

BUF Buffalo City - Table C1 Monthly Budget Statement Summary - M12 June

Description	Budget Year 2015/16									
	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	794,519	903,413	953,413	69,546	908,992	953,413	(44,421)	-5%	953,413	
Service charges	2,424,753	2,686,741	2,790,741	291,351	2,813,449	2,790,741	22,708	1%	2,790,741	
Investment revenue	124,166	133,620	133,620	13,795	151,741	133,620	18,121	14%	133,620	
Transfers recognised - operational	948,239	1,249,333	1,078,556	11,582	905,256	1,078,556	(173,300)	-16%	1,078,556	
Other own revenue	658,478	746,500	734,500	28,663	707,199	734,500	(27,301)	-4%	734,500	
Total Revenue (excluding capital transfers and contributions)	4,950,155	5,719,607	5,690,830	414,936	5,486,638	5,690,830	(204,192)	-4%	5,690,830	
Employee costs	1,192,331	1,387,619	1,425,572	105,955	1,362,215	1,425,572	(63,357)	-4%	1,425,572	
Remuneration of Councillors	47,682	52,910	54,810	4,329	54,220	54,810	(590)	-1%	54,810	
Depreciation & asset impairment	729,880	712,213	740,930	61,744	740,930	740,930	0	0%	740,930	
Finance charges	60,671	54,313	55,813	4,651	54,464	55,813	(1,349)	-2%	55,813	
Materials and bulk purchases	1,213,642	1,377,012	1,407,012	163,007	1,420,840	1,407,012	13,829	1%	1,407,012	
Transfers and grants	235,798	258,568	258,568	22,087	238,599	258,568	(19,970)	-8%	258,568	
Other expenditure	1,736,520	1,876,050	1,747,203	174,518	1,433,534	1,747,203	(313,668)	-18%	1,747,203	
Total Expenditure	5,216,523	5,718,685	5,689,908	536,290	5,304,802	5,689,908	(385,106)	-7%	5,689,908	
Surplus/(Deficit)	(266,368)	922	922	(121,354)	181,836	922	180,914	19618%	922	
Transfers recognised - capital	615,492	850,353	850,353	92,734	614,390	850,353	(235,962)	-28%	850,353	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	349,124	851,275	851,275	(28,620)	796,226	851,275	(55,049)	-6%	851,275	
Share of surplus/ (deficit) of associate	22,359	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	371,483	851,275	851,275	(28,620)	796,226	851,275	(55,049)	-6%	851,275	
Capital expenditure & funds sources										
Capital expenditure	930,050	1,275,354	1,390,877	266,306	1,009,582	1,390,877	(381,295)	-27%	1,390,877	
Capital transfers recognised	615,492	850,353	789,612	92,734	614,390	789,612	(175,222)	-22%	789,612	
Public contributions & donations	-	-	459	-	-	459	(459)	-100%	459	

BUF Buffalo City - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M12 June

ANNEXURE "A"

Description	Ref	Budget Year 2015/16												
		2014/15	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast			
Revenue - Standard	1													
Governance and administration		1,886,925	1,974,740	2,014,714	90,696	2,009,988	2,014,714	(4,726)	0%	2,014,714				
Executive and council		28,536	37,902	27,996	(1,606)	20,623	27,996	(7,373)	-26%	27,996				
Budget and treasury office		1,846,004	1,922,818	1,972,698	88,941	1,928,080	1,972,698	(44,619)	-2%	1,972,698				
Corporate services		12,385	14,019	14,019	3,361	61,285	14,019	47,266	337%	14,019				
Community and public safety		286,920	651,123	412,038	24,968	323,364	412,038	(88,674)	-22%	412,038				
Community and social services		9,404	17,738	17,738	1,065	19,619	17,738	1,882	11%	17,738				
Sport and recreation		3,346	5,601	5,601	230	5,074	5,601	(527)	-9%	5,601				
Public safety		79,741	90,035	87,535	14,838	142,375	87,535	54,840	63%	87,535				
Housing		193,400	535,206	298,621	8,830	155,868	298,621	(142,754)	-48%	298,621				
Health		1,029	2,542	2,542	5	428	2,542	(2,115)	-83%	2,542				
Economic and environmental services		79,188	97,752	88,383	2,844	18,794	88,383	(69,589)	-79%	88,383				
Planning and development		25,472	21,272	21,403	2,789	18,012	21,403	(3,391)	-16%	21,403				
Road transport		49,859	76,096	66,596	46	638	66,596	(65,958)	-99%	66,596				
Environmental protection		3,857	385	385	9	144	385	(240)	-62%	385				
Trading services		2,701,728	2,972,019	3,151,720	296,427	3,123,382	3,151,720	(28,338)	-1%	3,151,720				
Electricity		1,534,229	1,726,439	1,830,439	184,137	1,813,861	1,830,439	(16,578)	-1%	1,830,439				
Water		461,672	492,088	492,088	60,069	556,221	492,088	64,134	13%	492,088				
Waste water management		369,759	392,460	405,661	27,042	389,037	405,661	(16,624)	-4%	405,661				
Waste management		336,068	361,032	423,532	25,178	364,263	423,532	(59,269)	-14%	423,532				
Other	4	633,245	874,327	874,327	92,734	625,499	874,327	(248,829)	-28%	874,327				
Total Revenue - Standard	2	5,588,007	6,569,960	6,541,182	507,670	6,101,028	6,541,182	(440,155)	-7%	6,541,182				
Expenditure - Standard														
Governance and administration		1,074,718	1,087,762	1,123,270	92,948	958,585	1,123,270	(164,685)	-15%	1,123,270				
Executive and council		154,500	194,037	201,849	15,021	161,170	201,849	(40,678)	-20%	201,849				
Budget and treasury office		622,050	466,958	510,649	28,993	367,347	510,649	(143,302)	-28%	510,649				

ANNEXURE "A"

Corporate services	298,168	426,767	410,772	48,934	430,067	410,772	19,295	5%	410,772
Community and public safety	612,695	989,070	786,101	58,536	667,288	786,101	(118,814)	-15%	786,101
Community and social services	88,098	93,320	95,656	6,355	76,906	95,656	(18,751)	-20%	95,656
Sport and recreation	78,789	74,147	74,147	7,967	94,189	74,147	20,042	27%	74,147
Public safety	209,992	219,275	219,275	22,047	267,311	219,275	48,036	22%	219,275
Housing	207,474	571,731	336,649	19,657	199,245	336,649	(137,405)	-41%	336,649
Health	28,342	30,598	60,374	2,510	29,637	60,374	(30,737)	-51%	60,374
Economic and environmental services	775,123	843,333	862,950	101,388	783,349	862,950	(79,601)	-9%	862,950
Planning and development	221,953	213,708	239,760	9,003	213,348	239,760	(26,412)	-11%	239,760
Road transport	453,960	527,886	521,451	83,905	466,051	521,451	(55,400)	-11%	521,451
Environmental protection	99,210	101,739	101,739	8,480	103,950	101,739	2,211	2%	101,739
Trading services	2,740,479	2,781,669	2,900,735	281,824	2,879,728	2,900,735	(21,007)	-1%	2,900,735
Electricity	1,481,918	1,625,904	1,659,904	178,323	1,660,506	1,659,904	602	0%	1,659,904
Water	586,655	503,337	511,337	35,754	540,432	511,337	29,094	6%	511,337
Waste water management	371,722	362,232	425,232	30,144	367,042	425,232	(58,191)	-14%	425,232
Waste management	300,184	290,196	304,262	37,603	311,749	304,262	7,487	2%	304,262
Other	13,509	16,851	16,851	1,594	15,853	16,851	(999)	-6%	16,851
Total Expenditure - Standard	5,216,523	5,718,685	5,689,908	536,290	5,304,802	5,689,908	(385,106)	-7%	5,689,908
Surplus/ (Deficit) for the year	371,483	851,275	851,275	(28,620)	796,226	851,275	(55,049)	-6%	851,275

BUF Buffalo City - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	Budget Year 2015/16									
		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 Vote											
Vote 1 - Directorate - Executive Support Services	1	733	-	131	1	472	131	341	259.3%	131	
Vote 2 - Directorate - City Manager		28,536	37,902	47,807	(1,608)	20,622	47,807	(27,186)	-56.9%	47,807	
Vote 3 - Directorate - Human Settlements		196,494	535,206	352,011	8,834	155,921	352,011	(196,091)	-55.7%	352,011	
Vote 4 - Directorate - Finance		1,846,004	1,922,818	1,972,698	88,941	1,928,080	1,972,698	(44,619)	-2.3%	1,972,698	
Vote 5 - Directorate - Corporate Services		7,832	11,851	11,851	326	6,411	11,851	(5,440)	-45.9%	11,851	
Vote 6 - Directorate - Infrastructure Services		2,369,496	2,614,132	2,718,132	274,202	2,812,470	2,718,132	94,339	3.5%	2,718,132	
Vote 7 - Directorate - Development Planning		44,568	55,515	55,515	2,913	30,749	55,515	(24,766)	-44.6%	55,515	
Vote 8 - Directorate - Health / Public Safety & Emergency Services		126,175	157,427	145,427	14,842	142,803	145,427	(2,624)	-1.8%	145,427	
Vote 9 - Directorate - Municipal Services		352,676	384,756	387,256	26,483	389,110	387,256	1,854	0.5%	387,256	
Vote 10 - Directorate - Miscellaneous		615,492	850,353	850,353	92,734	614,390	850,353	(235,962)	-27.7%	850,353	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	5,588,007	6,569,960	6,541,182	507,670	6,101,028	6,541,182	(440,155)	-6.7%	6,541,182	
Expenditure by Vote											
Vote 1 - Directorate - Executive Support Services	1	158,483	164,414	198,928	17,294	181,271	198,928	(17,657)	-8.9%	198,928	
Vote 2 - Directorate - City Manager		79,494	102,124	111,469	6,557	70,989	111,469	(40,480)	-36.3%	111,469	
Vote 3 - Directorate - Human Settlements		218,348	582,205	400,614	20,120	204,205	400,614	(196,409)	-49.0%	400,614	
Vote 4 - Directorate - Finance		622,050	466,958	510,649	28,993	367,347	510,649	(143,302)	-28.1%	510,649	
Vote 5 - Directorate - Corporate Services		123,906	214,533	185,537	15,850	162,011	185,537	(23,526)	-12.7%	185,537	
Vote 6 - Directorate - Infrastructure Services		2,921,502	3,046,354	3,085,019	336,400	3,144,618	3,085,019	59,599	1.9%	3,085,019	
Vote 7 - Directorate - Development Planning		255,196	274,508	300,228	25,015	276,360	300,228	(23,868)	-8.0%	300,228	
Vote 8 - Directorate - Health / Public Safety & Emergency Services		264,371	283,787	313,488	24,789	299,593	313,488	(13,895)	-4.4%	313,488	
Vote 9 - Directorate - Municipal Services		573,172	582,239	582,411	61,273	598,409	582,411	15,999	2.7%	582,411	
Vote 10 - Directorate - Miscellaneous		-	1,565	1,565	-	-	1,565	(1,565)	-100.0%	1,565	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	5,216,523	5,718,685	5,689,908	536,290	5,304,802	5,689,908	(385,106)	-6.8%	5,689,908	
Surplus/ (Deficit) for the year	2	371,483	851,275	851,275	(28,620)	796,226	851,275	(55,049)	-6.5%	851,275	

BUF Buffalo City - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	Budget Year 2015/16									
		2014/15	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source											
Property rates		794,519	902,842	952,842	69,546	908,992	952,842	(43,850)	-5%	952,842	
Property rates - penalties & collection charges		-	571	571	-	-	571	(571)	-100%	571	
Service charges - electricity revenue		1,465,814	1,658,671	1,758,671	181,984	1,736,949	1,758,671	(21,723)	-1%	1,758,671	
Service charges - water revenue		394,282	411,381	411,381	58,687	471,193	411,381	59,813	15%	411,381	
Service charges - sanitation revenue		278,832	314,571	314,571	26,108	303,487	314,571	(11,083)	-4%	314,571	
Service charges - refuse revenue		261,807	286,063	286,063	23,706	287,242	286,063	1,180	0%	286,063	
Service charges - other		24,018	16,056	20,056	866	14,578	20,056	(5,478)	-27%	20,056	
Rental of facilities and equipment		17,430	18,629	18,629	(7,738)	13,058	18,629	(5,571)	-30%	18,629	
Interest earned - external investments		124,166	133,620	133,620	13,795	151,741	133,620	18,121	14%	133,620	
Interest earned - outstanding debtors		34,999	32,175	32,175	3,130	32,661	32,175	487	2%	32,175	
Dividends received		-	-	-	-	-	-	-	-	-	
Fines		5,500	10,293	7,793	830	6,471	7,793	(1,322)	-17%	7,793	
Licences and permits		14,034	22,472	12,972	1,601	13,470	12,972	498	4%	12,972	
Agency services		-	-	-	-	-	-	-	-	-	
Transfers recognised - operational		948,239	1,249,333	1,078,556	11,582	905,256	1,078,556	(173,300)	-16%	1,078,556	
Other revenue		586,515	662,931	662,931	30,840	641,538	662,931	(21,393)	-3%	662,931	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		4,950,155	5,719,607	5,690,830	414,936	5,486,638	5,690,830	(204,192)	-4%	5,690,830	
Expenditure By Type											
Employee related costs		1,192,331	1,387,619	1,425,572	105,955	1,362,215	1,425,572	(63,357)	-4%	1,425,572	
Remuneration of councillors		47,682	52,910	54,810	4,329	54,220	54,810	(590)	-1%	54,810	
Debt impairment		365,110	245,009	253,979	21,165	253,979	253,979	(0)	0%	253,979	
Depreciation & asset impairment		729,880	712,213	740,930	61,744	740,930	740,930	0	0%	740,930	
Finance charges		60,671	54,313	55,813	4,651	54,464	55,813	(1,349)	-2%	55,813	
Bulk purchases		1,213,642	1,377,012	1,407,012	163,007	1,420,840	1,407,012	13,829	1%	1,407,012	
Other materials		-	-	-	-	-	-	-	-	-	
Contracted services		14,607	21,622	21,622	7,035	15,838	21,622	(5,784)	-27%	21,622	

ANNEXURE "A"

Transfers and grants	235,798	258,568	258,568	22,087	238,599	258,568	(19,970)	-8%	258,568
Other expenditure	1,326,394	1,609,419	1,471,602	146,318	1,163,717	1,471,602	(307,884)	-21%	1,471,602
Loss on disposal of PPE	30,408	-	-	-	-	-	-	-	-
Total Expenditure	5,216,523	5,718,685	5,689,908	536,290	5,304,802	5,689,908	(385,106)	-7%	5,689,908
Surplus/(Deficit)	(266,368)	922	922	(121,354)	181,836	922	180,914	0	922
Transfers recognised - capital	615,492	850,353	850,353	92,734	614,390	850,353	(235,962)	(0)	850,353
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	349,124	851,275	851,275	(28,620)	796,226	851,275			851,275
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	349,124	851,275	851,275	(28,620)	796,226	851,275			851,275
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	349,124	851,275	851,275	(28,620)	796,226	851,275			851,275
Share of surplus/ (deficit) of associate	22,359	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	371,483	851,275	851,275	(28,620)	796,226	851,275			851,275

ANNEXURE "A"

Other		358	48,000	48,000	24,874	24,900	48,000	(23,100)	-48%	48,000
Total Capital Expenditure - Standard Classification	3	930,050	1,275,354	1,390,877	266,306	1,009,582	1,390,877	(381,295)	-27%	1,390,877
Funded by:										
National Government		565,914	742,884	702,762	84,872	558,240	702,762	(144,522)	-21%	702,762
Provincial Government		49,578	107,469	86,850	7,862	56,150	86,850	(30,700)	-35%	86,850
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		615,492	850,353	789,612	92,734	614,390	789,612	(175,222)	-22%	789,612
Public contributions & donations	5	-	-	459	-	-	459	(459)	-100%	459
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		314,558	425,002	600,806	173,572	395,192	600,806	(205,614)	-34%	600,806
Total Capital Funding		930,050	1,275,354	1,390,877	266,306	1,009,582	1,390,877	(381,295)	-27%	1,390,877

BUF Buffalo City - Table C6 Monthly Budget Statement - Financial Position - M12 June

ANNEXURE "A"

Description	Ref	Budget Year 2015/16				
		2014/15	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1	Audited Outcome				
ASSETS						
Current assets						
Cash		62,873	80,000	80,000	375,859	80,000
Call investment deposits		2,135,924	2,303,434	2,300,443	2,138,150	2,300,443
Consumer debtors		484,302	671,945	671,946	527,950	671,946
Other debtors		362,538	98,188	98,188	572,227	98,188
Current portion of long-term receivables		-	14	14	-	14
Inventory		44,878	96,800	96,800	36,715	96,800
Total current assets		3,090,516	3,250,381	3,247,391	3,650,901	3,247,391
Non current assets						
Long-term receivables		-	60	60	-	60
Investments		-	-	-	-	-
Investment property		328,302	411,400	411,400	328,302	411,400
Investments in Associate		81,908	-	-	81,908	-
Property, plant and equipment		12,036,600	11,197,291	11,197,292	12,345,001	11,197,292
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		98,374	22,800	22,800	92,178	22,800

ANNEXURE "A"

Other non-current assets			75,160	75,160	-	75,160
Total non current assets		12,545,184	11,706,711	11,706,712	12,847,390	11,706,712
TOTAL ASSETS		15,635,700	14,957,092	14,954,103	16,498,291	14,954,103
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		48,835	46,097	46,097	46,097	46,097
Consumer deposits		48,505	54,050	54,051	53,673	54,051
Trade and other payables		740,894	774,300	774,300	841,501	774,300
Provisions		166,234	151,780	151,780	166,234	151,780
Total current liabilities		1,004,468	1,026,227	1,026,228	1,107,505	1,026,228
Non current liabilities						
Borrowing		497,244	500,418	500,418	453,885	500,418
Provisions		513,856	599,090	599,090	513,856	599,090
Total non current liabilities		1,011,100	1,099,508	1,099,508	967,741	1,099,508
TOTAL LIABILITIES		2,015,568	2,125,735	2,125,736	2,075,246	2,125,736
NET ASSETS	2	13,620,132	12,831,357	12,828,366	14,423,045	12,828,366
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		9,383,469	10,020,574	10,017,583	10,186,382	10,017,583
Reserves		4,236,663	2,810,783	2,810,783	4,236,663	2,810,783
TOTAL COMMUNITY WEALTH/EQUITY	2	13,620,132	12,831,357	12,828,366	14,423,045	12,828,366

BUF Buffalo City - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations
1	R thousands Revenue By Source		
	Property rates - penalties & collection charges	(571)	Penalty rates are raised in terms of the Deed of Sale signed by the municipality and the purchaser of municipal land. In terms of the Deed, the purchaser must erect a structure on a property within a period of 2 years which may not be less than the amount specified on the Deed of Sale, otherwise failure to do so would result in the penalty. The municipality placed a moratorium on sale of municipal land and this was lifted in January 2015. Since the lifting of the moratorium, the two year period allowed for the purchaser to erect a structure on the property has not lapsed, therefore no penalty rates have been raised.
	Service charges - water revenue	59 813	It is expected that penalty rates will apply in 2017, where the purchasers fails to build a structure to the valued specified in a Deed Of Sale, within the 2 year period. Additional water had been billed in June 2016 after it was discovered that 3 big consumers had been under billed for a period of time.
	Service charges - other	(5 478)	The demand for items mentioned below is not constant throughout the year. Income is earned when there is a demand by the clients. Therefore the trend in which income is earned is not constant. The main contributors are: □ Connection / Reconnection charges □ Availability charges
	Rental of facilities and equipment	(5 571)	Rental of facilities is demand driven and therefore difficult to predict accurately.
	Interest earned - external investments	18 121	The variance of 14% is due to high interest earned on investments than what was projected. The institution had budgeted to have incurred expenditure from conditional grant funding at a higher rate than is currently the case. This resulted in conditional grant funding being available longer for investment and resulting in additional interest income.
	Fines	(1 322)	The under-recovery on fines is mostly due to court delays in payments as well as cases being struck off the court roll. Furthermore, there are no service providers to serve summonses and tracing offenders is a challenge due to people not updating their particulars when relocation i.e. residential/ postal addresses. Buyers of vehicles are also not registering their vehicles in their name thus details are not updated to new owners details. The inception of the Traffic Contravention System (TCS) and the use of the Automatic Number Plate Recognition (ANPR) system has assisted in tracing of offenders and will assist in the recovery of outstanding traffic fines.
	Transfers recognised - operational	(173 300)	The transfers recognised relate to grants and subsidies received as well as revenue recognised on grant funded operating projects. Revenue from grant funded projects is recognised as the expenditure is incurred and to date R238.17 million has been recognised. Total Grants and Subsidies received amounts to R667.09 million. The low expenditure on grant funded projects has resulted in revenue realised being less than anticipated.
2	Expenditure By Type		
	Contracted services	(5 784)	Previously, contractors were appointed to assist towards the cleanliness of the City. The negative variance is due to the Directorate of Municipal Services taking an in-house approach in performing the services that were provided by these contractors.
	Other expenditure	(307 884)	Other expenditure includes operating projects, operational costs as well as repairs and maintenance. The other expenditure incurred is less than the year to date budget by 21%. This is mainly due to the low expenditure on operating projects.

BUF Buffalo City - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.1%	13.4%	14.0%	1.0%	1.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.4%	10.3%	10.3%	9.3%	10.3%
Gearing	Long Term Borrowing/ Funds & Reserves		11.7%	17.8%	17.8%	10.7%	17.8%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	307.7%	316.7%	316.4%	329.7%	316.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		218.9%	232.3%	232.0%	227.0%	232.0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.1%	13.5%	13.5%	20.1%	13.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/T total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/T total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	15.6%	16.6%	16.6%	13.0%	16.6%

ANNEXURE "B"

Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	34.4%	30.0%	30.0%	37.3%	30.0%	
Employee costs	Employee costs/Total Revenue - capital revenue		24.1%	24.3%	25.1%	24.8%	25.1%	
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	6.5%	6.5%	5.7%	6.5%	
Interest & Depreciation	I&D/Total Revenue - capital revenue		16.0%	13.4%	14.0%	1.0%	1.9%	
IDP regulation financial viability indicators								
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		46.0%	21.33	4612.5%	45.6%	46.13	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		13.2%	21.3%	11.8%	18.9%	11.8%	
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5.8%	7.60	11.1%	6.3%	11.1%	

BUF Buffalo City - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2015/16							Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr				
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	68,928	27,893	15,418	19,002	15,500	16,870	79,801	240,920	484,332	372,094	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	84,436	8,803	4,198	3,376	2,329	2,277	8,807	30,886	145,113	47,676	
Receivables from Non-exchange Transactions - Property Rates	1400	66,102	22,588	15,556	14,447	13,345	12,803	85,673	230,551	461,065	356,819	
Receivables from Exchange Transactions - Waste Water Management	1500	24,892	7,571	4,779	4,368	4,052	3,829	25,064	112,729	187,284	150,041	
Receivables from Exchange Transactions - Waste Water Management	1600	21,569	7,879	5,817	5,489	5,173	4,996	30,591	159,210	240,723	205,459	
Receivables from Exchange Transactions - Property Rental Debtors	1700	114	64	62	62	60	62	431	2,984	3,837	3,597	
Interest on Arrear Debtor Accounts	1810									-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	
Other	1900	11,989	3,733	2,655	2,610	2,624	2,544	16,267	112,113	154,535	136,158	
Total By Income Source	2000	278,029	78,531	48,485	49,354	43,083	43,381	246,634	889,392	1,676,889	1,271,844	-
2014/15 - totals only		188,707	51,323	36,295	32,134	37,322	42,005	146,747	566,722	1,101,256	824,930	
Debtors Age Analysis By Customer Group												
Organs of State	2200	29,578	5,323	293	389	138	123	2,629	3,332	41,806	6,612	
Commercial	2300	121,416	18,920	11,899	10,362	9,338	9,096	56,036	129,496	366,562	214,327	
Households	2400	116,891	48,509	31,471	33,593	29,142	30,003	156,694	592,411	1,038,712	841,841	
Other	2500	10,144	5,779	4,822	5,010	4,465	4,159	31,276	164,153	229,809	209,064	
Total By Customer Group	2600	278,029	78,531	48,485	49,354	43,083	43,381	246,634	889,392	1,676,889	1,271,844	-

BUF Buffalo City - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

ANNEXURE "B"

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
Rand Merchant Bank X021901943		Call Account	Call Account	Call Account	253	1.9%	47,340	253	47,593
Absa 91 2884 4539		Call Account	Call Account	Call Account	6	0.0%	1,224	(387)	838
Standard 422 742		Call Account	Call Account	Call Account	4	0.0%	906	(623)	284
Absa 91 4102 2241		Call Account	Call Account	Call Account	50	0.4%	9,567	50	9,617
Absa 91 4163 6965		Call Account	Call Account	Call Account	1	0.0%	217	1	218
Absa 91 5484 1280		Call Account	Call Account	Call Account	4	0.0%	785	4	789
Rand Merchant Bank X021904910		Call Account	Call Account	Call Account	49	0.4%	9,259	(93)	9,166
Standard 76586/442740		Call Account	Call Account	Call Account	12	0.1%	2,246	12	2,258
Absa 92 0562 2137		Call Account	Call Account	Call Account	4	0.0%	808	4	812
Rand Merchant Bank X021904913		Call Account	Call Account	Call Account	80	0.6%	14,891	80	14,970
Rand Merchant Bank X021903300		Call Account	Call Account	Call Account	-	-	-	-	-
Stanlib 551 557 338		Call Account	Call Account	Call Account	-	-	-	-	-
Absa 92 4434 8061		Call Account	Call Account	Call Account	-	-	0	-	0
Nedbank 03/7881532939/000126		Call Account	Call Account	Call Account	-	-	-	-	-
Standard 76586/442739		Call Account	Call Account	Call Account	22	0.2%	5,681	(5,681)	-
Stanlib 551 660 303		Call Account	Call Account	Call Account	115	0.9%	18,391	(146)	18,245
Nedbank 03/7881532939/000041		Call Account	Call Account	Call Account	36	0.3%	6,803	36	6,839
Nedbank 03/7881532939/000056		Call Account	Call Account	Call Account	6	0.0%	1,073	6	1,079
Nedbank 03/7881532939/000058		Call Account	Call Account	Call Account	32	0.2%	5,954	(32)	5,922
Nedbank 03/7881532939/000103		Call Account	Call Account	Call Account	6	0.0%	1,206	6	1,213
Nedbank 03/7881532939/000064		Call Account	Call Account	Call Account	45	0.3%	8,362	45	8,406
Absa 92 0559 0710		Call Account	Call Account	Call Account	0	0.0%	42	0	42
Nedbank 03/7881532939/000117		Call Account	Call Account	Call Account	41	0.3%	8,105	(1,504)	6,601
Nedbank 03/7881532939/000108		Call Account	Call Account	Call Account	1	0.0%	171	1	172
Absa 92 2975 5568		Call Account	Call Account	Call Account	0	0.0%	15	0	16

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Absa 91 9360 7257	Call Account	Call Account	Call Account	5	0.0%	989	5	994
Nedbank 03/7881532939/000112	Call Account	Call Account	Call Account	-		(0)	-	(0)
Standard 76586/442737	Call Account	Call Account	Call Account	-		0	-	0
Nedbank 03/7881532939/000110	Call Account	Call Account	Call Account	1	0.0%	248	1	249
Nedbank 03/7881532939/000123	Call Account	Call Account	Call Account	-		-	-	-
Rand Merchant Bank RRB1629010	Call Account	Call Account	Call Account	394	3.0%	73,772	394	74,166
Stanlib 551 989 180	Call Account	Call Account	Call Account	234	1.8%	37,187	234	37,421
Absa 92 2590 9850	Call Account	Call Account	Call Account	5	0.0%	974	5	979
Stanlib 551 539 764	Call Account	Call Account	Call Account	11	0.1%	1,781	11	1,792
Rand Merchant Bank RRB0324003	Call Account	Call Account	Call Account	0	0.0%	41	0	41
Stanlib 551 567 496	Call Account	Call Account	Call Account	0	0.0%	1	0	1
Stanlib 551 576 733	Call Account	Call Account	Call Account	1	0.0%	86	1	87
Rand Merchant Bank RRB0B25020	Call Account	Call Account	Call Account	9	0.1%	1,701	9	1,710
Standard 76586/442743	Call Account	Call Account	Call Account	0	0.0%	89	0	89
Rand Merchant Bank RRB1609012	Call Account	Call Account	Call Account	2	0.0%	293	2	294
Stanlib 551 742 405	Call Account	Call Account	Call Account	2	0.0%	382	(49)	333
Rand Merchant Bank KLN2308011	Call Account	Call Account	Call Account	2	0.0%	316	2	318
Nedbank 03/7881532939/000128	Call Account	Call Account	Call Account	37	0.3%	6,893	37	6,929
Rand Merchant Bank RRB1722008	Call Account	Call Account	Call Account	69	0.5%	12,973	69	13,043
Standard 76586/442745	Call Account	Call Account	Call Account	152	1.2%	28,415	152	28,567
Absa 92 6406 3148	Call Account	Call Account	Call Account	497	3.8%	95,164	497	95,661
Rand Merchant Bank KLN2720020	Call Account	Call Account	Call Account	28	0.2%	5,361	(621)	4,740
Stanlib 551 868 235	Call Account	Call Account	Call Account	1	0.0%	135	1	136
Absa 92 0559 0891	Call Account	Call Account	Call Account	3	0.0%	515	3	517
Rand Merchant Bank VVW2B13011	Call Account	Call Account	Call Account	1	0.0%	125	1	125
Standard 76586/494573	Call Account	Call Account	Call Account	30	0.2%	5,697	(31)	5,667
Nedbank 03/7881532939/000133	Call Account	Call Account	Call Account	3	0.0%	504	3	507
Nedbank Refer to Confirmation	Refer to Confir	Refer to Confir	Refer to Confir	-		-	-	-
Stanlib 753 72 270	Call Account	Call Account	Call Account	318	2.4%	50,640	318	50,958
Stanlib 551 353 708	Call Account	Call Account	Call Account	6	0.0%	1,028	6	1,035
Standard 76586/442736	Call Account	Call Account	Call Account	280	2.1%	52,352	280	52,632
Stanlib 753 72 271	Call Account	Call Account	Call Account	362	2.8%	65,125	(15,638)	49,487

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Rand Merchant Bank X021904579	Call Account	Call Account	Call Account	136	1.0%	38,475	(27,864)	10,611
Nedbank 03/7881532939/000101	Call Account	Call Account	Call Account	111	0.9%	32,897	(25,889)	7,008
Absa 92 1120 9757	Call Account	Call Account	Call Account	1,399	10.7%	271,300	(31,601)	239,698
Absa 92 2110 3430	Call Account	Call Account	Call Account	895	6.9%	171,504	895	172,399
Standard 76586/442741	Call Account	Call Account	Call Account	168	1.3%	31,494	168	31,662
Standard 76586/442744	Call Account	Call Account	Call Account	150	1.2%	28,162	150	28,312
Rand Merchant Bank RRB0C07002	Call Account	Call Account	Call Account	272	2.1%	50,908	272	51,180
Nedbank 03/7881532939/000129	Call Account	Call Account	Call Account	243	1.9%	45,403	243	45,646
Nedbank 03/7881532939/000125	Call Account	Call Account	Call Account	-		(0)	-	(0)
Stanlib 551 748 914	Call Account	Call Account	Call Account	-		-	-	-
Absa 92 6406 3407	Call Account	Call Account	Call Account	-		-	-	-
Nedbank 03/7881532939/000132	Call Account	Call Account	Call Account	2,826	21.7%	552,205	(101,174)	451,031
Rand Merchant Bank KLN3815041	Call Account	Call Account	Call Account	2,093	16.1%	416,726	(99,907)	316,819
Standard 76586/470801	Call Account	Call Account	Call Account	1,489	11.4%	294,347	(63,511)	230,835
Standard 76586/442738	Call Account	Call Account	Call Account	13	0.1%	2,392	13	2,405
Municipality sub-total				13,014		2,521,647	(370,483)	2,151,164
Entities								
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				13,014		2,521,647	(370,483)	2,151,164

BUF Buffalo City - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

ANNEXURE "B"

Description	Ref	Budget Year 2015/16									
		2014/15	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
RECEIPTS:	1,2										
Operating Transfers and Grants											
National Government:											
Local Government Equitable Share		697,778	714,196	776,722	-	714,076	714,076	-		776,722	
Urban Settlement Development Grant		654,723	655,141	655,141	-	655,141	655,141	-		655,141	
Finance Management		34,265	33,348	95,994	-	33,348	33,348	-		95,994	
EPWP Incentive		1,500	1,300	1,180	-	1,180	1,180	-		1,180	
Infrastructure Skills Development Grant		1,890	1,149	1,149	-	1,149	1,149	-		1,149	
Integrated National Electrification Programme		5,400	8,400	8,400	-	8,400	8,400	-		8,400	
Municipal Systems Improvement	3	-	-	-	-	-	-	-		-	
Department of Water Affairs		-	-	-	-	-	-	-		-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	-	-	-		-	
Neighbourhood Development Partnership		-	-	-	-	-	-	-		-	
Integrated City Development Grant		-	5,605	5,605	-	5,605	5,605	-		5,605	
Municipal Human Settlement Capacity Grant		-	9,253	9,253	-	9,253	9,253	-		9,253	
Provincial Government:											
Roads Subsidy - Provincial Roads		106,798	531,687	298,252	20,422	100,414	301,752	(201,338)	-66.7%	298,252	
Dept of Economic Development, Environmental Affairs and Tourism (DEDEAT)		-	1,871	1,871	-	-	1,871	(1,871)	-100.0%	1,871	
Department of Environmental Affairs (Greening Award)		-	-	2,500	-	-	-	-		2,500	
Department of Water Affairs		-	-	-	-	-	-	-		-	
Local Government & Traditional Affairs		-	2,000	3,770	-	-	3,770	(3,770)	-100.0%	3,770	
Health Subsidy - Primary Health Care		-	-	-	-	-	-	-		-	
Health Subsidy - ATIC		-	2,522	2,522	-	-	2,522	(2,522)	-100.0%	2,522	
Cooperative Governance and Traditional Affairs		-	-	-	-	-	-	-		-	
Library Subsidy		-	3,638	3,638	-	9,638	9,638	-		3,638	
Reclaim Land Claims Commission(RLCC		-	-	-	-	-	-	-		-	
Dept Sport, Recreation, Arts and Culture (DSRAC)		-	-	31	-	-	31	(31)	-100.0%	31	
Dept of Land Affairs		-	-	766	-	-	766	(766)	-100.0%	766	

ANNEXURE "B"

Umsobomvu Youth Fund	458	-	131	11	116	131	(16)	-12.0%	131
Donor Funding - European Commission	-	340	-	-	-	-	-	-	-
Vuna Award	1	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	217,099	1,249,211	1,078,093	33,727	929,495	1,078,093	(148,598)	-13.8%	1,078,093
Capital expenditure of Transfers and Grants									
National Government:	554,565	742,884	702,762	84,872	558,240	702,762	(144,522)	-20.6%	702,762
Urban Settlement Development Grant	529,103	679,784	659,542	84,833	534,544	659,542	(124,998)	-19.0%	659,542
Infrastructure Skills Development Grant	-	100	100	-	78	100	(22)	-22.3%	100
Energy Efficiency and Demand Management	-	13,000	13,000	-	12,998	13,000	(2)	0.0%	13,000
Public Transport and Systems	-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership	4,885	20,000	-	-	-	-	-	-	-
Integrated National Electrification Programme	20,577	30,000	30,000	-	10,517	30,000	(19,483)	-64.9%	30,000
Finance Management	-	-	120	39	102	120	(18)	-14.6%	120
Provincial Government:	49,395	107,469	86,850	7,862	56,150	86,850	(30,700)	-35.3%	86,850
Human Settlement Development Grant	46,985	94,400	69,800	5,445	52,180	69,800	(17,620)	-25.2%	69,800
Human Settlement Development Grant - MPCC	665	13,069	-	-	-	-	-	-	-
Dept Sport, Recreation, Arts and Culture (DSRAC)	1,377	-	8,014	2,417	3,971	8,014	(4,043)	-50.5%	8,014
Dept of Local Government and Traditional Affairs	179	-	9,036	-	-	9,036	(9,036)	-100.0%	9,036
Dept of Economic Development, Environmental Affairs and Tourism (DEDEAT)	189	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Health Subsidy - Environmental Health	-	-	-	-	-	-	-	-	-
Other grant providers:	256	-	459	-	-	459	(459)	-100.0%	459
BCMET Funding	256	-	-	-	-	-	-	-	-
Public Funding	-	-	-	-	-	-	-	-	-
Lieder	-	-	459	-	-	459	(459)	-100.0%	459
Total capital expenditure of Transfers and Grants	604,216	850,353	790,071	92,734	614,390	790,071	(175,681)	-22.2%	790,071
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	821,314	2,099,564	1,868,165	126,460	1,543,885	1,868,165	(324,279)	-17.4%	1,868,165

BUF Buffalo City - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

Description	Ref	Budget Year 2015/16					YTD variance	YTD variance
		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance		
R thousands								%
EXPENDITURE								
Operating expenditure of Approved Roll-overs								
National Government:								
Local Government Equitable Share		13,201	8,631	12,556	645	4.9%		
Urban Settlement Development Grant		13,201	8,631	12,556	645	4.9%		
Finance Management								
EPWP Incentive								
Integrated National Electrification Programme								
Municipal Systems Improvement								
Municipal Human Settlement Capacity Grant								
Provincial Government:								
Roads Subsidy - Provincial Roads (DEDEAT)		4,996	381	1,836	3,159	63.2%		
Department of Environmental Affairs (Greening Award)		-	-	-	-	-		
Human Settlement Development Grant		2,500	-	-	2,500	100.0%		
Local Government & Traditional Affairs		1,002	-	753	248	24.8%		
Local Government & Traditional Affairs		1,494	381	1,083	411	27.5%		
District Municipality:								
Health Subsidy - Environmental Health								
Other grant providers:								
Umsobomvu Youth Fund		-	-	-	-	-		
SETA - Skills Development		-						
Total operating expenditure of Approved Roll-overs		18,197	9,012	14,393	3,804	20.9%		

Capital expenditure of Approved Roll-overs								
National Government:								
Urban Settlement Development Grant	29,202	10,507	19,914	9,288	31.8%			
Department of Water Affairs	29,202	10,507	19,914	9,288	31.8%			
Finance Management				-				
Integrated City Development Grant				-				
Public Transport and Systems				-				
Neighbourhood Development Partnership				-				
Provincial Government:								
DSRAC (Department of Sport, Recreation, Arts and Culture)	8,014	2,417	3,971	4,043	50.5%			
#REF!	8,014	2,417	3,971	4,043	50.5%			
District Municipality:								
	-	-	-	-				
	-	-	-	-				
Other grant providers:								
Gavle	459	-	-	459	100.0%			
Lieder	459	-	-	459	100.0%			
Total capital expenditure of Approved Roll-overs								
	37,675	12,924	23,885	13,790	36.6%			
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS								
	55,872	21,936	38,278	17,594	31.5%			

BUF Buffalo City - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration R thousands	Ref	Budget Year 2015/16									
		2014/15		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	A								
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		29,335	31,903	32,074	2,454	30,991	30,934	57	0%	32,074	
Pension and UIF Contributions		3,047	3,328	3,297	280	3,306	3,297	9	0%	3,297	
Medical Aid Contributions		1,539	1,856	1,874	155	1,783	1,874	(91)	-5%	1,874	
Motor Vehicle Allowance		11,247	12,944	12,653	1,042	11,682	12,653	(971)	-8%	12,653	
Cellphone Allowance		-	-	2,150	177	2,147	2,150	(3)	0%	2,150	
Housing Allowances		2,515	2,879	2,762	219	2,847	2,762	85	3%	2,762	
Other benefits and allowances		-	-	-	2	1,465	1,140	325	28%	-	
Sub Total - Councillors		47,682	52,910	54,810	4,329	54,220	54,810	(590)	-1%	54,810	
% increase	4		11.0%	14.9%						14.9%	
Senior Managers of the Municipality											
Basic Salaries and Wages		5,482	15,026	11,501	491	5,998	11,501	(5,504)	-48%	11,501	
Pension and UIF Contributions		985	2,734	2,147	95	1,166	2,147	(982)	-46%	2,147	
Medical Aid Contributions		122	266	254	12	136	254	(118)	-47%	254	
Overtime		-	-	-	-	-	-	-	-	-	
Performance Bonus		-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		1,071	2,738	2,481	109	1,370	2,481	(1,111)	-45%	2,481	
Cellphone Allowance		-	-	391	16	195	391	(196)	-50%	391	
Housing Allowances		6	83	-	-	1	-	1	#DIV/0!	-	
Other benefits and allowances		2,038	2,273	1,242	138	1,559	1,169	390	33%	1,242	
Payments in lieu of leave		-	-	-	130	237	-	237	#DIV/0!	-	
Long service awards		24	36	0	-	(1)	-	(1)	#DIV/0!	0	
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality		9,728	23,157	18,017	991	10,659	17,944	(7,285)	-41%	18,017	
% increase	4		138.1%	85.2%						85.2%	
Other Municipal Staff											
Basic Salaries and Wages		704,205	851,398	850,039	58,407	799,646	850,039	(50,393)	-6%	850,039	
Pension and UIF Contributions		134,398	155,271	163,908	11,591	147,844	163,908	(16,064)	-10%	163,908	
Medical Aid Contributions		52,791	96,719	79,727	5,396	60,245	79,727	(19,482)	-24%	79,727	

ANNEXURE "B"

Overtime	107,200	60,348	60,348	10,243	117,408	65,473	51,935	79%	60,348
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	19,402	26,800	27,860	1,985	21,069	27,860	(6,791)	-24%	27,860
Cellphone Allowance	-	-	3,665	323	3,965	3,665	300	8%	3,665
Housing Allowances	3,502	10,185	12,205	917	11,887	12,205	(318)	-3%	12,205
Other benefits and allowances	115,629	139,402	171,170	13,357	159,504	166,118	(6,614)	-4%	171,170
Payments in lieu of leave	29,230	7,307	15,291	1,210	1,917	15,291	(13,374)	-87%	15,291
Long service awards	16,246	17,033	17,509	1,554	18,030	17,509	521	3%	17,509
Post-retirement benefit obligations	-	-	5,831	(19)	10,039	5,831	4,208	72%	5,831
Sub Total - Other Municipal Staff	1,182,603	1,364,462	1,407,555	104,964	1,351,555	1,407,628	(56,072)	-4%	1,407,555
% increase		15.4%	19.0%						19.0%
Total Parent Municipality	1,240,013	1,440,529	1,480,382	110,284	1,416,435	1,480,382	(63,947)	-4%	1,480,382
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages	-	96	-	-	-	-	-	-	-
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Board Fees	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	2	96	-	-	-	-	-	-	-
% increase		#DIV/0!							

Senior Managers of Entities										
Basic Salaries and Wages	-	1,004	-	-	-	-	-	-	-	-
Pension and UIF Contributions	-	184	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	91	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	310	-	-	-	-	-	-	-	-
Cellphone Allowance	-	-	-	-	-	-	-	-	-	-
Housing Allowances	-	25	-	-	-	-	-	-	-	-
Other benefits and allowances	-	104	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		1,718	-	-	-	-	-	-	-	-
% increase	4	#DIV/0!								
Other Staff of Entities										
Basic Salaries and Wages	-	180	-	-	-	-	-	-	-	-
Pension and UIF Contributions	-	34	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	91	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-	-
Cellphone Allowance	-	-	-	-	-	-	-	-	-	-
Housing Allowances	-	16	-	-	-	-	-	-	-	-
Other benefits and allowances	-	19	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		341	-	-	-	-	-	-	-	-
% increase	4	#DIV/0!								
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		1,240,013	1,442,684	1,480,382	110,284	1,416,435	1,480,382	(63,947)	-4%	1,480,382
% increase	4		16.3%	19.4%						19.4%
TOTAL MANAGERS AND STAFF		1,192,331	1,389,678	1,425,572	105,955	1,362,215	1,425,572	(63,357)	-4%	1,425,572

BUF Buffalo City - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

ANNEXURE "B"

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework				
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome				
Cash Receipts By Source	1																	
Property rates		86,294	69,761	124,598	69,745	72,569	69,379	69,401	69,187	66,952	71,003	70,557	69,546	884,237	917,689	1,081,070		
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	530	591	709		
Service charges - electricity revenue		146,418	160,131	117,199	227,982	105,184	153,439	123,248	146,772	145,507	156,066	73,017	181,984	1,690,047	1,727,035	2,088,074		
Service charges - water revenue		41,523	29,964	29,856	78,352	33,298	(7,769)	63,055	34,619	27,996	46,464	35,148	58,687	381,761	422,610	503,215		
Service charges - sanitation revenue		34,169	25,133	24,429	24,721	24,075	22,198	23,638	23,448	24,884	35,931	14,753	26,108	291,922	318,789	374,452		
Service charges - refuse		24,007	23,899	24,001	23,994	24,154	24,021	24,092	23,801	23,868	23,793	23,904	23,706	265,466	289,889	340,494		
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	14,900	16,781	20,338		
Rental of facilities and equipment		626	(180)	3,718	1,567	2,652	2,775	3,675	2,834	935	1,109	1,086	(7,738)	17,288	18,930	22,296		
Interest earned - external investments		9,260	12,248	13,395	12,037	11,570	10,629	13,194	13,132	12,976	15,520	13,983	13,795	133,620	137,409	141,311		
Interest earned - outstanding debtors		2,340	2,407	2,431	2,550	2,484	2,665	2,765	2,847	2,865	3,041	3,135	3,130	32,175	35,231	38,508		
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines		80	1,195	680	475	340	442	368	398	394	330	938	830	7,232	10,459	12,319		
Licences and permits		368	324	296	538	518	2,347	3,377	1,188	852	1,078	983	1,601	12,038	22,836	26,896		
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfer receipts - operating		272,976	3,051	11,594	61,840	(2,957)	243,256	33,405	6,300	176,111	73,842	14,256	11,582	1,078,556	1,342,793	1,245,686		
Other revenue		23,526	144,985	17,708	(17,134)	55,438	147,589	3,193	50,032	153,604	14,228	31,243	31,706	615,200	649,028	735,483		
Cash Receipts by Source		641,588	472,919	369,905	486,668	329,325	670,973	363,412	374,558	636,946	442,405	283,003	414,936	5,424,971	5,910,070	6,630,850		
Other Cash Flows by Source																		
Transfer receipts - capital		305,252	159,628	(143,628)	(2,000)	0	(0)	220,940	206,940	-	-	36	(33,123)	812,071	924,719	976,943		
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	157,823		
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Cash Receipts by Source		946,840	632,547	226,277	484,668	329,325	670,973	584,352	581,498	636,946	442,405	283,039	381,813	6,237,042	6,834,789	7,765,616		
Cash Payments by Type																		
Employee related costs		104,597	100,627	121,057	112,120	115,207	115,952	113,087	115,342	109,864	112,495	135,912	105,955	1,354,293	1,391,738	1,546,368		
Remuneration of councillors		4,210	4,262	4,312	4,278	4,246	4,287	4,251	6,289	4,789	4,651	4,317	4,329	54,810	56,614	60,577		
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest paid		4,526	4,526	4,031	4,923	4,923	4,923	4,220	4,220	4,220	4,651	4,651	4,651	55,813	49,286	44,055		
Bulk purchases - Electricity		148,936	146,809	85,961	92,022	85,054	79,942	88,886	97,075	87,052	82,461	94,183	147,992	1,220,815	1,360,388	1,554,107		
Bulk purchases - Water & Sewer		15,001	14,533	16,669	14,382	15,582	16,599	15,987	17,066	13,542	14,551	15,542	15,015	186,196	201,092	217,179		
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contracted services		290	357	1,715	1,298	1,197	262	473	726	596	1,151	740	7,035	20,324	22,072	25,453		
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Grants and subsidies paid - other		15,811	4,591	31,037	21,914	23,123	19,986	19,787	17,852	20,352	20,740	21,320	22,087	258,568	281,382	305,855		
General expenses		22,314	77,453	102,644	106,747	107,291	111,129	65,442	105,400	151,836	72,451	94,692	146,318	1,467,602	1,800,222	1,800,361		
Cash Payments by Type		315,685	353,158	367,426	357,663	356,622	353,079	312,131	363,970	392,252	313,150	371,357	453,381	4,618,423	5,162,794	5,553,956		

ANNEXURE "B"															
Other Cash Flows/Payments by Type															
Capital assets	148	42,068	57,367	101,753	85,219	111,569	62,851	49,495	117,102	19,460	96,244	266,306	1,412,877	1,349,540	1,521,069
Repayment of borrowing	-	-	10,370	-	-	12,076	-	-	10,795	-	-	12,856	46,097	50,709	47,642
Other Cash Flows/Payments	104,899	240,249	(103,340)	196,340	734	(191,508)	279,115	47,955	(27,224)	243,671	(221,252)	(47,996)	-	-	-
Total Cash Payments by Type	420,733	635,475	331,824	655,776	442,576	285,216	654,097	461,420	492,925	576,281	246,349	684,546	6,077,397	6,563,043	7,122,667
NET INCREASE/(DECREASE) IN CASH HELD															
Cash/cash equivalents at the monthly/year beginning:	2,200,541	2,726,649	2,723,721	2,618,174	2,447,066	2,333,816	2,719,573	2,649,828	2,769,906	2,913,927	2,780,052	2,816,742	2,514,008	2,360,186	2,631,932
Cash/cash equivalents at the monthly/year end:	526,108	(2,928)	(105,547)	(171,108)	(113,250)	385,758	(69,745)	120,078	144,021	(133,875)	36,690	(302,733)	159,645	271,746	642,950
	2,726,649	2,723,721	2,618,174	2,447,066	2,333,816	2,719,573	2,649,828	2,769,906	2,913,927	2,780,052	2,816,742	2,514,008	2,360,186	2,631,932	3,274,882

BUF Buffalo City - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

Month	Budget Year 2015/16									
	2014/15	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget	
R thousands										
Monthly expenditure performance trend										
July	4,279	2,538	2,748	148	148	2,748	2,600	94.6%	0%	
August	36,998	30,122	34,860	42,068	42,216	37,608	(4,608)	-12.3%	3%	
September	63,771	24,852	28,339	57,530	99,746	65,947	(33,799)	-51.3%	8%	
October	82,385	45,563	48,109	101,591	201,336	114,056	(87,281)	-76.5%	16%	
November	52,978	43,333	47,611	85,219	286,556	161,666	(124,889)	-77.3%	22%	
December	123,417	50,976	58,312	111,569	398,125	219,978	(178,146)	-81.0%	31%	
January	30,397	29,612	34,931	62,851	460,975	254,909	(206,066)	-80.8%	36%	
February	47,087	32,833	34,767	49,495	510,470	289,677	(220,794)	-76.2%	40%	
March	104,078	51,060	55,941	117,166	627,636	345,618	(282,018)	-81.6%	49%	
April	59,993	69,017	77,242	19,396	647,032	422,860	(224,172)	-53.0%	0	
May	96,922	65,150	73,367	96,244	743,277	496,227	(247,050)	-49.8%	0	
June	227,742	830,300	894,650	266,306	1,009,582	1,390,877	381,295	27.4%	0	
Total Capital expenditure	930,050	1,275,354	1,390,877	1,009,582						

BUF Buffalo City - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	Budget Year 2015/16													
		2014/15	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast					
R thousands	1														
Capital expenditure on new assets by Asset Class/Sub-class															
Infrastructure		213,161	158,210	187,162	19,103	146,051	187,162	41,112	22.0%	187,162					
Infrastructure - Road transport		116,893	20,000	20,000	498	18,459	20,000	1,541	7.7%	20,000					
Roads, Pavements & Bridges		116,893	20,000	20,000	498	18,459	20,000	1,541	7.7%	20,000					
Storm water		-	-	-	-	-	-	-	-	-					
Infrastructure - Electricity		38,944	66,500	66,500	3,603	46,247	66,500	20,253	30.5%	66,500					
Generation		-	-	-	-	-	-	-	-	-					
Transmission & Reticulation		38,944	66,500	66,500	3,603	46,247	66,500	20,253	30.5%	66,500					
Street Lighting		-	-	-	-	-	-	-	-	-					
Infrastructure - Water		-	-	-	-	-	-	-	-	-					
Dams & Reservoirs		-	-	-	-	-	-	-	-	-					
Water purification		-	-	-	-	-	-	-	-	-					
Reticulation		-	-	-	-	-	-	-	-	-					
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-					
Reticulation		-	-	-	-	-	-	-	-	-					
Sewerage purification		-	-	-	-	-	-	-	-	-					
Infrastructure - Other		57,324	71,710	100,662	15,002	81,344	100,662	19,318	19.2%	100,662					
Waste Management		30,727	21,710	34,662	584	30,840	34,662	3,822	11.0%	34,662					
Transportation		25,256	30,000	42,000	12,596	38,667	42,000	3,333	7.9%	42,000					
Gas		-	-	-	-	-	-	-	-	-					
Other		1,341	20,000	24,000	1,822	11,837	24,000	12,163	50.7%	24,000					
Community		20,706	35,069	18,300	4,312	17,846	18,300	454	2.5%	18,300					
Parks & gardens		3,576	-	-	-	-	-	-	-	-					
Sportsfields & stadia		-	-	-	-	-	-	-	-	-					
Swimming pools		-	-	-	-	-	-	-	-	-					
Community halls		7,392	27,069	10,300	3,802	9,941	10,300	359	3.5%	10,300					

BUF Buffalo City - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	Budget Year 2015/16									
		2014/15	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1										
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		251,289	316,019	316,019	35,130	271,572	316,019	44,447	14.1%	316,019	
Infrastructure - Road transport		84,037	108,529	108,529	16,099	95,725	108,529	12,804	11.8%	108,529	
Roads, Pavements & Bridges		75,418	99,988	99,988	14,051	87,660	99,988	12,328	12.3%	99,988	
Storm water		8,619	8,541	8,541	2,048	8,065	8,541	476	5.6%	8,541	
Infrastructure - Electricity		90,862	112,550	112,550	9,361	86,933	112,550	25,616	22.8%	112,550	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		6,812	108,099	108,099	7,877	83,127	108,099	24,972	23.1%	108,099	
Street Lighting		84,050	4,451	4,451	1,484	3,806	4,451	644	14.5%	4,451	
Infrastructure - Water		34,412	42,435	42,435	3,461	39,390	42,435	3,045	7.2%	42,435	
Dams & Reservoirs		1,013	1,283	1,283	-	-	1,283	1,283	100.0%	1,283	
Water purification		-	-	-	-	-	-	-	-	-	
Reticulation		33,398	41,152	41,152	3,461	39,390	41,152	1,762	4.3%	41,152	
Infrastructure - Sanitation		24,862	29,620	29,620	3,388	27,589	29,620	2,032	6.9%	29,620	
Reticulation		24,862	29,620	29,620	3,388	27,589	29,620	2,032	6.9%	29,620	
Sewerage purification		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		17,116	22,885	22,885	2,822	21,934	22,885	951	4.2%	22,885	
Waste Management		17,116	22,885	22,885	2,822	21,934	22,885	951	4.2%	22,885	
Transportation		-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Community		12,495	17,874	17,874	1,646	13,259	17,874	4,614	25.8%	17,874	
Parks & gardens		1,818	-	-	-	-	-	-	-	-	
Sportsfields & stadia		335	553	553	40	487	553	66	11.9%	553	
Swimming pools		-	413	413	30	364	413	49	11.9%	413	
Community halls		526	585	585	10	561	585	24	4.1%	585	

BUF Buffalo City - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

Description	Ref	Budget Year 2015/16										
		2014/15	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
R thousands	1	Audited Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast		
Depreciation by Asset Class/Sub-class												
Infrastructure		615,261	567,413	596,130	49,677	596,130	596,130	(0)	0.0%	596,130		
Infrastructure - Road transport		278,062	301,370	330,087	27,507	330,087	330,087	(0)	0.0%	330,087		
Roads, Pavements & Bridges		255,241	301,370	330,087	27,507	330,087	330,087	(0)	0.0%	330,087		
Storm water		22,821	-	-	-	-	-	-	-	-		
Infrastructure - Electricity		106,450	73,815	73,815	6,151	73,815	73,815	(0)	0.0%	73,815		
Generation		-	-	-	-	-	-	-	-	-		
Transmission & Reticulation		106,450	73,815	73,815	6,151	73,815	73,815	(0)	0.0%	73,815		
Street Lighting		-	-	-	-	-	-	-	-	-		
Infrastructure - Water		140,312	64,133	64,133	5,344	64,133	64,133	(0)	0.0%	64,133		
Dams & Reservoirs		26,485	-	-	-	-	-	-	-	-		
Water purification		3,171	11,195	11,195	933	11,195	11,195	(0)	0.0%	11,195		
Reticulation		110,657	52,939	52,939	4,412	52,939	52,939	(0)	0.0%	52,939		
Infrastructure - Sanitation		90,437	123,418	123,418	10,285	123,418	123,418	(0)	0.0%	123,418		
Reticulation		71,132	88,155	88,155	7,346	88,155	88,155	(0)	0.0%	88,155		
Sewerage purification		19,305	35,263	35,263	2,939	35,263	35,263	(0)	0.0%	35,263		
Infrastructure - Other		-	4,676	4,676	390	4,676	4,676	(0)	0.0%	4,676		
Waste Management		-	-	-	-	-	-	-	-	-		
Transportation		-	4,676	4,676	390	4,676	4,676	(0)	0.0%	4,676		
Gas		-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-		
Community		57,584	14,929	14,929	1,244	14,929	14,929	(0)	0.0%	14,929		
Parks & gardens		1,373	582	582	49	582	582	(0)	0.0%	582		
Sportsfields & stadia		16,273	3,218	3,218	268	3,218	3,218	(0)	0.0%	3,218		
Swimming pools		-	-	-	-	-	-	-	-	-		
Community halls		14,672	1,159	1,159	97	1,159	1,159	(0)	0.0%	1,159		

