

ANNEXURE "A4": 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 2014/15 budget performance for the period July 2014 to December 2014 and are to be noted by Council. Each table is accompanied by *explanatory notes*.

Table C1 Consolidated Monthly Budget Statement Summary – M06 December 2014

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	1,205,526	1,373,533	–	117,281	690,713	678,567	12,147	2%	1,373,533
Service charges	3,810,943	4,325,027	–	354,046	2,033,243	2,027,745	5,498	0%	4,325,027
Investment revenue	83,222	65,792	–	5,115	30,395	32,844	(2,449)	-7%	65,792
Transfers recognised - operational	1,300,058	1,340,739	–	413,925	737,954	872,717	(134,763)	-15%	1,340,739
Other own revenue	1,074,199	1,014,497	–	188,867	548,950	529,137	19,813	4%	1,014,497
Total Revenue (excluding capital transfers and contributions)	7,473,948	8,119,588	–	1,079,233	4,041,255	4,141,010	(99,755)	-2%	8,119,588
Employee costs	1,761,421	2,196,693	–	165,077	1,017,587	1,121,648	(104,060)	-9%	2,196,693
Remuneration of Councillors	55,572	60,976	–	4,620	27,433	28,395	(962)	-3%	60,976
Depreciation & asset impairment	1,385,795	862,509	–	71,876	431,258	431,258	0	0%	862,509
Finance charges	190,855	179,731	–	6,378	44,564	91,231	(46,667)	-51%	179,731
Materials and bulk purchases	2,741,331	2,994,456	–	167,956	1,473,016	1,456,699	16,317	1%	2,994,456
Transfers and grants	19,731	375,659	–	43,394	170,104	166,693	3,411	2%	375,659
Other expenditure	1,221,390	1,636,363	–	100,520	801,969	762,248	39,722	5%	1,636,363
Total Expenditure	7,376,096	8,306,387	–	559,821	3,965,931	4,058,171	(92,240)	-2%	8,306,387
Surplus/(Deficit)	97,852	(186,799)	–	519,412	75,324	82,840	(7,515)	-9%	(186,799)
Transfers recognised - capital	1,027,014	846,775	–	78,306	331,900	340,331	(8,431)	-2%	846,775
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	1,124,866	659,976	–	597,718	407,224	423,170	(15,946)	-4%	659,976
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1,124,866	659,976	–	597,718	407,224	423,170	(15,946)	-4%	659,976
<u>Capital expenditure & funds sources</u>									
Capital expenditure	1,575,579	1,392,230	–	127,819	499,447	424,458	74,990	18%	1,392,230
Capital transfers recognised	1,026,454	851,775	–	78,306	331,900	301,355	30,546	10%	851,775
Public contributions & donations	31,987	53,000	–	1,541	15,705	17,667	(1,961)	-11%	53,000
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	517,138	487,455	–	47,972	151,842	105,436	46,406	44%	487,455
Total sources of capital funds	1,575,579	1,392,230	–	127,819	499,447	424,458	74,990	18%	1,392,230
<u>Financial position</u>									
Total current assets	3,199,991	2,328,268	–		2,864,441				2,328,268
Total non current assets	13,459,721	14,157,729	–		13,527,910				14,157,729
Total current liabilities	2,268,472	2,158,911	–		2,358,227				2,158,911
Total non current liabilities	3,194,977	3,175,522	–		3,175,522				3,175,522
Community wealth/Equity	11,196,264	11,151,564	–		10,858,603				11,151,564

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Cash flows									
Net cash from (used) operating	1,787,228	1,506,555	–	304,310	789,568	1,061,380	271,811	26%	1,506,555
Net cash from (used) investing	(1,661,126)	(1,339,675)	–	(139,667)	(959,012)	(480,940)	478,072	-99%	(1,339,675)
Net cash from (used) financing	(98,887)	(112,968)	–	(15,000)	(55,836)	(55,836)	(0)	0%	(112,968)
Cash/cash equivalents at the month/year end	1,608,097	1,216,836	–	–	1,382,817	1,687,527	304,710	18%	1,662,010
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	1,031,803	189,832	85,219	87,834	113,830	55,798	326,404	1,240,192	3,130,912
Creditors Age Analysis									
Total Creditors	77,704	17,011	2,899	9,108	–	–	–	–	106,721

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 2014

Description	2013/14	Budget Year 2014/15						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Standard								
Governance and administration	2,373,274	2,329,052	384,659	1,359,092	1,347,214	11,878	1%	2,329,052
Executive and council	272	36	7	107	24	84	357%	36
Budget and treasury office	2,358,792	2,304,696	380,101	1,343,625	1,340,297	3,328	0%	2,304,696
Corporate services	14,211	24,319	4,551	15,360	6,894	8,466	123%	24,319
Community and public safety	414,757	471,066	195,836	240,860	157,863	82,997	53%	471,066
Community and social services	24,882	19,922	2,310	10,202	6,870	3,333	49%	19,922
Sport and recreation	23,273	27,488	7,851	16,482	8,835	7,647	87%	27,488
Public safety	13,754	36,641	770	5,262	14,611	(9,349)	-64%	36,641
Housing	349,673	386,009	184,901	208,482	127,496	80,986	64%	386,009
Health	3,175	1,006	4	432	51	381	751%	1,006
Economic and environmental services	370,743	707,210	67,455	252,014	361,551	(109,537)	-30%	371,024
Planning and development	202,687	403,801	41,369	89,006	225,945	(136,938)	-61%	206,439
Road transport	159,189	298,200	25,785	160,819	133,185	27,634	21%	159,376
Environmental protection	8,868	5,209	301	2,189	2,421	(232)	-10%	5,209
Trading services	4,298,259	5,442,305	509,589	2,521,169	2,607,717	(86,548)	-3%	4,931,715

Description	2013/14	Budget Year 2014/15						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Electricity	3,003,165	3,365,131	276,631	1,559,113	1,610,397	(51,284)	-3%	3,349,341
Water	638,308	883,704	85,650	390,206	420,460	(30,254)	-7%	690,204
Waste water management	421,441	881,732	104,725	400,835	419,328	(18,493)	-4%	580,432
Waste management	235,344	311,738	42,583	171,015	157,532	13,483	9%	311,738
Other	16,915	16,731	-	19	6,995	(6,975)	-100%	16,731
Total Revenue - Standard	7,473,948	8,966,363	1,157,539	4,373,155	4,481,340	(108,185)	-2%	8,119,588
<u>Expenditure - Standard</u>								
<i>Governance and administration</i>	701,819	1,214,828	86,817	593,189	601,350	(8,161)	-1%	1,214,828
Executive and council	159,387	199,926	12,411	112,786	104,440	8,346	8%	199,926
Budget and treasury office	307,541	617,061	36,727	266,494	292,802	(26,308)	-9%	617,061
Corporate services	234,891	397,840	37,679	213,909	204,108	9,801	5%	397,840
<i>Community and public safety</i>	1,309,529	1,387,280	112,811	809,159	691,812	117,347	17%	1,387,280
Community and social services	150,626	174,598	13,834	67,648	88,266	(20,618)	-23%	174,598
Sport and recreation	144,938	181,519	1,376	69,783	81,858	(12,075)	-15%	181,519
Public safety	414,341	424,599	30,888	197,247	195,899	1,348	1%	424,599
Housing	420,623	442,835	53,521	311,191	234,000	77,191	33%	442,835
Health	179,001	163,729	13,192	163,289	91,789	71,501	78%	163,729
<i>Economic and environmental services</i>	1,651,962	1,111,020	84,542	451,839	498,264	(46,425)	-9%	1,111,020
Planning and development	1,109,957	429,392	33,835	196,701	200,735	(4,034)	-2%	429,392
Road transport	426,894	353,662	24,540	180,883	141,442	39,441	28%	353,662
Environmental protection	115,111	327,966	26,168	74,256	156,087	(81,832)	-52%	327,966
<i>Trading services</i>	3,700,584	4,557,309	272,998	2,104,523	2,248,773	(144,250)	-6%	4,557,309
Electricity	2,683,568	3,053,510	171,394	1,494,290	1,553,163	(58,873)	-4%	3,053,510
Water	448,490	666,971	38,179	285,346	290,480	(5,134)	-2%	666,971
Waste water management	375,878	553,414	35,222	202,821	276,515	(73,693)	-27%	553,414
Waste management	192,647	283,414	28,203	122,066	128,616	(6,550)	-5%	283,414
Other	12,202	35,950	2,652	7,221	17,971	(10,751)	-60%	35,950
Total Expenditure - Standard	7,376,096	8,306,387	559,821	3,965,931	4,058,170	(92,240)	-2%	8,306,387
Surplus/ (Deficit) for the year	97,852	659,976	597,718	407,224	423,170	(15,945)	-4%	(186,799)

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 2014

Vote Description	2013/14	Budget Year 2014/15						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Revenue by Vote</u>								
Vote 1 - Budget and Treasury	2,359,483	2,304,713	380,102	1,343,633	1,340,296	3,336	0.2%	2,304,713
Vote 2 - Public Health	254,865	325,215	44,897	178,222	161,796	16,425	10.2%	325,215
Vote 3 - Human Settlements	369,563	594,878	186,572	218,079	288,669	(70,590)	-24.5%	412,605
Vote 4 - Economic Development, Tourism and Agriculture	151,858	143,192	33,968	69,302	49,599	19,703	39.7%	134,112
Vote 5 - Corporate Services	11,477	17,062	4,100	13,892	7,855	6,037	76.8%	17,062
Vote 6 - Rate and General Engineers	146,535	277,710	25,894	153,920	108,002	45,918	42.5%	138,886
Vote 7 - Water Services	638,308	883,704	85,650	390,206	420,460	(30,254)	-7.2%	690,204
Vote 8 - Sanitation Services	421,181	881,732	103,973	400,081	419,328	(19,247)	-4.6%	580,432
Vote 9 - Electricity and Energy	3,003,165	3,365,131	276,631	1,559,113	1,610,396	(51,283)	-3.2%	3,349,341
Vote 10 - Executive and Council	541	563	11	1,159	343	816	237.6%	563
Vote 11 - Safety and Security	31,388	60,954	2,241	15,001	29,726	(14,725)	-49.5%	60,954
Vote 12 - Nelson Mandela Bay Stadium	46,902	43,075	-	-	19,500	(19,500)	-100.0%	43,075
Vote 13 - Strategic Programmes Directorate	38,681	35,134	5,563	13,171	10,869	2,301	21.2%	29,124
Vote 14 - Recreational and Cultural Services	-	33,303	7,938	17,377	14,500	2,877	19.8%	33,303
Total Revenue by Vote	7,473,948	8,966,363	1,157,539	4,373,155	4,481,340	(108,185)	-2.4%	8,119,588
<u>Expenditure by Vote</u>								
Vote 1 - Budget and Treasury	289,857	595,138	38,361	266,346	279,802	(13,456)	-4.8%	595,138
Vote 2 - Public Health	480,477	798,099	60,878	364,018	368,129	(4,111)	-1.1%	798,099
Vote 3 - Human Settlements	1,183,300	568,609	64,111	369,863	306,178	63,685	20.8%	568,609
Vote 4 - Economic Development, Tourism and Agriculture	341,903	128,503	10,900	53,296	72,468	(19,172)	-26.5%	128,503
Vote 5 - Corporate Services	307,401	412,551	33,901	188,836	209,816	(20,980)	-10.0%	412,551
Vote 6 - Rate and General Engineers	509,049	489,363	39,751	252,069	251,082	987	0.4%	489,363
Vote 7 - Water Services	440,556	666,971	38,179	285,346	290,481	(5,134)	-1.8%	666,971
Vote 8 - Sanitation Services	324,622	496,409	34,108	191,644	226,515	(34,871)	-15.4%	496,409
Vote 9 - Electricity and Energy	2,683,568	3,053,510	171,390	1,494,290	1,553,164	(58,874)	-3.8%	3,053,510
Vote 10 - Executive and Council	188,152	230,739	16,082	95,487	85,518	9,969	11.7%	230,739
Vote 11 - Safety and Security	429,404	435,343	32,436	203,011	199,936	3,075	1.5%	435,343
Vote 12 - Nelson Mandela Bay Stadium	166,308	136,929	8,907	86,996	78,742	8,254	10.5%	136,929
Vote 13 - Strategic Programmes Directorate	31,498	30,138	1,649	8,121	7,338	783	10.7%	30,138
Vote 14 - Recreational and Cultural Services	-	264,083	9,166	106,609	129,000	(22,391)	-17.4%	264,083
Total Expenditure by Vote	7,376,096	8,306,387	559,821	3,965,931	4,058,169	(92,238)	-2.3%	8,306,387
Surplus/ (Deficit) for the year	97,852	659,976	597,718	407,224	423,171	(15,946)	-3.8%	(186,799)

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 2014

Description	2013/14	Budget Year 2014/15						
	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	1,205,526	1,373,533	117,281	690,713	678,567	12,147	2%	1,373,533
Service charges - electricity revenue	2,872,413	3,182,151	256,722	1,478,276	1,463,810	14,466	1%	3,182,151
Service charges - water revenue	505,420	558,220	46,080	266,866	271,308	(4,442)	-2%	558,220
Service charges - sanitation revenue	308,365	384,587	34,416	186,703	178,522	8,182	5%	384,587
Service charges - refuse revenue	124,745	200,068	16,828	101,397	114,105	(12,708)	-11%	200,068
Rental of facilities and equipment	17,907	22,327	1,254	8,544	11,163	(2,619)	-23%	22,327
Interest earned - external investments	83,222	65,792	5,115	30,395	32,844	(2,449)	-7%	65,792
Interest earned - outstanding debtors	217,463	182,999	12,723	70,866	88,832	(17,966)	-20%	182,999
Fines	12,808	36,836	594	6,018	17,870	(11,852)	-66%	36,836
Licences and permits	9,328	11,365	859	4,869	5,321	(452)	-8%	11,365
Agency services	2,095	1,575	188	1,114	788	326	41%	1,575
Transfers recognised - operational	1,300,058	1,340,739	413,925	737,954	872,717	(134,763)	-15%	1,340,739
Other revenue	814,598	759,395	173,248	457,533	405,163	52,370	13%	759,395
Gains on disposal of PPE				5		5		
Total Revenue (excluding capital transfers and contributions)	7,473,948	8,119,588	1,079,233	4,041,255	4,141,010	(99,755)	-2%	8,119,588
<u>Expenditure By Type</u>								
Employee related costs	1,761,421	2,196,693	165,077	1,017,587	1,121,648	(104,060)	-9%	2,196,693
Remuneration of councillors	55,572	60,976	4,620	27,433	28,395	(962)	-3%	60,976
Debt impairment	200,767	341,949	4,050	118,965	162,379	(43,414)	-27%	341,949
Depreciation & asset impairment	1,385,795	862,509	71,876	431,258	431,258	0	0%	862,509
Finance charges	190,855	179,731	6,378	44,564	91,231	(46,667)	-51%	179,731
Bulk purchases	2,251,558	2,386,983	124,220	1,271,679	1,238,510	33,169	3%	2,386,983
Other materials	489,773	607,474	43,735	201,337	218,189	(16,852)	-8%	607,474
Contracted services	289,459	374,837	34,725	147,857	178,681	(30,824)	-17%	374,837
Transfers and grants	19,731	375,659	43,394	170,104	166,693	3,411	2%	375,659
Other expenditure	729,892	919,578	61,745	535,147	421,188	113,959	27%	919,578
Loss on disposal of PPE	1,272					-		
Total Expenditure	7,376,096	8,306,387	559,821	3,965,931	4,058,171	(92,240)	-2%	8,306,387
Surplus/(Deficit)	97,852	(186,799)	519,412	75,324	82,840	(7,515)	(0)	(186,799)
Transfers recognised - capital	1,027,014	846,775	78,306	331,900	340,331	(8,431)	(0)	846,775
Contributions recognised - capital						-		
Contributed assets						-		
Surplus/(Deficit) after capital transfers & contributions	1,124,866	659,976	597,718	407,224	423,170			659,976
Taxation						-		
Surplus/(Deficit) after taxation	1,124,866	659,976	597,718	407,224	423,170			659,976
Attributable to minorities								
Surplus/(Deficit) attributable to municipality	1,124,866	659,976	597,718	407,224	423,170			659,976
Share of surplus/ (deficit) of associate								
Surplus/ (Deficit) for the year	1,124,866	659,976	597,718	407,224	423,170			659,976

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 2014

Vote Description	2013/14	Budget Year 2014/15						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Multi-Year expenditure appropriation</u>								
Vote 1 - Budget and Treasury	23,542	27,600	215	5,578	7,800	(2,222)	-28%	27,600
Vote 2 - Public Health	48,307	30,350	7,191	16,767	6,120	10,647	174%	30,350
Vote 3 - Human Settlements	175,634	182,273	24,730	82,259	52,817	29,441	56%	182,273
Vote 4 - Economic Development, Tourism and Agriculture	12,098	58,609	4,996	19,444	22,700	(3,256)	-14%	58,609
Vote 5 - Corporate Services	43,480	34,650	4,132	10,119	6,930	3,189	46%	34,650
Vote 6 - Rate and General Engineers	608,745	250,037	17,074	112,022	41,250	70,772	172%	250,037
Vote 7 - Water Services	184,996	197,900	12,856	50,709	77,800	(27,091)	-35%	197,900
Vote 8 - Sanitation Services	228,233	307,750	29,777	101,246	131,030	(29,784)	-23%	307,750
Vote 9 - Electricity and Energy	201,908	202,358	14,108	83,272	41,025	42,247	103%	202,358
Vote 10 - Executive and Council	2,236	6,550	679	1,697	3,275	(1,578)	-48%	6,550
Vote 11 - Safety and Security	5,709	7,640	129	906	3,682	(2,776)	-75%	7,640
Vote 12 - Nelson Mandela Bay Stadium	29,442	-	-	-	-	-	-	-
Vote 13 - Strategic Programmes Directorate	11,034	14,010	134	817	8,310	(7,493)	-90%	14,010
Vote 14 - Recreational and Cultural Services	216	24,000	2,358	5,173	15,600	(10,427)	-67%	24,000
Total Capital Multi-year expenditure	1,575,579	1,343,727	118,379	490,008	418,340	71,668	17%	1,343,727
<u>Single Year expenditure appropriation</u>								
Vote 1 - Budget and Treasury	-	2,850	264	264	1,220	(956)	-78%	2,850
Vote 2 - Public Health	-	20,605	2,729	2,729	1,250	1,479	118%	20,605
Vote 3 - Human Settlements	-	-	-	-	-	-	-	-
Vote 4 - Economic Development, Tourism and Agriculture	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services	-	-	-	-	-	-	-	-
Vote 6 - Rate and General Engineers	-	6,150	2,028	2,028	50	1,978	3955%	6,150
Vote 7 - Water Services	-	4,000	-	-	-	-	-	4,000
Vote 8 - Sanitation Services	-	4,000	466	466	2,400	(1,934)	-81%	4,000
Vote 9 - Electricity and Energy	-	5,025	3,650	3,650	25	3,625	14499%	5,025
Vote 10 - Executive and Council	-	-	-	-	-	-	-	-
Vote 11 - Safety and Security	-	5,873	303	303	1,173	(870)	-74%	5,873
Vote 12 - Nelson Mandela Bay Stadium	-	-	-	-	-	-	-	-
Vote 13 - Strategic Programmes Directorate	-	-	-	-	-	-	-	-
Vote 14 - Recreational and Cultural Services	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	48,503	9,439	9,439	6,118	3,321	54%	48,503
Total Capital Expenditure	1,575,579	1,392,230	127,819	499,447	424,458	74,990	18%	1,392,230
<u>Capital Expenditure - Standard Classification</u>								
Governance and administration	98,700	71,650	5,290	17,657	19,225	(1,568)	-8%	71,650

Vote Description	2013/14	Budget Year 2014/15						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Executive and council	31,678	6,550	679	1,697	3,275	(1,578)	-48%	6,550
Budget and treasury office	23,542	30,450	479	5,841	9,020	(3,179)	-35%	30,450
Corporate services	43,480	34,650	4,132	10,119	6,930	3,189	46%	34,650
Community and public safety	194,199	221,461	27,520	88,653	73,572	15,080	20%	221,461
Community and social services	999	13,000	985	2,619	11,250	(8,631)	-77%	13,000
Sport and recreation	11,002	11,000	1,373	2,741	4,350	(1,609)	-37%	11,000
Public safety	5,709	13,513	432	1,209	4,855	(3,646)	-75%	13,513
Housing	175,634	182,273	24,730	82,259	52,817	29,441	56%	182,273
Health	856	1,675	–	(176)	300	(476)	-159%	1,675
Economic and environmental services	652,318	358,386	33,269	151,780	77,440	74,340	96%	358,386
Planning and development	11,347	72,619	5,130	20,073	31,010	(10,937)	-35%	72,619
Road transport	608,745	256,187	19,101	114,049	41,300	72,749	176%	256,187
Environmental protection	32,225	29,580	9,038	17,657	5,130	12,527	244%	29,580
Trading services	630,362	740,733	61,740	241,357	254,220	(12,863)	-5%	740,733
Electricity	201,908	207,383	17,758	86,922	41,050	45,872	112%	207,383
Water	184,996	201,900	12,856	50,709	77,800	(27,091)	-35%	201,900
Waste water management	228,233	311,750	30,243	101,712	133,430	(31,718)	-24%	311,750
Waste management	15,225	19,700	883	2,014	1,940	74	4%	19,700
Other						–		
Total Capital Expenditure - Standard Classification	1,575,579	1,392,230	127,819	499,447	424,458	74,990	18%	1,392,230
Funded by:								
National Government	1,012,405	846,775	78,306	331,900	301,355	30,546	10%	846,775
Provincial Government						–		
District Municipality						–		
Other transfers and grants	14,048	5,000				–		5,000
Transfers recognised - capital	1,026,454	851,775	78,306	331,900	301,355	30,546	10%	851,775
Public contributions & donations	31,987	53,000	1,541	15,705	17,667	(1,961)	-11%	53,000
Borrowing						–		
Internally generated funds	517,138	487,455	47,972	151,842	105,436	46,406	44%	487,455
Total Capital Funding	1,575,579	1,392,230	127,819	499,447	424,458	74,990	18%	1,392,230

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 2014**

Description	2013/14	Budget Year 2014/15		
	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands				
<u>ASSETS</u>				
Current assets				
Cash	186,617	200,120	155,407	200,120
Call investment deposits	1,424,007	1,016,716	1,227,410	1,016,716
Consumer debtors	1,036,736	673,449	1,065,272	673,449
Other debtors	445,406	324,978	309,504	324,978
Current portion of long-term receivables	0	5	0	5
Inventory	107,226	113,000	106,850	113,000
Total current assets	3,199,991	2,328,268	2,864,441	2,328,268
Non current assets				
Long-term receivables	12,091	31,911	12,091	31,911
Investments	–	20	–	20
Investment property	199,439	199,262	199,439	199,262
Investments in Associate				
Property, plant and equipment	13,080,978	13,691,588	13,149,168	13,691,588
Agricultural				
Biological assets				
Intangible assets	167,213	234,948	167,212	234,948
Other non-current assets				
Total non current assets	13,459,721	14,157,729	13,527,910	14,157,729
TOTAL ASSETS	16,659,712	16,485,997	16,392,352	16,485,997
<u>LIABILITIES</u>				
Current liabilities				
Bank overdraft				
Borrowing	113,978	104,093	104,093	104,093
Consumer deposits	100,348	93,159	110,518	93,159
Trade and other payables	1,893,412	1,712,871	1,895,071	1,712,871
Provisions	160,734	248,788	248,545	248,788
Total current liabilities	2,268,472	2,158,911	2,358,227	2,158,911
Non current liabilities				
Borrowing	1,579,062	1,411,952	1,411,952	1,411,952
Provisions	1,615,915	1,763,570	1,763,570	1,763,570
Total non current liabilities	3,194,977	3,175,522	3,175,522	3,175,522
TOTAL LIABILITIES	5,463,448	5,334,433	5,533,749	5,334,433
NET ASSETS	11,196,264	11,151,564	10,858,603	11,151,564
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated Surplus/(Deficit)	10,858,544	11,101,964	10,498,198	11,101,964
Reserves	337,720	49,600	360,405	49,600
TOTAL COMMUNITY WEALTH/EQUITY	11,196,264	11,151,564	10,858,603	11,151,564

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 2014

Description	2013/14	Budget Year 2014/15						
	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	5,019,415	5,851,575	642,494	3,629,140	3,287,626	341,514	10%	5,851,575
Government - operating	1,505,562	1,336,616	31,756	799,807	927,079	(127,272)	-14%	1,336,616
Government - capital	920,097	970,324	255,394	447,140	519,840	(72,700)	-14%	970,324
Interest	82,578	65,592	5,380	48,098	37,581	10,518	28%	65,592
Payments								
Suppliers and employees	(5,525,335)	(6,518,127)	(621,931)	(4,029,512)	(3,613,346)	416,165	-12%	(6,518,127)
Finance charges	(192,715)	(181,344)	(6,272)	(91,163)	(91,153)	10	0%	(181,344)
Transfers and Grants	(22,372)	(18,081)	(2,510)	(13,943)	(6,247)	7,696	-123%	(18,081)
NET CASH FROM/(USED) OPERATING ACTIVITIES	1,787,228	1,506,555	304,310	789,568	1,061,380	271,811	26%	1,506,555
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE						–		
Decrease (Increase) in non-current debtors						–		
Decrease (increase) other non-current receivables	19,819					–		
Decrease (increase) in non-current investments						–		
Payments								
Capital assets	(1,680,945)	(1,339,675)	(139,667)	(959,012)	(480,940)	478,072	-99%	(1,339,675)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1,661,126)	(1,339,675)	(139,667)	(959,012)	(480,940)	478,072	-99%	(1,339,675)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans						–		
Borrowing long term/refinancing						–		
Increase (decrease) in consumer deposits	6,837					–		
Payments								
Repayment of borrowing	(105,724)	(112,968)	(15,000)	(55,836)	(55,836)	(0)	0%	(112,968)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(98,887)	(112,968)	(15,000)	(55,836)	(55,836)	(0)	0%	(112,968)

Description R thousands	2013/14	Budget Year 2014/15						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
NET INCREASE/ (DECREASE) IN CASH HELD	27,216	53,912	149,643	(225,280)	524,603			53,912
Cash/cash equivalents at beginning:	1,580,882	1,162,924		1,608,097	1,162,924			1,162,924
Cash/cash equivalents at month/year end:	1,608,097	1,216,836		1,382,817	1,687,527			1,216,836

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.

2. Monthly Budget Supporting Tables

The supporting budget reporting tables, as required in terms of the Municipal Budget and Reporting Regulations, are included in this section of the report. The table below sets out the material variances relating to the Municipality's financial performance for the period July 2014 to December 2014.

Supporting Table SC1 Material variance explanations – M06 December 2014

Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>			
Total Revenue	(99,755)	Revenue is 2% higher than anticipated mainly due to transfers recognized as revenue	Directorates will be required to reassess their revenue projections when preparing the 2014/15 Adjustments Budget
<u>Expenditure By Type</u>			
Other Expenditure	(92,240)	Invoices relating to the 2013/14 financial year were only paid during July, August 2014 and were higher than anticipated	No corrective action required at this stage.
<u>Financial Position</u>			
Cash and Cash Equivalents	165,981	Mainly due to Unspent conditional grants.	Approved DORA funds carried-over from the 2013/14 financial year will be incorporated into the 2014/15 adjustments budget.
<u>Cash Flow</u>			
<u>Receipts</u>			
Government - Operating	(127,272)	Timing of Government Grants payments was not known at the time the budget was prepared	Will be addressed in the 2014/15 Adjustments budget
<u>Payments</u>			
Suppliers and Employees	416,165	The VAT paid to SARS for expenditure assists in the excess over the budgeted cash flow amount that is VAT exclusive Furthermore invoices relating to the 2013/14 financial year were only paid during July, August 2014 and were higher than anticipated	No corrective action required at this stage.
Capital assets	423,162	Invoices relating to the 2013/14 financial year were only paid during July, August 2014 and were higher than anticipated	No corrective action required at this stage.