

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 2016/17 budget performance for the period July 2016 to December 2016 and are to be noted by Council. Each table is accompanied by explanatory notes.

Table C1 Consolidated Monthly Budget Statement Summary – M06 December 2016

Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	1,519,447	1,638,304	90,528	783,958	831,313	(47,355)	-6%	1,638,304
Service charges	4,645,943	4,988,019	370,158	2,489,595	2,544,627	(55,033)	-2%	4,988,019
Investment revenue	113,431	92,295	7,658	47,529	52,338	(4,809)	-9%	92,295
Transfers recognised - operational	1,148,940	1,385,051	234,766	634,747	833,471	(198,724)	-24%	1,385,051
Other own revenue	1,354,106	1,432,188	216,362	595,807	745,562	(149,755)	-20%	1,432,188
Total Revenue (excluding capital transfers and contributions)	8,781,867	9,535,857	919,471	4,551,635	5,007,311	(455,675)	-9%	9,535,857
Employee costs	2,342,755	2,501,615	190,189	1,179,467	1,196,694	(17,227)	-1%	2,501,615
Remuneration of Councillors	62,196	67,716	5,242	30,851	31,570	(720)	-2%	67,716
Depreciation & asset impairment	1,095,359	1,023,933	70,496	423,909	423,584	325	0%	1,023,933
Finance charges	166,492	158,019	35,601	70,708	79,222	(8,514)	-11%	158,019
Materials and bulk purchases	3,223,273	3,448,744	225,293	1,702,535	1,826,040	(123,505)	-7%	3,448,744
Transfers and grants	24,825	73,469	7,380	30,406	44,814	(14,407)	-32%	73,469
Other expenditure	1,861,305	2,229,987	132,415	1,011,816	1,062,593	(50,778)	-5%	2,229,987
Total Expenditure	8,776,204	9,503,483	666,616	4,449,691	4,664,517	(214,826)	-5%	9,503,483
Surplus/(Deficit)	5,663	32,375	252,855	101,944	342,793	(240,849)	-70%	32,375
Transfers recognised - capital	777,512	830,667	80,975	263,885	371,330	(107,445)	-29%	830,667
Contributions & Contributed assets	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	783,176	863,041	333,830	365,829	714,124	(348,295)	-49%	863,041
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	783,176	863,041	333,830	365,829	714,124	(348,295)	-49%	863,041
Capital expenditure & funds sources								
Capital expenditure	1,351,900	1,416,400	137,503	529,798	518,936	10,862	2%	1,416,400
Capital transfers recognised	777,512	830,667	80,975	263,885	316,114	(52,229)	-17%	830,667
Public contributions & donations	47,747	53,000	6,470	41,937	22,000	19,937	91%	53,000
Borrowing	-	-	-	-	-	-		-
Internally generated funds	526,641	532,733	50,058	223,976	180,822	43,154	24%	532,733
Total sources of capital funds	1,351,900	1,416,400	137,503	529,798	518,936	10,862	2%	1,416,400
Financial position								
Total current assets	3,488,660	3,279,030		3,438,881				3,279,030
Total non current assets	14,816,177	15,056,755		14,922,066				15,056,755
Total current liabilities	2,263,028	2,428,604		2,232,250				2,428,604
Total non current liabilities	3,311,775	3,152,482		3,166,070				3,152,482

Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Community wealth/Equity	12,730,034	12,754,699		12,962,626				12,754,699
Cash flows								
Net cash from (used) operating	1,892,577	1,720,244	294,176	821,215	1,121,800	300,585	27%	1,720,244
Net cash from (used) investing	(1,621,817)	(1,461,151)	(115,260)	(739,896)	(607,480)	132,416	-22%	(1,461,151)
Net cash from (used) financing	(104,093)	(91,920)	(15,000)	(46,048)	(45,088)	960	-2%	(91,920)
Cash/cash equivalents at the month/year end	1,612,505	1,525,929	–	1,647,777	1,827,988	180,212	10%	1,779,678
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	1,341,585	225,090	155,336	60,856	78,877	283,651	1,364,830	3,670,182
Creditors Age Analysis								
Total Creditors	145,460	2,319	2,265	–	–	–	–	150,593

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 2016

Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Standard								
Governance and administration	2,723,629	2,637,914	438,103	1,432,804	1,539,994	(107,190)	-7%	2,637,914
Executive and council	116	67	–	261	33	228	686%	67
Budget and treasury office	2,676,829	2,611,549	426,582	1,412,424	1,532,558	(120,133)	-8%	2,611,549
Corporate services	46,684	26,298	11,521	20,118	7,403	12,715	172%	26,298
Community and public safety	733,647	821,912	32,354	177,510	414,015	(236,505)	-57%	821,912
Community and social services	26,411	30,200	1,302	22,367	18,893	3,474	18%	30,200
Sport and recreation	19,651	27,810	8,672	18,032	12,016	6,016	50%	27,810
Public safety	228,863	242,449	3,866	23,020	117,915	(94,895)	-80%	242,449
Housing	455,307	520,644	18,509	114,042	264,775	(150,733)	-57%	520,644
Health	3,415	810	5	48	416	(368)	-88%	810
Economic and environmental services	351,751	637,476	75,711	169,133	215,574	(46,441)	-22%	637,476
Planning and development	184,148	494,848	37,334	97,767	163,473	(65,706)	-40%	494,848
Road transport	160,757	136,466	37,818	68,463	48,278	20,185	42%	136,466
Environmental protection	6,846	6,162	558	2,902	3,822	(920)	-24%	6,162
Trading services	5,732,851	6,249,678	454,278	3,031,627	3,203,090	(171,463)	-5%	6,249,678
Electricity	3,703,262	3,940,040	283,603	2,007,299	2,036,922	(29,623)	-1%	3,940,040
Water	996,552	954,627	81,738	462,803	480,420	(17,616)	-4%	954,627

Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Waste water management	750,764	1,049,935	77,522	413,264	534,875	(121,611)	-23%	1,049,935
Waste management	282,274	305,077	11,415	148,262	150,875	(2,613)	-2%	305,077
<i>Other</i>	17,501	19,543	–	4,446	5,969	(1,522)	-26%	19,543
Total Revenue - Standard	9,559,380	10,366,524	1,000,446	4,815,520	5,378,641	(563,121)	-10%	10,366,524
Expenditure - Standard								
<i>Governance and administration</i>	1,232,555	1,381,034	119,415	726,559	720,290	6,269	1%	1,381,034
Executive and council	187,109	214,394	13,077	89,856	119,494	(29,638)	-25%	214,394
Budget and treasury office	750,705	691,342	70,844	425,055	372,537	52,519	14%	691,342
Corporate services	294,742	475,298	35,494	211,648	228,260	(16,612)	-7%	475,298
<i>Community and public safety</i>	1,550,216	1,856,136	90,178	585,986	803,376	(217,390)	-27%	1,856,136
Community and social services	187,149	204,060	13,887	83,693	96,075	(12,382)	-13%	204,060
Sport and recreation	211,274	223,023	17,110	111,100	106,673	4,427	4%	223,023
Public safety	608,556	665,305	36,257	236,733	238,145	(1,412)	-1%	665,305
Housing	411,984	574,719	7,681	68,524	263,242	(194,718)	-74%	574,719
Health	131,254	189,028	15,243	85,936	99,242	(13,305)	-13%	189,028
<i>Economic and environmental services</i>	1,022,324	1,082,307	91,869	469,936	495,866	(25,930)	-5%	1,082,307
Planning and development	543,514	509,863	39,468	187,514	224,073	(36,559)	-16%	509,863
Road transport	322,978	405,417	40,413	207,564	193,581	13,984	7%	405,417
Environmental protection	155,832	167,026	11,988	74,857	78,212	(3,355)	-4%	167,026
<i>Trading services</i>	4,955,599	5,167,615	363,987	2,659,367	2,638,682	20,686	1%	5,167,615
Electricity	3,499,027	3,686,463	248,400	1,832,187	1,901,949	(69,763)	-4%	3,686,463
Water	702,708	732,067	57,508	413,949	388,623	25,326	7%	732,067
Waste water management	482,618	532,694	33,911	252,229	239,813	12,417	5%	532,694
Waste management	271,245	216,392	24,167	161,003	108,297	52,706	49%	216,392
<i>Other</i>	15,509	16,391	1,167	7,844	6,303	1,541	24%	16,391
Total Expenditure - Standard	8,776,204	9,503,483	666,616	4,449,691	4,664,517	(214,826)	-5%	9,503,483
Surplus/ (Deficit) for the year	783,176	863,041	333,830	365,829	714,124	(348,295)	-49%	863,041

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 2016

Vote Description	2015/16	Budget Year 2016/17						
	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	2,679,048	2,611,556	428,167	1,413,177	1,532,558	(119,381)	-7.8%	2,611,556
Vote 2 - Public Health	299,708	317,525	12,658	154,684	160,140	(5,456)	-3.4%	317,525
Vote 3 - Human Settlements	479,174	785,395	19,775	126,655	323,293	(196,638)	-60.8%	785,395
Vote 4 - Economic Development, Tourism and Agriculture	109,035	165,376	36,712	82,445	77,034	5,411	7.0%	165,376
Vote 5 - Corporate Services	34,141	17,166	9,364	14,628	2,918	11,710	401.3%	17,166
Vote 6 - Rate and General Engineers	147,279	116,921	37,043	60,759	36,266	24,493	67.5%	116,921
Vote 7 - Water Services	996,552	954,627	81,738	462,803	480,420	(17,616)	-3.7%	954,627
Vote 8 - Sanitation Services	750,764	1,049,935	77,522	413,264	534,875	(121,611)	-22.7%	1,049,935
Vote 9 - Electricity and Energy	3,703,262	3,940,040	283,603	2,007,299	2,027,922	(20,623)	-1.0%	3,940,040
Vote 10 - Executive and Council	6,360	21,410	114	3,570	12,115	(8,545)	-70.5%	21,410
Vote 11 - Safety and Security	247,644	266,903	4,999	32,745	133,191	(100,446)	-75.4%	266,903
Vote 12 - Nelson Mandela Bay Stadium	50,932	51,410	–	–	25,667	(25,667)	-100.0%	51,410
Vote 13 - Strategic Programmes Directorate	22,426	22,984	–	10,019	4,215	5,804	137.7%	22,984
Vote 14 - Recreational and Cultural Services	33,057	45,275	8,752	33,474	28,029	5,445	19.4%	45,275
Total Revenue by Vote	9,559,379	10,366,524	1,000,446	4,815,520	5,378,641	(563,121)	-10.5%	10,366,524
Expenditure by Vote								
Vote 1 - Budget and Treasury	720,774	665,987	63,335	403,588	343,537	60,052	17.5%	665,987
Vote 2 - Public Health	654,044	592,989	53,181	332,964	309,559	23,405	7.6%	592,989
Vote 3 - Human Settlements	563,319	734,397	20,231	141,101	342,241	(201,141)	-58.8%	734,397
Vote 4 - Economic Development, Tourism and Agriculture	113,874	141,087	15,494	44,529	70,119	(25,589)	-36.5%	141,087
Vote 5 - Corporate Services	294,798	373,649	28,228	163,701	179,969	(16,268)	-9.0%	373,649
Vote 6 - Rate and General Engineers	407,715	624,164	56,598	300,276	301,557	(1,281)	-0.4%	624,164
Vote 7 - Water Services	702,719	732,067	57,998	414,439	388,623	25,816	6.6%	732,067
Vote 8 - Sanitation Services	425,738	533,397	34,067	250,501	239,813	10,688	4.5%	533,397
Vote 9 - Electricity and Energy	3,499,027	3,686,463	248,445	1,832,232	1,901,949	(69,718)	-3.7%	3,686,463
Vote 10 - Executive and Council	231,739	271,554	20,754	121,269	150,966	(29,697)	-19.7%	271,554
Vote 11 - Safety and Security	620,845	679,220	37,019	243,411	212,510	30,901	14.5%	679,220
Vote 12 - Nelson Mandela Bay Stadium	215,030	115,177	4,892	36,749	72,823	(36,074)	-49.5%	115,177
Vote 13 - Strategic Programmes Directorate	22,737	13,588	1,089	4,960	6,801	(1,841)	-27.1%	13,588
Vote 14 - Recreational and Cultural Services	303,845	339,743	25,285	159,971	144,050	15,921	11.1%	339,743
Total Expenditure by Vote	8,776,204	9,503,483	666,616	4,449,691	4,664,517	(214,826)	-4.6%	9,503,483
Surplus/ (Deficit) for the year	783,176	863,041	333,830	365,829	714,124	(348,295)	-48.8%	863,041

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 2016

Description	2015/16	Budget Year 2016/17						
	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	1,519,447	1,638,304	90,528	783,958	831,313	(47,355)	-6%	1,638,304
Service charges - electricity revenue	3,463,707	3,736,584	273,021	1,919,735	1,921,202	(1,467)	0%	3,736,584
Service charges - water revenue	660,223	612,076	54,561	307,770	306,556	1,214	0%	612,076
Service charges - sanitation revenue	377,421	478,263	38,085	203,293	235,162	(31,870)	-14%	478,263
Service charges - refuse revenue	144,592	161,097	4,491	58,796	81,707	(22,911)	-28%	161,097
Service charges - other	–	–	–	–	–	–	–	–
Rental of facilities and equipment	20,718	23,755	1,653	11,555	11,181	374	3%	23,755
Interest earned - external investments	113,431	92,295	7,658	47,529	52,338	(4,809)	-9%	92,295
Interest earned - outstanding debtors	160,682	168,865	16,285	88,966	83,920	5,046	6%	168,865
Dividends received	–	–	–	–	–	–	–	–
Fines	223,580	242,441	3,950	23,514	120,333	(96,819)	-80%	242,441
Licences and permits	9,332	13,791	711	5,244	6,740	(1,496)	-22%	13,791
Agency services	2,345	2,574	209	1,219	1,248	(28)	-2%	2,574
Transfers recognised - operational	1,148,940	1,385,051	234,766	634,747	833,471	(198,724)	-24%	1,385,051
Other revenue	937,421	980,732	193,553	465,309	522,140	(56,831)	-11%	980,732
Gains on disposal of PPE	28	30	–	–	–	–	–	30
Total Revenue (excluding capital transfers and contributions)	8,781,867	9,535,857	919,471	4,551,635	5,007,311	(455,675)	-9%	9,535,857
<u>Expenditure By Type</u>								
Employee related costs	2,342,755	2,501,615	190,189	1,179,467	1,196,694	(17,227)	-1%	2,501,615
Remuneration of councillors	62,196	67,716	5,242	30,851	31,570	(720)	-2%	67,716
Debt impairment	625,575	423,346	3	460,501	217,535	242,966	112%	423,346
Depreciation & asset impairment	1,095,359	1,023,933	70,496	423,909	423,584	325	0%	1,023,933
Finance charges	166,492	158,019	35,601	70,708	79,222	(8,514)	-11%	158,019
Bulk purchases	2,814,366	2,991,096	201,576	1,576,428	1,654,247	(77,819)	-5%	2,991,096
Other materials	408,906	457,648	23,716	126,107	171,793	(45,686)	-27%	457,648
Contracted services	495,398	525,974	37,267	175,310	225,200	(49,891)	-22%	525,974
Transfers and grants	24,825	73,469	7,380	30,406	44,814	(14,407)	-32%	73,469
Other expenditure	740,298	1,280,666	95,145	376,006	619,858	(243,851)	-39%	1,280,666
Loss on disposal of PPE	34	–	–	(1)	–	(1)	#DIV/0!	–
Total Expenditure	8,776,204	9,503,483	666,616	4,449,691	4,664,517	(214,826)	-5%	9,503,483
Surplus/(Deficit)	5,663	32,375	252,855	101,944	342,793	(240,849)	(0)	32,375
Transfers recognised - capital	777,512	830,667	80,975	263,885	371,330	(107,445)	(0)	830,667
Contributions recognised - capital						–		
Contributed assets						–		
Surplus/(Deficit) after capital transfers & contributions	783,176	863,041	333,830	365,829	714,124			863,041
Taxation						–		
Surplus/(Deficit) after taxation	783,176	863,041	333,830	365,829	714,124			863,041
Attributable to minorities								
Surplus/(Deficit) attributable to municipality	783,176	863,041	333,830	365,829	714,124			863,041
Share of surplus/ (deficit) of associate								
Surplus/ (Deficit) for the year	783,176	863,041	333,830	365,829	714,124			863,041

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 2016

Vote Description	2015/16	Budget Year 2016/17						
	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	36,129	26,616	10,014	21,410	11,090	10,320	93%	26,616
Vote 2 - Public Health	61,598	37,200	4,754	26,134	14,350	11,784	82%	37,200
Vote 3 - Human Settlements	180,459	211,100	18,508	70,314	83,680	(13,366)	-16%	211,100
Vote 4 - Economic Development, Tourism and Agriculture	13,324	76,729	4,557	21,831	29,742	(7,911)	-27%	76,729
Vote 5 - Corporate Services	47,180	23,400	1,146	9,912	10,167	(255)	-3%	23,400
Vote 6 - Rate and General Engineers	229,317	207,539	16,551	82,521	77,250	5,271	7%	207,539
Vote 7 - Water Services	182,704	173,551	25,169	57,958	50,200	7,758	15%	173,551
Vote 8 - Sanitation Services	232,984	303,750	28,984	90,522	137,140	(46,618)	-34%	303,750
Vote 9 - Electricity and Energy	215,917	217,744	18,509	119,190	71,847	47,343	66%	217,744
Vote 10 - Executive and Council	3,422	10,137	64	129	2,649	(2,521)	-95%	10,137
Vote 11 - Safety and Security	6,442	7,550	209	640	2,000	(1,360)	-68%	7,550
Vote 12 - Nelson Mandela Bay Stadium	11,725	–	–	–	–	–		–
Vote 13 - Strategic Programmes Directorate	1,016	7,285	(29)	–	800	(800)	-100%	7,285
Vote 14 - Recreational and Cultural Services	66,717	56,000	5,920	23,280	21,450	1,830	9%	56,000
Total Capital Multi-year expenditure	1,288,934	1,358,600	134,355	523,840	512,365	11,475	2%	1,358,600
<u>Single Year expenditure appropriation</u>								
Vote 1 - Budget and Treasury	1,953	1,850	–	–	771	(771)	-100%	1,850
Vote 2 - Public Health	13,269	16,650	602	622	1,450	(828)	-57%	16,650
Vote 3 - Human Settlements	–	–	–	–	–	–		–
Vote 4 - Economic Development, Tourism and Agriculture	–	–	–	–	–	–		–
Vote 5 - Corporate Services	–	–	–	–	–	–		–
Vote 6 - Rate and General Engineers	8,030	14,250	–	1,816	2,900	(1,084)	-37%	14,250
Vote 7 - Water Services	4,072	3,000	683	122	–	122	#DIV/0!	3,000
Vote 8 - Sanitation Services	5,921	3,000	–	–	–	–		3,000
Vote 9 - Electricity and Energy	26,413	10,500	2	1,538	750	788	105%	10,500
Vote 10 - Executive and Council	–	–	–	–	–	–		–
Vote 11 - Safety and Security	3,308	7,050	1,860	1,860	700	1,160	166%	7,050
Vote 12 - Nelson Mandela Bay Stadium	–	–	–	–	–	–		–
Vote 13 - Strategic Programmes Directorate	–	–	–	–	–	–		–
Vote 14 - Recreational and Cultural Services	–	1,500	–	–	–	–		1,500
Total Capital single-year expenditure	62,966	57,800	3,147	5,958	6,571	(613)	-9%	57,800
Total Capital Expenditure	1,351,900	1,416,400	137,503	529,798	518,936	10,862	2%	1,416,400
<u>Capital Expenditure - Standard Classification</u>								
<i>Governance and administration</i>	100,408	62,003	11,224	31,450	24,677	6,773	27%	62,003
Executive and council	15,147	10,137	64	129	2,649	(2,521)	-95%	10,137

Vote Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Budget and treasury office	38,081	28,466	10,014	21,410	11,861	9,549	81%	28,466
Corporate services	47,180	23,400	1,146	9,912	10,167	(255)	-3%	23,400
Community and public safety	258,846	285,200	27,238	97,071	108,030	(10,959)	-10%	285,200
Community and social services	13,459	12,000	2,344	10,386	5,000	5,386	108%	12,000
Sport and recreation	53,258	45,500	3,575	12,894	16,450	(3,556)	-22%	45,500
Public safety	9,750	14,600	2,069	2,500	2,700	(200)	-7%	14,600
Housing	180,459	211,100	18,508	70,314	83,680	(13,366)	-16%	211,100
Health	1,919	2,000	742	977	200	777	389%	2,000
Economic and environmental services	290,957	340,152	24,014	121,025	122,542	(1,518)	-1%	340,152
Planning and development	14,340	84,014	4,528	21,831	30,542	(8,711)	-29%	84,014
Road transport	237,347	221,789	16,551	84,337	80,150	4,187	5%	221,789
Environmental protection	39,270	34,350	2,935	14,856	11,850	3,006	25%	34,350
Trading services	701,689	729,045	75,026	280,252	263,687	16,565	6%	729,045
Electricity	242,331	228,244	18,511	120,728	72,597	48,131	66%	228,244
Water	186,776	176,551	25,852	58,080	50,200	7,880	16%	176,551
Waste water management	238,904	306,750	28,984	90,522	137,140	(46,618)	-34%	306,750
Waste management	33,678	17,500	1,678	10,923	3,750	7,173	191%	17,500
Other				-	-	-		
Total Capital Expenditure - Standard Classification	1,351,900	1,416,400	137,503	529,798	518,936	10,862	2%	1,416,400
Funded by:								
National Government	760,841	794,191	80,975	263,876	312,873	(48,997)	-16%	794,191
Provincial Government				-		-		
District Municipality						-		
Other transfers and grants	16,671	36,475		9	3,241	(3,232)	-100%	36,475
Transfers recognised - capital	777,512	830,667	80,975	263,885	316,114	(52,229)	-17%	830,667
Public contributions & donations	47,747	53,000	6,470	41,937	22,000	19,937	91%	53,000
Borrowing		-				-		-
Internally generated funds	526,641	532,733	50,058	223,976	180,822	43,154	24%	532,733
Total Capital Funding	1,351,900	1,416,400	137,503	529,798	518,936	10,862	2%	1,416,400

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 2016

Description	2015/16	Budget Year 2016/17		
	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands				
ASSETS				
Current assets				
Cash	247,168	200,200	355,788	200,200
Call investment deposits	1,365,338	1,325,729	1,291,989	1,325,729
Consumer debtors	1,307,127	1,091,560	1,146,503	1,091,560
Other debtors	423,653	533,541	440,767	533,541
Current portion of long-term receivables	0	0	0	0
Inventory	145,374	128,000	203,834	128,000
Total current assets	3,488,660	3,279,030	3,438,881	3,279,030
Non current assets				
Long-term receivables	24,307	20,299	24,307	20,299
Investments				
Investment property	197,280	198,169	197,280	198,169
Investments in Associate				
Property, plant and equipment	14,540,410	14,663,256	14,624,240	14,663,256
Agricultural				
Biological assets				
Intangible assets	54,180	175,031	76,239	175,031
Other non-current assets				
Total non current assets	14,816,177	15,056,755	14,922,066	15,056,755
TOTAL ASSETS	18,304,837	18,335,785	18,360,946	18,335,785
LIABILITIES				
Current liabilities				
Bank overdraft				
Borrowing	95,439	86,409	86,409	86,409
Consumer deposits	123,959	118,872	124,935	118,872
Trade and other payables	1,917,890	2,044,465	1,895,166	2,044,465
Provisions	125,740	178,857	125,740	178,857
Total current liabilities	2,263,028	2,428,604	2,232,250	2,428,604
Non current liabilities				
Borrowing	2,849,571	1,231,623	1,231,623	1,231,623
Provisions	462,203	1,920,859	1,934,447	1,920,859
Total non current liabilities	3,311,775	3,152,482	3,166,070	3,152,482
TOTAL LIABILITIES	5,574,802	5,581,086	5,398,321	5,581,086
NET ASSETS	12,730,034	12,754,699	12,962,626	12,754,699
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	12,598,496	12,521,745	12,705,212	12,521,745
Reserves	131,538	232,954	257,413	232,954
TOTAL COMMUNITY WEALTH/EQUITY	12,730,034	12,754,699	12,962,626	12,754,699

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 2016

Description	2015/16	Budget Year 2016/17						
	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								
Property rates, penalties & collection charges	1,306,402	1,540,006	109,321	757,502	779,677	(22,175)	-3%	1,540,006
Service charges	4,003,911	4,688,738	259,726	2,230,624	2,336,463	(105,839)	-5%	4,688,738
Other revenue	2,038,570	1,056,063	397,095	1,245,029	757,768	487,261	64%	1,056,063
Government - operating	1,206,016	1,391,004	202,618	613,751	776,279	(162,527)	-21%	1,391,004
Government - capital	932,291	940,707	–	478,007	655,316	(177,309)	-27%	940,707
Interest	3,996	91,495	7,012	58,388	50,264	8,123	16%	91,495
Dividends	77	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(7,324,471)	(7,756,281)	(678,922)	(4,464,667)	(4,104,907)	359,759	-9%	(7,756,281)
Finance charges	(168,838)	(158,019)	(2,674)	(79,440)	(79,605)	(166)	0%	(158,019)
Transfers and Grants	(105,376)	(73,469)	–	(17,980)	(49,454)	(31,473)	64%	(73,469)
NET CASH FROM/(USED) OPERATING ACTIVITIES	1,892,577	1,720,244	294,176	821,215	1,121,800	300,585	27%	1,720,244
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		–				–		–
Decrease (Increase) in non-current debtors		–				–		–
Decrease (increase) other non-current receivables		(2,000)			(960)	960	-100%	(2,000)
Decrease (increase) in non-current investments		–				–		–
Payments								
Capital assets	(1,621,817)	(1,459,151)	(115,260)	(739,896)	(606,520)	133,376	-22%	(1,459,151)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1,621,817)	(1,461,151)	(115,260)	(739,896)	(607,480)	132,416	-22%	(1,461,151)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans		–				–		–
Borrowing long term/refinancing		–				–		–
Increase (decrease) in consumer deposits		2,000			960	(960)	-100%	2,000
Payments								

Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repayment of borrowing	(104,093)	(93,920)	(15,000)	(46,048)	(46,048)	–		(93,920)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(104,093)	(91,920)	(15,000)	(46,048)	(45,088)	960	-2%	(91,920)
NET INCREASE/ (DECREASE) IN CASH HELD	166,667	167,173	163,916	35,271	469,232			167,173
Cash/cash equivalents at beginning:	1,445,839	1,358,756		1,612,505	1,358,756			1,358,756
Cash/cash equivalents at month/year end:	1,612,505	1,525,929		1,647,777	1,827,988			1,525,929

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.