

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 31 OCTOBER 2015**

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

(Unaltered)

“To improve financial sustainability”

3. BACKGROUND

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

(Unaltered)

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

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

For the reporting period ending 31 October 2015, the ten working day reporting limit expires on **13 November 2015**.

#### 4. DISCUSSION

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

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

##### 4.1 Executive Summary

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

The summary table below indicates the financial performance for the period from 1 July 2015 to 31 October 2015. The actual operating revenue realised (excluding Capital Transfers) amounts to R8 827m, a variance of R40m or 0,5% against YTD Budget. The operating expenditure amounts to R8 578m, a variance of R106m or 1,3%) against YTD Budget. An unfavourable variance of R66m is reflected when YTD Actual is compared against the YTD Budgeted surplus.

Summary Statement of Financial Performance:				
Description	October YTD Budget	October YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
Total Revenue By Source (Excluding Capital Transfers)	8,787,369	8,827,090	39,721	0.5%
Total Operating Expenditure	8,472,295	8,578,412	106,117	1.3%
SURPLUS/DEFICIT	315,074	248,678	(66,396)	

The revenue variance is explained by:

- Transfers recognised – operational (R153m favourable) – The non-alignment of projections to the National Treasury payment schedule which is only available after the approval of the MTREF resulted in this variance. Some of transfer allocations, amongst others, received as published in the National and Provincial Treasury payment schedule, are:
  - Local Government Equitable Share transfer of R689m received on 6 July 2015; and
  - Emergency Medical Services grant of R24m received on 24 July 2015.
- Interest earned – outstanding debtors (R62m favourable) – An increase in arrear debtors resulting in higher interest earned on the line-item “Interest on Amounts in Arrear”.

- Service charges – electricity revenue (R18m favourable)
- Fines (R63m unfavourable) – The information regarding AARTO transactions, as received from the Road Traffic Infringement Agency, is not configured in-line with GRAP 9 and National Treasury guidelines for capturing within the CoT statements. Administrative processes as well as reporting formats are being re-examined in order to correctly capture the information. An amount of R20 million reflects on Suspense account AARTO Infringement Fees.
- Service charges – water revenue (R60m unfavourable) – “Water Fees” and “Cross-Border Bulk Water” contribute to the variance. This is attributed to the impact of the ICT technical problem on the meter track system. Hence the billing cycle affecting all rates and services could not be fully completed. The figures has been captured in the November 2015 cycle and accounts invoiced.

The expenditure variance is explained by:

- Bulk Purchases (R550m unfavourable) - The line-item “Bulk: Electricity” is the main contributor 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 (R294m unfavourable) – The main line-items contributing to the variance are:
  - Prepaid Commission (R328m unfavourable) – A report has to be submitted to Council for approval of this expenditure.
  - Household Refuse Removal: Private Sector (R27m unfavourable) – The Service Delivery and Transformation Management Department has indicated that the service was under-funded and a request for additional funding will be submitted.
- Other expenditure (R268m favourable) – Some of the line-items that contribute to the variance are:
  - Vehicles (R40m favourable) – The delay in the approval of contract CB54, resulting in vehicle maintenance projects still being in their planning stages.

- Post-Employment Medical Expense (R36m favourable) – Provision on this line-item can only be effected during the year-end process.
- Rental: Plant And Equipment (R32m favourable)
- Post-Employment Pension Expense (R31m favourable) – Provision on this line-items can only be processed at year-end.  
Re-aga-Tshwane
- Re-aga-Tshwane (R25 million) – The Office of the City Manager has indicated that the under expenditure is as a result of delays in the creation of purchase orders.
- Urban Management (R24 million) – Delays in procurement. The Service Delivery and Transformation Management Department have indicated that procurement would be finalised by the end of November 2015.
- Debt impairment (R250m favourable)
  - Bad Debt Written Off (R267m favourable) - Actual expenditure can only be effected on obtaining Council approval upon submission of a report.

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 - M04 October

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	408,378	1,695,672	1,605,825	89,847	6%	4,817,476
Service charges		13,293,833	14,588,169	1,315,950	5,285,288	4,862,723	422,566	9%	14,588,169
Other revenue		1,436,034	1,178,291	55,288	311,026	394,695	(83,669)	-21%	1,178,291
Government - operating		3,081,485	3,666,857	36,678	1,515,177	1,244,685	270,492	22%	3,666,857
Government - capital		2,596,235	2,453,160	232,902	566,161	584,234	(18,073)	-3%	2,453,160
Interest		412,573	193,141	39,286	147,457	63,779	83,678	131%	193,141
<b>Payments</b>									
Suppliers and employees		(21,719,690)	(21,907,225)	(1,858,490)	(9,709,846)	(7,320,328)	2,389,518	-33%	(21,907,225)
Finance charges		(997,465)	(1,029,556)	(72,122)	(321,769)	(343,191)	(21,423)	6%	(1,029,556)
Transfers and Grants		(25,600)	(259,298)	(23,851)	(40,241)	(86,433)	(46,191)	53%	(259,298)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>2,960,731</b>	<b>3,701,015</b>	<b>134,020</b>	<b>(551,075)</b>	<b>1,005,988</b>	<b>1,557,063</b>	<b>155%</b>	<b>3,701,015</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		197,706	—	6,342	25,257	—	25,257		—
Decrease (Increase) in non-current debtors		70,512	—	(195,697)	424,925	—	424,925		—
Decrease (increase) other non-current receivables		(269,436)	48,553	290,283	363,526	16,184	347,342	2146%	48,553
Decrease (increase) in non-current investments		(156,583)	56,007	(3,402)	(17,924)	18,669	(36,593)	-196%	56,007
<b>Payments</b>									
Capital assets		(4,114,918)	(3,783,366)	(281,690)	(667,877)	(901,830)	(233,954)	26%	(3,783,366)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4,272,719)</b>	<b>(3,678,806)</b>	<b>(184,163)</b>	<b>127,908</b>	<b>(866,977)</b>	<b>(994,884)</b>	<b>115%</b>	<b>(3,678,806)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		—	—	1,250,000	1,515,000	—	1,515,000	#DIV/0!	—
Borrowing long term/refinancing		1,500,000	1,200,000	(330,000)	—	—	—		1,200,000
Increase (decrease) in consumer deposits		55,733	8,565	2,778	7,352	2,856	4,497	157%	8,565
<b>Payments</b>									
Repayment of borrowing		(491,042)	(560,350)	(793,611)	(1,072,634)	(186,783)	885,851	-474%	(560,350)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>1,064,691</b>	<b>648,215</b>	<b>129,167</b>	<b>449,718</b>	<b>(183,928)</b>	<b>(633,645)</b>	<b>345%</b>	<b>648,215</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(247,298)</b>	<b>670,424</b>	<b>79,024</b>	<b>26,550</b>	<b>(44,917)</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		627,069	1,158,559			1,270,943

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

- The cash and cash equivalents closing balance as at the end of October 2015 is R627m.
- Cash flow from operating activities is (R551m) compared to the target of R1 006m.
- Cash flow from investing activities amounts to R128m, compared to a target of (R867m).
- Cash flow from financing activities equates to R450m compared to a target of (R184m).

## Capital expenditure

The summary table hereafter indicates actual year-to-date spending of R668m and a variance of R359m or 35,0% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	October YTD Budget	October YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	1,027,449	667,877	(359,573)	-35.0%
TOTAL Capital Financing	1,027,449	667,877	(359,573)	-35.0%

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 (R97m) - "Roads and Stormwater - Low Cost Housing - Project Linked Housing" project is the main contributor.
- Transport (R89m) – The "CBD and Surrounding Areas (2010SWC) HOV / BRT Lanes on Corridors to North and Hatfield" project due to the delays in the appointment of a consultant.
- Water and Sanitation (R80m) – The "Reservoir Extensions" project attributed to special specification requirements. The Water and Sanitation Department has indicated that the Supply Chain Management Division will finalise the appointment by 13 November 2015 for the outstanding work.
- Office of the City Manager (R42m) – 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 31 October 2015 amounts to R668m against the projection of R1 027m, a variance of R359m or 35,0% is reflected. The total percentage spent against the total original budget amounts to 17,3%.

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

Chart C1: 2015/16 Capital Expenditure

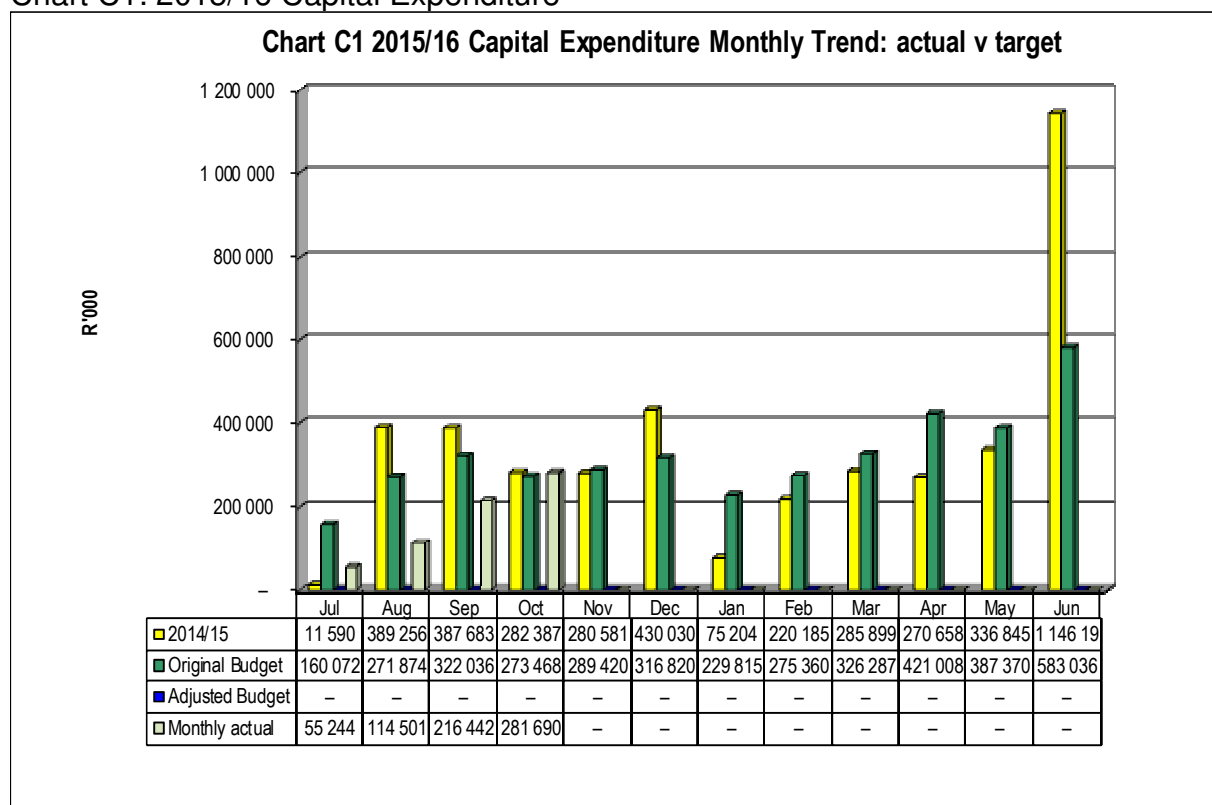
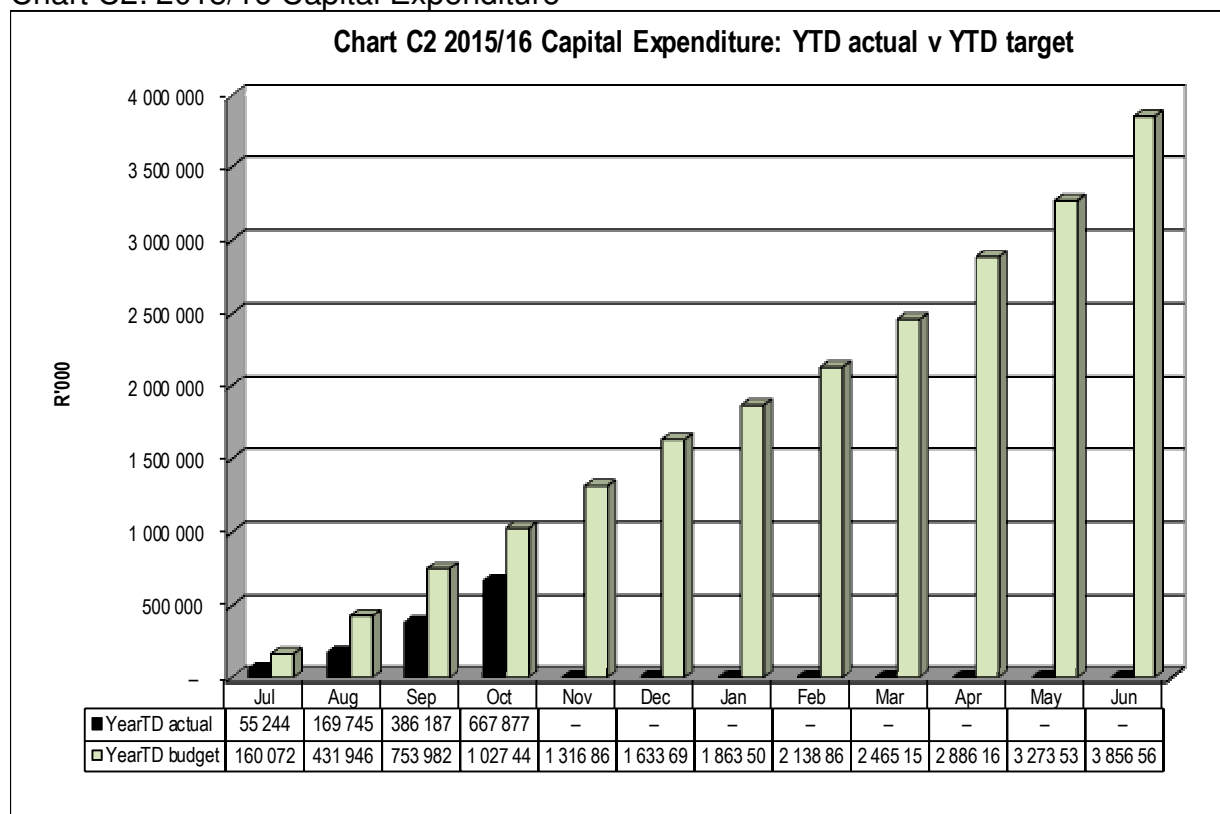


Chart C2: 2015/16 Capital Expenditure



## 5. INTERDEPARTMENTAL AND CLUSTER IMPACT

None.

## 6. COMMENTS OF THE GROUP LEGAL COUNSEL

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

## 7. IMPLICATIONS

- Human Resources

Not applicable.

- Finances (budget and value for money)

This report incorporates the financial status for the period ended 31 October 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 October 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 31 October 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 31 OCTOBER 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: M04 OCTOBER 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 October 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 31 October 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 31 October 2015. The actual operating revenue realised (excluding Capital Transfers) amounts to R8 827m, a variance of R40m or 0,5% against YTD Budget. The operating expenditure amounts to R8 578m, a variance of R106m or 1,3% against YTD Budget. An unfavourable variance of R66m is reflected when YTD Actual is compared against the YTD Budget.

Summary Statement of Financial Performance:				
Description	October YTD Budget	October YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
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The revenue variance is explained by:

- Transfers recognised – operational (R153m favourable)
- Interest earned – outstanding debtors (R62m favourable)
- Service charges – electricity revenue (R18m favourable)
- Service charges – water revenue (R60m unfavourable)
- Fines (R63m unfavourable)

The expenditure variance is explained by:

- Bulk purchases (R550m unfavourable)
- Contracted services (R294m unfavourable)
- Other expenditure (R268m favourable)
- Debt impairment (R250m 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 R668m and a variance of R359m or 35,0% against YTD Budget.

Summary statement of Capital Expenditure:				
Description	October YTD Budget	October YTD Actual	Variance	Variance
	R'000	R'000	R'000	%
TOTAL Capital Expenditure	1,027,449	667,877	(359,573)	-35.0%
TOTAL Capital Financing	1,027,449	667,877	(359,573)	-35.0%

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 (R97m)
- Transport (R89m)
- Water and Sanitation (R80m)
- Office of the City Manager (R42m)

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

Table SC12 provides an analysis of actual capital expenditure compared to the budget targets, on a monthly and year-to-date basis. Expenditure for the period ending 31 October 2015 amounts to R668m against the projection of R1 027m, a variance of R359m or 35,0% is reflected. The total percentage spent against the total original budget amounts to 17,3%.

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

Chart C1: 2015/16 Capital Expenditure

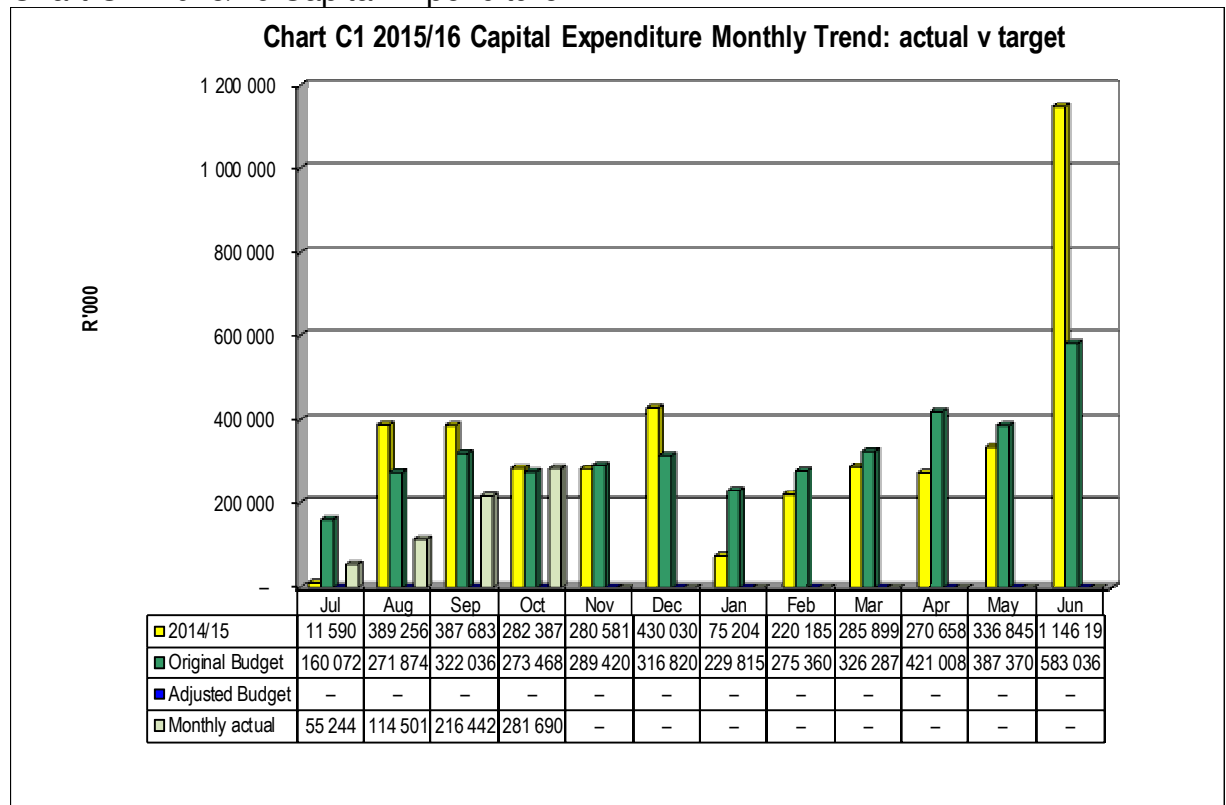
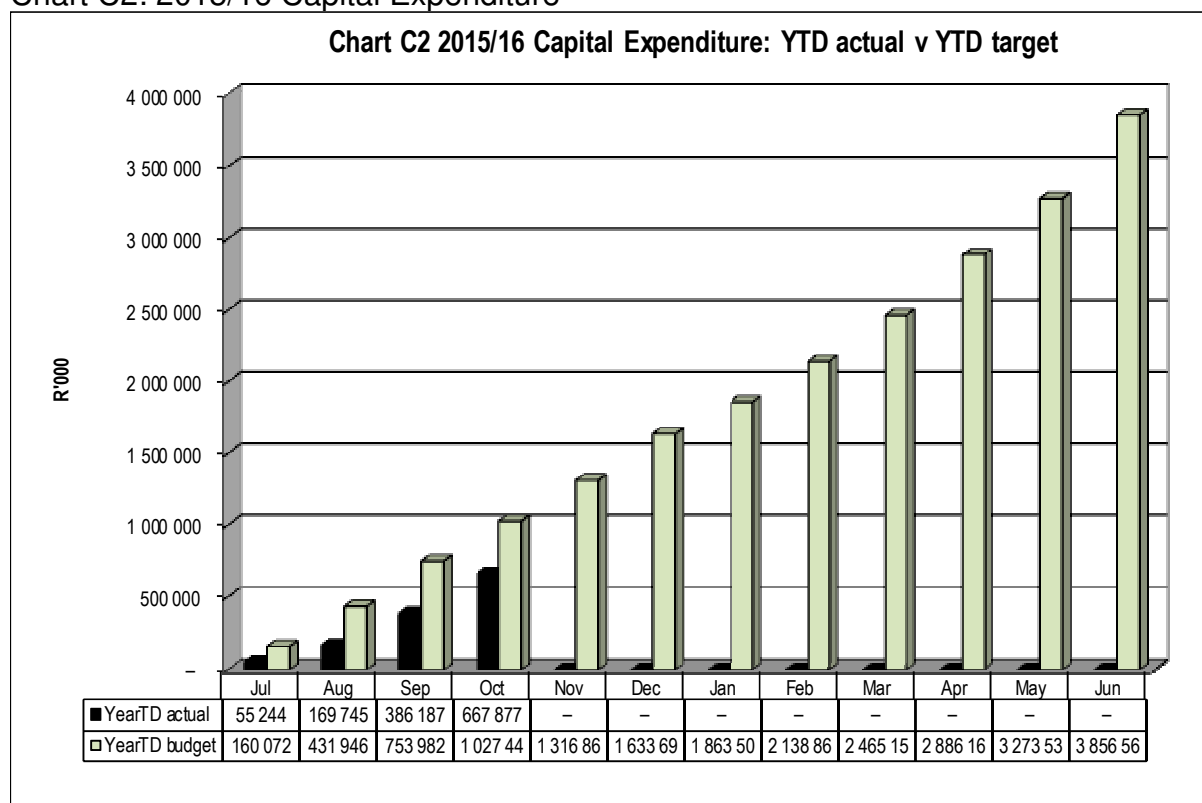


Chart C2: 2015/16 Capital Expenditure



## 1.4 IN-YEAR BUDGET STATEMENT TABLES

The financial results for the period ended 31 October 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 - M04 October**

Description	2014/15	Budget Year 2015/16						
	Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	4 906 267	5 236 387	408 378	1 695 672	1 745 510	(49 838)	-3%	5 236 387
Service charges	14 013 954	15 913 703	1 315 950	5 285 265	5 315 086	(29 822)	-1%	15 913 703
Investment revenue	38 023	70 600	3 362	13 517	23 570	(10 053)	-43%	70 600
Transfers recognised - operational	3 353 002	3 670 241	84 129	1 387 071	1 234 187	152 884	12%	3 670 241
Other own revenue	2 121 509	1 404 899	91 812	445 565	469 015	(23 450)	-5%	1 404 899
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>24 432 755</b>	<b>26 295 831</b>	<b>1 903 631</b>	<b>8 827 090</b>	<b>8 787 369</b>	<b>39 721</b>	<b>0%</b>	<b>26 295 831</b>
Employee costs	6 665 636	7 058 527	637 147	2 192 152	2 240 772	(48 621)	-2%	7 058 527
Remuneration of Councillors	107 840	116 298	9 964	37 641	38 649	(1 008)	-3%	116 298
Depreciation & asset impairment	1 302 240	1 188 780	99 654	360 446	396 232	(35 786)	-9%	1 188 780
Finance charges	996 967	1 029 556	72 122	321 769	343 191	(21 423)	-6%	1 029 556
Materials and bulk purchases	7 464 155	9 164 376	1 392 468	3 524 215	3 041 931	482 284	16%	9 164 376
Transfers and grants	218 658	259 298	23 851	40 241	86 099	(45 858)	-53%	259 298
Other expenditure	8 052 834	6 894 081	609 239	2 101 948	2 325 420	(223 472)	-10%	6 894 081
<b>Total Expenditure</b>	<b>24 808 330</b>	<b>25 710 916</b>	<b>2 844 444</b>	<b>8 578 412</b>	<b>8 472 295</b>	<b>106 117</b>	<b>1%</b>	<b>25 710 916</b>
<b>Surplus/(Deficit)</b>	<b>(375 575)</b>	<b>584 915</b>	<b>(940 813)</b>	<b>248 678</b>	<b>315 074</b>	<b>(66 396)</b>	<b>-21%</b>	<b>584 915</b>
Transfers recognised - capital	2 502 013	2 453 160	186 723	384 533	716 364	(331 831)	-46%	2 453 160
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 126 438</b>	<b>3 038 075</b>	<b>(754 090)</b>	<b>633 210</b>	<b>1 031 438</b>	<b>(398 227)</b>	<b>-39%</b>	<b>3 038 075</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2 126 438</b>	<b>3 038 075</b>	<b>(754 090)</b>	<b>633 210</b>	<b>1 031 438</b>	<b>(398 227)</b>	<b>-39%</b>	<b>3 038 075</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>3 979 945</b>	<b>3 856 566</b>	<b>281 690</b>	<b>667 877</b>	<b>1 027 449</b>	<b>(359 573)</b>	<b>-35%</b>	<b>3 856 566</b>
Capital transfers recognised	2 523 466	2 453 160	189 301	387 388	624 643	(237 255)	-38%	2 453 160
Public contributions & donations	47 847	168 407	11 229	37 133	45 986	(8 853)	-19%	168 407
Borrowing	1 319 656	1 200 000	80 661	242 851	349 987	(107 136)	-31%	1 200 000
Internally generated funds	<b>88 975</b>	<b>35 000</b>	<b>499</b>	<b>504</b>	<b>6 833</b>	<b>(6 329)</b>	<b>-93%</b>	<b>35 000</b>
<b>Total sources of capital funds</b>	<b>3 979 945</b>	<b>3 856 566</b>	<b>281 690</b>	<b>667 877</b>	<b>1 027 449</b>	<b>(359 573)</b>	<b>-35%</b>	<b>3 856 566</b>
<b>Financial position</b>								
Total current assets	5 078 600	6 193 667		4 525 926				6 193 667
Total non current assets	33 534 361	34 914 830		33 851 173				34 914 830
Total current liabilities	7 173 588	6 064 125		6 076 645				6 064 125
Total non current liabilities	12 663 701	14 316 237		13 075 281				14 316 237
<b>Community wealth/Equity</b>	<b>18 775 672</b>	<b>20 728 135</b>		<b>19 225 172</b>				<b>20 728 135</b>
<b>Cash flows</b>								
Net cash from (used) operating	2 960 731	3 701 015	(1 065 980)	(1 751 075)	1 005 988	2 757 063	274%	3 701 015
Net cash from (used) investing	(4 272 719)	(3 678 806)	(184 163)	127 908	(866 977)	(994 884)	115%	(3 678 806)
Net cash from (used) financing	1 064 691	648 215	1 329 167	1 649 718	(183 928)	(1 833 645)	997%	648 215
<b>Cash/cash equivalents at the month/year end</b>	<b>600 518</b>	<b>1 873 900</b>	<b>-</b>	<b>627 069</b>	<b>1 158 559</b>	<b>531 491</b>	<b>46%</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	1 444 105	166 859	181 007	173 514	334 194	949 865	3 821 488	7 301 358
<b>Creditors Age Analysis</b>								
Total Creditors	3 848 096	-	-	-	-	-	-	3 848 096

**(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) - M04**

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Revenue - Standard</b>									
<i><b>Governance and administration</b></i>		<b>8 610 655</b>	<b>8 801 188</b>	<b>435 563</b>	<b>3 043 776</b>	<b>2 927 093</b>	116 683	4%	<b>8 801 188</b>
Executive and council		181 695	115 176	6 851	8 458	31 708	(23 250)	-73%	115 176
Budget and treasury office		8 241 114	8 373 584	421 547	2 925 886	2 791 242	134 643	5%	8 373 584
Corporate services		187 846	312 427	7 165	109 432	104 142	5 290	5%	312 427
<i><b>Community and public safety</b></i>		<b>1 408 260</b>	<b>1 131 882</b>	<b>50 600</b>	<b>135 170</b>	<b>345 565</b>	(210 395)	-61%	<b>1 131 882</b>
Community and social services		64 383	53 546	1 542	5 993	15 099	(9 106)	-60%	53 546
Sport and recreation		28 834	19 994	1 192	4 388	6 665	(2 276)	-34%	19 994
Public safety		307 726	204 695	2 032	5 009	68 232	(63 222)	-93%	204 695
Housing		889 108	731 636	25 382	53 707	214 900	(161 193)	-75%	731 636
Health		118 207	122 011	20 452	66 072	40 670	25 402	62%	122 011
<i><b>Economic and environmental services</b></i>		<b>1 583 212</b>	<b>1 863 543</b>	<b>121 096</b>	<b>341 430</b>	<b>578 635</b>	(237 204)	-41%	<b>1 863 543</b>
Planning and development		273 104	262 857	22 171	66 473	98 576	(32 104)	-33%	262 857
Road transport		1 309 124	1 600 410	98 924	274 761	479 966	(205 206)	-43%	1 600 410
Environmental protection		984	276	1	197	92	105	114%	276
<i><b>Trading services</b></i>		<b>15 141 032</b>	<b>16 765 118</b>	<b>1 462 910</b>	<b>5 629 965</b>	<b>5 590 019</b>	39 946	1%	<b>16 765 118</b>
Electricity		9 697 389	10 991 099	905 256	3 693 140	3 661 436	31 704	1%	10 991 099
Water		3 418 070	3 711 560	352 607	1 230 976	1 244 350	(13 374)	-1%	3 711 560
Waste water management		1 004 037	887 831	107 048	321 368	292 680	28 688	10%	887 831
Waste management		1 021 537	1 174 628	98 000	384 480	391 553	(7 073)	-2%	1 174 628
<i><b>Other</b></i>	<b>4</b>	<b>191 610</b>	<b>187 260</b>	<b>20 185</b>	<b>61 281</b>	<b>62 420</b>	<b>(1 139)</b>	<b>-2%</b>	<b>187 260</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>26 934 768</b>	<b>28 748 991</b>	<b>2 090 354</b>	<b>9 211 622</b>	<b>9 503 733</b>	<b>(292 110)</b>	<b>-3%</b>	<b>28 748 991</b>
<b>Expenditure - Standard</b>									
<i><b>Governance and administration</b></i>		<b>5 303 721</b>	<b>5 130 232</b>	<b>276 521</b>	<b>1 307 968</b>	<b>1 700 954</b>	(392 986)	-23%	<b>5 130 232</b>
Executive and council		1 568 461	1 417 378	123 674	413 900	463 381	(49 481)	-11%	1 417 378
Budget and treasury office		578 452	691 049	16 670	58 262	230 044	(171 782)	-75%	691 049
Corporate services		3 156 808	3 021 805	136 177	835 806	1 007 529	(171 723)	-17%	3 021 805
<i><b>Community and public safety</b></i>		<b>3 526 319</b>	<b>3 733 359</b>	<b>343 907</b>	<b>1 067 288</b>	<b>1 212 046</b>	(144 759)	-12%	<b>3 733 359</b>
Community and social services		561 611	650 470	45 705	151 477	208 376	(56 899)	-27%	650 470
Sport and recreation		364 428	444 000	52 024	151 133	147 130	4 003	3%	444 000
Public safety		1 665 436	1 738 320	142 547	472 756	564 174	(91 419)	-16%	1 738 320
Housing		484 774	438 177	57 503	138 340	143 966	(5 625)	-4%	438 177
Health		450 072	462 391	46 127	153 581	148 400	5 181	3%	462 391
<i><b>Economic and environmental services</b></i>		<b>2 407 406</b>	<b>2 272 994</b>	<b>259 320</b>	<b>767 948</b>	<b>745 058</b>	22 891	3%	<b>2 272 994</b>
Planning and development		723 602	741 132	66 566	209 572	241 455	(31 883)	-13%	741 132
Road transport		1 627 203	1 505 049	190 288	549 545	492 992	56 553	11%	1 505 049
Environmental protection		56 601	26 813	2 465	8 832	10 611	(1 779)	-17%	26 813
<i><b>Trading services</b></i>		<b>13 380 306</b>	<b>14 381 827</b>	<b>1 945 584</b>	<b>5 376 249</b>	<b>4 751 267</b>	624 982	13%	<b>14 381 827</b>
Electricity		8 717 099	9 536 368	1 488 113	3 856 112	3 162 688	693 424	22%	9 536 368
Water		3 024 369	3 291 217	309 712	1 059 454	1 076 256	(16 802)	-2%	3 291 217
Waste water management		589 261	553 715	53 447	150 740	189 442	(38 702)	-20%	553 715
Waste management		1 049 577	1 000 526	94 312	309 942	322 881	(12 939)	-4%	1 000 526
<i><b>Other</b></i>		<b>190 578</b>	<b>192 505</b>	<b>19 112</b>	<b>58 959</b>	<b>62 970</b>	<b>(4 011)</b>	<b>-6%</b>	<b>192 505</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>24 808 330</b>	<b>25 710 916</b>	<b>2 844 444</b>	<b>8 578 412</b>	<b>8 472 295</b>	<b>106 117</b>	<b>1%</b>	<b>25 710 916</b>
<b>Surplus/ (Deficit) for the year</b>		<b>2 126 438</b>	<b>3 038 075</b>	<b>(754 090)</b>	<b>633 210</b>	<b>1 031 438</b>	<b>(398 227)</b>	<b>-39%</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) - M04 October**

Vote Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote	1								
Vote 1 - City Planning & Development		122 830	129 674	5 940	20 126	43 225	(23 099)	-53,4%	129 674
Vote 2 - Corporate & Shared Services		102 397	102 508	735	85 931	34 169	51 762	151,5%	102 508
Vote 3 - Economic Development		94 626	90 390	15 538	41 968	41 087	880	2,1%	90 390
Vote 4 - Emergency Services		73 757	70 689	19 915	45 653	23 563	22 090	93,7%	70 689
Vote 5 - Environmental Management		1 187 220	139 983	9 824	54 135	46 671	7 464	16,0%	139 983
Vote 6 - Group Financial Services		8 285 642	8 449 183	427 517	2 943 136	2 816 442	126 694	4,5%	8 449 183
Vote 7 - Housing & Human Settlement		866 317	711 662	25 380	47 969	208 242	(160 273)	-77,0%	711 662
Vote 8 - Group Information & Communication Technology		43	1 790	3	388	597	(209)	-35,1%	1 790
Vote 9 - Metro Police Services		424 868	202 349	1 064	2 736	67 450	(64 714)	-95,9%	202 349
Vote 10 - Office of the City Manager		178 223	250 000	30 257	48 923	79 167	(30 244)	-38,2%	250 000
Vote 11 - Service Delivery & Transformation Management		120 511	1 441 046	116 368	454 552	480 348	(25 796)	-5,4%	1 441 046
Vote 12 - Water & Sanitation Department		4 422 102	4 597 964	459 654	1 552 343	1 536 555	15 788	1,0%	4 597 964
Vote 13 - Energy & Electricity Department		9 684 534	10 840 643	881 065	3 648 883	3 611 284	37 599	1,0%	10 840 643
Vote 14 - Transport		1 208 488	1 485 608	94 026	246 246	441 699	(195 453)	-44,3%	1 485 608
Vote 15 - Other Votes		163 209	235 503	3 069	18 634	73 234	(54 600)	-74,6%	235 503
Total Revenue by Vote	2	26 934 768	28 748 991	2 090 354	9 211 622	9 503 733	(292 110)	-3,1%	28 748 991
Expenditure by Vote	1								
Vote 1 - City Planning & Development		293 172	304 449	25 044	81 139	97 836	(16 697)	-17,1%	304 449
Vote 2 - Corporate & Shared Services		1 484 700	1 308 669	104 450	353 090	431 180	(78 090)	-18,1%	1 308 669
Vote 3 - Economic Development		381 125	391 472	37 790	118 345	129 609	(11 264)	-8,7%	391 472
Vote 4 - Emergency Services		556 702	576 004	56 167	183 683	184 236	(553)	-0,3%	576 004
Vote 5 - Environmental Management		680 942	358 187	33 667	99 862	118 856	(18 994)	-16,0%	358 187
Vote 6 - Group Financial Services		1 200 707	1 465 401	(99 014)	102 242	480 691	(378 449)	-78,7%	1 465 401
Vote 7 - Housing & Human Settlement		368 934	366 826	54 387	123 441	121 497	1 944	1,6%	366 826
Vote 8 - Group Information & Communication Technology		602 792	533 650	57 385	261 798	194 670	67 128	34,5%	533 650
Vote 9 - Metro Police Services		1 853 553	1 789 763	143 752	482 349	580 930	(98 581)	-17,0%	1 789 763
Vote 10 - Office of the City Manager		504 762	264 063	16 817	74 841	86 868	(12 026)	-13,8%	264 063
Vote 11 - Service Delivery & Transformation Management		3 270 228	4 432 871	423 467	1 365 938	1 430 262	(64 324)	-4,5%	4 432 871
Vote 12 - Water & Sanitation Department		3 390 463	3 400 902	320 951	1 083 120	1 125 725	(42 606)	-3,8%	3 400 902
Vote 13 - Energy & Electricity Department		7 396 027	8 136 834	1 351 710	3 398 815	2 710 158	688 657	25,4%	8 136 834
Vote 14 - Transport		1 304 559	978 004	138 514	373 512	322 033	51 479	16,0%	978 004
Vote 15 - Other Votes		1 519 661	1 403 824	179 355	476 236	457 743	18 493	4,0%	1 403 824
Total Expenditure by Vote	2	24 808 330	25 710 916	2 844 444	8 578 412	8 472 295	106 117	1,3%	25 710 916
Surplus/ (Deficit) for the year	2	2 126 438	3 038 075	(754 090)	633 210	1 031 438	(398 227)	-38,6%	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) - M04 October

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		4 906 267	5 236 387	408 378	1 695 672	1 745 510	(49 838)	-3%	5 236 387
Service charges - electricity revenue		9 088 425	10 471 749	828 920	3 513 272	3 494 861	18 411	1%	10 471 749
Service charges - water revenue		2 986 755	3 386 947	306 438	1 074 663	1 134 263	(59 601)	-5%	3 386 947
Service charges - sanitation revenue		753 068	806 647	72 269	262 798	269 832	(7 034)	-3%	806 647
Service charges - refuse revenue		968 073	1 095 779	93 426	366 024	365 270	754	0%	1 095 779
Service charges - other		217 632	152 581	14 897	68 508	50 860	17 648	35%	152 581
Rental of facilities and equipment		117 710	112 907	4 368	31 890	37 622	(5 733)	-15%	112 907
Interest earned - external investments		38 023	70 600	3 362	13 517	23 570	(10 053)	-43%	70 600
Interest earned - outstanding debtors		374 463	216 338	35 925	133 940	72 263	61 677	85%	216 338
Fines		294 458	196 691	844	2 690	65 564	(62 874)	-96%	196 691
Licences and permits		53 244	57 680	4 153	12 933	19 227	(6 294)	-33%	57 680
Transfers recognised - operational		3 353 002	3 670 241	84 129	1 387 071	1 234 187	152 884	12%	3 670 241
Other revenue		1 261 195	821 284	45 923	263 513	274 339	(10 826)	-4%	821 284
Gains on disposal of PPE		20 440	—	600	600	—	600		—
Total Revenue (excluding capital transfers and contributions)		24 432 755	26 295 831	1 903 631	8 827 090	8 787 369	39 721	0%	26 295 831
Expenditure By Type									
Employee related costs		6 665 636	7 058 527	637 147	2 192 152	2 240 772	(48 621)	-2%	7 058 527
Remuneration of councillors		107 840	116 298	9 964	37 641	38 649	(1 008)	-3%	116 298
Debt impairment		1 033 778	1 063 228	21 579	104 348	354 408	(250 061)	-71%	1 063 228
Depreciation & asset impairment		1 302 240	1 188 780	99 654	360 446	396 232	(35 786)	-9%	1 188 780
Finance charges		996 967	1 029 556	72 122	321 769	343 191	(21 423)	-6%	1 029 556
Bulk purchases		7 197 334	8 795 118	1 382 526	3 468 101	2 917 845	550 256	19%	8 795 118
Other materials		266 821	369 258	9 942	56 114	124 086	(67 972)	-55%	369 258
Contracted services		3 078 495	1 975 982	247 101	945 115	650 855	294 261	45%	1 975 982
Transfers and grants		218 658	259 298	23 851	40 241	86 099	(45 858)	-53%	259 298
Other expenditure		3 831 775	3 854 871	339 937	1 051 863	1 320 157	(268 294)	-20%	3 854 871
Loss on disposal of PPE		108 786	—	622	622	0	622	186553%	—
Total Expenditure		24 808 330	25 710 916	2 844 444	8 578 412	8 472 295	106 117	1%	25 710 916
Surplus/(Deficit)		(375 575)	584 915	(940 813)	248 678	315 074	(66 396)	(0)	584 915
Transfers recognised - capital		2 502 013	2 453 160	186 723	384 533	716 364	(331 831)	(0)	2 453 160
Surplus/(Deficit) after capital transfers & contributions		2 126 438	3 038 075	(754 090)	633 210	1 031 438			3 038 075
Taxation		—	—	—	—	—	—		—
Surplus/(Deficit) after taxation		2 126 438	3 038 075	(754 090)	633 210	1 031 438			3 038 075
Attributable to minorities		—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality		2 126 438	3 038 075	(754 090)	633 210	1 031 438			3 038 075
Share of surplus/ (deficit) of associate		—	—	—	—	—			—
Surplus/ (Deficit) for the year		2 126 438	3 038 075	(754 090)	633 210	1 031 438			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 - M04 October

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	–	–	3 000	(3 000)	-100%	30 000
Vote 2 - Corporate & Shared Services		17 693	23 407	–	–	7 802	(7 802)	-100%	23 407
Vote 3 - Economic Development		2 472	67 100	–	–	9 500	(9 500)	-100%	67 100
Vote 4 - Emergency Services		22 649	6 000	734	1 855	400	1 455	364%	6 000
Vote 5 - Environmental Management		72 155	98 000	1 047	5 472	21 300	(15 828)	-74%	98 000
Vote 6 - Group Financial Services		736	35 250	7 802	7 807	11 050	(3 243)	-29%	35 250
Vote 7 - Housing & Human Settlement		838 242	670 500	23 582	40 738	137 460	(96 722)	-70%	670 500
Vote 8 - Group Information & Communication Technology		72 488	96 500	13 496	14 231	40 000	(25 769)	-64%	96 500
Vote 9 - Metro Police Services		8 368	10 000	–	–	1 000	(1 000)	-100%	10 000
Vote 10 - Office of the City Manager		345 180	280 000	33 112	51 770	93 333	(41 563)	-45%	280 000
Vote 11 - Service Delivery & Transformation Management		–	–	–	–	–	–		–
Vote 12 - Water & Sanitation Department		417 245	355 000	59 042	122 144	202 171	(80 026)	-40%	355 000
Vote 13 - Energy & Electricity Department		514 694	447 500	67 372	123 626	92 050	31 576	34%	447 500
Vote 14 - Transport		1 498 723	1 473 085	67 691	200 984	290 050	(89 066)	-31%	1 473 085
Vote 15 - Other Votes		158 432	163 551	7 813	24 080	41 150	(17 070)	-41%	163 551
<b>Total Capital Multi-year expenditure</b>	4,7	<b>3 969 540</b>	<b>3 755 893</b>	<b>281 690</b>	<b>592 708</b>	<b>950 266</b>	<b>(357 558)</b>	<b>-38%</b>	<b>3 755 893</b>
<b>Single Year expenditure appropriation</b>	2								
Vote 3 - Economic Development		–	10 900	–	–	–	–		10 900
Vote 5 - Environmental Management		10 405	5 000	–	790	2 000	(1 210)	-60%	5 000
Vote 8 - Group Information & Communication Technology		–	75 773	–	74 378	74 883	(505)	-1%	75 773
Vote 15 - Other Votes		–	9 000	–	–	300	(300)	-100%	9 000
<b>Total Capital single-year expenditure</b>	4	<b>10 405</b>	<b>100 673</b>	<b>–</b>	<b>75 169</b>	<b>77 183</b>	<b>(2 014)</b>	<b>-3%</b>	<b>100 673</b>
<b>Total Capital Expenditure</b>		<b>3 979 945</b>	<b>3 856 566</b>	<b>281 690</b>	<b>667 877</b>	<b>1 027 449</b>	<b>(359 573)</b>	<b>-35%</b>	<b>3 856 566</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>		<b>394 253</b>	<b>381 481</b>	<b>30 985</b>	<b>106 104</b>	<b>183 919</b>	<b>(77 815)</b>	<b>-42%</b>	<b>381 481</b>
Executive and council		249 249	112 801	10 203	10 208	36 900	(26 693)	-72%	112 801
Budget and treasury office		–	30 000	7 284	7 284	10 000	(2 716)	-27%	30 000
Corporate services		145 004	238 680	13 499	88 612	137 019	(48 406)	-35%	238 680
<b>Community and public safety</b>		<b>1 062 547</b>	<b>941 500</b>	<b>32 126</b>	<b>66 701</b>	<b>189 160</b>	<b>(122 459)</b>	<b>-65%</b>	<b>941 500</b>
Community and social services		49 891	34 000	–	–	2 900	(2 900)	-100%	34 000
Sport and recreation		105 235	136 000	2 145	2 702	22 900	(20 198)	-88%	136 000
Public safety		31 017	16 000	734	1 855	1 400	455	32%	16 000
Housing		838 242	670 500	23 582	40 738	137 460	(96 722)	-70%	670 500
Health		38 163	85 000	5 665	21 406	24 500	(3 094)	-13%	85 000
<b>Economic and environmental services</b>		<b>1 502 888</b>	<b>1 554 085</b>	<b>67 691</b>	<b>200 984</b>	<b>300 050</b>	<b>(99 066)</b>	<b>-33%</b>	<b>1 554 085</b>
Planning and development		2 707	78 000	–	–	9 500	(9 500)	-100%	78 000
Road transport		1 498 723	1 473 085	67 691	200 984	290 050	(89 066)	-31%	1 473 085
Environmental protection		1 457	3 000	–	–	500	(500)	-100%	3 000
<b>Trading services</b>		<b>1 008 340</b>	<b>969 500</b>	<b>150 163</b>	<b>292 968</b>	<b>351 221</b>	<b>(58 252)</b>	<b>-17%</b>	<b>969 500</b>
Electricity		514 694	447 500	67 372	123 626	92 050	31 576	34%	447 500
Water		113 391	149 929	12 146	28 356	62 753	(34 397)	-55%	149 929
Waste water management		367 850	355 071	70 324	135 874	189 418	(53 543)	-28%	355 071
Waste management		12 405	17 000	322	5 112	7 000	(1 888)	-27%	17 000
<b>Other</b>		<b>11 917</b>	<b>10 000</b>	<b>725</b>	<b>1 119</b>	<b>3 100</b>	<b>(1 981)</b>	<b>-64%</b>	<b>10 000</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>3 979 945</b>	<b>3 856 566</b>	<b>281 690</b>	<b>667 877</b>	<b>1 027 449</b>	<b>(359 573)</b>	<b>-35%</b>	<b>3 856 566</b>
<b>Funded by:</b>									
National Government		2 512 450	2 408 542	189 301	387 010	617 103	(230 093)	-37%	2 408 542
Provincial Government		6 562	40 551	–	–	6 117	(6 117)	-100%	40 551
Other transfers and grants		4 454	4 067	–	378	1 423	(1 045)	-73%	4 067
<b>Transfers recognised - capital</b>		<b>2 523 466</b>	<b>2 453 160</b>	<b>189 301</b>	<b>387 388</b>	<b>624 643</b>	<b>(237 255)</b>	<b>-38%</b>	<b>2 453 160</b>
<b>Public contributions &amp; donations</b>	5	<b>47 847</b>	<b>168 407</b>	<b>11 229</b>	<b>37 133</b>	<b>45 986</b>	<b>(8 853)</b>	<b>-19%</b>	<b>168 407</b>
<b>Borrowing</b>	6	<b>1 319 656</b>	<b>1 200 000</b>	<b>80 661</b>	<b>242 851</b>	<b>349 987</b>	<b>(107 136)</b>	<b>-31%</b>	<b>1 200 000</b>
<b>Internally generated funds</b>		<b>88 975</b>	<b>35 000</b>	<b>499</b>	<b>504</b>	<b>6 833</b>	<b>(6 329)</b>	<b>-93%</b>	<b>35 000</b>
<b>Total Capital Funding</b>		<b>3 979 945</b>	<b>3 856 566</b>	<b>281 690</b>	<b>667 877</b>	<b>1 027 449</b>	<b>(359 573)</b>	<b>-35%</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 - M04 October**

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	228 687	241 124
Call investment deposits		502 960	1 632 776	398 381	1 632 776
Consumer debtors		2 489 954	2 857 768	2 159 726	2 857 768
Other debtors		1 399 819	720 978	1 029 506	720 978
Current portion of long-term receivables		102 166	267 418	123 970	267 418
Inventory		486 143	473 603	585 655	473 603
<b>Total current assets</b>		<b>5 078 600</b>	<b>6 193 667</b>	<b>4 525 926</b>	<b>6 193 667</b>
<b>Non current assets</b>					
Long-term receivables		58 405	161 230	18 676	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	28 830 044	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>33 851 173</b>	<b>34 914 830</b>
<b>TOTAL ASSETS</b>		<b>38 612 961</b>	<b>41 108 496</b>	<b>38 377 099</b>	<b>41 108 496</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft		–	–	–	–
Borrowing		598 970	587 251	685 521	587 251
Consumer deposits		355 016	430 766	358 790	430 766
Trade and other payables		6 219 602	5 041 703	5 032 334	5 041 703
Provisions		–	4 405	–	4 405
<b>Total current liabilities</b>		<b>7 173 588</b>	<b>6 064 125</b>	<b>6 076 645</b>	<b>6 064 125</b>
<b>Non current liabilities</b>					
Borrowing		9 871 867	11 468 241	10 283 447	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>13 075 281</b>	<b>14 316 237</b>
<b>TOTAL LIABILITIES</b>		<b>19 837 289</b>	<b>20 380 362</b>	<b>19 151 926</b>	<b>20 380 362</b>
<b>NET ASSETS</b>	2	<b>18 775 672</b>	<b>20 728 135</b>	<b>19 225 172</b>	<b>20 728 135</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		18 522 252	20 463 076	18 971 752	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>19 225 172</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 - M04 October**

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	408,378	1,695,672	1,605,825	89,847	6%	4,817,476
Service charges		13,293,833	14,588,169	1,315,950	5,285,288	4,862,723	422,566	9%	14,588,169
Other revenue		1,436,034	1,178,291	55,288	311,026	394,695	(83,669)	-21%	1,178,291
Government - operating		3,081,485	3,666,857	36,678	1,515,177	1,244,685	270,492	22%	3,666,857
Government - capital		2,596,235	2,453,160	232,902	566,161	584,234	(18,073)	-3%	2,453,160
Interest		412,573	193,141	39,286	147,457	63,779	83,678	131%	193,141
<b>Payments</b>									
Suppliers and employees		(21,719,690)	(21,907,225)	(1,858,490)	(9,709,846)	(7,320,328)	2,389,518	-33%	(21,907,225)
Finance charges		(997,465)	(1,029,556)	(72,122)	(321,769)	(343,191)	(21,423)	6%	(1,029,556)
Transfers and Grants		(25,600)	(259,298)	(23,851)	(40,241)	(86,433)	(46,191)	53%	(259,298)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>2,960,731</b>	<b>3,701,015</b>	<b>134,020</b>	<b>(551,075)</b>	<b>1,005,988</b>	<b>1,557,063</b>	<b>155%</b>	<b>3,701,015</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		197,706	–	6,342	25,257	–	25,257		–
Decrease (Increase) in non-current debtors		70,512	–	(195,697)	424,925	–	424,925		–
Decrease (increase) other non-current receivables		(269,436)	48,553	290,283	363,526	16,184	347,342	2146%	48,553
Decrease (increase) in non-current investments		(156,583)	56,007	(3,402)	(17,924)	18,669	(36,593)	-196%	56,007
<b>Payments</b>									
Capital assets		(4,114,918)	(3,783,366)	(281,690)	(667,877)	(901,830)	(233,954)	26%	(3,783,366)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4,272,719)</b>	<b>(3,678,806)</b>	<b>(184,163)</b>	<b>127,908</b>	<b>(866,977)</b>	<b>(994,884)</b>	<b>115%</b>	<b>(3,678,806)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		–	–	1,250,000	1,515,000	–	1,515,000	#DIV/0!	–
Borrowing long term/refinancing		1,500,000	1,200,000	(330,000)	–	–	–		1,200,000
Increase (decrease) in consumer deposits		55,733	8,565	2,778	7,352	2,856	4,497	157%	8,565
<b>Payments</b>									
Repayment of borrowing		(491,042)	(560,350)	(793,611)	(1,072,634)	(186,783)	885,851	-474%	(560,350)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>1,064,691</b>	<b>648,215</b>	<b>129,167</b>	<b>449,718</b>	<b>(183,928)</b>	<b>(633,645)</b>	<b>345%</b>	<b>648,215</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(247,298)</b>	<b>670,424</b>	<b>79,024</b>	<b>26,550</b>	<b>(44,917)</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		627,069	1,158,559			1,270,943

## PART 2 – SUPPORTING DOCUMENTATION

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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M04 October				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	(49,838)	A 3% variance is reflected due to changes by Supplementary that result from re-valuation, as well as the billing cycle not being completed due to a technical problem.	Continuous reconciliation processes to identify possible mismatches and correction thereof. Affected billings has been captured and will reflect in November 2015.
	Service charges - electricity revenue	18,411	A 1% favourable variance is reflected.	Continuous monitoring.
	Service charges - water revenue	(59,601)	"Water Fees" is the main contributor. Billing cycle could not be completed due to IT problem.	Continuous monitoring.
	Service charges - sanitation revenue	(7,034)	Demand lower than projected.	Continuous monitoring.
	Service charges - refuse revenue	754	0% variance	Continuous monitoring.
	Service charges - other	17,648	Demand exceeded projection on "Reconnection Fees".	Continuous monitoring.
	Rental of facilities and equipment	(5,733)	"Rental: Businesses" is the main contributor due to a delay in capturing revenue.	In the process of being captured.
	Interest earned - external investments	(10,053)	"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	61,677	"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	(62,874)	"AARTO" is the main contributor. Information regarding AARTO transactions, as received from the Road Traffic Infringement Agency, is not configured in-line with GRAP 9 and National Treasury guidelines for capturing within the CoT statements.	Administrative processes as well as reporting formats are being re-examined in order to correctly capture information.
	Licences and permits	(6,294)	"Drivers Licences" is the main contributor. Delay in processing receipts.	Ensure outstanding receipts are captured.
	Transfers recognised - operational	152,884	Due to non-alignment of projections for "Equitable Shares and Fuel Levy". First tranches received as per NT payment schedule.	None.
	Other revenue	(10,826)	"Capital Income Received From Insurer Organisation" is the main contributor and it is not a pro-rata revenue line-item.	None.
2	Gains on disposal of PPE	600	Due to "Profit on Asset Sale".	None.
	<b>Expenditure By Type</b>			
	Employee related costs	(48,621)	A 2% variance mainly due to the existence of vacancies.	Implement remedial action for "Overtime-Salaries" and line-items reflecting an unfavourable variance.
	Remuneration of councillors	(1,008)	Payment in terms of the Public Office Bearers Act.	None.
	Debt impairment	(250,061)	"Bad Debt Written Off" is the main contributor. Currently there is no amounts being written-off that is not provided for.	Council approval is required for any Bad Debts to be written-off that is not provided for.
	Depreciation & asset impairment	(35,786)	"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	(21,423)	"Interest: Rehabilitation Provisions" is the main contributor.	None.
	Bulk purchases	550,256	"Bulk: Electricity" is the main contributor due to projections divided by 12 instead of based on trends.	Continuous monitoring to ensure line-items do not exceed budget allocation.
	Other materials	(67,972)	"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	294,261	"Prepaid Commission" is the main contributor.	Department to implement corrective measures in terms of Budget Policy.
	Transfers and grants	(45,858)	"Municipal Entities" is the main contributor due to a decrease in the claim amount submitted.	Not a pro-rata expenditure group.
	Other expenditure	(268,294)	"Vehicles" is the main contributor. Corporate Fleet indicated that vehicle maintenance projects are still in their planning stages.	Accelerate the planning phase.
3	Loss on disposal of PPE	622		
	<b>Capital Expenditure</b>			
	Vote 1 - City Planning & Development	(3,000)	"Redevelopment of Caledonian" project due to delay in processes.	Awaiting BEC and BAC finalisation.
	Vote 2 - Corporate & Shared Services	(7,802)	"Tshwane Leadership and Management Academy" project is the main contributor due to delay in advertisement and appointment of service providers.	Communicate with SCM to speed up their processes.
	Vote 3 - Economic Development	(9,500)	"Business Process Outsourcing Park in Hammanskraal" project due to delays in tender processes.	A site briefing meeting was held on 21 October 2015, as requested during the compulsory briefing session.
	Vote 4 - Emergency Services	1,455	"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	(17,038)	"Development of Parks and Traffic Islands (Backlog & New)" project is the main contributor. Delays with creation of WBS's.	Project Systems to accelerate the creation of WBS numbers.



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

TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M04 October				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
3	<b>Capital Expenditure</b>			
	Vote 6 - Group Financial Services	(3 243)	"Automation of Supply Chain" is the main contributor. Delay in implementation due to changes in plan.	Fast-track implementation.
	Vote 7 - Housing & Human Settlement	(96 722)	"Roads and Stormwater - Low Cost Housing - Project Linked Housing " project is the main contributor.	
	Vote 8 - Group Information & Communication Technology	(26 273)	"Credit Control Solution" project is the main contributor due to delay in the receipt of invoices.	Obtain relevant invoices for processing.
	Vote 9 - Metro Police Services	(1 000)	Implementation of re-prioritized Procurement Plan.	Discussions to be held with TMPD Executive Management on way forward.
	Vote 10 - Office of the City Manager	(41 563)	"Implementation of Tsosoloso Programme" project is the main contributor due to a delay in implementation.	Contractor on site. Busy with site establishment.
	Vote 11 - Service Delivery & Vote 12 - Water & Sanitation Department	-	None.	None.
	Vote 12 - Water & Sanitation Department	(80 026)	"Reservoir Extensions" project is the main contributor due to specification requirements.	SCM will finalise the appointment by 13 November 2015 for the outstanding work.
	Vote 13 - Energy & Electricity Department	31 576	"New Bulk Electricity Infrastructure " project is the main contributor due to progress exceeding expectation.	Closely monitor spending patterns.
	Vote 14 - Transport	(89 066)	"CBD and Surrounding Areas (2010SWC) HOV / BRT Lanes on Corridors to North and Hatfield" project is the main contributor due to delays in appointment of consultant.	As & When Required Consultant tender has now been awarded.
	Vote 15 - Other Votes	(17 370)	"Capital Funded from Operating" project is the main contributor due to delay in Book selection.	Procurement of IT equipment and library books.
4	<b>Financial Position</b>			
	Current assets	(1 667 741)	A decrease in current assets against projection with the exception of "Other Debtors" and "Inventory".	
	Non current assets	(1 063 657)	Decrease in non-current assets except "Other non-current assets" against projections.	
	Current liabilities	12 520	An increase in current liabilities against projections an specifically "Borrowings".	
	Non current liabilities	(1 240 956)	A decrease in non current liabilities items against projections.	
5	<b>Cash Flow</b>			
	Transfer receipts - capital	58 108	Actual higher than projected.	
	Contributions & Contributed assets	6 365	No budget projection for the month.	
	Proceeds on disposal of PPE	(23)	No budget projection for the month.	
	Short term loans	1 250 000	Actual greater than projected.	
	Borrowing long term/refinancing	870 000	Actual greater than projected.	
	Increase in consumer deposits	2 064	An increase in consumer deposits against projection.	
	Receipt of non-current debtors	(195 697)	No budget projection for the month.	
	Receipt of non-current receivables	286 237	Actual higher than projected.	
	Change in non-current investments	(8 069)	Actual higher than projected.	
	Capital assets	12 225	Actual better than projected.	
	Repayment of borrowing	746 915	Actual higher than projected.	
7	<b>Municipal Entities</b>			
	<b>Revenue</b>			
	Housing Company Tshwane	(2 434)	"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 on 6 November 2015 and supplier will commence with engineering design.
	Sandspruit Works Association	26 215	"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	(970)	"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	(4 165)	"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 in November 2015.
	Sandspruit Works Association	42 805	"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	(2 020)	"Employee Related Costs" 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 - M04 October**

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%	16.3%	6.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		33.2%	97.2%	52.0%	97.2%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		88.9%	82.5%	83.2%	82.5%
Gearing	Long Term Borrowing/ Funds & Reserves		3895.5%	4403.3%	4057.9%	4403.3%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	1	70.8%	1.0	0.7	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%	107.8%	105.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		16.6%	15.2%	37.7%	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%		10.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	23.5%	23.1%		23.1%
Employee costs	Employee costs/Total Revenue - capital revenue		27.3%	26.8%	24.8%	26.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	5.8%	4.4%	5.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.4%	8.4%	3.6%	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	4.7	14.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		10.7%	14.6%	174.0%	14.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.03	0.1	0.07	0.1

The performance indicator table above reflects the financial impact of the performance of the CoT as at 31 October 2015. Percentages for Distribution Losses were unavailable at the time of preparing this report.

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

TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

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	357 987	38 385	83 434	48 924	34 974	56 677	221 618	611 555	1 453 555	973 749	1 756	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	281 271	13 980	14 705	15 014	12 009	15 081	105 193	558 089	1 015 342	705 386	574	-		
Receivables from Non-exchange Transactions - Property Rates	1400	465 734	76 578	65 245	61 553	57 231	53 995	274 189	1 065 503	2 120 028	1 512 470	457	-		
Receivables from Exchange Transactions - Waste Water Management	1500	67 666	8 787	10 085	6 840	6 068	4 372	36 885	117 124	257 828	171 290	471	-		
Receivables from Exchange Transactions - Waste Management	1600	95 975	12 469	11 916	10 669	9 595	8 246	57 985	207 589	414 444	294 083	714	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	65	29	55	28	28	1	187	2 475	2 869	2 720	-	-		
Interest on Arrear Debtor Accounts	1810	83 794	30 022	31 772	30 740	31 369	24 608	164 499	692 214	1 089 020	943 431	916	-		
Other	1900	91 612	(13 392)	13 113	7 238	22 240	171 213	89 310	566 939	948 272	856 939	1 323	-		
Total By Income Source	2000	1 444 105	166 859	230 326	181 007	173 514	334 194	949 865	3 821 488	7 301 358	5 460 068	6 210	-		
2014/15 - totals only		1 522 063	174 828	221 933	148 351	131 796	293 466	836 470	3 169 873	6 498 781	4 579 956	7 711	0		
Debtors Age Analysis By Customer Group															
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-		
Commercial	2300	378 555	66 190	45 397	45 393	40 792	119 761	213 855	938 591	1 848 534	1 358 392	-	-		
Households	2400	798 780	88 512	120 152	120 615	103 171	84 724	628 330	2 223 480	4 167 763	3 160 320	5 309	-		
Other	2500	266 771	12 157	64 777	14 999	29 551	129 709	107 680	659 417	1 285 061	941 356	901	-		
Total By Customer Group	2600	1 444 105	166 859	230 326	181 007	173 514	334 194	949 865	3 821 488	7 301 358	5 460 068	6 210	-		

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 301m**.

The charts below illustrates that there is a collection challenge pertaining to the debtors in the over 1 year category and R3 821m is outstanding in this category, with R2 223m attributable to households. Figures for "Organs of State" were not available at the time of preparing this report.

Chart C3: Aged Consumer Debtors

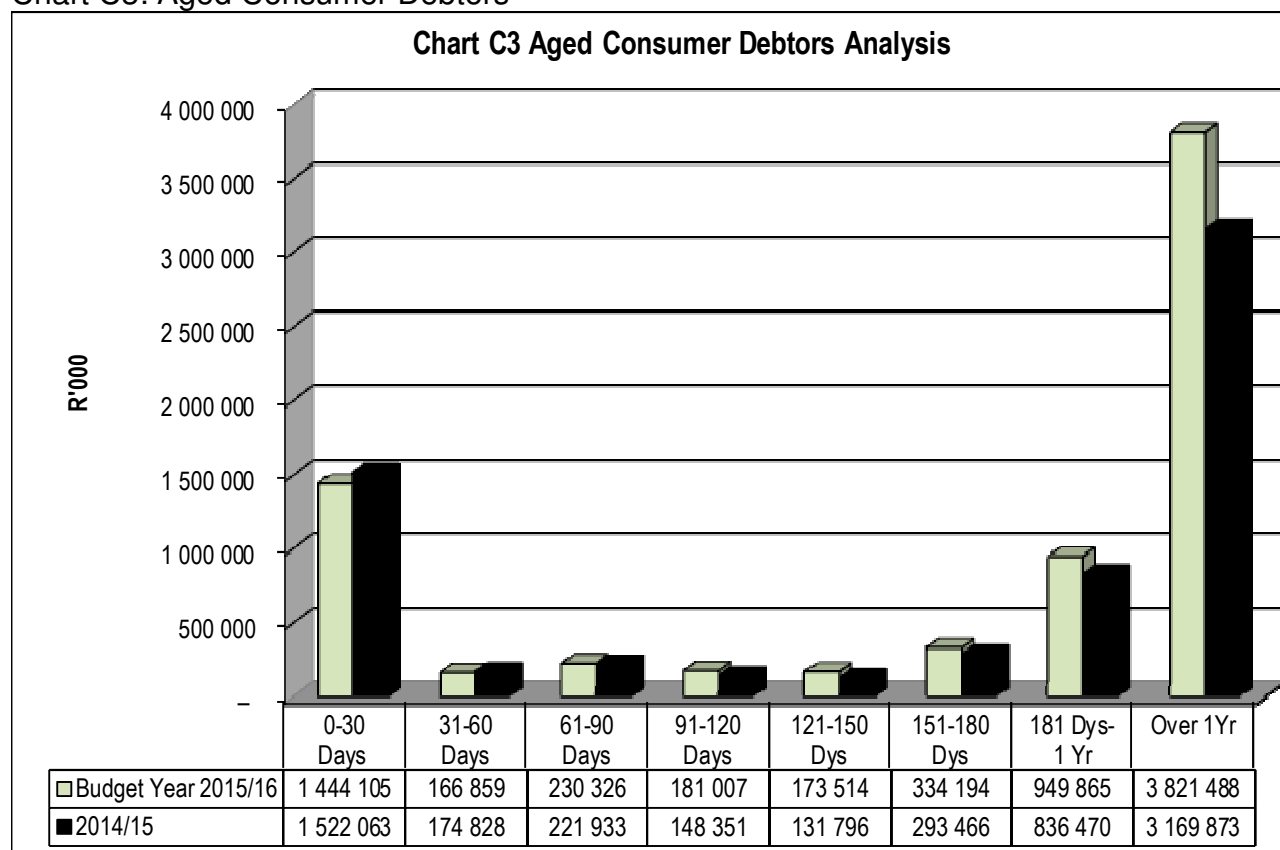
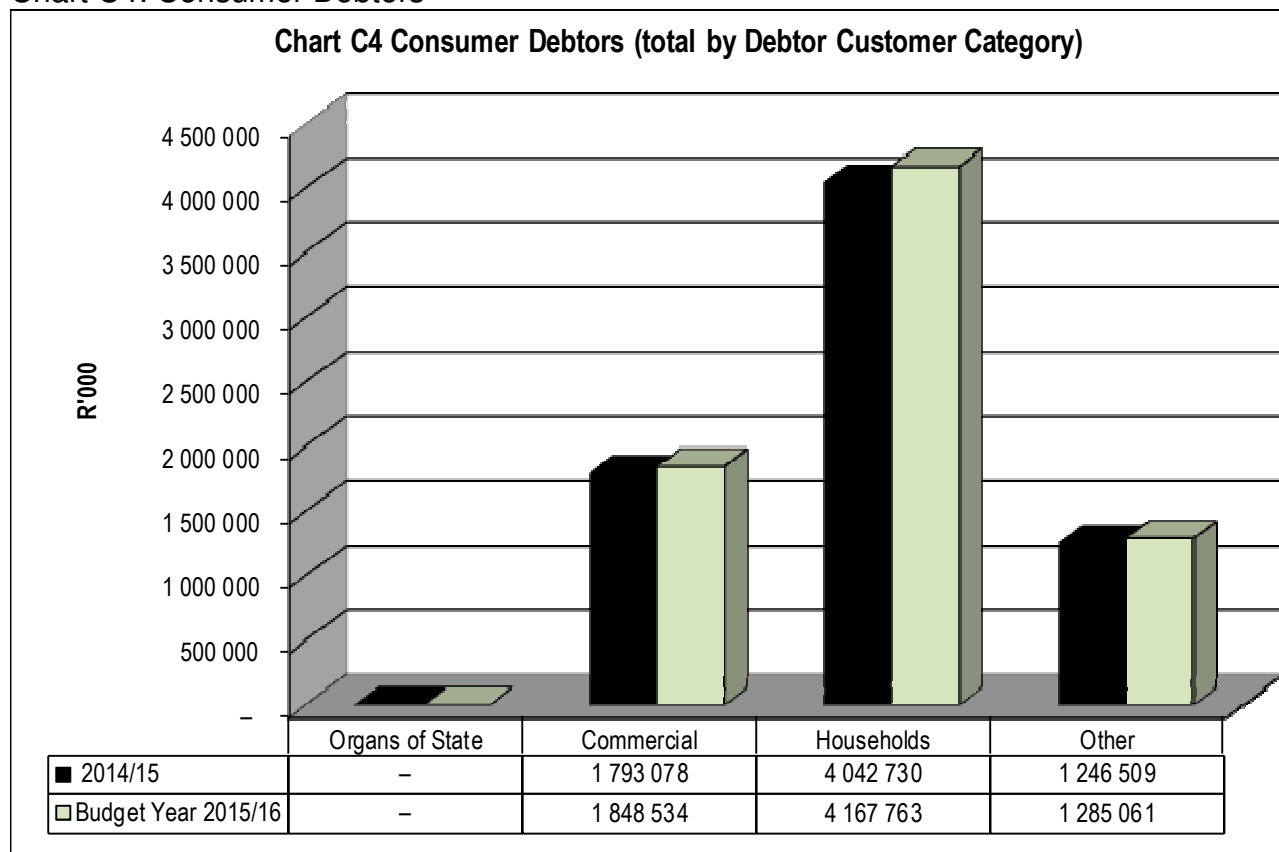


Chart C4: Consumer Debtors



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

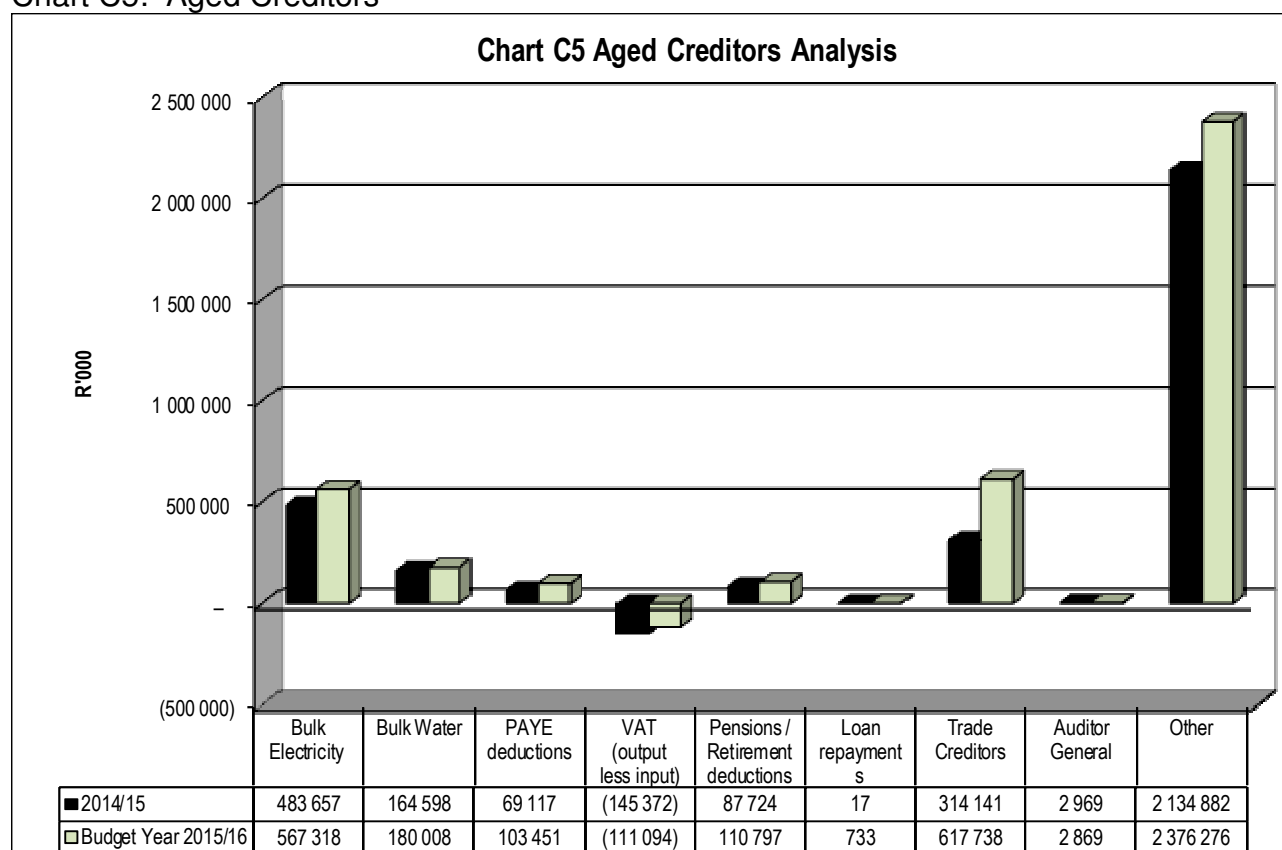
TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

City of Toronto – Supporting Table 004 Monthly Budget Statement – Aged Creditors – as of October 31, 2015											
Description  R thousands	NT Code	Budget Year 2015/16									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	567 318								567 318	483 657
Bulk Water	0200	180 008								180 008	164 598
PAYE deductions	0300	103 451								103 451	69 117
VAT (output less input)	0400	(111 094)								(111 094)	(145 372)
Pensions / Retirement deductions	0500	110 797								110 797	87 724
Loan repayments	0600	733								733	17
Trade Creditors	0700	617 738								617 738	314 141
Auditor General	0800	2 869								2 869	2 969
Other	0900	2 376 276								2 376 276	2 134 882
Total By Customer Type	1000	3 848 096	–	–	–	–	–	–	–	3 848 096	3 111 733

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 October 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 - M04 October**

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%	27 820	–	27 943
ABSA	33	On Call	Money Market	On call	43	5,2%	9 749	–	9 792
ABSA	34	On Call	Money Market	On call	32	5,2%	7 302	–	7 335
ABSA	35	On Call	Money Market	On call	1	5,2%	161	–	162
Investec Bank	37	On Call	Money Market	On call	108	5,2%	24 431	–	24 539
Investec Bank	38	On Call	Money Market	On call	34	5,2%	7 809	–	7 844
Investec Bank	39	On Call	Money Market	On call	5	5,2%	1 046	–	1 051
Standard Bank	40	On Call	Money Market	On call	390	5,2%	88 361	–	88 751
Standard Bank	41	On Call	Money Market	On call	12	5,2%	2 743	–	2 755
Investec Bank	108	On Call	Money Market	On call	108	4,5%	28 291	–	28 400
RMB	237	On Call	Money Market	31.10.2011	–	0,0%	–	–	–
STANLIB	106	On Call	Money Market	On call	–	0,4%	25 995	456	26 451
ABSA	338	On Call	Short Term	On call	–	0,0%	–	25 000	25 000
Nedbank	341	On Call	Short Term	On call	–	0,0%	75 000	346	75 346
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	276	5,0%	64 945	–	65 221
<b>Municipality sub-total</b>					1 151		371 977	25 801	398 930
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>1 151</b>		<b>371 977</b>	<b>25 801</b>	<b>398 930</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 - M04 October

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	12 831	1 364 676	1 360 399	4 277	0,3%	3 298 840
EPWP Incentive			30 760	31 143	–	12 457	12 457	–		31 143
Finance Management			4 750	3 925	–	3 925	3 925	–		3 925
Fuel Levy			1 352 410	1 395 849	–	465 283	465 283	–		1 395 849
Integrated City Development Grant			44 659	39 702	–	19 851	19 851	–		39 702
Local Government Equitable Share			1 375 518	1 654 390	–	689 329	689 329	–		1 654 390
Municipal Disaster Recovery Grant		3	14 878	–	–	–	–	–		–
Municipal Human Settlement Capacity Grant			47 506	12 831	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	23 847	77 081	89 260	(12 179)	-13,6%	120 866
Emergency Medical Services			56 683	59 687	17 906	41 781	41 781	0	0,0%	59 687
HIV and Aids Grant			10 923	11 501	5 047	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	–		893
Sport and Recreation: Community Libraries			1 889	6 700	–	5 625	5 625	–		6 700
Other grant providers:			256 551	250 535	44 491	117 911	104 783	13 128	12,5%	250 535
Housing Company Tshwane			15 849	23 445	1 342	4 972	20 061	(15 089)	-75,2%	23 445
LG SETA Discretionary Grant			689	–	–	–	–	–		–
Sandspruit			182 360	172 940	27 716	83 969	57 647	26 322	45,7%	172 940
TEDA			57 652	54 150	15 433	28 970	27 075	1 895	7,0%	54 150
Total Operating Transfers and Grants		5	3 375 387	3 670 241	81 168	1 559 667	1 554 441	5 226	0,3%	3 670 241
Capital Transfers and Grants										
National Government:			2 547 271	2 408 542	232 902	548 232	548 232	–		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	–	11 249	11 249	–		37 000
Neighbourhood Development Partnership Grant			175 000	100 000	–	6 827	6 827	–		100 000
Public Transport and Systems Grant			867 571	770 609	232 902	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	–	17 551	32 551	(15 000)	-46,1%	40 551
Gautrans			12 000	–	–	–	–	–		–
Social Infrastructure Grant			11 200	33 000	–	10 000	25 000	(15 000)	-60,0%	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	232 902	566 161	581 288	(15 126)	-2,6%	2 450 866
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	5 954 657	6 121 107	314 070	2 125 829	2 135 729	(9 900)	-0,5%	6 121 107

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

As at 31 October 2015 the total receipts amount to R2126m. The outstanding transfers to-date are:

- Primary Health Care – Delay in the submission of a memorandum to the Health Department. Transfer expected in November 2015.
- 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. Transfer anticipated in November 2015.

**(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 - M04 October

City of Tshwane - Supporting Table 001 (1) Monthly Budget Statement - Transfers and grant expenditure - 1st October									
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	20 155	1 203 921	1 099 613	104 308	9,5%	3 298 840
EPWP Incentive		30 760	31 143	–	12 457	10 381	2 076	20,0%	31 143
Finance Management		4 540	3 925	340	602	1 308	(706)	-54,0%	3 925
Fuel Levy		1 352 410	1 395 849	–	465 283	465 283	0	0,0%	1 395 849
Integrated City Development Grant		38 352	39 702	805	1 156	13 234	(12 078)	-91,3%	39 702
Local Government Equitable Share		1 375 518	1 654 390	–	689 329	551 463	137 866	25,0%	1 654 390
Municipal Disaster Recovery Grant		992	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant		31 087	12 831	–	6	4 277	(4 271)	-99,9%	12 831
Public Transport Network Operations Grant		138 000	161 000	19 010	35 088	53 667	(18 578)	-34,6%	161 000
Urban Settlement Development Grant		195	–	–	–	–	–	–	–
Provincial Government:		109 632	120 866	19 483	65 240	40 289	24 951	61,9%	120 866
Emergency Medical Services		56 683	59 687	17 906	41 781	19 896	21 885	110,0%	59 687
HIV and Aids Grant		10 923	11 501	1 427	5 367	3 834	1 534	40,0%	11 501
Primary Health Care		39 967	42 085	–	16 834	14 028	2 806	20,0%	42 085
Research & Technology Development Services		–	893	–	137	298	(161)	-54,1%	893
Sport and Recreation: Community Libraries		1 837	6 700	150	1 121	2 233	(1 112)	-49,8%	6 700
Other grant providers:		267 686	255 799	44 491	117 911	108 616	9 294	8,6%	255 799
Housing Company Tshwane		15 849	35 359	1 342	4 972	20 061	(15 089)	-75,2%	35 359
LG SETA Discretionary Grant		609	–	–	–	3 834	(3 834)	-100,0%	–
Sandspruit		193 576	172 940	27 716	83 969	57 647	26 322	45,7%	172 940
TEDA		57 652	47 500	15 433	28 970	27 075	1 895	7,0%	47 500
Total operating expenditure of Transfers and Grants:		3 349 171	3 675 505	84 129	1 387 071	1 248 518	138 553	11,1%	3 675 505
<b>Capital expenditure of Transfers and Grants</b>									
National Government:		2 551 806	2 408 542	189 301	387 010	617 103	(230 093)	-37,3%	2 408 542
Finance Management Grant		–	250	–	–	–	–	–	250
Integrated National Electrification Programme		244	37 000	22	22	50	(28)	-56,4%	37 000
Neighbourhood Development Partnership Grant		31 999	100 000	9 794	9 879	7 400	2 479	33,5%	100 000
Public Transport and Systems Grant		174 998	770 609	9 684	9 684	33 333	(23 649)	-70,9%	770 609
Urban Settlement Development Grant		867 347	1 500 683	34 737	128 154	185 000	(56 846)	-30,7%	1 500 683
Provincial Government:		8 721	40 551	–	–	6 117	(6 117)	-100,0%	40 551
Gautrans		–	–	–	–	–	–	–	–
Social Infrastructure Grant		5 518	33 000	–	–	3 600	(3 600)	-100,0%	33 000
Sport & Recreation: Community Libraries		3 203	7 551	–	–	2 517	(2 517)	-100,0%	7 551
Other grant providers:		4 454	4 067	–	378	1 423	(1 045)	-73,4%	4 067
Housing Delft Grant		–	2 293	–	–	540	(540)	-100,0%	2 293
LG SETA Discretionary Grant		4 454	–	–	–	–	–	–	–
Smart Connect Grant		–	1 773	–	378	883	(505)	-57,1%	1 773
Total capital expenditure of Transfers and Grants		2 564 982	2 453 160	189 301	387 388	624 643	(237 255)	-38,0%	2 453 160
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		5 914 153	6 128 665	273 430	1 774 459	1 873 162	(98 702)	-5,3%	6 128 665

The disclosure on the transfer and grant expenditure table above reflect the recognition of expenditures as at 31 October 2015 amounts to R1 774m against the YTD budget of R1 873m.



**(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 - M04 October

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					-	
Other transfers and grants [insert description]					-	
<b>Provincial Government:</b>		-	-	-	-	
Emergency Medical Services					-	
HIV and Aids Grant					-	
Primary Health Care					-	
Sport and Recreation: Community Libraries					-	
Other transfers and grants [insert description]					-	
<b>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					-	
Finance Management Grant					-	
Integrated National Electrification Programme					-	
Neighbourhood Development Partnership Grant					-	
Public Transport and Systems Grant					-	
Urban Settlement Development Grant					-	
<b>Provincial Government:</b>		-	-	-	-	
Gautrans					-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	

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

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

**TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October**

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	8 708	34 769	36 416	(1 647)	-5%	109 249
Motor Vehicle Allowance		8	—	—	—	—	—	—	—
Other benefits and allowances		2 449	—	588	1 128	833	295	35%	—
<b>Sub Total - Councillors</b>		<b>104 193</b>	<b>109 249</b>	<b>9 296</b>	<b>35 897</b>	<b>37 250</b>	<b>(1 352)</b>	<b>-4%</b>	<b>109 249</b>
<b>% increase</b>	4		<b>4,9%</b>						<b>4,9%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages		50 567	50 618	4 225	17 431	16 873	558	3%	50 618
Cellphone Allowance		597	784	51	209	261	(52)	-20%	784
<b>Sub Total - Senior Managers of Municipality</b>		<b>51 164</b>	<b>51 402</b>	<b>4 276</b>	<b>17 640</b>	<b>17 134</b>	<b>506</b>	<b>3%</b>	<b>51 402</b>
<b>% increase</b>	4		<b>0,5%</b>						<b>0,5%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		4 138 846	4 555 383	399 066	1 343 092	1 402 148	(59 056)	-4%	4 555 383
Pension and UIF Contributions		927 474	1 086 474	98 136	330 457	361 641	(31 184)	-9%	1 086 474
Medical Aid Contributions		373 612	386 466	33 134	128 977	128 957	20	0%	386 466
Overtime		305 415	187 582	32 893	120 938	67 273	53 665	80%	187 582
Performance Bonus		356	169	12	98	140	(41)	-30%	169
Motor Vehicle Allowance		298 928	308 762	25 972	101 249	103 305	(2 055)	-2%	308 762
Cellphone Allowance		20 704	20 480	1 474	5 715	7 061	(1 346)	-19%	20 480
Housing Allowances		25 046	23 914	5 038	11 485	8 034	3 451	43%	23 914
Other benefits and allowances		280 389	317 889	27 987	97 720	107 244	(9 524)	-9%	317 889
Post-retirement benefit obligations		—	229 686	—	—	75 212	(75 212)	-100%	229 686
<b>Sub Total - Other Municipal Staff</b>		<b>6 370 770</b>	<b>7 116 804</b>	<b>623 711</b>	<b>2 139 732</b>	<b>2 261 014</b>	<b>(121 282)</b>	<b>-5%</b>	<b>7 116 804</b>
<b>% increase</b>	4		<b>11,7%</b>						<b>11,7%</b>
<b>Total Parent Municipality</b>		<b>6 526 126</b>	<b>7 277 455</b>	<b>637 283</b>	<b>2 193 269</b>	<b>2 315 398</b>	<b>(122 128)</b>	<b>-5%</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	667	1 744	1 399	345	25%	4 549
<b>Sub Total - Board Members of Entities</b>		<b>3 647</b>	<b>4 549</b>	<b>667</b>	<b>1 744</b>	<b>1 399</b>	<b>345</b>	<b>25%</b>	<b>4 549</b>
<b>% increase</b>	4		<b>24,7%</b>						<b>24,7%</b>
<b>Senior Managers of Entities</b>									
Basic Salaries and Wages		21 115	28 889	2 222	7 940	9 429	(1 490)	-16%	28 889
Pension and UIF Contributions		1 294	874	112	391	277	115	41%	874
Medical Aid Contributions		861	300	77	320	95	224	236%	300
Performance Bonus		17	437	—	115	138	(23)	-17%	437
Motor Vehicle Allowance		2 468	1 236	220	879	391	488	125%	1 236
Cellphone Allowance		416	447	32	127	146	(19)	-13%	447
Housing Allowances		207	208	22	95	66	29	44%	208
Other benefits and allowances		268	410	15	64	135	(72)	-53%	410
<b>Sub Total - Senior Managers of Entities</b>		<b>26 646</b>	<b>32 801</b>	<b>2 701</b>	<b>9 930</b>	<b>10 678</b>	<b>(748)</b>	<b>-7%</b>	<b>32 801</b>
<b>% increase</b>	4		<b>23,1%</b>						<b>23,1%</b>
<b>Other Staff of Entities</b>									
Basic Salaries and Wages		58 962	68 454	5 251	20 084	21 809	(1 725)	-8%	68 454
Pension and UIF Contributions		10 042	11 860	862	3 431	3 754	(323)	-9%	11 860
Medical Aid Contributions		8 378	9 192	737	2 931	2 909	21	1%	9 192
Overtime		2 544	2 414	185	733	764	(31)	-4%	2 414
Performance Bonus		364	4 486	—	—	1 420	(1 420)	-100%	4 486
Motor Vehicle Allowance		4 698	6 436	474	1 898	2 037	(139)	-7%	6 436
Cellphone Allowance		441	696	37	148	224	(76)	-34%	696
Housing Allowances		2 328	3 342	240	943	1 058	(115)	-11%	3 342
Other benefits and allowances		2 428	1 589	198	600	506	94	19%	1 589
<b>Sub Total - Other Staff of Entities</b>		<b>90 184</b>	<b>108 469</b>	<b>7 984</b>	<b>30 768</b>	<b>34 480</b>	<b>(3 712)</b>	<b>-11%</b>	<b>108 469</b>
<b>% increase</b>	4		<b>20,3%</b>						<b>20,3%</b>
<b>Total Municipal Entities</b>		<b>120 477</b>	<b>145 819</b>	<b>11 351</b>	<b>42 442</b>	<b>46 557</b>	<b>(4 116)</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>648 635</b>	<b>2 235 711</b>	<b>2 361 955</b>	<b>(126 244)</b>	<b>-5%</b>	<b>7 423 274</b>
<b>% increase</b>	4		<b>11,7%</b>						<b>11,7%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>6 538 764</b>	<b>7 309 476</b>	<b>638 671</b>	<b>2 198 070</b>	<b>2 323 306</b>	<b>(125 236)</b>	<b>-5%</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 - M04 October**

Description	Ref	Budget Year			2015/16 Medium Term Revenue & Expenditure Framework		
		October Budget	October Outcome	October 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	408,378	6,921	4,817,476	5,301,984	5,834,941
Property rates - penalties & collection charges		–	–	–	–	–	–
Service charges - electricity revenue		802,834	835,689	32,855	9,634,009	10,403,258	11,234,046
Service charges - water revenue		256,212	313,553	57,341	3,074,544	3,356,674	3,681,784
Service charges - sanitation revenue		60,927	68,928	8,001	731,125	799,064	877,781
Service charges - refuse		84,010	97,779	13,770	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	4,368	(4,253)	103,469	108,126	112,808
Interest earned - external investments		5,877	3,362	(2,515)	70,549	107,100	112,328
Interest earned - outstanding debtors		10,089	35,925	25,836	122,592	129,758	138,462
Dividends received		–	–	–	–	–	–
Fines		16,391	844	(15,546)	196,691	196,812	196,932
Licences and permits		4,807	4,153	(654)	57,680	60,185	62,687
Agency services		–	–	–	–	–	–
Transfer receipts - operating		312,925	36,678	(276,247)	3,666,857	3,971,581	4,312,525
Other revenue		68,128	45,923	(22,205)	820,451	826,440	846,490
<b>Cash Receipts by Source</b>		<b>2,043,973</b>	<b>1,855,580</b>	<b>(188,393)</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		174,794	232,902	58,108	2,453,160	2,506,939	2,632,126
Contributions & Contributed assets		–	6,365	6,365	–	–	–
Proceeds on disposal of PPE		–	(23)	(23)	–	–	–
Short term loans		–	1,250,000	1,250,000	–	–	–
Borrowing long term/refinancing		–	(330,000)	(330,000)	1,200,000	1,200,000	1,500,000
Increase in consumer deposits		714	2,778	2,064	8,565	8,732	8,902
Receipt of non-current debtors		–	(195,697)	(195,697)	–	–	–
Receipt of non-current receivables		4,046	290,283	286,237	48,553	–	–
Change in non-current investments		4,667	(3,402)	(8,069)	56,007	(36,145)	(4,783)
<b>Total Cash Receipts by Source</b>		<b>2,228,194</b>	<b>3,108,787</b>	<b>880,592</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		587,524	637,147	49,623	7,050,265	7,439,808	7,857,912
Remuneration of councillors		9,680	9,964	283	116,156	127,083	139,435
Interest paid		85,798	72,122	(13,676)	1,029,556	1,110,511	1,194,244
Bulk purchases - Electricity		567,081	878,219	311,138	6,804,972	7,349,370	7,937,320
Bulk purchases - Water & Sewer		164,755	186,181	21,426	1,977,064	2,153,721	2,355,004
Other materials		30,651	9,942	(20,709)	367,807	379,712	385,130
Contracted services		154,784	97,101	(57,683)	1,857,366	1,909,948	1,930,860
Grants and subsidies paid - other		21,608	23,851	2,243	259,298	267,387	268,475
General expenses		311,135	39,937	(271,198)	3,733,596	3,830,243	4,372,158
<b>Cash Payments by Type</b>		<b>1,933,016</b>	<b>1,954,462</b>	<b>21,446</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		269,464	281,690	12,225	3,783,366	3,922,744	4,091,520
Repayment of borrowing		46,696	793,611	746,915	560,350	674,945	817,929
<b>Total Cash Payments by Type</b>		<b>2,249,176</b>	<b>3,029,763</b>	<b>780,587</b>	<b>27,539,795</b>	<b>29,165,472</b>	<b>31,349,985</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(20,981)</b>	<b>79,024</b>		<b>670,424</b>	<b>1,030,656</b>	<b>1,569,865</b>
Cash/cash equivalents at the month/year beginning:		1,179,541	548,045		1,203,476	1,873,900	2,904,557
Cash/cash equivalents at the month/year end:		1,158,559	627,069		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) - M04 October

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Revenue By Source</b>									
Property rates		4 906 267	5 236 387	408 378	1 695 672	1 745 510	(49 838)	-3%	5 236 387
Service charges - electricity revenue		9 088 425	10 471 749	828 920	3 513 272	3 494 861	18 411	1%	10 471 749
Service charges - water revenue		2 790 398	3 169 195	288 616	998 924	1 058 098	(59 174)	-6%	3 169 195
Service charges - sanitation revenue		703 173	748 908	67 388	242 786	249 636	(6 850)	-3%	748 908
Service charges - refuse revenue		968 073	1 095 779	93 426	366 024	365 270	754	0%	1 095 779
Service charges - other		176 705	152 581	14 897	68 508	50 860	17 648	35%	152 581
Rental of facilities and equipment		114 055	109 112	4 038	30 583	36 371	(5 788)	-16%	109 112
Interest earned - external investments		36 874	69 774	3 257	13 201	23 258	(10 057)	-43%	69 774
Interest earned - outstanding debtors		338 769	182 050	32 362	120 138	60 683	59 455	98%	182 050
Fines		294 458	196 691	844	2 690	65 564	(62 874)	-96%	196 691
Licences and permits		53 244	57 680	4 153	12 933	19 227	(6 294)	-33%	57 680
Transfers recognised - operational		3 082 064	3 419 706	39 638	1 269 160	1 139 902	129 259	11%	3 419 706
Other revenue		1 252 409	815 250	45 893	263 416	271 757	(8 342)	-3%	815 250
Gains on disposal of PPE		20 440	-	600	600	-	600		-
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>23 825 353</b>	<b>25 724 863</b>	<b>1 832 407</b>	<b>8 597 906</b>	<b>8 580 997</b>	<b>16 909</b>	<b>0%</b>	<b>25 724 863</b>
<b>Expenditure By Type</b>									
Employee related costs		6 548 728	6 917 257	626 462	2 151 448	2 195 614	(44 166)	-2%	6 917 257
Remuneration of councillors		104 193	111 749	9 296	35 897	37 250	(1 352)	-4%	111 749
Debt impairment		907 731	1 018 116	10 218	56 210	339 372	(283 162)	-83%	1 018 116
Depreciation & asset impairment		1 300 709	1 186 841	99 508	359 817	395 614	(35 797)	-9%	1 186 841
Finance charges		996 546	1 029 202	72 090	321 641	343 067	(21 426)	-6%	1 029 202
Bulk purchases		7 029 496	8 613 398	1 360 152	3 399 885	2 866 902	532 983	19%	8 613 398
Other materials		266 821	349 093	9 624	54 822	117 364	(62 542)	-53%	349 093
Contracted services		3 072 780	1 939 756	244 191	936 156	638 501	297 656	47%	1 939 756
Transfers and grants		218 658	259 298	23 851	40 241	86 099	(45 858)	-53%	259 298
Other expenditure		3 659 883	3 715 237	328 079	1 006 409	1 273 869	(267 460)	-21%	3 715 237
Loss on disposal of PPE		108 786	-	622	622	0	622		-
<b>Total Expenditure</b>		<b>24 214 330</b>	<b>25 139 948</b>	<b>2 784 093</b>	<b>8 363 149</b>	<b>8 293 652</b>	<b>69 497</b>	<b>1%</b>	<b>25 139 948</b>
<b>Surplus/(Deficit)</b>		<b>(388 977)</b>	<b>584 915</b>	<b>(951 685)</b>	<b>234 757</b>	<b>287 345</b>	<b>(52 588)</b>	<b>-18%</b>	<b>584 915</b>
Transfers recognised - capital		2 502 013	2 453 160	186 723	384 533	716 364	(331 831)	-46%	2 453 160
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>2 113 036</b>	<b>3 038 075</b>	<b>(764 962)</b>	<b>619 289</b>	<b>1 003 708</b>	<b>(384 419)</b>	<b>-38%</b>	<b>3 038 075</b>
Taxation		-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>		<b>2 113 036</b>	<b>3 038 075</b>	<b>(764 962)</b>	<b>619 289</b>	<b>1 003 708</b>	<b>(384 419)</b>	<b>-38%</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 - M04 October**

City of Tshwane – Supporting Table 001: Monthly Budget Statement – Summary of Municipal Entities – 01/01/2015 to 30/09/2015									
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	1 682	6 332	8 767	(2 434)	-28%	27 417
Sandspruit Works Association		525 326	486 305	54 080	193 781	167 566	26 215	16%	486 305
Tshwane Economic Development Agency		62 330	57 247	15 461	29 070	30 040	(970)	-3%	57 247
<b>Total Operating Revenue</b>	<b>1</b>	<b>607 402</b>	<b>570 969</b>	<b>71 223</b>	<b>229 184</b>	<b>206 372</b>	<b>22 811</b>	<b>11%</b>	<b>570 969</b>
<b><u>Expenditure By Municipal Entity</u></b>									
Housing Company Tshwane		16 262	27 417	1 340	4 941	9 106	(4 165)	-46%	27 417
Sandspruit Works Association		519 839	486 305	54 911	193 362	150 557	42 805	28%	486 305
Tshwane Economic Development Agency		57 899	57 247	4 100	16 960	18 980	(2 020)	-11%	57 247
<b>Total Operating Expenditure</b>	<b>2</b>	<b>594 000</b>	<b>570 969</b>	<b>60 351</b>	<b>215 262</b>	<b>178 643</b>	<b>36 620</b>	<b>20%</b>	<b>570 969</b>
<b>Surplus/ (Deficit) for the yr/period</b>		<b>13 402</b>	<b>(0)</b>	<b>10 872</b>	<b>13 921</b>	<b>27 730</b>	<b>59 431</b>	<b>214%</b>	<b>(0)</b>
<b><u>Capital Expenditure By Municipal Entity</u></b>									
Housing Company Tshwane		–	–	–	–	–	–	–	–
Sandspruit Works Association		–	–	–	–	–	–	–	–
Tshwane Economic Development Agency		–	–	–	–	–	–	–	–
<b>Total Capital Expenditure</b>	<b>3</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<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 - M04 October**

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			1 316 869	–		
December	430 030	316 820			1 633 690	–		
January	75 204	229 815			1 863 505	–		
February	220 185	275 360			2 138 865	–		
March	285 899	326 287			2 465 152	–		
April	270 658	421 008			2 886 160	–		
May	336 845	387 370			3 273 530	–		
June	1 146 193	583 036			3 856 566	–		
<b>Total Capital expenditure</b>	<b>4 116 511</b>	<b>3 856 566</b>	<b>667 877</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 - M04 October

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>1 707 459</b>	<b>1 770 442</b>	<b>113 967</b>	<b>285 340</b>	<b>386 605</b>	101 265	<b>26,2%</b>	<b>1 770 442</b>
Infrastructure - Road transport		1 444 088	1 389 635	61 424	188 632	269 150	80 518	29,9%	1 389 635
Roads, Pavements & Bridges		1 287 003	882 293	35 444	137 688	189 250	51 562	27,2%	882 293
Storm water		157 085	507 342	25 980	50 944	79 900	28 956	36,2%	507 342
Infrastructure - Electricity		61 598	109 000	24 911	46 224	13 700	(32 524)	<b>-237,4%</b>	109 000
Generation		54 438	108 000	24 911	46 224	13 500	(32 724)	<b>-242,4%</b>	108 000
Transmission & Reticulation		7 160	1 000	–	–	200	200	<b>100,0%</b>	1 000
Infrastructure - Water		48 336	57 500	4 204	7 608	35 453	27 845	78,5%	57 500
Dams & Reservoirs		48 336	57 500	4 204	7 608	35 453	27 845	78,5%	57 500
Infrastructure - Sanitation		1 500	–	–	–	–	–		–
Reticulation		1 500	–	–	–	–	–		–
Infrastructure - Other		151 936	214 307	23 428	42 876	68 302	25 426	37,2%	214 307
Waste Management		26 444	5 000	–	790	2 000	1 210	60,5%	5 000
Other		125 493	209 307	23 428	42 086	66 302	24 216	36,5%	209 307
<b>Community</b>		<b>149 134</b>	<b>216 000</b>	<b>7 810</b>	<b>24 077</b>	<b>42 800</b>	<b>18 723</b>	<b>43,7%</b>	<b>216 000</b>
Sportsfields & stadia		49 462	91 000	2 145	2 671	12 700	10 029	79,0%	91 000
Libraries		36 083	6 000	–	–	400	400	100,0%	6 000
Recreational facilities		–	10 000	–	–	2 700	2 700	100,0%	10 000
Security and policing		1 934	10 000	–	–	1 000	1 000	100,0%	10 000
Clinics		45 163	78 000	5 665	21 406	24 000	2 594	10,8%	78 000
Cemeteries		16 492	21 000	–	–	2 000	2 000	100,0%	21 000
<b>Investment properties</b>		<b>–</b>	<b>57 100</b>	<b>–</b>	<b>–</b>	<b>9 000</b>	<b>9 000</b>	<b>100,0%</b>	<b>57 100</b>
Other		–	57 100	–	–	9 000	9 000	100,0%	57 100
<b>Other assets</b>		<b>102 497</b>	<b>18 301</b>	<b>975</b>	<b>1 374</b>	<b>6 667</b>	<b>5 293</b>	<b>79,4%</b>	<b>18 301</b>
Specialised vehicles		120	–	–	–	–	–		–
Furniture and other office equipment		35 062	12 801	518	524	3 567	3 043	85,3%	12 801
Markets		5 422	5 500	456	850	3 100	2 250	72,6%	5 500
Other Buildings		61 893	–	–	–	–	–		–
<b>Intangibles</b>		<b>–</b>	<b>130 773</b>	<b>18 789</b>	<b>93 168</b>	<b>109 883</b>	<b>16 715</b>	<b>15,2%</b>	<b>130 773</b>
Computers - software & programming		–	130 773	18 789	93 168	109 883	16 715	15,2%	130 773
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>1 959 090</b>	<b>2 192 616</b>	<b>141 541</b>	<b>403 959</b>	<b>554 955</b>	<b>150 997</b>	<b>27,2%</b>	<b>2 192 616</b>
<b>Specialised vehicles</b>									
Fire		120	–	–	–	–	–		–
Conservancy		–	–	–	–	–	–		–
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 - M04 October

Description	Ref	2014/15	Budget Year 2015/16						
		Unaudited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>873 735</b>	<b>731 450</b>	<b>103 886</b>	<b>208 613</b>	<b>270 968</b>	<b>62 354</b>	<b>23,0%</b>	<b>731 450</b>
Infrastructure - Road transport		31 808	28 450	703	1 366	5 900	4 534	76,9%	28 450
Roads, Pavements & Bridges		31 808	26 150	486	488	5 500	5 012	91,1%	26 150
Storm water		–	2 300	218	878	400	(478)	-119,5%	2 300
Infrastructure - Electricity		452 096	338 500	42 460	77 403	78 350	947	1,2%	338 500
Generation		304 116	225 000	34 484	43 103	49 200	6 097	12,4%	225 000
Transmission & Reticulation		94 563	43 500	6 397	18 355	12 650	(5 705)	-45,1%	43 500
Street Lighting		53 417	70 000	1 579	15 944	16 500	556	3,4%	70 000
Infrastructure - Water		243 073	182 429	44 488	82 857	107 300	24 443	22,8%	182 429
Reticulation		243 073	182 429	44 488	82 857	107 300	24 443	22,8%	182 429
Infrastructure - Sanitation		124 336	115 071	10 349	31 680	59 418	27 738	46,7%	115 071
Reticulation		116 224	90 000	9 265	27 939	43 000	15 061	35,0%	90 000
Sewerage purification		8 112	25 071	1 084	3 741	16 418	12 677	77,2%	25 071
Infrastructure - Other		22 423	67 000	5 885	15 309	20 000	4 691	23,5%	67 000
Waste Management		2 000	12 000	322	4 322	5 000	678	13,6%	12 000
Transportation		20 423	55 000	5 563	10 987	15 000	4 013	26,8%	55 000
<b>Community</b>		<b>196 594</b>	<b>151 000</b>	<b>9 684</b>	<b>10 781</b>	<b>41 833</b>	<b>31 052</b>	<b>74,2%</b>	<b>151 000</b>
Parks & gardens		19 690	35 000	–	31	7 500	7 469	99,6%	35 000
Fire, safety & emergency		–	2 000	–	1 066	–	(1 066)	–	2 000
Security and policing		1 906	–	–	–	–	–	–	–
Clinics		–	7 000	–	–	500	500	100,0%	7 000
Cemeteries		–	7 000	–	–	500	500	100,0%	7 000
Other		174 998	100 000	9 684	9 684	33 333	23 649	70,9%	100 000
<b>Investment properties</b>		<b>838 029</b>	<b>675 500</b>	<b>23 582</b>	<b>40 738</b>	<b>137 460</b>	<b>96 722</b>	<b>70,4%</b>	<b>675 500</b>
Housing development		838 029	670 500	23 582	40 738	137 460	96 722	70,4%	670 500
Other		–	5 000	–	–	–	–	–	5 000
<b>Other assets</b>		<b>112 497</b>	<b>106 000</b>	<b>2 996</b>	<b>3 786</b>	<b>22 233</b>	<b>18 447</b>	<b>83,0%</b>	<b>106 000</b>
General vehicles		3 981	–	–	–	–	–	–	–
Specialised vehicles		–	–	–	–	–	–	–	–
Plant & equipment		983	3 000	–	–	500	500	100,0%	3 000
Computers - hardware/equipment		14 022	15 000	–	468	–	(468)	–	15 000
Furniture and other office equipment		11 427	13 000	2	2	4 333	4 331	99,9%	13 000
Other Buildings		67 901	38 500	1 003	1 058	10 400	9 342	89,8%	38 500
Other		14 182	36 500	1 991	2 257	7 000	4 743	67,8%	36 500
<b>Total Capital Expenditure on renewal of existing ass</b>	<b>1</b>	<b>2 020 855</b>	<b>1 663 950</b>	<b>140 148</b>	<b>263 918</b>	<b>472 494</b>	<b>208 576</b>	<b>44,1%</b>	<b>1 663 950</b>
<b>Specialised vehicles</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 - M04 October

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>796 775</b>	<b>801 393</b>	<b>79 207</b>	<b>242 865</b>	<b>264 100</b>	<b>21 235</b>	<b>8,0%</b>	<b>801 393</b>
Infrastructure - Road transport		152 633	120 794	14 833	48 911	42 661	(6 250)	-14,6%	120 794
<i>Roads, Pavements &amp; Bridges</i>		123 480	101 028	13 375	44 742	36 073	(8 669)	-24,0%	101 028
<i>Storm water</i>		29 153	19 766	1 459	4 169	6 589	2 419	36,7%	19 766
Infrastructure - Electricity		446 514	386 114	45 204	144 078	144 972	894	0,6%	386 114
<i>Generation</i>		60 427	74 019	4 326	12 719	24 673	11 953	48,4%	74 019
<i>Transmission &amp; Reticulation</i>		329 090	289 193	33 665	107 039	101 465	(5 574)	-5,5%	289 193
<i>Street Lighting</i>		56 997	22 903	7 213	24 320	18 834	(5 485)	-29,1%	22 903
Infrastructure - Water		108 743	231 797	13 567	32 667	51 017	18 351	36,0%	231 797
<i>Dams &amp; Reservoirs</i>		11 716	4 743	1 366	3 159	1 581	(1 578)	-99,8%	4 743
<i>Water purification</i>		11 209	8 898	689	1 337	4 122	2 785	67,6%	8 898
<i>Reticulation</i>		85 818	218 157	11 512	28 170	45 314	17 144	37,8%	218 157
Infrastructure - Sanitation		56 122	49 337	4 224	12 702	19 813	7 112	35,9%	49 337
<i>Reticulation</i>		16 036	11 018	971	2 858	7 041	4 183	59,4%	11 018
<i>Sewerage purification</i>		40 085	38 318	3 253	9 844	12 773	2 929	22,9%	38 318
Infrastructure - Other		32 764	13 351	1 378	4 507	5 636	1 128	20,0%	13 351
<i>Waste Management</i>		32 764	13 351	1 378	4 507	5 636	1 128	20,0%	13 351
<b>Community</b>		<b>214 308</b>	<b>202 263</b>	<b>14 516</b>	<b>34 258</b>	<b>69 319</b>	<b>35 061</b>	<b>50,6%</b>	<b>202 263</b>
Parks & gardens		31 442	32 910	2 975	7 673	10 980	3 307	30,1%	32 910
Sportsfields & stadia		181	198	-	-	66	66	100,0%	198
Recreational facilities		13 015	12 925	1 859	4 174	5 168	994	19,2%	12 925
Fire, safety & emergency		22 037	15 449	2 710	8 760	5 629	(3 132)	-55,6%	15 449
Security and policing		41 000	32 520	806	2 079	11 356	9 278	81,7%	32 520
Buses		4 123	3 882	904	1 377	1 294	(83)	-6,4%	3 882
Museums & Art Galleries		1	-	-	-	-	-	-	-
Cemeteries		5 666	6 361	385	1 503	2 154	651	30,2%	6 361
Other		96 842	98 018	4 879	8 692	32 672	23 980	73,4%	98 018
<b>Other assets</b>		<b>496 779</b>	<b>435 605</b>	<b>30 447</b>	<b>81 604</b>	<b>155 555</b>	<b>73 952</b>	<b>47,5%</b>	<b>435 605</b>
General vehicles		209 712	198 820	11 208	23 058	66 275	43 217	65,2%	198 820
Specialised vehicles		-	-	-	-	-	-	-	-
Plant & equipment		23 301	34 141	1 292	5 135	16 414	11 279	68,7%	34 141
Computers - hardware/equipment		5 695	3 309	(655)	381	1 116	735	65,8%	3 309
Furniture and other office equipment		14 414	14 388	592	2 615	5 537	2 922	52,8%	14 388
Civic Land and Buildings		1 646	1 491	56	227	497	269	54,2%	1 491
Other Buildings		133 303	102 851	11 395	31 071	36 904	5 833	15,8%	102 851
Other Land		80 342	76 018	5 506	17 237	27 131	9 894	36,5%	76 018
Other		28 367	4 587	1 052	1 879	1 682	(197)	-11,7%	4 587
<b>Intangibles</b>		<b>99 697</b>	<b>73 767</b>	<b>16 943</b>	<b>31 181</b>	<b>24 856</b>	<b>(6 325)</b>	<b>-25,4%</b>	<b>73 767</b>
Computers - software & programming		99 697	73 767	16 943	31 181	24 856	(6 325)	-25,4%	73 767
Other		-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>1 607 560</b>	<b>1 513 028</b>	<b>141 114</b>	<b>389 908</b>	<b>513 830</b>	<b>123 922</b>	<b>24,1%</b>	<b>1 513 028</b>
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-
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 - M04 October

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>844 568</b>	<b>771 204</b>	<b>77 071</b>	<b>266 581</b>	<b>253 590</b>	<b>(12 991)</b>	<b>-5,1%</b>	<b>771 204</b>
Infrastructure - Road transport		482 914	437 122	21 979	102 540	106 072	3 532	3,3%	437 122
Roads, Pavements & Bridges		431 515	280 026	12 711	74 572	75 105	533	0,7%	280 026
Storm water		51 398	157 096	9 268	27 968	30 967	3 000	9,7%	157 096
Infrastructure - Electricity		168 081	137 941	23 834	66 720	35 499	(31 221)	-87,9%	137 941
Generation		117 319	102 647	21 013	48 209	24 180	(24 029)	-99,4%	102 647
Transmission & Reticulation		33 284	13 717	2 263	9 906	4 956	(4 951)	-99,9%	13 717
Street Lighting		17 478	21 577	559	8 605	6 363	(2 242)	-35,2%	21 577
Infrastructure - Water		95 349	73 958	17 226	48 823	55 052	6 229	11,3%	73 958
Dams & Reservoirs		15 816	17 724	1 487	4 106	13 672	9 566	70,0%	17 724
Reticulation		79 533	56 233	15 739	44 717	41 380	(3 337)	-8,1%	56 233
Infrastructure - Sanitation		41 174	35 471	3 661	17 097	22 914	5 817	25,4%	35 471
Reticulation		38 519	27 742	3 278	15 078	16 583	1 505	9,1%	27 742
Sewerage purification		2 654	7 728	384	2 019	6 331	4 312	68,1%	7 728
Infrastructure - Other		57 050	86 712	10 370	31 402	34 053	2 652	7,8%	86 712
Waste Management		9 307	5 240	114	2 759	2 700	(59)	-2,2%	5 240
Transportation		6 682	16 954	1 968	5 930	5 785	(145)	-2,5%	16 954
Other		41 061	64 518	8 288	22 713	25 569	2 856	11,2%	64 518
<b>Community</b>		<b>113 122</b>	<b>113 127</b>	<b>6 189</b>	<b>18 813</b>	<b>32 639</b>	<b>13 826</b>	<b>42,4%</b>	<b>113 127</b>
Parks & gardens		6 443	10 789	–	17	2 892	2 875	99,4%	10 789
Sportsfields & stadia		16 184	28 051	759	1 441	4 898	3 456	70,6%	28 051
Libraries		11 806	1 849	–	–	154	154	100,0%	1 849
Recreational facilities		–	3 082	–	–	1 041	1 041	100,0%	3 082
Fire, safety & emergency		–	616	–	575	–	(575)		616
Security and policing		1 256	3 082	–	–	386	386	100,0%	3 082
Clinics		14 777	26 201	2 004	11 553	9 448	(2 104)	-22,3%	26 201
Cemeteries		5 396	8 631	–	–	964	964	100,0%	8 631
Other		57 260	30 825	3 426	5 226	12 855	7 628	59,3%	30 825
<b>Investment properties</b>		<b>274 203</b>	<b>225 823</b>	<b>8 343</b>	<b>21 986</b>	<b>56 482</b>	<b>34 496</b>	<b>61,1%</b>	<b>225 823</b>
Housing development		274 203	206 681	8 343	21 986	53 011	31 025	58,5%	206 681
Other		–	19 142	–	–	3 471	3 471	100,0%	19 142
<b>Other assets</b>		<b>70 346</b>	<b>38 316</b>	<b>1 405</b>	<b>2 785</b>	<b>11 145</b>	<b>8 361</b>	<b>75,0%</b>	<b>38 316</b>
General vehicles		1 303	–	–	–	–	–		–
Specialised vehicles		39	–	–	–	–	–		–
Plant & equipment		322	925	–	–	193	193	100,0%	925
Computers - hardware/equipment		4 588	4 624	–	253	–	(253)		4 624
Furniture and other office equipment		15 211	7 953	184	284	3 047	2 763	90,7%	7 953
Markets		1 774	1 695	161	459	1 196	737	61,6%	1 695
Other Buildings		42 469	11 868	355	571	4 011	3 440	85,8%	11 868
Other		4 640	11 251	704	1 218	2 700	1 481	54,9%	11 251
<b>Intangibles</b>		<b>–</b>	<b>40 311</b>	<b>6 647</b>	<b>50 282</b>	<b>42 376</b>	<b>(7 906)</b>	<b>-18,7%</b>	<b>40 311</b>
Computers - software & programming		–	40 311	6 647	50 282	42 376	(7 906)	-18,7%	40 311
<b>Total Depreciation</b>		<b>1 302 240</b>	<b>1 188 780</b>	<b>99 654</b>	<b>360 446</b>	<b>396 232</b>	<b>35 786</b>	<b>9,0%</b>	<b>1 188 780</b>
<b>Specialised vehicles</b>		<b>39</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
Fire		39	–	–	–	–	–		–
Conservancy		–	–	–	–	–	–		–
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 **October 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: \_\_\_\_\_