

F1/5/2  
Umar Banda (358 8110)  
**MAYORAL COMMITTEE:**

**TO: CITY MANAGER  
EXECUTIVE MAYOR**

SUBMISSION

**GROUP FINANCIAL SERVICES DEPARTMENT:  
MUNICIPAL FINANCE MANAGEMENT ACT (MFMA):  
IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD  
ENDING 30 NOVEMBER 2015**

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

(Unaltered)

“To improve financial sustainability”

3. BACKGROUND

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

(Unaltered)

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

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

For the reporting period ending 30 November 2015, the ten working day reporting limit expires on **14 December 2015**.

#### 4. DISCUSSION

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

The attached report provides a high level analysis as at 30 November 2015 in the format legislated as set out in the “In-year” report (Annexure A) herewith attached. Material variances will be briefly referred to in this report. The detailed will be included in the monthly “Corporate Financial” report.

##### 4.1 Executive Summary

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

The summary table below indicates the financial performance for the period from 1 July 2015 to 30 November 2015. The actual operating revenue realised (excluding Capital Transfers) amounts to R11 378m, a variance of R402m or 3,7% against YTD Budget. The operating expenditure amounts to R10 956m, a variance of R40m or 0,4% against YTD Budget. A favourable variance of R362m is reflected when YTD Actual is compared against the YTD Budgeted surplus.

Summary Statement of Financial Performance:				
Description	November YTD Budget	November YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	10,975,577	11,377,532	401,955	3.7%
Total Operating Expenditure	10,915,995	10,956,424	40,429	0.4%
SURPLUS/DEFICIT	59,583	421,108	361,525	

The revenue variance is explained by:

- Transfers recognised – operational (R455m favourable) – The non-alignment of projections to the National Treasury payment schedule which is only available after the approval of the MTREF resulted in this variance. Some of transfer allocations, amongst others, received as published in the National and Provincial Treasury payment schedule, are:
  - Local Government Equitable Share transfer of R689m and R551m received on 6 July 2015 and 27 November 2015, respectively;
  - Emergency Medical Services grant of R24m and R18m received on 24 July 2015 and 26 October 2015, respectively; and
  - HIV and Aids grant revenue of R7m and R5m received on 13 August 2015 and 30 October 2015, respectively.
- Interest earned – outstanding debtors (R78m favourable) – An increase in arrear debtors resulting in higher interest earned on the line-item “Interest on Amounts in Arrear”.

- Service charges – other (R27m favourable) – An increase in “Reconnection Fees” collected.
- Fines (R26m favourable) – Transactions for the previous four (4) months relating to AARTO transactions have been captured. However, "Impairment: AARTO" expenditure against a 15% recovery rate still needs to be deducted which is normally done at year-end.
- Service charges – electricity revenue (R138m unfavourable) and Service charges – water revenue (R25m unfavourable)

The expenditure variance is explained by:

- Bulk Purchases (R532m unfavourable) - “Bulk: Electricity” and “Bulk: Water” are the main contributors to this variance. The problem comes from the periodic planning of the electricity bulk purchases for 2015/16. Comparing the actual expenditure for the past two years and current year’s expenditure, it shows that the actual is in-line with the budget. The periodic planning will be adjusted during the Adjustments Budget Process.
- Contracted services (R406m unfavourable) – The main line-items contributing to the variance are:
  - Prepaid Commission (R365m) – Provision was not made for the 2015/16 financial year.
  - Household Refuse Removal: Private Sector (R54m) – The Service Delivery and Transformation Management Department has indicated that the service was under-funded and a request for additional funding will be submitted.
- Debt impairment (R283m favourable)
  - Bad Debt Written Off (R333m) - Actual expenditure can only be effected on obtaining Council approval upon submission of a report.
- Other expenditure (R252m favourable) – Some of the line-items that contribute to the variance are:
  - Vehicles (R48m) – The delay in the finalisation of the SCM processes for Corporate Fleet Management contributed to the variance.
  - Post-Employment Medical Expense (R41m) – Provision on this line-item can only be administered during the year-end process.
  - Post-Employment Pension Expense (R39m) – Provision on this line-item can only be processed at year-end.

- Rental: Plant And Equipment (R32m) – The Corporate and Shared Services Department has indicated that funds have been allocated on a “wbs” and linked to the Service Delivery and Transformation Management Department. Hence the funds are being managed and planned by each region to avoid overspending and unnecessary expenditure.
- Re-aga-Tshwane (R21 million) – The Office of the City Manager has indicated that the under expenditure is as a result of delays in implementation.
- Drug and Substance Abuse (R20m) – The Health and Social Services Department cited that the expenditure is not pro-rata based, but procurement is done as and when needs arise.
- Urban Management (R17 million) –The Service Delivery and Transformation Management Department have indicated that purchase orders could not be concluded due to work still in progress.

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

**TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M05 November**

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges		4,883,326	4,817,476	467,931	2,163,603	2,007,282	156,321	8%	4,817,476
Service charges		13,293,833	14,588,169	1,219,878	6,505,167	6,078,403	426,763	7%	14,588,169
Other revenue		1,436,034	1,178,291	220,898	531,924	492,641	39,283	8%	1,178,291
Government - operating		3,081,485	3,666,857	580,657	2,022,414	1,544,072	478,342	31%	3,666,857
Government - capital		2,596,235	2,453,160	46,585	617,746	878,198	(260,451)	-30%	2,453,160
Interest		412,573	193,141	38,185	185,642	79,662	105,980	133%	193,141
<b>Payments</b>									
Suppliers and employees		(21,719,690)	(21,907,225)	(1,990,102)	(11,631,529)	(9,145,538)	2,485,991	-27%	(21,907,225)
Finance charges		(997,465)	(1,029,556)	(1,967)	(323,736)	(428,988)	(105,252)	25%	(1,029,556)
Transfers and Grants		(25,600)	(259,298)	(2,213)	(42,454)	(108,041)	(65,587)	61%	(259,298)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>2,960,731</b>	<b>3,701,015</b>	<b>579,852</b>	<b>28,777</b>	<b>1,397,690</b>	<b>1,368,913</b>	<b>98%</b>	<b>3,701,015</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		197,706	–	15,388	40,645	–	40,645	–	–
Decrease (Increase) in non-current debtors		70,512	–	(86,054)	338,872	–	338,872	–	–
Decrease (increase) other non-current receivables		(269,436)	48,553	(208,872)	154,654	20,231	134,424	664%	48,553
Decrease (increase) in non-current investments		(156,583)	56,007	(3,588)	(21,512)	23,336	(44,848)	-192%	56,007
<b>Payments</b>									
Capital assets		(4,114,918)	(3,783,366)	(430,224)	(1,098,100)	(1,354,886)	(256,786)	19%	(3,783,366)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4,272,719)</b>	<b>(3,678,806)</b>	<b>(713,349)</b>	<b>(585,441)</b>	<b>(1,311,319)</b>	<b>(725,878)</b>	<b>55%</b>	<b>(3,678,806)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		–	–	1,710,000	3,225,000	–	3,225,000	#DIV/0!	–
Borrowing long term/refinancing		1,500,000	1,200,000	–	–	–	–	–	1,200,000
Increase (decrease) in consumer deposits		55,733	8,565	2,287	9,639	3,569	6,070	170%	8,565
<b>Payments</b>									
Repayment of borrowing		(491,042)	(560,350)	(1,590,018)	(2,662,653)	(233,479)	2,429,174	-1040%	(560,350)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>1,064,691</b>	<b>648,215</b>	<b>122,269</b>	<b>571,986</b>	<b>(229,910)</b>	<b>(801,896)</b>	<b>349%</b>	<b>648,215</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(247,298)</b>	<b>670,424</b>	<b>(11,228)</b>	<b>15,323</b>	<b>(143,539)</b>			<b>670,424</b>
Cash/cash equivalents at beginning:		847,816	1,203,476		600,518	1,203,476			600,518
Cash/cash equivalents at month/year end:		600,518	1,873,900		615,841	1,059,937			1,270,943

The Cash Flow report above for 30 November 2015 indicates that:

- The cash and cash equivalents closing balance as at the end of November 2015 is R616m.
- Cash flow from operating activities is R29m compared to the target of R1 398m.
- Cash flow from investing activities amounts to (R585m), compared to a target of (R1 311m).
- Cash flow from financing activities equates to R572m compared to a target of (R230m).

#### Capital expenditure

The summary table hereafter indicates actual year-to-date spending of R1 098m and a variance of R219m or 16,6% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	November YTD Budget	November YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	1,316,869	1,098,100	(218,769)	-16.6%
TOTAL Capital Financing	1,316,869	1,098,100	(218,769)	-16.6%

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 (R63m) - "Roads and Stormwater - Low Cost Housing - Project Linked Housing" project is the main contributor.
- Water and Sanitation (R44m) – The "Reservoir Extensions" project attributed to special specification requirements. The Water and Sanitation Department has indicated that actual construction began in September 2015. The contractor will be required to revise the construction programme.
- Office of the City Manager (R38m) – The delay in the implementation of "Tsosoloso Programme".

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

Table SC12 provides an analysis of actual capital expenditure compared to the budget targets, on a monthly and year-to-date basis. Expenditure for the period ending 30 November 2015 amounts to R1 098m against the projection of R1 317m, a variance of R219m or 16,6% is reflected. The total percentage spent against the total original budget amounts to 28,4%.

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

Chart C1: 2015/16 Capital Expenditure

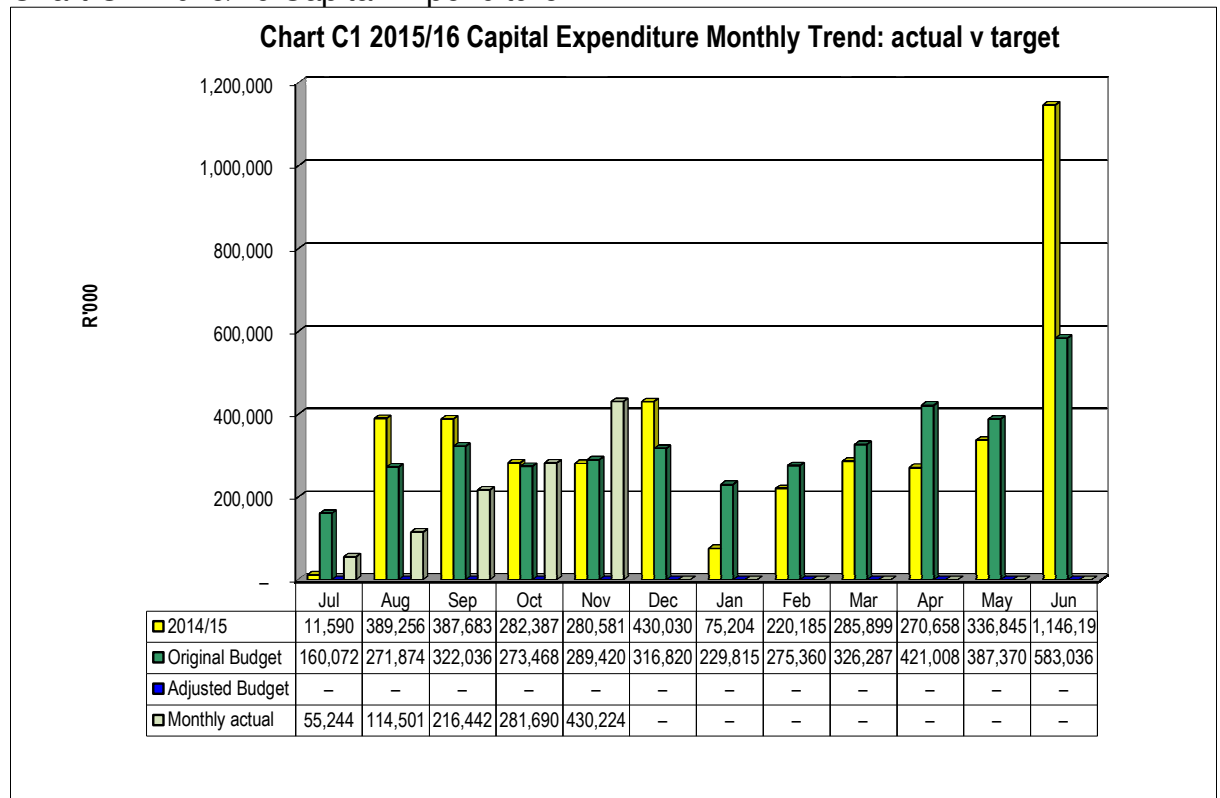
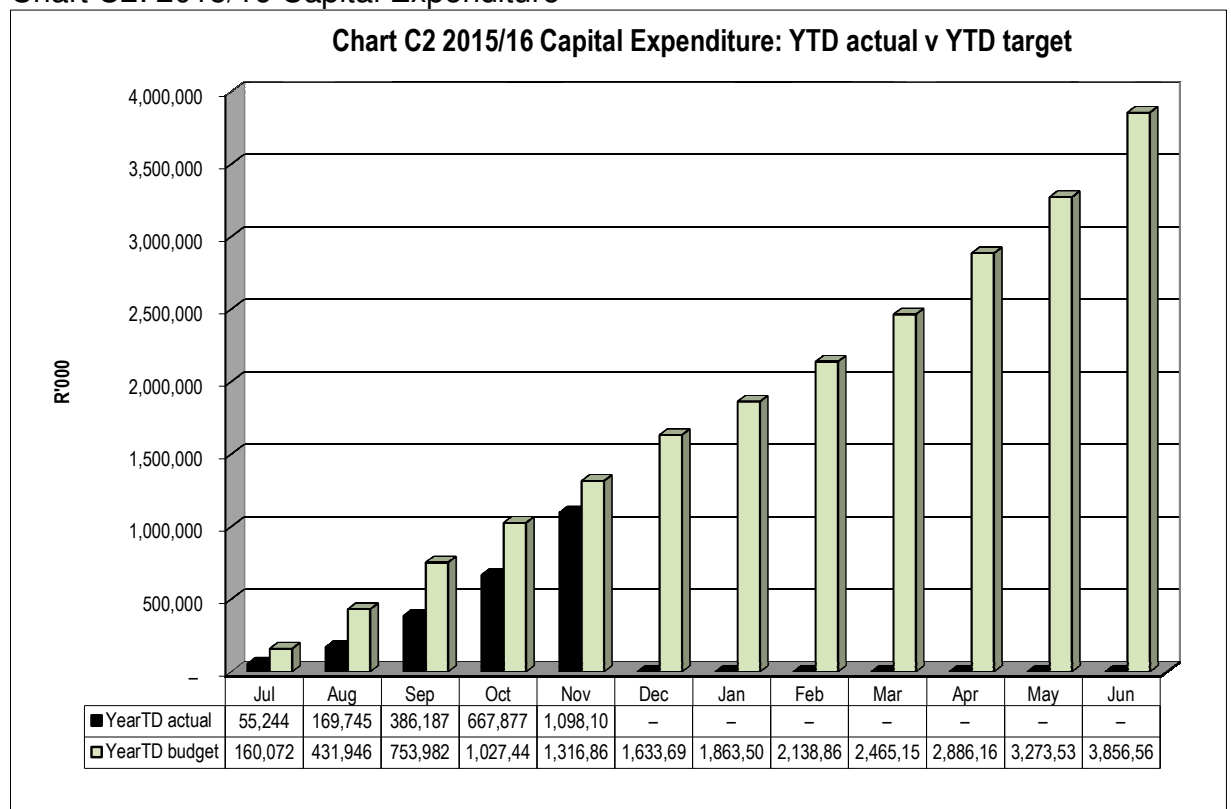


Chart C2: 2015/16 Capital Expenditure



## 5. INTERDEPARTMENTAL AND CLUSTER IMPACT

None.

## 6. COMMENTS OF THE GROUP LEGAL COUNSEL

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

## 7. IMPLICATIONS

- Human Resources

Not applicable.

- Finances (budget and value for money)

This report incorporates the financial status for the period ended 30 November 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 November 2015;
2. That this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.
3. Mayoral Committee take note of the financial performance of the City as at 30 November 2015.



REPORT – FLOW COMPLIANCE CHECK

FILE: F1/5/2

INITIATOR: **Umar Banda (358-8110) / NM Mokete (358-3625)**

HEADING (INCLUSIVE OF NAME OF DIVISION/DEPARTMENT):

**GROUP FINANCIAL SERVICES DEPARTMENT**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT (MONTHLY BUDGET STATEMENT) FOR THE PERIOD ENDING 30 NOVEMBER 2015**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

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



# **IN-YEAR REPORT**

**BUDGET YEAR: 2015/16**

**REPORTING PERIOD: M05 NOVEMBER 2015**

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# **PART 1 – IN-YEAR REPORT**

## **1.1 MAYOR’S REPORT**

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

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

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

## **1.2 RESOLUTIONS**

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

- a. The Accounting Officer provides the Executive Mayor with the “In-year” report for November 2015;
- b. That this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.
- c. Mayoral Committee take note of the financial performance of the City as at 30 November 2015.

## **1.3 EXECUTIVE SUMMARY**

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

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

The summary table below indicates the financial performance for the period from 1 July 2015 to 30 November 2015. The actual operating revenue realised (excluding Capital Transfers) amounts to R11 378m, a variance of R402m or 3,7% against YTD Budget. The operating expenditure amounts to R10 956m, a variance of R40m or 0,4% against YTD Budget. A favourable variance of R362m is reflected when YTD Actual is compared against the YTD Budget.

Summary Statement of Financial Performance:				
Description	November YTD Budget	November YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	10,975,577	11,377,532	401,955	3.7%
Total Operating Expenditure	10,915,995	10,956,424	40,429	0.4%
SURPLUS/DEFICIT	59,583	421,108	361,525	

The revenue variance is explained by:

- Transfers recognised – operational (R455m favourable)
- Interest earned – outstanding debtors (R78m favourable)
- Service charges – other (R27m favourable)
- Fines (R26m favourable)

The expenditure variance is explained by:

- Bulk purchases (R532m unfavourable)
- Contracted services (R406m unfavourable)
- Debt impairment (R283m favourable)
- Other expenditure (R252m favourable)

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

The Capital expenditure report shown in Table C5 of this report has been prepared on the basis of the format required to be lodged electronically with National Treasury, and is categorised by municipal vote. The summary table hereafter indicates actual year-to-date spending of R1 098m and a variance of R219m or 16,6% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	November YTD Budget	November YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	1,316,869	1,098,100	(218,769)	-16.6%
TOTAL Capital Financing	1,316,869	1,098,100	(218,769)	-16.6%

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 (R63m)
- Water and Sanitation (R44m)
- Office of the City Manager (R38m)

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

Table SC12 provides an analysis of actual capital expenditure compared to the budget targets, on a monthly and year-to-date basis. Expenditure for the period ending 30 November 2015 amounts to R1 098m against the projection of R1 317m, a variance of R219m or 16,6% is reflected. The total percentage spent against the total original budget amounts to 28,4%.

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

Chart C1: 2015/16 Capital Expenditure

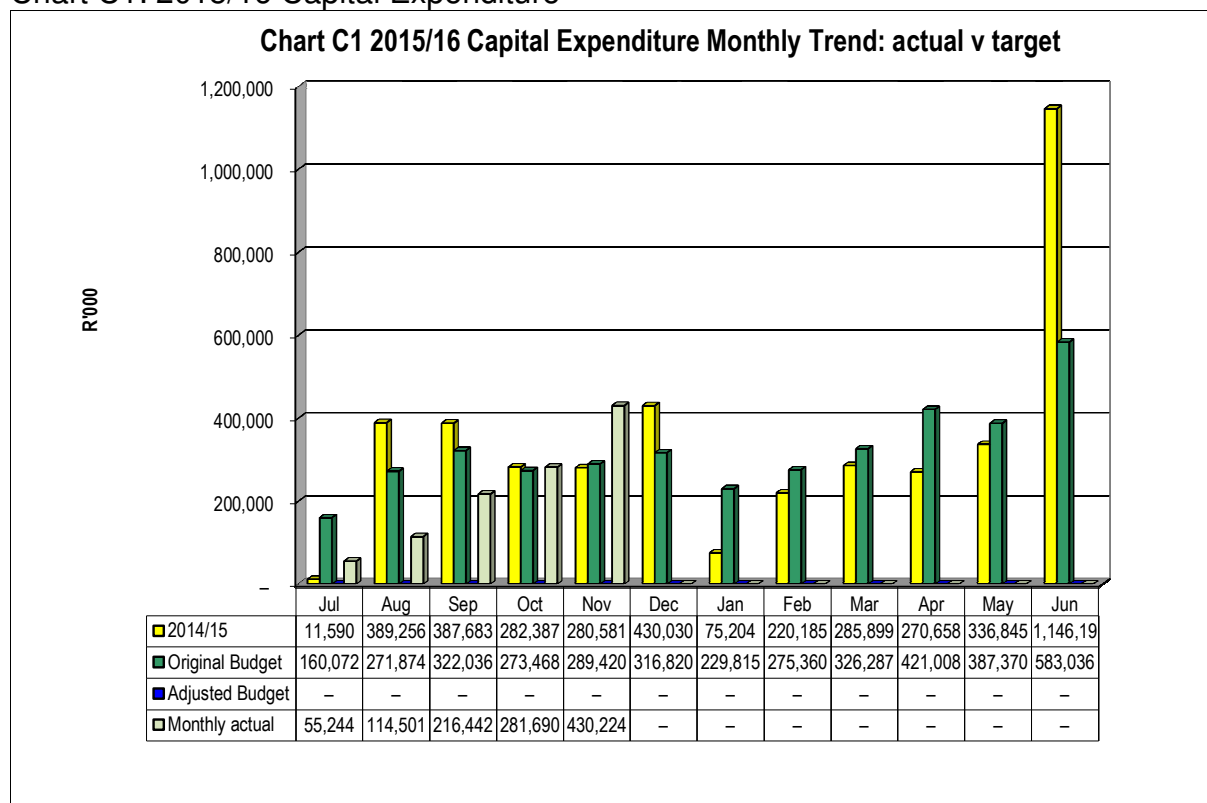
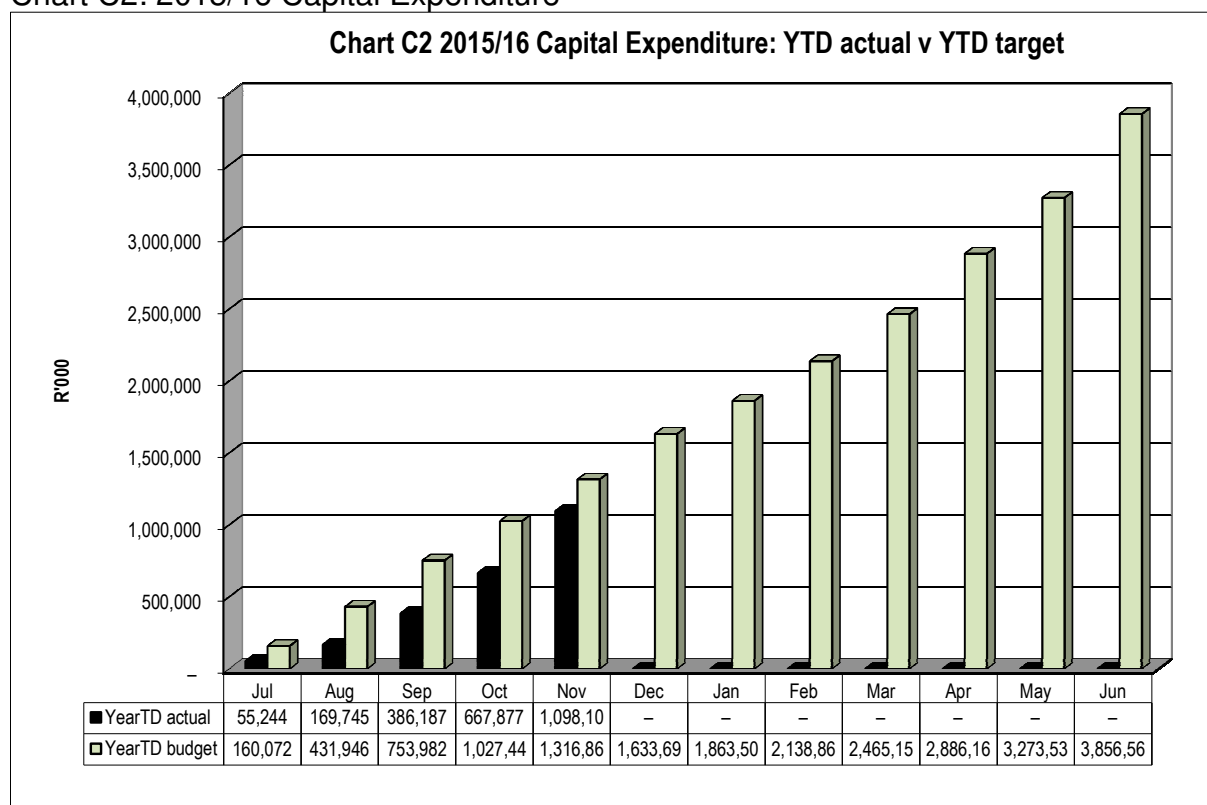


Chart C2: 2015/16 Capital Expenditure



## 1.4 IN-YEAR BUDGET STATEMENT TABLES

The financial results for the period ended 30 November 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 - M05 November**

Description	2014/15	Budget Year 2015/16						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	4,892,151	5,236,387	467,931	2,163,603	2,181,992	(18,389)	-1%	5,236,387
Service charges	13,709,476	15,913,703	1,219,878	6,505,143	6,643,166	(138,024)	-2%	15,913,703
Investment revenue	38,023	70,600	3,684	17,201	29,438	(12,237)	-42%	70,600
Transfers recognised - operational	3,353,032	3,670,241	603,551	1,990,622	1,535,173	455,449	30%	3,670,241
Other own revenue	1,755,542	1,404,899	255,399	700,964	585,809	115,155	20%	1,404,899
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>23,748,223</b>	<b>26,295,831</b>	<b>2,550,443</b>	<b>11,377,532</b>	<b>10,975,577</b>	<b>401,955</b>	<b>4%</b>	<b>26,295,831</b>
Employee costs	6,319,320	7,058,527	851,759	3,043,910	3,131,190	(87,280)	-3%	7,058,527
Remuneration of Councillors	107,840	116,298	9,408	47,050	48,319	(1,269)	-3%	116,298
Depreciation & asset impairment	1,450,681	1,188,780	80,691	441,137	495,268	(54,132)	-11%	1,188,780
Finance charges	996,969	1,029,556	1,967	323,736	428,988	(105,252)	-25%	1,029,556
Materials and bulk purchases	8,153,477	9,164,376	755,781	4,279,996	3,799,794	480,202	13%	9,164,376
Transfers and grants	217,335	259,298	2,213	42,454	105,895	(63,441)	-60%	259,298
Other expenditure	7,876,324	6,894,081	676,194	2,778,142	2,906,541	(128,399)	-4%	6,894,081
<b>Total Expenditure</b>	<b>25,121,946</b>	<b>25,710,916</b>	<b>2,378,012</b>	<b>10,956,424</b>	<b>10,915,995</b>	<b>40,429</b>	<b>0%</b>	<b>25,710,916</b>
<b>Surplus/(Deficit)</b>	<b>(1,373,724)</b>	<b>584,915</b>	<b>172,430</b>	<b>421,108</b>	<b>59,583</b>	<b>361,525</b>	<b>607%</b>	<b>584,915</b>
Transfers recognised - capital	2,564,982	2,453,160	201,050	585,583	918,723	(333,141)	-36%	2,453,160
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>1,191,258</b>	<b>3,038,075</b>	<b>373,480</b>	<b>1,006,691</b>	<b>978,306</b>	<b>28,385</b>	<b>3%</b>	<b>3,038,075</b>
<b>Surplus/ (Deficit) for the year</b>	<b>1,191,258</b>	<b>3,038,075</b>	<b>373,480</b>	<b>1,006,691</b>	<b>978,306</b>	<b>28,385</b>	<b>3%</b>	<b>3,038,075</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>4,114,918</b>	<b>3,856,566</b>	<b>430,224</b>	<b>1,098,100</b>	<b>1,316,869</b>	<b>(218,769)</b>	<b>-17%</b>	<b>3,856,566</b>
Capital transfers recognised	2,564,982	2,453,160	307,009	694,398	810,488	(116,091)	-14%	2,453,160
Public contributions & donations	57,530	168,407	13,761	50,894	54,820	(3,926)	-7%	168,407
Borrowing	1,387,942	1,200,000	108,514	351,365	440,145	(88,780)	-20%	1,200,000
Internally generated funds	<b>104,464</b>	<b>35,000</b>	<b>939</b>	<b>1,443</b>	<b>11,417</b>	<b>(9,973)</b>	<b>-87%</b>	<b>35,000</b>
<b>Total sources of capital funds</b>	<b>4,114,918</b>	<b>3,856,566</b>	<b>430,224</b>	<b>1,098,100</b>	<b>1,316,869</b>	<b>(218,769)</b>	<b>-17%</b>	<b>3,856,566</b>
<b>Financial position</b>								
Total current assets	5,078,600	6,193,667		4,805,105				6,193,667
Total non current assets	33,534,361	34,914,830		34,214,487				34,914,830
Total current liabilities	7,173,588	6,064,125		5,891,164				6,064,125
Total non current liabilities	12,663,701	14,316,237		13,193,490				14,316,237
<b>Community wealth/Equity</b>	<b>18,775,672</b>	<b>20,728,135</b>		<b>19,934,939</b>				<b>20,728,135</b>
<b>Cash flows</b>								
Net cash from (used) operating	2,960,731	3,701,015	579,852	28,777	1,397,690	1,368,913	98%	3,701,015
Net cash from (used) investing	(4,272,719)	(3,678,806)	(713,349)	(585,441)	(1,311,319)	(725,878)	55%	(3,678,806)
Net cash from (used) financing	1,064,691	648,215	122,269	571,986	(229,910)	(801,896)	349%	648,215
<b>Cash/cash equivalents at the month/year end</b>	<b>600,518</b>	<b>1,873,900</b>	<b>-</b>	<b>615,841</b>	<b>1,059,937</b>	<b>444,096</b>	<b>42%</b>	<b>1,270,943</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>								
Total By Income Source	1,372,912	233,445	220,666	180,219	327,135	938,845	3,940,860	7,386,320
<b>Creditors Age Analysis</b>								
Total Creditors	5,399,541	-	-	-	-	-	-	5,399,541



**(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) - M05**

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Revenue - Standard</b>									
<i><b>Governance and administration</b></i>		<b>8,293,617</b>	<b>8,801,188</b>	<b>1,095,560</b>	<b>4,139,335</b>	<b>3,660,012</b>	479,323	13%	<b>8,801,188</b>
Executive and council		181,695	115,176	13,729	22,187	40,677	(18,490)	-45%	115,176
Budget and treasury office		7,923,816	8,373,584	1,038,939	3,964,825	3,489,157	475,668	14%	8,373,584
Corporate services		188,106	312,427	42,891	152,323	130,178	22,145	17%	312,427
<i><b>Community and public safety</b></i>		<b>1,298,575</b>	<b>1,131,882</b>	<b>131,674</b>	<b>266,844</b>	<b>439,482</b>	(172,638)	-39%	<b>1,131,882</b>
Community and social services		65,960	53,546	1,575	7,568	19,561	(11,993)	-61%	53,546
Sport and recreation		28,859	19,994	2,732	7,120	8,331	(1,210)	-15%	19,994
Public safety		173,831	204,695	105,743	110,752	85,289	25,463	30%	204,695
Housing		911,718	731,636	19,976	73,683	275,463	(201,780)	-73%	731,636
Health		118,207	122,011	1,648	67,721	50,838	16,883	33%	122,011
<i><b>Economic and environmental services</b></i>		<b>1,670,960</b>	<b>1,863,543</b>	<b>219,055</b>	<b>560,485</b>	<b>727,932</b>	(167,447)	-23%	<b>1,863,543</b>
Planning and development		345,838	262,857	11,102	77,575	115,733	(38,157)	-33%	262,857
Road transport		1,324,138	1,600,410	207,952	482,713	612,084	(129,371)	-21%	1,600,410
Environmental protection		984	276	-	197	115	82	71%	276
<i><b>Trading services</b></i>		<b>14,858,553</b>	<b>16,765,118</b>	<b>1,285,866</b>	<b>6,915,831</b>	<b>6,988,850</b>	(73,019)	-1%	<b>16,765,118</b>
Electricity		9,369,578	10,991,099	752,801	4,445,941	4,577,326	(131,385)	-3%	10,991,099
Water		3,449,701	3,711,560	360,355	1,591,331	1,555,416	35,915	2%	3,711,560
Waste water management		1,015,293	887,831	73,813	395,182	366,666	28,515	8%	887,831
Waste management		1,023,982	1,174,628	98,897	483,377	489,441	(6,064)	-1%	1,174,628
<i><b>Other</b></i>	<b>4</b>	<b>191,499</b>	<b>187,260</b>	<b>19,339</b>	<b>80,620</b>	<b>78,025</b>	<b>2,595</b>	<b>3%</b>	<b>187,260</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>26,313,204</b>	<b>28,748,991</b>	<b>2,751,493</b>	<b>11,963,115</b>	<b>11,894,301</b>	<b>68,814</b>	<b>1%</b>	<b>28,748,991</b>
<b>Expenditure - Standard</b>									
<i><b>Governance and administration</b></i>		<b>5,266,784</b>	<b>5,130,232</b>	<b>733,173</b>	<b>2,041,141</b>	<b>2,216,459</b>	(175,319)	-8%	<b>5,130,232</b>
Executive and council		1,515,430	1,417,378	154,622	568,522	626,880	(58,358)	-9%	1,417,378
Budget and treasury office		585,080	691,049	53,703	111,964	289,573	(177,608)	-61%	691,049
Corporate services		3,166,274	3,021,805	524,848	1,360,654	1,300,007	60,647	5%	3,021,805
<i><b>Community and public safety</b></i>		<b>3,248,615</b>	<b>3,733,359</b>	<b>363,237</b>	<b>1,430,525</b>	<b>1,611,840</b>	(181,315)	-11%	<b>3,733,359</b>
Community and social services		554,285	650,470	53,563	205,041	277,566	(72,525)	-26%	650,470
Sport and recreation		360,305	444,000	38,807	189,940	195,738	(5,798)	-3%	444,000
Public safety		1,433,218	1,738,320	193,178	665,934	747,480	(81,546)	-11%	1,738,320
Housing		470,762	438,177	22,839	161,180	186,040	(24,861)	-13%	438,177
Health		430,045	462,391	54,850	208,431	205,017	3,415	2%	462,391
<i><b>Economic and environmental services</b></i>		<b>2,373,569</b>	<b>2,272,994</b>	<b>166,198</b>	<b>934,146</b>	<b>982,127</b>	(47,981)	-5%	<b>2,272,994</b>
Planning and development		707,763	741,132	68,280	277,852	317,628	(39,776)	-13%	741,132
Road transport		1,611,610	1,505,049	95,222	644,766	650,174	(5,407)	-1%	1,505,049
Environmental protection		54,196	26,813	2,696	11,528	14,326	(2,798)	-20%	26,813
<i><b>Trading services</b></i>		<b>14,046,016</b>	<b>14,381,827</b>	<b>1,102,085</b>	<b>6,478,333</b>	<b>6,023,160</b>	455,173	8%	<b>14,381,827</b>
Electricity		9,342,818	9,536,368	710,824	4,566,936	3,994,057	572,880	14%	9,536,368
Water		2,979,590	3,291,217	250,605	1,310,059	1,353,311	(43,252)	-3%	3,291,217
Waste water management		707,575	553,715	18,065	168,805	243,478	(74,674)	-31%	553,715
Waste management		1,016,032	1,000,526	122,592	432,533	432,314	219	0%	1,000,526
<i><b>Other</b></i>		<b>186,963</b>	<b>192,505</b>	<b>13,320</b>	<b>72,279</b>	<b>82,408</b>	<b>(10,129)</b>	<b>-12%</b>	<b>192,505</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>25,121,946</b>	<b>25,710,916</b>	<b>2,378,012</b>	<b>10,956,424</b>	<b>10,915,995</b>	<b>40,429</b>	<b>0%</b>	<b>25,710,916</b>
<b>Surplus/ (Deficit) for the year</b>		<b>1,191,258</b>	<b>3,038,075</b>	<b>373,480</b>	<b>1,006,691</b>	<b>978,306</b>	<b>28,385</b>	<b>3%</b>	<b>3,038,075</b>

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

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

**TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November**

Vote Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote	1								
Vote 1 - City Planning & Development		195,565	129,674	5,779	25,905	54,031	(28,126)	-52.1%	129,674
Vote 2 - Corporate & Shared Services		102,657	102,508	32,555	118,486	42,712	75,775	177.4%	102,508
Vote 3 - Economic Development		94,626	90,390	240	42,208	43,871	(1,664)	-3.8%	90,390
Vote 4 - Emergency Services		73,757	70,689	718	46,371	29,454	16,917	57.4%	70,689
Vote 5 - Environmental Management		1,189,690	139,983	17,204	71,339	58,339	13,000	22.3%	139,983
Vote 6 - Group Financial Services		7,968,345	8,449,183	1,043,137	3,986,273	3,520,656	465,617	13.2%	8,449,183
Vote 7 - Housing & Human Settlement		888,927	711,662	16,108	64,077	267,141	(203,063)	-76.0%	711,662
Vote 8 - Group Information & Communication Technology		44	1,790	-	388	746	(358)	-48.0%	1,790
Vote 9 - Metro Police Services		290,972	202,349	105,173	107,909	84,312	23,597	28.0%	202,349
Vote 10 - Office of the City Manager		178,223	250,000	13,722	62,645	100,000	(37,355)	-37.4%	250,000
Vote 11 - Service Delivery & Transformation Management		122,087	1,441,046	116,905	571,457	600,435	(28,979)	-4.8%	1,441,046
Vote 12 - Water & Sanitation Department		4,464,989	4,597,964	434,166	1,986,509	1,921,488	65,021	3.4%	4,597,964
Vote 13 - Energy & Electricity Department		9,356,723	10,840,643	752,223	4,401,106	4,514,636	(113,530)	-2.5%	10,840,643
Vote 14 - Transport		1,223,391	1,485,608	200,312	446,558	564,250	(117,692)	-20.9%	1,485,608
Vote 15 - Other Votes		163,209	235,503	13,250	31,883	92,230	(60,347)	-65.4%	235,503
Total Revenue by Vote	2	26,313,204	28,748,991	2,751,493	11,963,115	11,894,301	68,814	0.6%	28,748,991
Expenditure by Vote	1								
Vote 1 - City Planning & Development		282,141	304,449	28,298	109,437	133,236	(23,799)	-17.9%	304,449
Vote 2 - Corporate & Shared Services		1,367,332	1,308,669	129,927	483,017	554,103	(71,086)	-12.8%	1,308,669
Vote 3 - Economic Development		378,916	391,472	35,694	154,039	164,347	(10,308)	-6.3%	391,472
Vote 4 - Emergency Services		529,961	576,004	64,846	248,529	253,590	(5,061)	-2.0%	576,004
Vote 5 - Environmental Management		670,654	358,187	22,626	122,488	156,585	(34,098)	-21.8%	358,187
Vote 6 - Group Financial Services		1,190,431	1,465,401	338,092	440,334	624,194	(183,860)	-29.5%	1,465,401
Vote 7 - Housing & Human Settlement		358,615	366,826	5,832	129,273	154,264	(24,991)	-16.2%	366,826
Vote 8 - Group Information & Communication Technology		736,528	533,650	35,722	297,520	241,866	55,654	23.0%	533,650
Vote 9 - Metro Police Services		1,604,631	1,789,763	202,654	685,003	773,136	(88,133)	-11.4%	1,789,763
Vote 10 - Office of the City Manager		493,974	264,063	28,884	103,726	112,044	(8,318)	-7.4%	264,063
Vote 11 - Service Delivery & Transformation Management		3,156,654	4,432,871	505,363	1,871,301	1,923,483	(52,183)	-2.7%	4,432,871
Vote 12 - Water & Sanitation Department		3,471,739	3,400,902	223,891	1,307,011	1,413,852	(106,841)	-7.6%	3,400,902
Vote 13 - Energy & Electricity Department		8,066,945	8,136,834	562,307	3,961,123	3,394,074	567,048	16.7%	8,136,834
Vote 14 - Transport		1,306,731	978,004	34,691	408,203	414,445	(6,242)	-1.5%	978,004
Vote 15 - Other Votes		1,506,695	1,403,824	159,184	635,421	602,774	32,647	5.4%	1,403,824
Total Expenditure by Vote	2	25,121,946	25,710,916	2,378,012	10,956,424	10,915,995	40,429	0.4%	25,710,916
Surplus/ (Deficit) for the year	2	1,191,258	3,038,075	373,480	1,006,691	978,306	28,385	2.9%	3,038,075

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

TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		4,892,151	5,236,387	467,931	2,163,603	2,181,992	(18,389)	-1%	5,236,387
Service charges - electricity revenue		8,738,616	10,471,749	716,510	4,229,783	4,367,472	(137,690)	-3%	10,471,749
Service charges - water revenue		3,018,386	3,386,947	318,931	1,393,594	1,418,365	(24,771)	-2%	3,386,947
Service charges - sanitation revenue		763,424	806,647	68,677	331,475	337,167	(5,692)	-2%	806,647
Service charges - refuse revenue		969,643	1,095,779	94,015	460,039	456,587	3,452	1%	1,095,779
Service charges - other		219,407	152,581	21,744	90,252	63,575	26,677	42%	152,581
Rental of facilities and equipment		117,710	112,907	13,705	45,595	47,029	(1,435)	-3%	112,907
Interest earned - external investments		38,023	70,600	3,684	17,201	29,438	(12,237)	-42%	70,600
Interest earned - outstanding debtors		374,463	216,338	34,501	168,441	90,258	78,183	87%	216,338
Fines		160,562	196,691	104,921	107,611	81,955	25,656	31%	196,691
Licences and permits		53,244	57,680	4,180	17,113	24,033	(6,920)	-29%	57,680
Transfers recognised - operational		3,353,032	3,670,241	603,551	1,990,622	1,535,173	455,449	30%	3,670,241
Other revenue		1,029,122	821,284	98,092	361,605	342,533	19,072	6%	821,284
Gains on disposal of PPE		20,441	-	-	600	-	600	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		23,748,223	26,295,831	2,550,443	11,377,532	10,975,577	401,955	4%	26,295,831
Expenditure By Type									
Employee related costs		6,319,320	7,058,527	851,759	3,043,910	3,131,190	(87,280)	-3%	7,058,527
Remuneration of councillors		107,840	116,298	9,408	47,050	48,319	(1,269)	-3%	116,298
Debt impairment		848,019	1,063,228	55,299	159,647	443,010	(283,363)	-64%	1,063,228
Depreciation & asset impairment		1,450,681	1,188,780	80,691	441,137	495,268	(54,132)	-11%	1,188,780
Finance charges		996,969	1,029,556	1,967	323,736	428,988	(105,252)	-25%	1,029,556
Bulk purchases		7,884,916	8,795,118	711,221	4,179,322	3,646,996	532,327	15%	8,795,118
Other materials		268,561	369,258	44,559	100,673	152,798	(52,125)	-34%	369,258
Contracted services		2,942,371	1,975,982	270,107	1,215,223	809,338	405,885	50%	1,975,982
Transfers and grants		217,335	259,298	2,213	42,454	105,895	(63,441)	-60%	259,298
Other expenditure		3,893,535	3,854,871	350,759	1,402,622	1,654,193	(251,571)	-15%	3,854,871
Loss on disposal of PPE		192,399	-	29	651	0	650	156109%	-
Total Expenditure		25,121,946	25,710,916	2,378,012	10,956,424	10,915,995	40,429	0%	25,710,916
Surplus/(Deficit)		(1,373,724)	584,915	172,430	421,108	59,583	361,525	0	584,915
Transfers recognised - capital		2,564,982	2,453,160	201,050	585,583	918,723	(333,141)	(0)	2,453,160
Surplus/(Deficit) after capital transfers & contributions		1,191,258	3,038,075	373,480	1,006,691	978,306			3,038,075
Taxation		-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		1,191,258	3,038,075	373,480	1,006,691	978,306			3,038,075
Attributable to minorities		-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		1,191,258	3,038,075	373,480	1,006,691	978,306			3,038,075
Share of surplus/ (deficit) of associate		-	-	-	-	-			-
Surplus/ (Deficit) for the year		1,191,258	3,038,075	373,480	1,006,691	978,306			3,038,075

**Note:**

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

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

TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M05 November

Vote Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1								
<b>Multi-Year expenditure appropriation</b>	2								
Vote 1 - City Planning & Development		462	30,000	–	–	5,000	(5,000)	-100%	30,000
Vote 2 - Corporate & Shared Services		17,693	23,407	–	–	9,753	(9,753)	-100%	23,407
Vote 3 - Economic Development		2,472	67,100	–	–	15,450	(15,450)	-100%	67,100
Vote 4 - Emergency Services		22,945	6,000	45	1,900	1,050	850		6,000
Vote 5 - Environmental Management		72,275	98,000	2,714	8,186	33,200	(25,014)	-75%	98,000
Vote 6 - Group Financial Services		736	35,250	9,625	17,432	13,550	3,882	29%	35,250
Vote 7 - Housing & Human Settlement		873,448	670,500	50,774	91,512	154,643	(63,131)	-41%	670,500
Vote 8 - Group Information & Communication Technology		88,174	96,500	17,217	31,448	46,000	(14,552)	-32%	96,500
Vote 9 - Metro Police Services		8,664	10,000	–	–	4,000	(4,000)	-100%	10,000
Vote 10 - Office of the City Manager		345,180	280,000	27,137	78,907	116,667	(37,760)	-32%	280,000
Vote 11 - Service Delivery & Transformation Management		–	–	–	–	–	–		–
Vote 12 - Water & Sanitation Department		435,738	355,000	61,162	183,306	227,262	(43,956)	-19%	355,000
Vote 13 - Energy & Electricity Department		552,080	447,500	36,009	159,636	131,350	28,286	22%	447,500
Vote 14 - Transport		1,525,847	1,473,085	217,138	418,123	422,950	(4,827)	-1%	1,473,085
Vote 15 - Other Votes		158,799	163,551	6,488	30,567	56,863	(26,295)	-46%	163,551
<b>Total Capital Multi-year expenditure</b>	4,7	<b>4,104,513</b>	<b>3,755,893</b>	<b>428,308</b>	<b>1,021,017</b>	<b>1,237,736</b>	<b>(216,720)</b>	<b>-18%</b>	<b>3,755,893</b>
<b>Single Year expenditure appropriation</b>	2								
Vote 3 - Economic Development		–	10,900	–	–	1,750	(1,750)	-100%	10,900
Vote 5 - Environmental Management		10,405	5,000	1,410	2,201	2,000	201	10%	5,000
Vote 8 - Group Information & Communication Technology		–	75,773	505	74,883	74,883	0	0%	75,773
Vote 15 - Other Votes		–	9,000	–	–	500	(500)	-100%	9,000
<b>Total Capital single-year expenditure</b>	4	<b>10,405</b>	<b>100,673</b>	<b>1,915</b>	<b>77,084</b>	<b>79,133</b>	<b>(2,049)</b>	<b>-3%</b>	<b>100,673</b>
<b>Total Capital Expenditure</b>		<b>4,114,918</b>	<b>3,856,566</b>	<b>430,224</b>	<b>1,098,100</b>	<b>1,316,869</b>	<b>(218,769)</b>	<b>-17%</b>	<b>3,856,566</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>		<b>409,951</b>	<b>381,481</b>	<b>38,631</b>	<b>144,735</b>	<b>206,915</b>	<b>(62,180)</b>	<b>-30%</b>	<b>381,481</b>
Executive and council		249,249	112,801	11,387	21,595	45,863	(24,268)	-53%	112,801
Budget and treasury office		–	30,000	9,104	16,388	12,500	3,888	31%	30,000
Corporate services		160,702	238,680	18,139	106,752	148,553	(41,801)	-28%	238,680
<b>Community and public safety</b>		<b>1,098,820</b>	<b>941,500</b>	<b>59,567</b>	<b>126,268</b>	<b>234,693</b>	<b>(108,425)</b>	<b>-46%</b>	<b>941,500</b>
Community and social services		49,891	34,000	2,624	2,624	8,500	(5,876)	-69%	34,000
Sport and recreation		105,709	136,000	546	3,248	33,600	(30,352)	-90%	136,000
Public safety		31,608	16,000	45	1,900	5,050	(3,150)		16,000
Housing		873,448	670,500	50,774	91,512	154,643	(63,131)	-41%	670,500
Health		38,163	85,000	5,578	26,985	32,900	(5,915)	-18%	85,000
<b>Economic and environmental services</b>		<b>1,530,012</b>	<b>1,554,085</b>	<b>217,138</b>	<b>418,123</b>	<b>441,150</b>	<b>(23,027)</b>	<b>-5%</b>	<b>1,554,085</b>
Planning and development		2,707	78,000	–	–	17,200	(17,200)	-100%	78,000
Road transport		1,525,847	1,473,085	217,138	418,123	422,950	(4,827)	-1%	1,473,085
Environmental protection		1,457	3,000	–	–	1,000	(1,000)	-100%	3,000
<b>Trading services</b>		<b>1,064,219</b>	<b>969,500</b>	<b>114,852</b>	<b>407,820</b>	<b>430,112</b>	<b>(22,291)</b>	<b>-5%</b>	<b>969,500</b>
Electricity		552,080	447,500	36,009	159,636	131,350	28,286	22%	447,500
Water		122,584	149,929	25,824	54,179	71,794	(17,615)	-25%	149,929
Waste water management		377,149	355,071	51,609	187,483	217,968	(30,485)	-14%	355,071
Waste management		12,405	17,000	1,410	6,522	9,000	(2,478)	-28%	17,000
<b>Other</b>		<b>11,917</b>	<b>10,000</b>	<b>35</b>	<b>1,154</b>	<b>4,000</b>	<b>(2,846)</b>	<b>-71%</b>	<b>10,000</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>4,114,918</b>	<b>3,856,566</b>	<b>430,224</b>	<b>1,098,100</b>	<b>1,316,869</b>	<b>(218,769)</b>	<b>-17%</b>	<b>3,856,566</b>
<b>Funded by:</b>									
National Government		2,551,806	2,408,542	306,505	693,515	798,652	(105,137)	-13%	2,408,542
Provincial Government		8,721	40,551	–	–	10,346	(10,346)	-100%	40,551
Other transfers and grants		4,454	4,067	505	883	1,491	(607)	-41%	4,067
<b>Transfers recognised - capital</b>		<b>2,564,982</b>	<b>2,453,160</b>	<b>307,009</b>	<b>694,398</b>	<b>810,488</b>	<b>(116,091)</b>	<b>-14%</b>	<b>2,453,160</b>
<b>Public contributions &amp; donations</b>	5	<b>57,530</b>	<b>168,407</b>	<b>13,761</b>	<b>50,894</b>	<b>54,820</b>	<b>(3,926)</b>	<b>-7%</b>	<b>168,407</b>
<b>Borrowing</b>	6	<b>1,387,942</b>	<b>1,200,000</b>	<b>108,514</b>	<b>351,365</b>	<b>440,145</b>	<b>(88,780)</b>	<b>-20%</b>	<b>1,200,000</b>
<b>Internally generated funds</b>		<b>104,464</b>	<b>35,000</b>	<b>939</b>	<b>1,443</b>	<b>11,417</b>	<b>(9,973)</b>	<b>-87%</b>	<b>35,000</b>
<b>Total Capital Funding</b>		<b>4,114,918</b>	<b>3,856,566</b>	<b>430,224</b>	<b>1,098,100</b>	<b>1,316,869</b>	<b>(218,769)</b>	<b>-17%</b>	<b>3,856,566</b>

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

TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position -  
M05 November

Description	Ref	2014/15	Budget Year 2015/16		
		Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1				
<b>ASSETS</b>					
<b>Current assets</b>					
Cash		97,559	241,124	189,820	241,124
Call investment deposits		502,960	1,632,776	426,021	1,632,776
Consumer debtors		2,489,954	2,857,768	2,245,779	2,857,768
Other debtors		1,399,819	720,978	1,238,378	720,978
Current portion of long-term receivables		102,166	267,418	123,970	267,418
Inventory		486,143	473,603	581,137	473,603
<b>Total current assets</b>		<b>5,078,600</b>	<b>6,193,667</b>	<b>4,805,105</b>	<b>6,193,667</b>
<b>Non current assets</b>					
Long-term receivables		58,405	161,230	15,089	161,230
Investments		711	44,110	711	44,110
Investment property		859,753	957,381	854,759	957,381
Property, plant and equipment		28,437,461	33,427,936	29,196,945	33,427,936
Intangible assets		250,696	324,173	250,296	324,173
Other non-current assets		3,927,336	–	3,896,687	–
<b>Total non current assets</b>		<b>33,534,361</b>	<b>34,914,830</b>	<b>34,214,487</b>	<b>34,914,830</b>
<b>TOTAL ASSETS</b>		<b>38,612,961</b>	<b>41,108,496</b>	<b>39,019,592</b>	<b>41,108,496</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft		–	–	–	–
Borrowing		598,970	587,251	687,294	587,251
Consumer deposits		355,016	430,766	361,077	430,766
Trade and other payables		6,219,602	5,041,703	4,842,792	5,041,703
Provisions		–	4,405	–	4,405
<b>Total current liabilities</b>		<b>7,173,588</b>	<b>6,064,125</b>	<b>5,891,164</b>	<b>6,064,125</b>
<b>Non current liabilities</b>					
Borrowing		9,871,867	11,468,241	10,401,656	11,468,241
Provisions		2,791,834	2,847,996	2,791,834	2,847,996
<b>Total non current liabilities</b>		<b>12,663,701</b>	<b>14,316,237</b>	<b>13,193,490</b>	<b>14,316,237</b>
<b>TOTAL LIABILITIES</b>		<b>19,837,289</b>	<b>20,380,362</b>	<b>19,084,653</b>	<b>20,380,362</b>
<b>NET ASSETS</b>	2	<b>18,775,672</b>	<b>20,728,135</b>	<b>19,934,939</b>	<b>20,728,135</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		18,522,252	20,463,076	19,681,519	20,463,076
Reserves		253,420	265,059	253,420	265,059
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>18,775,672</b>	<b>20,728,135</b>	<b>19,934,939</b>	<b>20,728,135</b>

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

**TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M05 November**

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges		4,883,326	4,817,476	467,931	2,163,603	2,007,282	156,321	8%	4,817,476
Service charges		13,293,833	14,588,169	1,219,878	6,505,167	6,078,403	426,763	7%	14,588,169
Other revenue		1,436,034	1,178,291	220,898	531,924	492,641	39,283	8%	1,178,291
Government - operating		3,081,485	3,666,857	580,657	2,022,414	1,544,072	478,342	31%	3,666,857
Government - capital		2,596,235	2,453,160	46,585	617,746	878,198	(260,451)	-30%	2,453,160
Interest		412,573	193,141	38,185	185,642	79,662	105,980	133%	193,141
<b>Payments</b>									
Suppliers and employees		(21,719,690)	(21,907,225)	(1,990,102)	(11,631,529)	(9,145,538)	2,485,991	-27%	(21,907,225)
Finance charges		(997,465)	(1,029,556)	(1,967)	(323,736)	(428,988)	(105,252)	25%	(1,029,556)
Transfers and Grants		(25,600)	(259,298)	(2,213)	(42,454)	(108,041)	(65,587)	61%	(259,298)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>2,960,731</b>	<b>3,701,015</b>	<b>579,852</b>	<b>28,777</b>	<b>1,397,690</b>	<b>1,368,913</b>	<b>98%</b>	<b>3,701,015</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		197,706	–	15,388	40,645	–	40,645		–
Decrease (Increase) in non-current debtors		70,512	–	(86,054)	338,872	–	338,872		–
Decrease (increase) other non-current receivables		(269,436)	48,553	(208,872)	154,654	20,231	134,424	664%	48,553
Decrease (increase) in non-current investments		(156,583)	56,007	(3,588)	(21,512)	23,336	(44,848)	-192%	56,007
<b>Payments</b>									
Capital assets		(4,114,918)	(3,783,366)	(430,224)	(1,098,100)	(1,354,886)	(256,786)	19%	(3,783,366)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4,272,719)</b>	<b>(3,678,806)</b>	<b>(713,349)</b>	<b>(585,441)</b>	<b>(1,311,319)</b>	<b>(725,878)</b>	<b>55%</b>	<b>(3,678,806)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		–	–	1,710,000	3,225,000	–	3,225,000	#DIV/0!	–
Borrowing long term/refinancing		1,500,000	1,200,000	–	–	–	–		1,200,000
Increase (decrease) in consumer deposits		55,733	8,565	2,287	9,639	3,569	6,070	170%	8,565
<b>Payments</b>									
Repayment of borrowing		(491,042)	(560,350)	(1,590,018)	(2,662,653)	(233,479)	2,429,174	-1040%	(560,350)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>1,064,691</b>	<b>648,215</b>	<b>122,269</b>	<b>571,986</b>	<b>(229,910)</b>	<b>(801,896)</b>	<b>349%</b>	<b>648,215</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(247,298)</b>	<b>670,424</b>	<b>(11,228)</b>	<b>15,323</b>	<b>(143,539)</b>			<b>670,424</b>
Cash/cash equivalents at beginning:		847,816	1,203,476		600,518	1,203,476			600,518
Cash/cash equivalents at month/year end:		600,518	1,873,900		615,841	1,059,937			1,270,943

## PART 2 – SUPPORTING DOCUMENTATION

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M05 November				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue By Source</b>			
	Property rates	(18,389)	A 1% variance is reflected due to on-going changes by Supplementary that result from re-valuation.	Continuous reconciliation processes to identify possible mismatches and correction thereof.
	Service charges - electricity revenue	(137,690)	A 3% unfavourable variance is reflected. Demand related.	Continuous monitoring.
	Service charges - water revenue	(24,771)	A 2% unfavourable variance is reflected. Demand related.	Continuous monitoring.
	Service charges - sanitation revenue	(5,692)	A 2% unfavourable variance is reflected. Demand related.	Continuous monitoring.
	Service charges - refuse revenue	3,452	A 1% favourable variance is reflected.	Continuous monitoring.
	Service charges - other	26,677	Demand exceeded projection on "Reconnection Fees".	Continuous monitoring.
	Rental of facilities and equipment	(1,435)	"Rental: Businesses" is the main contributor due to delays in concluding new leases.	Follow-up on progress of new leases.
	Interest earned - external investments	(12,237)	"Interest Received On Long Term Investment" is the main contributor due to a decline in investments.	Actual capitalisation of Interest Earned is done semi-annually, in 31 December and 30 June.
	Interest earned - outstanding debtors	78,183	"Interest On Amounts In Arrear" is the main contributor. An increase in debtors has resulted in higher interest earned.	Review during Adjustments budget process.
	Fines	25,656	"AARTO" transactions corrected for the previous 4 months. "Impairment: AARTO" expenditure against a 15% recovery rate still needs to be deducted.	Final AARTO infringement payment ratios will only be determined at financial year end.
	Licences and permits	(6,920)	"Drivers Licences" is the main contributor. Delay in processing receipts.	Ensure outstanding receipts are captured.
	Transfers recognised - operational	455,449	Due to non-alignment of projections for "Equitable Shares". Second tranche received as per NT payment schedule.	None.
	Other revenue	19,072	"Land Sales" is the main contributor and it is not a pro-rata revenue line-item.	None.
2	Gains on disposal of PPE	600	Due to a "Profit on Asset Sale".	None.
	<b>Expenditure By Type</b>			
	Employee related costs	(87,280)	A 3% variance mainly due to the existence of vacancies.	Implement remedial action for "Overtime-Salaries" and line-items reflecting an unfavourable variance.
	Remuneration of councillors	(1,269)	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	(283,363)	"Bad Debt Written Off" is the main contributor. To-date no amounts were written-off.	Council approval is required for any Bad Debts to be written-off. CoT does provide for a provision on Bad Debts.
	Depreciation & asset impairment	(54,132)	"Leased Assets: Depreciation" is the main contributor due to actual less than projected.	Depreciation is calculated in-line with the asset verification and purification process.
	Finance charges	(105,252)	"Interest: Rehabilitation Provisions" is the main contributor.	None.
	Bulk purchases	532,327	"Bulk: Electricity" and "Bulk: Water" are the main contributors due to non-alignment of projections to trends.	Continuous monitoring to ensure line-items do not exceed budget allocation.
	Other materials	(52,125)	"Petrol And Diesel Fuel" is the main contributor due to a delay in processing of invoices.	Request made to Finance Department: Supply Chain Management who manage this line-item.
	Contracted services	405,885	"Prepaid Commission" is the main contributor.	Department to implement corrective measures in terms of Budget Policy.
	Transfers and grants	(63,441)	"Municipal Entities" is the main contributor due to a decrease in the claim amount submitted.	Not a pro-rata expenditure group.
	Other expenditure	(251,571)	"Vehicles" is the main contributor due to the delay in finalisation of the SCM processes for Corporate Fleet Management.	Once the SCM process are concluded, expenditure will be accelerated.
3	Loss on disposal of PPE	650		
	<b>Capital Expenditure</b>			
	Vote 1 - City Planning & Development	(5,000)	"Redevelopment of Caledonian" project due to delay in processes.	URGENT BAC and EAC approval needed.
	Vote 2 - Corporate & Shared Services	(9,753)	"Tshwane Leadership and Management Academy" project is the main contributor due to delays in SCM process.	Expenditure will be expedited and monitored closely once contracts are in place.
	Vote 3 - Economic Development	(17,200)	"Business Process Outsourcing Park in Hammanskraal" project due to delays in SCM processes.	Supply Chain Management has undertaken to assist in fast tracking processes.
	Vote 4 - Emergency Services	850	"Disaster Risk Management Tools and Equipment" is the main contributor due to the urgent need for "fire suits".	Ensure allocated budget is not exceeded.
	Vote 5 - Environmental Management	(24,814)	"Development of Parks and Traffic Islands (Backlog & New)" project is the main contributor. Delays in activating sub-projects due to community disruptions.	Acceleration and recovery plans in order.

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M05 November				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
3	<b>Capital Expenditure</b>			
	Vote 6 - Group Financial Services	3,882	"Automation of Supply Chain" is the main contributor. Initial projections were revised to achieve completion date of 28 February 2016.	None - expenditure in-line with revised projections.
	Vote 7 - Housing & Human Settlement	(63,131)	"Roads and Stormwater - Low Cost Housing - Project Linked Housing " project is the main contributor.	
	Vote 8 - Group Information & Communication Technology	(14,552)	"BPC and SCOA" project is the main contributor due to solution still being developed.	Finalisation of development and billing.
	Vote 9 - Metro Police Services	(4,000)	"Purchasing of Policing Equipment " project is the main contributor due to Implementation of re-prioritized Procurement Plan.	Discussions to be held with TMPD Executive Management on way forward.
	Vote 10 - Office of the City Manager	(37,760)	"Implementation of Tsosoloso Programme" project is the main contributor due to a delay in implementation.	Await approval of Business Plans submitted to National Treasury.
	Vote 11 - Service Delivery & Vote 12 - Water & Sanitation Department	- (43,956)	None. "Reservoir Extensions" project is the main contributor due to delay in implementation.	None. Contractor to revise the construction programme.
	Vote 13 - Energy & Electricity Department	28,286	"New Bulk Electricity Infrastructure " project is the main contributor due to progress exceeding expectation.	Closely monitor spending patterns.
	Vote 14 - Transport	(4,827)	"Flooding Backlog: Network 2D, New Eersterust x 2 " project is the main contributor due to delays in appointment of consultant.	
	Vote 15 - Other Votes	(26,795)	"Upgrade Refilwe Stadium" project is the main contributor.	
4	<b>Financial Position</b>			
	Current assets	(1,388,561)	A decrease in current assets against projection with the exception of "Other Debtors" and "Inventory".	
	Non current assets	(700,343)	Decrease in non-current assets except "Other non-current assets" against projections.	
	Current liabilities	(172,961)	A decrease in current liabilities against projections except "Borrowings".	
	Non current liabilities	(1,122,747)	A decrease in non current liabilities items against projections.	
5	<b>Cash Flow</b>			
	Transfer receipts - capital	(247,378)	Actual lower than projected.	
	Contributions & Contributed assets	15,417	No budget projection for the month.	
	Proceeds on disposal of PPE	(29)	No budget projection for the month.	
	Short term loans	1,710,000	Actual greater than projected.	
	Borrowing long term/refinancing	-	None.	
	Increase in consumer deposits	1,573	An increase in consumer deposits against projection.	
	Receipt of non-current debtors	(86,054)	No budget projection for the month.	
	Receipt of non-current receivables	(212,918)	Actual higher than projected.	
	Change in non-current investments	(8,255)	Actual higher than projected.	
	Capital assets	(22,832)	Actual lower than projected.	
	Repayment of borrowing	1,543,322	Actual higher than projected.	
7	<b>Municipal Entities</b>			
	<b>Revenue</b>			
	Housing Company Tshwane	(2,730)	"Transfers recognised - operational" is the main contributor. Grant claim is low due to delay in the appointment of consultants for Townlands project.	The appointment of consultants was finalised and supplier will commence with engineering design.
	Sandspruit Works Association	34,175	"Transfers recognised - operational" is the main contributor. Operational Grant billed above the budgeted amount. This is mainly attributed to the declining collection rates.	Debt collection strategy is being developed and further credit control process are currently undertaken to improve collection rate. Increase in collection rates will result in a decrease in grant transfers.
	Tshwane Economic Development Agency	(939)	"Other revenue" is the main contributor. Revenue generated less than projected.	"Other revenue" will be generated in the next few months.
	<b>Expenditure</b>			
	Housing Company Tshwane	(5,188)	"Contracted Services" is the main contributor due to the delay in the appointment of consultants.	Contractors have been appointed and will commence with engineering design.
	Sandspruit Works Association	53,907	"Debt impairment" is the main contributor attributed to the collection which is below the budgeted amount.	Debt collection strategy is being developed and further credit control process to be undertaken to improve collection rate.
	Tshwane Economic Development Agency	(3,768)	"Other expenditure" is the main contributor. Expenditure less than planned.	Expenditure will improve.



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

**TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November**

Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16		
			Unaudited Outcome	Original Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.0%	6.2%	27.3%	6.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		33.7%	97.2%	45.2%	97.2%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		88.9%	82.5%	79.9%	82.5%
Gearing	Long Term Borrowing/ Funds & Reserves		3895.5%	4403.3%	4104.5%	4403.3%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	1	70.8%	1.0	0.8	1.0
Liquidity Ratio	Monetary Assets/Current Liabilities		8.4%	0.3	0.1	0.3
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		85.2%	105.6%	93.2%	105.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.1%	15.2%	31.8%	15.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	17.3%	10.0%	17.3%	10.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	23.5%	23.1%	20.9%	23.1%
Employee costs	Employee costs/Total Revenue - capital revenue		26.6%	26.8%	26.8%	26.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	5.8%	4.7%	5.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.3%	8.4%	2.8%	8.4%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		14.4	14.2	5.9	14.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		10.7%	14.6%	141.5%	14.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.03	0.1	0.06	0.1

The performance indicator table above reflects the financial impact of the performance of the CoT as at 30 November 2015.

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

TSH City Of Iskhwane - Supporting Table SC3 Monthly Budget statement - aged debtors - M05 November														
Description	NT Code	Budget Year 2015/16										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	359,104	74,739	35,880	79,907	47,196	33,850	245,831	634,401	1,510,908	1,041,185	1,334	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	253,127	20,310	14,799	12,946	14,785	11,069	96,892	564,756	988,683	700,448	543	-	
Receivables from Non-exchange Transactions - Property Rates	1400	465,506	73,893	67,478	60,941	58,463	52,800	276,788	1,089,722	2,145,592	1,538,715	443	-	
Receivables from Exchange Transactions - Waste Water Management	1500	62,406	8,998	8,217	9,452	6,500	5,780	35,802	120,904	258,061	178,439	295	-	
Receivables from Exchange Transactions - Waste Management	1600	92,053	14,807	11,632	11,416	10,223	9,276	56,651	213,928	419,986	301,494	541	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	9,808	1,519	1,435	1,175	869	162,442	136	32,735	210,119	197,356	-	-	
Interest on Arrear Debtor Accounts	1810	81,347	34,449	29,705	31,453	30,443	31,048	163,557	709,421	1,111,422	965,921	684	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	49,561	4,730	3,091	13,376	11,740	20,870	63,187	574,993	741,549	684,167	995	-	
Total By Income Source	2000	1,372,912	233,445	172,237	220,666	180,219	327,135	938,845	3,940,860	7,386,320	5,607,725	4,835	-	
2014/15 - totals only		1,443,549	209,295	150,506	204,837	143,361	264,347	862,592	3,217,970	6,496,457	4,693,107	6,010	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	
Commercial	2300	399,710	49,544	49,823	40,952	48,640	114,221	218,661	945,948	1,867,499	1,368,423	307	-	
Households	2400	591,229	133,870	98,539	118,126	118,754	101,854	628,182	2,299,171	4,089,725	3,266,087	3,623	-	
Other	2500	381,974	50,031	23,875	61,588	12,825	111,059	92,002	695,741	1,429,095	973,215	905	-	
Total By Customer Group	2600	1,372,912	233,445	172,237	220,666	180,219	327,135	938,845	3,940,860	7,386,320	5,607,725	4,835	-	

The above table provides an extended aged analysis, as well as an aged analysis by debtor type. It also compares this month's results with the same period of the previous financial year. The summary report indicates that total debtors amount to **R7 386m**.

The charts below illustrates that there is a collection challenge pertaining to the debtors in the over 1 year category and R3 940m is outstanding in this category, with R2 299m attributable to households. Figures for "Organs of State" were not available at the time of preparing this report.

Chart C3: Aged Consumer Debtors

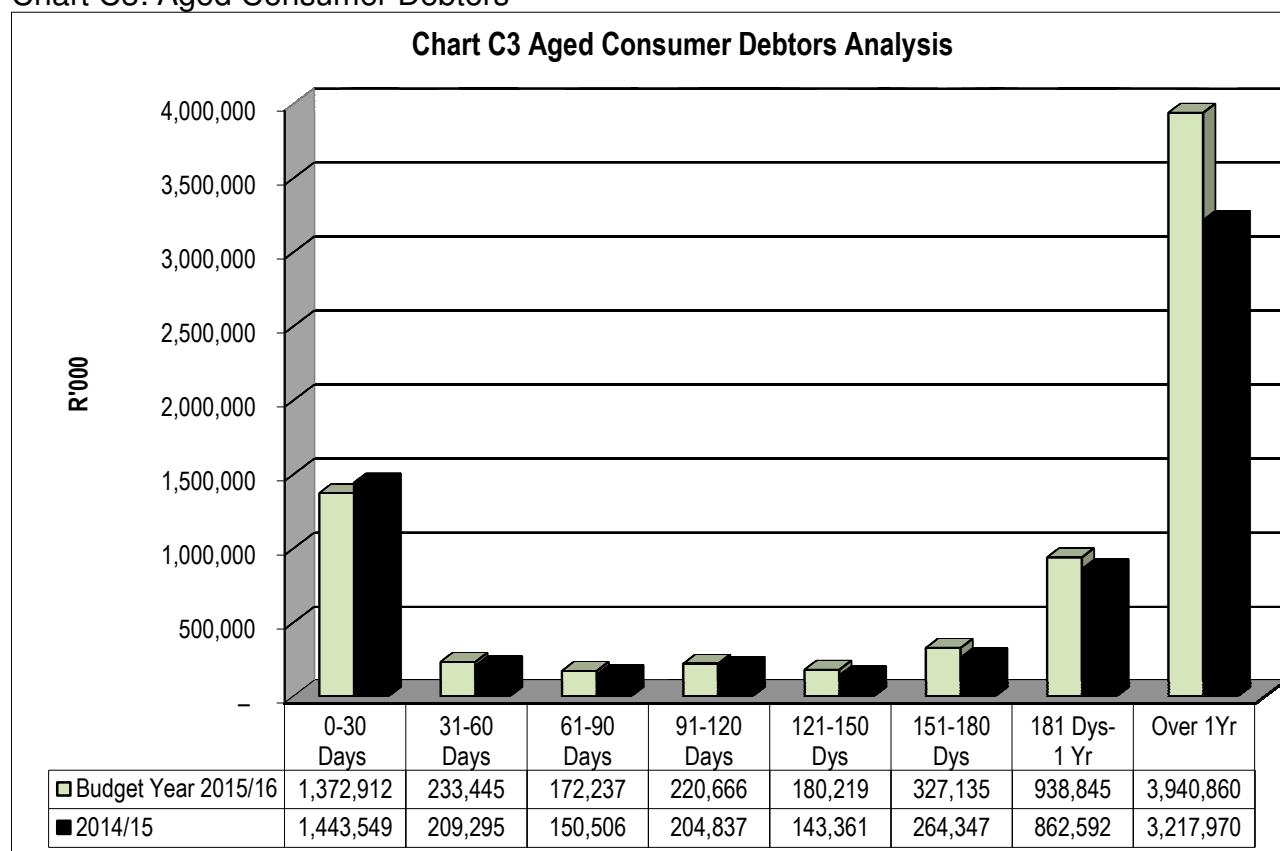
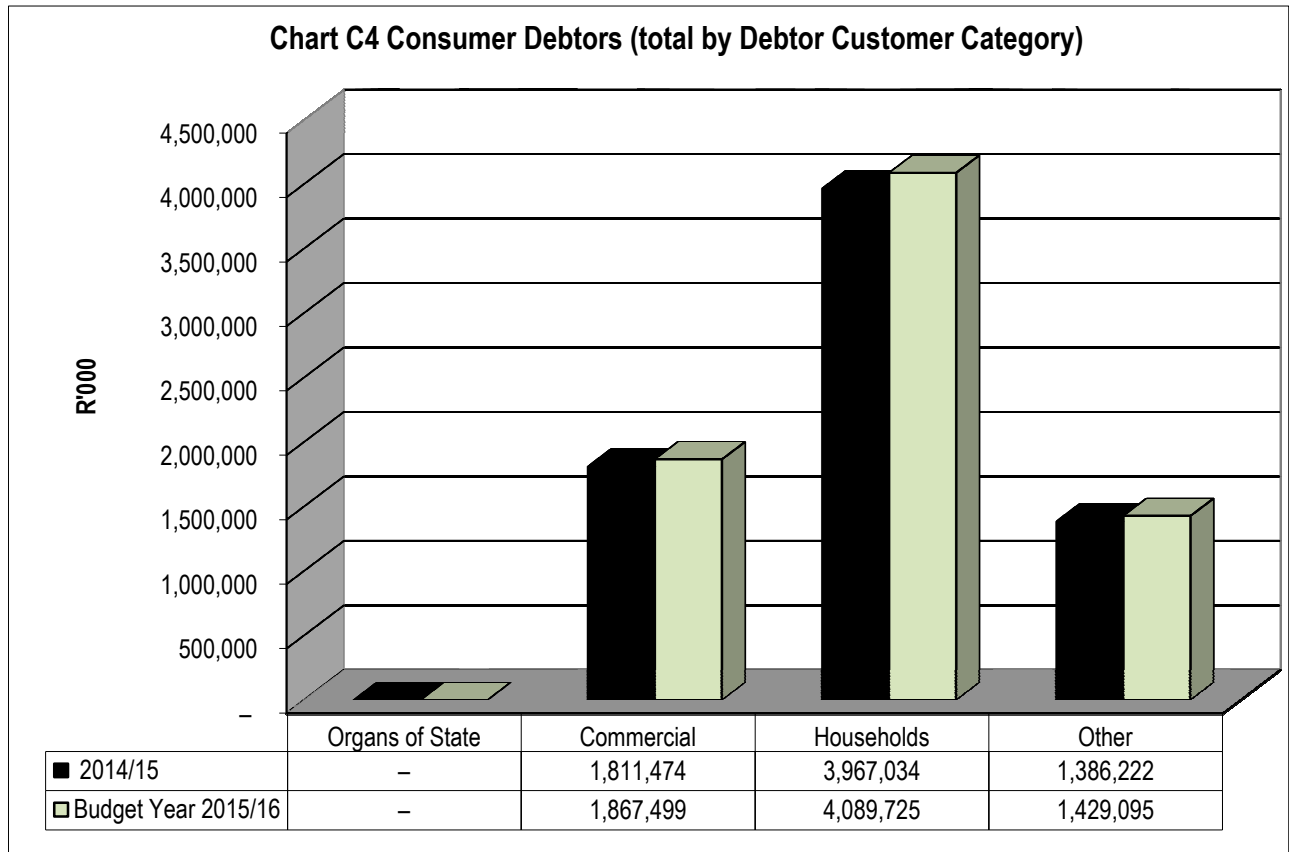


Chart C4: Consumer Debtors



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

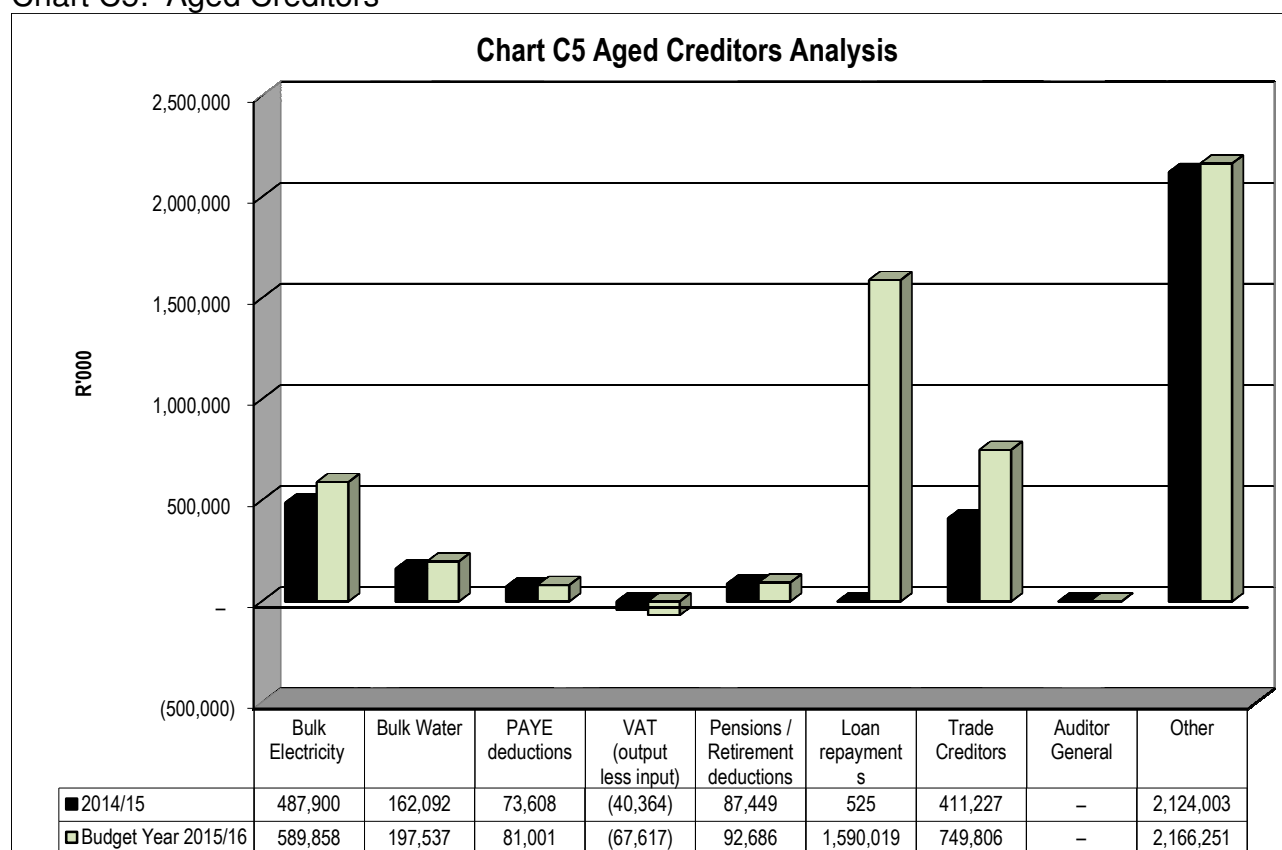
**TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November**

City of Toronto – Supporting Table 004 Monthly Budget Statement – Aged Creditors – 30th November											
Description  R thousands	NT Code	Budget Year 2015/16									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	589,858								589,858	487,900
Bulk Water	0200	197,537								197,537	162,092
PAYE deductions	0300	81,001								81,001	73,608
VAT (output less input)	0400	(67,617)								(67,617)	(40,364)
Pensions / Retirement deductions	0500	92,686								92,686	87,449
Loan repayments	0600	1,590,019								1,590,019	525
Trade Creditors	0700	749,806								749,806	411,227
Auditor General	0800	–								–	–
Other	0900	2,166,251								2,166,251	2,124,003
Total By Customer Type	1000	5,399,541	–	–	–	–	–	–	–	5,399,541	3,306,440

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 November 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 - M05 November**

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b>Municipality</b>									
Call Investment deposits < 90 days									
Knysna Stocks	24	15y	Stock	31.12.2018	0	0.0%	715	–	715
Sanlam	26	14y	Insurance policy	07.12.2015	0	3.0%	48	–	49
Sanlam	27	14y	Insurance policy	01.01.2016	13	3.0%	4,968	–	4,981
Capital Alliance	28	8y	Insurance policy	On selling date	1	2.0%	622	–	623
Capital Alliance	29	9y	Insurance policy	On selling date	5	3.0%	1,969	–	1,974
ABSA	32	On Call	Money Market	On call	123	5.2%	27,943	–	28,067
ABSA	33	On Call	Money Market	On call	43	5.2%	9,792	–	9,835
ABSA	34	On Call	Money Market	On call	32	5.2%	7,335	–	7,367
ABSA	35	On Call	Money Market	On call	1	5.2%	162	–	162
Investec Bank	37	On Call	Money Market	On call	108	5.2%	24,539	–	24,648
Investec Bank	38	On Call	Money Market	On call	35	5.2%	7,844	–	7,878
Investec Bank	39	On Call	Money Market	On call	5	5.2%	1,051	–	1,055
Standard Bank	40	On Call	Money Market	On call	392	5.2%	88,751	–	89,143
Standard Bank	41	On Call	Money Market	On call	12	5.2%	2,755	–	2,767
Investec Bank	108	On Call	Money Market	On call	109	4.5%	28,400	–	28,508
RMB	237	On Call	Money Market	31.10.2011	–	0.0%	–	–	–
STANLIB	106	On Call	Money Market	On call	–	0.4%	26,451	546	26,997
ABSA	338	On Call	Short Term	On call	–	0.0%	25,000	25,175	50,175
Nedbank	341	On Call	Short Term	On call	–	0.0%	75,346	384	75,730
Standard Bank	340	On Call	Short Term	On call	–	5.8%	–	–	–
ABSA	243	On Call	Short Term	On call	–	0.0%	–	–	–
Nedbank	244	On Call	Short Term	On call	–	0.0%	–	–	–
ABSA	245	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank	246	On Call	Short Term	On call	–	0.0%	–	–	–
Nedbank	247	On Call	Short Term	On call	–	0.0%	–	–	–
ABSA	248	On Call	Short Term	On call	–	0.0%	–	–	–
Standard Bank	260	On Call	Short Term	On call	277	5.0%	65,221	–	65,498
<b>Municipality sub-total</b>					1,156		398,911	26,106	426,172
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>1,156</b>		<b>398,911</b>	<b>26,106</b>	<b>426,172</b>

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

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

TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November									
Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		3,008,481	3,298,840	580,657	1,945,333	1,941,056	4,277	0.2%	3,298,840
EPWP Incentive		30,760	31,143	9,343	21,800	21,800	-		31,143
Finance Management		4,750	3,925	-	3,925	3,925	-		3,925
Fuel Levy		1,352,410	1,395,849	-	465,283	465,283	-		1,395,849
Integrated City Development Grant		44,659	39,702	19,851	39,702	39,702	-		39,702
Local Government Equitable Share		1,375,518	1,654,390	551,463	1,240,792	1,240,792	-		1,654,390
Municipal Disaster Recovery Grant	3	14,878	-	-	-	-	-		-
Municipal Human Settlement Capacity Grant		47,506	12,831	-	12,831	8,554	4,277	50.0%	12,831
Public Transport Network Operations Grant		138,000	161,000	-	161,000	161,000	-		161,000
Provincial Government:		110,355	120,866	-	77,081	90,335	(13,254)	-14.7%	120,866
Emergency Medical Services		56,683	59,687	-	41,781	41,781	-		59,687
HIV and Aids Grant		10,923	11,501	-	11,948	11,501	447	3.9%	11,501
Primary Health Care	4	39,967	42,085	-	16,834	29,460	(12,626)	-42.9%	42,085
Research & Technology Development Services		893	893	-	893	893	-		893
Sport and Recreation: Community Libraries		1,889	6,700	-	5,625	6,700	(1,075)	-16.0%	6,700
Other grant providers:		256,551	250,535	22,555	140,465	119,194	21,271	17.8%	250,535
Housing Company Tshwane		15,849	23,445	1,427	6,399	20,061	(13,662)	-68.1%	23,445
LG SETA Discretionary Grant		689	-	-	-	-	-		-
Sandspruit		182,360	172,940	21,127	105,096	72,058	33,038	45.8%	172,940
TEDA		57,652	54,150	-	28,970	27,075	1,895	7.0%	54,150
Total Operating Transfers and Grants	5	3,375,387	3,670,241	603,212	2,162,879	2,150,585	12,294	0.6%	3,670,241
Capital Transfers and Grants									
National Government:		2,547,271	2,408,542	46,585	594,817	594,817	-		2,408,542
Energy Efficiency & Demand Side Management		3,000	-	-	-	-	-		-
Finance Management Grant		250	250	-	250	250	-		250
Integrated National Electrification Programme		32,000	37,000	7,500	18,749	18,749	-		37,000
Neighbourhood Development Partnership Grant		175,000	100,000	39,085	45,912	45,912	-		100,000
Public Transport and Systems Grant		867,571	770,609	-	304,804	304,804	-		770,609
Urban Settlement Development Grant		1,469,450	1,500,683	-	225,102	225,102	-		1,500,683
Provincial Government:		27,300	40,551	-	22,551	37,551	(15,000)	-39.9%	40,551
Gautrans		12,000	-	-	-	-	-		-
Social Infrastructure Grant		11,200	33,000	-	15,000	30,000	(15,000)	-50.0%	33,000
Sport & Recreation: Community Libraries		4,100	7,551	-	7,551	7,551	-		7,551
Other grant providers:		4,698	1,773	-	378	505	(126)	-25.0%	1,773
Housing Delft Grant		-	-	-	-	-	-		-
LG SETA Discretionary Grant		4,698	-	-	-	-	-		-
Smart Connect Grant		-	1,773	-	378	505	(126)	-25.0%	1,773
							-		
Total Capital Transfers and Grants	5	2,579,269	2,450,866	46,585	617,746	632,873	(15,126)	-2.4%	2,450,866
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	5,954,657	6,121,107	649,797	2,780,626	2,783,458	(2,832)	-0.1%	6,121,107

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

As at 30 November 2015 the total receipts amount to R2 776m. The outstanding transfers to-date are:

- Primary Health Care Grant – Delay in the submission of a memorandum to the Health Department. Transfer expected in December 2015.
- Sport and Recreation: Community Libraries – Remaining transfer cancelled.
- Social Infrastructure Grant – Delay in the appointment of contractors which affected the transfer to the Department.
- Smart Connect Grant – Delay in the submission performance documentation on first tranche.

(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 - M05 November

Integrated City of Tshwane - Supporting Table 001 (7) Monthly Budget Statement - Transfers and grant expenditure - 1103 November									
Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
National Government:		2,971,853	3,298,840	579,154	1,783,075	1,374,517	408,558	29.7%	3,298,840
EPWP Incentive		30,760	31,143	–	12,457	12,976	(519)	-4.0%	31,143
Finance Management		4,540	3,925	634	1,236	1,635	(399)	-24.4%	3,925
Fuel Levy		1,352,410	1,395,849	–	465,283	581,604	(116,321)	-20.0%	1,395,849
Integrated City Development Grant		38,352	39,702	–	1,156	16,543	(15,387)	-93.0%	39,702
Local Government Equitable Share		1,375,518	1,654,390	551,462	1,240,791	689,329	551,462	80.0%	1,654,390
Municipal Disaster Recovery Grant		992	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant		31,087	12,831	–	6	5,346	(5,340)	-99.9%	12,831
Public Transport Network Operations Grant		138,000	161,000	27,057	62,146	67,083	(4,938)	-7.4%	161,000
Urban Settlement Development Grant		195	–	–	–	–	–	–	–
Provincial Government:		109,632	120,866	1,842	67,082	50,361	16,721	33.2%	120,866
Emergency Medical Services		56,683	59,687	–	41,781	24,870	16,911	68.0%	59,687
HIV and Aids Grant		10,923	11,501	1,466	6,833	4,792	2,041	42.6%	11,501
Primary Health Care		39,967	42,085	–	16,834	17,535	(701)	-4.0%	42,085
Research & Technology Development Services		–	893	202	338	372	(34)	-9.1%	893
Sport and Recreation: Community Libraries		1,837	6,700	175	1,296	2,792	(1,496)	-53.6%	6,700
Other grant providers:		267,686	255,799	22,555	140,465	123,986	16,479	13.3%	255,799
Housing Company Tshwane		15,849	35,359	1,427	6,399	20,061	(13,662)	-68.1%	35,359
LG SETA Discretionary Grant		609	–	–	–	4,792	(4,792)	-100.0%	–
Sandspruit		193,576	172,940	21,127	105,096	72,058	33,038	45.8%	172,940
TEDA		57,652	47,500	–	28,970	27,075	1,895	7.0%	47,500
Total operating expenditure of Transfers and Grants:		3,349,171	3,675,505	603,551	1,990,622	1,548,864	441,758	28.5%	3,675,505
<b>Capital expenditure of Transfers and Grants</b>									
National Government:		2,551,806	2,408,542	306,505	693,515	798,652	(105,137)	-13.2%	2,408,542
Energy Efficiency & Demand Side Management		–	–	–	–	–	–	–	–
Finance Management Grant		–	250	–	22	50	(28)	-56.4%	250
Integrated National Electrification Programme		244	37,000	1,632	11,512	10,000	1,512	15.1%	37,000
Neighbourhood Development Partnership Grant		31,999	100,000	10,866	20,551	41,667	(21,116)	-50.7%	100,000
Public Transport and Systems Grant		174,998	770,609	163,624	291,778	255,000	36,778	14.4%	770,609
Urban Settlement Development Grant		867,347	1,500,683	130,382	369,653	491,935	(122,282)	-24.9%	1,500,683
Water Affairs		1,477,218	–	–	–	–	–	–	–
Provincial Government:		8,721	40,551	–	–	10,346	(10,346)	-100.0%	40,551
Social Infrastructure Grant		5,518	33,000	–	–	7,200	(7,200)	-100.0%	33,000
Sport & Recreation: Community Libraries		3,203	7,551	–	–	3,146	(3,146)	-100.0%	7,551
Other grant providers:		4,454	4,067	505	883	1,491	(607)	-40.8%	4,067
Housing Delft Grant		–	2,293	–	–	608	(608)	-100.0%	2,293
LG SETA Discretionary Grant		4,454	–	–	–	–	–	–	–
Smart Connect Grant		–	1,773	505	883	883	0	0.0%	1,773
Total capital expenditure of Transfers and Grants		2,564,982	2,453,160	307,009	694,398	810,488	(116,091)	-14.3%	2,453,160
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		5,914,153	6,128,665	910,560	2,685,020	2,359,352	325,667	13.8%	6,128,665

The disclosure on the transfer and grant expenditure table above reflect the recognition of expenditures as at 30 November 2015 amounts to R2 685m against the YTD budget of R2 359m.

**(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 - M05 November

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

**Note:** No rollovers were approved during the approval of the MTREF for the 2015/16 financial year.



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

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
	1	A	B						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		101,736	109,249	8,671	43,440	45,520	(2,080)	-5%	109,249
Motor Vehicle Allowance		8	–	–	–	–	–	–	–
Other benefits and allowances		2,449	–	662	1,790	1,042	748	72%	–
<b>Sub Total - Councillors</b>		<b>104,193</b>	<b>109,249</b>	<b>9,333</b>	<b>45,230</b>	<b>46,562</b>	<b>(1,332)</b>	<b>-3%</b>	<b>109,249</b>
% increase	4		4.9%						4.9%
<b>Senior Managers of the Municipality</b>	3								
Basic Salaries and Wages		50,567	50,618	4,255	21,686	21,091	595	3%	50,618
Cellphone Allowance		597	784	51	260	326	(67)	-20%	784
<b>Sub Total - Senior Managers of Municipality</b>		<b>51,164</b>	<b>51,402</b>	<b>4,306</b>	<b>21,946</b>	<b>21,418</b>	<b>528</b>	<b>2%</b>	<b>51,402</b>
% increase	4		0.5%						0.5%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		4,138,846	4,555,383	643,783	1,986,875	2,083,013	(96,138)	-5%	4,555,383
Pension and UIF Contributions		927,474	1,086,474	82,506	412,963	451,853	(38,891)	-9%	1,086,474
Medical Aid Contributions		373,612	386,466	32,122	161,098	161,154	(55)	0%	386,466
Overtime		305,415	187,582	25,405	146,343	83,800	62,543	75%	187,582
Performance Bonus		356	169	65	163	175	(11)	-6%	169
Motor Vehicle Allowance		298,928	308,762	25,170	126,419	129,136	(2,717)	-2%	308,762
Cellphone Allowance		20,704	20,480	1,504	7,219	8,839	(1,620)	-18%	20,480
Housing Allowances		25,046	23,914	2,903	14,388	10,081	4,308	43%	23,914
Other benefits and allowances		280,389	317,889	25,193	122,914	134,640	(11,726)	-9%	317,889
Post-retirement benefit obligations	2	–	229,686	–	–	94,015	(94,015)	-100%	229,686
<b>Sub Total - Other Municipal Staff</b>		<b>6,370,770</b>	<b>7,116,804</b>	<b>838,651</b>	<b>2,978,383</b>	<b>3,156,706</b>	<b>(178,323)</b>	<b>-6%</b>	<b>7,116,804</b>
% increase	4		11.7%						11.7%
<b>Total Parent Municipality</b>		<b>6,526,126</b>	<b>7,277,455</b>	<b>852,290</b>	<b>3,045,559</b>	<b>3,224,685</b>	<b>(179,126)</b>	<b>-6%</b>	<b>7,277,455</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b>Board Members of Entities</b>									
Board Fees		3,647	4,549	75	1,819	1,756	63	4%	4,549
<b>Sub Total - Board Members of Entities</b>	2	<b>3,647</b>	<b>4,549</b>	<b>75</b>	<b>1,819</b>	<b>1,756</b>	<b>63</b>	<b>4%</b>	<b>4,549</b>
% increase	4		24.7%						24.7%
<b>Senior Managers of Entities</b>									
Basic Salaries and Wages		21,115	28,889	1,899	9,839	11,778	(1,939)	-16%	28,889
Pension and UIF Contributions		1,294	874	907	1,298	344	954	277%	874
Medical Aid Contributions		861	300	76	395	118	277	234%	300
Performance Bonus		17	437	–	115	172	(57)	-33%	437
Motor Vehicle Allowance		2,468	1,236	208	1,087	486	600	123%	1,236
Cellphone Allowance		416	447	13	140	182	(43)	-23%	447
Housing Allowances		207	208	22	117	82	35	43%	208
Other benefits and allowances		268	410	6	69	169	(100)	-59%	410
<b>Sub Total - Senior Managers of Entities</b>		<b>26,646</b>	<b>32,801</b>	<b>3,130</b>	<b>13,060</b>	<b>13,332</b>	<b>(272)</b>	<b>-2%</b>	<b>32,801</b>
% increase	4		23.1%						23.1%
<b>Other Staff of Entities</b>									
Basic Salaries and Wages		58,962	68,454	5,295	25,379	27,152	(1,773)	-7%	68,454
Pension and UIF Contributions		10,042	11,860	37	3,468	4,669	(1,201)	-26%	11,860
Medical Aid Contributions		8,378	9,192	768	3,699	3,619	80	2%	9,192
Overtime		2,544	2,414	211	944	950	(6)	-1%	2,414
Performance Bonus		364	4,486	–	–	1,766	(1,766)	-100%	4,486
Motor Vehicle Allowance		4,698	6,436	502	2,400	2,534	(133)	-5%	6,436
Cellphone Allowance		441	696	40	188	279	(92)	-33%	696
Housing Allowances		2,328	3,342	245	1,188	1,316	(128)	-10%	3,342
Other benefits and allowances		2,428	1,589	129	729	629	100	16%	1,589
<b>Sub Total - Other Staff of Entities</b>		<b>90,184</b>	<b>108,469</b>	<b>7,227</b>	<b>37,995</b>	<b>42,916</b>	<b>(4,921)</b>	<b>-11%</b>	<b>108,469</b>
% increase	4		20.3%						20.3%
<b>Total Municipal Entities</b>		<b>120,477</b>	<b>145,819</b>	<b>10,432</b>	<b>52,874</b>	<b>58,004</b>	<b>(5,130)</b>	<b>-9%</b>	<b>145,819</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>6,646,604</b>	<b>7,423,274</b>	<b>862,722</b>	<b>3,098,433</b>	<b>3,282,689</b>	<b>(184,256)</b>	<b>-6%</b>	<b>7,423,274</b>
% increase	4		11.7%						11.7%
<b>TOTAL MANAGERS AND STAFF</b>		<b>6,538,764</b>	<b>7,309,476</b>	<b>853,314</b>	<b>3,051,384</b>	<b>3,234,371</b>	<b>(182,987)</b>	<b>-6%</b>	<b>7,309,476</b>

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

**TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November**

Description	Ref	Budget Year			2015/16 Medium Term Revenue & Expenditure Framework		
		Nov Budget	Nov Outcome	Nov Variance	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>	<b>1</b>						
<b>Cash Receipts By Source</b>							
Property rates		401,456	467,931	66,475	4,817,476	5,301,984	5,834,941
Service charges - electricity revenue		802,834	724,615	(78,219)	9,634,009	10,403,258	11,234,046
Service charges - water revenue		256,212	326,745	70,533	3,074,544	3,356,674	3,681,784
Service charges - sanitation revenue		60,927	69,877	8,950	731,125	799,064	877,781
Service charges - refuse		84,010	98,642	14,632	1,008,117	1,108,928	1,219,820
Service charges - other		11,698	–	(11,698)	140,374	146,691	152,999
Rental of facilities and equipment		8,621	13,705	5,084	103,469	108,126	112,808
Interest earned - external investments		5,875	3,684	(2,191)	70,549	107,100	112,328
Interest earned - outstanding debtors		10,008	34,501	24,493	122,592	129,758	138,462
Fines		16,391	104,921	88,530	196,691	196,812	196,932
Licences and permits		4,807	4,180	(627)	57,680	60,185	62,687
Transfer receipts - operating		299,387	580,657	281,270	3,666,857	3,971,581	4,312,525
Other revenue		68,128	98,092	29,965	820,451	826,440	846,490
<b>Cash Receipts by Source</b>		<b>2,030,353</b>	<b>2,527,549</b>	<b>497,196</b>	<b>24,443,934</b>	<b>26,516,602</b>	<b>28,783,604</b>
<b>Other Cash Flows by Source</b>							
Transfer receipts - capital		293,963	46,585	(247,378)	2,453,160	2,506,939	2,632,126
Contributions & Contributed assets		–	15,417	15,417	–	–	–
Proceeds on disposal of PPE		–	(29)	(29)	–	–	–
Short term loans		–	1,710,000	1,710,000	–	–	–
Borrowing long term/refinancing		–	–	–	1,200,000	1,200,000	1,500,000
Increase in consumer deposits		713	2,287	1,573	8,565	8,732	8,902
Receipt of non-current debtors		–	(86,054)	(86,054)	–	–	–
Receipt of non-current receivables		4,046	(208,872)	(212,918)	48,553	–	–
Change in non-current investments		4,667	(3,588)	(8,255)	56,007	(36,145)	(4,783)
<b>Total Cash Receipts by Source</b>		<b>2,333,743</b>	<b>4,003,296</b>	<b>1,669,553</b>	<b>28,210,219</b>	<b>30,196,128</b>	<b>32,919,850</b>
<b>Cash Payments by Type</b>							
Employee related costs		587,433	851,759	264,326	7,050,265	7,439,808	7,857,912
Remuneration of councillors		9,662	9,408	(254)	116,156	127,083	139,435
Interest paid		85,796	1,967	(83,829)	1,029,556	1,110,511	1,194,244
Bulk purchases - Electricity		567,081	515,730	(51,351)	6,804,972	7,349,370	7,937,320
Bulk purchases - Water & Sewer		164,755	195,491	30,736	1,977,064	2,153,721	2,355,004
Other materials		30,651	44,559	13,909	367,807	379,712	385,130
Contracted services		154,584	270,107	115,524	1,857,366	1,909,948	1,930,860
Grants and subsidies paid - other		21,608	2,213	(19,395)	259,298	267,387	268,475
General expenses		311,044	103,047	(207,997)	3,733,596	3,830,243	4,372,158
<b>Cash Payments by Type</b>		<b>1,932,614</b>	<b>1,994,282</b>	<b>61,668</b>	<b>23,196,079</b>	<b>24,567,782</b>	<b>26,440,537</b>
<b>Other Cash Flows/Payments by Type</b>							
Capital assets		453,056	430,224	(22,832)	3,783,366	3,922,744	4,091,520
Repayment of borrowing		46,696	1,590,018	1,543,322	560,350	674,945	817,929
<b>Total Cash Payments by Type</b>		<b>2,432,366</b>	<b>4,014,524</b>	<b>1,582,158</b>	<b>27,539,795</b>	<b>29,165,472</b>	<b>31,349,985</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(98,623)</b>	<b>(11,228)</b>		<b>670,424</b>	<b>1,030,656</b>	<b>1,569,865</b>
Cash/cash equivalents at the month/year beginning:		1,158,559	627,069		1,203,476	1,873,900	2,904,557
Cash/cash equivalents at the month/year end:		1,059,937	615,841		1,873,900	2,904,557	4,474,421

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

TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Revenue By Source</b>									
Property rates		4,892,151	5,236,387	467,931	2,163,603	2,181,992	(18,389)	-1%	5,236,387
Service charges - electricity revenue		8,738,616	10,471,749	716,510	4,229,783	4,367,472	(137,690)	-3%	10,471,749
Service charges - water revenue		2,822,029	3,169,195	299,774	1,298,697	1,323,623	(24,925)	-2%	3,169,195
Service charges - sanitation revenue		713,528	748,908	63,913	306,699	312,045	(5,346)	-2%	748,908
Service charges - refuse revenue		969,643	1,095,779	94,015	460,039	456,587	3,452	1%	1,095,779
Service charges - other		178,480	152,581	21,744	90,252	63,575	26,677	42%	152,581
Rental of facilities and equipment		114,055	109,112	13,372	43,955	45,463	(1,508)	-3%	109,112
Interest earned - external investments		36,874	69,774	3,496	16,697	29,073	(12,375)	-43%	69,774
Interest earned - outstanding debtors		338,769	182,050	30,857	150,995	75,854	75,141	99%	182,050
Fines		160,562	196,691	104,921	107,611	81,955	25,656	31%	196,691
Licences and permits		53,244	57,680	4,180	17,113	24,033	(6,920)	-29%	57,680
Transfers recognised - operational		3,082,094	3,419,706	580,996	1,850,157	1,424,877	425,279	30%	3,419,706
Other revenue		1,020,336	815,250	98,076	361,492	339,695	21,797	6%	815,250
Gains on disposal of PPE		20,441	-	-	600	-	600	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>23,140,821</b>	<b>25,724,863</b>	<b>2,499,786</b>	<b>11,097,693</b>	<b>10,726,244</b>	<b>371,448</b>	<b>3%</b>	<b>25,724,863</b>
<b>Expenditure By Type</b>									
Employee related costs		6,202,413	6,917,257	841,402	2,992,850	3,074,943	(82,092)	-3%	6,917,257
Remuneration of councillors		104,193	111,749	9,333	45,230	46,562	(1,332)	-3%	111,749
Debt impairment		721,972	1,018,116	44,679	100,889	424,215	(323,325)	-76%	1,018,116
Depreciation & asset impairment		1,449,150	1,186,841	80,546	440,363	494,517	(54,154)	-11%	1,186,841
Finance charges		996,548	1,029,202	1,936	323,578	428,834	(105,256)	-25%	1,029,202
Bulk purchases		7,717,077	8,613,398	694,160	4,094,045	3,583,627	510,418	14%	8,613,398
Other materials		268,561	349,093	44,345	99,167	144,396	(45,229)	-31%	349,093
Contracted services		2,936,656	1,939,756	268,368	1,204,524	793,928	410,596	52%	1,939,756
Transfers and grants		217,335	259,298	2,213	42,454	105,895	(63,441)	-60%	259,298
Other expenditure		3,721,642	3,715,237	338,365	1,344,773	1,596,130	(251,357)	-16%	3,715,237
Loss on disposal of PPE		192,399	-	29	651	0	650	156109%	-
<b>Total Expenditure</b>		<b>24,527,946</b>	<b>25,139,948</b>	<b>2,325,376</b>	<b>10,688,525</b>	<b>10,693,047</b>	<b>(4,522)</b>	<b>0%</b>	<b>25,139,948</b>
<b>Surplus/(Deficit)</b>		<b>(1,387,125)</b>	<b>584,915</b>	<b>174,410</b>	<b>409,167</b>	<b>33,197</b>	<b>375,970</b>	<b>1133%</b>	<b>584,915</b>
Transfers recognised - capital		2,564,982	2,453,160	201,050	585,583	918,723	(333,141)	-36%	2,453,160
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>1,177,856</b>	<b>3,038,075</b>	<b>375,460</b>	<b>994,750</b>	<b>951,920</b>	<b>42,829</b>	<b>4%</b>	<b>3,038,075</b>
Taxation		-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>1,177,856</b>	<b>3,038,075</b>	<b>375,460</b>	<b>994,750</b>	<b>951,920</b>	<b>42,829</b>	<b>4%</b>	<b>3,038,075</b>

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

TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M05 November

City of Tshwane – Supporting Table 001 Monthly Budget Statement – Summary of Municipal Entities – 100 November									
Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b><u>Revenue By Municipal Entity</u></b>									
Housing Company Tshwane		19,745	27,417	1,774	8,106	10,836	(2,730)	-25%	27,417
Sandspruit Works Association		525,326	486,305	48,830	242,611	208,436	34,175	16%	486,305
Tshwane Economic Development Agency		62,330	57,247	52	29,122	30,062	(939)	-3%	57,247
<b>Total Operating Revenue</b>	1	<b>607,402</b>	<b>570,969</b>	<b>50,656</b>	<b>279,840</b>	<b>249,333</b>	<b>30,507</b>	<b>12%</b>	<b>570,969</b>
<b><u>Expenditure By Municipal Entity</u></b>									
Housing Company Tshwane		16,262	27,417	1,410	6,351	11,539	(5,188)	-45%	27,417
Sandspruit Works Association		519,839	486,305	48,230	241,591	187,684	53,907	29%	486,305
Tshwane Economic Development Agency		57,899	57,247	2,996	19,956	23,724	(3,768)	-16%	57,247
<b>Total Operating Expenditure</b>	2	<b>594,000</b>	<b>570,969</b>	<b>52,636</b>	<b>267,899</b>	<b>222,948</b>	<b>44,951</b>	<b>20%</b>	<b>570,969</b>
<b>Surplus/ (Deficit) for the yr/period</b>		13,402	(0)	(1,980)	11,941	26,386	75,458	286%	(0)
<b><u>Capital Expenditure By Municipal Entity</u></b>									
Housing Company Tshwane		–	–	–	–	–	–	–	–
Sandspruit Works Association		–	–	–	–	–	–	–	–
Tshwane Economic Development Agency		–	–	–	–	–	–	–	–
<b>Total Capital Expenditure</b>	3	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

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

TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M05 November

Month	2014/15	Budget Year 2015/16						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>								
<b>Monthly expenditure performance trend</b>								
July	11,590	160,072	55,244	55,244	160,072	104,828	65.5%	1.43%
August	389,256	271,874	114,501	169,745	431,946	262,201	60.7%	4%
September	387,683	322,036	216,442	386,187	753,982	367,795	48.8%	10%
October	282,387	273,468	281,690	667,877	1,027,449	359,573	35.0%	17%
November	280,581	289,420	430,224	1,098,100	1,316,869	218,769	16.6%	28%
December	430,030	316,820			1,633,690	–		
January	75,204	229,815			1,863,505	–		
February	220,185	275,360			2,138,865	–		
March	285,899	326,287			2,465,152	–		
April	270,658	421,008			2,886,160	–		
May	336,845	387,370			3,273,530	–		
June	1,146,193	583,036			3,856,566	–		
<b>Total Capital expenditure</b>	<b>4,116,511</b>	<b>3,856,566</b>	<b>1,098,100</b>					

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

TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>1,770,146</b>	<b>1,770,442</b>	<b>242,393</b>	<b>527,733</b>	<b>545,747</b>	18,013	3.3%	<b>1,770,442</b>
Infrastructure - Road transport		1,471,211	1,389,635	214,649	403,281	395,150	(8,131)	-2.1%	1,389,635
Roads, Pavements & Bridges		1,313,331	882,293	164,729	302,418	261,550	(40,868)	-15.6%	882,293
Storm water		157,880	507,342	49,919	100,863	133,600	32,737	24.5%	507,342
Infrastructure - Electricity		96,855	109,000	–	46,224	23,900	(22,324)	-93.4%	109,000
Generation		89,695	108,000	–	46,224	23,500	(22,724)	-96.7%	108,000
Transmission & Reticulation		7,160	1,000	–	–	400	400	100.0%	1,000
Infrastructure - Water		48,644	57,500	8,191	15,799	42,244	26,445	62.6%	57,500
Dams & Reservoirs		48,644	57,500	8,191	15,799	42,244	26,445	62.6%	57,500
Infrastructure - Sanitation		1,500	–	–	–	–	–		–
Reticulation		1,500	–	–	–	–	–		–
Infrastructure - Other		151,936	214,307	19,554	62,430	84,453	22,023	26.1%	214,307
Waste Management		26,444	5,000	1,410	2,201	2,000	(201)	-10.0%	5,000
Other		125,493	209,307	18,143	60,229	82,453	22,223	27.0%	209,307
<b>Community</b>		<b>149,488</b>	<b>216,000</b>	<b>8,693</b>	<b>32,770</b>	<b>66,500</b>	<b>33,730</b>	<b>50.7%</b>	<b>216,000</b>
Sportsfields & stadia		49,816	91,000	491	3,162	19,900	16,738	84.1%	91,000
Libraries		36,083	6,000	–	–	1,000	1,000	100.0%	6,000
Recreational facilities		–	10,000	–	–	3,700	3,700	100.0%	10,000
Security and policing		1,934	10,000	–	–	4,000	4,000	100.0%	10,000
Clinics		45,163	78,000	5,578	26,985	31,900	4,915	15.4%	78,000
Cemeteries		16,492	21,000	2,624	2,624	6,000	3,376	56.3%	21,000
<b>Investment properties</b>		<b>–</b>	<b>57,100</b>	<b>–</b>	<b>–</b>	<b>14,500</b>	<b>14,500</b>	<b>100.0%</b>	<b>57,100</b>
Other		–	57,100	–	–	14,500	14,500	100.0%	57,100
<b>Other assets</b>		<b>102,805</b>	<b>18,301</b>	<b>521</b>	<b>1,895</b>	<b>7,296</b>	<b>5,402</b>	<b>74.0%</b>	<b>18,301</b>
Specialised vehicles		120	–	–	–	–	–		–
Furniture and other office equipment		35,074	12,801	521	1,045	4,196	3,152	75.1%	12,801
Markets		5,422	5,500	–	850	3,100	2,250	72.6%	5,500
Other Buildings		62,189	–	–	–	–	–		–
<b>Intangibles</b>		<b>–</b>	<b>130,773</b>	<b>23,103</b>	<b>116,271</b>	<b>112,383</b>	<b>(3,888)</b>	<b>-3.5%</b>	<b>130,773</b>
Computers - software & programming		–	130,773	23,103	116,271	112,383	(3,888)	-3.5%	130,773
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>2,022,440</b>	<b>2,192,616</b>	<b>274,711</b>	<b>678,669</b>	<b>746,426</b>	<b>67,757</b>	<b>9.1%</b>	<b>2,192,616</b>
<b>Specialised vehicles</b>									
Refuse		–	–	–	–	–	–		–
Fire		120	–	–	–	–	–		–
Ambulances		–	–	–	–	–	–		–

**(o) Table SC13b: Consolidated Monthly Budget Statement – Capital expenditure on renewal of existing assets by asset class**

TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>894,038</b>	<b>731,450</b>	<b>91,469</b>	<b>300,083</b>	<b>327,268</b>	<b>27,185</b>	<b>8.3%</b>	<b>731,450</b>
Infrastructure - Road transport		31,808	28,450	1,264	2,629	7,800	5,171	66.3%	28,450
Roads, Pavements & Bridges		31,808	26,150	1,257	1,744	7,400	5,656	76.4%	26,150
Storm water		–	2,300	7	885	400	(485)	-121.2%	2,300
Infrastructure - Electricity		454,213	338,500	36,009	113,412	107,450	(5,962)	-5.5%	338,500
Generation		304,361	225,000	26,339	69,442	68,500	(942)	-1.4%	225,000
Transmission & Reticulation		96,435	43,500	6,047	24,402	15,950	(8,452)	-53.0%	43,500
Street Lighting		53,417	70,000	3,622	19,567	23,000	3,433	14.9%	70,000
Infrastructure - Water		260,612	182,429	51,165	134,021	109,550	(24,471)	-22.3%	182,429
Reticulation		260,612	182,429	51,165	134,021	109,550	(24,471)	-22.3%	182,429
Infrastructure - Sanitation		124,982	115,071	1,806	33,486	75,468	41,982	55.6%	115,071
Reticulation		116,870	90,000	1,730	29,669	54,000	24,331	45.1%	90,000
Sewerage purification		8,112	25,071	76	3,817	21,468	17,651	82.2%	25,071
Infrastructure - Other		22,423	67,000	1,226	16,535	27,000	10,465	38.8%	67,000
Waste Management		2,000	12,000	–	4,322	7,000	2,678	38.3%	12,000
Transportation		20,423	55,000	1,226	12,213	20,000	7,787	38.9%	55,000
<b>Community</b>		<b>196,714</b>	<b>151,000</b>	<b>10,921</b>	<b>21,702</b>	<b>54,167</b>	<b>32,464</b>	<b>59.9%</b>	<b>151,000</b>
Parks & gardens		19,810	35,000	55	86	10,000	9,914	99.1%	35,000
Fire, safety & emergency		–	2,000	–	1,066	–	(1,066)		2,000
Security and policing		1,906	–	–	–	–	–		–
Clinics		–	7,000	–	–	1,000	1,000	100.0%	7,000
Cemeteries		–	7,000	–	–	1,500	1,500	100.0%	7,000
Other		174,998	100,000	10,866	20,551	41,667	21,116	50.7%	100,000
<b>Investment properties</b>		<b>873,235</b>	<b>675,500</b>	<b>50,774</b>	<b>91,512</b>	<b>155,143</b>	<b>63,631</b>	<b>41.0%</b>	<b>675,500</b>
Housing development		873,235	670,500	50,774	91,512	154,643	63,131	40.8%	670,500
Other		–	5,000	–	–	500	500	100.0%	5,000
<b>Other assets</b>		<b>128,491</b>	<b>106,000</b>	<b>2,348</b>	<b>6,135</b>	<b>33,867</b>	<b>27,732</b>	<b>81.9%</b>	<b>106,000</b>
General vehicles		3,981	–	–	–	–	–		–
Plant & equipment		983	3,000	–	–	1,000	1,000	100.0%	3,000
Computers - hardware/equipment		29,708	15,000	–	468	5,000	4,532	90.6%	15,000
Furniture and other office equipment		11,440	13,000	418	421	5,417	4,996	92.2%	13,000
Other Buildings		68,197	38,500	81	1,139	14,450	13,311	92.1%	38,500
Other		14,182	36,500	1,850	4,107	8,000	3,893	48.7%	36,500
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>2,092,478</b>	<b>1,663,950</b>	<b>155,513</b>	<b>419,431</b>	<b>570,443</b>	<b>151,012</b>	<b>26.5%</b>	<b>1,663,950</b>
<b>Specialised vehicles</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
Fire		–	–	–	–	–	–		–
Ambulances		–	–	–	–	–	–		–

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

TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>677,161</b>	<b>801,393</b>	<b>70,290</b>	<b>313,154</b>	<b>329,496</b>	<b>16,342</b>	<b>5.0%</b>	<b>801,393</b>
Infrastructure - Road transport		150,252	120,794	5,584	54,496	52,179	(2,316)	-4.4%	120,794
Roads, Pavements & Bridges		121,099	101,028	4,821	49,563	43,944	(5,620)	-12.8%	101,028
Storm water		29,153	19,766	763	4,932	8,236	3,303	40.1%	19,766
Infrastructure - Electricity		352,668	386,114	50,317	194,395	181,382	(13,013)	-7.2%	386,114
Generation		60,434	74,019	5,238	17,958	30,841	12,883	41.8%	74,019
Transmission & Reticulation		236,990	289,193	37,967	145,006	126,623	(18,383)	-14.5%	289,193
Street Lighting		55,244	22,903	7,111	31,431	23,918	(7,513)	-31.4%	22,903
Infrastructure - Water		84,148	231,797	8,700	41,367	63,480	22,113	34.8%	231,797
Dams & Reservoirs		11,661	4,743	645	3,805	1,976	(1,829)	-92.5%	4,743
Water purification		11,209	8,898	701	2,038	5,278	3,240	61.4%	8,898
Reticulation		61,277	218,157	7,354	35,524	56,226	20,702	36.8%	218,157
Infrastructure - Sanitation		57,266	49,337	4,111	16,813	24,767	7,954	32.1%	49,337
Reticulation		16,100	11,018	1,052	3,910	8,801	4,891	55.6%	11,018
Sewerage purification		41,166	38,318	3,059	12,904	15,966	3,062	19.2%	38,318
Infrastructure - Other		32,828	13,351	1,577	6,085	7,688	1,604	20.9%	13,351
Waste Management		32,828	13,351	1,577	6,085	7,688	1,604	20.9%	13,351
<b>Community</b>		<b>216,283</b>	<b>202,263</b>	<b>25,724</b>	<b>59,982</b>	<b>90,158</b>	<b>30,176</b>	<b>33.5%</b>	<b>202,263</b>
Parks & gardens		31,208	32,910	2,196	9,869	13,687	3,818	27.9%	32,910
Sportsfields & stadia		181	198	-	-	83	83	100.0%	198
Recreational facilities		13,020	12,925	1,828	6,002	6,499	497	7.6%	12,925
Fire, safety & emergency		21,953	15,449	3,627	12,387	9,874	(2,513)	-25.4%	15,449
Security and policing		41,034	32,520	2,522	4,601	14,362	9,761	68.0%	32,520
Buses		4,123	3,882	115	1,492	2,121	629	29.6%	3,882
Museums & Art Galleries		1	-	-	-	-	-	-	-
Cemeteries		5,672	6,361	327	1,830	2,692	862	32.0%	6,361
Other		99,091	98,018	15,109	23,801	40,840	17,039	41.7%	98,018
<b>Other assets</b>		<b>493,888</b>	<b>435,605</b>	<b>29,359</b>	<b>110,963</b>	<b>196,627</b>	<b>85,664</b>	<b>43.6%</b>	<b>435,605</b>
General vehicles		208,030	198,820	8,080	31,138	82,761	51,622	62.4%	198,820
Plant & equipment		23,062	34,141	1,262	6,397	20,630	14,233	69.0%	34,141
Computers - hardware/equipment		5,718	3,309	834	1,215	1,395	180	12.9%	3,309
Furniture and other office equipment		14,354	14,388	812	3,427	6,964	3,536	50.8%	14,388
Civic Land and Buildings		1,646	1,491	8	235	621	386	62.1%	1,491
Other Buildings		133,138	102,851	10,916	41,987	48,373	6,386	13.2%	102,851
Other Land		79,581	76,018	6,992	24,228	33,825	9,596	28.4%	76,018
Other		28,360	4,587	454	2,333	2,059	(274)	-13.3%	4,587
<b>Intangibles</b>		<b>101,241</b>	<b>73,767</b>	<b>16,907</b>	<b>48,088</b>	<b>31,070</b>	<b>(17,019)</b>	<b>-54.8%</b>	<b>73,767</b>
Computers - software & programming		101,241	73,767	16,907	48,088	31,070	(17,019)	-54.8%	73,767
Other		-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>1,488,573</b>	<b>1,513,028</b>	<b>142,280</b>	<b>532,188</b>	<b>647,351</b>	<b>115,163</b>	<b>17.8%</b>	<b>1,513,028</b>
<b>Specialised vehicles</b>									
Fire		-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-



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

TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>939,237</b>	<b>771,204</b>	<b>62,618</b>	<b>332,556</b>	<b>328,337</b>	<b>(4,219)</b>	<b>-1.3%</b>	<b>771,204</b>
Infrastructure - Road transport		529,877	437,122	40,496	163,065	151,548	(11,517)	-7.6%	437,122
Roads, Pavements & Bridges		474,218	280,026	31,132	122,190	101,151	(21,039)	-20.8%	280,026
Storm water		55,659	157,096	9,364	40,875	50,397	9,522	18.9%	157,096
Infrastructure - Electricity		194,275	137,941	6,754	64,130	49,400	(14,730)	-29.8%	137,941
Generation		138,921	102,647	4,940	46,466	34,601	(11,866)	-34.3%	102,647
Transmission & Reticulation		36,522	13,717	1,134	9,803	6,149	(3,654)	-59.4%	13,717
Street Lighting		18,832	21,577	679	7,860	8,650	790	9.1%	21,577
Infrastructure - Water		109,026	73,958	11,132	60,187	57,089	(3,098)	-5.4%	73,958
Dams & Reservoirs		17,149	17,724	1,536	6,347	15,888	9,541	60.1%	17,724
Reticulation		91,877	56,233	9,596	53,840	41,201	(12,639)	-30.7%	56,233
Infrastructure - Sanitation		44,590	35,471	339	13,452	28,383	14,931	52.6%	35,471
Reticulation		41,730	27,742	324	11,919	20,309	8,390	41.3%	27,742
Sewerage purification		2,860	7,728	14	1,533	8,074	6,540	81.0%	7,728
Infrastructure - Other		61,469	86,712	3,897	31,722	41,917	10,195	24.3%	86,712
Waste Management		10,028	5,240	265	2,620	3,385	765	22.6%	5,240
Transportation		7,200	16,954	230	4,906	7,522	2,616	34.8%	16,954
Other		44,241	64,518	3,403	24,196	31,010	6,814	22.0%	64,518
<b>Community</b>		<b>122,051</b>	<b>113,127</b>	<b>3,679</b>	<b>21,883</b>	<b>45,382</b>	<b>23,499</b>	<b>51.8%</b>	<b>113,127</b>
Parks & gardens		6,984	10,789	10	35	3,761	3,726	99.1%	10,789
Sportsfields & stadia		17,562	28,051	92	1,270	7,484	6,214	83.0%	28,051
Libraries		12,721	1,849	-	-	376	376	100.0%	1,849
Recreational facilities		-	3,082	-	-	1,392	1,392	100.0%	3,082
Fire, safety & emergency		-	616	-	428	-	(428)		616
Security and policing		1,354	3,082	-	-	1,504	1,504	100.0%	3,082
Clinics		15,922	26,201	1,046	10,840	12,374	1,533	12.4%	26,201
Cemeteries		5,814	8,631	492	1,054	2,821	1,767	62.6%	8,631
Other		61,694	30,825	2,038	8,256	15,671	7,415	47.3%	30,825
<b>Investment properties</b>		<b>307,852</b>	<b>225,823</b>	<b>9,523</b>	<b>36,763</b>	<b>63,802</b>	<b>27,039</b>	<b>42.4%</b>	<b>225,823</b>
Housing development		307,852	206,681	9,523	36,763	58,160	21,398	36.8%	206,681
Other		-	19,142	-	-	5,641	5,641	100.0%	19,142
<b>Other assets</b>		<b>81,541</b>	<b>38,316</b>	<b>538</b>	<b>3,226</b>	<b>15,481</b>	<b>12,256</b>	<b>79.2%</b>	<b>38,316</b>
General vehicles		1,403	-	-	-	-	-		-
Specialised vehicles		42	-	-	-	-	-		-
Plant & equipment		347	925	-	-	376	376	100.0%	925
Computers - hardware/equipment		10,473	4,624	-	188	1,880	1,692	90.0%	4,624
Furniture and other office equipment		16,398	7,953	176	589	3,615	3,027	83.7%	7,953
Markets		1,911	1,695	-	342	1,166	824	70.7%	1,695
Other Buildings		45,967	11,868	15	457	5,435	4,977	91.6%	11,868
Other		5,000	11,251	347	1,650	3,009	1,359	45.2%	11,251
<b>Intangibles</b>		<b>-</b>	<b>40,311</b>	<b>4,333</b>	<b>46,709</b>	<b>42,267</b>	<b>(4,442)</b>	<b>-10.5%</b>	<b>40,311</b>
Computers - software & programming		-	40,311	4,333	46,709	42,267	(4,442)	-10.5%	40,311
<b>Total Depreciation</b>		<b>1,450,681</b>	<b>1,188,780</b>	<b>80,691</b>	<b>441,137</b>	<b>495,268</b>	<b>54,132</b>	<b>10.9%</b>	<b>1,188,780</b>
<b>Specialised vehicles</b>		<b>42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Fire		42	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-		-

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

### **QUALITY CERTIFICATE**

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

☐ the monthly budget statement

For the month of **November 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: \_\_\_\_\_