

BUF Buffalo City - Table C1 Monthly Budget Statement Summary - M05 November

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	-	1 225 285	1 225 285	83 279	508 068	554 721	(46 653)	-8%	1 225 285
Service charges	-	3 011 895	3 011 895	210 675	1 259 555	1 260 960	(1 404)	-0%	3 011 895
Investment revenue	-	157 002	157 002	9 218	53 688	68 254	(14 566)	-21%	157 002
Transfers and subsidies	-	1 368 106	1 369 045	19 479	481 624	501 265	(19 641)	-4%	1 369 045
Other own revenue	-	426 719	426 719	25 641	118 644	156 390	(37 747)	-24%	426 719
Total Revenue (excluding capital transfers and contributions)	-	6 189 006	6 189 946	348 292	2 421 579	2 541 589	(120 011)	-5%	6 189 946
Employee costs	-	1 733 321	1 733 321	146 407	741 391	704 314	37 077	5%	1 733 321
Remuneration of Councillors	-	62 398	62 398	4 648	22 716	25 280	(2 565)	-10%	62 398
Depreciation & asset impairment	-	778 273	778 273	402 062	653 532	317 561	335 971	106%	778 273
Finance charges	-	54 318	54 318	3 703	18 997	19 140	(144)	-1%	54 318
Materials and bulk purchases	-	1 578 167	1 578 167	131 400	743 631	731 090	12 542	2%	1 578 167
Transfers and subsidies	-	328 637	328 637	33 971	145 077	99 995	45 082	45%	328 637
Other expenditure	-	1 652 966	1 653 905	129 284	536 701	672 760	(136 058)	-20%	1 653 905
Total Expenditure	-	6 188 080	6 189 019	851 475	2 862 045	2 570 140	291 905	11%	6 189 019
Surplus/(Deficit)	-	926	926	(503 182)	(440 466)	(28 551)	(411 915)	1443%	926
Transfers and subsidies - capital (monetary allocations)	-	795 307	804 572	46 829	195 017	297 918	(102 901)	-35%	804 572
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	796 234	805 499	(456 354)	(245 449)	269 367	(514 816)	-191%	805 499
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	796 234	805 499	(456 354)	(245 449)	269 367	(514 816)	-191%	805 499
Capital expenditure & funds sources									
Capital expenditure	-	1 645 204	1 713 563	90 386	303 579	262 134	41 445	16%	1 713 563

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Capital transfers recognised	-	795 307	804 343	46 829	195 017	123 045	71 972	58%	804 343
Public contributions & donations	-	-	229	-	-	35	(35)	-100%	229
Borrowing	-	69 000	69 000	-	547	10 555	(10 008)	-95%	69 000
Internally generated funds	-	780 897	839 991	43 558	108 015	128 498	(20 484)	-16%	839 991
Total sources of capital funds	-	1 645 204	1 713 563	90 386	303 579	262 134	41 445	16%	1 713 563
Financial position									
Total current assets	-	3 690 664	3 690 664		3 309 132				3 690 664
Total non current assets	-	15 248 547	15 316 906		16 147 863				15 316 906
Total current liabilities	-	1 336 012	1 336 012		1 503 902				1 336 012
Total non current liabilities	-	1 146 211	1 146 211		915 192				1 146 211
Community wealth/Equity	-	16 456 988	16 525 347		17 037 901				16 525 347
Cash flows									
Net cash from (used) operating	-	1 809 846	1 819 111	98 407	308 525	757 963	449 438	59%	1 819 111
Net cash from (used) investing	-	(1 582 484)	(1 713 563)	(46 829)	(195 017)	(713 985)	(518 968)	73%	(1 713 563)
Net cash from (used) financing	-	20 252	20 252	-	(8 246)	8 438	16 684	198%	20 252
Cash/cash equivalents at the month/year end	-	2 539 412	2 417 597	-	1 771 218	2 344 214	572 997	24%	1 791 754
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	272 144	117 588	89 294	71 246	62 892	49 180	312 535	1 097 695	2 072 574
Debtors Age Analysis									
Total Creditors	593 659	15 330	1 146	3 828	-	-	-	-	613 963

BUF Buffalo City - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2016/17		Budget Year 2017/18																	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast											
Revenue - Functional																					
Governance and administration																					
Executive and council	1	-	2 447 732	2 448 051	105 070	946 048	989 347	(43 300)	-4%	2 448 051											
Finance and administration		-	29 589	29 907	2 178	5 966	11 347	(5 381)	-47%	29 907											
Internal audit		-	2 418 143	2 418 143	102 891	940 081	978 000	(37 919)	-4%	2 418 143											
Community and public safety																					
Community and social services		-	402 630	402 984	18 360	73 987	162 784	(88 797)	-55%	402 984											
Sport and recreation		-	31 607	31 961	1 142	5 436	6 146	(710)	-12%	31 961											
Public safety		-	5 909	5 909	259	810	581	229	39%	5 909											
Housing		-	88 321	88 321	6 310	38 699	39 191	(491)	-1%	88 321											
Health		-	276 769	276 769	10 649	29 040	116 865	(87 825)	-75%	276 769											
Economic and environmental services																					
Planning and development		-	432 207	441 243	39 529	115 601	124 724	(9 123)	-7%	441 243											
Road transport		-	45 006	45 006	16 239	30 254	18 151	12 103	67%	45 006											
Environmental protection		-	386 748	395 784	23 197	84 429	106 233	(21 804)	-21%	395 784											
Trading services																					
Energy sources		-	452	452	93	918	340	578	170%	452											
Water management		-	3 673 575	3 674 071	229 074	1 467 296	1 550 380	(83 084)	-5%	3 674 071											
Waste water management		-	1 926 400	1 926 400	145 131	725 194	822 329	(97 135)	-12%	1 926 400											
Waste management		-	655 778	655 778	11 249	307 523	284 964	22 559	8%	655 778											
Other	4	-	639 215	639 711	44 444	258 176	256 040	2 136	1%	639 711											
		-	452 182	452 182	28 250	176 404	187 048	(10 644)	-6%	452 182											
		-	28 170	28 170	3 087	13 664	12 272	1 392	11%	28 170											
Total Revenue - Functional	2	-	6 984 313	6 994 518	395 121	2 616 595	2 839 507	(222 911)	-8%	6 994 518											
Expenditure - Functional																					
Governance and administration																					
Executive and council		-	1 194 255	1 194 345	85 849	493 360	495 605	(2 245)	0%	1 194 345											
		-	296 070	296 160	24 193	148 802	116 207	32 595	28%	296 160											

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Finance and administration	-	884 293	884 293	61 181	341 990	373 530	(31 540)	-8%	884 293
Internal audit	-	13 892	13 892	476	2 568	5 868	(3 300)	-56%	13 892
Community and public safety	-	493 005	493 358	76 382	244 822	192 009	52 814	28%	493 358
Community and social services	-	124 688	125 042	9 613	38 807	45 484	(6 676)	-15%	125 042
Sport and recreation	-	68 342	68 342	51 267	124 625	32 875	91 750	279%	68 342
Public safety	-	125 282	125 282	8 060	44 613	49 768	(5 154)	-10%	125 282
Housing	-	136 025	136 025	4 582	22 851	48 727	(25 876)	-53%	136 025
Health	-	38 668	38 668	2 861	13 926	15 155	(1 229)	-8%	38 668
Economic and environmental services	-	1 222 744	1 222 744	422 496	681 093	468 142	212 951	45%	1 222 744
Planning and development	-	294 914	294 914	181 123	211 905	118 961	92 944	78%	294 914
Road transport	-	805 423	805 423	239 947	461 005	311 797	149 208	48%	805 423
Environmental protection	-	122 407	122 407	1 426	8 182	37 384	(29 202)	-78%	122 407
Trading services	-	3 247 030	3 247 526	254 533	1 410 362	1 404 763	5 599	0%	3 247 526
Energy sources	-	1 829 086	1 829 086	197 030	853 041	841 423	11 619	1%	1 829 086
Water management	-	575 132	575 132	32 973	247 352	240 901	6 452	3%	575 132
Waste water management	-	483 287	483 783	(9 582)	136 160	183 070	(46 911)	-26%	483 783
Waste management	-	359 525	359 525	34 112	173 808	139 369	34 439	25%	359 525
Other	-	31 046	31 046	12 214	32 408	9 621	22 787	237%	31 046
Total Expenditure - Functional	3	6 188 080	6 189 019	851 475	2 862 045	2 570 140	291 905	11%	6 189 019
Surplus/ (Deficit) for the year		796 234	805 499	(456 354)	(245 449)	269 367	(514 816)	-191%	805 499

BUF Buffalo City - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	Budget Year 2017/18									
		2016/17	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue by Vote	1										
Vote 01 - Directorate - Executive Support Services		-	1 593	1 912	46	87	-	87	#DIV/0!	1 912	
Vote 02 - Directorate - Municipal Manager		-	27 996	27 996	2 174	5 941	10 683	(4 743)	-44.4%	27 996	
Vote 03 - Directorate - Human Settlement		-	276 769	276 769	10 649	29 040	76 631	(47 591)	-62.1%	276 769	
Vote 04 - Directorate - Chief Financial Officer		-	2 407 345	2 407 345	100 761	931 509	1 007 899	(76 390)	-7.6%	2 407 345	
Vote 05 - Directorate - Corporate Services		-	10 561	10 561	1 116	4 286	2 809	1 477	52.6%	10 561	
Vote 06 - Directorate - Infrastructure Services		-	3 407 846	3 408 342	215 358	1 345 353	1 410 153	(64 800)	-4.6%	3 408 342	
Vote 07 - Directorate - Spatial Planning And Development		-	148 279	157 315	17 213	34 479	47 156	(12 677)	-26.9%	157 315	
Vote 08 - Directorate - Health / Public Safety & Emergency Services		-	175 605	175 605	14 973	68 670	77 712	(9 042)	-11.6%	175 605	
Vote 09 - Directorate - Municipal Services		-	490 150	490 503	29 745	183 567	193 253	(9 685)	-5.0%	490 503	
Vote 10 - Directorate - Economic Development & Agencies		-	38 170	38 170	3 087	13 664	13 210	453	3.4%	38 170	
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-	
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-	
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	-	6 984 313	6 994 518	395 121	2 616 595	2 839 507	(222 911)	-7.9%	6 994 518	
Expenditure by Vote											
Vote 01 - Directorate - Executive Support Services	1	-	232 296	232 386	17 641	93 269	96 023	(2 755)	-2.9%	232 086	
Vote 02 - Directorate - Municipal Manager		-	154 644	154 644	10 201	73 994	78 951	(4 957)	-6.3%	154 644	
Vote 03 - Directorate - Human Settlement		-	136 025	136 025	4 582	22 851	51 410	(28 559)	-55.6%	136 025	
Vote 04 - Directorate - Chief Financial Officer		-	558 213	558 213	42 982	199 759	219 357	(19 598)	-8.9%	558 213	
Vote 05 - Directorate - Corporate Services		-	171 518	171 518	10 465	59 134	68 963	(9 828)	-14.3%	171 518	
Vote 06 - Directorate - Infrastructure Services		-	3 497 257	3 497 752	447 072	1 619 356	1 492 592	126 763	8.5%	3 497 752	
Vote 07 - Directorate - Spatial Planning And Development		-	274 152	274 152	180 178	257 835	107 518	150 317	139.8%	274 152	
Vote 08 - Directorate - Health / Public Safety & Emergency Services		-	396 961	396 961	29 956	159 576	156 581	2 995	1.9%	396 961	
Vote 09 - Directorate - Municipal Services		-	674 962	675 316	96 183	343 864	263 419	80 445	30.5%	675 316	

BUF Buffalo City - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	Budget Year 2017/18									
		2016/17	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source											
Property rates			1 225 285	1 225 285	83 279	508 068	554 721	(46 653)	-8%	1 225 285	
Service charges - electricity revenue		-	1 806 439	1 806 439	147 475	717 080	746 170	(29 089)	-4%	1 806 439	
Service charges - water revenue		-	479 127	479 127	5 546	246 120	208 619	37 500	18%	479 127	
Service charges - sanitation revenue		-	365 998	365 998	29 678	153 774	155 580	(1 807)	-1%	365 998	
Service charges - refuse revenue		-	336 766	336 766	27 977	142 582	140 465	2 117	2%	336 766	
Service charges - other		-	23 566	23 566	-	-	10 126	(10 126)	-100%	23 566	
Rental of facilities and equipment		-	23 174	23 174	1 439	6 740	9 410	(2 670)	-28%	23 174	
Interest earned - external investments		-	157 002	157 002	9 218	53 688	68 254	(14 566)	-21%	157 002	
Interest earned - outstanding debtors		-	36 844	36 844	3 847	20 558	14 765	5 793	39%	36 844	
Dividends received		-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	9 157	9 157	978	7 041	3 473	3 569	103%	9 157	
Licences and permits		-	17 556	17 556	7 132	18 020	6 993	11 027	158%	17 556	
Agency services		-	49 763	49 763	-	-	19 824	(19 824)	-100%	49 763	
Transfers and subsidies		-	1 368 106	1 369 045	19 479	481 624	501 265	(19 641)	-4%	1 369 045	
Other revenue		-	290 226	290 226	11 853	57 511	101 926	(44 414)	-44%	290 226	
Gains on disposal of PPE		-	-	-	392	8 773	-	8 773	#DIV/0!	-	
Total Revenue (excluding capital transfers and contributions)		-	6 189 006	6 189 946	348 292	2 421 579	2 541 589	(120 011)	-5%	6 189 946	
Expenditure By Type											
Employee related costs		-	1 733 321	1 733 321	146 407	741 391	704 314	37 077	5%	1 733 321	
Remuneration of councillors		-	62 398	62 398	4 648	22 716	25 280	(2 565)	-10%	62 398	
Debt impairment		-	317 788	317 788	22 979	128 909	132 412	(3 503)	-3%	317 788	
Depreciation & asset impairment		-	778 273	778 273	402 062	653 532	317 561	335 971	106%	778 273	
Finance charges		-	54 318	54 318	3 703	18 997	19 140	(144)	-1%	54 318	
Bulk purchases		-	1 578 167	1 578 167	122 580	711 737	731 090	(19 352)	-3%	1 578 167	
Other materials		-	-	-	8 821	31 894	-	31 894	#DIV/0!	-	
Contracted services		-	38 960	38 960	65 920	228 041	11 535	216 506	1877%	38 960	

"ANNEXURE A"

Transfers and subsidies	-	328 637	328 637	33 971	145 077	99 995	45 082	45%	328 637
Other expenditure	-	1 296 218	1 297 157	40 385	179 751	528 813	(349 061)	-66%	1 297 157
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	-	6 188 080	6 189 019	851 475	2 862 045	2 570 140	291 905	11%	6 189 019
Surplus/(Deficit)	-	926	926	(503 182)	(440 466)	(28 551)	(411 915)	0	926
Transfers and subsidies - capital (monetary and/or in-kind) / Provincial and District / Provincial and District / Provincial and District / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	795 307	804 572	46 829	195 017	297 918	(102 901)	(0)	804 572
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	796 234	805 499	(456 354)	(245 449)	269 367			805 499
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	796 234	805 499	(456 354)	(245 449)	269 367			805 499
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	796 234	805 499	(456 354)	(245 449)	269 367			805 499
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	796 234	805 499	(456 354)	(245 449)	269 367			805 499

"ANNEXURE A"

BUF Buffalo City - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2016/17		Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			80 000	80 000	281 734	80 000	
Call investment deposits			2 459 412	2 459 412	1 489 483	2 459 412	
Consumer debtors			915 237	915 237	562 274	915 237	
Other debtors			118 870	118 870	934 651	118 870	
Current portion of long-term receivables			17	17	-	17	
Inventory			117 128	117 128	40 989	117 128	
Total current assets			3 690 664	3 690 664	3 309 132	3 690 664	
Non current assets							
Long-term receivables			73	73	-	73	
Investments			-	-	-	-	
Investment property			442 030	442 030	408 315	442 030	
Investments in Associate			99 109	99 109	127 539	99 109	
Property, plant and equipment			14 556 391	14 624 751	15 531 363	14 624 751	
Agricultural			-	-	-	-	
Biological assets			-	-	-	-	
Intangible assets			60 000	60 000	8 564	60 000	

"ANNEXURE A"

Other non-current assets		90 944	90 944	72 082	90 944
Total non current assets		-	15 248 547	16 147 863	15 316 906
TOTAL ASSETS		-	18 939 211	19 456 995	19 007 570
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		48 748	48 748	39 396	48 748
Consumer deposits		65 401	65 401	59 285	65 401
Trade and other payables		1 038 209	1 038 209	1 218 498	1 038 209
Provisions		183 654	183 654	186 724	183 654
Total current liabilities		-	1 336 012	1 503 902	1 336 012
Non current liabilities					
Borrowing		421 212	421 212	398 126	421 212
Provisions		724 999	724 999	517 066	724 999
Total non current liabilities		-	1 146 211	915 192	1 146 211
TOTAL LIABILITIES		-	2 482 223	2 419 094	2 482 223
NET ASSETS	2	-	16 456 988	17 037 901	16 525 347
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		13 055 940	13 124 300	10 064 996	13 124 300
Reserves		3 401 047	3 401 047	6 972 905	3 401 047
TOTAL COMMUNITY WEALTH/EQUITY	2	-	16 456 988	17 037 901	16 525 347

"ANNEXURE A"

Borrowing long term/refinancing			69 000	69 000	-	-	28 750	(28 750)	-100%	69 000
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-
Payments										
Repayment of borrowing			(48 748)	(48 748)	-	(8 246)	(20 312)	(12 066)	59%	(48 748)
NET CASH FROM/(USED) FINANCING ACTIVITIES			20 252	20 252	-	(8 246)	8 438	16 684	198%	20 252
NET INCREASE/ (DECREASE) IN CASH HELD			-	247 614	125 800	51 579	105 263	52 416		125 800
Cash/cash equivalents at beginning:			2 291 798	2 291 798		1 665 955	2 291 798			1 665 955
Cash/cash equivalents at month/year end:			2 539 412	2 417 597		1 771 218	2 344 214			1 791 754

BUF Buffalo City - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Variance	Reasons for material deviations
1	Revenue By Source		
	R thousands		
	Service charges - water revenue	37 500	The variance is due to a billing error which will be adjusted in the month of December 2017 reporting.
	Service charges - other	(10 126)	The variance is caused by the differences in classification of income source, the budget for Availability Charges and Connection/ Reconnection Fees is under Service Charges – Other, however, the actuals are reported under various service charges (water, sanitation and electricity). The budget will be adjusted during the mid-year adjustment budget.
	Rental of facilities and equipment	(2 670)	The revenue items for rental of facilities and equipment contributing to the material variance are the following: <ul style="list-style-type: none"> ▫ Rentals - Signage: service providers for outdoor advertising were appointed in June 2017 and contracts were effected as from 1 August 2017 with contractors given 60 days from the commencement of the contracts to deliver which means revenue was only received from September and October 2017 . ▫ Market Related-Property Plant & Equipment-Contigent-Other Assets: Rental of facilities is demand driven and therefore difficult to predict accurately. The situation is monitored on a monthly basis.
	Interest earned - external investments	(14 566)	The Investments total balance has significantly decreased since the beginning of the 17/18 financial year. This is due to the high volume of withdrawals that have been done to cover operational costs. The total interest earned on investments for the 16/17 financial year was R143m which averaged at about R13m per month. The 2017/18 budget was based on the actual interest of R143m but the actual Investments for the 17/18 financial year currently do not earn enough interest to meet the budgeted figure.
	Interest earned - outstanding debtors	5 793	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.

"ANNEXURE B"

<p>Fines, penalties and forfeits</p>	<p>3 569</p>	<p>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 services provided by Total Client Services which have contributed to the increase in revenue are the following:</p> <ul style="list-style-type: none"> □ Automatic Number Plate Recognition system whereby offenders/ vehicles are stopped if their vehicle is spotted with outstanding fines. □ The sms system alerting offenders of their obligation to pay for outstanding fines. □ An increase in operational activities such as road blocks and speed enforcements. <p>vehicles are registered & licenced when they go on holiday, new & second hand car sales generally tend to increase over this period resulting in an increase in licences & permits. Car dealerships tend to also submit bulk registrations to the municipality over the festive period starting from October 2017 through to December 2017. In addition to this, the variance is also caused by the differences in classification of income source, the budget for Motor Vehicle Licences and Permits is under Agency Services, however, the actuals are reported under Licences and Permits. Engagements are underway with National Treasury on the correct mSCOA classification.</p>
<p>Licences and permits</p>	<p>11 027</p>	<p>Loss of revenue can be attributed to the fact that licenses and permits can also be renewed at the Post Office and Provincial Traffic Department in Wilsonia. Problems have also been encountered with receipting at East London & Gonubie offices due to ICT issues & poor connectivity. In addition to this, the variance is also caused by the differences in classification of income sources, the budget for Motor Vehicle Licences and Permits is under Agency Services, however, the actuals are reported under Licences and Permits. Engagements are underway with National Treasury on the correct mSCOA classification.</p>
<p>Agency services</p>	<p>(19 824)</p>	<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 actual income realised is below the projected income for the period under review due to varying seasonal trends.</p>
<p>Other revenue</p>	<p>(44 414)</p>	<p>The variance is due to the sale of redundant scrap which has not been budgeted for, the budget will be allocated during the mid-year adjustment budget.</p>
<p>Gains on disposal of PPE</p>	<p>8 773</p>	

"ANNEXURE B"

2	<u>Expenditure By Type</u>	
Remuneration of councillors	(2 565)	The Councillors increases have not yet been implemented for 2017/18. The increases can only be implemented once they have been Gazetted and approval obtained from the MEC.
Depreciation & asset impairment	335 971	Depreciation was under budgeted and the reason for under budgeting is that, at the end of 2016/17, all infrastructure assets were revalued and that led to a significant increase in the value of assets. A request for additional budget through the budget adjustment has been requested.
Other materials	31 894	The variance is mainly due to the differences in classification of expenditure categories, the budget for Inventory Items was classified as Other Expenditure, however, the actuals are reported under Other Materials, the budget will be adjusted during the mid-year adjustment budget.
Contracted services	216 506	The variance is mainly due to the differences in classification of expenditure categories, the budget for Repairs and Maintenance and Operating Projects was classified as Other Expenditure, however, the actuals are reported under Contracted Services, the budget will be adjusted during the mid-year adjustment budget.
Transfers and subsidies	45 082	The variance is as a result of a budget not being allocated for free water provision to rural indigent customers (this was previously not accounted for as there were no bulk meters installed), however this will be corrected in the mid-year adjustment budget. In addition to this, the variance is also caused by the differences in classification of expenditure categories and the budget will be adjusted during the mid-year adjustment budget.
Other expenditure	(349 061)	The variance is mainly due to the differences in classification of expenditure categories, the budget for Repairs and Maintenance and Operating Projects was classified as Other Expenditure, however, the actuals are reported under Contracted Services, the budget will be adjusted during the mid-year adjustment budget.

BUF Buffalo City - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	Ref	Budget Year 2017/18				
			2016/17 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		0.0%	13.5%	13.5%	0.7%	1.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	4.2%	4.0%	0.2%	4.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	9.2%	9.1%	9.7%	9.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	12.4%	12.4%	5.7%	12.4%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	276.2%	276.2%	220.0%	276.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	190.1%	190.1%	117.8%	190.1%
<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		0.0%	16.7%	16.7%	61.8%	16.7%
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%
<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		17.9%	17.9%	14.4%	17.9%

BUF Buffalo City - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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	R thousands
Municipality										
Land Affairs - West Bank		Call Account	Call Account	Call Account	279	3.3%	51 912	279	52 191	
Finance Management Grant		Call Account	Call Account	Call Account	7	0.1%	1 328	(75)	1 253	
MD Urban Renewal (MT Ruth Node)		Call Account	Call Account	Call Account	50	0.6%	9 286	50	9 336	
Workmans Compensation(COID)		Call Account	Call Account	Call Account	50	0.6%	9 529	(104)	9 426	
Reeston Development		Call Account	Call Account	Call Account	1	0.0%	886	(735)	151	
Human Settlement Development Grant (HSDG)		Call Account	Call Account	Call Account	88	1.0%	16 329	88	16 417	
Integrated Electrification Programme (INEP)		Call Account	Call Account	Call Account	188	2.2%	31 237	(363)	30 874	
Trust Funds		Call Account	Call Account	Call Account	6	0.1%	1 365	(215)	1 150	
Vuna Awards		Call Account	Call Account	Call Account	6	0.1%	1 069	6	1 075	
Aids & Training Information Centre (ATIC)		Call Account	Call Account	Call Account	2	0.0%	9 169	(9 168)	2	
Department of Sports, Recreation & Culture (DSARC)		Call Account	Call Account	Call Account	0	0.0%	46	0	46	
Department of Sports, Recreation & Culture (DSARC)		Call Account	Call Account	Call Account	1	0.0%	166	1	167	
City of Leiden		Call Account	Call Account	Call Account	1	0.0%	188	1	189	
Needscamp Planning		Call Account	Call Account	Call Account	5	0.1%	1 084	(130)	954	
Umsobomvu Youth Fund (UYF)		Call Account	Call Account	Call Account	1	0.0%	272	1	273	
Land Affairs - East Bank		Call Account	Call Account	Call Account	436	5.1%	80 898	436	81 333	
Land Affairs West Bank		Call Account	Call Account	Call Account	255	3.0%	41 482	255	41 736	
European Commission		Call Account	Call Account	Call Account	6	0.1%	1 068	6	1 074	
Salaida		Call Account	Call Account	Call Account	11	0.1%	1 828	11	1 839	
Electricity Demand Management Grant		Call Account	Call Account	Call Account	0	0.0%	2	0	2	
ADM Funding		Call Account	Call Account	Call Account	9	0.1%	1 748	(47)	1 701	
Urban Settlement Development Grant		Call Account	Call Account	Call Account	138	1.6%	25 720	138	25 858	
Urban Settlement Development Grant		Call Account	Call Account	Call Account	123	1.4%	35 205	(29 782)	5 423	
Urban Settlement Development Grant		Call Account	Call Account	Call Account	210	2.5%	63 684	(54 790)	8 894	

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Urban Settlement Development Grant	Call Account	Call Account	Call Account	294	3.5%	56 604	(22 521)	34 083
Infrastructure Skills Development Grant	Call Account	Call Account	Call Account	34	0.4%	7 715	(1 483)	6 231
Infrastructure Development Levy	Call Account	Call Account	Call Account	1	0.0%	151	1	151
Bcmet	Call Account	Call Account	Call Account	3	0.0%	510	3	512
Expanded Public Works Programme	Call Account	Call Account	Call Account	7	0.1%	1 251	7	1 258
Intergrated City Development Grant	Call Account	Call Account	Call Account	13	0.2%	3 697	(1 248)	2 448
City of Oldenburg	Call Account	Call Account	Call Account	3	0.0%	553	3	556
Public Transport Network Grant	Call Account	Call Account	Call Account	222	2.6%	47 957	(6 651)	41 306
Capital Replacement Reserve (CRR)	Call Account	Call Account	Call Account	347	4.1%	56 488	347	56 834
Mayoral Projects (CRR)	Call Account	Call Account	Call Account	7	0.1%	1 147	7	1 154
Own Funds	Call Account	Call Account	Call Account	60	0.7%	11 080	60	11 139
Own Funds	Call Account	Call Account	Call Account	391	4.6%	63 743	391	64 134
Own Funds	Call Account	Call Account	Call Account	244	2.9%	45 348	244	45 592
Own Funds	Call Account	Call Account	Call Account	172	2.0%	32 042	172	32 214
Own Funds	Call Account	Call Account	Call Account	698	8.2%	130 740	698	131 438
Own Funds - CRR	Call Account	Call Account	Call Account	1 004	11.8%	188 011	1 004	189 016
Own Funds - CRR	Call Account	Call Account	Call Account	186	2.2%	34 537	186	34 722
Own Funds - CRR	Call Account	Call Account	Call Account	166	2.0%	30 883	166	31 049
Own Funds - CRR	Call Account	Call Account	Call Account	301	3.5%	55 826	301	56 126
Own Funds - CRR	Call Account	Call Account	Call Account	268	3.1%	49 788	268	50 056
Own Funds (Depreciation)	Call Account	Call Account	Call Account	1 325	15.5%	246 027	1 325	247 352
Own Funds (Depreciation)	Call Account	Call Account	Call Account	544	6.4%	100 981	544	101 525
Own Funds (Depreciation)	Call Account	Call Account	Call Account	349	4.1%	64 762	349	65 111
Housing Development	Call Account	Call Account	Call Account	14	0.2%	2 623	14	2 637
Municipality sub-total				8 526		1 617 960	(119 951)	1 498 009
Entities								
N/A								
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				8 526		1 617 960	(119 951)	1 498 009

BUF Buffalo City - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	Budget Year 2017/18									
		2016/17 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:											
Local Government Equitable Share		-	1 260 713	1 260 713	-	457 897	400 113	57 784	-19.4%	1 260 713	
Urban Settlement Development Grant		-	705 277	705 277	-	293 866	235 092	58 774	25.0%	705 277	
Finance Management		-	63 044	63 044	-	-	-	-	-	63 044	
EPWP Incentive		-	1 200	1 200	-	1 200	1 200	-	-	1 200	
Infrastructure Skills Development Grant		-	4 952	4 952	-	1 238	2 228	(990)	-44.4%	4 952	
Public Transport Network Grant		-	10 560	10 560	-	5 600	5 600	-	-	10 560	
General Fuel Levy		-	7 702	7 702	-	-	-	-	-	7 702	
Other transfers and grants [insert description]		-	467 978	467 978	-	155 993	155 993	-	-	467 978	
Provincial Government:											
DSRAC - Library Subsidy		-	105 800	106 154	16 612	80 461	44 231	(6 250)	-100.0%	106 154	
Department of Public Works		-	15 000	15 000	-	-	6 250	(6 250)	-100.0%	15 000	
Human Settlement Development Grant		-	-	354	-	-	147	(147)	-100.0%	354	
Other transfers and grants [insert description]		-	90 800	90 800	16 612	80 461	37 833	42 628	112.7%	90 800	
District Municipality:											
[insert description]		-	-	-	-	-	-	-	-	-	
Other grant providers:											
SETA - Skills Development		-	1 593	2 178	585	1 812	908	904	#DIV/0!	2 178	
Donor Funding - Leiden		-	-	-	585	1 812	-	1 812	#DIV/0!	-	
Salaida / Gavle		-	138	138	-	-	58	(58)	-100.0%	138	
City of Oldenburg		-	1 455	1 544	-	-	643	(643)	-100.0%	1 544	
Unspecified		-	-	496	-	-	207	(207)	-100.0%	496	
Total Operating Transfers and Grants	5	-	1 368 106	1 369 045	17 197	540 170	445 251	52 438	11.8%	1 369 045	
Capital Transfers and Grants											
National Government:											
		-	795 307	795 307	233 916	500 866	343 275	157 591	45.9%	795 307	

"ANNEXURE B"

Urban Settlement Development Grant	-	705 084	705 084	230 438	460 876	307 252	153 624	50.0%	705 084
Public Transport Network Grant	-	48 167	48 167	-	27 934	13 967	13 967	100.0%	48 167
Neighbourhood Development Partnership	-	10 000	10 000	-	-	-	-	-	10 000
Integrated National Electrification Programme	-	25 000	25 000	-	5 000	15 000	(10 000)	-66.7%	25 000
Finance Management Grant	-	100	100	-	100	100	-	0.0%	100
Integrated City Development Grant	-	6 956	6 956	3 478	6 956	6 956	-	0.0%	6 956
Provincial Government:									
Dept of Local Government and Traditional Affairs	-	-	9 036	-	-	3 765	(3 765)	-100.0%	9 036
District Municipality:	-	-	9 036	-	-	3 765	(3 765)	-100.0%	9 036
[insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	229	-	-	95	(95)	-100.0%	229
Salaida / Gawe	-	-	229	-	-	95	(95)	-100.0%	229
Total Capital Transfers and Grants	5	795 307	804 572	233 916	500 866	347 135	153 731	44.3%	804 572
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	2 173 617	251 113	1 041 036	792 387	206 169	26.0%	2 173 617

BUF Buffalo City - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	Budget Year 2017/18											
		2016/17	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
R thousands													
EXPENDITURE													
Operating expenditure of Transfers and Grants													
National Government:													
Local Government Equitable Share		-	1 260 713	1 260 713	16 154	492 570	525 298	(32 727)	-6.2%	1 260 713			
Urban Settlement Development Grant		-	705 277	705 277	-	293 866	293 866	-		705 277			
Finance Management		-	63 044	63 044	15 318	37 748	26 268	11 480	43.7%	63 044			
EPWP Incentive		-	1 200	1 200	250	671	500	171	34.2%	1 200			
Infrastructure Skills Development Grant		-	4 952	4 952	235	535	2 063	(1 528)	-74.1%	4 952			
Public Transport Network Grant		-	10 560	10 560	221	2 730	4 400	(1 670)	-37.9%	10 560			
General Fuel Levy		-	7 702	7 702	129	1 026	3 209	(2 183)	-68.0%	7 702			
		-	467 978	467 978	-	155 993	194 991	(38 998)	-20.0%	467 978			
Provincial Government:													
DSRAC - Library Subsidy		-	105 800	106 154	4 419	7 503	44 231	(6 250)	-14.1%	106 154			
Department of Public Works		-	15 000	15 000	-	-	6 250	(6 250)	-100.0%	15 000			
Human Settlement Development Grant		-	-	354	-	-	147			354			
		-	90 800	90 800	4 419	7 503	37 833			90 800			
District Municipality:													
		-	-	-	-	-	-	-	-	-			
Other grant providers:													
SETA - Skills Development		-	1 593	2 178	669	1 956	701	1 255	179.0%	2 178			
Donor Funding - Leiden		-	-	-	585	1 812	-	1 812	#DIV/0!	-			
Salaida / Gavle		-	138	138	59	59	58	1	2.0%	138			
City of Oldenburg		-	1 455	1 544	24	86	643	(558)	-86.7%	1 544			
		-	-	496	-	-	-	-		496			
Total operating expenditure of Transfers and Grants:		-	1 368 106	1 369 045	21 242	502 029	570 229	(37 722)	-6.6%	1 369 045			
Capital expenditure of Transfers and Grants													
National Government:													
Urban Settlement Development Grant		-	795 307	795 307	46 829	195 017	331 378	(136 361)	-41.1%	795 307			
Public Transport Network Grant		-	705 084	705 084	35 319	170 965	293 785	(122 821)	-41.8%	705 084			
Neighbourhood Development Partnership		-	48 167	48 167	11 257	16 843	20 070	(3 226)	-16.1%	48 167			
		-	10 000	10 000	-	-	4 167	(4 167)	-100.0%	10 000			

"ANNEXURE B"

Integrated National Electrification Programme	-	25 000	25 000	253	253	10 417	(10 164)	-97.6%	25 000
Finance Management	-	100	100	-	-	42	(42)	-100.0%	100
Integrated City Development Grant	-	6 956	6 956	-	6 956	2 898	4 058	140.0%	6 956
Provincial Government:	-	-	9 036	-	-	3 765	(3 765)	-100.0%	9 036
Dept of Local Government and Traditional Affairs	-	-	9 036	-	-	3 765	(3 765)	-100.0%	9 036
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	229	-	-	95	(95)	-100.0%	229
Salaida / Gavle	-	-	229	-	-	95	(95)	-100.0%	229
Total capital expenditure of Transfers and Grants	-	795 307	804 572	46 829	195 017	335 238	(140 222)	-41.8%	804 572
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	2 163 413	2 173 617	68 070	697 046	905 468	(177 944)	-19.7%	2 173 617

BUF Buffalo City - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance
						%
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		354	-	-	354	100.0%
Department of Public Works		354	-	-	354	100.0%
District Municipality:		-	-	-	-	
Other grant providers:		585	-	-	585	100.0%
City of Oldenburg		496	-	-	496	100.0%
Gavle		90	-	-	90	100.0%
Total operating expenditure of Approved Roll-overs		939	-	-	939	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		9 036	-	-	9 036	100.0%
Dept of Local Government and Traditional Affairs		9 036	-	-	9 036	100.0%
District Municipality:		-	-	-	-	
Other grant providers:		229	-	-	229	100.0%
Salaida / Gavle		229	-	-	229	100.0%
Total capital expenditure of Approved Roll-overs		9 265	-	-	9 265	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		10 204	-	-	10 204	100.0%

BUF Buffalo City - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration R thousands	Ref	Budget Year 2017/18														
		2016/17		Original Budget		Adjusted Budget		Monthly actual		YearTD actual		YearTD budget		YTD variance	YTD variance %	Full Year Forecast
		A	B	C												
Councillors (Political Office Bearers plus Other)																
Basic Salaries and Wages		-	36 515	36 515	2 686	13 059	14 794	(1 735)	-12%	36 515						
Pension and UIF Contributions		-	3 754	3 754	319	1 568	1 521	47	3%	3 754						
Medical Aid Contributions		-	2 134	2 134	174	872	865	7	1%	2 134						
Motor Vehicle Allowance		-	14 405	14 405	1 085	5 342	5 836	(494)	-8%	14 405						
Cellphone Allowance		-	2 447	2 447	194	950	992	(41)	-4%	2 447						
Housing Allowances		-	3 144	3 144	190	925	1 274	(349)	-27%	3 144						
Other benefits and allowances		-	-	-	-	-	-	-	-	-						
Sub Total - Councillors		-	62 398	62 398	4 648	22 716	25 280	(2 565)	-10%	62 398						
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!						
Senior Managers of the Municipality																
Basic Salaries and Wages		-	13 873	13 873	529	2 761	5 637	(2 876)	-51%	13 873						
Pension and UIF Contributions		-	2 701	2 701	103	517	1 098	(581)	-53%	2 701						
Medical Aid Contributions		-	255	255	14	69	104	(35)	-33%	255						
Overtime		-	-	-	-	-	-	-	-	-						
Performance Bonus		-	-	-	-	-	-	-	-	-						
Motor Vehicle Allowance		-	2 974	2 974	163	683	1 208	(525)	-43%	2 974						
Cellphone Allowance		-	-	-	16	85	-	85	#DIV/0!	-						
Housing Allowances		-	469	469	-	-	190	(190)	-100%	469						
Other benefits and allowances		-	3 002	3 002	(4)	31	1 220	(1 188)	-97%	3 002						
Payments in lieu of leave		-	-	-	-	-	-	-	-	-						
Long service awards		-	-	-	-	-	-	-	-	-						
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-						
Sub Total - Senior Managers of Municipality		-	23 273	23 273	820	4 147	9 457	(5 310)	-56%	23 273						
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!						
Other Municipal Staff																

% increase	4								
Senior Managers of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance									
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances									
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Entities	2								
% increase	4								
Other Staff of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance									
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances									

"ANNEXURE B"

Capital assets	673	27 361	66 005	54 149	46 829	177 669	29 146	77 096	179 018	48 380	142 845	864 393	1 713 563	2 104 978	2 217 002
Repayment of borrowing	-	-	8 246	-	-	15 224	-	-	8 826	-	-	16 453	48 748	58 634	70 546
Other Cash Flows/Payments	359 666	(196 212)	(5 990)	81 591	57 672	-	-	-	-	-	-	(296 727)	-	-	-
Total Cash Payments by Type	725 738	251 788	453 589	617 544	530 934	584 757	378 481	409 917	548 409	564 714	510 223	1 014 596	6 590 689	7 373 339	7 841 800
NET INCREASE/(DECREASE) IN CASH HELD	259 809	99 492	(81 795)	(223 822)	51 579	291 051	(30 049)	276 780	220 527	(261 946)	194 993	(670 819)	125 800	147 690	243 814
Cash/cash equivalents at the monthly/year beginning:	1 665 955	1 925 764	2 025 256	1 943 461	1 719 639	1 771 218	2 062 269	2 032 220	2 309 000	2 529 527	2 267 581	2 462 574	1 665 955	1 791 754	1 939 444
Cash/cash equivalents at the monthly/year end:	1 925 764	2 025 256	1 943 461	1 719 639	1 771 218	2 062 269	2 032 220	2 309 000	2 529 527	2 267 581	2 462 574	1 791 754	1 791 754	1 939 444	2 183 259

BUF Buffalo City - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M05 November

Description	Ref	Budget Year 2017/18									
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue By Municipal Entity											
<i>Buffalo City Metropolitan Development Agency SOC Ltd</i>											
Interest earned - external investments			238	238	20	84	99	(16)	-16%	238	
Transfers recognised - operational			22 138	22 138	-	10 132	11 069	(937)	-8%	22 138	
Agency services			3 630	3 630	-	-	1 512	(1 512)	-100%	3 630	
Other revenue			7 154	7 154	157	908	2 981	(2 073)	-70%	7 154	
Total Operating Revenue	1	-	33 160	33 160	177	11 124	15 661	(4 538)	-29%	33 160	
Expenditure By Municipal Entity											
<i>Buffalo City Metropolitan Development Agency SOC Ltd</i>											
Employee related costs			15 178	15 178	1 303	6 931	6 324	606	10%	15 178	
Remuneration of Directors			850	850	131	314	354	(40)	-11%	850	
Depreciation & asset impairment			471	471	69	338	196	142	72%	471	
Finance charges			2	2	-	5	1	4	685%	2	
Other expenditure			16 659	16 659	1 099	3 120	6 941	(3 821)	-55%	16 659	
Total Operating Expenditure	2	-	33 160	33 160	2 602	10 708	13 817	(3 109)	-23%	33 160	
Surplus/ (Deficit) for the yr/period		-	0	0	(2 425)	416	1 845	(7 647)	-414%	0	
Capital Expenditure By Municipal Entity											
<i>Buffalo City Metropolitan Development Agency SOC Ltd</i>											
Transfers recognised - capital			962	-	-	190	401	(211)	-53%	962	
Contributions recognised - capital											
Contributed assets											
Total Capital Expenditure	3	-	962	-	-	190	401	(211)	-53%	962	

BUF Buffalo City - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

"ANNEXURE B"

Month	Budget Year 2017/18									
	2016/17	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	-	3 274	3 274	2 308	2 308	3 274	966	29.5%	0%	
August	-	17 112	17 112	40 222	42 530	20 386	(22 144)	-108.6%	3%	
September	-	48 450	48 450	85 095	127 625	68 836	(58 789)	-85.4%	8%	
October	-	94 083	94 083	85 567	213 192	162 919	(50 273)	-30.9%	13%	
November	-	99 215	99 215	90 386	303 579	262 134	(41 445)	-15.8%	18%	
December	-	147 979	147 979	-	-	410 113	-	-		
January	-	125 470	125 470	-	-	535 583	-	-		
February	-	147 452	147 452	-	-	683 035	-	-		
March	-	180 770	180 770	-	-	863 806	-	-		
April	-	241 602	241 602	-	-	1 105 408	-	-		
May	-	259 708	259 708	-	-	1 365 116	-	-		
June	-	280 088	348 447	-	-	1 713 563	-	-		
Total Capital expenditure	-	1 645 204	1 713 563	303 579						

BUF Buffalo City - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	Budget Year 2017/18										
		2016/17	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												
<u>Infrastructure</u>												
Roads Infrastructure		-	440 233	451 943	37 373	145 307	69 136	(76 171)	-110.2%	451 943		
Roads		-	138 274	138 274	16 165	38 594	21 153	(17 441)	-82.5%	138 274		
Road Structures		-	138 274	138 274	2 370	15 178	21 153	5 974	28.2%	138 274		
Road Furniture		-	-	-	13 795	23 415	-	(23 415)	#DIV/0!	-		
Capital Spares		-	-	-	-	-	-	-	-	-		
Storm water Infrastructure		-	16 813	16 813	-	3 502	2 572	(930)	-36.2%	16 813		
Drainage Collection		-	-	-	-	3 502	-	(3 502)	#DIV/0!	-		
Storm water Conveyance		-	16 813	16 813	-	-	2 572	2 572	100.0%	16 813		
Attenuation		-	-	-	-	-	-	-	-	-		
Electrical Infrastructure		-	48 500	48 500	4 952	9 460	7 419	(2 041)	-27.5%	48 500		
Power Plants		-	48 500	48 500	-	-	7 419	7 419	100.0%	48 500		
HV Substations		-	-	-	-	-	-	-	-	-		
HV Switching Station		-	-	-	-	-	-	-	-	-		
HV Transmission Conductors		-	-	-	-	-	-	-	-	-		
MV Substations		-	-	-	1 592	3 619	-	(3 619)	#DIV/0!	-		
MV Switching Stations		-	-	-	2 058	2 461	-	(2 461)	#DIV/0!	-		
MV Networks		-	-	-	-	8	-	(8)	#DIV/0!	-		
LV Networks		-	-	-	1 303	3 373	-	(3 373)	#DIV/0!	-		
Capital Spares		-	-	-	-	-	-	-	-	-		
Water Supply Infrastructure		-	20 503	20 503	4 587	19 668	3 136	(16 531)	-527.1%	20 503		
Dams and Weirs		-	-	-	-	-	-	-	-	-		
Boreholes		-	-	-	-	-	-	-	-	-		
Reservoirs		-	-	-	862	6 087	-	(6 087)	#DIV/0!	-		
Pump Stations		-	-	-	755	1 019	-	(1 019)	#DIV/0!	-		
Water Treatment Works		-	20 503	20 503	493	934	3 136	2 202	70.2%	20 503		
Bulk Mains		-	-	-	1 794	9 378	-	(9 378)	#DIV/0!	-		

BUF Buffalo City - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	2016/17		Budget Year 2017/18										
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast				
Repairs and maintenance expenditure by Asset Class/Sub-class	1													
Infrastructure			390 774	390 774	14 761	42 425	162 823	120 397	73.9%	390 774				
Roads Infrastructure		-	130 688	130 688	3 926	11 894	54 453	42 559	78.2%	130 688				
Roads		-	130 688	130 688	3 926	11 894	54 453	42 559	78.2%	130 688				
Road Structures		-	-	-	-	-	-	-	-	-				
Road Furniture		-	-	-	-	-	-	-	-	-				
Capital Spares		-	-	-	-	-	-	-	-	-				
Storm water Infrastructure		-	-	-	316	1 878	-	(1 878)	#DIV/0!	-				
Drainage Collection		-	-	-	316	1 878	-	(1 878)	#DIV/0!	-				
Storm water Conveyance		-	-	-	-	-	-	-	-	-				
Attenuation		-	-	-	-	-	-	-	-	-				
Electrical Infrastructure		-	139 116	139 116	3 107	15 085	57 965	42 880	74.0%	139 116				
Power Plants		-	139 116	139 116	-	-	57 965	57 965	100.0%	139 116				
HV Substations		-	-	-	-	-	-	-	-	-				
HV Switching Station		-	-	-	-	-	-	-	-	-				
HV Transmission Conductors		-	-	-	281	3 055	-	(3 055)	#DIV/0!	-				
MV Substations		-	-	-	1 623	5 069	-	(5 069)	#DIV/0!	-				
MV Switching Stations		-	-	-	-	-	-	-	-	-				
MV Networks		-	-	-	-	128	-	(128)	#DIV/0!	-				
LV Networks		-	-	-	1 202	6 833	-	(6 833)	#DIV/0!	-				
Capital Spares		-	-	-	-	-	-	-	-	-				
Water Supply Infrastructure		-	52 376	52 376	806	994	21 824	20 829	95.4%	52 376				
Dams and Weirs		-	-	-	-	-	-	-	-	-				
Boreholes		-	-	-	-	-	-	-	-	-				
Reservoirs		-	-	-	1	131	-	(131)	#DIV/0!	-				

BUF Buffalo City - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

Description	Ref	2016/17	Budget Year 2017/18									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		-	200 000	200 000	30 147	70 431	30 595	(39 836)	-130.2%	200 000		
Roads Infrastructure		-	80 000	80 000	14 294	36 873	12 238	(24 635)	-201.3%	80 000		
Roads		-	80 000	80 000	14 294	36 873	12 238	(24 635)	-201.3%	80 000		
Road Structures		-	-	-	-	-	-	-	-	-		
Road Furniture		-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-		
Storm water Infrastructure		-	-	-	-	-	-	-	-	-		
Drainage Collection		-	-	-	-	-	-	-	-	-		
Storm water Conveyance		-	-	-	-	-	-	-	-	-		
Attenuation		-	-	-	-	-	-	-	-	-		
Electrical Infrastructure		-	40 000	40 000	9 646	15 245	6 119	(9 126)	-149.1%	40 000		
Power Plants		-	40 000	40 000	-	-	6 119	6 119	100.0%	40 000		
HV Substations		-	-	-	-	-	-	-	-	-		
HV Switching Station		-	-	-	-	-	-	-	-	-		
HV Transmission Conductors		-	-	-	-	-	-	-	-	-		
MV Substations		-	-	-	1 139	2 145	-	(2 145)	#DIV/0!	-		
MV Switching Stations		-	-	-	-	-	-	-	-	-		
MV Networks		-	-	-	141	832	-	(832)	#DIV/0!	-		
LV Networks		-	-	-	8 365	12 268	-	(12 268)	#DIV/0!	-		
Capital Spares		-	-	-	-	-	-	-	-	-		
Water Supply Infrastructure		-	40 000	40 000	1 796	11 126	6 119	(5 007)	-81.8%	40 000		
Dams and Weirs		-	-	-	408	8 784	-	(8 784)	#DIV/0!	-		
Boreholes		-	-	-	-	-	-	-	-	-		
Reservoirs		-	-	-	768	768	-	(768)	#DIV/0!	-		
Pump Stations		-	-	-	-	-	-	-	-	-		
Water Treatment Works		-	40 000	40 000	-	-	6 119	6 119	100.0%	40 000		
Bulk Mains		-	-	-	620	1 574	-	(1 574)	#DIV/0!	-		

Depots	-	-	-	256	402	-	(402)	#DIV/0!	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	60	205	-	(205)	#DIV/0!	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	60	205	-	(205)	#DIV/0!	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	94	94	-	(94)	#DIV/0!	-	
Zoo's, Marine and Non-biological Animals	-	-	-	94	94	-	(94)	#DIV/0!	-	
Total Capital Expenditure on upgrading of existing assets	1	-	230 000	230 000	45 295	104 204	35 184	(69 019)	-196.2%	230 000