

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 June 2015 and are to be noted by Council. Each table is accompanied by explanatory notes.

Table C1 Consolidated Monthly Budget Statement Summary – M12 June 2015

Description R thousands	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
Financial Performance									
Property rates	1,205,526	1,373,533	1,373,533	143,493	1,411,264	1,373,533	37,731	3%	1,373,533
Service charges	3,810,943	4,325,027	4,282,027	327,423	4,025,500	4,282,027	(256,527)	-6%	4,282,027
Investment revenue	83,222	65,792	66,492	11,553	71,938	66,492	5,446	8%	66,492
Transfers recognised - operational	1,300,058	1,340,739	1,570,615	20,285	1,316,489	1,570,615	(254,126)	-16%	1,570,615
Other own revenue	1,074,199	1,014,497	998,601	101,314	993,773	998,601	(4,828)	-0%	998,601
Total Revenue (excluding capital transfers and contributions)	7,473,948	8,119,588	8,291,268	604,068	7,818,964	8,291,268	(472,305)	-6%	8,291,268
Employee costs	1,761,421	2,196,693	2,190,435	157,622	1,998,350	2,190,435	(192,085)	-9%	2,190,435
Remuneration of Councillors	55,572	60,976	60,976	4,563	57,719	60,976	(3,257)	-5%	60,976
Depreciation & asset impairment	1,385,795	862,509	825,353	43,813	825,330	825,353	(23)	-0%	825,353
Finance charges	190,855	179,731	179,917	5,314	135,513	179,917	(44,405)	-25%	179,917
Materials and bulk purchases	2,741,331	2,994,456	3,077,693	363,909	2,967,518	3,077,693	(110,174)	-4%	3,077,693
Transfers and grants	19,731	375,659	461,599	31,071	388,047	461,599	(73,552)	-16%	461,599
Other expenditure	1,221,390	1,636,363	1,961,820	97,671	1,488,887	1,961,820	(472,933)	-24%	1,961,820
Total Expenditure	7,376,096	8,306,387	8,757,794	703,962	7,861,365	8,757,794	(896,429)	-10%	8,757,794
Surplus/(Deficit)	97,852	(186,799)	(466,525)	(99,894)	(42,401)	(466,525)	424,124	-91%	(466,525)
Transfers recognised - capital Contributions & Contributed assets	1,027,014	846,775	897,831	110,776	776,065	897,831	(121,766)	-14%	897,831
	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1,124,866	659,976	431,306	10,882	733,664	431,306	302,358	70%	431,306
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1,124,866	659,976	431,306	10,882	733,664	431,306	302,358	70%	431,306
Capital expenditure & funds sources									
Capital expenditure	1,575,579	1,392,230	1,560,118	240,215	1,306,941	1,560,118	(253,177)	-16%	1,560,118
Capital transfers recognised	1,026,454	851,775	897,831	110,776	776,065	897,831	(121,766)	-14%	897,831
Public contributions & donations	31,987	53,000	53,000	13,159	57,715	53,000	4,715	9%	53,000
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	517,138	487,455	609,287	116,280	473,161	609,287	(136,126)	-22%	609,287
Total sources of capital funds	1,575,579	1,392,230	1,560,118	240,215	1,306,941	1,560,118	(253,177)	-16%	1,560,118
Financial position									
Total current assets	3,199,991	2,328,268	2,453,585		3,154,966				2,453,585
Total non current assets	13,459,721	14,157,729	13,972,973		13,942,863				13,972,973
Total current liabilities	2,268,472	2,158,911	2,186,311		2,273,732				2,186,311
Total non current liabilities	3,194,977	3,175,522	3,124,822		3,124,822				3,124,822
Community wealth/Equity	11,196,264	11,151,564	11,115,425		11,699,276				11,115,425

Description R thousands	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
Cash flows									
Net cash from (used) operating	1,787,228	1,506,555	1,143,692	(29,811)	1,530,785	1,143,692	(387,094)	-34%	1,143,692
Net cash from (used) investing	(1,661,126)	(1,339,675)	(1,733,976)	(117,478)	(1,603,019)	(1,733,976)	(130,957)	8%	(1,733,976)
Net cash from (used) financing	(98,887)	(112,968)	(105,779)	(15,000)	(112,968)	(105,779)	7,189	-7%	(105,779)
Cash/cash equivalents at the month/year end	1,608,097	1,216,836	914,561	-	1,422,895	914,561	(508,335)	-55%	912,034
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	433,751	161,630	113,165	62,545	81,583	79,908	344,300	,348,507	2,625,387
Creditors Age Analysis									
Total Creditors	125,694	26,728	1,506	3,627	-	-	-	-	157,554

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) – M12 June 2015

Description R thousands	2013/14	Budget Year 2014/15						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue - Standard								
Government and administration	2,373,274	2,329,052	2,378,117	230,749	2,510,821	2,378,117	132,704	6%
Executive and council	272	36	111	41	212	111	101	92%
Budget and treasury office	2,358,792	2,304,696	2,344,920	227,763	2,486,049	2,344,920	141,129	6%
Corporate services	14,211	24,319	33,087	2,945	24,560	33,087	(8,527)	-26%
Community and public safety	414,757	471,066	650,644	52,089	545,014	650,644	105,630	-16%
Community and social services	24,882	19,922	26,493	1,039	25,161	26,493	(1,332)	-5%
Sport and recreation	23,273	27,488	30,610	261	14,865	30,610	(15,745)	-51%
Public safety	13,754	36,641	9,522	1,061	9,623	9,522	101	1%
Housing	349,673	386,009	579,240	42,649	483,672	579,240	(95,568)	-16%
Health	3,175	1,006	4,780	7,078	11,694	4,780	6,913	145%
Economic and environmental services	370,743	707,210	758,582	9,652	551,959	758,582	(206,624)	-27%
Planning and development	202,687	403,801	411,156	5,785	276,282	411,156	(134,873)	-33%
Road transport	159,189	298,200	330,837	3,441	270,952	330,837	(59,885)	-18%
Environmental protection	8,868	5,209	16,590	426	4,724	16,590	(11,865)	-72%
Trading services	4,298,259	5,442,305	5,385,026	420,909	4,980,257	5,385,026	(404,768)	-8%
Electricity	3,003,165	3,365,131	3,324,756	248,943	2,998,551	3,324,756	(326,206)	-10%
Water	638,308	883,704	853,228	73,931	831,334	853,228	(21,893)	-3%
Waste water management	421,441	881,732	887,126	78,804	790,657	887,126	(96,469)	-11%

Description	2013/14	Budget Year 2014/15						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Waste management	235,344	311,738	319,915	19,231	359,715	319,915	39,800	12%
<i>Other</i>	16,915	16,731	16,731	1,445	6,978	16,731	(9,752)	-58%
Total Revenue - Standard	7,473,948	8,966,363	9,189,100	714,844	8,595,029	9,189,100	(594,071)	-6%
Expenditure - Standard								
Governance and administration	701,819	1,214,828	1,262,762	112,808	1,200,209	1,262,762	(62,553)	-5%
Executive and council	159,387	199,926	199,231	13,104	197,068	199,231	(2,162)	-1%
Budget and treasury office	307,541	617,061	629,493	56,668	539,052	629,493	(90,441)	-14%
Corporate services	234,891	397,840	434,037	43,036	464,088	434,037	30,051	7%
Community and public safety	1,309,529	1,387,280	1,598,558	101,166	1,370,426	1,598,558	(228,132)	-14%
Community and social services	150,626	174,598	166,359	15,509	148,579	166,359	(17,780)	-11%
Sport and recreation	144,938	181,519	195,938	10,079	144,549	195,938	(51,389)	-26%
Public safety	414,341	424,599	419,171	29,015	389,828	419,171	(29,343)	-7%
Housing	420,623	442,835	645,169	34,152	453,940	645,169	(191,229)	-30%
Health	179,001	163,729	171,921	12,412	233,530	171,921	61,608	36%
Economic and environmental services	1,651,962	1,111,020	1,185,616	61,352	1,068,907	1,185,616	(116,709)	-10%
Planning and development	1,109,957	429,392	516,668	24,623	500,890	516,668	(15,778)	-3%
Road transport	426,894	353,662	526,922	15,467	347,704	526,922	(179,218)	-34%
Environmental protection	115,111	327,966	142,025	21,262	220,313	142,025	78,287	55%
Trading services	3,700,584	4,557,309	4,696,257	428,354	4,205,825	4,696,257	(490,431)	-10%
Electricity	2,683,568	3,053,510	3,149,717	335,119	2,942,260	3,149,717	(207,456)	-7%
Water	448,490	666,971	693,529	41,515	569,471	693,529	(124,059)	-18%
Waste water management	375,878	553,414	562,357	33,218	450,750	562,357	(111,607)	-20%
Waste management	192,647	283,414	290,654	18,503	243,344	290,654	(47,309)	-16%
<i>Other</i>	12,202	35,950	14,602	282	15,998	14,602	1,395	10%
Total Expenditure - Standard	7,376,096	8,306,387	8,757,794	703,962	7,861,365	8,757,794	(896,429)	-10%
Surplus/ (Deficit) for the year	97,852	659,976	431,306	10,882	733,664	431,306	302,358	70%

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) – M12 June 2015

Vote 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
Revenue by Vote									
Vote 1 - Budget and Treasury	2,359,483	2,304,713	2,344,933	227,764	2,577,502	2,344,933	232,569	9.9%	2,344,933
Vote 2 - Public Health	254,865	325,215	348,548	27,214	332,571	348,548	(15,977)	-4.6%	348,548
Vote 3 - Human Settlements	369,563	594,878	792,418	44,330	617,797	792,418	(174,621)	-22.0%	792,418
Vote 4 - Economic Development, Tourism and Agriculture	151,858	143,192	135,434	7,980	105,729	135,434	(29,704)	-21.9%	135,434
Vote 5 - Corporate Services	11,477	17,062	26,494	2,439	18,182	26,494	(8,311)	-31.4%	26,494
Vote 6 - Rate and General Engineers	146,535	277,710	312,546	789	260,856	312,546	(51,690)	-16.5%	312,546
Vote 7 - Water Services	638,308	883,704	853,228	73,931	821,537	853,228	(31,690)	-3.7%	853,228
Vote 8 - Sanitation Services	421,181	881,732	887,126	80,112	802,839	887,126	(84,287)	-9.5%	887,126
Vote 9 - Electricity and Energy	3,003,165	3,365,131	3,324,756	248,943	2,976,022	3,324,756	(348,734)	-10.5%	3,324,756
Vote 10 - Executive and Council	541	563	1,351	(1,783)	2,201	1,351	851	63.0%	1,351
Vote 11 - Safety and Security	31,388	60,954	31,635	2,704	29,527	31,635	(2,108)	-6.7%	31,635
Vote 12 - Nelson Mandela Bay Stadium	46,902	43,075	39,000	-	-	39,000	(39,000)	-100.0%	39,000
Vote 13 - Strategic Programmes Directorate	38,681	35,134	50,012	23	26,073	50,012	(23,938)	-47.9%	50,012
Vote 14 - Recreational and Cultural Services	-	33,303	41,619	400	24,191	41,619	(17,428)	-41.9%	41,619
Total Revenue by Vote	7,473,948	8,966,363	9,189,100	714,844	8,595,029	9,189,100	(594,071)	-6.5%	9,189,100
Expenditure by Vote									
Vote 1 - Budget and Treasury	289,857	595,138	609,768	52,472	536,404	609,768	(73,364)	-12.0%	609,768
Vote 2 - Public Health	480,477	798,099	628,594	41,765	566,075	628,594	(62,519)	-9.9%	628,594
Vote 3 - Human Settlements	1,183,300	568,609	786,110	47,604	601,627	786,110	(184,483)	-23.5%	786,110
Vote 4 - Economic Development, Tourism and Agriculture	341,903	128,503	144,079	9,458	114,158	144,079	(29,921)	-20.8%	144,079
Vote 5 - Corporate Services	307,401	412,551	414,333	50,335	370,687	414,333	(43,646)	-10.5%	414,333
Vote 6 - Rate and General Engineers	509,049	489,363	675,002	31,356	632,999	675,002	(42,003)	-6.2%	675,002
Vote 7 - Water Services	440,556	666,971	693,529	47,893	629,813	693,529	(63,717)	-9.2%	693,529
Vote 8 - Sanitation Services	324,622	496,409	504,387	28,459	442,871	504,387	(61,516)	-12.2%	504,387
Vote 9 - Electricity and Energy	2,683,568	3,053,510	3,149,717	336,913	2,960,594	3,149,717	(189,123)	-6.0%	3,149,717
Vote 10 - Executive and Council	188,152	230,739	224,178	36,819	213,947	224,178	(10,230)	-4.6%	224,178
Vote 11 - Safety and Security	429,404	435,343	430,288	23,458	407,728	430,288	(22,560)	-5.2%	430,288
Vote 12 - Nelson Mandela Bay Stadium	166,308	136,929	166,245	(24,170)	153,933	166,245	(12,311)	-7.4%	166,245

Vote 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
Vote 13 - Strategic Programmes Directorate	31,498	30,138	42,276	4,542	29,672	42,276	(12,604)	-29.8%	42,276
Vote 14 - Recreational and Cultural Services	-	264,083	289,288	17,059	225,027	289,288	(64,262)	-22.2%	289,288
Total Expenditure by Vote	7,376,096	8,306,387	8,757,794	703,962	7,885,535	8,757,794	(872,258)	-10.0%	8,757,794
Surplus/ (Deficit) for the year	97,852	659,976	431,306	10,882	709,493	431,306	278,187	64.5%	431,306

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) – M12 June 2015

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									
Revenue By Source									
Property rates	1,205,526	1,373,533	1,373,533	143,493	1,411,264	1,373,533	37,731	3%	1,373,533
Service charges - electricity revenue	2,872,413	3,182,151	3,127,151	235,474	2,858,291	3,127,151	(268,861)	-9%	3,127,151
Service charges - water revenue	505,420	558,220	565,220	45,403	578,026	565,220	12,805	2%	565,220
Service charges - sanitation revenue	308,365	384,587	389,587	30,038	387,044	389,587	(2,543)	-1%	389,587
Service charges - refuse revenue	124,745	200,068	200,068	16,508	202,139	200,068	2,071	1%	200,068
Rental of facilities and equipment	17,907	22,327	22,229	1,413	18,125	22,229	(4,104)	-18%	22,229
Interest earned - external investments	83,222	65,792	66,492	11,553	71,938	66,492	5,446	8%	66,492
Interest earned - outstanding debtors	217,463	182,999	143,690	11,460	150,346	143,690	6,656	5%	143,690
Fines	12,808	36,836	10,797	1,233	10,667	10,797	(130)	-1%	10,797
Licences and permits	9,328	11,365	11,365	851	9,695	11,365	(1,669)	-15%	11,365
Agency services	2,095	1,575	2,202	193	2,246	2,202	44	2%	2,202
Transfers recognised - operational	1,300,058	1,340,739	1,570,615	20,285	1,316,489	1,570,615	(254,126)	-16%	1,570,615
Other revenue	814,598	759,395	808,319	86,118	801,878	808,319	(6,441)	-1%	808,319
Gains on disposal of PPE				46	817		817		

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									
Total Revenue (excluding capital transfers and contributions)	7,473,948	8,119,588	8,291,268	604,068	7,818,964	8,291,268	(472,305)	-6%	8,291,268
Expenditure By Type									
Employee related costs	1,761,421	2,196,693	2,190,435	157,622	1,998,350	2,190,435	(192,085)	-9%	2,190,435
Remuneration of councillors	55,572	60,976	60,976	4,563	57,719	60,976	(3,257)	-5%	60,976
Debt impairment	200,767	341,949	339,368	2,183	330,396	339,368	(8,972)	-3%	339,368
Depreciation & asset impairment	1,385,795	862,509	825,353	43,813	825,330	825,353	(23)	0%	825,353
Finance charges	190,855	179,731	179,917	5,314	135,513	179,917	(44,405)	-25%	179,917
Bulk purchases	2,251,558	2,386,983	2,454,701	297,157	2,450,104	2,454,701	(4,598)	0%	2,454,701
Other materials	489,773	607,474	622,991	66,751	517,415	622,991	(105,576)	-17%	622,991
Contracted services	289,459	374,837	322,294	12,969	269,310	322,294	(52,984)	-16%	322,294
Transfers and grants	19,731	375,659	461,599	31,071	388,047	461,599	(73,552)	-16%	461,599
Other expenditure	729,892	919,578	1,300,158	82,519	889,182	1,300,158	(410,976)	-32%	1,300,158
Loss on disposal of PPE	1,272					-	-		
Total Expenditure	7,376,096	8,306,387	8,757,794	703,962	7,861,365	8,757,794	(896,429)	-10%	8,757,794
Surplus/(Deficit)	97,852	(186,799)	(466,525)	(99,894)	(42,401)	(466,525)	424,124	(0)	(466,525)
Transfers recognised - capital	1,027,014	846,775	897,831	110,776	776,065	897,831	(121,766)	(0)	897,831
Contributions recognised - capital							-		
Contributed assets							-		
Surplus/(Deficit) after capital transfers & contributions	1,124,866	659,976	431,306	10,882	733,664	431,306			431,306
Taxation							-		
Surplus/(Deficit) after taxation	1,124,866	659,976	431,306	10,882	733,664	431,306			431,306
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	1,124,866	659,976	431,306	10,882	733,664	431,306			431,306
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	1,124,866	659,976	431,306	10,882	733,664	431,306			431,306

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) – M12 June 2015

Vote 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>Multi-Year expenditure appropriation</u>									
Vote 1 - Budget and Treasury	23,542	27,600	28,400	1,896	28,062	28,400	(338)	-1%	28,400
Vote 2 - Public Health	48,307	30,350	66,834	24,160	64,878	66,834	(1,956)	-3%	66,834
Vote 3 - Human Settlements	175,634	182,273	186,273	26,895	191,042	186,273	4,769	3%	186,273
Vote 4 - Economic Development, Tourism and Agriculture	12,098	58,609	95,904	7,781	58,640	95,904	(37,264)	-39%	95,904
Vote 5 - Corporate Services	43,480	34,650	39,750	16,901	35,212	39,750	(4,538)	-11%	39,750
Vote 6 - Rate and General Engineers	608,745	250,037	317,810	21,223	216,835	317,810	(100,975)	-32%	317,810
Vote 7 - Water Services	184,996	197,900	171,900	31,267	153,499	171,900	(18,401)	-11%	171,900
Vote 8 - Sanitation Services	228,233	307,750	287,850	56,974	275,475	287,850	(12,375)	-4%	287,850
Vote 9 - Electricity and Energy	201,908	202,358	217,358	32,559	197,542	217,358	(19,816)	-9%	217,358
Vote 10 - Executive and Council	2,236	6,550	5,770	1,015	3,391	5,770	(2,379)	-41%	5,770
Vote 11 - Safety and Security	5,709	7,640	7,640	4,865	27,732	7,640	20,092	263%	7,640
Vote 12 - Nelson Mandela Bay Stadium	29,442	-	20,000	-	-	20,000	(20,000)	100%	20,000
Vote 13 - Strategic Programmes Directorate	11,034	14,010	21,766	395	2,263	21,766	(19,503)	-90%	21,766
Vote 14 - Recreational and Cultural Services	216	24,000	29,894	4,198	16,039	29,894	(13,856)	-46%	29,894
Total Capital Multi-year expenditure	1,575,579	1,343,727	1,497,150	230,128	1,270,610	1,497,150	(226,540)	-15%	1,497,150
<u>Single Year expenditure appropriation</u>									
Vote 1 - Budget and Treasury	-	2,850	4,592	1,831	3,242	4,592	(1,349)	-29%	4,592
Vote 2 - Public Health	-	20,605	19,095	1,760	5,124	19,095	(13,971)	-73%	19,095
Vote 3 - Human Settlements	-	-	1,200	-	-	1,200	(1,200)	100%	1,200
Vote 4 - Economic Development, Tourism and Agriculture	-	-	5,000	-	-	5,000	(5,000)	100%	5,000
Vote 5 - Corporate Services	-	-	400	492	557	400	157	39%	400
Vote 6 - Rate and General Engineers	-	6,150	9,170	1,465	3,792	9,170	(5,379)	-59%	9,170
Vote 7 - Water Services	-	4,000	4,000	68	1,075	4,000	(2,925)	-73%	4,000
Vote 8 - Sanitation Services	-	4,000	6,536	-	466	6,536	(6,070)	-93%	6,536
Vote 9 - Electricity and Energy	-	5,025	5,025	2,599	19,685	5,025	14,660	292%	5,025
Vote 10 - Executive and Council	-	-	-	-	-	-	-	-	-
Vote 11 - Safety and Security	-	5,873	7,950	1,871	2,391	7,950	(5,559)	-70%	7,950

Vote 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									
Vote 12 - Nelson Mandela Bay Stadium	-	-	-	-	-	-	-		-
Vote 13 - Strategic Programmes Directorate	-	-	-	-	-	-	-		-
Vote 14 - Recreational and Cultural Services	-	-	-	-	-	-	-		-
Total Capital single-year expenditure	-	48,503	62,968	10,087	36,331	62,968	(26,637)	-42%	62,968
Total Capital Expenditure	1,575,579	1,392,230	1,560,118	240,215	1,306,941	1,560,118	(253,177)	-16%	1,560,118
<u>Capital Expenditure - Standard Classification</u>									
<i>Governance and administration</i>	98,700	71,650	98,912	22,135	89,409	98,912	(9,503)	-10%	98,912
Executive and council	31,678	6,550	25,770	1,015	22,336	25,770	(3,434)	-13%	25,770
Budget and treasury office	23,542	30,450	32,992	3,726	31,305	32,992	(1,687)	-5%	32,992
Corporate services	43,480	34,650	40,150	17,394	35,768	40,150	(4,382)	-11%	40,150
<i>Community and public safety</i>	194,199	221,461	234,632	38,483	219,367	234,632	(15,265)	-7%	234,632
Community and social services	999	13,000	15,001	-	3,585	15,001	(11,416)	-76%	15,001
Sport and recreation	11,002	11,000	14,893	4,198	12,641	14,893	(2,252)	-15%	14,893
Public safety	5,709	13,513	15,590	6,736	11,178	15,590	(4,412)	-28%	15,590
Housing	175,634	182,273	187,473	26,895	191,042	187,473	3,569	2%	187,473
Health	856	1,675	1,675	655	921	1,675	(754)	-45%	1,675
<i>Economic and environmental services</i>	652,318	358,386	512,535	53,833	341,875	512,535	(170,660)	-33%	512,535
Planning and development	11,347	72,619	122,670	8,176	60,715	122,670	(61,955)	-51%	122,670
Road transport	608,745	256,187	326,981	22,688	220,627	326,981	(106,354)	-33%	326,981
Environmental protection	32,225	29,580	62,884	22,969	60,533	62,884	(2,351)	-4%	62,884
<i>Trading services</i>	630,362	740,733	714,039	125,765	656,290	714,039	(57,750)	-8%	714,039
Electricity	201,908	207,383	222,383	35,157	217,228	222,383	(5,156)	-2%	222,383
Water	184,996	201,900	175,900	31,336	154,574	175,900	(21,326)	-12%	175,900
Waste water management	228,233	311,750	294,386	56,974	275,941	294,386	(18,445)	-6%	294,386
Waste management	15,225	19,700	21,370	2,297	8,547	21,370	(12,823)	-60%	21,370
<i>Other</i>			-				-		-
Total Capital Expenditure - Standard Classification	1,575,579	1,392,230	1,560,118	88,385	878,771	1,050,615	(171,844)	-16%	1,560,118
<u>Funded by:</u>									
National Government	1,012,405	846,775	889,180	110,776	776,065	889,180	(113,115)	-13%	889,180
Provincial Government							-		

Vote 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									
District Municipality							-	-	
Other transfers and grants	14,048	5,000	8,652			8,652	(8,652)	100%	8,652
Transfers recognised - capital	1,026,454	851,775	897,831	110,776	776,065	897,831	(121,766)	-14%	897,831
Public contributions & donations	31,987	53,000	53,000	13,159	57,715	53,000	4,715	9%	53,000
Borrowing							-		
Internally generated funds	517,138	487,455	609,287	116,280	473,161	609,287	(136,126)	-22%	609,287
Total Capital Funding	1,575,579	1,392,230	1,560,118	240,215	1,306,941	1,560,118	(253,177)	-16%	1,560,118

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 – M12 June 2015

Description	2013/14	Budget Year 2014/15			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	186,617	200,120	200,120	114,067	200,120
Call investment deposits	1,424,007	1,016,716	714,441	1,308,829	714,441
Consumer debtors	1,036,736	673,449	1,098,940	1,281,312	1,098,940
Other debtors	445,406	324,978	331,084	333,155	331,084
Current portion of long-term receivables	0	5	0		0
Inventory	107,226	113,000	109,000	17,604	109,000
Total current assets	3,199,991	2,328,268	2,453,585	3,154,966	2,453,585
Non current assets					
Long-term receivables	12,091	31,911	12,091	12,091	12,091
Investments	-	20	-		-
Investment property	199,439	199,262	199,439	199,439	199,439
Investments in Associate			-		-
Property, plant and equipment	13,080,978	13,691,588	13,526,100	13,563,976	13,526,100
Agricultural			-		-
Biological assets			-		-
Intangible assets	167,213	234,948	235,343	167,357	235,343
Other non-current assets			-		-
Total non current assets	13,459,721	14,157,729	13,972,973	13,942,863	13,972,973

Description	2013/14	Budget Year 2014/15			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
TOTAL ASSETS	16,659,712	16,485,997	16,426,558	17,097,830	16,426,558
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing	113,978	104,093	104,093	104,093	104,093
Consumer deposits	100,348	93,159	100,348	110,876	100,348
Trade and other payables	1,893,412	1,712,871	1,811,619	1,888,448	1,811,619
Provisions	160,734	248,788	170,252	170,314	170,252
Total current liabilities	2,268,472	2,158,911	2,186,311	2,273,732	2,186,311
Non current liabilities					
Borrowing	1,579,062	1,411,952	1,411,952	1,411,952	1,411,952
Provisions	1,615,915	1,763,570	1,712,870	1,712,870	1,712,870
Total non current liabilities	3,194,977	3,175,522	3,124,822	3,124,822	3,124,822
TOTAL LIABILITIES	5,463,448	5,334,433	5,311,133	5,398,554	5,311,133
NET ASSETS	11,196,264	11,151,564	11,115,425	11,699,276	11,115,425
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	10,858,544	11,101,964	11,065,825	11,340,891	11,065,825
Reserves	337,720	49,600	49,600	358,385	49,600
TOTAL COMMUNITY WEALTH/EQUITY	11,196,264	11,151,564	11,115,425	11,699,276	11,115,425

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 – M12 June 2015

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 FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	5,019,415	5,851,575	5,829,864	535,114	6,720,186	5,829,864	886,405	15%	5,829,864
Government - operating	1,505,562	1,336,616	1,347,981	15,753	1,170,064	1,347,981	(177,918)	-13%	1,347,981
Government - capital	920,097	970,324	1,015,163		999,637	1,015,163	(15,526)	-2%	1,015,163
Interest	82,578	65,592	66,292	11,156	89,062	66,292		34%	66,292

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									
Dividends							22,770		
Payments									
Suppliers and employees	(5,525,335)	(6,518,127)	(6,909,314)	(582,380)	(7,244,726)	(6,909,314)	335,412	-5%	(6,909,314)
Finance charges	(192,715)	(181,344)	(179,549)	(5,289)	(180,046)	(179,549)	497	0%	(179,549)
Transfers and Grants	(22,372)	(18,081)	(26,746)	(249)	(23,392)	(26,746)	(3,354)	13%	(26,746)
NET CASH FROM/(USED) OPERATING ACTIVITIES	1,787,228	1,506,555	1,143,692	(25,894)	1,530,785	1,143,692	(383,177)	-34%	1,143,692
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		19,820			19,820	(19,820)	-100%	19,820
Decrease (increase) in non-current investments			20			20	(20)	-100%	20
Payments									
Capital assets	(1,680,945)	(1,339,675)	(1,753,816)	(117,478)	(1,603,019)	(1,753,816)	(150,797)	9%	(1,753,816)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1,661,126)	(1,339,675)	(1,733,976)	(117,478)	(1,603,019)	(1,733,976)	(130,957)	8%	(1,733,976)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		
Increase (decrease) in consumer deposits	6,837		7,189			7,189	(7,189)	-100%	7,189
Payments									
Repayment of borrowing	(105,724)	(112,968)	(112,968)	(15,000)	(112,968)	(112,968)	-		(112,968)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(98,887)	(112,968)	(105,779)	(15,000)	(112,968)	(105,779)	7,189	-7%	(105,779)
NET INCREASE/ (DECREASE) IN CASH HELD	27,216	53,912	(696,063)	(158,373)	(185,202)	(696,063)			(696,063)
Cash/cash equivalents at beginning:	1,580,882	1,162,924	1,610,624		1,608,097	1,610,624			1,608,097
Cash/cash equivalents at month/year end:	1,608,097	1,216,836	914,561		1,422,895	914,561			912,034

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.