

ST – B12/15
Umar Banda (358 8110)
MAYORAL COMMITTEE: 17 JUNE 2015

**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 MAY 2015**

1. PURPOSE

The purpose of this report is to provide progress on the actual financial performance of the City 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 May 2015, the ten working day reporting limit expires on **12 June 2015**.

4. DISCUSSION

On 26 February 2015 Council approved the adjustment to the 2014/15 Medium-term Revenue and Expenditure Framework.

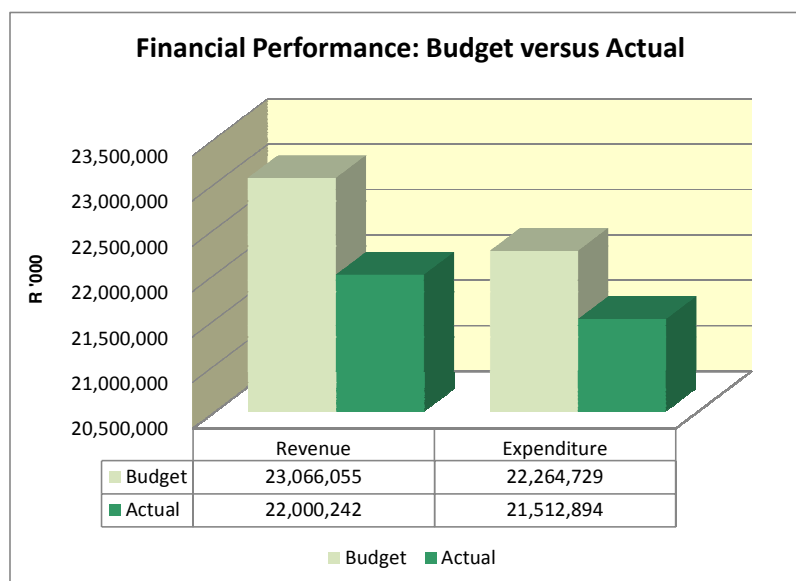
The attached report provides a high level analysis as at 31 May 2015 in the format regulated as set out in the “In-year” report (Annexure A) herewith attached. Material variances will be briefly referred to in this report. The detailed will be included in the monthly “Corporate” report.

4.1 Executive Summary

The total adjusted consolidated Operating Revenue Budget of the CoT amounts to R25 111m and the Operating Expenditure Budget equates to R24 590m for the 2014/15 financial year. A surplus of R521m is planned.

The summary table and chart below indicates the financial performance for the period ended 1 July 2014 to 31 May 2015. The actual operating revenue realised (excluding Capital Transfers) amounts to R22 000m, a variance of –R1 066m or 4,6% against YTD Budget. The operating expenditure amounts to R21 513m, a variance of R752m or 3,4% against YTD Budget. An unfavourable variance of –R314m is reflected when YTD Actual compared against the YTD Budgeted.

Summary Statement of Financial Performance:				
Description	May YTD Budget	May YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	23,066,055	22,000,242	(1,065,813)	-4.6%
Total Operating Expenditure	22,264,729	21,512,894	(751,835)	-3.4%
SURPLUS/DEFICIT	801,327	487,348	(313,978)	



The operating revenue reflects an unfavourable variance of –R1 066 or -5% against YTD budget as indicated in Table C4 of this report. The revenue variance is explained by:

- Service charges – electricity revenue (R658m unfavourable)
 - An estimated saving of R203m on electricity bulk purchase has been realised as a result of the reduction in sales of electricity to the value of approximately R320m.
 - 24 592 accounts could not be billed and invoiced due to various reasons, such as incorrect readings, incorrect meter numbers, damaged meters, etc. 321 of the 24 592 accounts have been corrected and invoiced in June 2015 to the value of R57,9m. The remainder of the 24 271 accounts are not yet invoiced and the amount cannot be quantified in Rand value as yet but will be corrected and invoiced before year-end.
 - Revenue to the value of R70m from the smart meter transaction has not been levied against the Revenue GL in the month of May 2015 pending finalisation of the reconciliation. A further amount of R68m resulting from consumer accounts going into negative balance will be accrued in the month of June 2015.
 - Technical and Non-technical losses have increased to 15.4% resulting from illegal re-connections, tampering, damaged meters and incorrect meter programming.
- Other revenue (R265m unfavourable)
 - Land Sales (R444m unfavourable)
 - Capital Income Received From Insurer Organisation (R77m unfavourable)
 - Vat Corrections: Direct Income (R284 favourable)
- Rental of facilities and equipment (R133m unfavourable)
- Transfers recognised – operational (R44m unfavourable)
- Interest earned – outstanding debtors (R128m favourable)

The operating expenditure reflects a favourable variance of –R752 or -3% against YTD budget as indicated in Table C4 of this report. The expenditure variance is explained by:

- Other expenditure (R417m favourable)
 - Re-aga-Tshwane (R84m favourable)
 - LED Initiatives (R38m favourable)
 - Lease Vehicles (VAT) (R35m favourable)
- Finance charges (R196m favourable)

- Bulk Purchases (R120m favourable)
 - Bulk: Electricity (R73m favourable)
 - Water: Rand Water (R58m favourable)
- Contracted services (R282m unfavourable)
- Employee related costs (R4m unfavourable)

Below is the table reflecting the Cash Flow position as contained in the C Schedule provided by National Treasury.

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		18,029,108	20,449,216	20,360,471	1,500,941	18,261,060	18,523,867	(262,807)	-1%	20,360,471
Government - operating		2,861,382	3,166,498	3,377,197	219,251	3,349,360	3,321,815	27,546	1%	3,377,197
Government - capital		2,114,672	2,544,400	2,623,113	784,839	2,579,269	2,382,830	196,439	8%	2,623,113
Interest		379,243	195,312	234,763	36,763	373,863	221,183	152,680	69%	234,763
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(20,539,403)	(20,768,836)	(21,629,603)	(2,034,257)	(21,342,257)	(19,783,507)	1,558,750	-8%	(21,629,603)
Finance charges		(813,986)	(898,191)	(1,066,106)	(1,310)	(644,863)	(958,250)	(313,387)	33%	(1,066,106)
Transfers and Grants		16,309	(236,673)	(257,166)	(2,809)	(207,846)	(234,050)	(26,204)	11%	(257,166)
NET CASH FROM/(USED) OPERATING ACTIVITIES		2,047,325	4,451,726	3,642,669	503,419	2,368,587	3,473,888	(1,105,302)	-32%	3,642,669
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		217,353	-	-	16,791	117,850	-	117,850	-	-
Decrease (increase) in non-current debtors		612,116	-	-	(528,491)	148,681	-	148,681	-	-
Decrease (increase) other non-current receivables		(108,942)	48,553	48,553	(24,998)	(190,369)	44,507	(234,876)	-528%	48,553
Decrease (increase) in non-current investments		(11,966)	(100,000)	(60,492)	13,204	125,942	(55,451)	181,393	-327%	(60,492)
Payments										
Capital assets		(4,228,586)	(4,012,608)	(4,269,986)	(336,845)	(2,970,319)	(3,634,186)	(663,867)	18%	(4,269,986)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3,520,024)	(4,064,055)	(4,281,925)	(860,339)	(2,768,215)	(3,645,130)	876,915	-24%	(4,281,925)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	455,000	7,626,000	-	7,626,000	-	-
Borrowing long term/refinancing		1,600,000	1,500,000	1,500,000	-	-	1,250,000	(1,250,000)	-100%	1,500,000
Increase (decrease) in consumer deposits		(7,919)	23,200	8,401	(4,673)	(63,078)	7,697	(70,775)	-919%	8,401
Payments										
Repayment of borrowing		(648,537)	(634,301)	(517,654)	(220,000)	(7,571,342)	(474,516)	7,096,826	-1496%	(517,654)
NET CASH FROM/(USED) FINANCING ACTIVITIES		943,544	888,898	990,747	230,327	(8,420)	783,181	(791,601)	-101%	990,747
NET INCREASE/ (DECREASE) IN CASH HELD		(529,155)	1,276,569	351,491	(126,593)	(408,048)	611,940			351,491
Cash/cash equivalents at beginning:		1,376,971	1,416,667	851,985		847,816	851,985			847,816
Cash/cash equivalents at month/year end:		847,816	2,693,236	1,203,476		439,768	1,463,925			1,199,307

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

- The cash and cash equivalents closing balance as at the end of May 2015 is R440m.
- Cash flow from operating activities is R2 301m compared to the target of R3 474m.
- Cash flow from investing activities amounts to (R2 700m), compared to a target of (R3 645m).
- Cash flow from financing activities equates to (R8m) compared to a target of R783m.

The Capital expenditure report shown in Table C5 of this report has been prepared on the basis of the format required to be lodged electronically with National Treasury, and is categorised by municipal vote. The summary table hereafter indicates actual year-to-date spending of R2 970m and a variance of R758m or 20,3% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	May YTD Budget	May YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	3,728,407	2,970,319	(758,088)	-20.3%
TOTAL Capital Financing	3,728,407	2,970,319	(758,088)	-20.3%

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:

- Housing and Human Settlement (R390m)
- Service Infrastructure (R188m)
- Service Delivery and Transformation Management (R83m)

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 May 2015 amounts to R2 970m against the projection of R3 728m, a variance of 20.3% is reflected. The total percentage spent against the adjusted budget amount to 68%.

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: 2014/15 Capital Expenditure

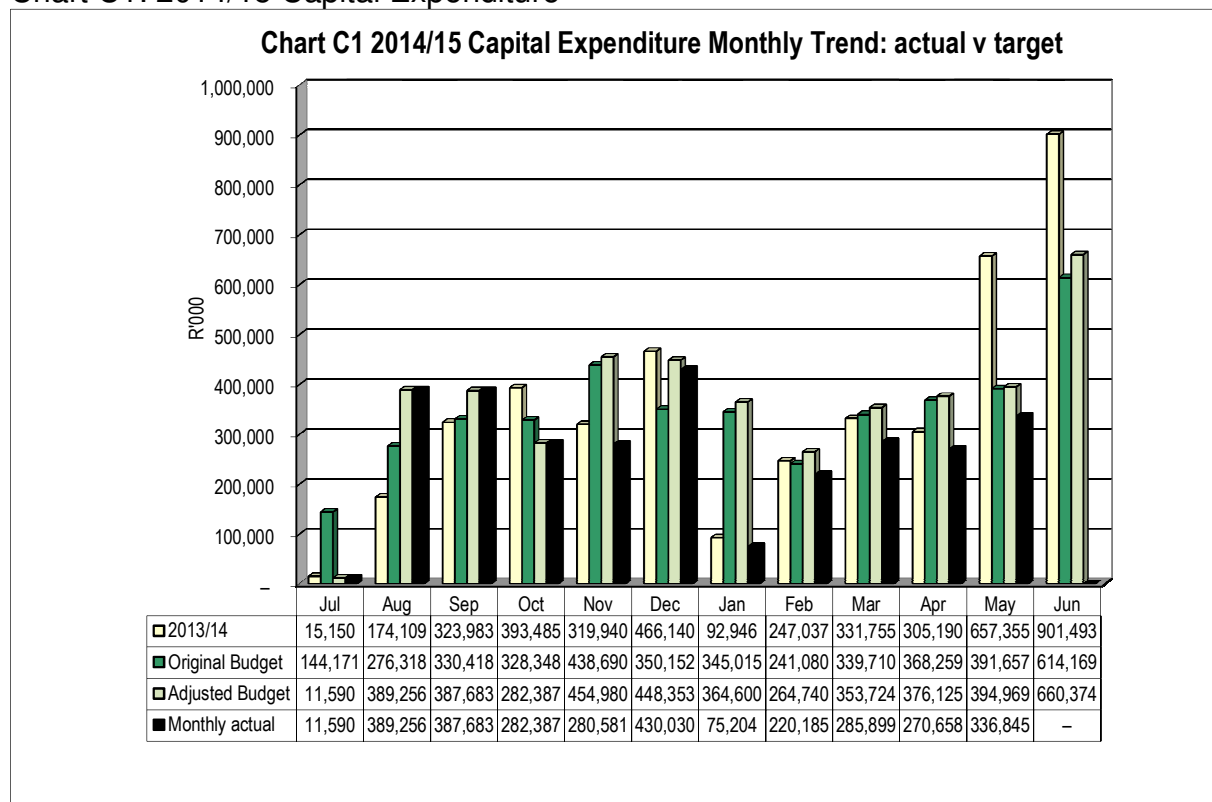
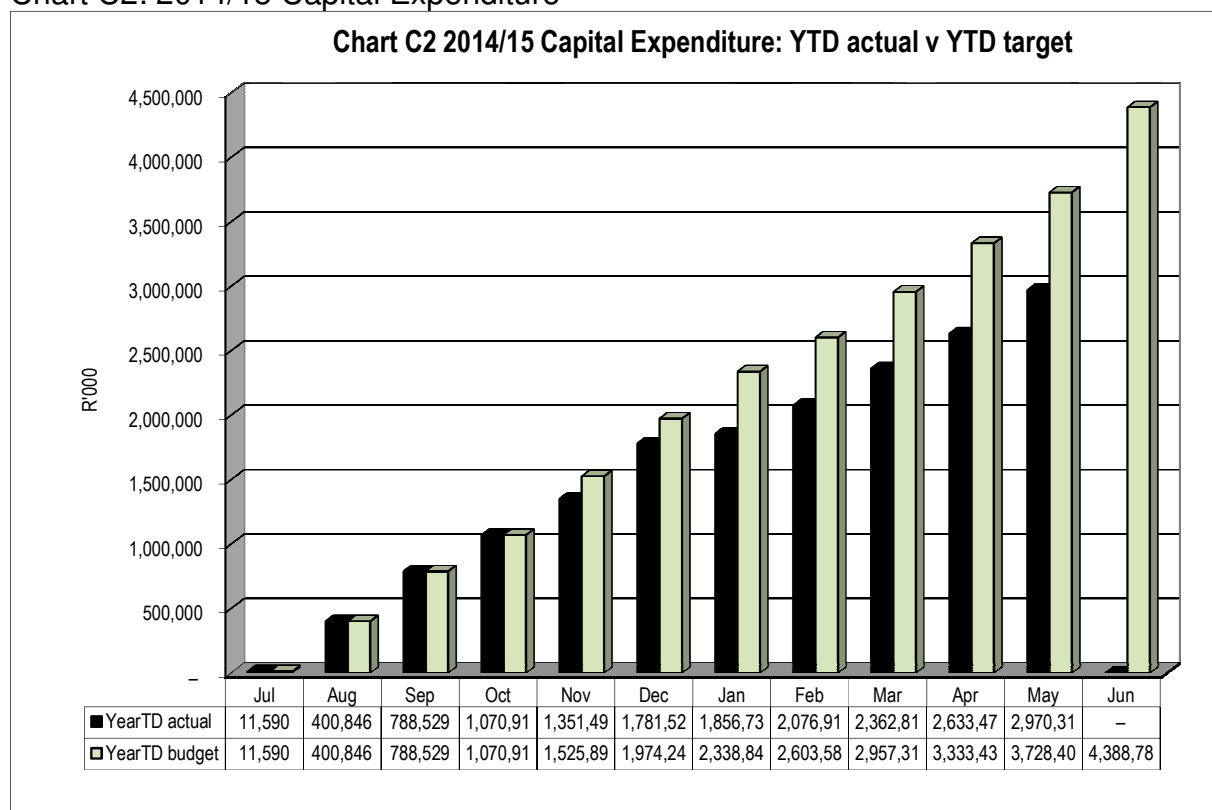


Chart C2: 2014/15 Capital Expenditure



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 May 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 May 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.
- (3) That Departments’ ensure budgeted revenue is collected.
- (4) That Departments’ manage expenditure within budget.

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 MAY 2015

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

	COMPREHENSIVENESS (FACTS, COMMENTS, RECOMMENDATIONS ANNEXURES) (√)	CORRECTNESS (√)	QUALITY (√)
EXECUTIVE DIRECTOR: BUDGET OFFICE NM MOKETE WARD-SPECIFIC : YES <input type="checkbox"/> NO <input type="checkbox"/> WARD COUNCILLOR COMMENTS: YES <input type="checkbox"/> NO <input type="checkbox"/> SIGNATURE: DATE:			
ACTING EXECUTIVE DIRECTOR: FINANCIAL REPORTING & ASSETS A CHAURASIA WARD-SPECIFIC : YES <input type="checkbox"/> NO <input type="checkbox"/> WARD COUNCILLOR COMMENTS: YES <input type="checkbox"/> NO <input type="checkbox"/> SIGNATURE: DATE:			
ACTING EXECUTIVE DIRECTOR: TREASURY OFFICE DL MASIMINI WARD-SPECIFIC : YES <input type="checkbox"/> NO <input type="checkbox"/> WARD COUNCILLOR COMMENTS: YES <input type="checkbox"/> NO <input type="checkbox"/> SIGNATURE: DATE:			
ACTING EXECUTIVE DIRECTOR: REVENUE MANAGEMENT: KC THIPE WARD-SPECIFIC : YES <input type="checkbox"/> NO <input type="checkbox"/> WARD COUNCILLOR COMMENTS: YES <input type="checkbox"/> NO <input type="checkbox"/> SIGNATURE: DATE:			
HEAD OF DEPARTMENT: ACTING CHIEF FINANCIAL OFFICER – U BANDA REPORT ALSO BEARS APPROVAL OF : CM <input type="checkbox"/> SIGNATURE: DATE:			
MMC: FINANCE DOROTHY MABILETSA REPORT ALSO BEARS APPROVAL FOR LATE SUBMISSION: YES <input type="checkbox"/> NO <input type="checkbox"/> SIGNATURE: DATE:			



IN-YEAR REPORT

BUDGET YEAR: 2014/15

REPORTING PERIOD: M11 MAY 2015

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PART 1 – IN-YEAR REPORT

1.1 MAYOR’S REPORT

The Medium Term Revenue and Expenditure Framework (MTREF) is a financial plan for achieving the Municipality’s objectives, whereas the Service Delivery and Budget Implementation Plan (SDBIP) is an overview management tool to operationalise and effectively monitor the financial plan.

On 26 February 2015 Council approved the adjustment to the MTREF for the 2014/15 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 May 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.
- c. That Departments’ ensure budgeted revenue is collected.
- d. That Departments’ manage expenditure within budget.

1.3 EXECUTIVE SUMMARY

The total adjusted consolidated Operating Revenue Budget of the CoT amounts to R25 111m and the Operating Expenditure Budget equates to R24 590m for the 2014/15 financial year. A surplus of R521m is planned.

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

The summary table and chart below indicates the financial performance for the period ended 1 July 2014 to 31 May 2015. The actual operating revenue realised (excluding Capital Transfers) amounts to R22 000m, a variance of –R1 066m or 4,6% against YTD Budget. The operating expenditure amounts to R21 513m, a variance of R752m or 3,4% against YTD Budget. An unfavourable variance of –R314m is reflected when YTD Actual is compared against the YTD Budget.

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- Service charges – electricity revenue (R658m unfavourable)
- Other revenue (R265m unfavourable)
- Rental of facilities and equipment (R133m unfavourable)
- Transfers recognised – operational (R44m unfavourable)
- Interest earned – outstanding debtors (R128m favourable)

A total of 24 592 accounts could not be billed and invoiced due to various reasons, such as incorrect readings, incorrect meter numbers, damaged meters, etc. Of the 24 502 unbilled accounts 990 accounts have been corrected and invoiced in June 2015 for the amount of R597,3m. The remainder of the 23 602 accounts are not yet invoiced and the amount cannot be quantified in Rand value as yet but will be corrected and invoiced before year-end.

The operating expenditure reflects a favourable variance of -3% against YTD budget as indicated in Table C4 of this report. The expenditure variance is explained by:

- Other expenditure (R417m favourable)
- Finance charges (R196m favourable)
- Contracted services (R282m unfavourable)
- Employee related costs (R4m unfavourable)

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

The Capital expenditure report shown in Table C5 of this report has been prepared on the basis of the format required to be lodged electronically with National Treasury, and is categorised by municipal vote. The summary table hereafter indicates actual year-to-date spending of R2 970m and a variance of R758m or 20,3% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	May YTD Budget	May YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	3,728,407	2,970,319	(758,088)	-20.3%
TOTAL Capital Financing	3,728,407	2,970,319	(758,088)	-20.3%

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:

- Housing and Human Settlement (R390m)
- Service Infrastructure (R188m)
- Service Delivery and Transformation Management (R83m)

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 May 2015 amounts to R2 970m against the projection of R3 428m, a variance of 20% is reflected. The total percentage spent of the adjusted budget amount to 68%.

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: 2014/15 Capital Expenditure

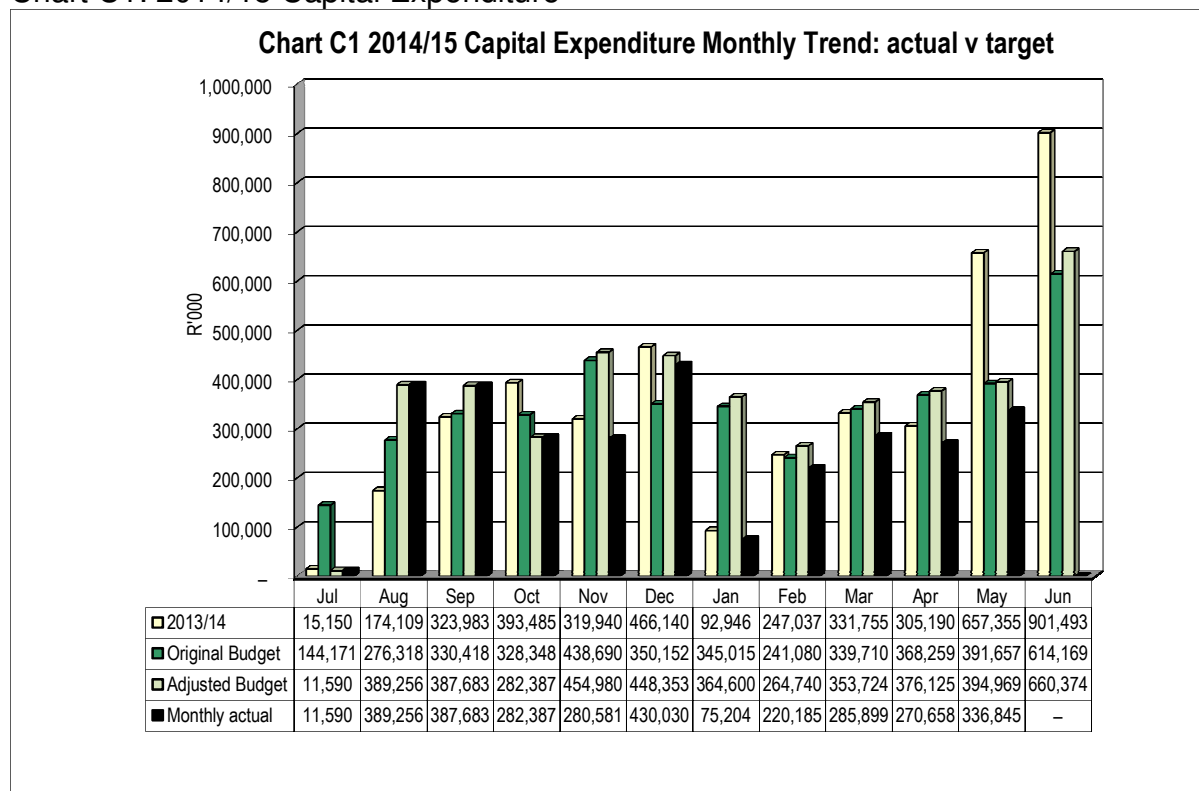
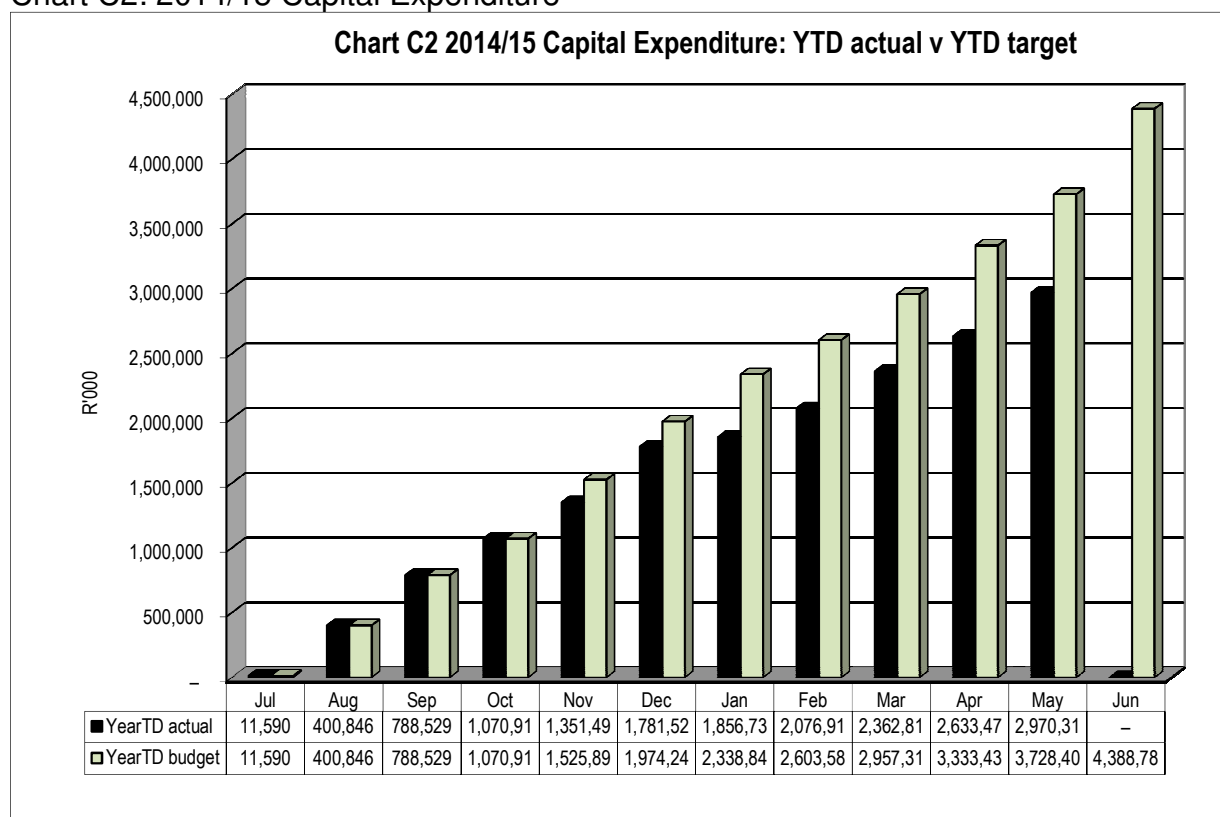


Chart C2: 2014/15 Capital Expenditure



1.4 IN-YEAR BUDGET STATEMENT TABLES

The financial results for the period ended 31 May 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 - M11 May

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	4,432,342	4,888,154	4,888,154	449,693	4,467,088	4,475,307	(8,219)	-0%	4,888,154
Service charges	12,312,129	14,520,842	14,617,342	941,301	12,563,209	13,275,312	(712,104)	-5%	14,617,342
Investment revenue	52,428	66,622	66,824	2,692	32,597	60,327	(27,730)	-46%	66,824
Transfers recognised - operational	2,861,382	3,174,408	3,377,197	58,578	3,284,210	3,328,131	(43,921)	-1%	3,377,197
Other own revenue	1,613,146	2,289,459	2,161,444	144,852	1,653,138	1,926,978	(273,840)	-14%	2,161,444
Total Revenue (excluding capital transfers and contributions)	21,271,426	24,939,484	25,110,962	1,597,116	22,000,242	23,066,055	(1,065,813)	-5%	25,110,962
Employee costs	6,085,986	6,599,935	6,497,928	533,043	5,986,796	5,982,497	4,300	0%	6,497,928
Remuneration of Councillors	96,789	109,043	109,637	8,684	96,733	99,874	(3,141)	-3%	109,637
Depreciation & asset impairment	1,242,678	1,116,341	1,123,978	86,392	982,998	1,023,660	(40,662)	-4%	1,123,978
Finance charges	813,986	898,191	937,453	1,310	644,863	840,893	(196,030)	-23%	937,453
Materials and bulk purchases	7,352,789	8,539,532	8,454,766	462,755	7,284,168	7,457,656	(173,488)	-2%	8,454,766
Transfers and grants	(16,309)	262,327	257,166	2,809	207,846	234,050	(26,204)	-11%	257,166
Other expenditure	6,865,053	6,314,587	7,208,789	252,377	6,309,488	6,626,098	(316,610)	-5%	7,208,789
Total Expenditure	22,440,971	23,839,956	24,589,717	1,347,370	21,512,894	22,264,729	(751,835)	-3%	24,589,717
Surplus/(Deficit)	(1,169,545)	1,099,528	521,245	249,746	487,348	801,327	(313,978)	-39%	521,245
Transfers recognised - capital	2,114,672	2,544,400	2,623,113	174,268	1,968,698	2,289,610	(320,912)	-14%	2,623,113
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	945,127	3,643,928	3,144,357	424,013	2,456,046	3,090,936	(634,891)	-21%	3,144,357
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	945,127	3,643,928	3,144,357	424,013	2,456,046	3,090,936	(634,891)	-21%	3,144,357
Capital expenditure & funds sources									
Capital expenditure	4,228,583	4,167,987	4,388,781	336,845	2,970,319	3,728,407	(758,088)	-20%	4,388,781
Capital transfers recognised	2,114,749	2,544,400	2,623,113	174,550	1,973,152	2,297,843	(324,691)	-14%	2,623,113
Public contributions & donations	93,818	80,100	76,100	1,897	42,093	63,756	(21,663)	-34%	76,100
Borrowing	1,493,166	1,500,000	1,500,000	131,505	893,094	1,257,515	(364,420)	-29%	1,500,000
Internally generated funds	526,849	43,487	189,569	28,893	61,979	109,293	(47,314)	-43%	189,569
Total sources of capital funds	4,228,583	4,167,987	4,388,781	336,845	2,970,319	3,728,407	(758,088)	-20%	4,388,781
Financial position									
Total current assets	4,590,701	7,140,067	5,081,260		4,427,057				5,081,260
Total non current assets	27,531,030	31,450,401	31,267,027		29,253,686				31,267,027
Total current liabilities	6,382,575	6,747,038	6,172,287		5,666,485				6,172,287
Total non current liabilities	11,192,449	12,141,192	12,464,770		11,080,614				12,464,770
Community wealth/Equity	14,546,706	19,702,239	17,711,230		16,933,644				17,711,230
Cash flows									
Net cash from (used) operating	2,047,325	4,451,726	3,642,669	503,419	2,368,587	3,473,888	1,105,302	32%	3,642,669
Net cash from (used) investing	(3,520,024)	(4,064,055)	(4,281,925)	(860,339)	(2,768,215)	(3,645,130)	(876,915)	24%	(4,281,925)
Net cash from (used) financing	943,544	888,898	990,747	230,327	(8,420)	783,181	791,601	101%	990,747
Cash/cash equivalents at the month/year end	847,816	2,693,236	1,203,476	–	439,768	1,463,925	1,024,157	70%	1,199,307
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1,347,616	202,654	179,706	101,713	197,918	256,121	850,619	3,529,709	6,666,056
Creditors Age Analysis									
Total Creditors	3,164,311	–	–	–	–	–	–	–	3,164,311

**(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) - M11 May

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		7,507,802	8,851,027	8,837,895	509,051	8,004,752	8,289,440	(284,688)	-3%	8,837,895
Executive and council		212,009	153,513	186,679	16,189	180,904	168,822	12,082	7%	186,679
Budget and treasury office		7,119,383	7,721,480	7,722,155	471,521	7,685,140	7,304,821	380,319	5%	7,722,155
Corporate services		176,410	976,034	929,061	21,341	138,708	815,797	(677,089)	-83%	929,061
<i>Community and public safety</i>		878,840	1,255,937	1,418,391	127,841	828,247	1,240,962	(412,714)	-33%	1,418,391
Community and social services		30,741	49,769	76,522	4,055	50,338	57,591	(7,254)	-13%	76,522
Sport and recreation		46,981	26,029	28,018	4,464	24,174	24,159	15	0%	28,018
Public safety		211,165	121,694	225,058	721	184,057	197,289	(13,232)	-7%	225,058
Housing		476,086	941,814	972,111	116,605	452,562	846,955	(394,393)	-47%	972,111
Health		113,867	116,632	116,682	1,996	117,117	114,967	2,150	2%	116,682
<i>Economic and environmental services</i>		1,441,509	1,620,022	1,636,589	77,993	1,421,991	1,431,423	(9,432)	-1%	1,636,589
Planning and development		268,545	259,065	268,582	26,269	221,142	256,157	(35,015)	-14%	268,582
Road transport		1,171,599	1,360,400	1,366,600	51,708	1,199,695	1,174,028	25,667	2%	1,366,600
Environmental protection		1,365	557	1,407	17	1,153	1,238	(85)	-7%	1,407
<i>Trading services</i>		13,301,122	15,546,372	15,625,572	1,041,103	13,540,687	14,197,329	(656,642)	-5%	15,625,572
Electricity		8,685,043	10,208,624	10,201,624	564,897	8,605,547	9,260,636	(655,090)	-7%	10,201,624
Water		2,582,831	3,321,984	3,405,684	305,654	3,097,034	3,085,423	11,610	0%	3,405,684
Waste water management		1,197,926	979,669	979,669	81,695	908,028	900,837	7,191	1%	979,669
Waste management		835,321	1,036,095	1,038,595	88,857	930,078	950,432	(20,353)	-2%	1,038,595
<i>Other</i>	4	254,862	210,526	215,628	15,395	173,263	196,512	(23,249)	-12%	215,628
Total Revenue - Standard	2	23,384,135	27,483,884	27,734,074	1,771,383	23,968,940	25,355,665	(1,386,726)	-5%	27,734,074
Expenditure - Standard										
<i>Governance and administration</i>		4,403,849	5,117,742	5,141,034	419,883	4,420,295	4,746,460	(326,165)	-7%	5,141,034
Executive and council		808,556	1,398,270	1,513,166	128,020	1,270,912	1,386,111	(115,199)	-8%	1,513,166
Budget and treasury office		537,597	629,788	428,811	23,001	254,442	396,240	(141,797)	-36%	428,811
Corporate services		3,057,696	3,089,684	3,199,057	268,861	2,894,940	2,964,109	(69,169)	-2%	3,199,057
<i>Community and public safety</i>		3,664,384	3,490,120	3,596,209	295,838	3,003,439	3,194,031	(190,592)	-6%	3,596,209
Community and social services		485,799	573,424	603,280	60,737	482,631	517,668	(35,038)	-7%	603,280
Sport and recreation		620,440	620,487	628,091	29,483	305,880	545,855	(239,975)	-44%	628,091
Public safety		1,750,264	1,254,375	1,436,578	112,802	1,399,735	1,285,051	114,685	9%	1,436,578
Housing		406,437	595,882	501,075	58,130	417,268	446,145	(28,877)	-6%	501,075
Health		401,444	445,953	427,184	34,686	397,925	399,312	(1,387)	0%	427,184
<i>Economic and environmental services</i>		2,095,823	2,234,764	2,377,046	197,879	2,034,465	2,181,974	(147,509)	-7%	2,377,046
Planning and development		608,011	648,312	757,750	61,930	617,692	691,074	(73,382)	-11%	757,750
Road transport		1,425,957	1,528,513	1,567,106	131,233	1,369,724	1,442,341	(72,617)	-5%	1,567,106
Environmental protection		61,855	57,939	52,190	4,715	47,049	48,559	(1,510)	-3%	52,190
<i>Trading services</i>		12,103,779	12,784,430	13,272,817	411,639	11,888,867	11,956,378	(67,511)	-1%	13,272,817
Electricity		8,740,810	8,723,960	9,153,758	443,615	8,153,252	8,176,733	(23,481)	0%	9,153,758
Water		2,205,073	2,813,610	2,879,925	(44,311)	2,433,899	2,619,114	(185,214)	-7%	2,879,925
Waste water management		542,255	607,803	551,135	(5,737)	478,765	503,175	(24,410)	-5%	551,135
Waste management		615,641	639,057	687,999	18,072	822,951	657,356	165,594	25%	687,999
<i>Other</i>		173,136	212,900	202,611	22,131	165,828	185,886	(20,058)	-11%	202,611
Total Expenditure - Standard	3	22,440,971	23,839,956	24,589,717	1,347,370	21,512,894	22,264,729	(751,835)	-3%	24,589,717
Surplus/ (Deficit) for the year		943,164	3,643,928	3,144,357	424,013	2,456,046	3,090,936	(634,891)	-21%	3,144,357

Note: The variance in for the Total Revenue in Table C1 differs (R1bn) to that in Table C2 (R1,3bn) 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) - M11
May

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - City Planning and Development		147,643	136,042	136,042	14,242	99,767	128,296	(28,529)	-22.2%	136,042
Vote 2 - Corporate & Shared Services		73,830	219,572	219,353	15,286	61,061	191,677	(130,616)	-68.1%	219,353
Vote 3 - Economic Development		42,822	81,375	90,891	353	87,296	90,565	(3,269)	-3.6%	90,891
Vote 4 - Emergency Services		71,178	70,013	85,807	1,087	71,282	82,883	(11,600)	-14.0%	85,807
Vote 5 - Environmental Management		958,156	1,165,247	1,159,896	99,639	1,051,446	1,062,383	(10,937)	-1.0%	1,159,896
Vote 6 - Group Financial Services		7,181,074	7,788,796	7,789,501	474,819	7,724,584	7,365,569	359,015	4.9%	7,789,501
Vote 7 - Housing & Human Settlement		453,725	918,697	948,994	116,495	433,270	825,773	(392,502)	-47.5%	948,994
Vote 8 - Group Information & Communication Technology		140	17	17	1	39	16	23	148.0%	17
Vote 9 - Metro Police Services		202,935	119,481	207,101	315	177,744	181,248	(3,505)	-1.9%	207,101
Vote 10 - Office of the City Manager		198,971	150,000	175,000	12,527	174,249	158,844	15,405	9.7%	175,000
Vote 12 - Service Delivery and Transformation Management		376,680	770,743	818,428	25,825	290,660	708,533	(417,872)	-59.0%	818,428
Vote 13 - Service Infrastructure		12,438,842	14,509,457	14,586,157	951,141	12,597,898	13,245,778	(647,881)	-4.9%	14,586,157
Vote 14 - Transport		1,138,013	1,283,057	1,289,258	44,374	1,115,427	1,112,730	2,697	0.2%	1,289,258
Vote 15 - Other Votes		100,127	271,387	227,630	15,280	84,216	201,371	(117,155)	-58.2%	227,630
Total Revenue by Vote	2	23,384,135	27,483,884	27,734,074	1,771,383	23,968,940	25,355,665	(1,386,726)	-5.5%	27,734,074
Expenditure by Vote	1									
Vote 1 - City Planning and Development		264,868	297,219	306,877	28,540	249,821	284,736	(34,915)	-12.3%	306,877
Vote 2 - Corporate & Shared Services		1,267,136	1,230,881	1,383,921	111,704	1,193,969	1,269,972	(76,003)	-6.0%	1,383,921
Vote 3 - Economic Development		302,297	293,575	387,272	29,430	319,196	354,451	(35,256)	-9.9%	387,272
Vote 4 - Emergency Services		524,102	537,494	550,884	40,572	493,164	507,771	(14,607)	-2.9%	550,884
Vote 5 - Environmental Management		654,986	564,911	625,661	(16,007)	417,545	567,756	(150,210)	-26.5%	625,661
Vote 6 - Group Financial Services		1,269,771	1,303,284	1,197,963	75,495	910,398	1,099,697	(189,299)	-17.2%	1,197,963
Vote 7 - Housing & Human Settlement		283,560	497,103	355,775	27,604	286,588	314,405	(27,818)	-8.8%	355,775
Vote 8 - Group Information & Communication Technology		448,333	553,174	618,300	35,153	558,351	584,616	(26,265)	-4.5%	618,300
Vote 9 - Metro Police Services		1,445,897	1,332,365	1,499,926	122,280	1,486,860	1,342,997	143,863	10.7%	1,499,926
Vote 10 - Office of the City Manager		149,315	114,359	222,616	16,933	115,270	200,869	(85,599)	-42.6%	222,616
Vote 11 - Office of the Speaker		221,860	325,247	245,574	16,817	225,444	226,819	(1,376)	-0.6%	245,574
Vote 12 - Service Delivery and Transformation Management		3,031,761	3,210,208	3,107,757	304,853	2,954,537	2,855,268	99,269	3.5%	3,107,757
Vote 13 - Service Infrastructure		10,523,840	11,225,166	11,674,602	300,689	10,188,810	10,448,738	(259,929)	-2.5%	11,674,602
Vote 14 - Transport		1,131,586	1,272,577	1,303,626	116,027	1,118,317	1,196,179	(77,862)	-6.5%	1,303,626
Vote 15 - Other Votes		921,660	1,082,394	1,108,965	137,281	994,624	1,010,453	(15,829)	-1.6%	1,108,965
Total Expenditure by Vote	2	22,440,971	23,839,956	24,589,717	1,347,370	21,512,894	22,264,729	(751,835)	-3.4%	24,589,717
Surplus/ (Deficit) for the year	2	943,164	3,643,928	3,144,357	424,013	2,456,046	3,090,936	(634,891)	-20.5%	3,144,357

(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) - M11 May

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		4,432,342	4,888,154	4,888,154	449,693	4,467,088	4,475,307	(8,219)	0%	4,888,154
Service charges - electricity revenue		8,310,983	9,613,283	9,613,283	509,517	8,075,549	8,733,160	(657,611)	-8%	9,613,283
Service charges - water revenue		2,433,816	2,915,881	2,999,881	267,839	2,718,451	2,746,128	(27,677)	-1%	2,999,881
Service charges - sanitation revenue		623,443	745,935	745,935	65,602	684,265	680,337	3,928	1%	745,935
Service charges - refuse revenue		808,172	956,673	956,673	85,919	886,089	876,974	9,115	1%	956,673
Service charges - other		135,715	289,070	301,570	12,424	198,855	238,713	(39,858)	-17%	301,570
Rental of facilities and equipment		112,857	268,884	264,965	20,499	101,967	235,068	(133,101)	-57%	264,965
Interest earned - external investments		52,428	66,622	66,824	2,692	32,597	60,327	(27,730)	-46%	66,824
Interest earned - outstanding debtors		326,816	227,379	227,253	34,071	341,266	213,426	127,840	60%	227,253
Fines		4,392	75,022	199,022	100	173,144	174,223	(1,079)	-1%	199,022
Licences and permits		55,801	58,578	58,578	4,305	44,855	48,872	(4,017)	-8%	58,578
Transfers recognised - operational		2,861,382	3,174,408	3,377,197	58,578	3,284,210	3,328,131	(43,921)	-1%	3,377,197
Other revenue		1,111,587	1,659,596	1,411,626	85,044	990,338	1,255,389	(265,051)	-21%	1,411,626
Gains on disposal of PPE		1,693	–	–	833	1,567	–	1,567		–
Total Revenue (excluding capital transfers and contributions)		21,271,426	24,939,484	25,110,962	1,597,116	22,000,242	23,066,055	(1,065,813)	-5%	25,110,962
Expenditure By Type										
Employee related costs		6,085,986	6,599,935	6,497,928	533,043	5,986,796	5,982,497	4,300	0%	6,497,928
Remuneration of councillors		96,789	109,043	109,637	8,684	96,733	99,874	(3,141)	-3%	109,637
Debt impairment		1,400,623	650,518	761,280	(417,622)	498,663	682,061	(183,398)	-27%	761,280
Depreciation & asset impairment		1,242,678	1,116,341	1,123,978	86,392	982,998	1,023,660	(40,662)	-4%	1,123,978
Finance charges		813,986	898,191	937,453	1,310	644,863	840,893	(196,030)	-23%	937,453
Bulk purchases		7,028,473	8,129,270	8,138,665	428,250	7,061,528	7,181,303	(119,774)	-2%	8,138,665
Other materials		324,316	410,262	316,101	34,505	222,640	276,354	(53,714)	-19%	316,101
Contracted services		1,875,767	2,002,023	2,419,396	263,698	2,546,493	2,264,054	282,439	12%	2,419,396
Transfers and grants		(16,309)	262,327	257,166	2,809	207,846	234,050	(26,204)	-11%	257,166
Other expenditure		3,435,362	3,662,046	4,028,112	405,034	3,261,724	3,679,207	(417,483)	-11%	4,028,112
Loss on disposal of PPE		153,300	–	1	1,266	2,609	776	1,833	236%	1
Total Expenditure		22,440,971	23,839,956	24,589,717	1,347,370	21,512,894	22,264,729	(751,835)	-3%	24,589,717
Surplus/(Deficit)		(1,169,545)	1,099,528	521,245	249,746	487,348	801,327	(313,978)	(0)	521,245
Transfers recognised - capital		2,114,672	2,544,400	2,623,113	174,268	1,968,698	2,289,610	(320,912)	(0)	2,623,113
Contributions recognised - capital		–	–	–	–	–	–	–		–
Contributed assets		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		945,127	3,643,928	3,144,357	424,013	2,456,046	3,090,936			3,144,357
Taxation		1,963	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		943,164	3,643,928	3,144,357	424,013	2,456,046	3,090,936			3,144,357
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		943,164	3,643,928	3,144,357	424,013	2,456,046	3,090,936			3,144,357
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		943,164	3,643,928	3,144,357	424,013	2,456,046	3,090,936			3,144,357

Note:

- The Total Revenue excludes capital transfers and contributions. It is indicated separately in this table as "Transfers recognised – capital".
- With regard to "Service Charges: Electricity revenue" A total of 24 592 accounts could not be billed and invoiced due to various reasons, such as incorrect readings, incorrect meter numbers, damaged meters, etc. Of the 24 592 unbilled accounts 990 accounts have been corrected and invoiced in June 2015 for the amount of R597,3m. The remainder of the 23 602 accounts are not yet invoiced and the amount cannot be quantified in Rand value as yet but will be corrected and invoiced before year-end.

(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 - M11 May

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - City Planning and Development		2,968	500	500	42	418	456	(39)	-8%	500
Vote 2 - Corporate & Shared Services		98,404	1,000	18,236	7,883	16,528	9,618	6,910	72%	18,236
Vote 3 - Economic Development		1,500	2,500	2,500	178	2,201	2,200	1	0%	2,500
Vote 4 - Emergency Services		17,728	23,037	23,037	507	20,082	23,037	(2,955)	-13%	23,037
Vote 5 - Environmental Management		34,952	13,500	13,500	2,251	11,963	13,329	(1,365)	-10%	13,500
Vote 6 - Group Financial Services		7,894	750	780	67	734	500	234	47%	780
Vote 7 - Housing & Human Settlement		450,138	851,305	876,921	98,430	397,801	788,208	(390,408)	-50%	876,921
Vote 8 - Group Information & Communication Technology		140,555	91,800	91,800	25,796	54,428	89,612	(35,184)	-39%	91,800
Vote 9 - Metro Police Services		51,033	9,000	9,000	1,483	5,379	7,375	(1,996)	-27%	9,000
Vote 10 - Office of the City Manager		198,140	214,700	367,390	33,282	270,462	283,960	(13,498)	-5%	367,390
Vote 11 - Office of the Speaker		443	500	800	362	706	702	5	1%	800
Vote 12 - Service Delivery and Transformation Management		292,165	214,350	262,942	31,366	114,044	197,152	(83,108)	-42%	262,942
Vote 13 - Service Infrastructure		1,354,893	1,141,246	1,110,246	61,460	792,716	980,856	(188,140)	-19%	1,110,246
Vote 14 - Transport		1,540,950	1,561,470	1,561,470	64,681	1,251,713	1,287,763	(36,050)	-3%	1,561,470
Vote 15 - Other Votes		18,724	25,829	33,160	7,758	24,141	27,139	(2,998)	-11%	33,160
Total Capital Multi-year expenditure	4,7	4,210,487	4,151,487	4,372,281	335,545	2,963,317	3,711,907	(748,590)	-20%	4,372,281
Single Year expenditure appropriation	2									
Vote 2 - Corporate & Shared Services		3,289	-	-	-	-	-	-	-	-
Vote 5 - Environmental Management		2,386	15,000	15,000	1,301	7,002	15,000	(7,998)	-53%	15,000
Vote 6 - Group Financial Services		6,991	-	-	-	-	-	-	-	-
Vote 9 - Metro Police Services		(170)	-	-	-	-	-	-	-	-
Vote 12 - Service Delivery and Transformation Management		5,600	-	-	-	-	-	-	-	-
Vote 15 - Other Votes		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	18,095	16,500	16,500	1,301	7,002	16,500	(9,498)	-58%	16,500
Total Capital Expenditure		4,228,583	4,167,987	4,388,781	336,845	2,970,319	3,728,407	(758,088)	-20%	4,388,781
Capital Expenditure - Standard Classification										
Governance and administration		476,059	336,029	420,840	62,826	355,879	362,322	(6,443)	-2%	420,840
Executive and council		220,331	187,229	254,968	18,182	232,237	211,843	20,394	10%	254,968
Corporate services		255,727	148,800	165,872	44,644	123,642	150,479	(26,836)	-18%	165,872
Community and public safety		810,054	1,096,442	1,177,005	136,566	541,095	1,021,672	(480,577)	-47%	1,177,005
Community and social services		26,189	17,600	39,448	11,058	21,828	27,975	(6,147)	-22%	39,448
Sport and recreation		230,813	112,000	134,400	5,422	50,777	96,918	(46,141)	-48%	134,400
Public safety		68,591	32,037	32,037	1,990	25,461	30,412	(4,950)	-16%	32,037
Housing		450,138	901,305	926,921	113,430	412,801	829,385	(416,584)	-50%	926,921
Health		34,324	33,500	44,200	4,665	30,227	36,982	(6,755)	-18%	44,200
Economic and environmental services		1,529,042	1,565,770	1,565,770	64,937	1,255,357	1,292,019	(36,662)	-3%	1,565,770
Planning and development		2,683	2,800	2,800	42	2,231	2,756	(525)	-19%	2,800
Road transport		1,520,066	1,561,470	1,561,470	64,681	1,251,713	1,287,763	(36,050)	-3%	1,561,470
Environmental protection		6,294	1,500	1,500	214	1,413	1,500	(87)	-6%	1,500
Trading services		1,376,967	1,156,246	1,211,666	72,480	809,438	1,039,066	(229,628)	-22%	1,211,666
Electricity		422,956	642,500	625,500	27,145	435,100	554,405	(119,305)	-22%	625,500
Water		221,578	149,600	145,600	10,466	71,981	115,912	(43,931)	-38%	145,600
Waste water management		718,358	349,146	425,566	31,568	293,355	353,749	(60,394)	-17%	425,566
Waste management		14,075	15,000	15,000	3,301	9,002	15,000	(5,998)	-40%	15,000
Other		36,460	13,500	13,500	37	8,551	13,329	(4,778)	-36%	13,500
Total Capital Expenditure - Standard Classification	3	4,228,583	4,167,987	4,388,781	336,845	2,970,319	3,728,407	(758,088)	-20%	4,388,781
Funded by:										
National Government		2,097,658	2,529,271	2,591,309	173,136	1,962,193	2,274,402	(312,209)	-14%	2,591,309
Provincial Government		5,000	15,129	27,304	1,070	6,504	21,191	(14,687)	-69%	27,304
Other transfers and grants		12,091	-	4,500	343	4,454	2,250	2,204	98%	4,500
Transfers recognised - capital		2,114,749	2,544,400	2,623,113	174,550	1,973,152	2,297,843	(324,691)	-14%	2,623,113
Public contributions & donations	5	93,818	80,100	76,100	1,897	42,093	63,756	(21,663)	-34%	76,100
Borrowing	6	1,493,166	1,500,000	1,500,000	131,505	893,094	1,257,515	(364,420)	-29%	1,500,000
Internally generated funds		526,849	43,487	189,569	28,893	61,979	109,293	(47,314)	-43%	189,569
Total Capital Funding		4,228,583	4,167,987	4,388,781	336,845	2,970,319	3,728,407	(758,088)	-20%	4,388,781

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		224,867	247,794	227,201	149,692	227,201
Call investment deposits		622,949	2,445,442	976,275	290,075	976,275
Consumer debtors		2,536,537	3,203,668	2,543,150	2,418,162	2,543,150
Other debtors		652,312	613,612	683,754	875,554	683,754
Current portion of long-term receivables		162,119	181,784	220,344	124,698	220,344
Inventory		391,916	447,768	430,536	568,875	430,536
Total current assets		4,590,701	7,140,067	5,081,260	4,427,057	5,081,260
Non current assets						
Long-term receivables		108,214	144,047	137,230	24,790	137,230
Investments		5,807	207,377	100,711	711	100,711
Investment property		864,678	968,363	918,743	839,117	918,743
Property, plant and equipment		26,090,203	29,858,641	29,760,320	27,980,182	29,760,320
Intangible assets		392,034	271,973	350,024	338,793	350,024
Other non-current assets		70,094	–	–	70,094	–
Total non current assets		27,531,030	31,450,401	31,267,027	29,253,686	31,267,027
TOTAL ASSETS		32,121,730	38,590,469	36,348,287	33,680,743	36,348,287
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		520,693	792,690	538,347	681,280	538,347
Consumer deposits		413,751	486,962	422,201	350,673	422,201
Trade and other payables		5,448,131	5,463,001	5,209,333	4,634,532	5,209,333
Provisions		–	4,385	2,405	–	2,405
Total current liabilities		6,382,575	6,747,038	6,172,287	5,666,485	6,172,287
Non current liabilities						
Borrowing		8,790,845	9,999,396	9,924,681	8,679,021	9,924,681
Provisions		2,401,605	2,141,796	2,540,089	2,401,592	2,540,089
Total non current liabilities		11,192,449	12,141,192	12,464,770	11,080,614	12,464,770
TOTAL LIABILITIES		17,575,025	18,888,230	18,637,057	16,747,099	18,637,057
NET ASSETS	2	14,546,706	19,702,239	17,711,230	16,933,644	17,711,230
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		14,546,706	19,334,078	17,441,251	16,685,009	17,441,251
Reserves		–	368,161	269,978	248,635	269,978
TOTAL COMMUNITY WEALTH/EQUITY	2	14,546,706	19,702,239	17,711,230	16,933,644	17,711,230

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

TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		18,029,108	20,449,216	20,360,471	1,500,941	18,261,060	18,523,867	(262,807)	-1%	20,360,471
Government - operating		2,861,382	3,166,498	3,377,197	219,251	3,349,360	3,321,815	27,546	1%	3,377,197
Government - capital		2,114,672	2,544,400	2,623,113	784,839	2,579,269	2,382,830	196,439	8%	2,623,113
Interest		379,243	195,312	234,763	36,763	373,863	221,183	152,680	69%	234,763
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(20,539,403)	(20,768,836)	(21,629,603)	(2,034,257)	(21,342,257)	(19,783,507)	1,558,750	-8%	(21,629,603)
Finance charges		(813,986)	(898,191)	(1,066,106)	(1,310)	(644,863)	(958,250)	(313,387)	33%	(1,066,106)
Transfers and Grants		16,309	(236,673)	(257,166)	(2,809)	(207,846)	(234,050)	(26,204)	11%	(257,166)
NET CASH FROM/(USED) OPERATING ACTIVITIES		2,047,325	4,451,726	3,642,669	503,419	2,368,587	3,473,888	(1,105,302)	-32%	3,642,669
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		217,353	-	-	16,791	117,850	-	117,850		-
Decrease (Increase) in non-current debtors		612,116	-	-	(528,491)	148,681	-	148,681		-
Decrease (increase) other non-current receivables		(108,942)	48,553	48,553	(24,998)	(190,369)	44,507	(234,876)	-528%	48,553
Decrease (increase) in non-current investments		(11,966)	(100,000)	(60,492)	13,204	125,942	(55,451)	181,393	-327%	(60,492)
Payments										
Capital assets		(4,228,586)	(4,012,608)	(4,269,986)	(336,845)	(2,970,319)	(3,634,186)	(663,867)	18%	(4,269,986)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3,520,024)	(4,064,055)	(4,281,925)	(860,339)	(2,768,215)	(3,645,130)	876,915	-24%	(4,281,925)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	455,000	7,626,000	-	7,626,000		-
Borrowing long term/refinancing		1,600,000	1,500,000	1,500,000	-	-	1,250,000	(1,250,000)	-100%	1,500,000
Increase (decrease) in consumer deposits		(7,919)	23,200	8,401	(4,673)	(63,078)	7,697	(70,775)	-919%	8,401
Payments										
Repayment of borrowing		(648,537)	(634,301)	(517,654)	(220,000)	(7,571,342)	(474,516)	7,096,826	-1496%	(517,654)
NET CASH FROM/(USED) FINANCING ACTIVITIES		943,544	888,898	990,747	230,327	(8,420)	783,181	(791,601)	-101%	990,747
NET INCREASE/ (DECREASE) IN CASH HELD		(529,155)	1,276,569	351,491	(126,593)	(408,048)	611,940			351,491
Cash/cash equivalents at beginning:		1,376,971	1,416,667	851,985		847,816	851,985			847,816
Cash/cash equivalents at month/year end:		847,816	2,693,236	1,203,476		439,768	1,463,925			1,199,307

The Cash Flow report above for May 2015 indicates that:

- The cash and cash equivalents closing balance as at the end of May 2015 is **R440m**.
- Cash flows from operating activities is R2 301m compared to the target of R3 474m.
- Cash flows from investing activities amounts to (R2 700m), compared to a target of (R3 645m).
- Cash flows from financing activities equates to (R8m) compared to a target of R783m.

PART 2 – SUPPORTING DOCUMENTATION

(a) Table SC1: Material variance explanations

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M11 May				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	(8,219)	0% variance.	Monitored on a regular basis.
	Service charges - electricity revenue	(657,611)	8% less than projected. Demand related.	Continuous monitoring.
	Service charges - water revenue	(27,677)	1% less than projected. Demand related.	Continuous monitoring.
	Service charges - sanitation revenue	3,928	1% more than projected.	Continuous monitoring.
	Service charges - refuse revenue	9,115	1% more than projected.	Continuous monitoring.
	Service charges - other	(39,858)	"Connection Fees" is the main contributor. Fewer connection than projected.	None.
	Rental of facilities and equipment	(133,101)	"Rental: Facilities" is the main contributor. Decline in usage.	The Department indicated that the income will not materialise.
	Interest earned - external investments	(27,730)	Main contributor is "Interest Received On Long Term Investment". Utilisation of Sinking fund.	Continuous monitoring.
	Interest earned - outstanding debtors	127,840	Main contributor is "Interest on Amounts in Arrear" due to an increase in debtors.	Continuous monitoring.
	Fines	(1,079)	"Fines" is the main contributor. Revenue less than projected.	Will be monitored.
	Licences and permits	(4,017)	"Drivers Licences" is the main contributor. Revenue less than projected.	Will be monitored.
	Transfers recognised - operational	(43,921)	Under-expenditure on "Mun HSC Grant" and "Integrated City Development Grant" which are conditional grants.	Relevant departments to ensure expenditure is aligned to approved planned programme.
	Other revenue	(265,051)	"Land Sales" is the main contributor. Total of R155.5 million raised at the auction held on 24 March 2015.	Currently busy with conveyancing processes.
	Gains on disposal of PPE	1,567	Profit on Asset Sale.	None.
2	Expenditure By Type			
	Employee related costs	4,300	A 0% variance.	Monthly monitoring.
	Remuneration of councillors	(3,141)	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	(183,398)	"Bad Debt Written Off" and "Contribution and Impairment: AARTO" are the main contributors.	
	Depreciation & asset impairment	(40,662)	"Leased Assets: Depreciation" is the main contributor.	Depreciation is calculated in-line with the asset verification and purification process.
	Finance charges	(196,030)	Costs allocated according to the assets financed from EFF (External Financing Fund) systematically.	None.
	Bulk purchases	(119,774)	"Bulk: Electricity" and "Water: Rand Water" are the main contributors which is demand related.	Continuous monitoring.
	Other materials	(53,714)	"Petrol And Diesel Fuel" is the main contributor. Delay in processing of documentation.	Supply chain management requested to speed-up processes by the Department.
	Contracted services	282,439	"Prepaid commission" and "Watchman Services" are the main contributors.	
	Transfers and grants	(26,204)	"Municipal Entities" is the main contributor due to non-alignment of projections.	None.
	Other expenditure	(417,483)	"Re-aga-Tshwane" and "LED Initiatives" are the main contributors.	Expenditure projected to begin in 4th quarter.
	Loss on disposal of PPE	1,833	"Scrapping of Asset" is the main contributor.	None.
3	Capital Expenditure			
	Vote 1 - City Planning and Development	(39)	Commitments (R47 397) finalised and awaiting deliveries.	No action needed.
	Vote 2 - Corporate & Shared Services	6,910	"Tshwane Leadership and Management Academy" project is the main contributor. Project ahead of plan to meet year-end compliance schedule.	No action needed.
	Vote 3 - Economic Development	1	"Capital Funded from Operating" project is the main contributor. The project is ahead of schedule and fully spent.	None.
	Vote 4 - Emergency Services	(2,955)	"Establishment/Construction of Fire House Heuweloord" project is the main contributor. Currently waiting for delivery of goods. All the items are imported.	Continues communication with the services provider. All goods to be received within before 24 June 2015. R2 862 823 committed.

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M11 May				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
	Vote 5 - Environmental Management	(9,363)	"Enhance access control at the City's landfill sites" project is the main contributor due to delay in approval of Weighbridge tender, awaiting appointment letter.	Follow-up with BAC secretariat on the weighbridge tender appointment letter. R71 569 committed.
	Vote 6 - Group Financial Services	234	"Capital Funded from Operating" is the main contributor. Programme accelerated to meet year-end closing dates schedule.	None required.
	Vote 7 - Housing & Human Settlement	(390,408)	"Sewerage - Low Cost Housing" is the main contributor. Delay due to vendor being blocked.	Vendor was un-blocked on 9 June 2015 and invoices will be processed.
	Vote 8 - Group Information & Communication Technology	(35,184)	"E-Initiatives supporting the Smart City" project is the main contributor. Invoices for the R18,7 million to be delivered before Friday 5 June 2015.	Follow-up on delivery and effect payment of outstanding invoices.
	Vote 9 - Metro Police Services	(1,996)	"Capital Funded from Operating" project is the main contributor. Awaiting import delivery, licensing of 9mm pistols and other equipment. R2 255 698 committed.	None.
	Vote 10 - Office of the City Manager	(14,998)	"Upgrading of Offices/ Convention Visitors Services Bureau" project is the main contributor. Building is not a Fixed Asset of the CoT.	Alternate being pursued.
	Vote 11 - Office of the Speaker	5	"Capital Funded from Operating" project is the main contributor. Project ahead of schedule to meet year-end closing dates schedule.	None.
	Vote 12 - Service Delivery and Transformation Management	(83,108)	"Upgrade Caledonian Stadium" project is the main contributor. Non-compliance by bidders.	Appoint contractor from existing data base.
	Vote 13 - Service Infrastructure	(188,140)	"New Bulk Electricity Infrastructure" project is the main contributor. Late awarding and cancellation of some of the Tenders negatively affected spending.	Fast tracking payment of committed invoices. Final expenditure will be realised by 26 June.
	Vote 14 - Transport	(36,050)	"Flooding Backlogs: Sosh & Winterveldt Area" project is the main contributor. Progress delayed by non-performing contractor.	Contract cancelled and process for new contractor commenced.
	Vote 15 - Other Votes	(2,998)	"Insurance Replacements" project is the main contributor. Expenditure on the project is based on the number of claims settled by the Insurer and capital vehicles replaced.	Fewer replacement claims would result in a real saving for the CoT.
4	Financial Position			
	Current assets	(2,713,011)	Decrease in current assets against projection with the exception of "Cash", "Other debtors" and "Inventory".	
	Non current assets	(2,196,715)	Decrease in non-current assets except "Property, plant and equipment" and "Other non-current assets" against projections.	
	Current liabilities	(1,080,553)	A decrease in current liabilities except "Borrowings" against projections.	
	Non current liabilities	(1,060,578)	A decrease in non current liabilities items against projections.	
5	Cash Flow			
	Transfer receipts - capital	513,409	Actual less than projected.	
	Contributions & Contributed assets	17,224	No budget projection for the month.	
	Short term loans	455,000	No budget projection for the month.	
	Borrowing long term/refinancing	(250,000)	Loan not yet taken.	
	Increase in consumer deposits	(6,607)	Decrease in consumer deposits against projection.	
	Receipt of non-current debtors	(528,491)	Zero projection.	
	Receipt of non-current receivables	(29,044)	Actual less than projected.	
	Change in non-current investments	21,537	Actual greater than projected.	
	Capital assets	(44,097)	Actual lower than projected.	
	Repayment of borrowing	176,862	Actual greater than projected.	
7	Municipal Entities			
	Revenue			
	Housing Company Tshwane	53	"Other revenue" is the main contributor. Water and sanitation recovery from Eloff tenants.	None. Under control.
	Sandspruit Works Association	25,416	"Other Revenue" is the main contributor. Operational Losses subsidy claimed on actual losses including bad debt recoveries.	None.
	Tshwane Economic Development Agency	(1,966)	"Transfers recognised - operational" is the main contributor.	TEDA to align actual to plan.
	Expenditure			
	Housing Company Tshwane	(15,799)	"Other expenditure" is the main contributor. The entity is finalising the procurement of Service Providers to start with Engineering design.	Procurement of Service Providers will be finalised in June.
	Sandspruit Works Association	18,360	Debt impairment is significantly high due to non payment by customers.	Strict credit control procedures should be implemented in conjunction with the Revenue Enhancement Strategy Document
	Tshwane Economic Development Agency	(8,409)	"Other Expenditure" is the main contributor. There are commitments made against this item, spending will increase during June.	None.

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

TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May							
Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		6.5%	6.4%	5.9%	38.2%	5.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		70.6%	92.4%	85.0%	89.6%	85.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Pay able, Overdraft & Tax Provision/ Funds & Reserves		101.5%	82.5%	88.5%	82.6%	88.5%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	2716.0%	3676.1%	3490.7%	3676.1%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.7	1.1	0.8	0.8	0.8
Liquidity Ratio	Monetary Assets/Current Liabilities		0.1	0.4	0.2	0.1	0.2
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		92.0%	97.5%	95.2%	88.4%	95.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		16.3%	16.6%	14.3%	91.7%	14.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	16.8%	10.0%	10.0%	15.1%	10.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	25.4%	23.5%	23.5%	21.7%	23.5%
Employee costs	Employee costs/Total Revenue - capital revenue		28.6%	26.5%	25.9%	27.2%	25.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.1%	6.2%	6.0%	6.0%	6.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.7%	8.1%	8.2%	7.4%	8.2%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		12.6	14.2	14.9	12.9	14.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.9%	12.8%	10.1%	11.0%	10.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0	0.1	0.1	0.02	0.1

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

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description		NT Code	Budget Year 2014/15										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	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	332,273	61,760	53,749	18,767	52,021	23,940	184,751	533,287	1,260,549	812,767	2,257	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	244,664	22,236	23,444	5,370	21,554	16,473	119,581	527,097	980,419	690,076	955	-	
Receivables from Non-exchange Transactions - Property Rates	1400	471,593	65,722	50,976	45,846	58,314	44,632	256,224	994,249	1,987,557	1,399,266	728	-	
Receivables from Exchange Transactions - Waste Water Management	1500	64,152	7,712	7,882	3,499	8,901	4,646	34,557	105,117	236,466	156,720	560	-	
Receivables from Exchange Transactions - Waste Management	1600	89,331	12,170	10,565	8,169	12,135	7,321	50,910	184,078	374,679	262,614	944	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	9,220	1,426	849	997	1,097	152,744	164	30,034	196,530	185,035	-	-	
Interest on Arrear Debtor Accounts	1810	80,724	27,816	32,762	19,597	32,016	22,759	151,042	614,199	980,914	839,613	1,350	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	55,659	3,814	(521)	(533)	11,879	(16,394)	53,389	541,649	648,942	589,991	1,587	-	
Total By Income Source	2000	1,347,616	202,654	179,706	101,713	197,918	256,121	850,619	3,529,709	6,666,056	4,936,081	8,381	-	
2013/14 - totals only		1,530,871	237,871	157,667	121,843	141,748	233,410	1,021,575	3,111,330	6,556,316	4,629,907	9,849	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	
Commercial	2300	474,011	67,915	53,084	30,080	45,322	107,270	199,682	901,615	1,878,978	1,283,968	-	-	
Households	2400	728,599	119,758	112,463	66,876	134,246	76,195	605,799	2,026,825	3,870,760	2,909,940	7,742	-	
Other	2500	145,006	14,981	14,159	4,758	18,351	72,656	45,139	601,269	916,318	742,172	638	-	
Total By Customer Group	2600	1,347,616	202,654	179,706	101,713	197,918	256,121	850,619	3,529,709	6,666,056	4,936,081	8,381	-	

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 **R6 666m**.

The charts below illustrates that there is a collection challenge pertaining to the debtors in the over 1 year category R3 530m is outstanding in this category, with R2 027m attributable to households. Figures for "Organs of State" were not available at the time of preparing this report.

Chart C3: Aged Consumer Debtors

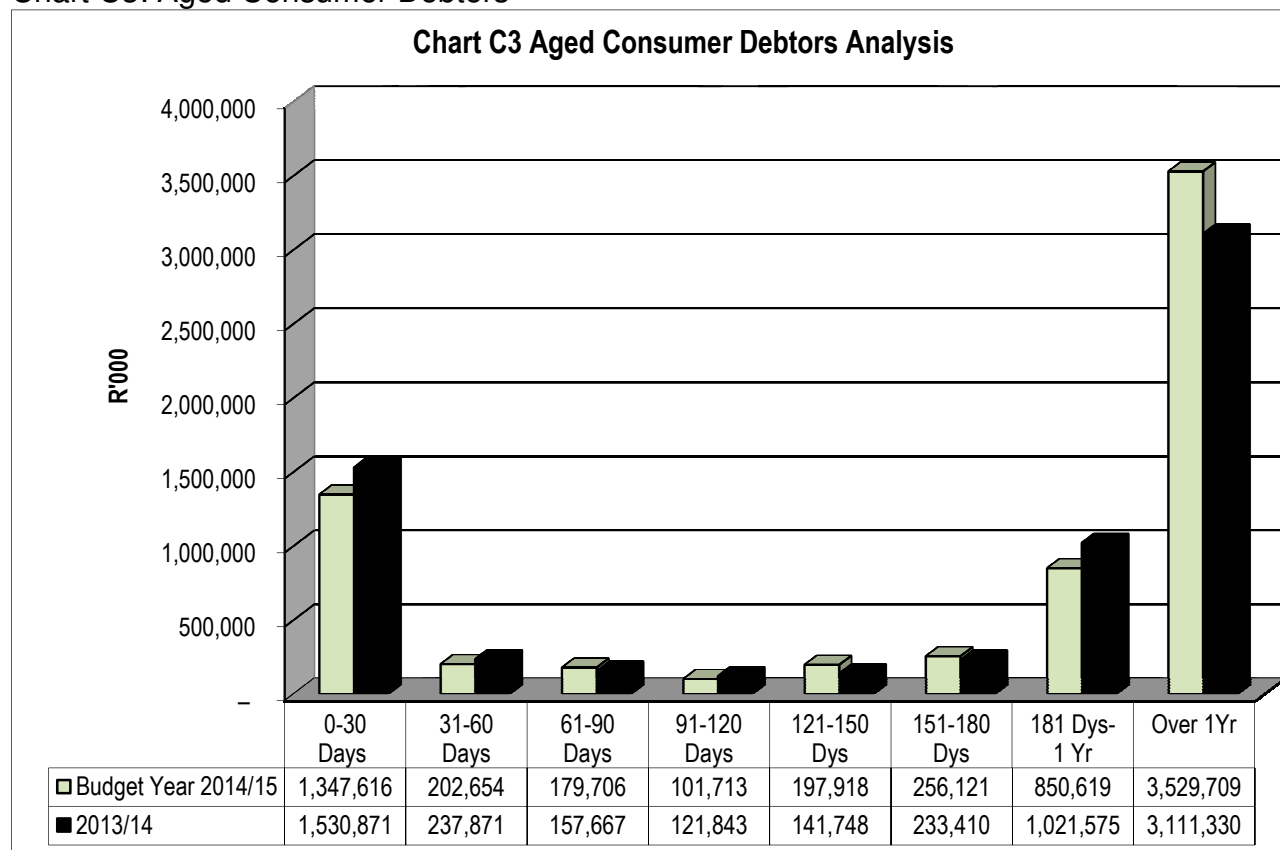
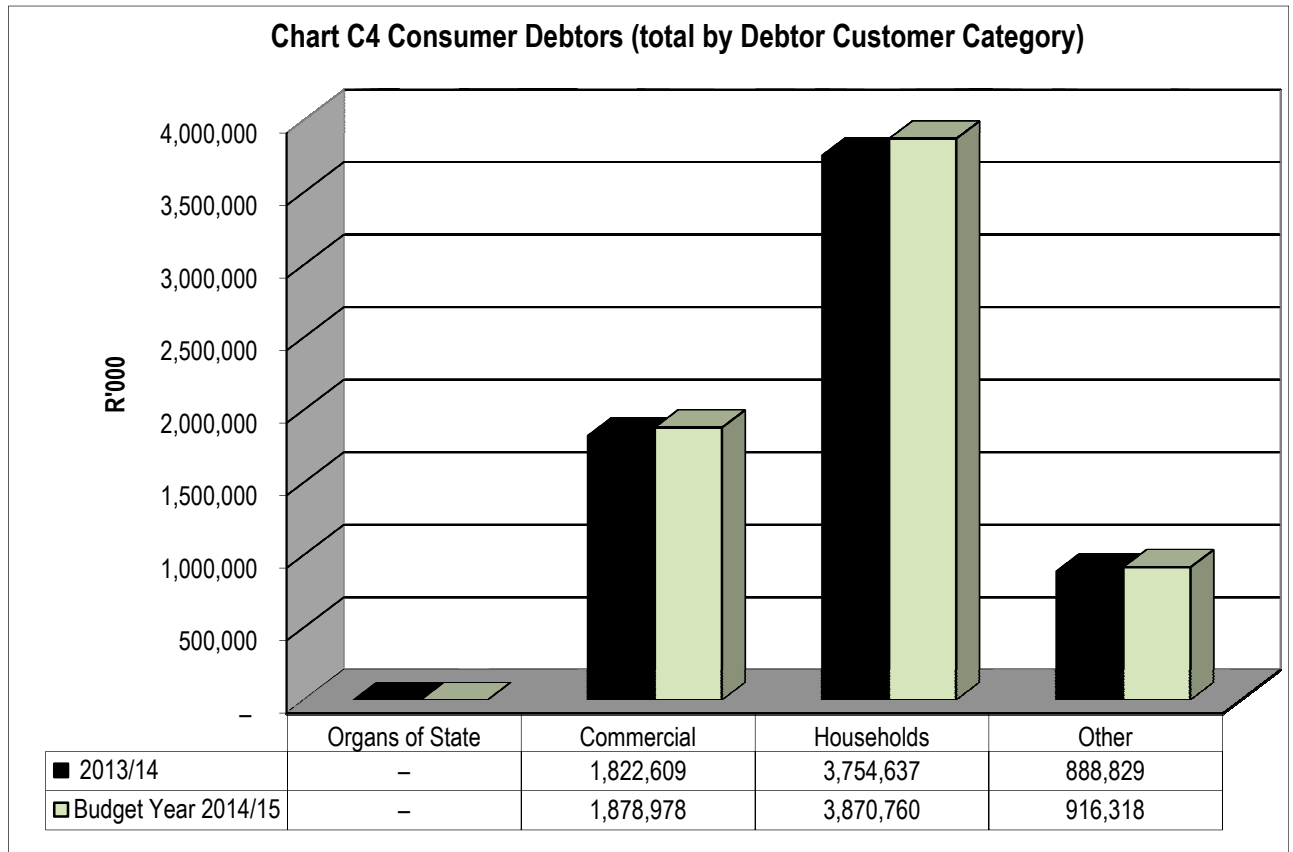


Chart C4: Consumer Debtors



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

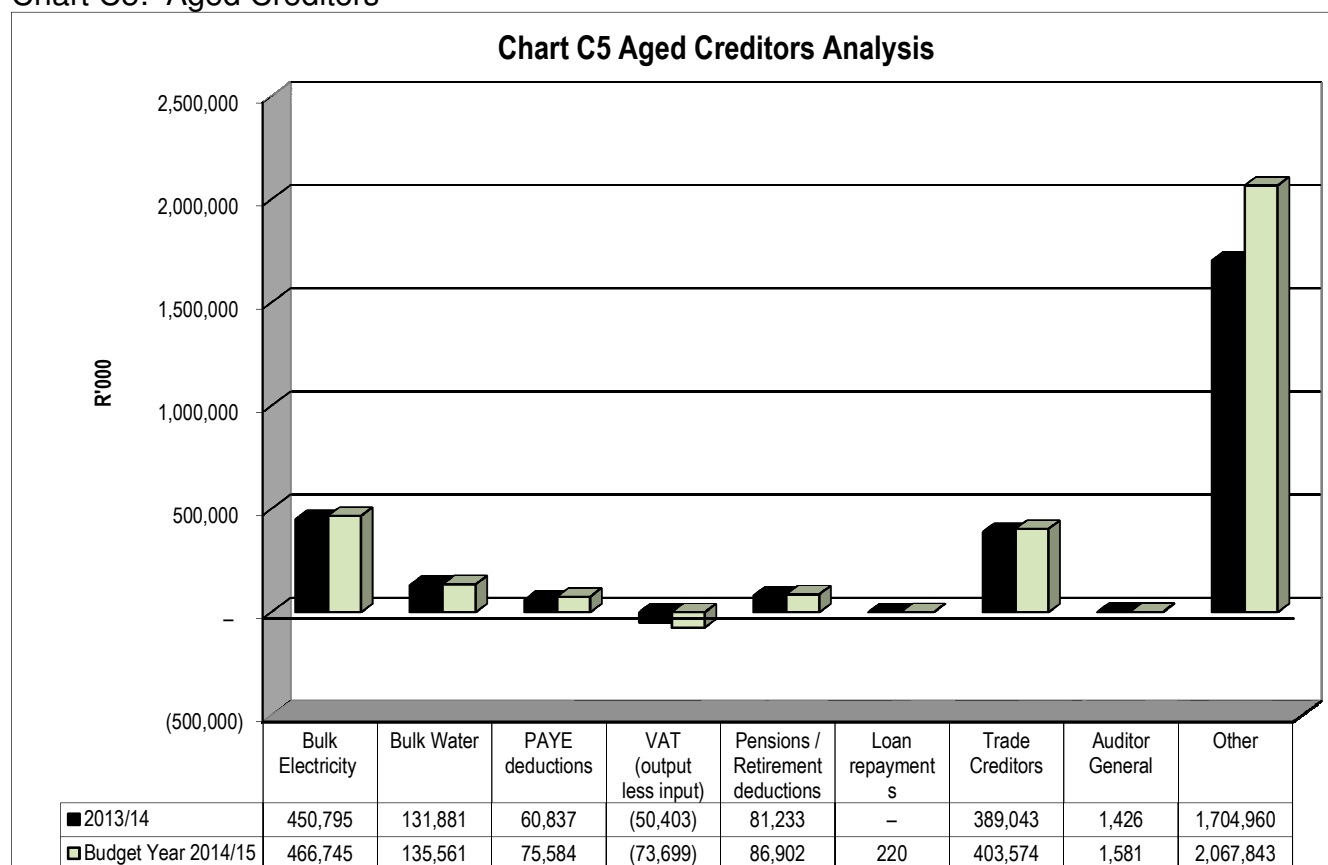
TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

City of Toronto – Supporting Table 004 Monthly Budget Statement – aged creditors – M1 May											
Description R thousands	NT Code	Budget Year 2014/15									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	466,745								466,745	450,795
Bulk Water	0200	135,561								135,561	131,881
PAYE deductions	0300	75,584								75,584	60,837
VAT (output less input)	0400	(73,699)								(73,699)	(50,403)
Pensions / Retirement deductions	0500	86,902								86,902	81,233
Loan repayments	0600	220								220	–
Trade Creditors	0700	403,574								403,574	389,043
Auditor General	0800	1,581								1,581	1,426
Other	0900	2,067,843								2,067,843	1,704,960
Total By Customer Type	1000	3,164,311	–	–	–	–	–	–	–	3,164,311	2,769,772

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 May 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 - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	0.0%	715	–	715
Sanlam	26	14y	Insurance 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	103	5.2%	27,106	–	27,210
ABSA	33	On Call	Money Market	On call	40	5.2%	9,508	–	9,548
ABSA	34	On Call	Money Market	On call	30	5.2%	7,122	–	7,152
ABSA	35	On Call	Money Market	On call	1	5.2%	157	–	158
Investec Bank	37	On Call	Money Market	On call	103	5.2%	23,838	–	23,941
Investec Bank	38	On Call	Money Market	On call	32	5.2%	7,638	–	7,670
Investec Bank	39	On Call	Money Market	On call	4	5.2%	1,013	–	1,017
Standard Bank	40	On Call	Money Market	On call	39	5.2%	84,038	–	84,077
Standard Bank	41	On Call	Money Market	On call	1	5.2%	2,605	–	2,606
Investec Bank	108	On Call	Money Market	On call	121	4.5%	27,753	–	27,874
RMB	237	On Call	Money Market	31.10.2011	–	0.0%	–	–	–
STANLIB	106	On Call	Money Market	On call	–	0.4%	25,630	–	25,630
ABSA	304	On Call	Short Term	On call	–	0.0%	–	–	–
Nedbank	307	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank	310	On Call	Short Term	On call	–	5.8%	–	–	–
ABSA	243	On Call	Short Term	On call	–	0.0%	–	–	–
Nedbank	244	On Call	Short Term	On call	–	0.0%	–	–	–
ABSA	245	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank	246	On Call	Short Term	On call	–	0.0%	–	–	–
Nedbank	247	On Call	Short Term	On call	–	0.0%	–	–	–
ABSA	248	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank	260	On Call	Short Term	On call	90	5.0%	63,616	–	63,705
Municipality sub-total					583		288,327	–	288,909
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				583		288,327	–	288,909

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 - M11 May										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		2,735,771	2,993,903	3,008,481	–	3,008,481	3,008,481	–		3,008,481
EPWP Incentive		29,670	30,760	30,760	–	30,760	30,760	–		30,760
Finance Management		4,500	4,750	4,750	–	4,750	4,750	–		4,750
Fuel Levy		1,308,179	1,352,410	1,352,410	–	1,352,410	1,352,410	–		1,352,410
Integrated City Development Grant		8,096	44,659	44,659	–	44,659	44,659	–		44,659
Local Government Equitable Share		1,166,964	1,375,518	1,375,518	–	1,375,518	1,375,518	–		1,375,518
Municipal Disaster Recovery Grant		–	–	14,878	–	14,878	14,878	–		14,878
Municipal Human Settlement Capacity Grant		–	47,506	47,506	–	47,506	47,506	–		47,506
Public Transport Network Operations Grant		178,362	138,000	138,000	–	138,000	138,000	–		138,000
Urban Settlement Development Grant		40,000	–	–	–	–	–	–		–
Water Services Operating Subsidy		–	300	–	–	–	–	–		–
Provincial Government:		118,492	110,926	110,355	–	110,355	110,355	–		110,355
Emergency Medical Services		53,750	56,683	56,683	–	56,683	56,683	–		56,683
Gautrans		14,800	–	–	–	–	–	–		–
HIV and Aids Grant		10,403	10,923	10,923	–	10,923	10,923	–		10,923
Housing Top Structure		–	–	–	–	–	–	–		–
Operation Clean Audit (OPCA)		1,000	–	–	–	–	–	–		–
Primary Health Care		35,837	39,967	39,967	–	39,967	39,967	–		39,967
Research and Technology Development Services		–	893	893	–	893	893	–		893
Sport and Recreation: Community Libraries		2,702	2,460	1,889	–	1,889	1,889	–		1,889
Other grant providers:		76,691	69,579	256,510	21,070	230,524	227,176	3,348	1.5%	256,510
DBSA		780	–	–	–	–	–	–		–
Housing Company Tshwane		14,374	22,079	29,847	1,096	14,344	14,316	27	0.2%	29,847
LG SETA Discretionary Grant		–	–	689	–	689	689	–		689
Sandspruit		–	–	172,940	19,974	164,919	159,137	5,782	3.6%	172,940
TEDA		61,537	47,500	53,033	–	50,572	53,033	(2,461)	-4.6%	53,033
Total Operating Transfers and Grants	5	2,930,954	3,174,408	3,375,346	21,070	3,349,360	3,346,012	3,348	0.1%	3,375,346
Capital Transfers and Grants										
National Government:		2,124,646	2,529,271	2,547,271	–	2,547,271	2,547,271	–		2,547,271
Energy Efficiency and Demand Side Management		–	10,000	3,000	–	3,000	3,000	–		3,000
Finance Management Grant		500	250	250	–	250	250	–		250
Integrated National Electrification Programme		65,000	32,000	32,000	–	32,000	32,000	–		32,000
Neighbourhood Development Partnership Grant		199,136	150,000	175,000	–	175,000	175,000	–		175,000
Public Transport Infrastructure & Systems Grant		595,399	867,571	867,571	–	867,571	867,571	–		867,571
Urban Settlement Development Grant		1,250,611	1,469,450	1,469,450	–	1,469,450	1,469,450	–		1,469,450
Water Affairs		14,000	–	–	–	–	–	–		–
Provincial Government:		2,098	15,129	27,200	–	27,300	27,200	100	0.4%	27,200
Gautrans		200	12,000	12,000	–	12,000	12,000	–		12,000
Housing		–	–	–	–	–	–	–		–
Social Infrastructure Grant: 20 Priority Township Project Hammansk		500	–	11,200	–	11,200	11,200	–		11,200
Sport and Recreation: Community Libraries		1,398	3,129	4,000	–	4,100	4,000	100	2.5%	4,000
Other grant providers:		91	–	4,500	–	4,698	4,500	198	4.4%	4,500
DBSA/SANBI Groen Sebenza		91	–	–	–	–	–	–		–
LG SETA Discretionary Grant		–	–	4,500	–	4,698	4,500	198	4.4%	4,500
Total Capital Transfers and Grants	5	2,126,835	2,544,400	2,578,971	–	2,579,269	2,578,971	298	0.0%	2,578,971
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	5,057,789	5,718,808	5,954,317	21,070	5,928,630	5,924,983	3,646	0.1%	5,954,317

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

As at 31 May 2015 the total receipts amount to R5 929m. Reflected under the title “Other grant providers” a variance is cited for the Entities, which is mainly as a result of the non-alignment of claims and the projections submitted. Transfers from all transferring authorities have been fully received.

(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 - M11 May

Description		Ref	2013/14	Budget Year 2014/15							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:			2,737,970	2,993,903	3,009,303	36,837	2,944,259	2,991,613	(47,355)	-1.6%	3,009,303
EPWP Incentive			33,170	30,760	30,760	–	30,760	30,760	–		30,760
Finance Management			4,012	4,750	4,750	117	2,647	4,858	(2,211)	-45.5%	4,750
Fuel Levy			1,308,179	1,352,410	1,352,410	–	1,352,410	1,352,410	–		1,352,410
Integrated City Development Grant			8,096	44,659	44,659	7,840	33,988	44,659	(10,671)	-23.9%	44,659
Local Government Equitable Share			1,166,964	1,375,518	1,375,518	–	1,375,518	1,375,518	0	0.0%	1,375,518
Municipal Disaster Recovery Grant			–	–	14,878	–	–	13,018	(13,018)	-100.0%	14,878
Municipal Human Settlement Capacity Grant			–	47,506	47,506	16,485	16,520	31,671	(15,151)	-47.8%	47,506
Public Transport Network Operations Grant			178,366	138,000	138,000	12,244	132,263	138,000	(5,737)	-4.2%	138,000
Urban Settlement Development Grant			39,178	–	822	153	153	719	(567)	-78.8%	822
Water Services Operating Subsidy			5	300	–	–	–	–	–		–
Provincial Government:			121,563	110,926	110,487	656	109,293	109,428	(135)	-0.1%	110,487
Emergency Medical Services			53,750	56,683	56,683	–	56,683	56,683	–		56,683
Gautrans			2,778	–	–	–	–	195	(195)	-100.0%	–
HIV and Aids Grant			14,604	10,923	10,923	653	10,923	9,923	1,000	10.1%	10,923
Operation Clean Audit (OPCA)			1,000	–	–	–	–	–	–		–
Primary Health Care			35,837	39,967	39,967	–	39,967	39,967	–		39,967
Research and Technology Development Services			–	893	893	–	–	781	(781)	-100.0%	893
Sport and Recreation: Community Libraries			2,569	2,460	2,021	3	1,720	1,879	(159)	-8.5%	2,021
Revenue Enhancement (Debtor Book)			2,275	–	–	–	–	–	–		–
Tshepo 10 000			8,750	–	–	–	–	–	–		–
Other grant providers:			58,390	69,579	256,510	21,085	229,983	227,090	2,893	1.3%	256,510
DBSA			780	–	–	–	–	–	–		–
Housing Company Tshwane			9,041	22,079	29,847	1,096	14,344	14,316	27	0.2%	29,847
LG SETA Discretionary Grant			–	–	689	15	148	603	(455)	-75.5%	689
Sandspruit			–	–	172,940	19,974	164,919	159,137	5,782	3.6%	172,940
TEDA			47,500	47,500	53,033	–	50,572	53,033	(2,461)	-4.6%	53,033
LG SETA			669	–	–	–	–	–	–		–
IDC			400	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:			2,917,924	3,174,408	3,376,300	58,578	3,283,534	3,328,131	(44,597)	-1.3%	3,376,300
Capital expenditure of Transfers and Grants											
National Government:			2,097,581	2,529,271	2,591,279	173,136	1,962,163	2,274,402	(312,239)	-13.7%	2,591,279
Energy Efficiency and Demand Side Management			407	10,000	3,000	–	–	3,613	(3,613)	-100.0%	3,000
Finance Management Grant			753	250	250	56	211	–	211	#DIV/0!	250
Integrated National Electrification Programme			65,000	32,000	32,000	–	30,837	30,500	337	1.1%	32,000
Neighbourhood Development Partnership Grant			198,964	150,000	175,000	12,527	174,249	158,844	15,405	9.7%	175,000
Public Transport Infrastructure & Systems Grant			610,929	867,571	867,571	39,577	794,300	707,369	86,931	12.3%	867,571
Urban Settlement Development Grant			1,206,603	1,469,450	1,513,458	120,976	962,566	1,374,077	(411,511)	-29.9%	1,513,458
Water Affairs			14,000	–	–	–	–	–	–		–
EPWP			925	–	–	–	–	–	–		–
Provincial Government:			5,000	15,129	27,304	1,070	6,504	21,191	(14,687)	-69.3%	27,304
Gautrans			–	12,000	12,000	–	–	12,000	(12,000)	-100.0%	12,000
Housing			–	–	–	–	–	–	–		–
Housing Delft Grant			2,160	–	–	–	–	–	–		–
Social Infrastructure Grant: 20 Priority Township Project Hammanskraal			500	–	11,200	689	3,350	5,600	(2,250)	-40.2%	11,200
Sport and Recreation: Community Libraries			2,341	3,129	4,104	381	3,155	3,591	(437)	-12.2%	4,104
Other grant providers:			12,090	–	4,500	343	4,454	2,250	2,204	98.0%	4,500
DBSA/SANBI Groen Sebenza			91	–	–	–	–	–	–		–
LG SETA Discretionary Grant			–	–	4,500	343	4,454	2,250	2,204	98.0%	4,500
Ringfencing of Bulk Containers Cost of Blue IQ			11,999	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants			2,114,672	2,544,400	2,623,083	174,550	1,973,122	2,297,843	(324,721)	-14.1%	2,623,083
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			5,032,595	5,718,808	5,999,383	233,128	5,256,656	5,625,974	(369,318)	-6.6%	5,999,383

The disclosure on the transfer and grant expenditure table above reflect the recognition of expenditures as at 31 May 2015 amounts to R5 257m against the YTD budget of R5 626m.

(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 - M11 May

Description	Ref	Budget Year 2014/15				
		Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		675	–	675	–	
Finance Management		675	–	675	–	
Provincial Government:		222	–	–	222	100.0%
Gautrans		222	–	–	222	100.0%
Total operating expenditure of Approved Roll-overs		898	–	675	222	24.8%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		30	–	30	–	
Finance Management Grant		30	–	30	–	
Total capital expenditure of Approved Roll-overs		30	–	30	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		928	–	705	222	24.0%

Request for rollovers was submitted to transferring authorities and the approved amounts have been incorporated during the Adjustments Budget process as indicated in the table above.

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

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		94,547	103,077	103,077	8,343	91,564	94,074	(2,510)	-3%	103,077
Motor Vehicle Allowance		73	—	—	7	8	0	8	3662%	—
Housing Allowances		2,168	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	18	2,392	2,339	53	2%	—
Sub Total - Councillors		96,789	103,077	103,077	8,368	93,964	96,413	(2,449)	-3%	103,077
% increase	4		6.5%	6.5%						6.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		50,601	46,453	43,181	4,626	46,483	42,582	3,901	9%	43,181
Motor Vehicle Allowance		3,445	—	—	—	—	—	—	—	—
Cellphone Allowance		702	1,017	741	51	548	932	(384)	-41%	741
Other benefits and allowances		394	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		55,143	47,470	43,922	4,677	47,031	43,514	3,517	8%	43,922
% increase	4		-13.9%	-20.3%						-20.3%
Other Municipal Staff										
Basic Salaries and Wages		3,752,576	4,276,539	4,200,195	329,486	3,813,332	3,843,869	(30,536)	-1%	4,200,195
Pension and UIF Contributions		911,275	1,017,674	989,365	76,204	850,286	880,947	(30,661)	-3%	989,365
Medical Aid Contributions		341,614	387,441	381,199	31,743	341,662	344,159	(2,497)	-1%	381,199
Overtime		303,652	169,351	187,582	24,266	252,819	213,319	39,500	19%	187,582
Performance Bonus		246	171	169	96	347	393	(47)	-12%	169
Motor Vehicle Allowance		282,517	286,525	283,782	24,526	273,932	263,606	10,326	4%	283,782
Cellphone Allowance		20,324	21,623	22,536	1,887	19,950	19,749	201	1%	22,536
Housing Allowances		22,557	22,058	21,904	2,085	22,900	20,856	2,044	10%	21,904
Other benefits and allowances		308,457	258,229	260,594	30,306	279,027	255,317	23,709	9%	260,594
Post-retirement benefit obligations		200,793	62,360	61,838	—	—	54,076	(54,076)	-100%	61,838
Sub Total - Other Municipal Staff		6,144,010	6,501,970	6,409,164	520,599	5,854,254	5,896,291	(42,036)	-1%	6,409,164
% increase	4		5.8%	4.3%						4.3%
Total Parent Municipality		6,295,941	6,652,517	6,556,163	533,644	5,995,250	6,036,218	(40,968)	-1%	6,556,163
			5.7%	4.1%						4.1%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Board Fees		5,381	3,466	4,060	316	2,769	3,461	(692)	-20%	4,060
Sub Total - Board Members of Entities	2	5,381	3,466	4,060	316	2,769	3,461	(692)	-20%	4,060
% increase	4		-35.6%	-24.5%						-24.5%
Senior Managers of Entities										
Basic Salaries and Wages		13,397	25,749	21,953	1,632	19,300	19,833	(534)	-3%	21,953
Pension and UIF Contributions		515	816	816	109	1,182	746	436	58%	816
Medical Aid Contributions		192	230	230	75	776	210	566	270%	230
Performance Bonus		314	343	343	—	17	123	(107)	-87%	343
Motor Vehicle Allowance		1,002	156	156	203	2,266	142	2,124	1493%	156
Cellphone Allowance		75	—	—	30	383	—	383	—	—
Housing Allowances		163	176	176	20	187	161	26	16%	176
Other benefits and allowances		671	135	135	60	220	314	(93)	-30%	135
Sub Total - Senior Managers of Entities		16,329	27,604	23,808	2,128	24,330	21,530	2,800	13%	23,808
% increase	4		69.0%	45.8%						45.8%
Other Staff of Entities										
Basic Salaries and Wages		56,878	73,846	72,105	4,791	53,034	65,719	(12,686)	-19%	72,105
Pension and UIF Contributions		9,101	10,693	10,693	854	9,223	9,778	(555)	-6%	10,693
Medical Aid Contributions		7,538	8,756	8,756	725	7,682	8,007	(325)	-4%	8,756
Overtime		2,763	2,310	2,310	246	2,265	2,112	153	7%	2,310
Performance Bonus		3,460	4,208	4,208	—	364	3,848	(3,484)	-91%	4,208
Motor Vehicle Allowance		5,279	1,635	1,635	434	4,244	1,495	2,749	184%	1,635
Cellphone Allowance		299	—	—	36	408	—	408	—	—
Housing Allowances		2,635	3,148	3,148	162	2,097	2,878	(782)	-27%	3,148
Other benefits and allowances		1,876	2,277	2,277	328	2,289	2,083	206	10%	2,277
Sub Total - Other Staff of Entities		89,829	106,873	105,131	7,577	81,605	95,919	(14,315)	-15%	105,131
% increase	4		19.0%	17.0%						17.0%
Total Municipal Entities		111,539	137,943	132,999	10,021	108,703	120,910	(12,207)	-10%	132,999
TOTAL SALARY, ALLOWANCES & BENEFITS		6,407,480	6,790,460	6,689,163	543,664	6,103,953	6,157,128	(53,175)	-1%	6,689,163
% increase	4		6.0%	4.4%						4.4%
TOTAL MANAGERS AND STAFF		6,305,311	6,683,917	6,582,026	534,980	6,007,220	6,057,254	(50,034)	-1%	6,582,026

(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 - M11 May

Description	Ref	Budget Year 2014/15			2014/15 Medium Term Revenue & Expenditure Framework		
		May Budget	May Actual	May Variance	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands	1						
Cash Receipts By Source							
Property rates		386,834	449,693	62,859	4,692,627	5,014,830	5,415,559
Property rates - penalties & collection charges		-	-	-	-	-	-
Service charges - electricity revenue		793,346	514,254	(279,092)	9,228,752	9,864,842	10,655,799
Service charges - water revenue		224,193	270,811	46,618	2,855,038	3,083,256	3,354,997
Service charges - sanitation revenue		57,315	67,583	10,268	709,358	761,273	822,803
Service charges - refuse		75,737	88,651	12,914	918,406	999,723	1,079,260
Service charges - other		21,887	-	(21,887)	283,002	298,585	315,841
Rental of facilities and equipment		21,104	20,499	(605)	254,068	266,861	282,341
Interest earned - external investments		5,551	2,692	(2,860)	66,824	81,392	106,094
Interest earned - outstanding debtors		10,772	34,071	23,299	167,938	138,015	148,547
Fines		6,252	100	(6,152)	199,022	199,294	199,580
Licences and permits		4,880	4,305	(575)	58,578	61,579	64,742
Transfer receipts - operating		5,074	219,251	214,178	3,377,197	3,638,930	3,971,921
Other revenue		136,883	85,044	(51,839)	1,161,620	933,628	979,977
Cash Receipts by Source		1,749,828	1,756,956	7,127	23,972,432	25,342,208	27,397,460
Other Cash Flows by Source							
Transfer receipts - capital		271,430	784,839	513,409	2,623,113	2,485,289	2,594,271
Contributions & Contributed assets		-	17,224	17,224	-	-	-
Short term loans		-	455,000	455,000	-	-	-
Borrowing long term/refinancing		250,000	-	(250,000)	1,500,000	1,200,000	1,200,000
Increase in consumer deposits		1,934	(4,673)	(6,607)	8,401	8,565	8,732
Receipt of non-current debtors		-	(528,491)	(528,491)	-	-	-
Receipt of non-current receivables		4,046	(24,998)	(29,044)	48,553	48,553	-
Change in non-current investments		(8,333)	13,204	21,537	(60,492)	(80,000)	(80,000)
Total Cash Receipts by Source		2,268,905	2,468,628	199,723	28,092,006	29,004,615	31,120,462
Cash Payments by Type							
Employee related costs		531,302	533,043	1,741	6,640,024	6,990,286	7,420,218
Remuneration of councillors		9,585	8,684	(901)	110,044	119,484	131,000
Interest paid		107,493	1,310	(106,183)	1,066,106	1,167,387	1,237,645
Bulk purchases - Electricity		536,929	406,780	(130,149)	6,443,148	6,774,158	7,132,577
Bulk purchases - Water & Sewer		144,550	21,470	(123,080)	1,711,214	1,879,293	2,047,401
Other materials		25,907	34,505	8,598	322,423	457,292	489,944
Contracted services		199,485	263,698	64,213	2,345,522	2,060,240	2,559,015
Grants and subsidies paid - other		23,104	2,809	(20,296)	257,166	255,479	256,939
General expenses		329,431	766,077	436,646	4,057,228	4,032,649	4,427,248
Cash Payments by Type		1,907,786	2,038,376	130,589	22,952,875	23,736,268	25,701,988
Other Cash Flows/Payments by Type							
Capital assets		380,942	336,845	(44,097)	4,269,986	3,993,862	4,210,699
Repayment of borrowing		43,138	220,000	176,862	517,654	637,021	756,709
Total Cash Payments by Type		2,331,866	2,595,221	263,355	27,740,515	28,367,151	30,669,396
NET INCREASE/(DECREASE) IN CASH HELD		(62,961)	(126,593)	(838,293)	351,491	637,464	451,066
Cash/cash equivalents at the month/year beginning:		1,133,443	566,361	(1,003,563)	851,985	1,203,476	1,840,940
Cash/cash equivalents at the month/year end:		1,070,481	439,768	(679,122)	1,203,476	1,840,940	2,292,006

(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) - M11 May

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		4,432,509	4,888,154	4,888,154	449,693	4,467,088	4,475,307	(8,219)	0%	4,888,154
Service charges - electricity revenue		8,313,878	9,613,283	9,613,283	509,517	8,075,549	8,733,160	(657,611)	-8%	9,613,283
Service charges - water revenue		2,522,967	2,729,355	2,813,355	250,738	2,538,845	2,574,957	(36,112)	-1%	2,813,355
Service charges - sanitation revenue		623,443	695,345	695,345	65,119	639,007	633,934	5,073	1%	695,345
Service charges - refuse revenue		768,111	956,673	956,673	85,919	886,089	876,974	9,115	1%	956,673
Service charges - other		135,715	240,237	252,737	12,426	166,613	194,058	(27,445)	-14%	252,737
Rental of facilities and equipment		109,863	261,276	261,276	20,189	98,621	231,694	(133,073)	-57%	261,276
Interest earned - external investments		51,800	66,548	66,548	2,631	31,575	60,066	(28,491)	-47%	66,548
Interest earned - outstanding debtors		299,342	197,376	197,376	30,798	308,892	185,921	122,971	66%	197,376
Fines		196,886	111,402	199,022	100	173,144	174,223	(1,079)	-1%	199,022
Licences and permits		55,801	58,578	58,578	4,305	44,855	48,872	(4,017)	-8%	58,578
Transfers recognised - operational		2,861,382	3,104,829	3,121,377	37,508	3,054,375	3,101,644	(47,270)	-2%	3,121,377
Other revenue		916,841	1,450,158	1,407,592	80,742	966,633	1,251,359	(284,725)	-23%	1,407,592
Gains on disposal of PPE		1,693	-	-	833	1,567	-	1,567		-
Total Revenue (excluding capital transfers and contribution)		21,290,231	24,373,213	24,531,315	1,550,517	21,452,854	22,542,170	(1,089,316)	-5%	24,531,315
Expenditure By Type										
Employee related costs		5,977,333	6,465,458	6,368,989	523,338	5,880,787	5,865,048	15,739	0%	6,368,989
Remuneration of councillors		96,789	105,577	105,577	8,368	93,964	96,413	(2,449)	-3%	105,577
Debt impairment		1,304,906	565,434	676,196	(428,622)	379,686	602,943	(223,257)	-37%	676,196
Depreciation & asset impairment		1,239,048	1,113,786	1,121,179	86,025	981,835	1,021,178	(39,343)	-4%	1,121,179
Finance charges		813,091	897,759	937,010	1,275	644,474	840,485	(196,011)	-23%	937,010
Bulk purchases		7,148,341	7,983,361	7,992,756	413,760	6,909,847	7,047,084	(137,236)	-2%	7,992,756
Other materials		323,546	410,262	316,101	34,505	222,640	276,354	(53,714)	-19%	316,101
Contracted services		1,759,899	1,998,479	2,413,286	263,365	2,542,142	2,258,567	283,576	13%	2,413,286
Transfers and grants		227,042	262,327	257,166	2,809	207,846	234,050	(26,204)	-11%	257,166
Other expenditure		3,406,386	3,471,242	3,821,809	394,194	3,116,291	3,485,377	(369,086)	-11%	3,821,809
Loss on disposal of PPE		153,238	-	1	1,266	2,609	776	1,833	236%	1
Total Expenditure		22,449,618	23,273,685	24,010,071	1,300,284	20,982,122	21,728,274	(746,151)	-3%	24,010,071
Surplus/(Deficit)		(1,159,387)	1,099,528	521,245	250,233	470,731	813,896	(343,165)	-42%	521,245
Transfers recognised - capital		2,114,672	2,544,400	2,623,113	174,268	1,968,698	2,289,610	(320,912)	-14%	2,623,113
Contributions recognised - capital		-	-	-	-	-	-	-		-
Contributed assets		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		955,285	3,643,928	3,144,357	424,501	2,439,429	3,103,506	(664,077)	-21%	3,144,357
Taxation		1,963	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		953,322	3,643,928	3,144,357	424,501	2,439,429	3,103,506	(664,077)	-21%	3,144,357

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M11 May

Tshwane City of Tshwane – Supporting Table 001 Monthly Budget Statement – Summary of municipal entities – M1 May										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Municipal Entity</u>										
Housing Company Tshwane		17,053	29,835	33,694	1,428	17,888	17,835	53	0%	33,694
Sandspruit Works Association		365,018	488,862	488,862	45,111	474,376	448,960	25,416	6%	488,862
Tshwane Economic Development Agency		47,661	47,574	57,090	60	55,124	57,090	(1,966)	-3%	57,090
Total Operating Revenue	1	429,733	566,271	579,646	46,599	547,389	523,886	23,503	4%	579,646
<u>Expenditure By Municipal Entity</u>										
Housing Company Tshwane		6,987	29,835	33,694	1,073	13,916	29,714	(15,799)	-53%	33,694
Sandspruit Works Association		365,583	488,862	488,862	42,114	472,609	454,250	18,360	4%	488,862
Tshwane Economic Development Agency		59,711	47,574	57,090	3,735	44,082	52,491	(8,409)	-16%	57,090
Total Operating Expenditure	2	432,281	566,271	579,646	46,922	530,607	536,455	(5,848)	-1%	579,646
Surplus/ (Deficit) for the yr/period		(2,549)	(0)	–	(323)	16,782	(12,569)	17,655	-140%	–
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M11 May

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands									
Monthly expenditure performance trend									
July	15,150	144,171	11,590	11,590	11,590	11,590	(0)	0.0%	0.26%
August	174,109	276,318	389,256	389,256	400,846	400,846	0	0.0%	9%
September	323,983	330,418	387,683	387,683	788,529	788,529	0	0.0%	18%
October	393,485	328,348	282,387	282,387	1,070,916	1,070,916	0	0.0%	24%
November	319,940	438,690	454,980	280,581	1,351,497	1,525,895	174,398	11.4%	31%
December	466,140	350,152	448,353	430,030	1,781,527	1,974,249	192,722	9.8%	41%
January	92,946	345,015	364,600	75,204	1,856,731	2,338,849	482,117	20.6%	42%
February	247,037	241,080	264,740	220,185	2,076,917	2,603,589	526,672	20.2%	47%
March	331,755	339,710	353,724	285,899	2,362,816	2,957,313	594,497	20.1%	54%
April	305,190	368,259	376,125	270,658	2,633,473	3,333,438	699,965	21.0%	60%
May	657,355	391,657	394,969	336,845	2,970,319	3,728,407	758,088	20.3%	68%
June	901,493	614,169	660,374			4,388,781	–		
Total Capital expenditure	4,228,583	4,167,987	4,388,781	2,970,319					

(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 - M11 May

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		1,724,290	1,799,570	1,855,462	104,817	1,372,486	1,515,810	143,324	9.5%	1,855,462
Infrastructure - Road transport		1,381,918	1,507,470	1,483,370	53,508	1,206,615	1,223,694	17,079	1.4%	1,483,370
Roads, Pavements & Bridges		1,070,774	1,293,821	1,267,121	47,827	1,085,931	1,041,512	(44,419)	-4.3%	1,267,121
Storm water		311,144	213,649	216,249	5,680	120,684	182,181	61,497	33.8%	216,249
Infrastructure - Electricity		191,232	165,000	145,500	10,314	65,091	125,800	60,709	48.3%	145,500
Generation		177,190	146,500	134,000	10,241	62,594	115,625	53,031	45.9%	134,000
Transmission & Reticulation		6,043	18,500	11,500	73	2,497	10,175	7,678	75.5%	11,500
Street Lighting		7,998	-	-	-	-	-	-	-	-
Infrastructure - Water		49,371	57,500	57,500	8,587	37,039	49,345	12,306	24.9%	57,500
Dams & Reservoirs		49,315	57,500	57,500	8,587	37,039	49,345	12,306	24.9%	57,500
Reticulation		56	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		3,919	1,500	1,500	-	-	1,313	1,313	100.0%	1,500
Reticulation		3,919	1,500	1,500	-	-	1,313	1,313	100.0%	1,500
Infrastructure - Other		97,849	68,100	167,592	32,409	63,741	115,658	51,917	44.9%	167,592
Waste Management		6,363	15,600	15,600	1,300	10,301	15,600	5,299	34.0%	15,600
Transportation		28,784	-	-	-	-	-	-	-	-
Other		62,703	52,500	151,992	31,109	53,440	100,058	46,618	46.6%	151,992
Community		264,224	141,000	188,592	14,337	73,882	137,754	63,871	46.4%	188,592
Sportsfields & stadia		163,941	72,000	94,400	5,047	13,402	59,585	46,183	77.5%	94,400
Libraries		26,032	20,000	20,000	375	18,862	20,000	1,138	5.7%	20,000
Recreational facilities		9,907	-	-	-	-	-	-	-	-
Fire, safety & emergency		4,922	-	-	-	-	-	-	-	-
Security and policing		-	4,000	2,000	-	985	2,000	1,015	50.7%	2,000
Clinics		39,239	40,000	51,200	4,739	34,576	43,798	9,222	21.1%	51,200
Cemeteries		7,604	5,000	20,992	4,175	6,057	12,371	6,314	51.0%	20,992
Other		12,579	-	-	-	-	-	-	-	-
Investment properties		(1,832)	-	-	-	-	-	-	-	-
Housing development		(1,832)	-	-	-	-	-	-	-	-
Other assets		45,780	65,116	113,211	14,294	80,632	81,669	1,037	1.3%	113,211
Specialised vehicles		(90)	120	120	-	120	120	0	0.0%	120
Furniture and other office equipment		34,533	34,866	41,691	11,221	30,481	30,925	443	1.4%	41,691
Markets		1,796	5,500	5,500	-	2,515	5,500	2,985	54.3%	5,500
Other Buildings		9,142	24,630	65,900	3,073	47,515	45,125	(2,391)	-5.3%	65,900
Other		400	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	2,032,462	2,005,686	2,157,264	133,448	1,527,001	1,735,233	208,232	12.0%	2,157,264
Specialised vehicles		(90)	120	120	-	120	120	0	0	120
Fire		(90)	120	120	-	120	120	0	0	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 - M11 May

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1,295,908	965,496	978,096	54,602	734,318	863,663	129,345	15.0%	978,096
Infrastructure - Road transport		132,388	33,250	47,350	5,552	28,309	39,718	11,409	28.7%	47,350
Roads, Pavements & Bridges		93,967	33,250	47,350	5,552	28,309	39,718	11,409	28.7%	47,350
Storm water		38,421	-	-	-	-	-	-	-	-
Infrastructure - Electricity		229,348	474,500	477,000	16,017	369,020	425,958	56,939	13.4%	477,000
Generation		118,198	345,000	308,000	3,240	279,089	284,463	5,374	1.9%	308,000
Transmission & Reticulation		63,991	89,500	114,000	5,862	53,037	92,612	39,575	42.7%	114,000
Street Lighting		47,159	40,000	55,000	6,914	36,894	48,884	11,990	24.5%	55,000
Infrastructure - Water		433,799	272,183	268,183	19,361	207,658	235,473	27,815	11.8%	268,183
Reticulation		433,799	272,183	268,183	19,361	207,658	235,473	27,815	11.8%	268,183
Infrastructure - Sanitation		452,846	167,563	157,563	6,366	112,919	140,320	27,401	19.5%	157,563
Reticulation		417,733	145,992	135,992	5,799	108,080	122,720	14,640	11.9%	135,992
Sewerage purification		35,113	21,571	21,571	567	4,839	17,600	12,761	72.5%	21,571
Infrastructure - Other		47,528	18,000	28,000	7,306	16,412	22,194	5,781	26.0%	28,000
Waste Management		11,689	-	-	2,000	2,000	-	(2,000)	#DIV/0!	-
Transportation		1,884	18,000	28,000	5,306	14,412	22,194	7,781	35.1%	28,000
Other		33,954	-	-	-	-	-	-	-	-
Community		268,134	170,000	197,000	12,527	194,668	177,177	(17,491)	-9.9%	197,000
Parks & gardens		26,655	20,000	20,000	-	18,513	17,333	(1,180)	-6.8%	20,000
Recreational facilities		(1,697)	-	-	-	-	-	-	-	-
Fire, safety & emergency		792	-	-	-	-	-	-	-	-
Security and policing		42,543	-	2,000	-	1,906	1,000	(906)	-90.6%	2,000
Cemeteries		877	-	-	-	-	-	-	-	-
Other		198,964	150,000	175,000	12,527	174,249	158,844	(15,405)	-9.7%	175,000
Investment properties		451,789	900,805	926,421	113,430	412,798	828,947	416,149	50.2%	926,421
Housing development		451,789	900,805	926,421	113,430	412,798	828,947	416,149	50.2%	926,421
Other assets		178,512	126,000	130,000	22,839	101,534	123,386	21,853	17.7%	130,000
General vehicles		84,775	-	4,000	3,790	3,790	2,000	(1,790)	-89.5%	4,000
Plant & equipment		3,477	1,000	1,000	-	983	1,000	17	1.7%	1,000
Computers - hardware/equipment		19,880	30,000	30,000	3,957	11,297	30,000	18,703	62.3%	30,000
Furniture and other office equipment		6,172	13,000	13,000	1,349	9,404	11,575	2,170	18.8%	13,000
Markets		2,450	-	-	-	-	-	-	-	-
Other Buildings		19,197	67,700	67,700	10,146	64,603	64,511	(92)	-0.1%	67,700
Other		42,561	14,300	14,300	3,596	11,455	14,300	2,845	19.9%	14,300
Intangibles		1,777	-	-	-	-	-	-	-	-
Computers - software & programming		1,777	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	2,196,120	2,162,301	2,231,517	203,397	1,443,318	1,993,174	549,856	27.6%	2,231,517
Specialised vehicles		-	-	-	-	-	-	-	-	-
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 - M11 May

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		647,993	683,340	703,757	67,685	672,720	644,257	(28,464)	-4.4%	703,757
Infrastructure - Road transport		118,213	162,879	156,798	12,255	124,473	138,529	14,057	10.1%	156,798
Roads, Pavements & Bridges		97,507	123,107	117,027	8,497	105,632	110,406	4,774	4.3%	117,027
Storm water		20,706	39,771	39,771	3,758	18,841	28,124	9,283	33.0%	39,771
Infrastructure - Electricity		411,487	288,440	290,629	35,035	344,631	284,873	(59,758)	-21.0%	290,629
Generation		78,406	76,557	76,557	5,060	53,605	70,996	17,392	24.5%	76,557
Transmission & Reticulation		287,206	189,955	191,045	19,550	243,872	191,266	(52,606)	-27.5%	191,045
Street Lighting		45,876	21,928	23,026	10,424	47,154	22,611	(24,544)	-108.5%	23,026
Infrastructure - Water		54,603	143,519	151,599	15,419	144,953	126,197	(18,756)	-14.9%	151,599
Dams & Reservoirs		4,256	11,602	11,602	3,145	9,467	6,978	(2,489)	-35.7%	11,602
Water purification		10,403	7,431	9,531	2,475	9,093	10,617	1,524	14.4%	9,531
Reticulation		39,945	124,486	130,466	9,799	126,393	108,602	(17,791)	-16.4%	130,466
Infrastructure - Sanitation		55,382	50,564	65,511	3,639	46,910	58,739	11,828	20.1%	65,511
Reticulation		11,457	16,426	16,373	564	12,011	14,338	2,327	16.2%	16,373
Sewerage purification		43,925	34,138	49,138	3,075	34,899	44,401	9,502	21.4%	49,138
Infrastructure - Other		8,307	37,938	39,220	1,337	11,754	35,919	24,165	67.3%	39,220
Waste Management		8,307	37,938	39,220	1,337	11,754	35,919	24,165	67.3%	39,220
Community		108,972	217,064	221,344	38,927	159,119	202,225	43,106	21.3%	221,344
Parks & gardens		34,254	34,962	34,084	4,070	24,512	29,213	4,701	16.1%	34,084
Sportsfields & stadia		252	198	198	–	167	185	18	9.9%	198
Recreational facilities		15,125	14,239	13,409	851	11,740	12,220	480	3.9%	13,409
Fire, safety & emergency		15,289	17,010	20,904	4,591	17,284	20,884	3,601	17.2%	20,904
Security and policing		32,976	42,532	43,546	14,398	35,133	41,119	5,986	14.6%	43,546
Buses		3,563	80	4,161	669	2,872	5,036	2,164	43.0%	4,161
Museums & Art Galleries		0	4	4	–	1	1	0	3.8%	4
Cemeteries		6,588	6,399	6,399	693	5,232	5,715	483	8.4%	6,399
Other		925	101,639	98,639	13,656	62,180	87,853	25,673	29.2%	98,639
Other assets		473,613	558,518	501,777	46,642	434,315	470,436	36,121	7.7%	501,777
General vehicles		185,910	231,746	201,266	12,814	189,826	195,512	5,685	2.9%	201,266
Plant & equipment		29,594	78,885	54,104	1,459	23,742	30,543	6,801	22.3%	54,104
Computers - hardware/equipment		5,337	3,792	5,142	725	4,161	5,960	1,799	30.2%	5,142
Furniture and other office equipment		14,051	18,195	18,103	1,641	11,412	16,435	5,023	30.6%	18,103
Civic Land and Buildings		1,544	2,769	1,506	48	1,671	1,402	(268)	-19.1%	1,506
Other Buildings		129,480	121,408	122,353	16,164	110,220	130,817	20,597	15.7%	122,353
Other Land		85,789	89,268	87,580	11,390	67,100	79,840	12,739	16.0%	87,580
Other		21,909	12,456	11,724	2,402	26,182	9,927	(16,255)	-163.7%	11,724
Intangibles		72,069	85,770	86,357	11,227	63,438	78,912	15,474	19.6%	86,357
Computers - software & programming		72,069	85,770	86,357	11,227	63,438	78,912	15,474	19.6%	86,357
Total Repairs and Maintenance Expenditure		1,302,647	1,544,692	1,513,235	164,481	1,329,592	1,395,831	66,238	4.7%	1,513,235
Specialised vehicles										
Fire		–	–	–	–	–	0	0		–
Ambulances		–	–	–	–	–	0	0		–

(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 - M11 May

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		887,563	740,587	744,403	40,887	697,227	653,301	(43,926)	-6.7%	744,403
Infrastructure - Road transport		445,018	412,662	412,124	15,147	408,686	346,878	(61,808)	-17.8%	412,124
Roads, Pavements & Bridges		342,289	355,439	354,761	13,690	368,747	296,859	(71,888)	-24.2%	354,761
Storm water		102,729	57,223	57,363	1,457	39,939	50,019	10,080	20.2%	57,363
Infrastructure - Electricity		123,598	171,282	170,744	6,753	143,665	151,489	7,824	5.2%	170,744
Generation		86,808	131,642	130,970	3,457	113,077	109,847	(3,230)	-2.9%	130,970
Transmission & Reticulation		20,581	28,926	29,061	1,522	18,378	28,221	9,843	34.9%	29,061
Street Lighting		16,209	10,713	10,713	1,773	12,210	13,421	1,212	9.0%	10,713
Infrastructure - Water		141,992	88,301	88,086	7,168	80,980	78,199	(2,781)	-3.6%	88,086
Dams & Reservoirs		14,493	15,401	15,401	2,202	12,258	13,548	1,290	9.5%	15,401
Reticulation		127,500	72,901	72,686	4,966	68,722	64,651	(4,072)	-6.3%	72,686
Infrastructure - Sanitation		134,232	45,281	44,744	1,633	37,369	38,886	1,517	3.9%	44,744
Reticulation		123,913	39,504	38,966	1,487	35,768	34,054	(1,714)	-5.0%	38,966
Sewerage purification		10,319	5,778	5,778	145	1,601	4,832	3,231	66.9%	5,778
Infrastructure - Other		42,723	23,061	28,704	10,186	26,526	37,848	11,322	29.9%	28,704
Waste Management		5,305	4,178	4,178	846	4,071	4,283	212	5.0%	4,178
Transportation		9,013	4,821	5,359	1,361	4,770	6,093	1,324	21.7%	5,359
Other		28,405	14,061	19,168	7,979	17,685	27,472	9,786	35.6%	19,168
Community		156,447	83,297	84,372	6,890	88,874	86,467	(2,408)	-2.8%	84,372
Parks & gardens		7,833	5,357	5,357	-	6,127	4,759	(1,368)	-28.7%	5,357
Sportsfields & stadia		48,178	19,284	20,359	1,294	4,435	16,359	11,924	72.9%	20,359
Libraries		7,650	5,357	5,357	96	6,242	5,491	(751)	-13.7%	5,357
Recreational facilities		2,413	-	-	-	-	-	-	-	-
Fire, safety & emergency		1,679	-	-	-	-	-	-	-	-
Security and policing		12,502	1,071	1,071	-	957	824	(133)	-16.2%	1,071
Clinics		11,531	10,713	10,713	1,215	11,443	12,025	582	4.8%	10,713
Cemeteries		2,493	1,339	1,339	1,071	2,004	3,397	1,392	41.0%	1,339
Other		62,167	40,176	40,176	3,213	57,666	43,612	(14,054)	-32.2%	40,176
Investment properties		132,231	241,269	241,269	29,092	136,611	227,593	90,982	40.0%	241,269
Housing development		132,231	241,269	241,269	29,092	136,611	227,593	90,982	40.0%	241,269
Other assets		65,914	51,188	53,934	9,524	60,286	56,299	(3,987)	-7.1%	53,719
General vehicles		24,913	-	215	972	1,254	549	(705)	-128.4%	-
Specialised vehicles		(26)	32	32	-	40	33	(7)	-20.5%	32
Plant & equipment		1,022	268	268	-	325	275	(51)	-18.5%	268
Computers - hardware/equipment		5,842	8,035	8,035	1,015	3,739	8,237	4,498	54.6%	8,035
Furniture and other office equipment		11,962	12,820	13,133	3,224	13,200	11,669	(1,531)	-13.1%	13,133
Markets		1,248	1,473	1,473	-	832	1,510	678	44.9%	1,473
Other Buildings		8,328	24,729	26,948	3,390	37,105	30,101	(7,003)	-23.3%	26,948
Other		12,625	3,830	3,830	922	3,791	3,926	135	3.4%	3,830
Intangibles		522	-	-	-	-	-	-	-	-
Computers - software & programming		522	-	-	-	-	-	-	-	-
Total Depreciation		1,242,678	1,116,341	1,123,978	86,392	982,998	1,023,660	40,662	4.0%	1,123,763
Specialised vehicles		(26)	32	32	-	40	33	(7)	(0)	32
Fire		(26)	32	32	-	40	33	(7)	(0)	32
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 **May 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: _____