BUFFALO CITY METROPOLITAN DEVELOPMENT AGENCY

A 12 Esplanade Road
Quigney.
East London. 5201
Eastern Cape. South Africa

E info@bcmda.org.za | T +27 (0) 43 492 2100
www.bcmda.org.za

BCMDA
BUFFALO CITY METROPOLITAN
DEVELOPMENT AGENCY

Enquires: S Mgudlwa Email: sivuyisiwe@bcmda.org.za BCMDA-FMR-010-23

Mr M Yawa
City Manager
Buffalo City Metropolitan Municipality
East London
5201

Dear Mr Yawa

BCMDA MONTHLY PERFORMANCE REPORT – FEBRUARY 2023

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 February 2023.

Kind Regards

MR M SIBAM
INTERIM CHIEF EXECUTIVE OFFICER
DATE: 08 MARCH 2023

BUFFALO CITY METROPOLITAN DEVELOPMENT AGENCY

A 12 Esplanade Road
Quigney.
East London. 5201
Eastern Cape. South Africa

E info@bcmda.org.za | **T** +27 (0) 43 492 2100
www.bcmda.org.za

BCMDA
BUFFALO CITY METROPOLITAN
DEVELOPMENT AGENCY

Enquires: S Mgudlwa Email: sivuyisiwe@bcmda.org.za BCMDA-FMR-009-23

QUALITY CERTIFICATE

I, M Sibam, Interim 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 28 February 2023 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: Mr. M Sibam

Interim Chief Executive Officer of Buffalo City Metropolitan Development Agency.

Signature

Date 08 MARCH 2023

Ref: BCMDA-SUB-053-22
Enquires: S Mgudlwa
Tel: 043 492 2097

REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLYBUDGET STATEMENT – FEBRUARY 2023

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 28 February 2023.

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 FEBRUARY 2023

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	80 345 052	Cash and Bank Balance	4 969 393
Expenditure	(63 979 044)	Call investments	18 537 360
Operating Surplus	**16 366 008**	Cash and cash equivalents	23 506 753
Capital Expenditure	(171 394)	Account Payables	**(2 587 594)**
Surplus after capital expenditure	**16 194 614**	Unspent conditional grants	**(892 429)**
FINANCIAL		**HUMAN RESOURCES**	
Operating surplus for the period	**16 194 614**	Total Staff Compliment (excluding interns)	28
YTD Grants and subsidies	**78 010 532**	Staff Appointments	0
% Creditors paid within term	100%	Staff Terminations	0
Liquidity	2.4:1	Number of funded vacant posts	3
		Salary bill – Officials	(17 182 852)
		Workforce costs as a % of expenditure (incl. capex)	34%
		Workforce costs as a % of expenditure (excl. capex)	33%

4.4 Liquidity position

BCMDA's liquidity is 2.4:1 for the month ending 28 February 2023, 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, SARS Tax and retention costs for capital projects.

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 28 February 2023 is R 63.9 million. Included in this amount is R 21.2 million (VAT excl.) relating to capital projects implemented on behalf of the City which constitutes 52% 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 44.3 million (VAT exclusive) allocation received from the City for operational obligations the Agency has incurred expenditure of R 30 million year to date (excluding NDP, PEP and Capital Projects) as detailed below:

- Employee related Costs R 17 182 852
- Board Fees R 1 711 929
- Depreciation R 550 229
- Other general expenditure R 10 499 299
- Capital Expenditure R 171 394

In relation to the annualized 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 67% and the Agency has achieved 68%.

NDP waste management grant overall expenditure which has been transferred to revenue amounts to R 10 416 825 (VAT exclusive) and which represents 77% of the total grant received since the beginning of the project including accrued interest.

PEP Integrated Waste Management, Greening and Beautification Programme overall expenditure for this financial year amounts to R 6 948 233 against a funding allocation of R 4 million which has since been adjusted to R 18.5 million during the adjustments budget processes.

4.6 Cash and cash equivalents

BCDMA's cash and cash equivalents balance as at 28 February 2023 is R23.5 million which is made up of cash and bank account balances amounting to R 5 million, a call investment balance of R 18.5 million. These funds are banked with First National Bank. Included in the cash and bank account balances is an amount of R 2.3 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 - M08 February

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	–	101	594	425	0	40%	637
Transfers recognised - operational	46 176	134 026	–	1 571	78 011	89 351	(11)	-13%	134 026
Other own revenue	13 786	18 429	–	32	1 741	12 286	(11)	-86%	18 429
Total Revenue (excluding capital transfers and contributions)	**60 451**	**153 091**	**–**	**1 704**	**80 345**	**102 061**	**(21 716)**	**(0)**	**153 091**
Employee costs	26 475	33 953	–	3 130	23 807	22 636	1 171	0	33 953
Remuneration of Board Members	1 936	2 497	–	280	1 712	1 665	47	0	2 497
Depreciation and asset impairment	1 181	984	–	64	550	656	(106)	(0)	984
Finance charges	–	4	–	–	0	3	(3)	(0)	4
Inventory consumed and bulk purchases	–	–	–	(306)	2 734	–	2 734	#DIV/0!	–
Transfers and grants	–	217	–	–	175	145	30	0	217
Other expenditure	21 486	115 435	–	1 446	35 001	76 957	(41 956)	(0)	115 435
Total Expenditure	**51 079**	**153 091**	**–**	**4 614**	**63 979**	**102 061**	**(38 082)**	**(0)**	**153 091**
Surplus/(Deficit)	**9 372**	**(0)**	**–**	**(2 910)**	**16 366**	**(0)**	**16 366**	**(938 615)**	**(0)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	**1 238**	**1 140**	**–**	**–**	**171**	**760**	**(589)**	**(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**	**–**	**(2 910)**	**16 537**	**760**	**15 777**	**0**	**1 140**
Taxation	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Surplus/ (Deficit) for the year	**10 609**	**1 140**	**–**	**(2 910)**	**16 537**	**760**	**15 777**	**0**	**1 140**
Capital expenditure & funds sources									
Capital expenditure	1 238	1 140	–	–	171	760	(589)	(0)	–
Transfers recognised - capital	1 238	1 140	–	–	171	760	(589)	(0)	1 140
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	1 238	1 140	–	–	171	760	(589)	(0)	1 140
Financial position									
Total current assets	29 514	8 206	–		48 604				8 206
Total non current assets	2 849	2 636	–		1 929				2 636
Total current liabilities	11 917	7 204	–		20 077				7 204
Total non current liabilities	6 498	–	–		–				–
Community wealth/Equity	**13 948**	**3 639**	**–**		**30 456**				**3 639**
Cash flows									
Net cash from (used) operating	8 112	1 140	–	(4 511)	3 253	760	2 493	0	1 140
Net cash from (used) investing	54	–	–	–	(195)	–	(195)	#DIV/0!	–
Net cash from (used) financing	–	–	–	(112)	(756)	–	(756)	#DIV/0!	–
Cash/cash equivalents at the year end	28 599	1 140	–	(4 623)	2 302	760	1 542	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	2 027	(10 160)	(25 526)	26 217	5 326	9 492	17 652	6	25 035
Creditors Age Analysis									
Total Creditors	3 481	–	–	–	–	–	–	(1)	3 480

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) - M08 February

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	–	101	594	425	169	39.9%	637
Interest earned - outstanding debtors		–	–	–	–	–	–	–		–
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–		–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		6 799	3 768	–	10	1 698	2 512	(814)	-32.4%	3 768
Transfers and subsidies		46 176	134 026	–	1 571	78 011	89 351	(11 340)	-12.7%	134 026
Other revenue		6 988	14 661	–	22	43	9 774	(9 731)	-99.6%	14 661
Gains		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**60 451**	**153 091**	**–**	**1 704**	**80 345**	**102 061**	**(21 716)**	**-21.3%**	**153 091**
Expenditure By Type										
Employee related costs		26 475	33 953	–	3 130	23 807	22 636	1 171	5.2%	33 953
Remuneration of Directors		1 936	2 497	–	280	1 712	1 665	47	2.8%	2 497
Debt impairment		–	–	–	–	–	–	–		–
Depreciation & asset impairment		1 181	984	–	64	550	656	(106)	-16.1%	984
Finance charges		–	4	–	–	0	3	(3)	-94.4%	4
Bulk purchases - electricity	2	–	–	–	–	–	–	–		–
Inventory consumed		–	–	–	(306)	2 734	–	2 734	#DIV/0!	–
Contracted services		14 082	–	–	822	29 453	–	29 453	#DIV/0!	–
Transfers and subsidies		–	217	–	–	175	145	30	20.7%	217
Other expenditure		7 404	115 435		625	5 548	76 957	(71 409)	-92.8%	115 435
Losses		–	–	–		–	–	–		–
Total Expenditure	3	**51 079**	**153 091**	**–**	**4 614**	**63 979**	**102 061**	**(38 082)**	**-37.3%**	**153 091**
Surplus/(Deficit)		**9 372**	**(0)**	**–**	**(2 910)**	**16 366**	**(0)**	**16 366**	**############**	**(0)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 238	1 140	–	–	171	760	**(589)**	**-77.4%**	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) before taxation		10 609	1 140	–	(2 910)	16 537	760	**15 777**	**2076.0%**	1 140
Taxation		–	–	–	–	–	–	–		
Surplus/(Deficit) for the year		**10 609**	**1 140**	**–**	**(2 910)**	**16 537**	**760**	**15 777**		**1 140**
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 593 713.
- Transfer and subsidies relate to the 1st tranche and 2nd tranche of the operational grant, LGSETA Mandatory 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 58% in relation to the original budget. These costs are below the expected year to date percentage of 67% due to leave provision, bonus provision and positions which have not yet been filed. There are also costs incurred for remunerating officials who are on an acting capacity as a result of suspensions effective from November 2022 and that is affecting the budget negatively.
- 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 and the adjustments budget has recently been approved by Board.

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 - M08 February

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	–	4 969	172
Call investment deposits		19 327	4 662	–	18 537	4 662
Consumer debtors		–	–	–		–
Other debtors		10 137	3 311	–	25 035	3 311
Current portion of long-term receivables		–	–	–	–	–
Inventory		48	61	–	62	61
Total current assets		**29 514**	**8 206**	**–**	**48 604**	**8 206**
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investment in Associate		–	–	–	–	–
Property, plant and equipment		1 810	1 459	–	1 246	1 459
Biological		–	–	–	–	–
Intangible		1 039	1 177	–	684	1 177
Other non-current assets		–	–	–	–	–
Total non current assets		**2 849**	**2 636**	**–**	**1 929**	**2 636**
TOTAL ASSETS		**32 363**	**10 842**	**–**	**50 533**	**10 842**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	(92)	–
Consumer deposits		–	–	–	–	–
Trade and other payables		9 525	5 542	–	3 481	5 542
Provisions		2 392	1 662	–	16 688	1 662
Total current liabilities		**11 917**	**7 204**	**–**	**20 077**	**7 204**
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		6 498	–	–	–	–
Total non current liabilities		**6 498**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES		**18 415**	**7 204**	**–**	**20 077**	**7 204**
NET ASSETS	1	**13 948**	**3 639**	**–**	**30 456**	**3 639**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13 948	3 639	–	30 456	3 639
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1	**13 948**	**3 639**	**–**	**30 456**	**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, Board and Staff recoveries, 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, provident fund, unspent conditional grants, leave provision, bonus provision and retention costs for capital projects.

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 - M08 February

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	–	136	5 972	12 286	(6 314)	-51.4%	18 429
Transfers and Subsidies - Operational		46 176	134 026	–	826	95 967	89 351	6 617	7.4%	134 026
Transfers and Subsidies - Capital		–	1 140	–	–	–	760	(760)	-100.0%	1 140
Interest		488	637	–	116	940	425	515	121.4%	637
Dividends		–	–		–	–	–	–		–
Payments										
Suppliers and employees		(41 919)	(152 870)	–	(5 590)	(99 626)	(101 913)	2 288	-2.2%	(152 870)
Finance charges		–	(4)	–	–	–	(3)	3	-100.0%	(4)
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Grants		–	(217)	–	–	–	(145)	145	-100.0%	(217)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**8 112**	**1 140**	**–**	**(4 511)**	**3 253**	**760**	2 493	**328.1%**	**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		–	–	–	–	(195)	–	(195)	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**54**	**–**	**–**	**–**	**(195)**	**–**	(195)	**#DIV/0!**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	(112)	(756)	–	(756)	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**(112)**	**(756)**	**–**	**756**	**#DIV/0!**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**8 166**	**1 140**	**–**	**(4 623)**	**2 302**	**760**	**1 542**	**202.9%**	**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**	**–**	**(4 623)**	**2 302**	**760**	**1 542**	**202.9%**	**21 573**

Cash inflow for the month of February 2023 amounted to R 1 million relating to interest, grant receipts and refunds. The cash outflow amounted to R 5.7 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 - M08 February

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	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	2 027	(10 160)	(25 526)	26 217	5 326	9 492	17 652	6	25 035	58 693		
Total By Income Source	**2000**	**2 027**	**(10 160)**	**(25 526)**	**26 217**	**5 326**	**9 492**	**17 652**	**6**	**25 035**	**58 693**	**–**	**–**
2020/21 - totals only										**–**	**–**		
Debtors Age Analysis By Customer Group	2100												
Organs of State	2200	1 899	(10 160)	(25 526)	26 217	5 326	9 492	17 652	6	24 907	58 693		
Commercial	2300									–	–		
Households	2400									–	–		
Other	2500	128								128	–		
Total By Customer Group	**2600**	**2 027**	**(10 160)**	**(25 526)**	**26 217**	**5 326**	**9 492**	**17 652**	**6**	**25 035**	**58 693**	**–**	**–**

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, recoveries in relation to cellphone claims and Board related costs, project management fees, 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 - M08 February

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	714								714	
VAT (output less input)	0400	–								–	
Pensions / Retirement deductions	0500	176								176	
Loan repayments	0600	–								–	
Trade Creditors	0700	1 676							(1)	1 674	
Auditor General	0800	–								–	
Other	0900	915								915	
Total By Customer Type	**1000**	3 481	–	–	–	–	–	–	(1)	3 480	–

The Agency's creditors are made up mainly of provident fund,NDP unspent conditional grant and trade creditors which will be settled by the 15th of March 2023.

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.

7. RECOMMENDATION

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

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

ANNEXURE A

Entities

Municipal In-year reports & supporting tables

mSCOA Version 6.6

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
lgdataqueries@treasury.gov.za

Data submission enquiries:
Lawrence Gqesha
National Treasury
Tel: (012) 315-5971
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:	BUF Buffalo City
Municipal Entity Name:	EC102 Development Agency
CFO Name:	Vicky Ntsodo-Boyce
Tel:	0434922088
Fax:	
E-Mail:	vicky@bcmda.org.za
Reporting period:	M08 February
MTREF:	2022
Budget Year:	2022/23

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 - M08 February

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	–	101	594	425	0	40%	637
Transfers recognised - operational	46 176	134 026	–	1 571	78 011	89 351	(11)	-13%	134 026
Other own revenue	13 786	18 429	–	32	1 741	12 286	(11)	-86%	18 429
Total Revenue (excluding capital transfers and contributions)	**60 451**	**153 091**	**–**	**1 704**	**80 345**	**102 061**	**(21 716)**	**(0)**	**153 091**
Employee costs	26 475	33 953	–	3 130	23 807	22 636	1 171	0	33 953
Remuneration of Board Members	1 936	2 497	–	280	1 712	1 665	47	0	2 497
Depreciation and asset impairment	1 181	984	–	64	550	656	(106)	(0)	984
Finance charges	–	4	–	–	0	3	(3)	(0)	4
Inventory consumed and bulk purchases	–	–	–	(306)	2 734	–	2 734	#DIV/0!	–
Transfers and grants	–	217	–	–	175	145	30	0	217
Other expenditure	21 486	115 435	–	1 446	35 001	76 957	(41 956)	(0)	115 435
Total Expenditure	**51 079**	**153 091**	**–**	**4 614**	**63 979**	**102 061**	**(38 082)**	**(0)**	**153 091**
Surplus/(Deficit)	**9 372**	**(0)**	**–**	**(2 910)**	**16 366**	**(0)**	**16 366**	**(938 615)**	**(0)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	**1 238**	**1 140**	**–**	**–**	**171**	**760**	**(589)**	**(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**	**–**	**(2 910)**	**16 537**	**760**	**15 777**	**0**	**1 140**
Taxation	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**10 609**	**1 140**	**–**	**(2 910)**	**16 537**	**760**	**15 777**	**0**	**1 140**
Capital expenditure & funds sources									
Capital expenditure	1 238	1 140	–	–	171	760	(589)	(0)	–
Transfers recognised - capital	1 238	1 140	–	–	171	760	(589)	(0)	1 140
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	1 238	1 140	–	–	171	760	(589)	(0)	1 140
Financial position									
Total current assets	29 514	8 206	–		48 604				8 206
Total non current assets	2 849	2 636	–		1 929				2 636
Total current liabilities	11 917	7 204	–		20 077				7 204
Total non current liabilities	6 498	–	–		–				–
Community wealth/Equity	**13 948**	**3 639**	**–**		**30 456**				**3 639**
Cash flows									
Net cash from (used) operating	8 112	1 140	–	(4 511)	3 253	760	2 493	0	1 140
Net cash from (used) investing	54	–	–	–	(195)	–	(195)	#DIV/0!	–
Net cash from (used) financing	–	–	–	(112)	(756)	–	(756)	#DIV/0!	–
Cash/cash equivalents at the year end	28 599	1 140	–	(4 623)	2 302	760	1 542	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	2 027	(10 160)	(25 526)	26 217	5 326	9 492	17 652	6	25 035
Creditors Age Analysis									
Total Creditors	3 481	–	–	–	–	–	–	(1)	3 480

EC102 Development Agency - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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	–	101	594	425	169	39.9%	637
Interest earned - outstanding debtors		–	–	–	–	–	–	–		–
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–		–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		6 799	3 768	–	10	1 698	2 512	(814)	-32.4%	3 768
Transfers and subsidies		46 176	134 026	–	1 571	78 011	89 351	(11 340)	-12.7%	134 026
Other revenue		6 988	14 661	–	22	43	9 774	(9 731)	-99.6%	14 661
Gains		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**60 451**	**153 091**	**–**	**1 704**	**80 345**	**102 061**	**(21 716)**	**-21.3%**	**153 091**
Expenditure By Type										
Employee related costs		26 475	33 953	–	3 130	23 807	22 636	1 171	5.2%	33 953
Remuneration of Directors		1 936	2 497	–	280	1 712	1 665	47	2.8%	2 497
Debt impairment		–	–	–	–	–	–	–		–
Depreciation & asset impairment		1 181	984	–	64	550	656	(106)	-16.1%	984
Finance charges		–	4	–	–	0	3	(3)	-94.4%	4
Bulk purchases - electricity	2	–	–	–	–	–	–	–		–
Inventory consumed		–	–	–	(306)	2 734	–	2 734	#DIV/0!	–
Contracted services		14 082	–	–	822	29 453	–	29 453	#DIV/0!	–
Transfers and subsidies		–	217	–	–	175	145	30	20.7%	217
Other expenditure		7 404	115 435		625	5 548	76 957	(71 409)	-92.8%	115 435
Losses		–	–	–		–	–	–		–
Total Expenditure	3	**51 079**	**153 091**	**–**	**4 614**	**63 979**	**102 061**	**(38 082)**	**-37.3%**	**153 091**
Surplus/(Deficit)		**9 372**	**(0)**	**–**	**(2 910)**	**16 366**	**(0)**	**16 366**	**############**	**(0)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 238	1 140	–	–	171	760	(589)	-77.4%	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) before taxation		10 609	1 140	–	(2 910)	16 537	760	**15 777**	**2076.0%**	1 140
Taxation		–	–	–	–	–	–	–		
Surplus/(Deficit) for the year		**10 609**	**1 140**	**–**	**(2 910)**	**16 537**	**760**	**15 777**		**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 - M08 February

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	–	–	62	533	471	88.3%	–
Servitudes	–	–	–	–	–	–	–		–

Licences and Rights	388	800	–	–	62	533	471	**88.3%**	–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	388	800	–	–	62	533	471	88.3%	–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	**612**	**180**	**–**	**–**	**92**	**120**	**28**	23.6%	**–**
Computer Equipment	612	180	–	–	92	120	28	23.6%	–
Furniture and Office Equipment	**239**	**160**	**–**	**–**	**17**	**107**	**89**	83.6%	**–**
Furniture and Office Equipment	239	160	–	–	17	107	89	83.6%	–
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 Capital Expenditure	**1 238**	**1 140**	**–**	**–**	**171**	**760**	**589**	**77.4%**	**–**

EC102 Development Agency - Table F4 Monthly Budget Statement - Financial Position - M08 February

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	–	4 969	172
Call investment deposits		19 327	4 662	–	18 537	4 662
Consumer debtors		–	–	–		–
Other debtors		10 137	3 311	–	25 035	3 311
Current portion of long-term receivables		–	–	–	–	–
Inventory		48	61	–	62	61
Total current assets		**29 514**	**8 206**	**–**	**48 604**	**8 206**
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investment in Associate		–	–	–	–	–
Property, plant and equipment		1 810	1 459	–	1 246	1 459
Biological		–	–	–	–	–
Intangible		1 039	1 177	–	684	1 177
Other non-current assets		–	–	–	–	–
Total non current assets		**2 849**	**2 636**	**–**	**1 929**	**2 636**
TOTAL ASSETS		**32 363**	**10 842**	**–**	**50 533**	**10 842**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	(92)	–
Consumer deposits		–	–	–	–	–
Trade and other payables		9 525	5 542	–	3 481	5 542
Provisions		2 392	1 662	–	16 688	1 662
Total current liabilities		**11 917**	**7 204**	**–**	**20 077**	**7 204**
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		6 498	–	–	–	–
Total non current liabilities		**6 498**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES		**18 415**	**7 204**	**–**	**20 077**	**7 204**
NET ASSETS	1	**13 948**	**3 639**	**–**	**30 456**	**3 639**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13 948	3 639	–	30 456	3 639
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1	**13 948**	**3 639**	**–**	**30 456**	**3 639**

References

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

EC102 Development Agency - Table F5 Monthly Budget Statement - Cash Flows - M08 February

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	–	136	5 972	12 286	(6 314)	-51.4%	18 429
Transfers and Subsidies - Operational		46 176	134 026	–	826	95 967	89 351	6 617	7.4%	134 026
Transfers and Subsidies - Capital		–	1 140	–	–	–	760	(760)	-100.0%	1 140
Interest		488	637	–	116	940	425	515	121.4%	637
Dividends		–	–		–	–	–	–		–
Payments										
Suppliers and employees		(41 919)	(152 870)	–	(5 590)	(99 626)	(101 913)	2 288	-2.2%	(152 870)
Finance charges		–	(4)	–	–	–	(3)	3	-100.0%	(4)
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Grants		–	(217)	–	–	–	(145)	145	-100.0%	(217)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**8 112**	**1 140**	**–**	**(4 511)**	**3 253**	**760**	**2 493**	**328.1%**	**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		–	–	–	–	(195)	–	(195)	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**54**	**–**	**–**	**–**	**(195)**	**–**	**(195)**	**#DIV/0!**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	(112)	(756)	–	(756)	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**(112)**	**(756)**	**–**	**756**	**#DIV/0!**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**8 166**	**1 140**	**–**	**(4 623)**	**2 302**	**760**	**1 542**	**202.9%**	**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**	**–**	**(4 623)**	**2 302**	**760**	**1 542**	**202.9%**	**21 573**

EC102 Development Agency - Supporting Table F1 Entity Material variance explanation - M08 February

Description	Ref	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands				
Revenue items				
Interest earned - external investments		169	More Interest was received than anticipated due to surplus funds	
Transfers and subsidies		(11 340)	Ouput Vat on operational grant and grants not yet realised	
Other revenue		(9 731)	Non-receipt of the development levy	
Expenditure items				
Financial Position				
Capital Expenditure items				
Cash flow items				
Measurable performance				
Total variance				

EC102 Development Agency - Supporting Table F2 Entity Financial and non-financial indicators - M08 February

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%	0.9%	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%	65.9%	198.0%
Gearing	Long Term Borrowing/ Funds & Reserves						
Liquidity							
Current Ratio	Current assets/current liabilities		247.7%	113.9%	0.0%	242.1%	113.9%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		247.7%	113.9%	0.0%	242.1%	113.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		162.2%	67.1%	0.0%	117.1%	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%	31.2%	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%	29.6%	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%	0.7%	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 - M08 February

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
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	2 027	(10 160)	(25 526)	26 217	5 326	9 492	17 652	6	25 035	58 693	
Total By Income Source	**2000**	**2 027**	**(10 160)**	**(25 526)**	**26 217**	**5 326**	**9 492**	**17 652**	**6**	**25 035**	**58 693**	**–**
2020/21 - totals only										–	–	
Debtors Age Analysis By Customer Group	2100											
Organs of State	2200	1 899	(10 160)	(25 526)	26 217	5 326	9 492	17 652	6	24 907	58 693	
Commercial	2300									–	–	
Households	2400									–	–	
Other	2500	128								128	–	
Total By Customer Group	**2600**	**2 027**	**(10 160)**	**(25 526)**	**26 217**	**5 326**	**9 492**	**17 652**	**6**	**25 035**	**58 693**	**–**

Notes

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

EC102 Development Agency - Supporting Table F4 Entity Aged creditors - M08 February

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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									–
Bulk Water	0200									–
PAYE deductions	0300	714								714
VAT (output less input)	0400	–								–
Pensions / Retirement deductions	0500	176								176
Loan repayments	0600	–								–
Trade Creditors	0700	1 676							(1)	1 674
Auditor General	0800	–								–
Other	0900	915								915
Total By Customer Type	**1000**	3 481	–	–	–	–	–	–	(1)	3 480

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 - M08 February

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
Entity									
First National Bank - 62098719358		n/a	Money Market		Variable	5.65%	–	–	Ongoing
Total investments									

EC102 Development Agency - Supporting Table F6 Entity Board member allowances & staff benefits - M08 February

Summary of Employee and Board Member remuneration	Ref	2020/21	Current Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Remuneration										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees	1	1 936	2 497	–	280	1 712	1 665	47	2.8%	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**	**–**	**280**	**1 712**	**1 665**	**47**	**2.8%**	**2 497**
% increase	3		**29.0%**							**29.0%**
Senior Managers of Entities										
Basic Salaries and Wages		7 508	9 888	–	447	5 795	6 592	(797)	-12.1%	9 888
Pension and UIF Contributions		–	991	–	47	492	660	(169)	-25.5%	991
Medical Aid Contributions			–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		411	377	–	–	–	252	(252)	-100.0%	377
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances	1	–	–	–	–	–	–	–		–
Payments in lieu of leave		–	251	–	–	–	167	(167)	-100.0%	251
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
In-kind benefits	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities		**7 919**	**11 507**	**–**	**494**	**6 287**	**7 671**	**(1 384)**	**-18.0%**	**11 507**
% increase	3		**45.3%**							**45.3%**
Other Staff of Entities										
Basic Salaries and Wages		15 222	19 473	–	2 484	16 413	12 982	3 431	26.4%	19 473
Pension and UIF Contributions		1 119	1 652	–	143	1 035	1 101	(67)	-6.0%	1 652
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		544	637	–	–	–	424	(424)	-100.0%	637
Motor Vehicle Allowance		120	240	–	5	40	160	(120)	-75.0%	240
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		48	48	–	4	32	32	–		48
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave	1	604	397	–	–	–	265	(265)	-100.0%	397
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
In-kind benefits	2	–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		**17 657**	**22 446**	**–**	**2 635**	**17 520**	**14 964**	**2 556**	**17.1%**	**22 446**
% increase	3		**27.1%**							**27.1%**
Total Municipal Entities remuneration		**27 512**	**36 451**	**–**	**3 410**	**25 519**	**24 301**	**1 218**	**5.0%**	**36 451**
Unpaid salary, allowances & benefits in arrears:		–	–	–	884	–	–			

EC102 Development Agency - Supporting Table F7 Entity monthly actuals & revised targets - M08 February

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	248	143	110	87	40	68	128	116	–	–	–	(303)	637	664	657
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	1 457	–	–	173	–	–	867	–	–	–	–	1 271	3 768	1 440	–
Transfers and Subsidies - Operational	51 260	999	705	3 612	747	26 236	11 581	826	–	–	–	38 059	134 026	73 990	54 283
Other revenue	1 722	692	115	221	49	255	285	136	–	–	–	11 185	14 661	19 730	29 237
Cash Receipts by Source	**54 687**	**1 834**	**931**	**4 093**	**836**	**26 559**	**12 861**	**1 078**	**–**	**–**	**–**	**50 212**	**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**	**4 093**	**836**	**26 559**	**12 861**	**1 078**	**–**	**–**	**–**	**51 352**	**154 231**	**97 055**	**85 507**
Cash Payments by Type															
Employee related costs	(3 065)	(3 144)	(3 097)	(3 547)	(3 184)	(3 608)	(3 290)	(2 549)	–	–	–	(8 469)	(33 953)	(35 280)	(34 005)
Remuneration of councillors	(34)	(385)	(61)	–	(372)	(405)	(207)	–	–	–	–	(1 033)	(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	(24 160)	(7 818)	(9 620)	(14 427)	(4 502)	(7 419)	(1 692)	(3 040)	–	–	–	(43 742)	(116 419)	(57 716)	(47 231)
Cash Payments by Type	**(27 258)**	**(11 346)**	**(12 778)**	**(17 974)**	**(8 058)**	**(11 432)**	**(5 189)**	**(5 590)**	**–**	**–**	**–**	**(53 466)**	**(153 091)**	**(95 824)**	**(84 177)**
Other Cash Flows/Payments by Type															
Capital assets	–	(33)	–	–	–	(113)	(49)	–	–	–	–	(945)	(1 140)	(1 231)	(1 330)
Repayment of borrowing	(2)	(106)	(110)	(2)	(211)	(211)	(2)	(112)	–	–	–	756	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**(27 261)**	**(11 486)**	**(12 888)**	**(17 977)**	**(8 268)**	**(11 757)**	**(5 240)**	**(5 701)**	**–**	**–**	**–**	**(53 654)**	**(154 231)**	**(97 055)**	**(85 507)**
NET INCREASE/(DECREASE) IN CASH HELD	**81 948**	**13 320**	**13 819**	**22 070**	**9 104**	**38 315**	**18 101**	**6 780**	**–**	**–**	**–**	**105 006**	**308 463**	**194 110**	**171 014**
Cash/cash equivalents at the month/year begin:	20 433	102 381	115 701	129 520	151 589	160 694	199 009	217 110	223 890	223 890	223 890	223 890	20 433	328 896	523 006
Cash/cash equivalents at the month/year end:	102 381	115 701	129 520	151 589	160 694	199 009	217 110	223 890	223 890	223 890	223 890	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 - M08 February

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**	–	–	**62**	**533**	**471**	88.3%	–
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	388	800	–	–	62	533	471	**88.3%**	–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	388	800	–	–	62	533	471	88.3%	–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	**612**	**180**	–	–	**92**	**120**	**28**	23.6%	–
Computer Equipment	612	180	–	–	92	120	28	23.6%	–
Furniture and Office Equipment	**239**	**160**	–	–	**17**	**107**	**89**	83.6%	–
Furniture and Office Equipment	239	160	–	–	17	107	89	83.6%	–
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 Capital Expenditure on new assets	**1 238**	**1 140**	**–**	**–**	**171**	**760**	**589**	**77.4%**	**–**

- Supporting Table F8b Entity capital expenditure on the renewal of existing assets by asset class - M08 February

Description R thousands	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
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	–	–	–	–	–	–	–	–
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 renewal of existing assets	–	–	–	–	–	–	–		–

- Supporting Table F8c Entity expenditure on repairs and maintenance by asset class - M08 February

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	–	–	–	–	–	–	–		–
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	–	15	–	–	3	10	7	73.6%	–
Operational Buildings	–	15	–	–	3	10	7	73.6%	–
Municipal Offices	–	15	–	–	3	10	7	73.6%	–
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	–	–	–	14	14	100.0%	–
Computer Equipment	–	21	–	–	–	14	14	100.0%	–
Furniture and Office Equipment	–	21	–	–	–	14	14	100.0%	–
Furniture and Office Equipment	–	21	–	–	–	14	14	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	–	–	3	38	36	93.1%	–

- Supporting Table F8d Entity Depreciation by asset class - M08 February

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**	–	**18**	**155**	**233**	**78**	33.5%	–
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	760	349	–	18	155	233	78	**33.5%**	–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	760	349	–	18	155	233	78	33.5%	–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	**189**	**338**	–	**25**	**222**	**225**	**4**	1.6%	–
Computer Equipment	189	338	–	25	222	225	4	1.6%	–
Furniture and Office Equipment	**232**	**297**	–	**20**	**174**	**198**	**24**	12.2%	–
Furniture and Office Equipment	232	297	–	20	174	198	24	12.2%	–
Machinery and Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–

Transport Assets	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Total Depreciation	**1 181**	**984**	**–**	**64**	**550**	**656**	**106**	**16.1%**	**–**

- Supporting Table F8e Entity capital expenditure on the upgrading of existing assets by asset class - M08 February

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	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-		-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-

Transport Assets	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	–	–	–	–	–	–	–	–

ANNEXURE B

BUFFALO CITY METROPOLITAN DEVELOPMENT AGENCY SOC LTD

SUMMARY CASH AND CASH EQUIVALENTS

THIRD QUARTER - FEBRUARY 2023

2022/23 FINANCIAL YEAR

Working Capital

Description	Amount
Cash and Investments Available	**23 506 752.95**
Cash and cash equivalents at beginning of the month (All Accounts)	**28 129 646.71**
Total receipts	**1 078 410.26**
Interest	115 898.06
PEP Grant	826 301.84
LGSETA Mandatory Grant	11 785.80
OpenForm refund	17 991.71
SARS VAT Refund	104 982.15
NDP Returned Salaries	1 450.70
Payments made	**5 701 304.02**
Bank Charges (All Accounts)	1 187.32
Suppliers and Recruitment Costs	3 132 998.99
Salaries,Wages,Allowances and Benefits	2 549 313.34
Staff Claims	17 804.37
Total cash and investments available	**23 506 752.95**