8,372	9,490	(1,118)	-12%	57,247
<b>Total Operating Expenditure</b>	<b>2</b>	<b>594,000</b>	<b>570,969</b>	<b>54,534</b>	<b>106,001</b>	<b>89,673</b>	<b>16,328</b>	<b>18%</b>	<b>570,969</b>
<b>Surplus/ (Deficit) for the yr/period</b>		13,402	(0)	(4,739)	5,922	15,383	23,195	151%	(0)
<b><u>Capital Expenditure By Municipal Entity</u></b>									
Housing Company Tshwane		–	–	–	–	–	–		–
Sandspruit Works Association		–	–	–	–	–	–		–
Tshwane Economic Development Agency		–	–	–	–	–	–		–
<b>Total Capital Expenditure</b>	<b>3</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>

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

**TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M02 August**

Month	2014/15	Budget Year 2015/16						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>								
<b>Monthly expenditure performance trend</b>								
July	11,590	160,072	55,244	55,244	160,072	104,828	65.5%	1.43%
August	389,256	271,874	114,501	169,745	431,946	262,201	60.7%	4%
September	387,683	322,036			753,982	–		
October	282,387	273,468			1,027,449	–		
November	280,581	289,420			1,316,869	–		
December	430,030	316,820			1,633,690	–		
January	75,204	229,815			1,863,505	–		
February	220,185	275,360			2,138,865	–		
March	285,899	326,287			2,465,152	–		
April	270,658	421,008			2,886,160	–		
May	336,845	387,370			3,273,530	–		
June	1,146,193	583,036			3,856,566	–		
<b>Total Capital expenditure</b>	<b>4,116,511</b>	<b>3,856,566</b>	<b>169,745</b>					

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

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

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>1,707,459</b>	<b>1,770,442</b>	<b>17,586</b>	<b>17,586</b>	<b>113,822</b>	<b>96,236</b>	<b>84.5%</b>	<b>1,770,442</b>
Infrastructure - Road transport		1,444,088	1,389,635	14,151	14,151	64,600	50,449	78.1%	1,389,635
Roads, Pavements & Bridges		1,287,003	882,293	10,294	10,294	54,200	43,906	81.0%	882,293
Storm water		157,085	507,342	3,857	3,857	10,400	6,543	62.9%	507,342
Infrastructure - Electricity		61,598	109,000	–	–	–	–		109,000
Generation		54,438	108,000	–	–	–	–		108,000
Transmission & Reticulation		7,160	1,000	–	–	–	–		1,000
Infrastructure - Water		48,336	57,500	2,892	2,892	11,321	8,429	74.5%	57,500
Dams & Reservoirs		48,336	57,500	2,892	2,892	11,321	8,429	74.5%	57,500
Infrastructure - Sanitation		1,500	–	–	–	–	–		–
Reticulation		1,500	–	–	–	–	–		–
Infrastructure - Other		151,936	214,307	544	544	37,901	37,357	98.6%	214,307
Waste Management		26,444	5,000	544	544	1,000	456	45.6%	5,000
Other		125,493	209,307	–	–	36,901	36,901	100.0%	209,307
<b>Community</b>		<b>149,134</b>	<b>216,000</b>	<b>8,255</b>	<b>12,880</b>	<b>13,150</b>	<b>270</b>	<b>2.1%</b>	<b>216,000</b>
Sportsfields & stadia		49,462	91,000	171	526	1,700	1,174	69.1%	91,000
Libraries		36,083	6,000	–	–	–	–		6,000
Recreational facilities		–	10,000	–	–	650	650	100.0%	10,000
Security and policing		1,934	10,000	–	–	–	–		10,000
Clinics		45,163	78,000	8,084	12,354	10,800	(1,554)	-14.4%	78,000
Cemeteries		16,492	21,000	–	–	–	–		21,000
<b>Investment properties</b>		<b>–</b>	<b>57,100</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>57,100</b>
Other		–	57,100	–	–	–	–		57,100
<b>Other assets</b>		<b>102,497</b>	<b>18,301</b>	<b>–</b>	<b>–</b>	<b>1,259</b>	<b>1,259</b>	<b>100.0%</b>	<b>18,301</b>
Specialised vehicles		120	–	–	–	–	–		–
Furniture and other office equipment		35,062	12,801	–	–	1,259	1,259	100.0%	12,801
Markets		5,422	5,500	–	–	–	–		5,500
Other Buildings		61,893	–	–	–	–	–		–
<b>Intangibles</b>		<b>–</b>	<b>130,773</b>	<b>74,378</b>	<b>74,378</b>	<b>101,378</b>	<b>27,000</b>	<b>26.6%</b>	<b>130,773</b>
Computers - software & programming		–	130,773	74,378	74,378	101,378	27,000	26.6%	130,773
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>1,959,090</b>	<b>2,192,616</b>	<b>100,220</b>	<b>104,844</b>	<b>229,609</b>	<b>124,765</b>	<b>54.3%</b>	<b>2,192,616</b>
<b>Specialised vehicles</b>									
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 - M02 August

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>873,735</b>	<b>731,450</b>	<b>30,095</b>	<b>30,095</b>	<b>94,319</b>	<b>64,223</b>	<b>68.1%</b>	<b>731,450</b>
Infrastructure - Road transport		31,808	28,450	14	14	350	336	96.0%	28,450
Roads, Pavements & Bridges		31,808	26,150	–	–	250	250	100.0%	26,150
Storm water		–	2,300	14	14	100	86	85.8%	2,300
Infrastructure - Electricity		452,096	338,500	10,743	10,743	20,300	9,557	47.1%	338,500
Generation		304,116	225,000	757	757	11,550	10,793	93.4%	225,000
Transmission & Reticulation		94,563	43,500	1,275	1,275	4,250	2,975	70.0%	43,500
Street Lighting		53,417	70,000	8,711	8,711	4,500	(4,211)	-93.6%	70,000
Infrastructure - Water		243,073	182,429	12,403	12,403	42,701	30,298	71.0%	182,429
Reticulation		243,073	182,429	12,403	12,403	42,701	30,298	71.0%	182,429
Infrastructure - Sanitation		124,336	115,071	3,328	3,328	21,968	18,640	84.9%	115,071
Reticulation		116,224	90,000	2,056	2,056	15,500	13,444	86.7%	90,000
Sewerage purification		8,112	25,071	1,272	1,272	6,468	5,196	80.3%	25,071
Infrastructure - Other		22,423	67,000	3,607	3,607	9,000	5,393	59.9%	67,000
Waste Management		2,000	12,000	–	–	4,000	4,000	100.0%	12,000
Transportation		20,423	55,000	3,607	3,607	5,000	1,393	27.9%	55,000
<b>Community</b>		<b>196,594</b>	<b>151,000</b>	<b>1,066</b>	<b>1,066</b>	<b>19,167</b>	<b>18,101</b>	<b>94.4%</b>	<b>151,000</b>
Parks & gardens		19,690	35,000	–	–	2,500	2,500	100.0%	35,000
Fire, safety & emergency		–	2,000	1,066	1,066	–	(1,066)		2,000
Security and policing		1,906	–	–	–	–	–		–
Clinics		–	7,000	–	–	–	–		7,000
Cemeteries		–	7,000	–	–	–	–		7,000
Other		174,998	100,000	–	–	16,667	16,667	100.0%	100,000
<b>Investment properties</b>		<b>838,029</b>	<b>675,500</b>	<b>(17,348)</b>	<b>33,272</b>	<b>80,185</b>	<b>46,913</b>	<b>58.5%</b>	<b>675,500</b>
Housing development		838,029	670,500	(17,348)	33,272	80,185	46,913	58.5%	670,500
Other		–	5,000	–	–	–	–		5,000
<b>Other assets</b>		<b>112,497</b>	<b>106,000</b>	<b>468</b>	<b>468</b>	<b>8,667</b>	<b>8,199</b>	<b>94.6%</b>	<b>106,000</b>
General vehicles		3,981	–	–	–	–	–		–
Specialised vehicles		–	–	–	–	–	–		–
Plant & equipment		983	3,000	–	–	–	–		3,000
Computers - hardware/equipment		14,022	15,000	468	468	–	(468)		15,000
Furniture and other office equipment		11,427	13,000	–	–	2,167	2,167	100.0%	13,000
Other Buildings		67,901	38,500	–	–	5,000	5,000	100.0%	38,500
Other		14,182	36,500	–	–	1,500	1,500	100.0%	36,500
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>2,020,855</b>	<b>1,663,950</b>	<b>14,281</b>	<b>64,901</b>	<b>202,337</b>	<b>137,436</b>	<b>67.9%</b>	<b>1,663,950</b>
<b>Specialised vehicles</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
Fire		–	–	–	–	–	–		–
Ambulances		–	–	–	–	–	–		–



**(p) Table SC13c: Consolidated Monthly Budget Statement – Capital expenditure on repairs and maintenance by asset class**

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>795,483</b>	<b>801,393</b>	<b>58,468</b>	<b>83,373</b>	<b>132,579</b>	<b>49,206</b>	<b>37.1%</b>	<b>801,393</b>
Infrastructure - Road transport		151,445	120,794	10,989	12,063	21,156	9,092	43.0%	120,794
Roads, Pavements & Bridges		122,292	101,028	8,834	9,636	17,861	8,226	46.1%	101,028
Storm water		29,153	19,766	2,154	2,428	3,294	866	26.3%	19,766
Infrastructure - Electricity		398,323	386,114	30,043	44,033	63,248	19,215	30.4%	386,114
Generation		60,460	74,019	3,640	5,593	12,336	6,743	54.7%	74,019
Transmission & Reticulation		280,865	289,193	19,960	28,936	41,494	12,558	30.3%	289,193
Street Lighting		56,997	22,903	6,443	9,504	9,417	(87)	-0.9%	22,903
Infrastructure - Water		156,831	231,797	14,346	20,835	35,782	14,948	41.8%	231,797
Dams & Reservoirs		11,716	4,743	449	524	790	266	33.7%	4,743
Water purification		11,209	8,898	183	266	2,081	1,815	87.2%	8,898
Reticulation		133,906	218,157	13,714	20,044	32,911	12,867	39.1%	218,157
Infrastructure - Sanitation		56,122	49,337	2,229	4,755	9,740	4,985	51.2%	49,337
Reticulation		16,036	11,018	808	1,262	3,354	2,092	62.4%	11,018
Sewerage purification		40,085	38,318	1,420	3,493	6,386	2,893	45.3%	38,318
Infrastructure - Other		32,761	13,351	862	1,687	2,653	966	36.4%	13,351
Waste Management		32,761	13,351	862	1,687	2,653	966	36.4%	13,351
<b>Community</b>		<b>214,118</b>	<b>202,263</b>	<b>7,032</b>	<b>10,072</b>	<b>34,016</b>	<b>23,945</b>	<b>70.4%</b>	<b>202,263</b>
Parks & gardens		31,429	32,910	2,512	2,703	5,490	2,787	50.8%	32,910
Sportsfields & stadia		181	198	-	-	33	33	100.0%	198
Recreational facilities		13,005	12,925	365	428	2,130	1,702	79.9%	12,925
Fire, safety & emergency		22,037	15,449	3,412	3,454	2,645	(809)	-30.6%	15,449
Security and policing		40,880	32,520	266	538	5,658	5,121	90.5%	32,520
Buses		4,123	3,882	176	235	647	412	63.7%	3,882
Museums & Art Galleries		1	-	-	-	-	-	-	-
Cemeteries		5,666	6,361	301	326	1,077	751	69.8%	6,361
Other		96,795	98,018	-	2,389	16,336	13,947	85.4%	98,018
<b>Other assets</b>		<b>496,781</b>	<b>435,605</b>	<b>14,497</b>	<b>21,084</b>	<b>77,001</b>	<b>55,918</b>	<b>72.6%</b>	<b>435,605</b>
General vehicles		209,718	198,820	4,548	6,008	33,137	27,129	81.9%	198,820
Specialised vehicles		-	-	-	-	-	-	-	-
Plant & equipment		23,301	34,141	1,412	1,637	8,183	6,546	80.0%	34,141
Computers - hardware/equipment		5,695	3,309	322	461	552	91	16.5%	3,309
Furniture and other office equipment		14,444	14,388	427	694	2,770	2,076	74.9%	14,388
Civic Land and Buildings		1,646	1,491	79	135	248	113	45.6%	1,491
Other Buildings		133,297	102,851	4,028	7,700	18,073	10,373	57.4%	102,851
Other Land		80,342	76,018	3,413	4,046	13,274	9,228	69.5%	76,018
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-
Other		28,339	4,587	268	403	764	361	47.2%	4,587
<b>Agricultural assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>148</b>	<b>148</b>	<b>100.0%</b>	<b>-</b>
List sub-class		-	-	-	-	74	74	100.0%	-
		-	-	-	-	74	74	100.0%	-
<b>Biological assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>148</b>	<b>148</b>	<b>100.0%</b>	<b>-</b>
List sub-class		-	-	-	-	74	74	100.0%	-
		-	-	-	-	74	74	100.0%	-
<b>Intangibles</b>		<b>99,697</b>	<b>73,767</b>	<b>9,578</b>	<b>11,386</b>	<b>12,369</b>	<b>983</b>	<b>7.9%</b>	<b>73,767</b>
Computers - software & programming		99,697	73,767	9,578	11,386	12,295	908	7.4%	73,767
<b>Total Repairs and Maintenance Expenditure</b>		<b>1,606,078</b>	<b>1,513,028</b>	<b>89,575</b>	<b>125,914</b>	<b>256,263</b>	<b>130,348</b>	<b>50.9%</b>	<b>1,513,028</b>
<b>Specialised vehicles</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fire		-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-

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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>845,930</b>	<b>771,204</b>	<b>35,818</b>	<b>48,321</b>	<b>95,445</b>	<b>47,124</b>	<b>49.4%</b>	<b>771,204</b>
Infrastructure - Road transport		483,692	437,122	10,641	14,355	29,784	15,429	51.8%	437,122
Roads, Pavements & Bridges		432,211	280,026	7,733	10,432	24,969	14,537	58.2%	280,026
Storm water		51,481	157,096	2,908	3,923	4,815	892	18.5%	157,096
Infrastructure - Electricity		168,352	137,941	8,070	10,887	9,309	(1,578)	-17.0%	137,941
Generation		117,508	102,647	569	767	5,296	4,529	85.5%	102,647
Transmission & Reticulation		33,337	13,717	958	1,292	1,949	657	33.7%	13,717
Street Lighting		17,506	21,577	6,544	8,828	2,064	(6,764)	-327.8%	21,577
Infrastructure - Water		95,503	73,958	11,489	15,500	24,772	9,272	37.4%	73,958
Dams & Reservoirs		15,841	17,724	2,172	2,931	5,191	2,261	43.5%	17,724
Reticulation		79,662	56,233	9,317	12,569	19,581	7,012	35.8%	56,233
Infrastructure - Sanitation		41,240	35,471	2,500	3,373	10,074	6,701	66.5%	35,471
Reticulation		38,582	27,742	1,545	2,084	7,108	5,024	70.7%	27,742
Sewerage purification		2,658	7,728	955	1,289	2,966	1,677	56.5%	7,728
Infrastructure - Other		57,142	86,712	3,118	4,207	21,507	17,300	80.4%	86,712
Waste Management		9,322	5,240	408	551	2,293	1,742	76.0%	5,240
Transportation		6,693	16,954	2,710	3,656	2,293	(1,363)	-59.4%	16,954
Other		41,127	64,518	-	-	16,921	16,921	100.0%	64,518
<b>Community</b>		<b>113,305</b>	<b>113,127</b>	<b>7,002</b>	<b>14,132</b>	<b>14,819</b>	<b>687</b>	<b>4.6%</b>	<b>113,127</b>
Parks & gardens		6,453	10,789	-	-	1,146	1,146	100.0%	10,789
Sportsfields & stadia		16,210	28,051	129	533	780	247	31.7%	28,051
Libraries		11,825	1,849	-	-	-	-	-	1,849
Recreational facilities		-	3,082	-	-	298	298	100.0%	3,082
Fire, safety & emergency		-	616	800	1,080	-	(1,080)	-	616
Security and policing		1,259	3,082	-	-	-	-	-	3,082
Clinics		14,801	26,201	6,073	12,520	4,952	(7,567)	-152.8%	26,201
Cemeteries		5,405	8,631	-	-	-	-	-	8,631
Other		57,352	30,825	-	-	7,643	7,643	100.0%	30,825
<b>Investment properties</b>		<b>274,645</b>	<b>225,823</b>	<b>(13,032)</b>	<b>33,718</b>	<b>36,770</b>	<b>3,052</b>	<b>8.3%</b>	<b>225,823</b>
Housing development		274,645	206,681	(13,032)	33,718	36,770	3,052	8.3%	206,681
Other		-	19,142	-	-	-	-	-	19,142
<b>Other assets</b>		<b>70,459</b>	<b>38,316</b>	<b>352</b>	<b>474</b>	<b>4,551</b>	<b>4,077</b>	<b>89.6%</b>	<b>38,316</b>
General vehicles		1,305	-	-	-	-	-	-	-
Specialised vehicles		39	-	-	-	-	-	-	-
Plant & equipment		322	925	-	-	-	-	-	925
Computers - hardware/equipment		4,595	4,624	352	474	-	(474)	-	4,624
Furniture and other office equipment		15,236	7,953	-	-	1,571	1,571	100.0%	7,953
Markets		1,777	1,695	-	-	-	-	-	1,695
Other Buildings		42,537	11,868	-	-	2,293	2,293	100.0%	11,868
Other		4,648	11,251	-	-	688	688	100.0%	11,251
<b>Intangibles</b>		<b>-</b>	<b>40,311</b>	<b>55,873</b>	<b>75,376</b>	<b>46,488</b>	<b>(28,888)</b>	<b>-62.1%</b>	<b>40,311</b>
Computers - software & programming		-	40,311	55,873	75,376	46,488	(28,888)	-62.1%	40,311
<b>Total Depreciation</b>		<b>1,304,339</b>	<b>1,188,780</b>	<b>86,013</b>	<b>172,022</b>	<b>198,073</b>	<b>26,051</b>	<b>13.2%</b>	<b>1,188,780</b>
<b>Specialised vehicles</b>		<b>39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fire		39	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-

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

### **QUALITY CERTIFICATE**

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

☐ the monthly budget statement

For the month of **August 2015** 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: \_\_\_\_\_