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-003-22

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

Dear Mr Sihlahla

BCMDA MONTHLY PERFORMANCE REPORT – DECEMBER 2021

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 December 2021.

Kind Regards

MR B NELANA
CHIEF EXECUTIVE OFFICER
DATE: 11 JANUARY 2022

Board Members: T Bonakele (Chairperson); S Booi; C Sangqu; T Buswana; B Canning; M Pango; T Godongwana; L Njezula; B Nelana (CEO) •
Secretary: N. Mpongoshe
Registration No. 2016/168330/30
GROWING A BETTER CITY TOGETHER

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Enquires: 043 492 2097 **Email:** sivuyisiwe@bcmda.org.za **BCMDA-FMR-001-22**

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 of December 2021 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 January 2022

BCMDA
BUFFALO CITY METROPOLITAN
DEVELOPMENT AGENCY

Ref: BCMDA-SUB-001-22
Enquires: S Mgudlwa
Tel: 043 492 2097

REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – DECEMBER 2021

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 December 2021

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 DECEMBER 2021

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	59 343 624	Cash and Bank Balance	131 010
Expenditure	(58 510 956)	Call investments	9 355 523
Operating Surplus	**832 668**	Cash and cash equivalents	9 486 533
Capital Expenditure	(288 686)	Account Payables	(1 686 880)
Surplus after capital expenditure	**543 982**	Unspent conditional grants	**(112 693)**
FINANCIAL		**HUMAN RESOURCES**	
Operating surplus for the period	**543 982**	Total Staff Compliment (excluding interns)	28
YTD Grants and subsidies	**56 291 771**	Staff Appointments	1
% Creditors paid within term	100%	Staff Terminations	0
Liquidity	7.6:1	Number of funded vacant posts	6
		Salary bill – Officials	(11 947 990)
		Workforce costs as a % of expenditure (incl. capex)	20%
		Workforce costs as a % of expenditure (excl. capex)	21%

4.4. **Liquidity position**

BCMDA's liquidity is 7.6:1 for the month ending 31 December 2021, 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, receivables BCMM in relation to the capital projects and the VAT receivable from SARS. The current liabilities comprise of trade payables, Neighbourhood Development Partnership unspent grant for the Duncan Village buy-back centre and integrated waste management system, DFFE unspent grant for the waste management project, leave provision, retention costs for capital projects, employee related cost system errors and lease liabilities.

4.5. **Expenditure on allocations received**

BCMDA has an approved annual budget of R 119 million. The DFFE waste management project has come to an end through there is a remaining balance which might be used for the compilation of the project Annual Financial Statements. The approved 2021/22 budget has the following revenue elements:

- BCMM Operational Grant of R 48.4 million
- BCMM Operational Grant for Capital projects of R 50 million
- Development levy of R 7.9 million
- Agency services revenue of R 4.4 million
- Neighbourhood Development Partnership Grant of R 7.7 million
- Interest received of R 467 482
- LGSETA Grant of R 22 218
- Tender Document Fees of R 10 800

The total expenditure incurred as at 31 December 2021 is R 58.5 million. Included in this amount is R 34.1 million (VAT excl.) relating on capital projects implemented on behalf of the City which constitutes 78% 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 21 million (VAT exclusive) allocation received from the City for operational obligations and the internally generated project management fees, BCMDA has incurred an expenditure of R 23.5 million (excluding NDP, DFFE and Capital Projects). The breakdown of which is as follows:

- Employee related Costs R 11 947 990
- Board Fees R 1 223 134

- Depreciation R 617 510
- Other general expenditure R 9 521 598
- Capital Expenditure R 288 686

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 50% and the Agency has achieved 56%. In relation to the funds received to date exclusive of VAT, the expenditure incurred equates to 112%.

NDP waste management grant overall expenditure amounts to R 1 094 254 (VAT exclusive) against the remaining funds of R 1 030 427 after releasing R 1 213 066 of the R 2.2 million (VAT exclusive) that was received during the 2019/20 financial year and accruing monthly interest. No additional funding has been received as at 31 December 2021. What has been transferred to revenue is R 1 094 254 which represents 106% expenditure on the total grant received since the beginning of the project.

4.6. Cash and cash equivalents

BCDMA's cash and cash equivalents balance at 31 December 2021 is R 9.5 million which is made up of cash and bank account balances amounting to R 131 010 a call investment balance of R 6.1 million and a fixed deposit facility of R 3.4 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 R109 077 which relates to the DFFE and NDP waste management projects.

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 F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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		-	467	-	48	316	234	82	35.2%	467
Interest earned - outstanding debtors		-	-		-	-		-		
Dividends received		-	-		-	-	-	-		-
Fines, penalties and forfeits		-	-	-		-		-		
Licences and permits		-	-			-		-		
Agency services		-			-	-				-
Transfers and subsidies		-	4 440	-	987	2 729	2 220	509	22.9%	4 440
Other revenue		-	104 999	-	12 824	56 292	52 499	3 792	7.2%	104 999
Gains		-	7 959	-	1	7	3 980	(3 972)	-99.8%	7 959
		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		-	117 865	-	13 860	59 344	58 933	411	0.7%	117 865
Expenditure By Type										
Employee related costs		-	28 758		2 642	12 053	14 379	(2 326)	-16.2%	28 758
Remuneration of Directors		-	1 850	-	141	1 223	925	298	32.3%	1 850
Debt impairment		-	-		-	-	-	-		-
Depreciation & asset impairment		-	995	-	87	616	492	120	24.1%	995
Finance charges		-	4	-	0	0	2	(2)	-100.0%	4
Bulk purchases - electricity	2	-	-	-	-	-		-		-
Inventory consumed		-	-	-	38	229	-	229	#DIV/0!	-
Contracted services		-	-	-	14 418	40 719	-	40 719	#DIV/0!	-
Transfers and subsidies		-	-	-	-	39	-	39	#DIV/0!	-
Other expenditure		-	86 258	-	736	3 631	43 129	(39 498)	-91.6%	86 258
Losses		-	-	-	-	-		-		-
Total Expenditure	3	-	117 865	-	19 861	58 511	58 932	(422)	-0.7%	117 865
Surplus/(Deficit)		-	0	-	(5 201)	833	0	832	415226.9%	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	1 200	-	37	289	600	(311)	-51.9%	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		-	1 200	-	(5 164)	1 121	600	521	86.8%	1 200
Taxation		-		-	-	-		-		
Surplus/(Deficit) for the year		-	1 200	-	(5 164)	1 121	600	521		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. 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) - M06 December

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		–	467	–	48	318	234	82	35.2%	467
Interest earned - outstanding debtors		–	–	–	–	–	–	–		–
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		–	4 440	–	987	2 729	2 220	509	22.9%	4 440
Transfers and subsidies		–	104 999		12 824	55 292	52 499	3 792	7.2%	104 999
Other revenue		–	7 959	–	1	7	3 980	(3 972)	-99.8%	7 959
Gains		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		–	117 865	–	13 860	59 344	58 933	411	0.7%	117 865
Expenditure By Type										
Employee related costs		–	28 758	–	3 642	12 053	14 379	(2 326)	-16.2%	28 758
Remuneration of Directors		–	1 850	–	141	1 223	925	298	32.3%	1 850
Debt impairment		–	–	–	–	–	–	–		–
Depreciation & asset impairment		–	995	–	87	618	497	120	24.1%	995
Finance charges		–	4		0	0	2	(2)	-100.0%	4
Bulk purchases - electricity	2	–	–	–	–	–	–	–		–
Inventory consumed		–	–		38	229	–	229	#DIV/0!	–
Contracted services		–	–	–	14 418	40 719	–	40 719	#DIV/0!	–
Transfers and subsidies		–	–	–	–	39	–	39	#DIV/0!	–
Other expenditure		–	55 258	–	736	3 631	43 129	(39 498)	-91.6%	55 258
Losses		–	–	–	–	–	–	–		–
Total Expenditure	3	–	117 865	–	19 061	58 511	58 932	(422)	-0.7%	117 865
Surplus/(Deficit)		–	0	–	(5 201)	833	0	832	415226.9%	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	1 200	–	37	288	600	(311)	-51.9%	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		–	1 200	–	(5 164)	1 121	600	521	86.8%	1 200
Taxation		–	–			–		–		
Surplus/(Deficit) for the year		–	1 200	–	(5 164)	1 121	600	521		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 R119 million, BCMDA heavily relies on operational grant of R 106 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 316 007.
- Transfer and subsidies relate to the 1st 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 42% in relation to the annual budget. These costs are below the expected year to date percentage of 50% due to vacancies which have not yet been filled in, cost of living adjustment which became less than what was budgeted for and bonuses which have not yet been expended on.
- 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 - M06 December

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		–	172	–	131	172
Call investment deposits		–	5 108	–	9 356	5 108
Consumer debtors		–	–	–	–	–
Other debtors		–	3 311	–	16 014	3 311
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	61	–	48	61
Total current assets		–	8 652	–	25 549	8 652
Non current assets						
Long-term receivables		–	–	–	–	0
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investment in Associate		–	–	–	–	–
Property, plant and equipment		–	1 198	–	1 701	1 198
Biological		–		–	–	–
Intangible		–	873	–	820	873
Other non-current assets		–		–	–	–
Total non current assets		–	2 071	–	2 520	2 071
TOTAL ASSETS		–	10 723	–	28 069	10 723
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–		709	–
Consumer deposits		–	–	–	–	–
Trade and other payables		–	5 542	–	1 800	5 542
Provisions		–	1 794		844	1 794
Total current liabilities		–	7 336	–	3 352	7 336
Non current liabilities						
Borrowing		–	–	–	696	–
Provisions		–	–	–	8 700	–
Total non current liabilities		–	–	–	9 396	–
TOTAL LIABILITIES		–	7 336	–	12 748	7 336
NET ASSETS	1	–	3 387	–	15 321	3 387
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	3 387	–	15 321	3 387
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1	–	3 387	–	15 321	3 387

5.3.1. Assets

- The Agency cash and investment is made up of the primary bank account balance, DFFE account balance, NDP grant account balance, money market account balance, fixed deposit investment account balance and petty cash on hand.
- Other debtors relate to SARS VAT receivable and construction, consulting and project management costs for the capital projects implemented by the Agency on behalf of the City.
- The expenditure incurred on assets for the month under review relates to computer equipment.

5.3.2 Liabilities

- Trade and Other payables relate to trade creditors, unspent conditional grants, leave provision, retention costs for capital projects, employee related costs system errors 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 - M06 December

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		–	12 399	–	455	3 935	6 199	(2 264)	-36.5%	12 399
Transfers and Subsidies - Operational		–	104 999	–	4 659	57 257	52 499	4 758	9.1%	104 999
Transfers and Subsidies - Capital		–	1 200	–	–	600	600	–		1 200
Interest		–	457	–	35	251	234	17	7.5%	457
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(116 517)	–	(20 305)	(71 093)	(58 259)	(12 834)	22.0%	(116 517)
Finance charges		–	(4)	–	–	–	(2)	2	-100.0%	(4)
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Grants		–	–	–	–	(39)	–	(39)	#DIV/0!	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	2 544	–	(15 156)	(9 088)	1 272	(10 360)	-814.5%	2 544
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		–	(1 200)	–	(43)	(230)	(600)	370	-61.7%	(1 200)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(1 200)	–	(43)	(230)	(600)	370	-61.7%	(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)		(98)	(322)	(672)	350	-52.1%	(1 344)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(1 344)	–	(98)	(322)	(672)	(350)	52.1%	(1 344)
NET INCREASE/ (DECREASE) IN CASH HELD		–	(0)	–	(15 296)	(9 639)	(0)	(9 639)	#########	(0)
Cash/cash equivalents at the beginnig of year	2	–	15 771		22 706	22 706	16 771	5 935	35.4%	–
Cash/cash equivalents at the end of year	2	–	16 771	–	7 409	13 067	16 771	(3 704)	-22.1%	(0)

Cash inflow for the month of December 2021 amounted to R 5.1 million relating to interest, LGSETA grant, project management fees, construction costs and a returned salary. The cash outflow amounted to R 20.4 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 - M06 December

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	16 014			-	-		-	-	16 014	-	-	
Total By Income Source	2000	16 014	-	-	-	-	-	-	-	16 014	-	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group	2100												
Organs of State	2200	16 014		-	-		-	-		16 014	-		
Commercial	2300	-		-							-	-	-
Households	2400			-						-	-		
Other	2500	-	-	-	-	-	-	-		-	-	-	-
Total By Customer Group	2600	16 014	-	-	-	-	-	-	-	16 014	-	-	-

The debtors relate to VAT receivable from SARS and construction and project management costs for the capital projects implemented by the Agency 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 - M06 December

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	446	-		-	-	-			446	
VAT (output less input)	0400		-			-				-	-
Pensions / Retirement deductions	0500	154		-	-				-	154	
Loan repayments	0600		-			-				-	
Trade Creditors	0700	7	-						(1)	6	
Auditor General	0800		-		-		-			-	
Other	0900	1 194					-	-	-	1 194	-
Total By Customer Type	1000	1 801	-	-	-	-	-	-	(1)	1 800	-

The Agency's creditors are made up mainly of the employee related costs transactions' duplicates due to errors which occurred on the payroll system and trade creditor which will be settled by the 15th of January 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. Delays experienced on the release of funding for the Duncan Village Buy Back Centre and Integrated Waste Management System.

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 B

BUFFALO CITY METROPOLITAN DEVELOPMENT AGENCY SOC LTD

SUMMARY CASH AND CASH EQUIVALENTS

SECOND QUARTER - DECEMBER 2021

2021/22

Working Capital

Description	Amount
Cash and Investments Available	**6.209.479.92**
Cash and cash equivalents at beginning of the	**21.505.916.66**
Total receipts	**5.149.083.99**
Interest	35.128.07
BCMM Contractor's Fees	4.659.038.50
Project Management Fees	372.723.08
VAT Receivable	80.993.60
Returned NDP Salaries	1.200.74
Payments made	**20.445.520.73**
Bank Charges (All Accounts)	1.353.96
Suppliers and Recruitment Costs	17.065.378.29
Board and Audit Committee Claims	154.080.00
Salaries,Wages,Allowances and Benefits	1.912.492.42
Staff Claims	19.746.63
SARS Tax & Vat Payable	1.292.469.43
Total cash and investments available	**6.209.479.92**

Annexure A

Preparation Instructions

Municipality Name: Choose name from list

Municipal Entity Name: EC102 Development Agency

CFO Name: Vicky Ntsodo-Boyce

Tel: 0434922088 Fax:

E-Mail: vicky@bcmda.org.za

Reporting period: M06 December

MTREF: 2021 Budget Year: 2021/22

Printing Instructions

Showing / Hiding Columns

Show Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Submission of Data

Preparing Data File for Submission

Export Data to Data File

EC102 Development Agency - Table F1 Monthly Budget Statement Summary - M06 December

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	–	467	–	48	316	234	0	35%	467
Transfers recognised - operational	–	104.999	–	12.824	56.292	52.499	4	7%	104.999
Other own revenue	–	12.399	–	988	2.736	6.199	(3)	-56%	12.399
Total Revenue (excluding capital transfers and contributions)	–	117.865	–	13.860	59.344	58.933	411	0	117.865
Employee costs	–	28.758	–	3.642	12.053	14.379	(2.326)	(0)	28.758
Remuneration of Board Members	–	1.850	–	141	1.223	925	298	0	1.850
Depreciation and asset impairment	–	995	–	87	618	497	120	0	995
Finance charges	–	4	–	0	0	2	(2)	(0)	4
Inventory consumed and bulk purchases	–	–	–	38	229	–	229	#DIV/0!	–
Transfers and grants	–	–	–	–	39	–	39	#DIV/0!	–
Other expenditure	–	86.258	–	15.153	44.350	43.129	1.221	0	86.258
Total Expenditure	–	117.865	–	19.061	58.511	58.932	(422)	(0)	117.865
Surplus/(Deficit)	–	0	–	(5.201)	833	0	832	4	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	1.200	–	37	289	600	(311)	(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	–	1.200	–	(5.164)	1.121	600	521	0	1.200
Taxation	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	1.200	–	(5.164)	1.121	600	521	0	1.200
Capital expenditure & funds sources									
Capital expenditure	–	1.200	–	37	289	600	(311)	(0)	1.200
Transfers recognised - capital	–	1.200	–	37	289	600	(311)	(0)	1.200
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	–	1.200	–	37	289	600	(311)	(0)	1.200
Financial position									
Total current assets	–	8.652	–		25.549				8.652
Total non current assets	–	2.071	–		2.520				2.071
Total current liabilities	–	7.336	–		3.352				7.336
Total non current liabilities	–	–	–		9.396				–
Community wealth/Equity	–	3.387	–		15.321				3.387
Cash flows									
Net cash from (used) operating	–	2.544	–	(15.156)	(9.088)	1.272	(10.360)	(0)	2.544
Net cash from (used) investing	–	(1.200)	–	(43)	(230)	(600)	370	(0)	(1.200)
Net cash from (used) financing	–	(1.344)	–	(98)	(322)	(672)	350	(0)	(1.344)
Cash/cash equivalents at the year end	–	16.771	–	7.409	13.067	16.771	(3.704)	(0)	(0)

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	16.014	–	–	–	–	–	–	–	16.014
Creditors Age Analysis									
Total Creditors	1.801	–	–	–	–	–	–	(1)	1.800

EC102 Development Agency - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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		–	467	–	48	316	234	82	35.2%	467
Interest earned - outstanding debtors		–	–	–	–	–	–	–		–
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		–	4.440	–	987	2.729	2.220	509	22.9%	4.440
Transfers and subsidies		–	104.999	–	12.824	56.292	52.499	3.792	7.2%	104.999
Other revenue		–	7.959	–	1	7	3.980	(3.972)	-99.8%	7.959
Gains		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		–	117.865	–	13.860	59.344	58.933	411	0.7%	117.865
Expenditure By Type										
Employee related costs		–	28.758	–	3.642	12.053	14.379	(2.326)	-16.2%	28.758
Remuneration of Directors		–	1.850	–	141	1.223	925	298	32.3%	1.850
Debt impairment		–	–	–	–	–	–	–		–
Depreciation & asset impairment		–	995	–	87	618	497	120	24.1%	995
Finance charges		–	4	–	0	0	2	(2)	-100.0%	4
Bulk purchases - electricity	2	–	–	–	–	–	–	–		–
Inventory consumed		–	–	–	38	229	–	229	#DIV/0!	–
Contracted services		–	–	–	14.418	40.719	–	40.719	#DIV/0!	–
Transfers and subsidies		–	–	–	–	39	–	39	#DIV/0!	–
Other expenditure		–	86.258	–	736	3.631	43.129	(39.498)	-91.6%	86.258
Losses		–	–	–	–	–	–	–		–
Total Expenditure	3	–	117.865	–	19.061	58.511	58.932	(422)	-0.7%	117.865
Surplus/(Deficit)		–	0	–	(5.201)	833	0	832	415226.9%	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	1.200	–	37	289	600	(311)	-51.9%	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		–	1.200	–	(5.164)	1.121	600	521	86.8%	1.200
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) for the year		–	1.200	–	(5.164)	1.121	600	521		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 - M06 December

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	–	800	–	–	104	400	296	74.0%	800
Servitudes	–	–	–	–	–	–	–		–

Licences and Rights	–	800	–	–	104	400	296	74.0%	800
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	800	–	–	104	400	296	74.0%	800
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	–	**320**	–	**37**	**185**	**160**	**(25)**	-15.4%	**320**
Computer Equipment	–	320	–	37	185	160	(25)	-15.4%	320
Furniture and Office Equipment	–	**80**	–	–	–	**40**	**40**	100.0%	**80**
Furniture and Office Equipment	–	80	–	–	–	40	40	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	–	**1.200**	–	**37**	**289**	**600**	**311**	**51.9%**	**1.200**

EC102 Development Agency - Table F4 Monthly Budget Statement - Financial Position - M06 December

Vote Description	Ref	2019/20 Audited Outcome	Current Year 2020/21 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash		–	172	–	131	172
Call investment deposits		–	5.108	–	9.356	5.108
Consumer debtors		–	–	–	–	–
Other debtors		–	3.311	–	16.014	3.311
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	61	–	48	61
Total current assets		–	8.652	–	25.549	8.652
Non current assets						
Long-term receivables		–	–	–	–	0
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investment in Associate		–	–	–	–	–
Property, plant and equipment		–	1.198	–	1.701	1.198
Biological		–		–	–	–
Intangible		–	873	–	820	873
Other non-current assets		–		–	–	–
Total non current assets		–	2.071	–	2.520	2.071
TOTAL ASSETS		–	10.723	–	28.069	10.723
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–		709	–
Consumer deposits		–	–	–	–	–
Trade and other payables		–	5.542	–	1.800	5.542
Provisions		–	1.794		844	1.794
Total current liabilities		–	7.336	–	3.352	7.336
Non current liabilities						
Borrowing		–	–	–	696	–
Provisions		–	–	–	8.700	–
Total non current liabilities		–	–	–	9.396	–
TOTAL LIABILITIES		–	7.336	–	12.748	7.336
NET ASSETS	1	–	3.387	–	15.321	3.387
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	3.387	–	15.321	3.387
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1	–	3.387	–	15.321	3.387

References

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

EC102 Development Agency - Table F5 Monthly Budget Statement - Cash Flows - M06 December

Description	Ref	2019/20 Audited Outcome	Current Year 2020/21 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		–	12.399	–	455	3.935	6.199	(2.264)	-36.5%	12.399
Transfers and Subsidies - Operational		–	104.999	–	4.659	57.257	52.499	4.758	9.1%	104.999
Transfers and Subsidies - Capital		–	1.200	–	–	600	600	–		1.200
Interest		–	467	–	35	251	234	17	7.5%	467
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(116.517)	–	(20.305)	(71.093)	(58.259)	(12.834)	22.0%	(116.517)
Finance charges		–	(4)	–	–	–	(2)	2	-100.0%	(4)
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Grants		–	–	–	–	(39)	–	(39)	#DIV/0!	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	2.544	–	(15.156)	(9.088)	1.272	(10.360)	-814.5%	2.544
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		–	(1.200)	–	(43)	(230)	(600)	370	-61.7%	(1.200)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(1.200)	–	(43)	(230)	(600)	370	-61.7%	(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)		(98)	(322)	(672)	350	-52.1%	(1.344)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(1.344)	–	(98)	(322)	(672)	(350)	52.1%	(1.344)
NET INCREASE/ (DECREASE) IN CASH HELD		–	(0)	–	(15.296)	(9.639)	(0)	(9.639)	###########	(0)
Cash/cash equivalents at the beginnig of year	2	–	16.771	–	22.706	22.706	16.771	5.935	35.4%	–
Cash/cash equivalents at the end of year	2	–	16.771	–	7.409	13.067	16.771	(3.704)	-22.1%	(0)

EC102 Development Agency - Supporting Table F1 Entity Material variance explanation - M06 December

Description	Ref	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands				
Revenue items				
Interest earned - external investments		82	More interest was received than anticipated	
Agency services		509	This is depended on claims based on work done	
Other revenue		(3.972)	This is mainly depended on receipt of development levies	
Transfers and subsidies		3.792	This is depended on claims based on work done	
Expenditure items				
Employee related costs		(2.326)	Non-filling of vacancies from the beginning of the year	It will be adjusted accordingly during the adjustments budget
Remuneration of Directors		298	More special meetings than planned	It will be adjusted accordingly during the adjustments budget
Depreciation & asset impairment		120		It will be adjusted accordingly during the adjustments budget
Other expenditure		1.468	Procurement processes are under way	It will normalise during the year
Financial Position				
Capital Expenditure items				
Cash flow items				
Measurable performance				
Total variance				

EC102 Development Agency - Supporting Table F2 Entity Financial and non-financial indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2019/20 Audited Outcome	Current Year 2020/21 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%	2.5%	0.0%
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure		0.0%	0.8%	0.0%	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		0.0%	216.6%	0.0%	83.2%	216.6%
Gearing	Long Term Borrowing/ Funds & Reserves						
Liquidity							
Current Ratio	Current assets/current liabilities		0.0%	117.9%	0.0%	762.1%	117.9%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		0.0%	117.9%	0.0%	762.1%	117.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	72.0%	0.0%	283.0%	72.0%
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		0.0%	2.8%	0.0%	27.0%	2.8%
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%	0.0%	100.0%	100.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions			0.0%	0.0%	0.0%	0.0%
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%
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%
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	24.4%	0.0%	20.3%	24.4%
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		0.0%	0.8%	0.0%	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 - M06 December

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	16,014								16,014	–	–
Total By Income Source	2000	16,014	–	–	–	–	–	–	–	16,014	–	–
2019/20 - totals only										–	–	
Debtors Age Analysis By Customer Group	2100											
Organs of State	2200	16,014	–							16,014	–	–
Commercial	2300	–	–						–		–	–
Households	2400	–	–						–		–	
Other	2500	–	–	–						–	–	–
Total By Customer Group	2600	16,014	–	–	–	–	–	–	–	16,014	–	–

Notes

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

EC102 Development Agency - Supporting Table F4 Entity Aged creditors - M06 December

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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	446	–	–	–	–	–	–	–	446
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	154	–	–	–	–	–	–	–	154
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	7	–	–	–	–	–	–	(1)	6
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	1.194	–	–	–	–	–	–	–	1.194
Total By Customer Type	**1000**	1.801	–	–	–	–	–	–	(1)	1.800

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 - M06 December

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
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 - M06 December

Summary of Employee and Board Member remuneration	Ref	2019/20 Audited Outcome	Current Year 2020/21 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	–	1.850	–	141	1.223	925	298	32.3%	1.850
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
In-kind benefits	2	–	–	–	–	–	–	–		–
Sub Total - Board Members of Entities		–	1.850	–	141	1.223	925	298	32.3%	1.850
% increase	3		#DIV/0!							#DIV/0!
Senior Managers of Entities										
Basic Salaries and Wages		–	8.226	–	1.177	4.021	4.113	(92)	-2.2%	8.226
Pension and UIF Contributions		–	823	–	118	391	411	(20)	-4.8%	823
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	356	–	–	–	178	(178)	-100.0%	356
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances	1	–	–	–	–	–	–	–		–
Payments in lieu of leave		–	197	–	–	–	98	(98)	-100.0%	197
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
In-kind benefits	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities		–	9.601	–	1.295	4.413	4.800	(388)	-8.1%	9.601
% increase	3		#DIV/0!							#DIV/0!
Other Staff of Entities										
Basic Salaries and Wages		–	16.271	–	2.119	6.873	8.136	(1.263)	-15.5%	16.271
Pension and UIF Contributions		–	1.671	–	200	669	836	(167)	-20.0%	1.671
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	599	–	–	–	299	(299)	-100.0%	599
Motor Vehicle Allowance		–	180	–	20	70	90	(20)	-22.2%	180
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	48	–	8	28	24	4	16.7%	48
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave	1	–	387	–	–	–	194	(194)	-100.0%	387
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
In-kind benefits	2	–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		–	19.157	–	2.347	7.640	9.578	(1.939)	-20.2%	19.157
% increase	3		#DIV/0!							#DIV/0!
Total Municipal Entities remuneration		–	30.607	–	3.783	13.276	15.304	(2.028)	-13.3%	30.607
Unpaid salary, allowances & benefits in arrears:		–	–	–	154	154	–			0.0%

EC102 Development Agency - Supporting Table F7 Entity monthly actuals & revised targets - M06 December

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															
Property rates					–	–		–				–	1	–	–
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	–	–				–	216	467	491	515
Interest earned - outstanding debtors								–				–	–	–	–
Fines, penalties and forfeits				–				–	–			–	–	–	–
Licences and permits					–	–		–			–	–	–	–	–
Agency services	686	487	–	653	490	373	–	–				1.751	4.440	3.768	
Transfers and Subsidies - Operational	8.572	29.717		8.162	6.147	4.659	–	–				47.742	104.999	127.695	79.642
Other revenue	1.050	–	4	110	1	62	–	–				6.712	7.959	11.959	11.274
Cash Receipts by Source	10.335	30.248	58	8.972	6.681	5.149	–	–	–	–	–	56.422	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, 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	10.335	30.848	58	8.972	6.681	5.149	–	–	–	–	–	57.022	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						19.527	28.758	30.599	32.123
Remuneration of councillors	128	171	277	210	294	141		–		–	–	629	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	8.218	–					–		–		(6.910)	–		–
Transfers and grants - other municipalities	–	–	–					–	–	–		–	–		–
Transfers and grants - other		39	–	–				–		–		(39)	–	–	–
Other expenditure	6.198	3.940	4.346	14.302	6.881	18.251		–	–	–		32.191	85.909	110.005	55.879
Cash Payments by Type	9.242	11.690	5.860	15.703	8.332	20.305	–	–	–	–	–	45.390	116.521	142.462	89.863
Other Cash Flows/Payments by Type															
Capital assets	–		107	166	–	43	–	–			–	884	1.200	1.280	1.366
Repayment of borrowing	103		203	107	6	98		–				827	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	–	–	–	–	–	47.101	119.065	145.194	92.797
NET INCREASE/(DECREASE) IN CASH HELD	989	19.159	(6.112)	(7.003)	(1.657)	(15.296)	–		–	–	–	9.921	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	9.408	9.408	9.408	9.408	9.408	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	9.408	9.408	9.408	9.408	9.408	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 - M06 December

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	–	800	–	–	104	400	296	74.0%	800
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	800	–	–	104	400	296	74.0%	800
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	800	–	–	104	400	296	74.0%	800
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	–	320	–	37	185	160	(25)	-15.4%	320
Computer Equipment	–	320	–	37	185	160	(25)	-15.4%	320
Furniture and Office Equipment	–	80	–	–	–	40	40	100.0%	80
Furniture and Office Equipment	–	80	–	–	–	40	40	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	–	1,200	–	37	289	600	311	51.9%	1,200

- Supporting Table F8b Entity capital expenditure on the renewal of existing assets by asset class - M06 December

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	–	–	–	–	–	–	–		–

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 - M06 December

Description	2019/20 Audited Outcome	Current Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
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	–	300	–	1	7	150	143	95.6%	300
Operational Buildings	–	300	–	1	7	150	143	95.6%	300
Municipal Offices	–	300	–	1	7	150	143	95.6%	300
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	–	–	–	10	10	100.0%	21
Computer Equipment	–	21	–	–	–	10	10	100.0%	21
Furniture and Office Equipment	–	21	–	–	–	10	10	100.0%	21
Furniture and Office Equipment	–	21	–	–	–	10	10	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	–	341	–	1	7	171	164	96.1%	341

- Supporting Table F8d Entity Depreciation by asset class - M06 December

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	–	552	–	34	323	276	(47)	-17.1%	552
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	552	–	34	323	276	(47)	-17.1%	552
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	552	–	34	323	276	(47)	-17.1%	552
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	–	214	–	30	161	107	(54)	-50.1%	214
Computer Equipment		214	–	30	161	107	(54)	-50.1%	214
Furniture and Office Equipment	–	229	–	22	134	115	(19)	-16.9%	229
Furniture and Office Equipment	–	229	–	22	134	115	(19)	-16.9%	229
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	-	995	-	87	618	497	(120)	-24.1%	995

- Supporting Table F8e Entity capital expenditure on the upgrading of existing assets by asset class - M06 December

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	-	-	-	-	-	-	-	-