

BUF Buffalo City - Table C1 Monthly Budget Statement Summary - M11 May

Description	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										
Financial Performance										
Property rates	794,519	903,413	953,413	70,557	839,447	789,693	49,754	6%	953,413	
Service charges	2,424,753	2,686,741	2,790,741	147,967	2,522,099	2,382,195	139,904	6%	2,790,741	
Investment revenue	124,166	133,620	133,620	13,983	137,946	116,060	21,885	19%	133,620	
Transfers recognised - operational	948,239	1,249,333	1,078,556	14,256	893,674	988,676	(95,002)	-10%	1,078,556	
Other own revenue	658,478	746,500	734,500	36,240	678,536	658,166	20,370	3%	734,500	
Total Revenue (excluding capital transfers and contributions)	4,950,155	5,719,607	5,690,830	283,003	5,071,702	4,934,790	136,912	3%	5,690,830	
Employee costs	1,192,331	1,387,619	1,425,572	135,912	1,256,260	1,303,199	(46,939)	-4%	1,425,572	
Remuneration of Councillors	47,682	52,910	54,810	4,317	49,891	46,108	3,783	8%	54,810	
Depreciation & asset impairment	729,880	712,213	740,930	103,266	679,186	679,186	0	0%	740,930	
Finance charges	60,671	54,313	55,813	4,651	49,813	48,648	1,166	2%	55,813	
Materials and bulk purchases	1,213,642	1,377,012	1,407,012	109,725	1,257,833	1,211,553	46,281	4%	1,407,012	
Transfers and grants	235,798	258,568	258,568	21,320	216,512	222,348	(5,835)	-3%	258,568	
Other expenditure	1,736,520	1,876,050	1,747,203	116,597	1,259,016	1,654,335	(395,319)	-24%	1,747,203	
Total Expenditure	5,216,523	5,718,685	5,689,908	495,788	4,768,512	5,165,376	(396,864)	-8%	5,689,908	
Surplus/(Deficit)	(266,368)	922	922	(212,785)	303,190	(230,586)	533,776	-231%	922	
Transfers recognised - capital	615,492	850,353	850,353	67,604	521,656	680,282	(158,626)	-23%	850,353	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	349,124	851,275	851,275	(145,181)	824,846	449,696	375,150	83%	851,275	
Share of surplus/ (deficit) of associate	22,359	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	371,483	851,275	851,275	(145,181)	824,846	449,696	375,150	83%	851,275	
Capital expenditure & funds sources										
Capital expenditure	930,050	1,275,354	1,390,877	96,244	743,277	496,227	247,050	50%	1,390,877	
Capital transfers recognised	615,492	850,353	789,612	67,604	521,656	281,712	239,944	85%	789,612	
Public contributions & donations	-	-	459	-	-	164	(164)	-100%	459	

BUF Buffalo City - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

Description	Ref	2014/15		Budget Year 2015/16											
		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	96,028	1,919,292	1,773,239	146,053	8%	2,014,714					
Executive and council		28,536	37,902	27,996	1,551	22,229	31,976	(9,746)	-30%	27,996					
Budget and treasury office		1,846,004	1,922,818	1,972,698	94,048	1,839,138	1,729,430	109,709	6%	1,972,698					
Corporate services		12,385	14,019	14,019	429	57,924	11,834	46,090	389%	14,019					
Community and public safety		286,920	651,123	412,038	32,833	298,396	410,189	(111,794)	-27%	412,038					
Community and social services		9,404	17,738	17,738	1,102	18,554	15,217	3,337	22%	17,738					
Sport and recreation		3,346	5,601	5,601	268	4,844	4,702	142	3%	5,601					
Public safety		79,741	90,035	87,535	18,510	127,538	70,930	56,608	80%	87,535					
Housing		193,400	535,206	298,621	12,953	147,037	317,224	(170,187)	-54%	298,621					
Health		1,029	2,542	2,542	-	423	2,116	(1,693)	-80%	2,542					
Economic and environmental services		79,188	97,752	88,383	1,237	15,950	90,871	(74,921)	-82%	88,383					
Planning and development		25,472	21,272	21,403	1,146	15,223	18,873	(3,650)	-19%	21,403					
Road transport		49,859	76,096	66,596	84	592	71,673	(71,081)	-99%	66,596					
Environmental protection		3,857	385	385	6	135	325	(190)	-58%	385					
Trading services		2,701,728	2,972,019	3,151,720	152,905	2,826,955	2,641,285	185,670	7%	3,151,720					
Electricity		1,534,229	1,726,439	1,830,439	75,504	1,629,724	1,651,070	(21,346)	-1%	1,830,439					
Water		461,672	492,088	492,088	36,404	496,152	294,958	201,194	68%	492,088					
Waste water management		369,759	392,460	405,661	15,409	361,995	371,917	(9,922)	-3%	405,661					
Waste management		336,068	361,032	423,532	25,588	339,085	323,341	15,744	5%	423,532					
Other	4	633,245	874,327	874,327	67,604	532,765	699,487	(166,722)	-24%	874,327					
Total Revenue - Standard	2	5,588,007	6,569,960	6,541,182	350,607	5,593,358	5,615,072	(21,714)	0%	6,541,182					
Expenditure - Standard															
Governance and administration		1,074,718	1,087,762	1,123,270	79,873	865,637	955,041	(89,403)	-9%	1,123,270					
Executive and council		154,500	194,037	201,849	11,373	146,149	168,883	(22,733)	-13%	201,849					
Budget and treasury office		622,050	466,958	510,649	32,017	338,354	408,938	(70,583)	-17%	510,649					

ANNEXURE "A"

Corporate services	298,168	426,767	410,772	36,484	381,134	377,220	3,913	1%	410,772
Community and public safety	612,695	989,070	786,101	58,272	608,751	841,022	(232,271)	-28%	786,101
Community and social services	88,098	93,320	95,656	7,110	70,551	81,911	(11,360)	-14%	95,656
Sport and recreation	78,789	74,147	74,147	9,279	86,221	65,198	21,023	32%	74,147
Public safety	209,992	219,275	219,275	25,137	245,264	193,539	51,725	27%	219,275
Housing	207,474	571,731	336,649	14,492	179,587	473,429	(293,842)	-62%	336,649
Health	28,342	30,598	60,374	2,255	27,128	26,945	183	1%	60,374
Economic and environmental services	775,123	843,333	862,950	48,596	681,961	728,411	(46,450)	-6%	862,950
Planning and development	221,953	213,708	239,760	23,992	204,345	197,378	6,967	4%	239,760
Road transport	453,960	527,886	521,451	16,247	382,146	441,790	(59,644)	-14%	521,451
Environmental protection	99,210	101,739	101,739	8,357	95,470	89,243	6,227	7%	101,739
Trading services	2,740,479	2,781,669	2,900,735	307,386	2,597,904	2,626,412	(28,508)	-1%	2,900,735
Electricity	1,481,918	1,625,904	1,659,904	141,037	1,482,182	1,576,542	(94,360)	-6%	1,659,904
Water	586,655	503,337	511,337	84,728	504,678	454,591	50,087	11%	511,337
Waste water management	371,722	362,232	425,232	46,333	336,898	328,366	8,531	3%	425,232
Waste management	300,184	290,196	304,262	35,288	274,146	266,912	7,233	3%	304,262
Other	13,509	16,851	16,851	1,659	14,258	14,490	(232)	-2%	16,851
Total Expenditure - Standard	5,216,523	5,718,685	5,689,908	495,788	4,768,512	5,165,376	(396,864)	-8%	5,689,908
Surplus/ (Deficit) for the year	371,483	851,275	851,275	(145,181)	824,846	449,696	375,150	83%	851,275

BUF Buffalo City - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote 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											
Revenue by Vote	1										
Vote 1 - Directorate - Executive Support Services		733	-	131	31	471	131	340	258.3%	131	
Vote 2 - Directorate - City Manager		28,536	37,902	47,807	1,551	22,229	31,658	(9,428)	-29.8%	47,807	
Vote 3 - Directorate - Human Settlements		196,494	535,206	352,011	12,958	147,087	317,232	(170,146)	-53.6%	352,011	
Vote 4 - Directorate - Finance		1,846,004	1,922,818	1,972,698	94,048	1,839,138	1,589,607	249,531	15.7%	1,972,698	
Vote 5 - Directorate - Corporate Services		7,832	11,851	11,851	337	6,085	9,729	(3,644)	-37.5%	11,851	
Vote 6 - Directorate - Infrastructure Services		2,369,496	2,614,132	2,718,132	127,321	2,538,268	2,461,505	76,763	3.1%	2,718,132	
Vote 7 - Directorate - Development Planning		44,568	55,515	55,515	1,283	27,836	47,514	(19,679)	-41.4%	55,515	
Vote 8 - Directorate - Health / Public Safety & Emergency Services		126,175	157,427	145,427	18,510	127,961	131,866	(3,905)	-3.0%	145,427	
Vote 9 - Directorate - Municipal Services		352,676	384,756	387,256	26,965	362,627	345,547	17,080	4.9%	387,256	
Vote 10 - Directorate - Miscellaneous		615,492	850,353	850,353	67,604	521,656	680,282	(158,626)	-23.3%	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	350,607	5,593,358	5,615,072	(21,714)	-0.4%	6,541,182	
Expenditure by Vote	1										
Vote 1 - Directorate - Executive Support Services		158,483	164,414	198,928	15,258	163,977	159,174	4,804	3.0%	198,928	
Vote 2 - Directorate - City Manager		79,494	102,124	111,469	4,366	64,432	90,363	(25,931)	-28.7%	111,469	
Vote 3 - Directorate - Human Settlements		218,348	582,205	400,614	14,873	184,084	480,365	(296,280)	-61.7%	400,614	
Vote 4 - Directorate - Finance		622,050	466,958	510,649	32,017	338,354	406,399	(68,045)	-16.7%	510,649	
Vote 5 - Directorate - Corporate Services		123,906	214,533	185,537	17,083	146,161	189,569	(43,408)	-22.9%	185,537	
Vote 6 - Directorate - Infrastructure Services		2,921,502	3,046,354	3,085,019	293,660	2,808,218	2,835,499	(27,281)	-1.0%	3,085,019	
Vote 7 - Directorate - Development Planning		255,196	274,508	300,228	27,694	251,345	246,134	5,211	2.1%	300,228	
Vote 8 - Directorate - Health / Public Safety & Emergency Services		264,371	283,787	313,488	27,662	274,803	249,499	25,304	10.1%	313,488	
Vote 9 - Directorate - Municipal Services		573,172	582,239	582,411	63,175	537,137	508,374	28,763	5.7%	582,411	
Vote 10 - Directorate - Miscellaneous		-	1,565	1,565	-	-	-	-	-	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	495,788	4,768,512	5,165,376	(396,864)	-7.7%	5,689,908	
Surplus/ (Deficit) for the year	2	371,483	851,275	851,275	(145,181)	824,846	449,696	375,150	83.4%	851,275	

BUF Buffalo City - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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					
Revenue By Source															
Property rates		794,519	902,842	952,842	70,557	839,447	789,139	50,307	6%	952,842					
Property rates - penalties & collection charges		-	571	571	-	-	553	(553)	-100%	571					
Service charges - electricity revenue		1,465,814	1,658,671	1,758,671	73,017	1,554,964	1,451,022	103,943	7%	1,758,671					
Service charges - water revenue		394,282	411,381	411,381	35,148	412,507	376,791	35,716	9%	411,381					
Service charges - sanitation revenue		278,832	314,571	314,571	14,753	277,380	288,818	(11,438)	-4%	314,571					
Service charges - refuse revenue		261,807	286,063	286,063	23,904	263,536	250,785	12,751	5%	286,063					
Service charges - other		24,018	16,056	20,056	1,145	13,712	14,779	(1,068)	-7%	20,056					
Rental of facilities and equipment		17,430	18,629	18,629	1,086	20,796	15,957	4,839	30%	18,629					
Interest earned - external investments		124,166	133,620	133,620	13,983	137,946	116,060	21,885	19%	133,620					
Interest earned - outstanding debtors		34,999	32,175	32,175	3,135	29,531	30,345	(814)	-3%	32,175					
Dividends received		-	-	-	-	-	-	-	-	-					
Fines		5,500	10,293	7,793	938	5,641	7,144	(1,503)	-21%	7,793					
Licences and permits		14,034	22,472	12,972	983	11,870	11,891	(21)	0%	12,972					
Agency services		-	-	-	-	-	-	-	-	-					
Transfers recognised - operational		948,239	1,249,333	1,078,556	14,256	893,674	988,676	(95,002)	-10%	1,078,556					
Other revenue		586,515	662,931	662,931	30,098	610,699	592,830	17,869	3%	662,931					
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-					
Total Revenue (excluding capital transfers and contributions)		4,950,155	5,719,607	5,690,830	283,003	5,071,702	4,934,790	136,912	3%	5,690,830					
Expenditure By Type															
Employee related costs		1,192,331	1,387,619	1,425,572	135,912	1,256,260	1,303,199	(46,939)	-4%	1,425,572					
Remuneration of councillors		47,682	52,910	54,810	4,317	49,891	46,108	3,783	8%	54,810					
Debt impairment		365,110	245,009	253,979	21,165	232,814	232,814	(0)	0%	253,979					
Depreciation & asset impairment		729,880	712,213	740,930	103,266	679,186	679,186	0	0%	740,930					
Finance charges		60,671	54,313	55,813	4,651	49,813	48,648	1,166	2%	55,813					
Bulk purchases		1,213,642	1,377,012	1,407,012	109,725	1,257,833	1,211,553	46,281	4%	1,407,012					
Other materials		-	-	-	-	-	-	-	-	-					
Contracted services		14,607	21,622	21,622	740	8,803	18,938	(10,135)	-54%	21,622					

ANNEXURE "A"

Transfers and grants	235,798	258,568	258,568	21,320	216,512	222,348	(5,835)	-3%	258,568
Other expenditure	1,326,394	1,609,419	1,471,602	94,692	1,017,399	1,402,583	(385,184)	-27%	1,471,602
Loss on disposal of PPE	30,408	-	-	-	-	-	-	-	-
Total Expenditure	5,216,523	5,718,685	5,689,908	495,788	4,768,512	5,165,376	(396,864)	-8%	5,689,908
Surplus/(Deficit)	(266,368)	922	922	(212,785)	303,190	(230,586)	533,776	(0)	922
Transfers recognised - capital	615,492	850,353	850,353	67,604	521,656	680,282	(158,626)	(0)	850,353
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	349,124	851,275	851,275	(145,181)	824,846	449,696			851,275
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	349,124	851,275	851,275	(145,181)	824,846	449,696			851,275
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	349,124	851,275	851,275	(145,181)	824,846	449,696			851,275
Share of surplus/ (deficit) of associate	22,359	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	371,483	851,275	851,275	(145,181)	824,846	449,696			851,275

ANNEXURE "A"

Other		358	48,000	48,000	-	26	17,125	(17,099)	-100%	48,000
Total Capital Expenditure - Standard Classification	3	930,050	1,275,354	1,390,877	96,244	743,277	496,227	247,050	50%	1,390,877
Funded by:										
National Government		565,914	742,884	702,762	63,158	473,368	250,726	222,642	89%	702,762
Provincial Government		49,578	107,469	86,850	4,445	48,288	30,986	17,302	56%	86,850
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		615,492	850,353	789,612	67,604	521,656	281,712	239,944	85%	789,612
Public contributions & donations	5	-	-	459	-	-	164	(164)	-100%	459
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		314,558	425,002	600,806	28,640	221,620	214,351	7,269	3%	600,806
Total Capital Funding		930,050	1,275,354	1,390,877	96,244	743,277	496,227	247,050	50%	1,390,877

ANNEXURE "A"

BUF Buffalo City - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	309,622	80,000
Call investment deposits		2,135,924	2,303,434	2,300,443	2,507,120	2,300,443
Consumer debtors		484,302	671,945	671,946	418,066	671,946
Other debtors		362,538	98,188	98,188	545,780	98,188
Current portion of long-term receivables		-	14	14	-	14
Inventory		44,878	96,800	96,800	43,397	96,800
Total current assets		3,090,516	3,250,381	3,247,391	3,823,985	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	12,105,482	11,197,292
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		98,374	22,800	22,800	93,211	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	12,608,904	11,706,712
TOTAL ASSETS		15,635,700	14,957,092	14,954,103	16,432,889	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	53,320	54,051
Trade and other payables		740,894	774,300	774,300	766,843	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	1,032,494	1,026,228
Non current liabilities						
Borrowing		497,244	500,418	500,418	466,741	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	980,597	1,099,508
TOTAL LIABILITIES		2,015,568	2,125,735	2,125,736	2,013,092	2,125,736
NET ASSETS	2	13,620,132	12,831,357	12,828,366	14,419,797	12,828,366
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		9,383,469	10,020,574	10,017,583	10,183,134	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	14,419,797	12,828,366

ANNEXURE "A"

Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3,667	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments																			
Repayment of borrowing	(57,336)	(46,097)	(46,097)	(46,097)	-	(33,241)	(42,256)	(9,015)	21%	(46,097)									
NET CASH FROM/(USED) FINANCING ACTIVITIES	(53,669)	(46,097)	(46,097)	(46,097)	-	(33,241)	(42,256)	(9,015)	21%	(46,097)									
NET INCREASE/ (DECREASE) IN CASH HELD	36,108	29,477	101,645	36,690	616,201	166,508				101,645									
Cash/cash equivalents at beginning:	2,164,433	2,353,956	2,198,797		2,200,541	2,198,797				2,200,541									
Cash/cash equivalents at month/year end:	2,200,541	2,383,434	2,300,443		2,816,742	2,365,306				2,302,186									

BUF Buffalo City - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Property rates - penalties & collection charges	(553)	<p>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.</p> <p>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. 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.</p>	
	Rental of facilities and equipment	4,839	<p>The variance is caused by revenue from Commission being incorrectly accounted for. A journal will be processed to correct the mis-allocated income</p>	
	Interest earned - external investments	21,885	<p>The variance of 19% 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.</p>	
Fines		(1,503)	<p>The under-recovery on fines is mostly due to non-payment of traffic fines and withdrawing of drunken driving cases by the Prosecutors.</p>	

	Transfers recognised - operational	(95,002)	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 R226.59 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	(10,135)	Expenditure relating to contracted services was incorrectly accounted for. A journal will be processed to reflect funds spent to date.	
	Other expenditure	(385,184)	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 27%. This is mainly due to the low expenditure on operating projects.	

BUF Buffalo City - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

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%	8.9%	10.3%
Gearing	Long Term Borrowing/ Funds & Reserves		11.7%	17.8%	17.8%	11.0%	17.8%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	307.7%	316.7%	316.4%	370.4%	316.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		218.9%	232.3%	232.0%	272.8%	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%	19.0%	13.5%
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	15.6%	16.6%	16.6%	9.1%	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%	5.4%	6.5%	
Interest & Depreciation	I&D/Total Revenue - capital revenue		16.0%	13.4%	14.0%	1.0%	1.9%	
<u>IDP regulation financial viability indicators</u>								
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		46.0%	21.33	4612.5%	45.9%	46.13	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		13.2%	21.3%	11.8%	15.1%	11.8%	
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5.8%	7.60	11.1%	9.5%	11.1%	

BUF Buffalo City - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2015/16										Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.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							
R thousands																
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	1200	46,957	20,910	21,387	16,950	17,742	13,086	83,950	230,905	451,887	362,633					
Trade and Other Receivables from Exchange Transactions - Electricity	1300	86,214	12,574	5,219	2,652	2,521	1,466	8,733	30,272	149,651	45,645					
Receivables from Non-exchange Transactions - Property Rates	1400	64,223	23,818	16,707	14,474	13,327	12,643	85,152	223,556	453,900	349,152					
Receivables from Exchange Transactions - Waste Water Management	1500	20,945	7,777	5,368	4,571	4,075	3,714	24,707	110,908	182,065	147,974					
Receivables from Exchange Transactions - Waste Management	1600	15,986	8,158	6,299	5,709	5,173	4,893	29,661	156,838	232,717	202,274					
Receivables from Exchange Transactions - Property Rental Debtors	1700	70	64	62	60	62	60	430	2,930	3,739	3,542					
Interest on Arrear Debtor Accounts	1810									-	-					
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-					
Other	1900	9,785	3,289	2,942	2,791	2,704	2,447	15,856	110,928	150,741	134,726					
Total By Income Source	2000	244,180	76,590	57,983	47,207	45,604	38,309	248,489	866,337	1,624,700	1,245,946					
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	13,361	4,462	688	184	127	172	2,599	3,223	24,815	6,304					
Commercial	2300	123,391	20,381	12,535	9,928	9,668	8,184	56,986	125,149	366,221	209,914					
Households	2400	97,433	46,205	39,539	32,488	31,598	25,364	157,811	578,965	1,009,403	826,226					
Other	2500	9,996	5,543	5,220	4,608	4,211	4,589	31,093	159,000	224,261	203,502					
Total By Customer Group	2600	244,180	76,590	57,983	47,207	45,604	38,309	248,489	866,337	1,624,700	1,245,946					

BUF Buffalo City - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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							
R thousands									
Municipality									
Rand Merchant Bank X021901943		Call Account	Call Account	Call Account	260	1.8%	47,080	260	47,340
Absa 91 2884 4539		Call Account	Call Account	Call Account	7	0.0%	1,218	7	1,224
Standard 422 742		Call Account	Call Account	Call Account	5	0.0%	901	5	906
Absa 91 4102 2241		Call Account	Call Account	Call Account	51	0.4%	9,516	51	9,567
Absa 91 4163 6965		Call Account	Call Account	Call Account	1	0.0%	216	1	217
Absa 91 5484 1280		Call Account	Call Account	Call Account	3	0.0%	8	777	785
Rand Merchant Bank X021904910		Call Account	Call Account	Call Account	51	0.3%	9,209	51	9,259
Standard 76586/442740		Call Account	Call Account	Call Account	12	0.1%	2,234	12	2,246
Absa 92 0562 2137		Call Account	Call Account	Call Account	4	0.0%	804	4	808
Rand Merchant Bank X021904913		Call Account	Call Account	Call Account	82	0.6%	14,809	82	14,891
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	31	0.2%	5,650	31	5,681
Stanlib 551 660 303		Call Account	Call Account	Call Account	117	0.8%	18,274	117	18,391
Nedbank 03/7881532939/000041		Call Account	Call Account	Call Account	37	0.3%	6,766	37	6,803
Nedbank 03/7881532939/000056		Call Account	Call Account	Call Account	6	0.0%	1,067	6	1,073
Nedbank 03/7881532939/000058		Call Account	Call Account	Call Account	33	0.2%	5,911	44	5,954
Nedbank 03/7881532939/000103		Call Account	Call Account	Call Account	7	0.0%	1,200	7	1,206
Nedbank 03/7881532939/000064		Call Account	Call Account	Call Account	46	0.3%	8,316	46	8,362
Absa 92 0559 0710		Call Account	Call Account	Call Account	0	0.0%	41	0	42
Nedbank 03/7881532939/000117		Call Account	Call Account	Call Account	44	0.3%	8,061	44	8,105
Nedbank 03/7881532939/000108		Call Account	Call Account	Call Account	1	0.0%	170	1	171
Absa 92 2975 5568		Call Account	Call Account	Call Account	0	0.0%	15	0	15

ANNEXURE "B"

Absa 91 9360 7257	Call Account	Call Account	Call Account	5	0.0%	983	5	989
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%	246	1	248
Nedbank 03/7881532939/000123	Call Account	Call Account	Call Account	-		-	-	-
Rand Merchant Bank RRB1629010	Call Account	Call Account	Call Account	405	2.8%	73,367	405	73,772
Stanlib 551 989 180	Call Account	Call Account	Call Account	237	1.6%	36,950	237	37,187
Absa 92 2590 9850	Call Account	Call Account	Call Account	5	0.0%	969	5	974
Stanlib 551 539 764	Call Account	Call Account	Call Account	11	0.1%	1,770	11	1,781
Rand Merchant Bank RRB0324003	Call Account	Call Account	Call Account	0	0.0%	40	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	86
Rand Merchant Bank RRB0B25020	Call Account	Call Account	Call Account	9	0.1%	1,692	9	1,701
Standard 76586/442743	Call Account	Call Account	Call Account	0	0.0%	88	0	89
Rand Merchant Bank RRB1609012	Call Account	Call Account	Call Account	2	0.0%	291	2	293
Stanlib 551 742 405	Call Account	Call Account	Call Account	2	0.0%	380	2	382
Rand Merchant Bank KLN2308011	Call Account	Call Account	Call Account	2	0.0%	314	2	316
Nedbank 03/7881532939/000128	Call Account	Call Account	Call Account	161	1.1%	48,731	(41,839)	6,893
Rand Merchant Bank RRB1722008	Call Account	Call Account	Call Account	175	1.2%	46,798	(33,825)	12,973
Standard 76586/442745	Call Account	Call Account	Call Account	329	2.3%	93,552	(65,137)	28,415
Absa 92 6406 3148	Call Account	Call Account	Call Account	613	4.2%	144,974	(49,810)	95,164
Rand Merchant Bank KLN2720020	Call Account	Call Account	Call Account	29	0.2%	5,332	29	5,361
Stanlib 551 868 235	Call Account	Call Account	Call Account	1	0.0%	134	1	135
Absa 92 0559 0891	Call Account	Call Account	Call Account	3	0.0%	512	3	515
Rand Merchant Bank VVW2B13011	Call Account	Call Account	Call Account	1	0.0%	124	1	125
Standard 76586/494573	Call Account	Call Account	Call Account	31	0.2%	5,666	31	5,697
Nedbank 03/7881532939/000133	Call Account	Call Account	Call Account	3	0.0%	502	3	504
Nedbank Refer to Confirmation	Refer to Confir	Refer to Confir	Refer to Confir	-		-	-	-
Stanlib 753 72 270	Call Account	Call Account	Call Account	323	2.2%	50,317	323	50,640
Stanlib 551 353 708	Call Account	Call Account	Call Account	7	0.0%	1,022	7	1,028
Standard 76586/442736	Call Account	Call Account	Call Account	287	2.0%	52,065	287	52,352
Stanlib 753 72 271	Call Account	Call Account	Call Account	415	2.9%	64,710	415	65,125

ANNEXURE "B"

Rand Merchant Bank X021904579	Call Account	Call Account	Call Account	Call Account	211	1.5%	38,264	211	38,475
Nedbank 03/7881532939/000101	Call Account	Call Account	Call Account	Call Account	181	1.2%	32,716	181	32,897
Absa 92 1120 9757	Call Account	Call Account	Call Account	Call Account	1,704	11.7%	349,595	(78,296)	271,300
Absa 92 2110 3430	Call Account	Call Account	Call Account	Call Account	920	6.3%	170,584	920	171,504
Standard 76586/442741	Call Account	Call Account	Call Account	Call Account	173	1.2%	31,321	173	31,494
Standard 76586/442744	Call Account	Call Account	Call Account	Call Account	155	1.1%	28,007	155	28,162
Rand Merchant Bank RRB0C07002	Call Account	Call Account	Call Account	Call Account	279	1.9%	50,629	279	50,908
Nedbank 03/7881532939/000129	Call Account	Call Account	Call Account	Call Account	249	1.7%	45,154	249	45,403
Nedbank 03/7881532939/000125	Call Account	Call Account	Call Account	Call Account	-		(0)	-	(0)
Stanlib 551 748 914	Call Account	Call Account	Call Account	Call Account	-		95	(95)	-
Absa 92 6406 3407	Call Account	Call Account	Call Account	Call Account	-		-	-	-
Nedbank 03/7881532939/000132	Call Account	Call Account	Call Account	Call Account	2,995	20.6%	531,859	20,346	552,205
Rand Merchant Bank KLN3815041	Call Account	Call Account	Call Account	Call Account	2,240	15.4%	396,485	20,240	416,726
Standard 76586/470801	Call Account	Call Account	Call Account	Call Account	1,548	10.7%	268,799	25,548	294,347
Standard 76586/442738	Call Account	Call Account	Call Account	Call Account	13	0.1%	2,379	13	2,392
Municipality sub-total					14,527		2,718,966	(197,319)	2,521,647
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST					14,527		2,718,966	(197,319)	2,521,647

BUF Buffalo City - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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											
RECEIPTS:	1,2										
Operating Transfers and Grants											
National Government:		697,778	714,196	776,722	-	680,948	680,948	-		776,722	
Local Government Equitable Share		654,723	655,141	655,141	-	655,141	655,141	-		655,141	
Urban Settlement Development Grant		34,265	33,348	95,994	-	-	-	-		95,994	
Finance Management		1,500	1,300	1,180	-	1,300	1,300	-		1,180	
EPWP Incentive		1,890	1,149	1,149	-	1,149	1,149	-		1,149	
Infrastructure Skills Development Grant		5,400	8,400	8,400	-	8,500	8,500	-		8,400	
Integrated National Electrification Programme		-	-	-	-	-	-	-		-	
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:		106,798	531,687	298,252	-	79,992	247,066	(167,074)	-67.6%	298,252	
Roads Subsidy - Provincial Roads		-	1,871	1,871	-	-	1,559	(1,559)	-100.0%	1,871	
Dept of Economic Development, Environmental Affairs and Tourism (DEDEAT)		-	-	2,500	-	-	-	-		2,500	
Department of Environmental Affairs (Greening Award)		-	-	-	-	-	-	-		-	
Department of Water Affairs		-	-	-	-	-	-	-		-	
Local Government & Traditional Affairs		-	2,000	3,770	-	-	3,142	(3,142)	-100.0%	3,770	
Health Subsidy - Primary Health Care		-	-	-	-	-	-	-		-	
Health Subsidy - ATIC		-	2,522	2,522	-	-	2,102	(2,102)	-100.0%	2,522	
Cooperative Governance and Traditional Affairs		-	-	-	-	-	-	-		-	
Library Subsidy		-	3,638	3,638	-	9,638	3,638	6,000	164.9%	3,638	
Reclaim Land Claims Commission(RLCC		-	-	-	-	-	-	-		-	
Dept Sport, Recreation, Arts and Culture (DSRAC)		-	-	31	-	-	25	(25)	-100.0%	31	
Dept of Land Affairs		-	-	766	-	-	639	(639)	-100.0%	766	

ANNEXURE "B"

Provincial Government:																					
	Disaster Relief Fund	-	107,469	86,850	-	-	72,375	(72,375)	-100.0%	86,850											
	Human Settlement Development Grant	-	-	-	-	-	-	-	-	-											
	Human Settlement Development Grant - MPCC	-	94,400	69,800	-	-	58,167	(58,167)	-100.0%	69,800											
	Dept of Human Settlement Grant - Special Fund	-	13,069	-	-	-	-	-	-	-											
	Dept Sport, Recreation, Arts and Culture (DSRAC)	-	-	-	-	-	-	-	-	-											
	Dept of Local Government and Traditional Affairs	-	-	8,014	-	-	6,679	(6,679)	-100.0%	8,014											
	Dept of Land Affairs	-	-	9,036	-	-	7,530	(7,530)	-100.0%	9,036											
	Provincial Treasury	-	-	-	-	-	-	-	-	-											
	Dept of Economic Development, Environmental Affairs and Tourism (DEDEAT)	-	-	-	-	-	-	-	-	-											
	Dept of Science and Technology	-	-	-	-	-	-	-	-	-											
	Office of the Premier	-	-	-	-	-	-	-	-	-											
	District Municipality:	-	-	-	-	-	-	-	-	-											
	Health Subsidy - Environmental Health	-	-	-	-	-	-	-	-	-											
	Other grant providers:	-	-	459	36	36	421	(385)	-91.4%	459											
	BCMET Funding	-	-	-	-	-	-	-	-	-											
	Public Funding	-	-	-	-	-	-	-	-	-											
	SIDA	-	-	-	-	-	-	-	-	-											
	ECDC	-	-	-	-	-	-	-	-	-											
	European Commission	-	-	-	-	-	-	-	-	-											
	Lieden	-	-	459	36	36	421	(385)	-91.4%	459											
	Total Capital Transfers and Grants	5	664,712	850,353	790,071	36	747,168	(101,860)	-12.0%	790,071											
	TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,472,015	2,099,564	1,868,165	455	1,510,639	(269,004)	-15.1%	1,868,165											

ANNEXURE "B"

Umsobomvu Youth Fund	458	-	131	-	105	121	(15)	-12.8%	131
Donor Funding - European Commission	-	340	-	-	-	-	-	-	-
Vuna Award	1	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	217,099	1,249,211	1,078,093	16,488	905,406	1,042,902	(137,496)	-13.2%	1,078,093
Capital expenditure of Transfers and Grants									
National Government:	554,565	742,884	702,762	63,158	473,368	644,198	(170,830)	-26.5%	702,762
Urban Settlement Development Grant	529,103	679,784	659,542	63,129	449,711	604,580	(154,869)	-25.6%	659,542
Infrastructure Skills Development Grant	-	100	100	-	78	92	(14)	-15.2%	100
Energy Efficiency and Demand Management	-	13,000	13,000	29	12,998	11,917	1,082	9.1%	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	27,500	(16,983)	-61.8%	30,000
Finance Management	-	-	120	-	64	110	(46)	-42.2%	120
Provincial Government:	49,395	107,469	86,850	4,445	48,288	79,613	(31,325)	-39.3%	86,850
Human Settlement Development Grant	46,985	94,400	69,800	4,349	46,735	63,983	(17,249)	-27.0%	69,800
Human Settlement Development Grant - MPCC	665	13,069	-	-	-	-	-	-	-
Dept Sport, Recreation, Arts and Culture (DSRAC)	1,377	-	8,014	96	1,554	7,346	(5,793)	-78.9%	8,014
Dept of Local Government and Traditional Affairs	179	-	9,036	-	-	8,283	(8,283)	-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	-	-	421	(421)	-100.0%	459
BCMET Funding	256	-	-	-	-	-	-	-	-
Public Funding	-	-	-	-	-	-	-	-	-
Lieden	-	-	459	-	-	421	(421)	-100.0%	459
Total capital expenditure of Transfers and Grants	604,216	850,353	790,071	67,604	521,656	724,232	(202,575)	-28.0%	790,071
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	821,314	2,099,564	1,868,165	84,091	1,427,062	1,767,133	(340,071)	-19.2%	1,868,165

BUF Buffalo City - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May

Description	Ref	Budget Year 2015/16					YTD variance	YTD variance %
		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance		
R thousands								
<u>EXPENDITURE</u>								
<u>Operating expenditure of Approved Roll-overs</u>								
National Government:								
Local Government Equitable Share		13,201	1,013	3,926	9,276	70.3%		
Urban Settlement Development Grant		13,201	1,013	3,926	9,276	70.3%		
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	286	1,455	3,541	70.9%		
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%		
		1,494	286	702	792	53.0%		
District Municipality:								
		-	-	-	-	-		
<i>Health Subsidy - Environmental Health</i>								
Other grant providers:								
Umsobomvu Youth Fund		-	-	-	-	-		
SETA - Skills Development		-						
Total operating expenditure of Approved Roll-overs		18,197	1,298	5,380	12,817	70.4%		

ANNEXURE "B"

Capital expenditure of Approved Roll-overs							
National Government:							
Urban Settlement Development Grant	29,202	4,966	9,408	19,795	67.8%		
Department of Water Affairs							
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	96	1,554	6,461	80.6%		
#REF!							
District Municipality:							
	-	-	-	-			
Other grant providers:							
Gavle	459	-	-	459	100.0%		
Lieden	459	-	-	459	100.0%		
Total capital expenditure of Approved Roll-overs							
	37,675	5,062	10,961	26,714	70.9%		
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS							
	55,872	6,360	16,342	39,531	70.8%		

BUF Buffalo City - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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	
		A	B	C						D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		29,335	31,903	32,074	2,437	28,537	26,023	2,514	10%	32,074	
Pension and UIF Contributions		3,047	3,328	3,297	280	3,026	2,774	253	9%	3,297	
Medical Aid Contributions		1,539	1,856	1,874	155	1,629	1,577	52	3%	1,874	
Motor Vehicle Allowance		11,247	12,944	12,653	1,046	10,640	10,644	(5)	0%	12,653	
Cellphone Allowance		-	-	2,150	176	1,970	1,808	161	9%	2,150	
Housing Allowances		2,515	2,879	2,762	215	2,628	2,323	305	13%	2,762	
Other benefits and allowances		-	-	-	9	1,462	959	503	52%	-	
Sub Total - Councillors		47,682	52,910	54,810	4,317	49,891	46,108	3,783	8%	54,810	
% increase	4		11.0%	14.9%						14.9%	
Senior Managers of the Municipality											
Basic Salaries and Wages	3	5,482	15,026	11,501	491	5,507	10,514	(5,007)	-48%	11,501	
Pension and UIF Contributions		985	2,734	2,147	95	1,070	1,963	(893)	-45%	2,147	
Medical Aid Contributions		122	266	254	12	124	232	(108)	-47%	254	
Overtime		-	-	-	-	-	-	-	-	-	
Performance Bonus		-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		1,071	2,738	2,481	109	1,261	2,268	(1,007)	-44%	2,481	
Cellphone Allowance		-	-	391	19	179	357	(178)	-50%	391	
Housing Allowances		6	83	-	-	1	-	1	#DIV/0!	-	
Other benefits and allowances		2,038	2,273	1,242	130	1,421	1,069	352	33%	1,242	
Payments in lieu of leave		-	-	-	-	106	-	106	#DIV/0!	-	
Long service awards		24	36	0	-	(1)	-	(1)	#DIV/0!	0	
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality		9,728	23,157	18,017	857	9,668	16,404	(6,736)	-41%	18,017	
% increase	4		138.1%	85.2%						85.2%	
Other Municipal Staff											
Basic Salaries and Wages		704,205	851,398	860,039	113,749	741,239	777,070	(35,832)	-5%	850,039	
Pension and UIF Contributions		134,398	155,271	163,908	12,358	136,253	149,838	(13,585)	-9%	163,908	
Medical Aid Contributions		52,791	96,719	79,727	5,370	54,849	72,883	(18,034)	-25%	79,727	

BUF Buffalo City - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

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	Budget						
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	44,791	884,237	917,689	1,081,070			
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	530	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	135,082	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	(30,745)	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	14,542	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	1,930	265,466	289,889	340,494			
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	14,900	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	(3,508)	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	(4,326)	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	2,644	32,175	35,231	38,508			
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Fines		80	1,195	680	475	340	442	368	398	394	330	938	1,591	7,232	10,459	12,319			
Licences and permits		368	324	296	538	518	2,347	3,377	1,188	852	1,078	983	168	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	184,881	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	(9,211)	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	353,270	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	64,903	812,071	924,719	976,943			
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	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	418,173	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	98,033	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	4,919	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	6,000	55,813	49,266	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	132,434	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	16,744	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	11,522	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	42,056	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	450,202	1,467,602	1,800,222	1,800,361			
Cash Payments by Type		315,685	353,158	367,426	357,683	356,622	353,079	312,131	363,970	392,252	313,150	371,357	761,911	4,618,423	5,162,794	5,553,956			

Other Cash Flows/Payments by Type		ANNEXURE "B"													
Capital assets	148	42,068	57,367	101,753	85,219	111,569	62,851	49,495	117,102	19,460	96,244	669,601	1,412,877	1,349,540	1,521,069
Repayment of borrowing	-	-	10,370	-	-	12,076	-	-	10,795	-	-	12,866	46,097	50,709	47,642
Other Cash Flows/Payments	104,899	240,249	(103,340)	196,340	734	(191,508)	279,115	47,965	(27,224)	243,671	(221,252)	(569,640)	-	-	-
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	874,728	6,077,397	6,563,043	7,122,667
NET INCREASE/(DECREASE) IN CASH HELD	526,108	(2,928)	(105,547)	(171,108)	(113,250)	385,758	(69,745)	120,078	144,021	(133,875)	36,690	(456,555)	159,645	271,746	642,950
Cash/cash equivalents at the month/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	2,200,541	2,360,186	2,631,932
Cash/cash equivalents at the month/year end:	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	2,360,186	2,360,186	2,631,932	3,274,882

BUF Buffalo City - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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	-	-	1,390,877	-	-		
Total Capital expenditure	930,050	1,275,354	1,390,877	743,277						

BUF Buffalo City - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

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	11,443	126,948	66,774	(60,174)	-90.1%	187,162	
Infrastructure - Road transport		116,893	20,000	20,000	2,309	17,962	7,135	(10,826)	-151.7%	20,000	
Roads, Pavements & Bridges		116,893	20,000	20,000	2,309	17,962	7,135	(10,826)	-151.7%	20,000	
Storm water		-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		38,944	66,500	66,500	2,007	42,645	23,725	(18,919)	-79.7%	66,500	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		38,944	66,500	66,500	2,007	42,645	23,725	(18,919)	-79.7%	66,500	
Street Lighting		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Sewerage purification		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		57,324	71,710	100,662	7,127	66,342	35,914	(30,428)	-84.7%	100,662	
Waste Management		30,727	21,710	34,662	2,741	30,256	12,367	(17,889)	-144.7%	34,662	
Transportation		25,256	30,000	42,000	3,166	26,071	14,984	(11,086)	-74.0%	42,000	
Gas		-	-	-	-	-	-	-	-	-	
Other		1,341	20,000	24,000	1,221	10,015	8,563	(1,452)	-17.0%	24,000	
Community		20,706	35,069	18,300	549	13,534	6,529	(7,005)	-107.3%	18,300	
Parks & gardens		3,576	-	-	-	-	-	-	-	-	
Sportsfields & stadia		-	-	-	-	-	-	-	-	-	
Swimming pools		-	-	-	-	-	-	-	-	-	
Community halls		7,392	27,069	10,300	485	6,139	3,675	(2,464)	-67.1%	10,300	

ANNEXURE "B"

			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	427,751	529,928	529,598	27,964	295,249	188,946	(106,302)	-56.3%	529,598										

ANNEXURE "B"

		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	502,299	745,427	861,279	68,280	448,028	307,281	(140,747)	-45.8%	861,279					

BUF Buffalo City - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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	
		Audited Outcome	1									
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure												
Infrastructure - Road transport		84,037	108,529	108,529	8,253	79,627	99,485	19,858	20.0%	108,529		
Roads, Pavements & Bridges		75,418	99,988	99,988	7,320	73,609	91,655	18,047	19.7%	99,988		
Storm water		8,619	8,541	8,541	933	6,018	7,829	1,812	23.1%	8,541		
Infrastructure - Electricity		90,862	112,550	112,550	6,823	77,573	103,170	25,597	24.8%	112,550		
Generation		-	-	-	-	-	-	-	-	-		
Transmission & Reticulation		6,812	108,099	108,099	6,558	75,251	99,091	23,840	24.1%	108,099		
Street Lighting		84,050	4,451	4,451	266	2,322	4,080	1,757	43.1%	4,451		
Infrastructure - Water		34,412	42,435	42,435	2,066	35,929	38,899	2,970	7.6%	42,435		
Dams & Reservoirs		1,013	1,283	1,283	-	-	1,176	1,176	100.0%	1,283		
Water purification		-	-	-	-	-	-	-	-	-		
Reticulation		33,398	41,152	41,152	2,066	35,929	37,723	1,794	4.8%	41,152		
Infrastructure - Sanitation		24,862	29,620	29,620	2,197	24,201	27,152	2,951	10.9%	29,620		
Reticulation		24,862	29,620	29,620	2,197	24,201	27,152	2,951	10.9%	29,620		
Sewerage purification		-	-	-	-	-	-	-	-	-		
Infrastructure - Other		17,116	22,885	22,885	4,029	19,112	20,978	1,865	8.9%	22,885		
Waste Management		17,116	22,885	22,885	4,029	19,112	20,978	1,865	8.9%	22,885		
Transportation		-	-	-	-	-	-	-	-	-		
Gas		-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-		
Community		12,495	17,874	17,874	973	11,613	16,384	4,771	29.1%	17,874		
Parks & gardens		1,818	-	-	-	-	-	-	-	-		
Sportsfields & stadia		335	553	553	21	447	507	60	11.7%	553		
Swimming pools		-	413	413	16	334	378	44	11.7%	413		
Community halls		526	585	585	37	552	536	(15)	-2.8%	585		

BUF Buffalo City - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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
		Audited Outcome		Budget		Budget		actual		YearTD actual		YearTD budget		YTD variance		YTD variance %		
Depreciation by Asset Class/Sub-class	1																	
Infrastructure		615,261		567,413		596,130		83,085		546,452		546,452		(0)		0.0%		596,130
Infrastructure - Road transport		278,062		301,370		330,087		46,005		302,580		302,580		(0)		0.0%		330,087
Roads, Pavements & Bridges		255,241		301,370		330,087		46,005		302,580		302,580		(0)		0.0%		330,087
Storm water		22,821		-		-		-		-		-		-		-		-
Infrastructure - Electricity		106,450		73,815		73,815		10,288		67,664		67,664		(0)		0.0%		73,815
Generation		-		-		-		-		-		-		-		-		-
Transmission & Reticulation		106,450		73,815		73,815		10,288		67,664		67,664		(0)		0.0%		73,815
Street Lighting		-		-		-		-		-		-		-		-		-
Infrastructure - Water		140,312		64,133		64,133		8,938		58,789		58,789		(0)		0.0%		64,133
Dams & Reservoirs		26,485		-		-		-		-		-		-		-		-
Water purification		3,171		11,195		11,195		1,560		10,262		10,262		(0)		0.0%		11,195
Reticulation		110,657		52,939		52,939		7,378		48,527		48,527		(0)		0.0%		52,939
Infrastructure - Sanitation		90,437		123,418		123,418		17,201		113,133		113,133		(0)		0.0%		123,418
Reticulation		71,132		88,155		88,155		12,286		80,809		80,809		(0)		0.0%		88,155
Sewerage purification		19,305		35,263		35,263		4,915		32,325		32,325		(0)		0.0%		35,263
Infrastructure - Other		-		4,676		4,676		652		4,287		4,287		(0)		0.0%		4,676
Waste Management		-		-		-		-		-		-		-		-		-
Transportation		-		4,676		4,676		652		4,287		4,287		(0)		0.0%		4,676
Gas		-		-		-		-		-		-		-		-		-
Other		-		-		-		-		-		-		-		-		-
Community		57,584		14,929		14,929		2,081		13,684		13,684		(0)		0.0%		14,929
Parks & gardens		1,373		582		582		81		534		534		(0)		0.0%		582
Sportsfields & stadia		16,273		3,218		3,218		448		2,950		2,950		(0)		0.0%		3,218
Swimming pools		-		-		-		-		-		-		-		-		-
Community halls		14,672		1,159		1,159		161		1,062		1,062		(0)		0.0%		1,159

