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-033-22

Mr N Ncunyana
Acting City Manager
Buffalo City Metropolitan Municipality
East London
5201

Dear Mr Ncunyana

BCMDA MONTHLY PERFORMANCE REPORT – SEPTEMBER 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 September 2022.

Kind Regards

MR B NELANA
CHIEF EXECUTIVE OFFICER
DATE: 11 OCTOBER 2022

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Enquires: 043 492 2097 Email: sivuyisiwe@bcmda.org.za BCMDA-FMR-032-22

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 30 September 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 OCTOBER 2022

BCMDA
BUFFALO CITY METROPOLITAN
DEVELOPMENT AGENCY

Ref: BCMDA-SUB-093-22
Enquires: S Mgudlwa
Tel: 043 492 2097

REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – SEPTEMBER 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 30 September 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 SEPTEMBER 2022

4.3. Dashboard/Performance Summary

BCMDA hereby presents its 2022/23 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	45 295 497	Cash and Bank Balance	9 080 562
Expenditure	(32 191 314)	Call investments	17 939 878
Operating Surplus	**13 104 183**	Cash and cash equivalents	27 020 440
Capital Expenditure	(30 162)	Account Payables	(9 188 215)
Surplus after capital expenditure	**13 074 021**	Unspent conditional grants	**(6 570 429)**
FINANCIAL		**HUMAN RESOURCES**	
Operating surplus for the period	**13 074 021**	Total Staff Compliment (excluding interns)	24
YTD Grants and subsidies	**43 710 117**	Staff Appointments	0
% Creditors paid within term	100%	Staff Terminations	0
Liquidity	3.19:1	Number of funded vacant posts	5
		Salary bill – Officials	(5 817 435)
		Workforce costs as a % of expenditure (incl. capex)	22%
		Workforce costs as a % of expenditure (excl. capex)	22%

4.4. Liquidity position

BCMDA's liquidity is 3.19:1 for the month ending 31 September 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, Staff provident fund, leave provision, retention costs for capital projects and lease liabilities.

4.5. Expenditure on allocations received

BCMDA has an approved annual budget of R 154.2 million. The approved 2022/23 budget has the following revenue elements:

- BCMM Operational Grant of R 50.8 million
- BCMM Operational Grant for Capital projects of R 47.1 million
- Development levy of R 14.6 million
- Agency services revenue of R 3.7 million
- Neighbourhood Development Partnership Grant of R 33.1 million
- Interest received of R 636 785
- LGSETA Grant of R 37 152
- Other Income of R 25 042
- Tender Document Fees of R 600
- Public Employment Programme of R 4 000 000

The total expenditure incurred as at 31 September is R 32.2 million. Included in this amount is R 16.2 million (VAT excl.) relating on capital projects implemented on behalf of the City which constitutes 40% 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 22.1 million (VAT exclusive) allocation received from the City for operational obligations the Agency has incurred expenditure of R 10.6 million year to date (excluding NDP, PEP and Capital Projects) as detailed below:

- Employee related Costs R 5 817 435
- Board Fees R 462 425
- Depreciation R 205 342
- Other general expenditure R 4 126 751
- Capital Expenditure R 30 162

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 25% and the Agency has achieved 24% and 35% in relation to what has been received (VAT Exclusive) to date.

NDP waste management grant overall expenditure amounts to R 7 225 027 (VAT exclusive) against the remaining funds of R 13 615 958 that was received during the 2020/21 and the second tranche was received during the 2021/22 financial year and accruing monthly interest. No additional funding has been received as at 30 September 2022. What has been transferred to revenue is R7 225 026 which represents 53% expenditure on the total grant received since the beginning of the project.

PEP Integrated Waste Management, Greening and Beautification Programme overall expenditure for this financial year amounts to R 2 697 062.

4.6. Cash and cash equivalents

BCDMA's cash and cash equivalents balance as at 30 September 2022 is R 27 million which is made up of cash and bank account balances amounting to R 9.9 million, a call investment balance of R 17.9 million. These funds are banked with First National Bank. Included in the cash and bank account balances is an amount of R 8.3 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 - M03 September

Description	2020/21	Current Year 2021/22							
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	637	–	110	288	159	0	81%	637
Transfers recognised - operational	46 176	134 026	–	7 774	43 710	33 506	10	30%	134 026
Other own revenue	13 786	18 429	–	413	1 298	4 607	(3	-72%	18 429
Total Revenue (excluding capital transfers and contributions)	**60 451**	**153 091**	**–**	**8 297**	**45 295**	**38 273**	**7 023**	**0**	**153 091**
Employee costs	26 475	33 953	–	2 794	8 219	8 488	(270)	(0)	33 953
Remuneration of Board Members	1 936	2 497	–	61	462	624	(162)	(0)	2 497
Depreciation and asset impairment	1 181	984	–	67	205	246	(41)	(0)	984
Finance charges	–	4	–	–	–	1	(1)	(0)	4
Inventory consumed and bulk purchases	–	–	–	1 052	1 525	–	1 525	#DIV/0!	–
Transfers and grants	–	217	–	25	25	54	(30)	(0)	217
Other expenditure	21 486	115 435	–	6 664	21 755	28 859	(7 104)	(0)	115 435
Total Expenditure	**51 079**	**153 091**	**–**	**10 663**	**32 191**	**38 273**	**(6 082)**	**(0)**	**153 091**
Surplus/(Deficit)	**9 372**	**(0)**	**–**	**(2 366)**	**13 104**	**(0)**	**13 104**	**(2 004 115)**	**(0)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	**1 238**	**1 140**	**–**	**–**	**30**	**285**	**(255)**	**(0)**	**1 140**
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	**10 609**	**1 140**	**–**	**(2 366)**	**13 134**	**285**	**12 849**	**0**	**1 140**
Taxation	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**10 609**	**1 140**	**–**	**(2 366)**	**13 134**	**285**	**12 849**	**0**	**1 140**
Capital expenditure & funds sources									
Capital expenditure	1 238	1 140	–	–	30	285	(255)	(0)	–
Transfers recognised - capital	1 238	1 140	–	–	30	285	(255)	(0)	1 140
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	1 238	1 140	–	–	30	285	(255)	(0)	1 140
Financial position									
Total current assets	29 514	8 206	–		60 375				8 206
Total non current assets	2 849	2 636	–		2 133				2 636
Total current liabilities	11 917	7 204	–		18 897				7 204
Total non current liabilities	6 498	–	–		14 247				–
Community wealth/Equity	**13 948**	**3 639**	**–**		**29 364**				**3 639**
Cash flows									
Net cash from (used) operating	8 112	1 140	–	(11 847)	6 069	339	5 730	0	1 140
Net cash from (used) investing	54	–	–	–	(33)	–	(33)	#DIV/0!	–
Net cash from (used) financing	–	–	–	(110)	(218)	–	(218)	#DIV/0!	–
Cash/cash equivalents at the year end	28 599	1 140	–	(11 957)	5 818	339	5 479	0	21 573
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	8 787	7 005	–	–	–	17 494	6	–	33 292
Creditors Age Analysis									
Total Creditors	15 760	–	–	–	–	–	–	(1)	15 759

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) - M03 September

Description	Ref	2020/21	Current Year 2021/22							
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	637	–	110	288	159	129	80.8%	637
Interest earned - outstanding debtors		–	–	–	–	–	–	–		–
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–		–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		6.799	3.768	–	412	1.297	942	355	37.7%	3.768
Transfers and subsidies		46.176	134.026	–	7.774	43.710	33.506	10.204	30.5%	134.026
Other revenue		6.988	14.661	–	0	0	3.665	(3.665)	-100.0%	14.661
Gains		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		60.451	153.091	–	8.297	45.295	38.273	7.023	18.3%	153.091
Expenditure By Type										
Employee related costs		26.475	33.953	–	2.794	8.219	8.488	(270)	-3.2%	–
Remuneration of Directors		1.936	2.497	–	61	462	624	(162)	-25.9%	–
Debt impairment		–	–	–	–	–	–	–		–
Depreciation & asset impairment		1.181	984	–	67	205	246	(41)	-16.5%	–
Finance charges		–	4	–	–	–	1	(1)	-100.0%	–
Bulk purchases - electricity	2	–	–	–	–	–	–	–		–
Inventory consumed		–	–	–	1.052	1.525	–	1.525	#DIV/0!	–
Contracted services		14.082	–	–	6.464	20.256	–	20.256	#DIV/0!	–
Transfers and subsidies		–	217	–	25	25	54	(30)	-54.6%	–
Other expenditure		7.404	115.435		200	1.499	28.859	(27.360)	-94.8%	–
Losses		–	–	–	–	–	–	–		–
Total Expenditure	3	51.079	153.091	–	10.663	32.191	38.273	(6.082)	-15.9%	–
Surplus/(Deficit)		9.372	(0)	–	(2.366)	13.104	(0)	13.104	###########	153.091
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1.238	1.140	–	–	30	285	(255)	-89.4%	–
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		10.609	1.140	–	(2.366)	13.134	285	12.849	4508.5%	153.091
Taxation		–	–	–	–	–	–	–		
Surplus/(Deficit) for the year		10.609	1.140	–	(2.366)	13.134	285	12.849		153.091
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 153 million, BCMDA heavily relies on operational grants of R 134 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 287 809
- Transfer and subsidies relate to the 1st tranche of the operational grant, funding for Water World and Court Crescent, PEP 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 pertaining to Agency staff is currently at 19% in relation to the original budget. These costs are below the expected year to date percentage of 25% due to leave provision, bonus provision and positions which have not yet been filed.
- 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.

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 - M03 September

Vote Description	Ref	2020/21	Current Year 2021/22			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		2	172	–	9 081	172
Call investment deposits		19 327	4 662	–	17 940	4 662
Consumer debtors		–	–	–		–
Other debtors		10 137	3 311	–	33 292	3 311
Current portion of long-term receivables		–	–	–	–	–
Inventory		48	61	–	62	61
Total current assets		**29 514**	**8 206**	**–**	**60 375**	**8 206**
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investment in Associate		–	–	–	–	–
Property, plant and equipment		1 810	1 459	–	1 395	1 459
Biological		–	–	–	–	–
Intangible		1 039	1 177	–	738	1 177
Other non-current assets		–	–	–	–	–
Total non current assets		**2 849**	**2 636**	**–**	**2 133**	**2 636**
TOTAL ASSETS		**32 363**	**10 842**	**–**	**62 508**	**10 842**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	563	–
Consumer deposits		–	–	–	–	–
Trade and other payables		9 525	5 542	–	15 760	5 542
Provisions		2 392	1 662	–	2 574	1 662
Total current liabilities		**11 917**	**7 204**	**–**	**18 897**	**7 204**
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		6 498	–	–	14 247	–
Total non current liabilities		**6 498**	**–**	**–**	**14 247**	**–**
TOTAL LIABILITIES		**18 415**	**7 204**	**–**	**33 144**	**7 204**
NET ASSETS	1	**13 948**	**3 639**	**–**	**29 364**	**3 639**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13 948	3 639	–	29 364	3 639
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1	**13 948**	**3 639**	**–**	**29 364**	**3 639**

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 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.
- There is no expenditure incurred for the period under review.

5.3.2 Liabilities

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

5.4. Monthly Budget Statement – Cash Flows

The table below is an overview of the Cash Flows of the agency.

Table 5: F5: Monthly Budget Statement – Cash Flows

EC102 Development Agency - Table F5 Monthly Budget Statement - Cash Flows - M03 September

Description	Ref	2020/21	Current Year 2021/22							
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	18 429	–	115	3 986	4 607	(621)	-13.5%	18 429
Transfers and Subsidies - Operational		46 176	134 026	–	705	52 964	33 506	19 458	58.1%	134 026
Transfers and Subsidies - Capital		–	1 140	–	–	–	285	(285)	-100.0%	1 140
Interest		488	637	–	110	501	159	342	215.0%	637
Dividends		–	–		–	–	–	–		–
Payments										
Suppliers and employees		(41 919)	(152 870)	–	(12 778)	(51 383)	(38 217)	(13 165)	34.4%	(152 870)
Finance charges		–	(4)	–	–	–	(1)	1	-100.0%	(4)
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Grants		–	(217)	–	–	–	–	–		(217)
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 112	1 140	–	(11 847)	6 069	339	5 730	1688.9%	1 140
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		0	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		54	–	–	–	–	–	–		–
Payments										
Capital assets		–	–	–	–	(33)	–	(33)	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		54	–	–	–	(33)	–	(33)	#DIV/0!	–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	(110)	(218)	–	(218)	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	(110)	(218)	–	218	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		8 166	1 140	–	(11 957)	5 818	339	5 479	1614.8%	1 140
Cash/cash equivalents at the beginnig of year	2	20 433	–	–	–	–	–	–		20 433
Cash/cash equivalents at the end of year	2	28 599	1 140	–	(11 957)	5 818	339	5 479	1614.8%	21 573

Cash inflow for the month of September 2022 amounted to R 930 869 relating to interest, PEP and VAT refunds. The cash outflow amounted to R 12.9 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 - M03 September

Detail	NT Code	Current Year 2021/22											
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	8 787	7 005		-	-	17 494	6		33 292	17 500		
Total By Income Source	2000	8 787	7 005	-	-	-	17 494	6	-	33 292	17 500	-	-
2020/21 - totals only										-	-		
Debtors Age Analysis By Customer Group	2100												
Organs of State	2200	8 787	7 005		-		17 494	6		33 292	17 500		
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500									-	-		
Total By Customer Group	2600	8 787	7 005	-	-	-	17 494	6	-	33 292	17 500	-	-

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.

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 - M03 September

Detail	NT Code	Current Year 2021/22									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	563								563	
VAT (output less input)	0400	2 944								2 944	
Pensions / Retirement deductions	0500	165								165	
Loan repayments	0600	-								-	
Trade Creditors	0700	5 496							(1)	5 494	
Auditor General	0800	-								-	
Other	0900	6 592								6 592	
Total By Customer Type	1000	15 760	-	-	-	-	-	-	(1)	15 759	-

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

Municipal
In-year reports
&
supporting tables

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CFO Name: **Vicky Ntsodo-Boyce**

Tel: Fax:

E-Mail: **vicky@bcmda.org.za**

Reporting period: M03 September

MTREF: 2022 Budget Year: 2022/23

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EC102 Development Agency - Table F1 Monthly Budget Statement Summary - M03 September

Description	2020/21	Current Year 2021/22							
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	468	637	–	110	288	159	0	81%	637
Transfers recognised - operational	46.176	134.026	–	7.774	43.710	33.506	10	30%	134.026
Other own revenue	13.786	18.429	–	413	1.298	4.607	(3)	-72%	18.429
Total Revenue (excluding capital transfers and contributions)	60.451	153.091	–	8.297	45.295	38.273	7.023	0	153.091
Employee costs	26.475	33.953	–	2.794	8.219	8.488	(270)	(0)	33.953
Remuneration of Board Members	1.938	2.497	–	61	462	624	(162)	(0)	2.497
Depreciation and asset impairment	1.181	984	–	67	205	246	(41)	(0)	984
Finance charges	–	4	–	–	–	1	(1)	(0)	4
Inventory consumed and bulk purchases	–	–	–	1.052	1.525	–	1.525	#DIV/0!	–
Transfers and grants	–	217	–	25	25	54	(30)	(0)	217
Other expenditure	21.486	115.435	–	6.664	21.755	28.859	(7.104)	(0)	115.435
Total Expenditure	51.079	153.091	–	10.663	32.191	38.273	(6.082)	(0)	153.091
Surplus/(Deficit)	9.372	(0)	–	(2.366)	13.104	(0)	13.104	(2.004.115)	(0)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1.238	1.140	–	–	30	285	(255)	(0)	1.140
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	10.609	1.140	–	(2.366)	13.134	285	12.849	0	1.140
Taxation	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	10.609	1.140	–	(2.366)	13.134	285	12.849	0	1.140
Capital expenditure & funds sources									
Capital expenditure	1.238	1.140	–	–	30	285	(255)	(0)	–
Transfers recognised - capital	1.238	1.140	–	–	30	285	(255)	(0)	1.140
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	1.238	1.140	–	–	30	285	(255)	(0)	1.140
Financial position									
Total current assets	29.514	8.206	–		60.375				8.206
Total non current assets	2.849	2.636	–		2.133				2.636
Total current liabilities	11.917	7.204	–		18.897				7.204
Total non current liabilities	6.498	–	–		14.247				–
Community wealth/Equity	13.948	3.639	–		29.364				3.639
Cash flows									
Net cash from (used) operating	8.112	1.140	–	(11.847)	6.069	339	5.730	0	1.140
Net cash from (used) investing	54	–	–	–	(33)	–	(33)	#DIV/0!	–
Net cash from (used) financing	–	–	–	(110)	(218)	–	(218)	#DIV/0!	–
Cash/cash equivalents at the year end	28.599	1.140	–	(11.957)	5.818	339	5.479	0	21.573
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	8.787	7.005	–	–	–	17.494	6	–	33.292
Creditors Age Analysis									
Total Creditors	15.760	–	–	–	–	–	–	(1)	15.759

EC102 Development Agency - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2020/21 Audited Outcome	Current Year 2021/22 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
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	637	-	110	288	159	129	80.8%	637
Interest earned - outstanding debtors		-	-	-	-	-	-	-		-
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-		-	-	-	-		-
Licences and permits		-	-	-	-	-	-	-		-
Agency services		6.799	3.768	-	412	1.297	942	355	37.7%	3 768
Transfers and subsidies		46.176	134.026	-	7.774	43.710	33.506	10.204	30.5%	134 026
Other revenue		6.988	14.661	-	0	0	3.665	(3.665)	-100.0%	14 661
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		60.451	153.091	-	8.297	45.295	38.273	7.023	18.3%	153.091
Expenditure By Type										
Employee related costs		26.476	33.953	-	2 794	8.219	8.488	(270)	-3.2%	33.953
Remuneration of Directors		1.936	2.497	-	61	462	624	(162)	-25.9%	2.497
Debt impairment		-	-	-	-	-	-	-		-
Depreciation & asset impairment		1.181	984	-	67	205	246	(41)	-16.5%	984
Finance charges		-	4	-	-	-	1	(1)	-100.0%	4
Bulk purchases - electricity	2	-	-	-	-	-	-	-		-
Inventory consumed		-	-	-	1 052	1.525	-	1.525	#DIV/0!	-
Contracted services		14.082	-	-	6.454	20.256	-	20.256	#DIV/0!	-
Transfers and subsidies		-	217	-	25	25	54	(30)	-54.6%	217
Other expenditure		7 404	115.435		200	1.499	28.859	(27.360)	-94.8%	115 435
Losses		-	-	-	-	-	-	-		-
Total Expenditure	3	51.079	153.091	-	10.663	32.191	38.273	(6.082)	-15.9%	153.091
Surplus/(Deficit)		9.372	(0)	-	(2.366)	13.104	(0)	13.104	###########	(0)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1.238	1 140	-	-	30	285	(255)	-89.4%	1 140
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		10.609	1.140	-	(2.366)	13.134	285	12.849	4508.5%	1.140
Taxation		-	-	-	-	-	-	-		
Surplus/(Deficit) for the year		10.609	1.140	-	(2.366)	13.134	285	12.849		1.140
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 - M03 September

Description	2020/21	Current Year 2021/22							
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	–	–	19	200	181	90.4%	–
Servitudes	–	–	–	–	–	–	–		–

Licences and Rights	388	800	-	-	19	200	181	90.4%	-
Water Rights	-	-	-	-	-	-	-		-
Effluent Licenses	-	-	-	-	-	-	-		-
Solid Waste Licenses	-	-	-	-	-	-	-		-
Computer Software and Applications	388	800	-	-	19	200	181	90.4%	-
Load Settlement Software Applications	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	612	180	-	-	-	45	45	100.0%	-
Computer Equipment	612	180	-	-	-	45	45	100.0%	-
Furniture and Office Equipment	239	160	-	-	11	40	29	72.5%	-
Furniture and Office Equipment	239	160	-	-	11	40	29	72.5%	-
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	1.140	-	-	30	285	255	89.4%	-

EC102 Development Agency - Table F4 Monthly Budget Statement - Financial Position - M03 September

Vote Description	Ref	2020/21 Audited Outcome	Current Year 2021/22 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash		2	172	–	9.081	172
Call investment deposits		19.327	4.662	–	17.940	4.662
Consumer debtors		–	–	–		–
Other debtors		10.137	3.311	–	33.292	3.311
Current portion of long-term receivables		–	–	–	–	–
Inventory		48	61	–	62	61
Total current assets		29.514	8.206	–	60.375	8.206
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investment in Associate		–	–	–	–	–
Property, plant and equipment		1.810	1.459	–	1.395	1.459
Biological		–	–	–	–	–
Intangible		1.039	1.177	–	738	1.177
Other non-current assets		–	–	–	–	–
Total non current assets		2.849	2.636	–	2.133	2.636
TOTAL ASSETS		32.363	10.842	–	62.508	10.842
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	563	–
Consumer deposits		–	–	–	–	–
Trade and other payables		9.525	5.542	–	15.760	5.542
Provisions		2.392	1.662	–	2.574	1.662
Total current liabilities		11.917	7.204	–	18.897	7.204
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		6.498	–	–	14.247	–
Total non current liabilities		6.498	–	–	14.247	–
TOTAL LIABILITIES		18.415	7.204	–	33.144	7.204
NET ASSETS	1	13.948	3.639	–	29.364	3.639
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13.948	3.639	–	29.364	3.639
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1	13.948	3.639	–	29.364	3.639

References

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

EC102 Development Agency - Table F5 Monthly Budget Statement - Cash Flows - M03 September

Description	Ref	2020/21 Audited Outcome	Current Year 2021/22 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		3.367	18.429	–	115	3.986	4.607	(621)	-13.5%	18.429
Transfers and Subsidies - Operational		46.178	134.026	–	705	52.964	33.506	19.458	58.1%	134.026
Transfers and Subsidies - Capital		–	1.140	–	–	–	285	(285)	-100.0%	1.140
Interest		488	637	–	110	501	159	342	215.0%	637
Dividends		–	–		–	–	–	–		–
Payments										
Suppliers and employees		(41.919)	(152.870)	–	(12.778)	(51.383)	(38.217)	(13.165)	34.4%	(152.870)
Finance charges		–	(4)	–	–	–	(1)	1	-100.0%	(4)
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Grants		–	(217)	–	–	–	–	–		(217)
NET CASH FROM/(USED) OPERATING ACTIVITIES		8.112	1.140	–	(11.847)	6.069	339	5.730	1688.9%	1.140
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		0	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		54	–	–	–	–	–	–		–
Payments										
Capital assets		–	–	–	–	(33)	–	(33)	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		54	–	–	–	(33)	–	(33)	#DIV/0!	–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	(110)	(218)	–	(218)	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	(110)	(218)	–	218	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		8.166	1.140	–	(11.957)	5.818	339	5.479	1614.8%	1.140
Cash/cash equivalents at the beginnig of year	2	20.433	–	–	–	–	–	–		20.433
Cash/cash equivalents at the end of year	2	26.599	1.140	–	(11.957)	5.818	339	5.479	1614.8%	21.573

EC102 Development Agency - Supporting Table F1 Entity Material variance explanation - M03 September

Description	Ref	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands				
Revenue Items				
Interest earned - external investments		129	More interest was received than anticipated due to surplus funds	
Agency services		355	More services than anticipated due to certified claims	
Transfers and subsidies		10.204	Operational grant received for a six months period	
Agency services		(3.665)	Non-receipt of the development levy	
Expenditure Items				
Remuneration of Directors		(152)	Its based on board sitting,more of which will be processed in Oct	
General Expenditure		(5.608)	Procurement processes are underway for most projects	
Financial Position				
Capital Expenditure Items				
Cash flow Items				
Measurable performance				
Total variance				

EC102 Development Agency - Supporting Table F2 Entity Financial and non-financial indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2020/21 Audited Outcome	Current Year 2021/22 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%	0.0%	0.0%
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure		2.3%	0.6%	0.0%	0.6%	0.6%
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		132.0%	198.0%	0.0%	112.9%	198.0%
Gearing	Long Term Borrowing/ Funds & Reserves						
Liquidity							
Current Ratio	Current assets/current liabilities		247.7%	113.9%	0.0%	319.5%	113.9%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		247.7%	113.9%	0.0%	319.5%	113.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		162.2%	67 1%	0.0%	143.0%	67.1%
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		16.8%	2.2%	0.0%	73.5%	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%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions			100.0%		100.0%	100.0%
Other Indicators							
Electricity Distribution Losses	% Volume (Total units purchased + generated less total units sold)/Total units purchased + generated	1		100.0%		100.0%	100.0%
Water Distribution Losses	% Volume (Total units purchased + own source less total units sold)/Total units purchased + own source	2		100.0%		100.0%	100.0%
Employee costs	Employee costs/Total Revenue - capital revenue		43.8%	22.2%	0.0%	18.1%	22.2%
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		2.0%	0.6%	0.0%	0.5%	0.6%
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 - M03 September

Detail	MT Code	Current Year 2021/22											
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	8.787	7.005		-	-	17.494	6		33.292	17.500		
Total By Income Source	2000	8.787	7.005	-	-	-	17.494	6	-	33.292	17.500	-	-
2019/21 - totals only										-	-		
Debtors Age Analysis By Customer Group	2100												
Organs of State	2200	8.787	7.005		-		17.494	6		33.292	17.500		
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500									-	-		
Total By Customer Group	2600	8.787	7.005	-	-	-	17.494	6	-	33.292	17.500	-	-

Notes

EC102 Development Agency - Supporting Table F4 Entity Aged creditors - M03 September

Detail R thousands	NT Code	Current Year 2021/22 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	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300	563								563	
VAT (output less input)	0400	2.944								2.944	
Pensions / Retirement deductions	0500	165								165	
Loan repayments	0600	–								–	
Trade Creditors	0700	5.496							(1)	5.494	
Auditor General	0800	–								–	
Other	0900	6.592								6.592	
Total By Customer Type	**1000**	15.760	–	–	–	–	–	–	(1)	15.759	–

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 - M03 September

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 *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Entity														
First National Bank - 62098719358		n/a	Money Market		Variable	4.65%	-	-	Ongoing	27 464	76	(9 600)	-	17 940
														-
														-
														-
														-
														-
														-
														-
														-
														-
														-
														-
														-
														-
														-
Total Investments										27 464	76	(9 600)	-	17 940

EC102 Development Agency - Supporting Table F6 Entity Board member allowances & staff benefits - M03 September

Summary of Employee and Board Member remuneration	Ref	2020/21 Audited Outcome	Current Year 2021/22 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	2.497	-	61	462	624	(162)	-25.9%	2.497
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
In-kind benefits	2	-	-	-	-	-	-	-		-
Sub Total - Board Members of Entities		1.936	2.497	-	61	462	624	(162)	-25.9%	2.497
% increase	3		29.0%							29.0%
Senior Managers of Entities										
Basic Salaries and Wages		7.508	9.888	-	740	2.166	2.472	(306)	-12.4%	9.888
Pension and UIF Contributions		-	991	-	60	180	248	(68)	-27.3%	991
Medical Aid Contributions			-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		411	377	-	-	-	94	(94)	-100.0%	377
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances	1	-	-	-	-	-	-	-		-
Payments in lieu of leave		-	251	-	-	-	63	(63)	-100.0%	251
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
In-kind benefits	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Entities		7.919	11.507	-	800	2.348	2.877	(530)	-18.4%	11.507
% increase	3		45.3%							45.3%
Other Staff of Entities										
Basic Salaries and Wages		15.222	19.473	-	1.870	5.500	4.868	632	13.0%	19.473
Pension and UIF Contributions		1.119	1.652	-	115	345	413	(67)	-16.3%	1.652
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		544	637	-	-	-	159	(159)	-100.0%	637
Motor Vehicle Allowance		120	240	-	5	15	60	(45)	-75.0%	240
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		48	48	-	4	12	12	-		48
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave	1	604	397	-	-	-	99	(99)	-100.0%	397
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
In-kind benefits	2	-	-	-	-	-	-	-		-
Sub Total - Other Staff of Entities		17.657	22.446	-	1.994	5.872	5.612	261	4.6%	22.446
% increase	3		27.1%							27.1%
Total Municipal Entities remuneration		27.512	36.451	-	2.855	8.681	9.113	(432)	-4.7%	36.451
Unpaid salary, allowances & benefits in arrears:		-	-	-	747	-	-			

EC102 Development Agency - Supporting Table F7 Entity monthly actuals & revised targets - M03 September

Description	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
R thousands	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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	246	143	110	-	-	-	-	-	-	-	-	135	637	664	657
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	1.457	-	-	-	-	-	-	-	-	-	-	2.311	3.768	1.440	-
Transfers and Subsidies - Operational	51.260	999	705	-	-	-	-	-	-	-	-	81.062	134.026	73.990	54.283
Other revenue	1 722	692	115	-	-	-	-	-	-	-	-	12.131	14.661	19.790	29.237
Cash Receipts by Source	54.687	1.834	931	-	-	-	-	-	-	-	-	95.639	153.091	95.824	84.177
Other Cash Flows by Source															
(National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	1.140	1 140	1.231	1.330
(National / Provincial Departmental Agencies, Households, Non-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	54.687	1.834	931	-	-	-	-	-	-	-	-	96.779	154.231	97.055	85.507
Cash Payments by Type															
Employee related costs	(3.065)	(3.144)	(3.097)	-	-	-	-	-	-	-	-	(24.648)	(33.953)	(35.280)	(34.005)
Remuneration of councillors	(34)	(385)	(61)	-	-	-	-	-	-	-	-	(2.018)	(2.497)	(2.597)	(2.701)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	(4)	(4)	(5)	(5)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	(217)	(217)	(226)	(235)
Other expenditure	(24.180)	(7.818)	(9.620)	-	-	-	-	-	-	-	-	(74.621)	(116.419)	(57.716)	(47.231)
Cash Payments by Type	(27.258)	(11.348)	(12.778)	-	-	-	-	-	-	-	-	(101.708)	(153.091)	(95.824)	(84.177)
Other Cash Flows/Payments by Type															
Capital assets	-	(33)	-	-	-	-	-	-	-	-	-	(1.107)	(1.140)	(1.231)	(1.330)
Repayment of borrowing	(2)	(106)	(110)	-	-	-	-	-	-	-	-	218	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	(27.261)	(11.486)	(12.888)	-	-	-	-	-	-	-	-	(102.597)	(154.231)	(97.055)	(85.507)
NET INCREASE/(DECREASE) IN CASH HELD	81.948	13.320	13.819	-	-	-	-	-	-	-	-	189.376	308.463	194.110	171.014
Cash/cash equivalents at the month/year begin:	20.433	102.381	115.701	129.520	129.520	129.520	129.520	129.520	129.520	129.520	129.520	129.520	20.433	328.896	523.006
Cash/cash equivalents at the month/year end:	102.381	115.701	129.520	129.520	129.520	129.520	129.520	129.520	129.520	129.520	129.520	328.896	328.896	523.006	694.020

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 - M03 September

Description	2020/21	Current Year 2021/22							
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	-	-	19	200	181	90.4%	-
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	388	800	-	-	19	200	181	90.4%	-
Water Rights	-	-	-	-	-	-	-		-
Effluent Licenses	-	-	-	-	-	-	-		-
Solid Waste Licenses	-	-	-	-	-	-	-		-
Computer Software and Applications	388	800	-	-	19	200	181	90.4%	-
Load Settlement Software Applications	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	612	180	-	-	-	45	45	100.0%	-
Computer Equipment	612	180	-	-	-	45	45	100.0%	-
Furniture and Office Equipment	239	160	-	-	11	40	29	72.5%	-
Furniture and Office Equipment	239	160	-	-	11	40	29	72.5%	-
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	1,160	-	-	39	285	246	89.4%	-

- Supporting Table F8b Entity capital expenditure on the renewal of existing assets by asset class - M03 September

Description	2020/21 Audited Outcome	Current Year 2021/22							
R thousands		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	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-
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 - M03 September

Description	2020/21	Current Year 2021/22							
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	-	-	-	-	-	-	-		-
Parks	-	-	-	-	-	-	-		-
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	-	15	-	-	-	4	4	100.0%	-
Operational Buildings	-	15	-	-	-	4	4	100.0%	-
Municipal Offices	-	15	-	-	-	4	4	100.0%	-
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	-	21	-	-	-	5	5	100.0%	-
Computer Equipment	-	21	-	-	-	5	5	100.0%	-
Furniture and Office Equipment	-	21	-	-	-	5	5	100.0%	-
Furniture and Office Equipment	-	21	-	-	-	5	5	100.0%	-
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	-	58	-	-	-	14	14	100.0%	-

- Supporting Table F8d Entity Depreciation by asset class - M03 September

Description	2020/21	Current Year 2021/22							
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	349	-	19	56	87	30	33.9%	-
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	760	349	-	19	56	87	30	33.9%	-
Water Rights	-	-	-	-	-	-	-		-
Effluent Licenses	-	-	-	-	-	-	-		-
Solid Waste Licenses	-	-	-	-	-	-	-		-
Computer Software and Applications	760	349	-	19	56	87	30	33.9%	-
Load Settlement Software Applications	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	189	338	-	27	82	85	3	3.0%	-
Computer Equipment	189	338	-	27	82	85	3	3.0%	-
Furniture and Office Equipment	232	297	-	21	66	74	9	11.6%	-
Furniture and Office Equipment	232	297	-	21	66	74	9	11.6%	-
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	1,151	984	-	67	205	246	41	16.8%	-

- Supporting Table F8e Entity capital expenditure on the upgrading of existing assets by asset class - M03 September

Description	2020/21	Current Year 2021/22							
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	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-
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

FIRST QUARTER - SEPTEMBER 2022

2022/23

Working Capital

Description	Amount
Cash and Investments Available	**27.020.439.40**
Cash and cash equivalents at beginning of the month (All Accounts)	**38.977.278.41**
Total receipts	**930.868.98**
Interest	110.143.64
PEP Grant	705.270.50
SARS VAT refund	115.454.84
Payments made	**12.887.707.99**
Bank Charges (All Accounts)	9.620.49
Suppliers and Recruitment Costs	9.541.882.46
Board and Audit Committee Claims	176.128.22
Salaries,Wages,Allowances and Benefits	3.096.729.02
Staff Claims	63.347.80
Total cash and investments available	**27.020.439.40**