

NMBM BUDGET TABLES

1 Monthly Budget Tables

The seven main budget tables, as required in terms of the Municipal Budget and Reporting Regulations, are included in this section of the report. These tables set out the Municipality's 2015/16 budget performance for the period July 2015 to December 2015 and are to be noted by Council. Each table is accompanied by explanatory notes.

Table C1 Consolidated Monthly Budget Statement Summary – M06 December 2015

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	1,332,135	1,504,945	–	125,080	759,190	761,708	(2,519)	-0%	1,504,945
Service charges	4,051,915	4,817,334	–	391,114	2,296,280	2,542,679	(246,398)	-10%	4,817,334
Investment revenue	83,294	70,145	–	6,014	35,285	41,564	(6,279)	-15%	70,145
Transfers recognised - operational	1,481,999	1,327,271	–	230,898	704,556	850,834	(146,278)	-17%	1,327,271
Other own revenue	1,229,940	1,165,760	–	193,144	489,215	637,157	147,943	-23%	1,165,760
Total Revenue (excluding capital transfers and contributions)	8,179,284	8,885,456	–	946,250	4,284,525	4,833,942	549,417	-11%	8,885,456
Employee costs	2,176,075	2,289,517	–	171,909	1,076,396	1,143,831	(67,435)	-6%	2,289,517
Remuneration of Councillors	58,161	64,429	–	4,887	29,620	30,390	(770)	-3%	64,429
Depreciation & asset impairment	901,858	873,746	–	72,832	436,990	436,871	119	0%	873,746
Finance charges	206,793	168,361	–	(35,046)	58,483	85,452	(26,969)	-32%	168,361
Materials and bulk purchases	3,010,082	3,266,898	–	11,942	1,647,350	1,854,664	(207,315)	-11%	3,266,898
Transfers and grants	25,691	430,509	–	56,912	240,814	214,944	25,870	12%	430,509
Other expenditure	1,813,368	1,726,380	–	119,078	811,028	881,322	(70,294)	-8%	1,726,380
Total Expenditure	8,192,029	8,819,839	–	402,515	4,300,680	4,647,475	(346,794)	-7%	8,819,839
Surplus/(Deficit)	(12,746)	65,617	–	543,736	(16,156)	186,467	(202,623)	-109%	65,617
Transfers recognised - capital	784,204	962,059	–	65,728	345,330	445,878	(100,548)	-23%	962,059
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	771,458	1,027,676	–	609,464	329,175	632,345	(303,170)	-48%	1,027,676
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	771,458	1,027,676	–	609,464	329,175	632,345	(303,170)	-48%	1,027,676
<u>Capital expenditure & funds sources</u>									
Capital expenditure	1,436,107	1,612,510	–	110,568	519,963	640,004	(120,041)	-19%	1,612,510
Capital transfers recognised	784,204	962,059	–	65,728	345,330	442,403	(97,073)	-22%	962,059
Public contributions & donations	56,854	53,000	–	940	17,312	16,300	1,012	6%	53,000
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	595,049	597,451	–	43,901	157,321	181,301	(23,981)	-13%	597,451
Total sources of capital funds	1,436,107	1,612,510	–	110,568	519,963	640,004	(120,041)	-19%	1,612,510
<u>Financial position</u>									
Total current assets	3,236,700	2,880,061	–		3,274,385				2,880,061
Total non current assets	14,031,981	14,630,829	–		14,094,590				14,630,829
Total current liabilities	2,166,135	2,472,268	–		2,200,310				2,472,268
Total non current liabilities	3,171,589	3,130,164	–		3,130,164				3,130,164
Community wealth/Equity	11,930,957	11,908,458	–		12,038,501				11,908,458

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Cash flows									
Net cash from (used) operating	1,379,705	1,981,340	–	369,840	1,025,862	1,145,029	119,167	10%	1,981,340
Net cash from (used) investing	(1,441,994)	(1,596,933)	–	(127,315)	(719,384)	(876,530)	(157,146)	18%	(1,596,933)
Net cash from (used) financing	(100,272)	(104,093)	–	(15,000)	(60,254)	(60,254)	(0)	0%	(104,093)
Cash/cash equivalents at the month/year end	1,445,536	1,194,875	–	–	1,691,760	1,122,806	(568,954)	-51%	1,725,850
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1,168,363	181,941	113,854	122,537	69,278	41,885	272,569	1,453,092	3,423,519
Creditors Age Analysis									
Total Creditors	140,384	4,042	827	2,699	–	–	–	–	147,952

Explanatory notes to Table C1 – Monthly Budget Summary

The aim of the Budget Summary is to provide a concise overview of the actual budget performance from all of the major financial perspectives (operating expenditure, capital expenditure, financial position, cash flow, and MFMA funding compliance). The table provides an overview of the actual amounts spent compared to the monthly budget projections within the context of operating performance, resources utilised for capital expenditure, financial position, cash and funding compliance.

Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) – M06 December 2015

Description	2014/15	Budget Year 2015/16						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Standard								
Governance and administration	2,550,500	2,480,327	427,011	1,370,212	1,415,998	(45,786)	-3%	2,480,327
Executive and council	650	37	16	64	29	35	119%	37
Budget and treasury office	2,523,626	2,452,237	427,919	1,349,493	1,401,877	(52,384)	-4%	2,452,237
Corporate services	26,224	28,052	(924)	20,655	14,092	6,563	47%	28,052
Community and public safety	793,646	429,443	52,395	290,291	187,359	102,932	55%	429,443
Community and social services	26,983	23,252	2,229	19,893	10,135	9,758	96%	23,252
Sport and recreation	22,912	26,527	(4,981)	16,054	15,482	572	4%	26,527
Public safety	40,503	10,240	2,601	12,915	5,579	7,335	131%	10,240
Housing	701,604	366,447	52,055	240,893	155,584	85,309	55%	366,447
Health	1,643	2,976	491	536	579	(43)	-7%	2,976
Economic and environmental services	537,253	910,091	(4,768)	158,360	463,760	(305,400)	-66%	910,091
Planning and development	214,747	428,566	(13,230)	110,060	192,913	(82,853)	-43%	428,566
Road transport	305,815	473,756	8,118	44,277	267,819	223,542	-83%	473,756
Environmental protection	16,692	7,770	344	4,022	3,028	994	33%	7,770
Trading services	5,065,991	6,009,402	536,061	2,805,028	3,208,966	(403,938)	-13%	6,009,402
Electricity	3,280,766	3,729,081	303,736	1,708,922	1,974,224	(265,303)	-13%	3,729,081
Water	805,052	959,791	106,961	472,420	503,906	(31,487)	-6%	959,791
Waste water management	724,253	965,986	84,726	434,103	530,614	(96,511)	-18%	965,986

Description	2014/15	Budget Year 2015/16						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Waste management	255,920	354,543	40,639	189,584	200,222	(10,638)	-5%	354,543
Other	16,098	18,253	1,279	5,964	3,737	2,227	60%	18,253
Total Revenue - Standard	8,963,488	9,847,516	1,011,978	4,629,855	5,279,820	(649,965)	-12%	9,847,516
Expenditure - Standard								
Governance and administration	1,102,575	1,267,034	112,660	617,110	614,345	2,765	0%	1,267,034
Executive and council	181,798	208,398	24,595	157,494	103,786	53,708	52%	208,398
Budget and treasury office	612,455	653,584	55,945	278,534	324,171	(45,637)	-14%	653,584
Corporate services	308,322	405,051	32,120	181,082	186,388	(5,306)	-3%	405,051
Community and public safety	1,540,037	1,411,549	92,134	565,233	727,252	(162,020)	-22%	1,411,549
Community and social services	180,473	174,913	11,836	70,442	77,648	(7,206)	-9%	174,913
Sport and recreation	187,736	185,646	13,932	65,673	90,028	(24,355)	-27%	185,646
Public safety	455,474	441,352	30,365	207,827	212,826	(4,999)	-2%	441,352
Housing	517,836	420,516	24,182	141,242	225,661	(84,419)	-37%	420,516
Health	198,519	189,122	11,820	80,050	121,089	(41,040)	-34%	189,122
Economic and environmental services	1,223,608	1,114,013	88,434	556,978	508,816	48,161	9%	1,114,013
Planning and development	504,506	482,150	52,048	280,432	208,704	71,728	34%	482,150
Road transport	586,199	475,652	24,701	208,334	217,883	(9,549)	-4%	475,652
Environmental protection	132,904	156,212	11,685	68,212	82,230	(14,018)	-17%	156,212
Trading services	4,307,050	5,012,969	107,512	2,555,057	2,790,804	235,747	-8%	5,012,969
Electricity	3,038,264	3,444,088	11,759	1,878,909	2,003,940	(125,031)	-6%	3,444,088
Water	626,083	693,203	46,134	322,701	349,046	(26,345)	-8%	693,203
Waste water management	442,230	563,621	29,435	224,150	283,500	(59,350)	-21%	563,621
Waste management	200,472	312,057	20,184	129,297	154,318	(25,021)	-16%	312,057
Other	18,759	14,274	1,774	6,302	6,257	45	1%	14,274
Total Expenditure - Standard	8,192,029	8,819,839	402,514	4,300,680	4,647,475	(346,795)	-7%	8,819,839
Surplus/ (Deficit) for the year	771,458	1,027,676	609,464	329,175	632,345	(303,171)	-48%	1,027,676

Explanatory notes to Table C2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

The 'standard classification' refers to a modified Government Finance Statistics (GFS) reporting structure. The aim of the standard classification approach is to ensure that all municipalities report their operations in one common format, to facilitate comparison across all municipalities. It is to be noted that the revenue by vote as reflected in this table, includes revenue attributable to capital grants.

Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M06 December 2015

Vote Description	2014/15	Budget Year 2015/16						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast %
R thousands								
Revenue by Vote								
Vote 1 - Budget and Treasury	2,523,856	2,452,249	427,920	1,349,495	1,402,477	(52,982)	-3.8%	2,452,249
Vote 2 - Public Health	283,326	369,305	37,875	194,140	202,222	(8,082)	-4.0%	369,305
Vote 3 - Human Settlements	729,209	595,215	53,696	253,293	269,190	(15,897)	-5.9%	595,215
Vote 4 - Economic Development, Tourism and Agriculture	130,165	148,508	(18,867)	78,406	80,435	(2,029)	-2.5%	148,508
Vote 5 - Corporate Services	19,828	19,503	(1,499)	15,720	9,192	6,528	71.0%	19,503
Vote 6 - Rate and General Engineers	297,661	454,311	15,800	46,266	238,003	(191,737)	-80.6%	454,311
Vote 7 - Water Services	805,052	959,791	106,961	472,420	503,906	(31,487)	-6.2%	959,791
Vote 8 - Sanitation Services	716,759	965,986	84,726	434,103	530,614	(96,511)	-18.2%	965,986
Vote 9 - Electricity and Energy	3,280,766	3,729,081	303,736	1,708,922	1,974,224	(265,303)	-13.4%	3,729,081
Vote 10 - Executive and Council	2,639	1,317	93	1,115	658	457	69.4%	1,317
Vote 11 - Safety and Security	60,570	33,812	4,058	22,191	15,001	7,190	47.9%	33,812
Vote 12 - Nelson Mandela Bay Stadium	42,112	48,500	-	16,667	24,100	(7,434)	-30.8%	48,500
Vote 13 - Strategic Programmes Directorate	37,689	31,362	3,043	10,215	11,421	(1,206)	-10.6%	31,362
Vote 14 - Recreational and Cultural Services	33,856	38,573	(5,563)	26,904	18,377	8,527	46.4%	38,573
Total Revenue by Vote	8,963,488	9,847,516	1,011,978	4,629,855	5,279,820	(649,965)	-12.3%	9,847,516
Expenditure by Vote								
Vote 1 - Budget and Treasury	594,493	632,490	50,621	263,133	324,171	(61,038)	-18.8%	632,490
Vote 2 - Public Health	531,249	680,753	52,049	296,229	381,518	(85,289)	-22.4%	680,753
Vote 3 - Human Settlements	679,544	566,695	36,590	207,823	307,253	(99,429)	-32.4%	566,695
Vote 4 - Economic Development, Tourism and Agriculture	120,117	121,822	(2,697)	80,899	48,277	32,622	67.6%	121,822
Vote 5 - Corporate Services	360,402	385,446	31,278	175,969	184,988	(9,019)	-4.9%	385,446
Vote 6 - Rate and General Engineers	707,740	614,648	47,987	281,557	286,069	(4,512)	-1.6%	614,648
Vote 7 - Water Services	626,079	693,203	46,590	323,623	349,046	(25,423)	-7.3%	693,203
Vote 8 - Sanitation Services	386,144	505,654	30,243	222,813	237,144	(14,331)	-6.0%	505,654
Vote 9 - Electricity and Energy	3,038,195	3,444,088	11,759	1,878,906	2,003,940	(125,034)	-6.2%	3,444,088
Vote 10 - Executive and Council	221,218	244,414	24,277	117,966	116,044	1,922	1.7%	244,414
Vote 11 - Safety and Security	467,355	452,496	32,078	215,172	204,954	10,218	5.0%	452,496
Vote 12 - Nelson Mandela Bay Stadium	157,070	167,939	9,958	102,823	80,886	21,937	27.1%	167,939
Vote 13 - Strategic Programmes Directorate	33,483	20,986	1,127	5,718	8,177	(2,459)	-30.1%	20,986
Vote 14 - Recreational and Cultural Services	268,940	289,205	30,653	128,050	115,009	13,041	11.3%	289,205
Total Expenditure by Vote	8,192,029	8,819,839	402,515	4,300,680	4,647,475	(346,795)	-7.5%	8,819,839
Surplus/ (Deficit) for the year	771,458	1,027,676	609,463	329,175	632,345	(303,170)	-47.9%	1,027,676

Explanatory notes to Table C3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

The purpose of the format in which the monthly budget reporting table is presented, is to enable the Council to enforce a vote in accordance with the municipality's organisational structure, so as to assign responsibility for the revenue and expenditure recorded against these votes to the Municipal Manager and Executive Directors concerned. Operating revenue and expenditure is thus presented by 'vote'. A 'vote' is defined as one of the main segments into which a budget of a municipality is divided into, for the appropriation of funds.

Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) – M06 December 2015

Description	2014/15	Budget Year 2015/16						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Revenue By Source</u>								
Property rates	1,332,135	1,504,945	125,080	759,190	761,708	(2,519)	0%	1,504,945
Service charges - electricity revenue	3,077,764	3,519,222	275,769	1,652,479	1,886,518	(234,039)	-12%	3,519,222
Service charges - water revenue	519,528	639,699	60,053	306,932	323,047	(16,115)	-5%	639,699
Service charges - sanitation revenue	323,716	436,338	39,557	227,162	221,938	5,224	2%	436,338
Service charges - refuse revenue	130,907	222,076	15,736	109,707	111,176	(1,469)	-1%	222,076
Rental of facilities and equipment	17,897	23,342	1,569	10,581	11,644	(1,063)	-9%	23,342
Interest earned - external investments	83,294	70,145	6,014	35,285	41,564	(6,279)	-15%	70,145
Interest earned - outstanding debtors	151,050	159,327	13,894	31,085	78,866	(47,781)	-61%	159,327
Fines	39,644	11,861	2,680	13,329	6,001	7,328	122%	11,861
Licences and permits	9,695	11,963	879	4,740	5,969	(1,229)	-21%	11,963
Agency services	2,246	2,428	198	1,166	1,234	(68)	-6%	2,428
Transfers recognised - operational	1,481,999	1,327,271	230,898	704,556	850,834	(146,278)	-17%	1,327,271
Other revenue	1,008,578	956,838	173,923	428,313	533,443	(105,130)	-20%	956,838
Gains on disposal of PPE	830			–	–	–		
Total Revenue (excluding capital transfers and contributions)	8,179,284	8,885,456	946,250	4,284,525	4,833,942	(549,417)	-11%	8,885,456
<u>Expenditure By Type</u>								
Employee related costs	2,176,075	2,289,517	171,909	1,076,396	1,143,831	(67,435)	-6%	2,289,517
Remuneration of councillors	58,161	64,429	4,887	29,620	30,390	(770)	-3%	64,429
Debt impairment	407,410	379,384	–	250,030	138,965	111,065	80%	379,384
Depreciation & asset impairment	901,858	873,746	72,832	436,990	436,871	119	0%	873,746
Finance charges	206,793	168,361	(35,046)	58,483	85,452	(26,969)	-32%	168,361
Bulk purchases	2,454,439	2,742,169	(19,945)	1,467,557	1,584,621	(117,064)	-7%	2,742,169
Other materials	555,643	524,729	31,887	179,792	270,043	(90,251)	-33%	524,729
Contracted services	323,685	333,353	27,780	139,200	171,167	(31,967)	-19%	333,353
Transfers and grants	25,691	430,509	56,912	240,814	214,944	25,870	12%	430,509
Other expenditure	1,081,760	1,013,642	91,298	421,799	571,190	(149,391)	-26%	1,013,642
Loss on disposal of PPE	513		–	(2)	–	(2)		
Total Expenditure	8,192,029	8,819,839	402,515	4,300,680	4,647,475	(346,794)	-7%	8,819,839
<u>Surplus/(Deficit)</u>	(12,746)	65,617	543,736	(16,156)	186,467	(202,623)	(0)	65,617
Transfers recognised - capital	784,204	962,059	65,728	345,330	445,878	(100,548)	(0)	962,059
Contributions recognised - capital					–	–		
Contributed assets					–	–		
Surplus/(Deficit) after capital transfers & contributions	771,458	1,027,676	609,464	329,175	632,345			1,027,676
Taxation						–		
Surplus/(Deficit) after taxation	771,458	1,027,676	609,464	329,175	632,345			1,027,676
Attributable to minorities								
Surplus/(Deficit) attributable to municipality	771,458	1,027,676	609,464	329,175	632,345			1,027,676
Share of surplus/ (deficit) of associate								
Surplus/ (Deficit) for the year	771,458	1,027,676	609,464	329,175	632,345			1,027,676

Explanatory notes to Table C4 - Budgeted Financial Performance (revenue and expenditure)

The Financial Performance Budget is required to be approved concurrently by revenue source and expenditure type, so as to ensure consistency with annual reporting format requirements. A key aim is to facilitate comparison between the monthly results, the monthly budget-to-date projections and the original budget, so as to assess performance.

Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) – M06 December 2015

Vote Description	2014/15	Budget Year 2015/16						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Budget and Treasury	31,028	74,000	2,907	17,974	39,250	(21,276)	-54%	74,000
Vote 2 - Public Health	66,980	38,433	3,326	15,496	14,806	690	5%	38,433
Vote 3 - Human Settlements	201,395	175,108	19,718	93,559	122,354	(28,795)	-24%	175,108
Vote 4 - Economic Development, Tourism and Agriculture	97,310	60,947	2,227	24,521	32,773	(8,252)	-25%	60,947
Vote 5 - Corporate Services	38,139	27,050	4,719	11,082	12,550	(1,468)	-12%	27,050
Vote 6 - Rate and General Engineers	279,693	412,220	19,731	55,151	93,250	(38,099)	-41%	412,220
Vote 7 - Water Services	169,668	165,003	23,985	90,798	60,750	30,048	49%	165,003
Vote 8 - Sanitation Services	263,307	267,450	13,013	101,989	135,240	(33,251)	-25%	267,450
Vote 9 - Electricity and Energy	202,583	218,992	5,048	65,611	86,638	(21,027)	-24%	218,992
Vote 10 - Executive and Council	2,376	6,850	–	–	3,425	(3,425)	-100%	6,850
Vote 11 - Safety and Security	10,209	7,300	743	2,117	1,800	317	18%	7,300
Vote 12 - Nelson Mandela Bay Stadium	6,832	–	–	–	–	–		–
Vote 13 - Strategic Programmes Directorate	3,333	8,060	–	–	5,550	(5,550)	-100%	8,060
Vote 14 - Recreational and Cultural Services	17,860	104,500	5,511	16,079	21,950	(5,871)	-27%	104,500
Total Capital Multi-year expenditure	1,390,713	1,565,912	100,930	494,376	630,335	(135,960)	-22%	1,565,912
Single Year expenditure appropriation								
Vote 1 - Budget and Treasury	3,527	3,000	12	22	1,300	(1,278)	-98%	3,000
Vote 2 - Public Health	6,960	16,200	8,615	9,705	2,350	7,355	313%	16,200
Vote 3 - Human Settlements	–	–	–	–	–	–		–
Vote 4 - Economic Development, Tourism and Agriculture	–	–	–	–	–	–		–
Vote 5 - Corporate Services	818	–	–	–	–	–		–
Vote 6 - Rate and General Engineers	4,426	6,380	169	5,603	–	5,603		6,380
Vote 7 - Water Services	1,181	2,500	57	4,054	–	4,054		2,500
Vote 8 - Sanitation Services	25,765	2,500	–	2,835	–	2,835		2,500
Vote 9 - Electricity and Energy	–	10,800	546	2,353	4,501	(2,148)	-48%	10,800
Vote 10 - Executive and Council	–	–	–	–	–	–		–
Vote 11 - Safety and Security	2,717	5,218	238	1,015	1,518	(503)	-33%	5,218
Vote 12 - Nelson Mandela Bay Stadium	–	–	–	–	–	–		–
Vote 13 - Strategic Programmes Directorate	–	–	–	–	–	–		–
Vote 14 - Recreational and Cultural Services	–	–	–	–	–	–		–
Total Capital single-year expenditure	45,394	46,598	9,638	25,588	9,669	15,919	165%	46,598
Total Capital Expenditure	1,436,107	1,612,510	110,568	519,963	640,004	(120,041)	-19%	1,612,510
Capital Expenditure - Standard Classification								

Vote Description R thousands	2014/15	Budget Year 2015/16						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Governance and administration	82,720	110,900	7,639	29,078	56,525	(27,447)	-49%	110,900
Executive and council	9,208	6,850	–	–	3,425	(3,425)	-100%	6,850
Budget and treasury office	34,555	77,000	2,920	17,997	40,550	(22,553)	-56%	77,000
Corporate services	38,957	27,050	4,719	11,082	12,550	(1,468)	-12%	27,050
Community and public safety	233,233	294,626	26,210	112,967	147,622	(34,655)	-23%	294,626
Community and social services	3,585	27,000	–	1,330	11,000	(9,670)	-88%	27,000
Sport and recreation	14,275	77,500	5,511	14,748	10,950	3,798	35%	77,500
Public safety	12,926	12,518	981	3,132	3,318	(186)	-6%	12,518
Housing	201,395	175,108	19,718	93,559	122,354	(28,795)	-24%	175,108
Health	1,052	2,500	–	197	–	197	#DIV/0!	2,500
Economic and environmental services	448,009	522,539	24,365	98,503	144,629	(46,125)	-32%	522,539
Planning and development	100,643	69,007	2,227	24,521	38,323	(13,802)	-36%	69,007
Road transport	284,119	418,600	19,901	60,754	93,250	(32,496)	-35%	418,600
Environmental protection	63,247	34,933	2,237	13,229	13,056	173	1%	34,933
Trading services	672,145	684,446	52,354	279,415	291,229	(11,814)	-4%	684,446
Electricity	228,348	229,792	5,594	67,964	91,139	(23,175)	-25%	229,792
Water	170,850	167,503	24,042	94,852	60,750	34,102	56%	167,503
Waste water management	263,307	269,950	13,013	104,824	135,240	(30,416)	-22%	269,950
Waste management	9,640	17,200	9,705	11,775	4,100	7,675	187%	17,200
Other	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard Classification	1,436,107	1,612,510	110,568	519,963	640,004	(120,041)	-19%	1,612,510
Funded by:								
National Government	781,938	941,157	65,728	345,330	431,951	(86,621)	-20%	941,157
Provincial Government	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–
Other transfers and grants	2,266	20,903	–	–	10,452	(10,452)	-100%	20,903
Transfers recognised - capital	784,204	962,059	65,728	345,330	442,403	(97,073)	-22%	962,059
Public contributions & donations	56,854	53,000	940	17,312	16,300	1,012	6%	53,000
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	595,049	597,451	43,901	157,321	181,301	(23,981)	-13%	597,451
Total Capital Funding	1,436,107	1,612,510	110,568	519,963	640,004	(120,041)	-19%	1,612,510

Explanatory notes to Table C5 - Budgeted Capital Expenditure by vote, standard classification and funding

Table C5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and the funding necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

Table C6 Consolidated Monthly Budget Statement - Financial Position – M06 December 2015

Description	2014/15	Budget Year 2015/16		
	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands				
ASSETS				
Current assets				
Cash	193,277	200,150	150,312	200,150
Call investment deposits	1,252,259	994,725	1,541,448	994,725
Consumer debtors	1,142,034	1,174,058	977,904	1,174,058
Other debtors	524,913	395,588	489,948	395,588
Current portion of long-term receivables		0	0	0
Inventory	124,216	115,540	114,773	115,540
Total current assets	3,236,700	2,880,061	3,274,385	2,880,061
Non current assets				
Long-term receivables	18,299	12,091	18,249	12,091
Investments	–			
Investment property	198,169	199,262	198,169	199,262
Investments in Associate	–			
Property, plant and equipment	13,671,014	14,178,812	13,760,456	14,178,812
Agricultural				
Biological assets	–			
Intangible assets	144,499	240,663	117,716	240,663
Other non-current assets	–			
Total non current assets	14,031,981	14,630,829	14,094,590	14,630,829
TOTAL ASSETS	17,268,681	17,510,890	17,368,974	17,510,890
LIABILITIES				
Current liabilities				
Bank overdraft				
Borrowing	106,793	93,920	93,920	93,920
Consumer deposits	111,852	100,348	114,362	100,348
Trade and other payables	1,788,963	2,097,522	1,811,243	2,097,522
Provisions	158,526	180,478	180,786	180,478
Total current liabilities	2,166,135	2,472,268	2,200,310	2,472,268
Non current liabilities				
Borrowing	1,472,471	1,318,032	1,318,032	1,318,032
Provisions	1,699,118	1,812,131	1,812,131	1,812,131
Total non current liabilities	3,171,589	3,130,164	3,130,164	3,130,164
TOTAL LIABILITIES	5,337,724	5,602,432	5,330,474	5,602,432
NET ASSETS	11,930,957	11,908,458	12,038,501	11,908,458
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	11,718,364	11,854,806	11,825,909	11,854,806
Reserves	212,592	53,652	212,592	53,652
TOTAL COMMUNITY WEALTH/EQUITY	11,930,957	11,908,458	12,038,501	11,908,458

Explanatory notes to Table C6 - Budgeted Financial Position

1. The table presents Assets less Liabilities as Community Wealth. The order of items within each group is also aligned to the convention of showing items in order of liquidity; i.e. assets readily converted to cash or liabilities immediately required to be met from cash appear first.
2. Any movement on the Budgeted Financial Performance or the Capital Budget will invariably impact on the Budgeted Financial Position. For example, the collection rate assumption will impact on the cash position of the municipality and consequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption informs the budget provision for debt impairment, which in turn impacts on the provision for bad debts. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is directly informed by forecasting the statement of financial position.

Table C7 Consolidated Monthly Budget Statement - Cash Flow – M06 December 2015

Description	2014/15	Budget Year 2015/16						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Ratepayers and other	6,229,130	6,547,926	707,456	3,871,949	3,641,249	230,700	6%	6,547,926
Government - operating	1,173,071	1,355,719	13,841	707,921	870,834	(162,912)	-19%	1,355,719
Government - capital	999,637	1,093,822	282,392	664,406	512,140	152,266	30%	1,093,822
Interest	83,294	70,045	6,035	49,421	41,564	7,857	19%	70,045
Dividends						–		
Payments								
Suppliers and employees	(6,873,176)	6,889,818	(652,805)	(4,171,922)	(3,823,143)	348,780	-9%	(6,889,818)
Finance charges	(208,860)	(168,361)	(4,480)	(84,953)	(85,452)	(499)	1%	(168,361)
Transfers and Grants	(23,392)	(27,993)	17,401	(10,960)	(12,162)	(1,202)	10%	(27,993)
NET CASH FROM/(USED) OPERATING ACTIVITIES	1,379,705	1,981,340	369,840	1,025,862	1,145,029	119,167	10%	1,981,340
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE			–			–		
Decrease (Increase) in non-current debtors			–			–		
Decrease (increase) other non-current receivables	(6,208)		–			–		
Decrease (increase) in non-current investments			–			–		
Payments								
Capital assets	(1,435,786)	(1,596,933)	(127,315)	(719,384)	(876,530)	(157,146)	18%	(1,596,933)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1,441,994)	(1,596,933)	(127,315)	(719,384)	(876,530)	(157,146)	18%	(1,596,933)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans			–			–		
Borrowing long term/refinancing						–		

Description	2014/15	Budget Year 2015/16						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Increase (decrease) in consumer deposits	11,505					–		
Payments								
Repayment of borrowing	(111,777)	(104,093)	(15,000)	(60,254)	(60,254)	(0)	0%	(104,093)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(100,272)	(104,093)	(15,000)	(60,254)	(60,254)	(0)	0%	(104,093)
NET INCREASE/ (DECREASE) IN CASH HELD	(162,561)	280,314	227,525	246,224	208,245			280,314
Cash/cash equivalents at beginning:	1,608,097	914,561		1,445,536	914,561			914,561
Cash/cash equivalents at month/year end:	1,445,536	1,194,875		1,691,760	1,122,806			1,194,875

Explanatory notes to Table C7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement represents the first measurement in determining whether the budget is funded.
2. It reflects the expected cash in-flows versus cash outflows that are likely to result from the implementation of the budget.