ANNEXURE F

BUFFALO CITY METROPOLITAN DEVELOPMENT AGENCY

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BCMDA
BUFFALO CITY METROPOLITAN
DEVELOPMENT AGENCY

Enquires: 043 492 2097 Email: sivuyisiwe@bcmda.org.za BCMDA-FMR-014-22

Mr A Sihlahla
City Manager
Buffalo City Metropolitan Municipality
East London
5201

Dear Mr Sihlahla

BCMDA MONTHLY PERFORMANCE REPORT – MARCH 2022

Buffalo City Metropolitan Development Agency hereby submits the monthly report as required by section 87 of the MFMA. Attached is the Financial Performance report for the month of March 2022.

Kind Regards

MR B NELANA
CHIEF EXECUTIVE OFFICER
DATE: 11 APRIL 2022

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QUALITY CERTIFICATE

I, B Nelana, Chief Executive Officer of Buffalo City Metropolitan Development Agency, hereby certify that

[x] The monthly budget statement

[ ] Mid-year budget and performance assessment

for the month ended 31 March 2022 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: Mr. B Nelana

Chief Executive Officer of Buffalo City Metropolitan Development Agency.

Signature _____

Date 11 APRIL 2022

BCMDA
BUFFALO CITY METROPOLITAN
DEVELOPMENT AGENCY

Ref: BCMDA-SUB-035-22
Enquires: S Mgudlwa
Tel: 043 492 2097

REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – MARCH 2022

1. PURPOSE``

The purpose of this report is to present to the City, the monthly budget statement of the Buffalo City Metropolitan Development Agency (BCMDA) for the period ended 31 March 2022.

2. AUTHORITY

Buffalo City Metropolitan Municipality.

3. LEGISLATIVE FRAMEWORK

- Municipal Finance Management Act, 56 of 2003, section 88
- Municipal Systems Amendment Act, 44 of 2003
- Municipal Budget and Reporting Regulations, 2009
- Companies Act, 71 of 2008

4. BACKGROUND

4.1. In terms of section 87 (11) of the MFMA, the Accounting Officer of a municipal entity must by no later than seven working days after the end of each month submit to the Accounting Officer of the parent municipality, **the entity's budget monthly statements in** a prescribed format as stipulated on the MFMA.

4.2. This report therefore follows the legislative reporting requirements as outlined in the Municipal Budget and Reporting Regulations.

EXECUTIVE SUMMARY ON THE IMPLEMENTATION OF THE BUDGET AND THE FINANCIAL STATE OF AFFAIRS OF THE AGENCY FOR THE PERIOD ENDING MARCH 2022

4.3. Dashboard/Performance Summary

BCMDA hereby presents its 2021/22 budget and performance assessment report to the City for the year to date. Below is the high-level summary of the performance of the agency.

Table 1: Performance Summary

OVERALL OPERATING RESULTS		CASH MANAGEMENT	
Income	90 052 987	Cash and Bank Balance	21 535 292
Expenditure	(76 627 097)	Call investments	30 734 444
Operating Surplus	**13 425 890**	Cash and cash equivalents	52 269 736
Capital Expenditure	(556 293)	Account Payables	(6 028 970)
Surplus after capital expenditure	**12 869 597**	Unspent conditional grants	**11 382 953**
FINANCIAL		**HUMAN RESOURCES**	
Operating surplus for the period	**12 869 597**	Total Staff Compliment (excluding interns)	28
YTD Grants and subsidies	86 165 263	Staff Appointments	0
% Creditors paid within term	100%	Staff Terminations	0
Liquidity	2.6:1	Number of funded vacant posts	5
		Salary bill – Officials	(15 258 521)
		Workforce costs as a % of expenditure (incl. capex)	20%
		Workforce costs as a % of expenditure (excl. capex)	20%

4.4. **Liquidity position**

BCMDA's liquidity is 2.6:1 for the month ending 31 March 2022, which indicates that the Agency's current assets are sufficient to cover its current liabilities (debts) which are short-term in nature. Its current assets comprise mainly of cash and cash equivalents, funds receivable in relation to the capital projects implemented on behalf of the City. The current liabilities comprise of trade payables, Neighbourhood Development Partnership unspent grant for the Duncan Village buy-back centre and integrated waste management system, bonus provision, VAT and Tax payable to SARS, Staff provident fund, leave provision, retention costs for capital projects and lease liabilities.

4.5. **Expenditure on allocations received**

BCMDA has a board approved adjustments budget of R 150.7 million with the following revenue elements:

- BCMM Operational Grant of R 48.4 million
- BCMM Operational Grant for Capital projects of R 70.9 million
- Development levy of R 1.3 million
- Agency services revenue of R 6.1 million
- Neighbourhood Development Partnership Grant of R 15.5 million
- Interest received of R 632 013
- LGSETA Grant of R 42 152
- Other Income of R 8 081
- Tender Document Fees of R 600
- Public Employment Programme of R 7.6 million
- DFFE Integrated Waste Management Grant of R 203

The total expenditure incurred as at 31 March is R 76.6 million. Included in this amount is R 41.8 million (VAT excl.) relating on capital projects implemented on behalf of the City which constitutes 96% of the allocation (VAT excl.) as they are on a claim basis based on work done and certified by the City. Out of the R 42.1 million (VAT exclusive) allocation received from the City for operational obligations the Agency has incurred expenditure of R 33.2 million year to date (excluding NDP, DFFE and Capital Projects) as detailed below:

- Employee related Costs R 15 258 521
- Board Fees R 1 733 532
- Depreciation R 862 709

- Other general expenditure R 14 849 306
- Capital Expenditure R 556 293

In relation to the annualised allocation (VAT Exclusive), the expenditure at this point of the financial year on the operational grant received from the City is expected to be at 75% and the Agency has achieved 78%.

NDP waste management grant overall expenditure amounts to R 2 117 438 (VAT exclusive) against R 13 615 958 which represents 16% expenditure on the total grant received since the beginning of the project. The second tranche of R 14 471 816 (VAT inclusive) has been received towards the end of January 2022.

4.6. **Cash and cash equivalents**

BCDMA's cash and cash equivalents balance as at 31 March 2022 is R 52.2 million which is made up of cash and bank account balances amounting to R 21.5 million a call investment balance of R 27.4 million and a fixed deposit facility of R 3.3 million which will mature in July 2022. These funds are banked with First National Bank and Nedbank. Included in the cash and bank account balances is an amount of R 13.3 million which relates to the NDP waste management project.

5. IN YEAR BUDGET STATEMENT MAIN TABLES

5.1. Monthly Budget Statement Summary

The table below is a high-level summary of BCMDA's financial performance, capital expenditure, financial position and cash flow.

EC102 Development Agency - Table F1 Monthly Budget Statement Summary - M09 March

Description	2019/20	Current Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	488	467	632	86	533	474	0	12%	632
Transfers recognised - operational	46 176	104 999	141 434	3 232	86 165	106 076	(20)	-19%	141 434
Other own revenue	6 988	12 399	7 464	210	3 355	5 598	(2)	-40%	7 464
Total Revenue (excluding capital transfers and contributions)	53 652	117 865	149 530	3 528	90 053	112 148	(22 095)	(0)	149 530
Employee costs	26 475	28 758	29 849	1 754	15 625	22 387	(6 762)	(0)	29 849
Remuneration of Board Members	1 936	1 850	3 339	–	1 734	2 504	(771)	(0)	3 339
Depreciation and asset impairment	1 181	995	1 141	87	863	856	7	0	1 141
Finance charges	0	4	4	–	0	3	(3)	(0)	4
Inventory consumed and bulk purchases	–	–	–	42	366	–	366	#DIV/0!	–
Transfers and grants	–	–	200	–	72	150	(78)	(0)	200
Other expenditure	21 502	86 258	114 997	4 515	57 968	86 247	(28 280)	(0)	114 997
Total Expenditure	51 095	117 865	149 530	6 398	76 627	112 147	(35 520)	(0)	149 530
Surplus/(Deficit)	2 557	0	0	(2 871)	13 426	0	13 426	44	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 238	1 200	1 200	188	556	900	(344)	(0)	1 200
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	3 795	1 200	1 200	(2 683)	13 982	900	13 082	0	1 200
Taxation	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	3 795	1 200	1 200	(2 683)	13 982	900	13 082	0	1 200
Capital expenditure & funds sources									
Capital expenditure	1 238	1 200	1 200	188	556	900	(344)	(0)	1 200
Transfers recognised - capital	1 238	1 200	1 200	188	556	900	(344)	(0)	1 200
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	1 238	1 200	1 200	188	556	900	(344)	(0)	1 200
Financial position									
Total current assets	29 611	8 652	9 622		53 340				9 622
Total non current assets	2 849	2 071	2 071		2 540				2 071
Total current liabilities	11 917	7 336	6 984		20 397				7 336
Total non current liabilities	6 498	–	–		9 396				–
Community wealth/Equity	14 045	3 387	4 710		26 088				4 357
Cash flows									
Net cash from (used) operating	4 434	2 544	2 529	(2 896)	34 145	1 897	32 248	0	2 729
Net cash from (used) investing	(1 238)	(1 200)	(1 200)	(188)	(594)	(900)	306	(0)	(1 200)
Net cash from (used) financing	–	(1 344)	(1 329)	(108)	(727)	(997)	270	(0)	(1 329)
Cash/cash equivalents at the year end	19 329	16 771	(0)	19 514	55 530	16 771	38 759	0	16 333
Debtors & creditors analysis	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total
Debtors Age Analysis									
Total By Income Source	1 023	–	6	–	–	–	–	–	1 029
Creditors Age Analysis									
Total Creditors	17 423	–	–	–	–	–	–	(1)	17 421

5.2. Monthly Budget Statement – Financial Performance (Standard Classification)

The table below is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.

Table 3: F2: Monthly Budget Statement – Financial Performance (Standard Classification)

EC102 Development Agency - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2019/20	Current Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source	1									
Property rates		–	–	–	–	–	–	–		–
Service charges - electricity revenue		–	–	–	–	–	–	–		–
Service charges - water revenue		–	–	–	–	–	–	–		–
Service charges - sanitation revenue		–	–	–	–	–	–	–		–
Service charges - refuse revenue		–	–	–	–	–	–	–		–
Rental of facilities and equipment		–	–	–	–	–	–	–		–
Interest earned - external investments		488	457	632	86	533	474	59	12.4%	632
Interest earned - outstanding debtors		–	–	–	–	–	–	–		–
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		6 799	4 440	4 440	210	3 344	3 330	15	0.4%	4 440
Transfers and subsidies		46 176	104 999	141 434	3 232	86 165	106 076	(19 910)	-18.8%	141 434
Other revenue		189	7 959	3 024	0	10	2 268	(2 258)	-99.5%	3 024
Gains		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		53 652	117 865	149 530	3 528	90 053	112 148	(22 095)	-19.7%	149 530
Expenditure By Type										
Employee related costs		26 475	28 758	29 849	1 754	15 625	22 387	(6 762)	-30.2%	29 849
Remuneration of Directors		1 936	1 850	3 339	–	1 734	2 504	(771)	-30.8%	3 339
Debt impairment		–	–	–	–	–	–	–		–
Depreciation & asset impairment		1 181	995	1 141	87	863	856	7	0.8%	1 141
Finance charges		0	4	4	–	0	3	(3)	-100.0%	4
Bulk purchases - electricity	2	–	–	–	–	–	–	–		–
Inventory consumed		–	–	–	42	366	–	366	#DIV/0!	–
Contracted services		14 082	–	–	3 933	53 077	–	53 077	#DIV/0!	–
Transfers and subsidies		–	–	200	–	72	150	(78)	-51.7%	200
Other expenditure		7 404	86 258	114 997	582	4 916	86 247	(81 331)	-94.3%	114 997
Losses		16	–	–	–	(26)	–	(26)	#DIV/0!	–
Total Expenditure	3	51 095	117 865	149 530	6 396	76 627	112 147	(35 520)	-31.7%	149 530
Surplus/(Deficit)		2 557	0	0	(2 871)	13 426	0	13 426	4447444.4%	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 238	1 200	1 200	188	556	900	(344)	-38.2%	1 200
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–
Surplus/(Deficit) before taxation		3 795	1 200	1 200	(2 683)	13 982	900	13 082	1453.1%	1 200
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) for the year		3 795	1 200	1 200	(2 683)	13 982	900	13 082		1 200
References										
1. Revenue includes sales of: (insert description)		–	–	–	–	–	–	–	–	–
2. Bulk purchases - electricity		–	–	–	–	–	–	–	–	–
2. Bulk purchases - water		–	–	–	–	–	–	–	–	–
3. Expenditure includes repairs & maintenance of:		–	–	–	–	–	–	–	–	–

5.2.1. Revenue by Source

Out of a total operational revenue budget of R 150.7 million, BCMDA heavily relies on operational grant of R 142.6 million from BCMM which is receivable in tranches and when contractors' fees are due for payment.

Other revenue sources are:

- The interest received is related to investment of surplus funds and always maintaining a positive bank balance on the primary bank account. Interest received to date is R 533 013.
- Transfer and subsidies relate to the 1st tranche and 2nd tranche of the operational grant, funding for water world and court crescent, LGSETA mandatory grant as a result of executing skills development related initiatives and for expenditure transferred to revenue in relation to the DFFE and NDP waste management projects.
- Other income fees relate to project management fees receivable from the parent municipality and recoveries.

5.2.2. Expenditure by Type

- The expenditure on employee related costs is currently at 51% in relation to the adjusted budget. These costs are below the expected year to date percentage of 75% due to vacancies which have not yet been filled in, leave and bonuses which have not yet been expended on. The budget has been adjusted accordingly to align vacancies to the possible period of filling them. There have been delays in the recruitment processes than anticipated which affected the adjusted budget.
- The year-to-date other expenditure on the schedules relate to operational costs for running daily activities of the agency.
- The expenditure on most budget line items is satisfactory as it is anticipated to improve as there are a lot of projects undergoing procurement process.
- There is however a challenge on certain budget line items which have been affected by the non-advertisements of tenders effective from the 25th of March 2022.

5.3. Monthly Budget Statement – Financial Position

The table below is an overview of the financial position of the agency.

Table 4: F4: Monthly Budget Statement – Financial Position

EC102 Development Agency - Table F4 Monthly Budget Statement - Financial Position - M09 March

Vote Description	Ref	2019/20	Current Year 2020/21			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		9 299	172	172	21 535	172
Call investment deposits		10 029	5 108	6 078	30 734	6 078
Consumer debtors		–	–	–	–	–
Other debtors		10 235	3 311	3 311	1 023	3 311
Current portion of long-term receivables		–	–	–	–	–
Inventory		48	61	61	48	61
Total current assets		29 611	8 652	9 622	53 340	9 622
Non current assets						
Long-term receivables		–	–	–	–	0
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investment in Associate		–	–	–	–	–
Property, plant and equipment		1 810	1 198	1 198	1 743	1 198
Biological		–		–	–	–
Intangible		1 039	873	873	797	873
Other non-current assets		–		–	–	–
Total non current assets		2 849	2 071	2 071	2 540	2 071
TOTAL ASSETS		32 460	10 723	11 693	55 880	11 693
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–		386	–
Consumer deposits		–	–	–	–	–
Trade and other payables		9 525	5 542	5 542	17 423	5 542
Provisions		2 392	1 794	1 442	2 588	1 794
Total current liabilities		11 917	7 336	6 984	20 397	7 336
Non current liabilities						
Borrowing		–	–	–	696	–
Provisions		6 498	–	–	8 700	–
Total non current liabilities		6 498	–	–	9 396	–
TOTAL LIABILITIES		18 415	7 336	6 984	29 792	7 336
NET ASSETS	1	14 045	3 387	4 710	26 088	4 357
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		14 045	3 387	4 710	26 088	4 357
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1	14 045	3 387	4 710	26 088	4 357

5.3.1. Assets

- The Agency cash and investment is made up of the primary bank account balance, NDP grant account balance, money market account balance, fixed deposit investment account balance and petty cash on hand.
- Other debtors relate to the integrated waste management related debt which will be settled upon receipt of retention fees from the Department of Forestry, Fisheries and the Environment, project management fees and construction costs which have since been paid by the City.
- The expenditure incurred on assets for the month under review relates to computer equipment and an intangible asset.

5.3.2 Liabilities

- Trade and Other payables relate to trade creditors, SARS VAT and Tax due, provident fund, unspent conditional grants, leave provision, bonus provision, retention costs for capital projects and lease liabilities.

5.4. Monthly Budget Statement – Cash Flows

The table below is an overview of the cash flow of the agency.

EC102 Development Agency - Table F5 Monthly Budget Statement - Cash Flows - M09 March

Description	Ref	2019/20	Current Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		3 367	12 399	7 464	633	6 493	5 598	895	16.0%	7 464
Transfers and Subsidies - Operational		44 434	104 999	141 434	7 907	118 069	106 076	11 993	11.3%	141 434
Transfers and Subsidies - Capital		–	1 200	1 200	–	600	900	(300)	-33.3%	1 200
Interest		488	457	632	97	462	474	(12)	-2.5%	632
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(43 855)	(116 517)	(147 997)	(11 532)	(91 440)	(110 998)	19 557	-17.6%	(147 997)
Finance charges		(0)	(4)	(4)	–	–	(3)	3	-100.0%	(4)
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Grants		–	–	(200)	–	(39)	(150)	111	-74.3%	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 434	2 544	2 529	(2 896)	34 145	1 897	32 248	1700.3%	2 729
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(1 238)	(1 200)	(1 200)	(188)	(594)	(900)	306	-34.0%	(1 200)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 238)	(1 200)	(1 200)	(188)	(594)	(900)	306	-34.0%	(1 200)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	(1 344)	(1 329)	(108)	(727)	(997)	270	-27.0%	(1 329)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(1 344)	(1 329)	(108)	(727)	(997)	(270)	27.0%	(1 329)
NET INCREASE/ (DECREASE) IN CASH HELD		3 196	(0)	(0)	(3 192)	32 824	(0)	32 824	###########	200
Cash/cash equivalents at the beginnig of year	2	16 133	16 771	–	22 706	22 706	16 771	5 935	35.4%	16 133
Cash/cash equivalents at the end of year	2	19 329	16 771	(0)	19 514	55 530	16 771	38 759	231.1%	16 333

Cash inflow for the month of March 2022 amounted to R 8.6 million relating to interest, project management fees and construction costs in relation to capital projects implemented on behalf of the City. The cash outflow amounted to R 11.8 million. Kindly refer to attached supporting schedule.

5.5. Aged debtors

The table below is an overview of aged debtors of the agency.

EC102 Development Agency - Supporting Table F3 Entity Aged debtors - M09 March

Detail	NT Code	Current Year 2020/21											
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source	1100												
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	1 023	–	6	–	–	–	–	–	1 029	–	–	–
Total By Income Source	**2000**	**1 023**	**–**	**6**	**–**	**–**	**–**	**–**	**–**	**1 029**	**–**	**–**	**–**
2019/20 - totals only										–	–		
Debtors Age Analysis By Customer Group	2100												
Organs of State	2200	1 023	–	–	–	–	–	–	–	1 023	–	–	–
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**1 023**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 023**	**–**	**–**	**–**

The debtors relate to the integrated waste management related debt which will be settled upon receipt of retention fees from the Department of Forestry, Fisheries and the Environment, project management fees and construction costs in relation to capital projects implemented on behalf of the City. The City's has been paid.

5.6 Aged creditors

The table below is an overview of aged creditors of the agency.

EC102 Development Agency - Supporting Table F4 Entity Aged creditors - M09 March

Detail	NT Code	Current Year 2020/21									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	494	–	–	–	–	–	–	–	494	–
VAT (output less input)	0400	1 501	–	–	–	–	–	–	–	1 501	–
Pensions / Retirement deductions	0500	135	–	–	–	–	–	–	–	135	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	3 901	–	–	–	–	–	–	(1)	3 900	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	11 392	–	–	–	–	–	–	–	11 392	–
Total By Customer Type	**1000**	**17 423**	**–**	**–**	**–**	**–**	**–**	**–**	**(1)**	**17 421**	**–**

The Agency's creditors are made up mainly of VAT and Tax payable to SARS, provident fund, NDP unspent conditional grants and trade creditors which will be settled by the 15th of April 2022.

6. BCMDA Challenges

6.1. Non-receipt of the operational grant for capital projects in two equal tranches to ensure timeous payments to suppliers and avoid delays in project performance.

6.2. Non-approval of the additional funding requested for capital projects.

7. RECOMMENDATION

7.1. It is recommended that the City considers and notes the report.

Attachments: Annexure A - F Schedule
Annexure B - Cash flow report

Annexure A

Entities

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Municipality Name: Choose name from list

Municipal Entity Name: EC102 Development Agency

CFO Name: Sivuyisiwe Mgudlwa (Acting)

Tel: 0434922097 Fax:

E-Mail: sivuyisiwe@bcmda.org.za

Reporting period: M09 March

MTREF: 2021 Budget Year: 2021/22

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EC102 Development Agency - Table F1 Monthly Budget Statement Summary - M09 March

Description	2019/20	Current Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	488	467	632	86	533	474	0	12%	632
Transfers recognised - operational	46 176	104 999	141 434	3 232	86 165	106 076	(20)	-19%	141 434
Other own revenue	6 988	12 399	7 464	210	3 355	5 598	(2)	-40%	7 464
Total Revenue (excluding capital transfers and contributions)	**53 652**	**117 865**	**149 530**	**3 528**	**90 053**	**112 148**	**(22 095)**	**(0)**	**149 530**
Employee costs	26 475	28 758	29 849	1 754	15 625	22 387	(6 762)	(0)	29 849
Remuneration of Board Members	1 936	1 850	3 339	–	1 734	2 504	(771)	(0)	3 339
Depreciation and asset impairment	1 181	995	1 141	87	863	856	7	0	1 141
Finance charges	0	4	4	–	0	3	(3)	(0)	4
Inventory consumed and bulk purchases	–	–	–	42	366	–	366	#DIV/0!	–
Transfers and grants	–	–	200	–	72	150	(78)	(0)	200
Other expenditure	21 502	86 258	114 997	4 515	57 968	86 247	(28 280)	(0)	114 997
Total Expenditure	**51 095**	**117 865**	**149 530**	**6 398**	**76 627**	**112 147**	**(35 520)**	**(0)**	**149 530**
Surplus/(Deficit)	**2 557**	**0**	**0**	**(2 871)**	**13 426**	**0**	**13 426**	**44**	**0**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	**1 238**	**1 200**	**1 200**	**188**	**556**	**900**	**(344)**	**(0)**	**1 200**
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**3 795**	**1 200**	**1 200**	**(2 683)**	**13 982**	**900**	**13 082**	**0**	**1 200**
Taxation	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**3 795**	**1 200**	**1 200**	**(2 683)**	**13 982**	**900**	**13 082**	**0**	**1 200**
Capital expenditure & funds sources									
Capital expenditure	1 238	1 200	1 200	188	556	900	(344)	(0)	1 200
Transfers recognised - capital	1 238	1 200	1 200	188	556	900	(344)	(0)	1 200
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	1 238	1 200	1 200	188	556	900	(344)	(0)	1 200
Financial position									
Total current assets	29 611	8 652	9 622		53 340				9 622
Total non current assets	2 849	2 071	2 071		2 540				2 071
Total current liabilities	11 917	7 336	6 984		20 397				7 336
Total non current liabilities	6 498	–	–		9 396				–
Community wealth/Equity	**14 045**	**3 387**	**4 710**		**26 088**				**4 357**
Cash flows									
Net cash from (used) operating	4 434	2 544	2 529	(2 896)	34 145	1 897	32 248	0	2 729
Net cash from (used) investing	(1 238)	(1 200)	(1 200)	(188)	(594)	(900)	306	(0)	(1 200)
Net cash from (used) financing	–	(1 344)	(1 329)	(108)	(727)	(997)	270	(0)	(1 329)
Cash/cash equivalents at the year end	19 329	16 771	(0)	19 514	55 530	16 771	38 759	0	16 333
Debtors & creditors analysis	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**	**Total**
Debtors Age Analysis									
Total By Income Source	1 023	–	6	–	–	–	–	–	1 029
Creditors Age Analysis									
Total Creditors	17 423	–	–	–	–	–	–	(1)	17 421

EC102 Development Agency - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2019/20	Current Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source	1									
Property rates		–	–	–	–	–	–	–		–
Service charges - electricity revenue		–	–	–	–	–	–	–		–
Service charges - water revenue		–	–	–	–	–	–	–		–
Service charges - sanitation revenue		–	–	–	–	–	–	–		–
Service charges - refuse revenue		–	–	–	–	–	–	–		–
Rental of facilities and equipment		–	–	–	–	–	–	–		–
Interest earned - external investments		488	467	632	86	533	474	59	12,4%	632
Interest earned - outstanding debtors		–	–	–	–	–	–	–		–
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		6 799	4 440	4 440	210	3 344	3 330	15	0,4%	4 440
Transfers and subsidies		46 176	104 999	141 434	3 232	86 165	106 076	(19 910)	-18,8%	141 434
Other revenue		189	7 959	3 024	0	10	2 268	(2 258)	-99,5%	3 024
Gains		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		53 652	117 865	149 530	3 528	90 053	112 148	(22 095)	-19,7%	149 530
Expenditure By Type										
Employee related costs		28 475	28 758	29 849	1 754	15 625	22 387	(6 762)	-30,2%	29 849
Remuneration of Directors		1 936	1 850	3 339	–	1 734	2 504	(771)	-30,8%	3 339
Debt impairment		–	–	–	–	–	–	–		–
Depreciation & asset impairment		1 181	995	1 141	87	863	856	7	0,8%	1 141
Finance charges		0	4	4	–	0	3	(3)	-100,0%	4
Bulk purchases - electricity	2	–	–	–	–	–	–	–		–
Inventory consumed		–	–	–	42	366	–	366	#DIV/0!	–
Contracted services		14 082	–	–	3 933	53 077	–	53 077	#DIV/0!	–
Transfers and subsidies		–	–	200	–	72	150	(78)	-51,7%	200
Other expenditure		7 404	86 258	114 997	582	4 916	86 247	(81 331)	-94,3%	114 997
Losses		16	–	–	–	(26)	–	(26)	#DIV/0!	–
Total Expenditure	3	51 095	117 865	149 530	6 398	76 627	112 147	(35 520)	-31,7%	149 530
Surplus/(Deficit)		2 557	0	0	(2 871)	13 426	0	13 426	4447444,4%	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 238	1 200	1 200	188	556	900	(344)	-38,2%	1 200
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–		–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		–		–	–	–	–	–		–
Surplus/(Deficit) before taxation		3 795	1 200	1 200	(2 683)	13 982	900	13 082	1453,1%	1 200
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) for the year		3 795	1 200	1 200	(2 683)	13 982	900	13 082		1 200
References										
1. Revenue includes sales of: (insert description)		–	–	–	–	–	–	–	–	–
2. Bulk purchases - electricity		–	–	–	–	–	–	–	–	–
2. Bulk purchases - water		–	–	–	–	–	–	–	–	–
3. Expenditure includes repairs & maintenance of:		–	–	–	–	–	–	–	–	–

4. List operating expenditure on allocations as a note (MFMA section 87(11)(f))

5. Material variances to be explained in Table SF1 (materiality to be defined by the parent municipality)

EC102 Development Agency - Table F3 Monthly Budget Statement - Capital Expenditure - M09 March

Description	2019/20	Current Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–		–
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Road Structures	–	–	–	–	–	–	–		–
Road Furniture	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		–
HV Substations	–	–	–	–	–	–	–		–
HV Switching Station	–	–	–	–	–	–	–		–
HV Transmission Conductors	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
MV Switching Stations	–	–	–	–	–	–	–		–
MV Networks	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	–	–	–	–	–	–		–
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	–	–	–	–	–	–	–		–
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	–	–	–	–	–	–	–		–
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		–
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	–	–	–	–	–	–	–		–
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	–	–	–	–	–	–	–		–
Waste Processing Facilities	–	–	–	–	–	–	–		–
Waste Drop-off Points	–	–	–	–	–	–	–		–
Waste Separation Facilities	–	–	–	–	–	–	–		–
Electricity Generation Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		–
Rail Structures	–	–	–	–	–	–	–		–
Rail Furniture	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		–
Piers	–	–	–	–	–	–	–		–
Revetments	–	–	–	–	–	–	–		–
Promenades	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		–

Core Layers	–	–	–	–	–	–	–		–
Distribution Layers	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**388**	**800**	**700**	**76**	**180**	**525**	**345**	65,7%	**700**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	388	800	700	76	180	525	345	**65,7%**	700
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	388	800	700	76	180	525	345	65,7%	700

Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	**612**	**320**	**420**	**112**	**376**	**315**	**(61)**	-19,4%	**420**
Computer Equipment	612	320	420	112	376	315	(61)	-19,4%	420
Furniture and Office Equipment	**239**	**80**	**80**	**–**	**–**	**60**	**60**	100,0%	**80**
Furniture and Office Equipment	239	80	80	–	–	60	60	100,0%	80
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment	–	–	–	–	–	–	–		–
Transport Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets	–	–	–	–	–	–	–		–
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Total Capital Expenditure	**1 238**	**1 200**	**1 200**	**188**	**556**	**900**	**344**	**38,2%**	**1 200**

EC102 Development Agency - Table F4 Monthly Budget Statement - Financial Position - M09 March

Vote Description	Ref	2019/20	Current Year 2020/21			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		9 299	172	172	21 535	172
Call investment deposits		10 029	5 108	6 078	30 734	6 078
Consumer debtors		–	–	–	–	–
Other debtors		10 235	3 311	3 311	1 023	3 311
Current portion of long-term receivables		–	–	–	–	–
Inventory		48	61	61	48	61
Total current assets		**29 611**	**8 652**	**9 622**	**53 340**	**9 622**
Non current assets						
Long-term receivables		–	–	–	–	0
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investment in Associate		–	–	–	–	–
Property, plant and equipment		1 810	1 198	1 198	1 743	1 198
Biological		–		–	–	–
Intangible		1 039	873	873	797	873
Other non-current assets		–		–	–	–
Total non current assets		**2 849**	**2 071**	**2 071**	**2 540**	**2 071**
TOTAL ASSETS		**32 460**	**10 723**	**11 693**	**55 880**	**11 693**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–		386	–
Consumer deposits		–	–	–	–	–
Trade and other payables		9 525	5 542	5 542	17 423	5 542
Provisions		2 392	1 794	1 442	2 588	1 794
Total current liabilities		**11 917**	**7 336**	**6 984**	**20 397**	**7 336**
Non current liabilities						
Borrowing		–	–	–	696	–
Provisions		6 498	–	–	8 700	–
Total non current liabilities		**6 498**	**–**	**–**	**9 396**	**–**
TOTAL LIABILITIES		**18 415**	**7 336**	**6 984**	**29 792**	**7 336**
NET ASSETS	1	**14 045**	**3 387**	**4 710**	**26 088**	**4 357**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		14 045	3 387	4 710	26 088	4 357
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1	**14 045**	**3 387**	**4 710**	**26 088**	**4 357**

References

1. Net assets must balance with Total Community Wealth/Equity

EC102 Development Agency - Table F5 Monthly Budget Statement - Cash Flows - M09 March

Description	Ref	2019/20	Current Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		3 367	12 399	7 464	633	6 493	5 598	895	16,0%	7 464
Transfers and Subsidies - Operational		44 434	104 999	141 434	7 907	118 069	106 076	11 993	11,3%	141 434
Transfers and Subsidies - Capital		–	1 200	1 200	–	600	900	(300)	-33,3%	1 200
Interest		488	467	632	97	462	474	(12)	-2,5%	632
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(43 855)	(116 517)	(147 997)	(11 532)	(91 440)	(110 998)	19 557	-17,6%	(147 997)
Finance charges		(0)	(4)	(4)	–	–	(3)	3	-100,0%	(4)
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Grants		–	–	(200)	–	(39)	(150)	111	-74,3%	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 434	2 544	2 529	(2 896)	34 145	1 897	32 248	1700,3%	2 729
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(1 238)	(1 200)	(1 200)	(188)	(594)	(900)	306	-34,0%	(1 200)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 238)	(1 200)	(1 200)	(188)	(594)	(900)	306	-34,0%	(1 200)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	(1 344)	(1 329)	(108)	(727)	(997)	270	-27,0%	(1 329)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(1 344)	(1 329)	(108)	(727)	(997)	(270)	27,0%	(1 329)
NET INCREASE/ (DECREASE) IN CASH HELD		3 196	(0)	(0)	(3 192)	32 824	(0)	32 824	############	200
Cash/cash equivalents at the beginnig of year	2	16 133	16 771	–	22 706	22 706	16 771	5 935	35,4%	16 133
Cash/cash equivalents at the end of year	2	19 329	16 771	(0)	19 514	55 530	16 771	38 759	231,1%	16 333

EC102 Development Agency - Supporting Table F1 Entity Material variance explanation - M09 March

Description R thousands	Ref	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue Items				
Interest earned - external investments		59	More interest was received than anticipated	
Agency services		15	This is depended on 8% of the claims based on work done	
Other revenue		(2 258)	This is mainly depended on receipt of development levies	
Transfers and subsidies		(19 910)	This is depended on claims based on work done	
Expenditure Items				
Employee related costs		(6 762)	leave and bonus which are not yet due and delays in filing vacancies	
Remuneration of Directors		(771)	More meeting are now kicking off which are related to the recruitment processes	
Depreciation & asset impairment		7		
Other expenditure		(27 966)	Procurement processes are under way	
Financial Position				
Capital Expenditure Items				
Cash flow Items				
Measurable performance				
Total variance				

EC102 Development Agency - Supporting Table F2 Entity Financial and non-financial indicators - M09 March

Description of financial indicator	Basis of calculation	Ref	2019/20	Current Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		0,0%	0,0%	0,0%	1,2%	0,0%
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure		2,3%	0,8%	0,8%	1,1%	0,8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		131,1%	216,6%	148,3%	114,2%	168,4%
Gearing	Long Term Borrowing/ Funds & Reserves						
Liquidity							
Current Ratio	Current assets/current liabilities		248,5%	117,9%	137,8%	261,5%	131,2%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		248,5%	117,9%	137,8%	261,5%	131,2%
Liquidity Ratio	Monetary Assets/Current Liabilities		162,2%	72,0%	89,5%	256,3%	85,2%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		0,0%	0,0%	0,0%	0,0%	0,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		19,1%	2,8%	2,2%	1,1%	2,2%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	100,0%	100,0%	100,0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0,0%	0,0%	0,0%	0,0%	0,0%
Other Indicators							
Electricity Distribution Losses	% Volume (Total units purchased + generated less total units sold)/Total units purchased + generated	1	0,0%	0,0%	0,0%	0,0%	0,0%
Water Distribution Losses	% Volume (Total units purchased + own source less total units sold)/Total units purchased + own source	2	0,0%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/Total Revenue - capital revenue		49,3%	24,4%	20,0%	17,4%	20,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0,0%	0,0%	0,0%	0,0%	0,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		2,2%	0,8%	0,8%	1,0%	0,8%
Financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,0%	0,0%	0,0%	0,0%	0,0%

References

1. Delete if not an electricity entity

2. Delete if not an water entity

EC102 Development Agency - Supporting Table F3 Entity Aged debtors - M09 March

Detail	NT Code	Current Year 2020/21										
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors
Debtors Age Analysis By Income Source	1100											
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 023	-	6	-	-	-	-	-	1 029	-	-
Total By Income Source	2000	1 023	-	6	-	-	-	-	-	1 029	-	-
2019/20 - totals only										-	-	
Debtors Age Analysis By Customer Group	2100											
Organs of State	2200	1 023	-	-	-	-	-	-	-	1 023	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	1 023	-	-	-	-	-	-	-	1 023	-	-

Notes

Material increases in value of debtors' categories compared to previous month to be explained

EC102 Development Agency - Supporting Table F4 Entity Aged creditors - M09 March

Detail R thousands	NT Code	Current Year 2020/21								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	494	–	–	–	–	–	–	–	494
VAT (output less input)	0400	1 501	–	–	–	–	–	–	–	1 501
Pensions / Retirement deductions	0500	135	–	–	–	–	–	–	–	135
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	3 901	–	–	–	–	–	–	(1)	3 900
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	11 392	–	–	–	–	–	–	–	11 392
Total By Customer Type	**1000**	17 423	–	–	–	–	–	–	(1)	17 421

Notes

Material increases in value of creditors' categories compared to previous month to be explained

EC102 Development Agency - Supporting Table F5 Entity investment portfolio monthly statement - M09 March

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
Entity									
First National Bank - 62098719358		n/a	Money Market		Variable	2,15%	–	–	Ongoing
Nedbank		n/a	Fixed Deposit		Fixed	4,91%	–	–	06/07/2022
Total investments									

EC102 Development Agency - Supporting Table F6 Entity Board member allowances & staff benefits - M09 March

Summary of Employee and Board Member remuneration	Ref	2019/20	Current Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Remuneration										
Board Members 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		–	–	–	–	–	–	–		–
Board Fees	1	1 936	1 850	3 339	–	1 734	2 504	(771)	-30,8%	3 339
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
In-kind benefits	2	–	–	–	–	–	–	–		–
Sub Total - Board Members of Entities		1 936	1 850	3 339	–	1 734	2 504	(771)	-30,8%	3 339
% Increase	3		-4,5%	72,5%						72,5%
Senior Managers of Entities										
Basic Salaries and Wages		6 511	8 226	7 186	503	5 031	5 389	(358)	-6,6%	7 186
Pension and UIF Contributions		612	823	711	56	498	533	(35)	-6,6%	711
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		356	356	356	–	–	267	(267)	-100,0%	356
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances	1	–	–	–	–	–	–	–		–
Payments in lieu of leave		–	197	189	–	–	142	(142)	-100,0%	189
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
In-kind benefits	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities		7 479	9 601	8 441	560	5 529	6 331	(802)	-12,7%	8 441
% Increase	3		28,4%	12,9%						12,9%
Other Staff of Entities										
Basic Salaries and Wages		16 218	16 271	18 911	1 077	9 087	14 183	(5 096)	-35,9%	18 911
Pension and UIF Contributions		1 219	1 671	1 248	103	882	936	(53)	-5,7%	1 248
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		599	599	599	–	–	449	(449)	-100,0%	599
Motor Vehicle Allowance		120	180	180	10	90	135	(45)	-33,3%	180
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		48	48	48	4	36	36	–		48
Other benefits and allowances		187	–	–	–	–	–	–		–
Payments in lieu of leave	1	604	387	421	–	–	316	(316)	-100,0%	421
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
In-kind benefits	2	–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		18 996	19 157	21 407	1 195	10 096	16 055	(5 959)	-37,1%	21 407
% Increase	3		0,8%	12,7%						12,7%
Total Municipal Entities remuneration		28 411	30 607	33 188	1 754	17 359	24 891	(7 532)	-30,3%	33 188
Unpaid salary, allowances & benefits in arrears:		–	–	–	135	135	–			0,0%

EC102 Development Agency - Supporting Table F7 Entity monthly actuals & revised targets - M09 March

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousands	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Receipts By Source													1		
Property rates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	–	–	–	–	–	–	–	–	–	–	–	–			
Interest earned - external investments	27	45	54	47	42	35	27	87	97	–	–	5	467	491	515
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	686	487	–	653	490	373	1 135	–	633	–	–	(16)	4 440	3 768	–
Transfers and Subsidies - Operational	8 572	29 717	–	8 162	6 147	4 669	28 661	24 244	7 907	–	–	(13 070)	104 999	127 695	78 642
Other revenue	1 050	–	4	110	1	82	29	761	–	–	–	5 922	7 959	11 959	11 274
Cash Receipts by Source	10 335	30 248	58	8 972	6 681	5 149	29 852	25 092	8 637	–	–	(7 159)	117 865	143 914	91 431
Other Cash Flows by Source															
(National / Provincial and District)	–	600	–	–	–	–	–	–	–	–	–	600	1 200	1 280	1 366
(National / Provincial Departmental Agencies, Households,	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	10 335	30 848	58	8 972	6 681	5 149	29 852	25 092	8 637	–	–	(6 559)	119 065	145 194	92 797
Cash Payments by Type															
Employee related costs	2 222	1 310	1 237	1 191	1 357	1 912	1 345	1 689	1 850	–	–	14 643	28 758	30 599	32 123
Remuneration of councillors	128	171	277	210	284	141	190	320	208	–	–	(90)	1 850	1 853	1 857
Finance charges	–	–	–	–	–	–	–	–	–	–	–	4	4	4	4
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–	–	–	–			
Acquisitions - water & other inventory	1	12	–	–	–	–	–	–	–	–	–	(13)	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	692	6 218	–	–	–	–	–	–	–	–	–	(6 910)	–	–	–
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	39	–	–	–	–	–	–	–	–	–	(39)	–	–	–
Other expenditure	6 198	3 940	4 346	14 302	6 681	18 251	778	4 494	9 474	–	–	17 446	85 909	110 005	55 679
Cash Payments by Type	9 242	11 690	5 860	15 703	8 332	20 395	2 313	6 503	11 532	–	–	25 042	116 521	142 462	89 663
Other Cash Flows/Payments by Type															
Capital assets	–	–	107	166	–	43	81	9	188	–	–	606	1 200	1 280	1 366
Repayment of borrowing	103	–	203	107	6	98	100	2	108	–	–	617	1 344	1 451	1 568
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	9 345	11 690	6 170	15 976	8 338	20 446	2 493	6 514	11 828	–	–	26 265	119 065	145 194	92 797
NET INCREASE/(DECREASE) IN CASH HELD	989	19 159	(6 112)	(7 003)	(1 657)	(15 296)	27 359	18 578	(3 192)	–	–	(32 823)	0	0	(0)
Cash/cash equivalents at the month/year begin:	19 329	20 318	39 477	33 365	26 362	24 705	9 408	36 767	55 345	52 153	52 153	52 153	19 329	19 329	19 329
Cash/cash equivalents at the month/year end:	20 318	39 477	33 365	26 362	24 705	9 408	36 767	55 345	52 153	52 153	52 153	19 329	19 329	19 329	19 329

References

1. Note that SF7 is deliberately not linked to Table F2 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. .

EC102 Development Agency - Supporting Table F8a Entity capital expenditure on new assets by asset class - M09 March

Description	2019/20	Current Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–		–
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Road Structures	–	–	–	–	–	–	–		–
Road Furniture	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		–
HV Substations	–	–	–	–	–	–	–		–
HV Switching Station	–	–	–	–	–	–	–		–
HV Transmission Conductors	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
MV Switching Stations	–	–	–	–	–	–	–		–
MV Networks	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	–	–	–	–	–	–		–
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	–	–	–	–	–	–	–		–
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	–	–	–	–	–	–	–		–
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		–
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	–	–	–	–	–	–	–		–
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	–	–	–	–	–	–	–		–
Waste Processing Facilities	–	–	–	–	–	–	–		–
Waste Drop-off Points	–	–	–	–	–	–	–		–
Waste Separation Facilities	–	–	–	–	–	–	–		–
Electricity Generation Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		–
Rail Structures	–	–	–	–	–	–	–		–
Rail Furniture	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		–
Piers	–	–	–	–	–	–	–		–
Revetments	–	–	–	–	–	–	–		–
Promenades	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		–
Core Layers	–	–	–	–	–	–	–		–
Distribution Layers	–	–	–	–	–	–	–		–

Capital Spares	–	–	–	–	–	–	–		–
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	388	800	700	76	180	525	345	65,7%	700
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	388	800	700	76	180	525	345	65,7%	700
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	388	800	700	76	180	525	345	65,7%	700
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–

Computer Equipment	612	320	420	112	376	315	(61)	-19,4%	420
Computer Equipment	612	320	420	112	376	315	(61)	-19,4%	420
Furniture and Office Equipment	239	80	80	–	–	60	60	100,0%	80
Furniture and Office Equipment	239	80	80	–	–	60	60	100,0%	80
Machinery and Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals						–	–		–
Total Capital Expenditure on new assets	1 238	1 200	1 200	188	556	900	344	38,2%	1 200

- Supporting Table F8b Entity capital expenditure on the renewal of existing assets by asset class - M09 March

Description	2019/20	Current Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–		–
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Road Structures	–	–	–	–	–	–	–		–
Road Furniture	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		–
HV Substations	–	–	–	–	–	–	–		–
HV Switching Station	–	–	–	–	–	–	–		–
HV Transmission Conductors	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
MV Switching Stations	–	–	–	–	–	–	–		–
MV Networks	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	–	–	–	–	–	–		–
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	–	–	–	–	–	–	–		–
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	–	–	–	–	–	–	–		–
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		–
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	–	–	–	–	–	–	–		–
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	–	–	–	–	–	–	–		–
Waste Processing Facilities	–	–	–	–	–	–	–		–
Waste Drop-off Points	–	–	–	–	–	–	–		–
Waste Separation Facilities	–	–	–	–	–	–	–		–
Electricity Generation Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		–
Rail Structures	–	–	–	–	–	–	–		–
Rail Furniture	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		–
Piers	–	–	–	–	–	–	–		–
Revetments	–	–	–	–	–	–	–		–
Promenades	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		–
Core Layers	–	–	–	–	–	–	–		–
Distribution Layers	–	–	–	–	–	–	–		–

Capital Spares	–	–	–	–	–	–	–		–
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purts	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
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	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	-	-	-	-	-	-	-		-

- Supporting Table F8c Entity expenditure on repairs and maintenance by asset class - M09 March

Description	2019/20	Current Year 2020/21							
R thousands	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									
Infrastructure	–	–	–	–	–	–	–		–
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Road Structures	–	–	–	–	–	–	–		–
Road Furniture	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		–
HV Substations	–	–	–	–	–	–	–		–
HV Switching Station	–	–	–	–	–	–	–		–
HV Transmission Conductors	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
MV Switching Stations	–	–	–	–	–	–	–		–
MV Networks	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	–	–	–	–	–	–		–
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	–	–	–	–	–	–	–		–
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	–	–	–	–	–	–	–		–
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		–
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	–	–	–	–	–	–	–		–
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	–	–	–	–	–	–	–		–
Waste Processing Facilities	–	–	–	–	–	–	–		–
Waste Drop-off Points	–	–	–	–	–	–	–		–
Waste Separation Facilities	–	–	–	–	–	–	–		–
Electricity Generation Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		–
Rail Structures	–	–	–	–	–	–	–		–
Rail Furniture	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		–
Piers	–	–	–	–	–	–	–		–
Revetments	–	–	–	–	–	–	–		–
Promenades	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		–
Core Layers	–	–	–	–	–	–	–		–
Distribution Layers	–	–	–	–	–	–	–		–

Capital Spares	–	–	–	–	–	–	–		–
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	**0**	**300**	**250**	**0**	**7**	**188**	**180**	**96,1%**	**250**
Operational Buildings	0	300	250	0	7	188	180	96,1%	250
Municipal Offices	0	300	250	0	7	188	180	96,1%	250
Pay/Enquiry Points	–		–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
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	0	21	21	–	–	14	14	100,0%	21
Computer Equipment	0	21	21	–	–	14	14	100,0%	21
Furniture and Office Equipment	0	21	21	–	–	14	14	100,0%	21
Furniture and Office Equipment	0	21	21	–	–	14	14	100,0%	21
Machinery and Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–		–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–
Transport Assets	–		–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Land	–		–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	341	291	0	7	215	208	96,6%	291

- Supporting Table F8d Entity Depreciation by asset class - M09 March

Description	2019/20	Current Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–		–
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Road Structures	–	–	–	–	–	–	–		–
Road Furniture	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		–
HV Substations	–	–	–	–	–	–	–		–
HV Switching Station	–	–	–	–	–	–	–		–
HV Transmission Conductors	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
MV Switching Stations	–	–	–	–	–	–	–		–
MV Networks	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	–	–	–	–	–	–		–
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	–	–	–	–	–	–	–		–
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	–	–	–	–	–	–	–		–
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		–
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	–	–	–	–	–	–	–		–
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	–	–	–	–	–	–	–		–
Waste Processing Facilities	–	–	–	–	–	–	–		–
Waste Drop-off Points	–	–	–	–	–	–	–		–
Waste Separation Facilities	–	–	–	–	–	–	–		–
Electricity Generation Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		–
Rail Structures	–	–	–	–	–	–	–		–
Rail Furniture	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		–
Piers	–	–	–	–	–	–	–		–
Revetments	–	–	–	–	–	–	–		–
Promenades	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		–
Core Layers	–	–	–	–	–	–	–		–
Distribution Layers	–	–	–	–	–	–	–		–

Capital Spares	–	–	–	–	–	–	–		–
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	760	552	552	34	422	414	(8)	-1,9%	552
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	760	552	552	34	422	414	(8)	-1,9%	552
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	760	552	552	34	422	414	(8)	-1,9%	552
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–

Computer Equipment	189	214	261	30	243	196	(47)	-23,7%	261
Computer Equipment	189	214	261	30	243	196	(47)	-23,7%	261
Furniture and Office Equipment	232	229	328	22	199	246	47	19,1%	328
Furniture and Office Equipment	232	229	328	22	199	246	47	19,1%	328
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Depreciation	1 181	995	1 141	87	863	856	(7)	-0,8%	1 141

- Supporting Table F8e Entity capital expenditure on the upgrading of existing assets by asset class - M09 March

Description	2019/20	Current Year 2020/21							
R thousands	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	–	–	–	–	–	–	–		–
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Road Structures	–	–	–	–	–	–	–		–
Road Furniture	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		–
HV Substations	–	–	–	–	–	–	–		–
HV Switching Station	–	–	–	–	–	–	–		–
HV Transmission Conductors	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
MV Switching Stations	–	–	–	–	–	–	–		–
MV Networks	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	–	–	–	–	–	–		–
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	–	–	–	–	–	–	–		–
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	–	–	–	–	–	–	–		–
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		–
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	–	–	–	–	–	–	–		–
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	–	–	–	–	–	–	–		–
Waste Processing Facilities	–	–	–	–	–	–	–		–
Waste Drop-off Points	–	–	–	–	–	–	–		–
Waste Separation Facilities	–	–	–	–	–	–	–		–
Electricity Generation Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		–
Rail Structures	–	–	–	–	–	–	–		–
Rail Furniture	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		–
Piers	–	–	–	–	–	–	–		–
Revetments	–	–	–	–	–	–	–		–
Promenades	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		–
Core Layers	–	–	–	–	–	–	–		–
Distribution Layers	–	–	–	–	–	–	–		–

Capital Spares	-	-	-	-	-	-	-		-
Community Assets	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Halls	-	-	-	-	-	-	-		-
Centres	-	-	-	-	-	-	-		-
Crèches	-	-	-	-	-	-	-		-
Clinics/Care Centres	-	-	-	-	-	-	-		-
Fire/Ambulance Stations	-	-	-	-	-	-	-		-
Testing Stations	-	-	-	-	-	-	-		-
Museums	-	-	-	-	-	-	-		-
Galleries	-	-	-	-	-	-	-		-
Theatres	-	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-	-		-
Cemeteries/Crematoria	-	-	-	-	-	-	-		-
Police	-	-	-	-	-	-	-		-
Purls	-	-	-	-	-	-	-		-
Public Open Space	-	-	-	-	-	-	-		-
Nature Reserves	-	-	-	-	-	-	-		-
Public Ablution Facilities	-	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-	-		-
Stalls	-	-	-	-	-	-	-		-
Abattoirs	-	-	-	-	-	-	-		-
Airports	-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities	-	-	-	-	-	-	-		-
Outdoor Facilities	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Monuments	-	-	-	-	-	-	-		-
Historic Buildings	-	-	-	-	-	-	-		-
Works of Art	-	-	-	-	-	-	-		-
Conservation Areas	-	-	-	-	-	-	-		-
Other Heritage	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices	-	-	-	-	-	-	-		-
Pay/Enquiry Points	-	-	-	-	-	-	-		-
Building Plan Offices	-	-	-	-	-	-	-		-
Workshops	-	-	-	-	-	-	-		-
Yards	-	-	-	-	-	-	-		-
Stores	-	-	-	-	-	-	-		-
Laboratories	-	-	-	-	-	-	-		-
Training Centres	-	-	-	-	-	-	-		-
Manufacturing Plant	-	-	-	-	-	-	-		-
Depots	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Staff Housing	-	-	-	-	-	-	-		-
Social Housing	-	-	-	-	-	-	-		-
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	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	-	-	-	-	-	-	-		-

Annexure B

BUFFALO CITY METROPOLITAN DEVELOPMENT AGENCY SOC LTD

SUMMARY CASH AND CASH EQUIVALENTS

THIRD QUARTER - MARCH 2022

2021/22

Working Capital

Description	Amount
Cash and Investments Available	**52.153.949.45**
Cash and cash equivalents at beginning of the	**55.345.923.64**
Total receipts	**8.636.508.97**
Interest	96.966.27
BCMM Contractor's Fees	7.906.983.99
Project Management Fees	632.558.71
Payments made	**11.828.483.16**
Bank Charges (All Accounts)	1.216.10
Suppliers and Recruitment Costs	9.735.584.03
Board and Audit Committee Claims	208.400.00
Salaries,Wages,Allowances and Benefits	1.850.443.37
Staff Claims	32.839.66
Total cash and investments available	**52.153.949.45**