

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

Description	Budget Year 2016/17									
	2015/16	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	Audited Outcome	Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Financial Performance										
Property rates	865 235	1 122 920	1 122 920	75 864	993 024	1 122 920	(129 896)	-12%	1 122 920	
Service charges	2 749 648	2 928 610	2 928 610	206 543	2 929 174	2 928 610	564	0%	2 928 610	
Investment revenue	154 775	143 844	143 775	11 654	148 618	143 775	4 843	3%	143 775	
Transfers recognised - operational	963 670	1 319 728	1 356 414	66 204	1 310 524	1 356 414	(45 891)	-3%	1 356 414	
Other own revenue	714 463	391 937	391 737	32 335	355 336	391 737	(36 401)	-9%	391 737	
Total Revenue (excluding capital transfers and contributions)	5 447 791	5 907 039	5 943 457	392 600	5 736 675	5 943 457	(206 782)	-3%	5 943 457	
Employee costs	1 352 201	1 531 068	1 506 068	25 618	1 550 317	1 506 068	44 248	3%	1 506 068	
Remuneration of Councillors	54 375	58 099	58 099	4 643	55 023	58 099	(3 075)	-5%	58 099	
Depreciation & asset impairment	789 811	748 339	748 339	62 362	748 339	748 339	-	-	748 339	
Finance charges	54 878	57 105	52 105	9 746	49 172	52 105	(2 933)	-6%	52 105	
Materials and bulk purchases	1 427 318	1 521 587	1 526 587	176 202	1 559 997	1 526 587	33 409	2%	1 526 587	
Transfers and grants	237 321	288 468	306 068	37 156	399 936	306 068	93 868	31%	306 068	
Other expenditure	1 548 531	1 701 295	1 745 112	209 198	1 552 064	1 745 112	(193 048)	-11%	1 745 112	
Total Expenditure	5 464 435	5 905 961	5 942 379	524 925	5 914 848	5 942 379	(27 530)	-0%	5 942 379	
Surplus/(Deficit)	(16 644)	1 078	1 078	(132 325)	(178 173)	1 078	(179 251)	-16627%	1 078	
Transfers recognised - capital	670 394	848 269	730 249	152 844	603 468	730 249	(126 781)	-17%	730 249	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	653 750	849 347	731 327	20 519	425 295	731 327	(306 032)	-42%	731 327	
Share of surplus/ (deficit) of associate	30 383	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	684 133	849 347	731 327	20 519	425 295	731 327	(306 032)	-42%	731 327	

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

Description	Ref	Budget Year 2016/17													
		2015/16	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast					
R thousands	1														
Revenue - Standard															
Governance and administration		2 029 240	2 268 639	2 238 758	101 731	2 116 921	2 238 758	(121 837)	-5%	2 238 758					
Executive and council		23 255	30 796	22 902	3 142	18 902	22 902	(4 000)	-17%	22 902					
Budget and treasury office		1 939 625	2 222 421	2 206 638	96 798	2 088 306	2 206 638	(118 332)	-5%	2 206 638					
Corporate services		66 360	15 421	9 218	1 790	9 713	9 218	495	5%	9 218					
Community and public safety		331 234	127 228	481 481	107 381	437 708	481 481	(43 773)	-9%	481 481					
Community and social services		20 861	19 511	30 208	1 174	27 024	30 208	(3 184)	-11%	30 208					
Sport and recreation		3 780	6 161	9 822	393	7 130	9 822	(2 692)	-27%	9 822					
Public safety		113 972	98 758	156 226	16 029	144 703	156 226	(11 523)	-7%	156 226					
Housing		192 193	-	285 203	89 784	258 553	285 203	(26 651)	-9%	285 203					
Health		428	2 797	22	1	299	22	277	1251%	22					
Economic and environmental services		35 488	100 222	317 362	55 442	212 297	317 362	(105 064)	-33%	317 362					
Planning and development		22 073	26 543	35 004	6 695	31 654	35 004	(3 350)	-10%	35 004					
Road transport		13 251	73 255	281 944	48 738	180 391	281 944	(101 554)	-36%	281 944					
Environmental protection		165	423	414	9	253	414	(161)	-39%	414					
Trading services		3 018 173	3 384 579	3 610 308	275 092	3 523 394	3 866 196	(342 802)	-9%	3 610 308					
Electricity		1 751 891	1 931 170	1 947 625	143 277	1 831 650	1 947 625	(115 975)	-6%	1 947 625					
Water		505 016	541 296	579 336	34 472	660 538	579 336	81 202	14%	579 336					
Waste water management		384 179	446 227	669 618	64 494	633 713	669 618	(35 904)	-5%	669 618					
Waste management		377 087	465 885	413 729	32 848	397 492	669 618	(272 125)	-41%	413 729					
Other	4	734 434	874 641	25 797	5 798	49 823	25 797	24 026	93%	25 797					
Total Revenue - Standard	2	6 148 568	6 755 308	6 673 705	545 443	6 340 143	6 929 594	(589 451)	-9%	6 673 705					
Expenditure - Standard															
Governance and administration		967 780	1 189 292	1 042 362	59 639	933 949	1 042 362	(108 413)	-10%	1 042 362					
Executive and council		250 586	209 046	301 700	21 681	290 388	301 700	(11 312)	-4%	301 700					

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Budget and treasury office	452 161	553 044	471 839	20 199	389 674	471 839	(82 165)	-17%	471 839
Corporate services	265 033	427 203	268 823	17 759	253 887	268 823	(14 935)	-6%	268 823
Community and public safety	719 662	738 246	718 908	64 539	724 448	718 908	5 540	1%	718 908
Community and social services	131 649	94 309	118 611	12 625	120 009	118 611	1 398	1%	118 611
Sport and recreation	74 197	77 113	68 111	6 570	117 430	68 111	49 319	72%	68 111
Public safety	266 258	224 016	308 513	8 068	318 379	308 513	9 866	3%	308 513
Housing	216 633	280 019	188 415	34 082	134 421	188 415	(53 994)	-29%	188 415
Health	30 925	62 789	35 258	3 194	34 209	35 258	(1 049)	-3%	35 258
Economic and environmental services	832 752	919 523	937 614	81 017	850 719	937 614	(86 895)	-9%	937 614
Planning and development	192 695	270 451	287 111	15 897	251 387	287 111	(35 724)	-12%	287 111
Road transport	532 428	543 263	540 848	55 525	494 425	540 848	(46 423)	-9%	540 848
Environmental protection	107 629	105 809	109 655	9 594	104 907	109 655	(4 747)	-4%	109 655
Trading services	2 928 376	3 041 214	3 223 058	317 925	3 377 695	3 223 058	154 637	5%	3 223 058
Electricity	1 575 891	1 725 555	1 787 089	179 834	1 789 920	1 787 089	2 831	0%	1 787 089
Water	647 217	531 791	595 721	66 414	703 654	595 721	107 933	18%	595 721
Waste water management	368 775	467 437	460 117	49 855	485 514	460 117	25 398	6%	460 117
Waste management	336 495	316 432	380 131	21 822	398 607	380 131	18 476	5%	380 131
Other	15 865	17 685	20 438	1 804	28 038	20 438	7 600	37%	20 438
Total Expenditure - Standard	5 464 435	5 905 961	5 942 379	524 925	5 914 848	5 942 379	(27 530)	0%	5 942 379
Surplus/ (Deficit) for the year	684 133	849 347	731 327	20 519	425 295	987 215	(561 920)	-57%	731 327

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

Vote Description	Ref	Budget Year 2016/17									
		2015/16	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Revenue by Vote											
Vote 1 - Directorate - Executive Support Services	1	383	145	548	28	32	548	(516)	-94.2%	548	
Vote 2 - Directorate - City Manager		22 871	52 588	22 354	3 115	18 871	22 354	(3 484)	-15.6%	22 354	
Vote 3 - Directorate - Human Settlements		192 193	362 572	285 203	89 784	265 328	285 203	(19 875)	-7.0%	285 203	
Vote 4 - Directorate - Finance		2 610 019	2 947 365	2 206 638	96 798	2 088 459	2 206 638	(118 178)	-5.4%	2 206 638	
Vote 5 - Directorate - Corporate Services		6 667	13 036	9 001	1 789	9 443	9 001	443	4.9%	9 001	
Vote 6 - Directorate - Infrastructure Services		2 744 983	2 744 633	3 376 530	285 415	3 305 483	3 376 530	(71 046)	-2.1%	3 376 530	
Vote 7 - Directorate - Development Planning		42 563	64 067	127 214	12 005	42 388	127 214	(84 826)	-66.7%	127 214	
Vote 8 - Directorate - Health / Public Safety & Emergency Services		126 995	162 440	156 248	16 031	144 922	156 248	(11 326)	-7.2%	156 248	
Vote 9 - Directorate - Municipal Services		401 893	408 195	454 173	34 424	432 429	454 173	(21 744)	-4.8%	454 173	
Vote 10 - Directorate - Economic Development		-	-	35 797	6 055	32 787	35 797	(3 010)	-8.4%	35 797	
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	6 148 568	6 755 039	6 673 705	545 443	6 340 143	6 673 705	(333 562)	-5.0%	6 673 705	
Expenditure by Vote											
Vote 1 - Directorate - Executive Support Services	1	177 703	206 009	203 711	16 586	196 429	203 711	(7 283)	-3.6%	203 711	
Vote 2 - Directorate - City Manager		72 883	115 928	97 988	4 973	85 819	97 988	(12 169)	-12.4%	97 988	
Vote 3 - Directorate - Human Settlements		216 633	346 542	188 415	34 467	142 026	188 415	(46 390)	-24.6%	188 415	
Vote 4 - Directorate - Finance		452 161	551 753	471 839	20 199	410 562	471 839	(61 277)	-13.0%	471 839	
Vote 5 - Directorate - Corporate Services		137 998	192 959	203 902	10 016	179 912	203 902	(23 990)	-11.8%	203 902	
Vote 6 - Directorate - Infrastructure Services		3 230 074	3 234 571	3 405 480	355 978	3 504 638	3 405 480	99 158	2.9%	3 405 480	
Vote 7 - Directorate - Development Planning		229 830	333 338	264 136	15 008	226 141	264 136	(37 995)	-14.4%	264 136	
Vote 8 - Directorate - Health / Public Safety & Emergency Services		297 183	321 998	343 771	11 262	350 801	343 771	7 030	2.0%	343 771	
Vote 9 - Directorate - Municipal Services		649 970	602 596	676 507	50 612	742 164	676 507	65 656	9.7%	676 507	

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Contracted services	-	22 486	38 960	4 580	37 493	38 960	(1 467)	-4%	38 960
Transfers and grants	237 321	288 468	306 068	37 156	399 936	306 068	93 868	31%	306 068
Other expenditure	1 338 420	1 374 944	1 402 287	179 296	1 210 706	1 402 287	(191 581)	-14%	1 402 287
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	5 464 435	5 905 961	5 942 379	524 925	5 914 848	5 942 379	(27 530)	0%	5 942 379
Surplus/(Deficit)	(16 644)	1 078	1 078	(132 325)	(178 173)	1 078	(179 251)	(0)	1 078
Transfers recognised - capital	670 394	848 269	730 249	152 844	603 468	730 249	(126 781)	(0)	730 249
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	653 750	849 347	731 327	20 519	425 295	731 327			731 327
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	653 750	849 347	731 327	20 519	425 295	731 327			731 327
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	653 750	849 347	731 327	20 519	425 295	731 327			731 327
Share of surplus/ (deficit) of associate	30 383	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	684 133	849 347	731 327	20 519	425 295	731 327			731 327

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<i>Other</i>		47 384	18 000	32 762	32 583	59 655	32 762	26 893	82%	32 762
Total Capital Expenditure - Standard Classification	3	1 186 373	1 558 134	1 491 448	312 807	1 190 451	1 491 448	(300 997)	-20%	1 491 448
Funded by:										
National Government		596 567	741 969	715 886	152 632	599 238	715 886	(116 648)	-16%	715 886
Provincial Government		73 827	106 300	14 134	184	4 202	14 134	(9 932)	-70%	14 134
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	229	28	28	229	(201)	-88%	229
Transfers recognised - capital		670 394	848 269	730 249	152 844	603 468	730 249	(126 781)	-17%	730 249
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	69 582	-	-	-	-	-		(0)
Internally generated funds		515 979	640 283	761 199	159 964	586 983	761 199	(174 217)	-23%	761 199
Total Capital Funding		1 186 373	1 558 134	1 491 448	312 807	1 190 451	1 491 448	(300 997)	-20%	1 491 448

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

Description	Ref	Budget Year 2016/17				
		2015/16	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1	Audited Outcome				
ASSETS						
Current assets						
Cash		223 091	80 644	80 644	10 813	80 000
Call investment deposits		2 152 490	2 410 242	2 410 242	1 655 142	2 303 434
Consumer debtors		695 008	820 635	820 635	438 311	671 945
Other debtors		464 554	108 064	108 064	780 887	98 188
Current portion of long-term receivables		-	15	15	-	14
Inventory		36 030	106 480	106 480	35 290	96 800
Total current assets		3 571 174	3 526 080	3 526 080	2 920 443	3 250 381
Non current assets						
Long-term receivables		-	66	66	-	60
Investments		-	-	-	-	-
Investment property		342 030	485 540	485 540	342 030	411 400
Investments in Associate		112 292	90 099	90 099	112 292	-
Property, plant and equipment		12 885 962	13 447 560	13 380 874	13 328 961	11 197 291
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		85 956	25 080	25 080	85 948	22 800

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Other non-current assets		69 018	82 676	82 676	69 018	75 160
Total non current assets		13 495 258	14 131 021	14 064 335	13 938 248	11 706 711
TOTAL ASSETS		17 066 433	17 657 101	17 590 415	16 858 691	14 957 092
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		50 709	51 825	51 825	24 573	46 097
Consumer deposits		53 708	59 455	59 455	57 321	54 050
Trade and other payables		1 161 531	852 917	852 917	506 186	774 300
Provisions		174 863	166 958	166 958	191 830	151 780
Total current liabilities		1 440 811	1 131 155	1 131 155	779 910	1 026 227
Non current liabilities						
Borrowing		445 768	518 175	448 593	421 195	500 418
Provisions		498 372	659 099	659 099	498 372	599 090
Total non current liabilities		944 139	1 177 274	1 107 692	919 566	1 099 508
TOTAL LIABILITIES		2 384 950	2 308 429	2 238 847	1 699 476	2 125 735
NET ASSETS	2	14 681 482	15 348 672	15 351 568	15 159 215	12 831 357
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		10 067 541	12 256 811	12 259 707	10 545 274	10 269 793
Reserves		4 613 941	3 091 861	3 091 861	4 613 941	2 810 783
TOTAL COMMUNITY WEALTH/EQUITY	2	14 681 482	15 348 672	15 351 568	15 159 215	13 080 576

BUF Buffalo City - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	Budget Year 2016/17													
		2015/16	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast				
CASH FLOW FROM OPERATING ACTIVITIES	1														
Receipts															
Property rates, penalties & collection charges		865 235	1 038 701	1 038 701	81 798	879 819	1 038 701	(158 882)	-15%	1 038 701					
Service charges		2 749 648	2 708 964	2 708 964	223 856	2 572 780	2 708 964	(136 185)	-5%	2 708 964					
Other revenue		73 095	330 374	330 305	31 523	292 619	330 305	(37 686)	-11%	330 305					
Government - operating		963 670	1 319 728	1 356 414	66 204	1 310 524	1 356 414	(45 891)	-3%	1 356 414					
Government - capital		670 394	848 269	730 249	-	704 273	730 249	(25 976)	-4%	730 249					
Interest		187 436	178 495	178 426	16 126	199 043	178 426	20 617	12%	178 426					
Dividends		-	-	-	-	-	-	-	-	-					
Payments															
Suppliers and employees		(3 822 207)	(4 430 013)	(4 534 446)	(494 084)	(4 978 416)	(4 534 446)	443 971	-10%	(4 534 446)					
Finance charges		(54 878)	(57 113)	(52 105)	(9 746)	(49 172)	(52 105)	(2 933)	6%	(52 105)					
Transfers and Grants		(237 321)	(288 468)	(303 624)	(37 156)	(399 936)	(303 624)	96 312	-32%	(303 624)					
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 395 072	1 648 938	1 452 884	(121 479)	531 533	1 452 884	921 351	63%	1 452 884					
CASH FLOWS FROM INVESTING ACTIVITIES															
Receipts															
Proceeds on disposal of PPE		10 841	-	-	-	-	-	-	-	-					
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-					
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-					
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-					
Payments															
Capital assets		(1 186 373)	(1 558 134)	(1 491 448)	(312 807)	(1 190 451)	(1 491 448)	(300 997)	20%	(1 491 448)					
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 175 532)	(1 558 134)	(1 491 448)	(312 807)	(1 190 451)	(1 491 448)	(300 997)	20%	(1 491 448)					

CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	69 582	-	0	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 203	-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing	(49 702)	(51 825)	(51 825)	(51 825)	(14 370)	(50 709)	(51 825)	(1 116)	2%	(51 825)	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(44 499)	17 757	(51 825)	(51 825)	(14 370)	(50 709)	(51 825)	(1 116)	2%	(51 825)	
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at beginning:	175 041	108 561	(90 389)	(448 656)	(709 627)	(90 389)				(90 389)	
Cash/cash equivalents at month/year end:	2 200 541	2 382 186	2 382 186		2 375 582	2 382 186				2 375 582	
Cash/cash equivalents at month/year end:	2 375 582	2 490 747	2 291 798		1 665 955	2 291 798				2 285 193	

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

Description	Variance	Reasons for material deviations
R thousands Revenue By Source		
Property rates	(129 896)	The current rating tariff for vacant land is 3 times higher than the residential tariff, leading to reduction of revenue in most cases when a property is improved, as the value of the property will increase, whereas a lower rating factor is applied.
Service charges - water revenue	94 189	The primary increase relates to R90.5 million that has been raised in respect of free water provision to rural indigent customers for the period of 01 July 2016 to 30 June 2017. This was previously not accounted for as there were no bulk meters installed. The increase in the urban billing component resulted as additional actual readings were processed which resulted in the reversal of interim accounts whereby the actual consumption exceeded the interim consumptions.
Service charges - other	3 779	The primary increase relates to Electricity Availability charges that were raised through the billing system during the financial period 2016/17 (ending 30 June 2017). Where no consumable services are raised due to vacant properties, an availability charge is raised in terms of the approved tariff policy of BCMM.
Rental of facilities and equipment	(3 753)	Rental of facilities is demand driven and therefore difficult to predict accurately. The situation is monitored on a monthly basis.
Interest earned - outstanding debtors	15 775	Despite credit control and debt collection actions that are implemented, the primary contributing factor to the increase in interest earned from outstanding debtors is attributed to the non-payment by customers as a result of poor economic outlook and high unemployment rates.
Fines	2 285	The increase in revenue in terms of Traffic Fines can be attributed to the appointment of Total Client Services (service provider appointed by BCMM to assist with collection of fines), the use of the Automatic Number Plate Recognition system whereby offenders/vehicles are stopped if their vehicle is spotted with outstanding fines, the use of the sms system alerting offenders of their obligation to pay for outstanding fines, as well as an increase in operational activities such as road blocks and speed enforcements.

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		<p>Other revenue is made up of numerous miscellaneous items (e.g. town planning fees, fire levy charges, market income, road & transport registration fees, cemetery & burial fees, etc.). The revenue items contributing to the material variance are the following:</p> <ul style="list-style-type: none"> ▫ Transport fees: loss of revenue is due to reduced bus services, buses have been reduced from twenty-one (21) to five (5) as they were older than 20 years. A Section 78 Study on BCMM buses will be completed by July 2017, the purpose of the study is to assess whether the municipality should run or outsource the bus service. ▫ Vehicle Registration Fees: loss of revenue can be attributed to the fact that licences and permits can be renewed at the Post Office and Provincial Traffic Department in Wilsonia. ▫ Collection Charges: this relates to the recoverable legal costs to be recovered from debtors. Legal action could not be taken due to the fact that the contract with the Collection Agents had expired, and the subsequent contract has been challenged by the unsuccessful bidder. Therefore legal collection action is on hold until that process has been concluded.
<p>Other revenue</p>	<p>(50 965)</p>	
<p>Expenditure By Type</p>		
<p>Transfers and grants</p>	<p>93 868</p>	<p>The primary increase relates to R90.5 million that has been raised in respect of free water provision to rural indigent customers for the period of 01 July 2016 to 30 June 2017. This was previously not accounted for as there were no bulk meters installed.</p>
<p>Other expenditure</p>	<p>(191 581)</p>	<p>Other expenditure includes operating projects, operational costs as well as repairs and maintenance and these expenditure categories are underspent by 14% when compared to the annual budget.</p>

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

ANNEXURE B

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.1%	13.6%	13.5%	0.8%	1.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	4.5%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		11.3%	9.3%	8.8%	6.3%	10.1%
Gearing	Long Term Borrowing/ Funds & Reserves		9.7%	16.8%	14.5%	9.1%	17.8%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	247.9%	311.7%	311.7%	374.5%	316.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		164.9%	220.2%	220.2%	213.6%	232.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Paymnet Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		21.3%	15.7%	15.6%	21.3%	13.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/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/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	14.5%	11.0%	11.0%	15.0%	15.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	41.0%	25.0%	25.0%	42.3%	36.6%
Employee costs	Employee costs/Total Revenue - capital revenue		24.8%	25.9%	25.3%	27.0%	25.3%

ANNEXURE B

Repairs & Maintenance	R&M/Total Revenue - capital revenue	6.4%	6.3%	7.0%	6.2%	7.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	15.5%	13.6%	13.5%	0.9%	1.9%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	51.1%	19.00	1900.0%	44.3%	45.73
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	13.3%	22.8%	22.8%	15.1%	17.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	623.0%	7.40	740.0%	436.0%	5.01

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

Description	NT Code	Budget Year 2016/17										Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e.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	Over 1Yr	Total over 90 days						
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	1200	42 724	29 899	20 427	23 698	20 703	23 940	92 327	239 652	493 370	400 320					
Trade and Other Receivables from Exchange Transactions - Electricity	1300	87 902	27 998	5 885	8 459	3 840	3 058	15 796	26 575	179 512	57 727					
Receivables from Non-exchange Transactions - Property Rates	1400	73 553	24 583	17 130	16 266	15 100	14 233	94 387	322 397	577 648	462 383					
Receivables from Exchange Transactions - Waste Water Management	1500	21 131	8 261	5 296	4 741	4 400	4 147	28 430	112 820	189 226	154 537					
Receivables from Exchange Transactions - Waste Management	1600	16 587	8 025	6 229	5 751	5 560	5 400	38 141	162 764	248 458	217 617					
Receivables from Exchange Transactions - Property Rental Debtors	1700	75	70	67	73	67	67	500	3 556	4 474	4 262					
Interest on Arrear Debtor Accounts	1810															
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820															
Other	1900	10 355	3 866	3 103	2 890	2 874	3 069	18 585	108 290	153 032	135 708					
Total By Income Source	2000	252 327	102 702	58 137	61 878	52 543	53 914	288 165	976 054	1 845 720	1 432 554					
2015/16 - totals only		291 855	76 034	61 181	45 985	38 837	3 439	210 133	719 269	1 446 733	1 017 663					
Debtors Age Analysis By Customer Group																
Organs of State	2200	15 630	4 006	933	953	236	185	2 269	6 986	31 198	10 629					
Commercial	2300	124 046	39 499	14 461	18 443	13 553	12 492	68 048	202 159	492 700	314 695					
Households	2400	102 639	53 243	37 568	37 574	33 656	35 883	184 401	607 065	1 092 031	898 580					
Other	2500	10 012	5 953	5 175	4 909	5 098	5 354	33 447	159 843	229 791	208 651					
Total By Customer Group	2600	252 327	102 702	58 137	61 878	52 543	53 914	288 165	976 054	1 845 720	1 432 554					

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

ANNEXURE B

R thousands	Investments by maturity Name of institution & investment ID	Ref	Period of	Type of	Expiry date of	Accrued	Yield for the	Market value	Change in	Market value
			Investment	Investment	investment	interest for the month	month 1 (%)	at beginning of the month	market value	at end of the month
			Yrs/Months							
Municipality										
	Rand Merchant Bank X021901943		Call Account	Call Account	Call Account	270	2.6%	50 510	270	50 780
	Absa 91 2884 4539		Call Account	Call Account	Call Account	3	0.0%	722	(521)	201
	Standard 422 742		Call Account	Call Account	Call Account	-	0.0%	-	-	-
	Absa 91 4102 2241		Call Account	Call Account	Call Account	49	0.5%	9 135	(50)	9 085
	Absa 91 4163 6965		Call Account	Call Account	Call Account	-	0.0%	-	-	-
	Absa 91 5484 1280		Call Account	Call Account	Call Account	-	0.0%	(0)	-	(0)
	Rand Merchant Bank X021904910		Call Account	Call Account	Call Account	50	0.5%	9 323	(2)	9 322
	Standard 76586/442740		Call Account	Call Account	Call Account	-	0.0%	-	-	-
	Absa 92 0562 2137		Call Account	Call Account	Call Account	5	0.0%	862	5	867
	Rand Merchant Bank X021904913		Call Account	Call Account	Call Account	85	0.8%	15 888	85	15 973
	Stanlib 551 660 303		Call Account	Call Account	Call Account	172	1.7%	27 206	(80)	27 126
	Nedbank 03/7881532939/000041		Call Account	Call Account	Call Account	7	0.1%	1 383	(48)	1 335
	Nedbank 03/7881532939/000056		Call Account	Call Account	Call Account	6	0.1%	1 092	(46)	1 046
	Nedbank 03/7881532939/000058		Call Account	Call Account	Call Account	-	0.0%	-	-	-
	Nedbank 03/7881532939/000103		Call Account	Call Account	Call Account	-	0.0%	-	-	-
	Nedbank 03/7881532939/000064		Call Account	Call Account	Call Account	48	0.5%	8 922	48	8 969
	Absa 92 0559 0710		Call Account	Call Account	Call Account	0	0.0%	44	0	45
	Nedbank 03/7881532939/000117		Call Account	Call Account	Call Account	3	0.0%	499	(148)	351
	Nedbank 03/7881532939/000108		Call Account	Call Account	Call Account	1	0.0%	183	1	184
	Absa 92 2975 5568		Call Account	Call Account	Call Account	-	0.0%	-	-	-
	Absa 91 9360 7257		Call Account	Call Account	Call Account	6	0.1%	1 055	6	1 060
	Nedbank 03/7881532939/000110		Call Account	Call Account	Call Account	1	0.0%	264	1	266
	Rand Merchant Bank RRB1629010		Call Account	Call Account	Call Account	421	4.1%	78 713	421	79 133
	Stanlib 551 989 180		Call Account	Call Account	Call Account	254	2.5%	40 171	254	40 425

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Absa 92 2590 9850	Call Account	Call Account	Call Account	6	0.1%	1 039	6	1 045
Stanlib 551 539 764	Call Account	Call Account	Call Account	12	0.1%	1 967	12	1 980
Rand Merchant Bank RRB0324003	Call Account	Call Account	Call Account	-	0.0%	(0)	-	(0)
Stanlib 551 567 496	Call Account	Call Account	Call Account	0	0.0%	2	0	2
Stanlib 551 576 733	Call Account	Call Account	Call Account	-	0.0%	0	-	0
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%	-	-	-
Rand Merchant Bank RRB1609012	Call Account	Call Account	Call Account	-	0.0%	(0)	-	(0)
Stanlib 551 742 405	Call Account	Call Account	Call Account	-	0.0%	-	-	-
Rand Merchant Bank KLN2308011	Call Account	Call Account	Call Account	-	0.0%	-	-	-
Nedbank 03/7881532939/000128	Call Account	Call Account	Call Account	122	1.2%	25 406	(18 573)	6 833
Rand Merchant Bank RRB1722008	Call Account	Call Account	Call Account	278	2.7%	56 087	(29 722)	26 365
Standard 76586/442745	Call Account	Call Account	Call Account	212	2.0%	39 696	212	39 908
Absa 92 6406 3148	Call Account	Call Account	Call Account	461	4.4%	86 333	461	86 794
Rand Merchant Bank KLN2720020	Call Account	Call Account	Call Account	22	0.2%	4 201	(1 040)	3 161
Stanlib 551 868 235	Call Account	Call Account	Call Account	1	0.0%	146	1	147
Absa 92 0559 0891	Call Account	Call Account	Call Account	3	0.0%	496	3	499
Rand Merchant Bank VVW2B13011	Call Account	Call Account	Call Account	2	0.0%	365	2	367
Standard 76586/494573	Call Account	Call Account	Call Account	33	0.3%	6 113	33	6 146
Nedbank 03/7881532939/000133	Call Account	Call Account	Call Account	3	0.0%	538	3	541
Nedbank 03/7881532939/000134	Call Account	Call Account	Call Account	181	1.8%	34 039	(335)	33 703
Stanlib 753 72 270	Call Account	Call Account	Call Account	347	3.3%	54 702	347	55 049
Stanlib 551 353 708	Call Account	Call Account	Call Account	7	0.1%	1 111	7	1 118
Standard 76586/442736	Call Account	Call Account	Call Account	295	2.8%	70 291	(44 705)	25 587
Stanlib 753 72 271	Call Account	Call Account	Call Account	341	3.3%	63 837	(29 659)	34 177
Rand Merchant Bank X021904579	Call Account	Call Account	Call Account	273	2.6%	80 066	(51 727)	28 338
Nedbank 03/7881532939/000101	Call Account	Call Account	Call Account	265	2.6%	73 831	(42 735)	31 096
Absa 92 1120 9757	Call Account	Call Account	Call Account	982	9.5%	210 449	(79 018)	131 431
Absa 92 2110 3430	Call Account	Call Account	Call Account	977	9.4%	182 962	977	183 940
Standard 76586/442741	Call Account	Call Account	Call Account	180	1.7%	33 603	180	33 783
Standard 76586/442744	Call Account	Call Account	Call Account	161	1.5%	30 048	161	30 208
Rand Merchant Bank RRB0C07002	Call Account	Call Account	Call Account	290	2.8%	54 318	290	54 608

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Nedbank 03/7881532939/000129	Call Account	Call Account	Call Account	259	2.5%	48 444	259	48 702
Nedbank 03/7881532939/000132	Call Account	Call Account	Call Account	1 672	16.1%	315 973	(29 328)	286 645
Rand Merchant Bank KLN3815041	Call Account	Call Account	Call Account	866	8.3%	163 853	(17 134)	146 719
Standard 76586/470801	Call Account	Call Account	Call Account	718	6.9%	136 461	(20 282)	116 179
Standard 76586/442738	Call Account	Call Account	Call Account	14	0.1%	2 552	14	2 566
Municipality sub-total				10 369		2 026 601	(361 090)	1 665 511
<u>Reconciling Item</u>								
TOTAL INVESTMENTS AND INTEREST				10 369		2 026 601	(361 090)	1 665 511

ANNEXURE B

Dept of Local Government and Traditional Affairs Dept of Economic Development, Environmental Affairs and Tourism (DEDEAT)		-	-	9 036	-	-	9 036	(9 036)	-100.0%	-
District Municipality:		-	-	199	-	-	199	(199)	-100.0%	-
Health Subsidy - Environmental Health		-	-	-	-	-	-	-	-	-
Other grant providers:		41	-	716	-	-	716	(716)	-100.0%	-
Public Funding		-	-	-	-	-	-	-	-	-
European Commission		-	-	-	-	-	-	-	-	-
BCMETS Funding		-	-	487	-	-	487	(487)	-100.0%	-
Lieder		41	-	229	-	-	229	(229)	-100.0%	-
Total Capital Transfers and Grants	5	714 045	848 269	730 249	-	704 273	718 636	(14 363)	-2.0%	848 269
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 531 561	2 167 997	2 086 663	4 528	1 932 096	2 075 051	(142 955)	-6.9%	2 172 997

BUF Buffalo City - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	Budget Year 2016/17									
		2015/16	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:		763 536	1 174 961	1 193 311	10 072	1 185 696	1 193 311	(7 615)	-0.6%	1 179 961	
Local Government Equitable Share		655 141	678 197	678 197	-	678 197	678 197	-		678 197	
Urban Settlement Development Grant		98 783	75 445	88 745	8 385	86 535	88 745	(2 210)	-2.5%	75 445	
Finance Management		1 194	1 200	1 250	170	1 254	1 250	4	0.3%	1 200	
EPWP Incentive		1 034	1 188	1 188	337	1 191	1 188	3	0.3%	1 188	
Infrastructure Skills Development Grant		4 186	8 900	8 900	870	6 600	8 900	(2 300)	-25.8%	8 900	
Public Transport Infrastructure and Systems Grant		-	-	5 000	310	1 888	5 000	(3 112)	-62.2%	5 000	
Department of Public Works		-	-	-	-	-	-	-		-	
Integrated City Development Grant		-	-	-	-	-	-	-		-	
Municipal Human Settlement Capacity Grant		3 198	-	-	-	-	-	-		-	
General Fuel Levy		-	410 031	410 031	-	410 031	410 031	-		410 031	
Provincial Government:		197 710	141 272	162 289	32 630	121 431	121 785	(354)	-0.3%	138 802	
Roads Subsidy - Provincial Roads		-	-	-	-	-	-	-		-	
Dept of Economic Development, Environmental Affairs and Tourism (DEDEAT) - Greening Award		-	-	-	-	-	-	-		-	
Dept of Economic Development, Environmental Affairs and Tourism (DEDEAT)		-	-	-	-	-	-	-		-	
Department of Water Affairs		-	-	-	-	-	-	-		-	
Local Government & Traditional Affairs		3 130	-	-	-	-	-	-		-	
Health Subsidy - ATIC		-	-	-	-	-	-	-		-	
DSRAC - Library Subsidy		9 638	15 000	15 000	-	15 000	15 000	-		15 000	
Reclaim Land Claims Commission(RLCC		-	-	-	-	-	-	-		-	
Dept Sport, Recreation, Arts and Culture (DSRAC)		30	-	-	-	-	-	-		-	
Department of Public Works		-	2 470	2 470	287	2 116	2 470	(354)	-14.3%	-	

ANNEXURE B

Human Settlement Development Grant	184 186	123 802	144 819	32 343	104 315	104 315	-	-	123 802
Dept of Land Affairs	727	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	262	-	262	#DIV/0!	-
Health Subsidy - Environmental Health	-	-	-	-	262	-	262	#DIV/0!	-
Other grant providers:	2 424	3 496	815	206	3 140	815	2 326	285.5%	3 496
SETA - Skills Development	2 309	-	-	-	2 935	-	2 935	#DIV/0!	-
Donor Funding - Leiden & Galve	-	-	229	206	206	229	(23)	-10.1%	-
Salaida	-	-	-	-	-	-	-	-	-
Transnet	-	3 000	-	-	-	-	-	-	3 000
Trust Funds	-	-	-	-	-	-	-	-	-
Umsobomvu Youth Fund	116	-	-	-	-	-	-	-	-
BCMETS Funding	-	-	-	-	-	-	-	-	-
Donor Funding - European Commission	-	-	-	-	-	-	-	-	-
City of Oldenburg	-	496	496	-	-	496	(496)	-100.0%	496
Vuna Awards	-	-	90	-	0	90	(90)	-100.0%	-
Total operating expenditure of Transfers and Grants:	963 670	1 319 728	1 356 414	42 908	1 310 530	1 315 911	(5 381)	-0.4%	1 322 259
Capital expenditure of Transfers and Grants									
National Government:	596 567	741 969	715 886	152 632	599 238	715 886	(116 648)	-16.3%	741 969
Urban Settlement Development Grant	576 870	656 054	642 754	146 545	583 546	642 754	(59 208)	-9.2%	656 054
Infrastructure Skills Development Grant	88	100	100	-	27	100	(73)	-73.0%	100
Energy Efficiency and Demand Management	3 998	-	-	-	-	-	-	-	-
Public Transport Network Grant	-	35 289	30 289	-	-	30 289	(30 289)	-100.0%	35 289
Neighbourhood Development Partnership	-	19 346	-	-	-	-	-	-	19 346
Integrated National Electrification Programme	10 517	25 000	36 613	1 303	10 862	36 613	(25 750)	-70.3%	25 000
Finance Management	102	100	50	19	38	50	(12)	-23.9%	100
Integrated City Development Grant	4 908	6 080	6 080	4 765	4 765	6 080	(1 315)	-21.6%	6 080
Municipal Human Settlement Capacity Grant	83	-	-	-	-	-	-	-	-
Provincial Government:	73 827	106 300	13 647	184	4 202	13 647	(9 444)	-69.2%	106 300
Human Settlement Development Grant	70 224	106 300	-	-	-	-	-	-	106 300
Human Settlement Development Grant - MPCC	-	-	-	-	-	-	-	-	-
Dept Sport, Recreation, Arts and Culture (DSRAC)	3 603	-	4 411	184	4 202	4 411	(209)	-4.7%	-

ANNEXURE B

Dept of Local Government and Traditional Affairs	-	-	9 036	-	-	9 036	(9 036)	-100.0%	-
Dept of Economic Development, Environmental Affairs and Tourism (DEDEAT)	-	-	199	-	-	199	(199)	-100.0%	-
District Municipality:	-	-	-	-	-	-	-	-	-
Health Subsidy - Environmental Health	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	716	28	28	716	(689)	-96.1%	-
Public Funding	-	-	-	-	-	-	-	-	-
European Commission	-	-	-	-	-	-	-	-	-
BCMET Funding	-	-	487	-	-	487	-	-	-
Lieden	-	-	229	28	28	229	(201)	-87.9%	-
Total capital expenditure of Transfers and Grants	670 394	848 269	730 249	152 844	603 468	730 249	(126 781)	-17.4%	848 269
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	1 634 064	2 167 997	2 086 663	195 751	1 913 998	2 046 159	(132 162)	-6.5%	2 170 528

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

Description	Ref	Budget Year 2016/17					YTD variance	YTD variance %
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance		
R thousands								%
EXPENDITURE								
Operating expenditure of Approved Roll-overs								
National Government:								
Local Government Equitable Share		-	-	-	-	-	-	
Urban Settlement Development Grant								
Finance Management								
EPWP Incentive								
Infrastructure Skills Development Grant								
Water Services Operating Subsidy								
Provincial Government:								
Roads Subsidy - Provincial Roads		1 017	-	-	1 017	1 017	100.0%	
Independent Electoral Commission		-	-	-	-	-		
Human Settlement Development Grant		1 017	-	-	1 017	1 017	100.0%	
Human Settlement Development Grant - MPCC								
District Municipality:								
		-	-	-	-	-		
<i>Health Subsidy - Environmental Health</i>								
Other grant providers:								
Gavle		319	206	206	113	113	35.4%	
Glasgow		229	206	206	23	23	10.1%	
		90	-	-	90	90	100.0%	
Total operating expenditure of Approved Roll-overs		1 336	206	206	1 130	1 130	84.6%	

Capital expenditure of Approved Roll-overs							
National Government:							
Urban Settlement Development Grant	11 613	947	10 375	1 238	10.7%		
Integrated National Electrification Programme	11 613	947	10 375	1 238	10.7%		
Finance Management				-			
Integrated City Development Grant				-			
Provincial Government:							
Dept of Economic Development, Environmental Affairs and Tourism (DEDEAT)	13 647	184	4 202	9 444	69.2%		
Dept Sport, Recreation, Arts and Culture (DSRAC)	199			199	100.0%		
Dept of Local Government and Traditional Affairs	4 411	184	4 202	209	4.7%		
District Municipality:	9 036			9 036	100.0%		
	-	-	-	-			
Other grant providers:							
Gavle	229	28	28	201	87.9%		
	229	28	28	201	87.9%		
Total capital expenditure of Approved Roll-overs							
	25 488	1 159	14 605	10 883	42.7%		
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS							
	26 824	1 365	14 811	12 013	44.8%		

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

ANNEXURE B

Summary of Employee and Councillor remuneration R thousands	Ref	Budget Year 2016/17									
		2015/16		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		30 991	33 999	33 999	2 717	32 239	33 999	(1 760)	-5%	33 999	
Pension and UIF Contributions		3 306	3 495	3 495	315	3 400	3 495	(95)	-3%	3 495	
Medical Aid Contributions		1 783	1 987	1 987	166	1 717	1 987	(269)	-14%	1 987	
Motor Vehicle Allowance		11 682	13 412	13 412	1 062	12 556	13 412	(856)	-6%	13 412	
Cellphone Allowance		2 147	2 279	2 279	191	2 309	2 279	31	1%	2 279	
Housing Allowances		2 847	2 927	2 927	193	2 801	2 927	(126)	-4%	2 927	
Other benefits and allowances		1 620	-	-	-	-	-	-	-	-	
Sub Total - Councillors		54 375	58 099	58 099	4 643	55 023	58 099	(3 075)	-5%	58 099	
% increase	4		6.8%	6.8%						6.8%	
Senior Managers of the Municipality											
Basic Salaries and Wages		5 998	12 192	12 192	1 193	5 972	11 993	(6 021)	-50%	12 192	
Pension and UIF Contributions		1 166	2 216	2 216	97	1 003	2 180	(1 177)	-54%	2 216	
Medical Aid Contributions		136	262	262	18	151	258	(107)	-41%	262	
Overtime		-	-	-	-	-	-	-	-	-	
Performance Bonus		-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		1 370	2 630	2 630	114	1 164	2 587	(1 423)	-55%	2 630	
Cellphone Allowance		195	414	414	12	136	408	(272)	-67%	414	
Housing Allowances		1	-	-	-	-	-	-	-	-	
Other benefits and allowances		1 551	2 202	2 202	198	1 493	2 166	(672)	-31%	2 202	
Payments in lieu of leave		885	-	-	-	-	-	-	-	-	
Long service awards		(1)	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality		11 300	19 916	19 916	1 632	9 919	19 590	(9 671)	-49%	19 916	
% increase	4		76.2%	76.2%						76.2%	

ANNEXURE B

Other Municipal Staff											
Basic Salaries and Wages	788 780	913 258	888 258	5 890	958 273	898 346	59 927	7%	913 258		
Pension and UIF Contributions	146 210	174 823	174 823	3 364	168 399	171 969	(3 570)	-2%	174 823		
Medical Aid Contributions	60 245	81 759	81 759	3 087	71 051	80 424	(9 374)	-12%	81 759		
Overtime	121 192	72 218	72 218	3 919	124 021	71 039	52 982	75%	72 218		
Performance Bonus	-	-	-	-	-	-	-	-	-		
Motor Vehicle Allowance	20 565	30 051	30 051	2 286	24 358	29 561	(5 203)	-18%	30 051		
Cellphone Allowance	3 967	3 884	3 884	354	3 758	3 821	(62)	-2%	3 884		
Housing Allowances	11 858	14 767	14 767	838	9 803	14 526	(4 723)	-33%	14 767		
Other benefits and allowances	136 219	179 077	179 077	2 499	158 420	176 153	(17 733)	-10%	179 077		
Payments in lieu of leave	33 749	16 209	16 209	-	1 387	15 944	(14 557)	-91%	16 209		
Long service awards	18 114	18 925	18 925	1 743	20 853	18 616	2 237	12%	18 925		
Post-retirement benefit obligations	-	6 181	6 181	6	75	6 080	(6 005)	-99%	6 181		
Sub Total - Other Municipal Staff	1 340 901	1 511 153	1 486 153	23 986	1 540 398	1 486 478	53 920	4%	1 511 153		
% increase	4	12.7%	10.8%						12.7%		
Total Parent Municipality	1 406 576	1 589 167	1 564 167	30 261	1 605 340	1 564 167	41 173	3%	1 589 167		
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS	1 406 576	1 602 436	1 577 436	30 261	1 605 340	1 564 167	41 173	3%	1 602 436		
% increase	4	13.9%	12.1%						13.9%		
TOTAL MANAGERS AND STAFF	1 352 201	1 544 233	1 519 233	25 618	1 550 317	1 506 068	44 248	3%	1 544 233		

BUF Buffalo City - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M12 June

ANNEXURE C

Description	Ref	Budget Year 2016/17													
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast					
Revenue By Municipal Entity															
<i>Buffalo City Metropolitan Development Agency SOC Ltd</i>															
Interest earned - external investments		-	69	199	14	200	199	-	1%	199					
Transfers recognised - operational		764	18 116	18 116	-	15 891	18 116	(2 225)	-12%	18 116					
Agency services			200	375	-	99	375			375					
Other revenue		-		2 134	299	955	2 134	(1 179)	-55%	2 134					
Total Operating Revenue	1	764	18 385	20 824	313	17 145	20 824	(3 679)	-18%	20 824					
Expenditure By Municipal Entity															
<i>Buffalo City Metropolitan Development Agency SOC Ltd</i>															
Employee related costs		760	12 225	9 773	901	9 670	9 773	(103)	-1%	9 773					
Remuneration of Directors		156	566	561	36	459	561	(102)	-18%	561					
Depreciation & asset impairment		3	393	393	55	334	393	(60)	-15%	393					
Finance charges		-	8	3	-	-	3	(3)	-100%	3					
Other expenditure		276	5 192	7 336	670	4 679	7 336	(2 657)	-36%	7 336					
Total Operating Expenditure	2	1 194	18 385	18 065	1 661	15 141	18 065	(2 924)	-16%	18 065					
Surplus/ (Deficit) for the yr/period		(430)	-	2 758	(1 348)	2 003	2 758	(755)	-27%	2 758					
Capital Expenditure By Municipal Entity															
<i>Buffalo City Metropolitan Development Agency SOC Ltd</i>															
Transfers recognised - capital		-	-	2 758	390	2 366	2 758	(393)	-14%	2 758					
Contributions recognised - capital		-	-	-	-	-	-	-		-					
Contributed assets		-	-	-	-	-	-	-		-					
Total Capital Expenditure	3	-	-	2 758	390	2 366	2 758	(393)	-14%	2 758					

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

Month	Budget Year 2016/17									
	2015/16	Audited Outcome	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	148	6 746	2 968	1 611	1 611	2 968	1 357	45.7%	0%	
August	42 068	42 169	36 980	39 205	40 817	39 948	(869)	-2.2%	3%	
September	57 530	34 991	30 233	86 333	127 150	70 181	(56 969)	-81.2%	8%	
October	101 591	58 305	66 616	78 499	205 649	136 797	(68 852)	-50.3%	13%	
November	85 219	56 652	54 769	124 330	329 978	191 565	(138 413)	-72.3%	21%	
December	111 569	69 364	75 406	161 499	491 477	266 971	(224 506)	-84.1%	32%	
January	62 851	41 215	26 444	26 493	517 970	293 415	(224 555)	-76.5%	33%	
February	49 495	42 842	44 831	70 080	588 050	338 246	(249 804)	-73.9%	38%	
March	117 166	65 464	214 714	162 725	750 775	552 961	(197 815)	-35.8%	48%	
April	19 396	89 153	239 220	43 977	794 752	792 181	(2 571)	-0.3%	0	
May	96 244	87 115	258 081	82 891	877 644	1 050 262	172 618	16.4%	0	
June	443 096	964 116	441 186	312 807	1 190 451	1 491 448	300 997	20.2%	0	
Total Capital expenditure	1 186 373	1 558 134	1 491 448	1 190 451						

BUF Buffalo City - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

Description	Ref	Budget Year 2016/17													
		2015/16	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast					
		Audited Outcome													
Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1														
Infrastructure		712 733	720 091	676 977	136 704	634 564	676 977	42 414	6.3%	676 977					
Infrastructure - Road transport		317 251	161 099	173 519	33 526	164 158	173 519	9 361	5.4%	173 519					
Roads, Pavements & Bridges		317 251	161 099	173 519	33 526	164 158	173 519	9 361	5.4%	173 519					
Storm water		-	-	-	-	-	-	-	-	-					
Infrastructure - Electricity		103 042	100 000	100 000	18 624	93 791	100 000	6 209	6.2%	100 000					
Generation		-	-	-	-	-	-	-	-	-					
Transmission & Reticulation		103 042	100 000	100 000	18 624	93 791	100 000	6 209	6.2%	100 000					
Street Lighting		-	-	-	-	-	-	-	-	-					
Infrastructure - Water		116 452	87 500	155 541	25 998	159 094	155 541	(3 553)	-2.3%	155 541					
Dams & Reservoirs		-	-	-	-	-	-	-	-	-					
Water purification		-	-	-	-	-	-	-	-	-					
Reticulation		116 452	87 500	155 541	25 998	159 094	155 541	(3 553)	-2.3%	155 541					
Infrastructure - Sanitation		16 835	371 492	247 917	58 556	217 520	247 917	30 397	12.3%	247 917					
Reticulation		16 835	371 492	247 917	58 556	217 520	247 917	30 397	12.3%	247 917					
Sewerage purification		-	-	-	-	-	-	-	-	-					
Infrastructure - Other		159 154	-	-	-	-	-	-	-	-					
Waste Management		159 154	-	-	-	-	-	-	-	-					
Transportation		-	-	-	-	-	-	-	-	-					
Gas		-	-	-	-	-	-	-	-	-					
Other		-	-	-	-	-	-	-	-	-					
Community		18 895	19 855	25 805	3 859	23 178	25 805	2 627	10.2%	25 805					
Parks & gardens		-	-	-	-	-	-	-	-	-					
Sportsfields & stadia		11 815	10 000	15 931	1 487	15 040	15 931	891	5.6%	15 931					
Swimming pools		-	2 500	2 500	801	2 357	2 500	143	5.7%	2 500					
Community halls		-	-	-	-	-	-	-	-	-					
Libraries		-	-	-	-	-	-	-	-	-					
Recreational facilities		7 080	7 355	7 374	1 570	5 781	7 374	1 594	21.6%	7 374					

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

Description	Ref	Budget Year 2016/17												
		2015/16	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														
Infrastructure - Road transport		293 613	352 361	356 180	45 817	312 908	356 180	43 271	12.1%	356 180				
Roads, Pavements & Bridges		106 843	121 010	121 010	17 346	87 133	121 010	33 876	28.0%	121 010				
Storm water		98 350	111 486	111 486	16 223	78 018	111 486	33 468	30.0%	111 486				
Infrastructure - Electricity		8 493	9 523	9 523	1 123	9 116	9 523	408	4.3%	9 523				
Generation		92 819	125 493	125 493	16 807	118 164	125 493	7 328	5.8%	125 493				
Transmission & Reticulation		-	-	-	-	-	-	-	-	-				
Street Lighting		89 013	120 530	120 530	15 859	107 131	120 530	13 399	11.1%	120 530				
Infrastructure - Water		3 806	4 963	4 963	949	11 033	4 963	(6 070)	-122.3%	4 963				
Dams & Reservoirs		43 011	47 315	47 315	5 089	46 870	47 315	445	0.9%	47 315				
Water purification		-	1 431	1 431	-	-	1 431	1 431	100.0%	1 431				
Reticulation		-	-	-	-	-	-	-	-	-				
Infrastructure - Sanitation		43 011	45 885	45 885	5 089	46 870	45 885	(986)	-2.1%	45 885				
Reticulation		28 972	33 027	36 845	4 551	35 072	36 845	1 773	4.8%	36 845				
Sewerage purification		28 972	33 027	36 845	4 551	35 072	36 845	1 773	4.8%	36 845				
Infrastructure - Other		-	-	-	-	-	-	-	-	-				
Waste Management		21 968	25 517	25 517	2 023	25 668	25 517	(151)	-0.6%	25 517				
Transportation		21 968	25 517	25 517	2 023	25 668	25 517	(151)	-0.6%	25 517				
Gas		-	-	-	-	-	-	-	-	-				
Other		-	-	-	-	-	-	-	-	-				
Community														
Parks & gardens		19 195	19 929	19 929	2 364	16 902	19 929	3 027	15.2%	19 929				
Sportsfields & stadia		-	617	617	45	507	617	110	17.8%	617				
		557	460	460	83	3 388	460	(2 928)	-636.6%	460				

ANNEXURE B

Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 605	26 371	26 371	1 068	6 671	26 371	19 700	74.7%	26 371					
Agricultural assets	-	-	-	-	-	-	-	-	-					
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-					
Biological assets	-	-	-	-	-	-	-	-	-					
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-					
Intangibles	-	-	-	-	-	-	-	-	-					
Computers - software & programming	-	-	-	-	-	-	-	-	-					
Other	-	-	-	-	-	-	-	-	-					
Total Repairs and Maintenance Expenditure	350 106	414 791	418 609	52 476	357 521	418 609	61 088	14.6%	418 609					

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

Description	Ref	Budget Year 2016/17									
		2015/16	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1										
Depreciation by Asset Class/Sub-class											
Infrastructure		649 708	583 796	583 796	48 650	583 796	583 796	(0)	0.0%	583 796	
Infrastructure - Road transport		290 704	227 033	227 033	18 919	227 033	227 033	(0)	0.0%	227 033	
Roads, Pavements & Bridges		265 881	227 033	227 033	18 919	227 033	227 033	(0)	0.0%	227 033	
Storm water		24 823	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		110 808	100 075	100 075	8 340	100 075	100 075	(0)	0.0%	100 075	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		110 808	100 075	100 075	8 340	100 075	100 075	(0)	0.0%	100 075	
Street Lighting		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		141 255	93 715	93 715	7 810	93 715	93 715	(0)	0.0%	93 715	
Dams & Reservoirs		26 560	-	-	-	-	-	-	-	-	
Water purification		3 171	20 606	20 606	1 717	20 606	20 606	(0)	0.0%	20 606	
Reticulation		111 525	73 109	73 109	6 092	73 109	73 109	(0)	0.0%	73 109	
Infrastructure - Sanitation		106 940	156 147	156 147	13 012	156 147	156 147	(0)	0.0%	156 147	
Reticulation		84 843	105 772	105 772	8 814	105 772	105 772	(0)	0.0%	105 772	
Sewerage purification		22 097	50 375	50 375	4 198	50 375	50 375	(0)	0.0%	50 375	
Infrastructure - Other		-	6 825	6 825	569	6 825	6 825	(0)	0.0%	6 825	
Waste Management		-	-	-	-	-	-	-	-	-	
Transportation		-	6 825	6 825	569	6 825	6 825	(0)	0.0%	6 825	
Gas		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Community		57 376	17 551	17 551	1 463	17 551	17 551	(0)	0.0%	17 551	
Parks & gardens		1 585	577	577	48	577	577	(0)	0.0%	577	
Sportsfields & stadia		16 415	4 666	4 666	389	4 666	4 666	(0)	0.0%	4 666	

