

**BUFFALO CITY METROPOLITAN DEVELOPMENT AGENCY**

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**BCMDA**  
BUFFALO CITY METROPOLITAN  
DEVELOPMENT AGENCY

Enquires: 043 101 0161

Email: vicky@bcmda.org.za

BCMDA-FMR-044-17

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

Dear Mr Sihlahla

**BCMDA MONTHLY PERFORMANCE REPORT – NOVEMBER 2017**

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 November 2017.

Kind Regards

**MR BULUMKO NELANA**  
**CHIEF EXECUTIVE OFFICER**

DATE: 11 DECEMBER 2017

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BCMDA-FMR-043-17

## QUALITY CERTIFICATE

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

The monthly budget statement

Mid-year budget and performance assessment

for the month of November 2017 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 DECEMBER 2017



Ref: BCMDA-SUB-147-17

Enquires: V Ntsodo

Tel: 043 101 0161

## **REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – NOVEMBER 2017**

### **1. PURPOSE**

The purpose of this report is to present to the City Manager the monthly budget statement of the Buffalo City Metropolitan Development Agency (BCMDA) for the period ended 30 November 2017.

### **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.

**REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – NOVEMBER 2017**

**5. EXECUTIVE SUMMARY ON THE IMPLEMENTATION OF THE BUDGET AND THE FINANCIAL STATE OF AFFAIRS OF THE AGENCY FOR THE PERIOD ENDING 30 NOVEMBER 2017.**

**5.1. Dashboard/Performance Summary**

BCMDA hereby presents its' 2017/18 budget and performance assessment report to the City Manager for 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                            | 11 123 533 | Cash and Bank Balance                 | 586 199      |
| Expenditure                       | 10 707 538 | Call investments                      | 2 117 146    |
| Operating Surplus                 | 415 995    | Cash and cash equivalents             | 2 703 345    |
| Capital Expenditure               | 189 728    | Account Payables                      | (146 850.89) |
| Surplus after capital expenditure | 226 267    | Unspent conditional grants            | (490 341)    |
|                                   |            | BCDA Closing balance                  | (1 681 517)  |
| FINANCIAL                         |            | HUMAN RESOURCES                       |              |
| Operating surplus for the period  | 226 267    | Total Staff Compliment                | 17           |
| YTD Grants and subsidies          | 11 035 278 | Staff Appointments                    | 0            |
| % Creditors paid within term      | 100%       | Staff Terminations                    | 0            |
| Current ratio                     | 1.28:1     | Number of funded vacant posts         | 1            |
|                                   |            | Salary bill – Officials               | 6 170 155    |
|                                   |            | Workforce costs as a % of expenditure | 62.94%       |

## **REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – NOVEMBER 2017**

### **5.2. Liquidity position**

BCMDA's liquidity is 1.28:1 for the month ending November 2017, which indicates the ability of the agency's current assets to cover its current liabilities (debts). Its current assets comprise mainly of cash and cash equivalents. As previously reported, included in the cash equivalents though is a cash balance of R1.68 million that belonged to BCDA before the establishment of the BCMDA and has also been included as a liability by virtue of it belonging to BCDA. BCMDA has since engaged the City in so far as the expenses that were paid by BCMDA on behalf of BCDA. An invoice has been issued in this regard. A decision has been taken to pay the net amount owed to the parent municipality by the end of December 2017 as the planned meeting to resolve the matter did not sit as anticipated.

### **5.3. Capital expenditure**

The agency incurred capital expenditure pertaining to website hosting.

### **5.4. Expenditure on allocations received**

BCMDA has spent all the funds received from the parent municipality as the first tranche operational grant.

BCMDA has spent R 9.8 million (41.98 %) of its 2017/2018 operating budget of R 23 352 674 million from the operational grant received (net of VAT) from the City and its internally generated revenue when excluding DEA, Capital expenditure and GMC funding. The expenditure at this point of the financial year is expected to be at 41.67 % and that has been achieved.

BCMDA has spent in total R 903 698.67 (60.26 % spent on the 2017/2018 roll over budget) year to date from the grant received from DEA. This project has been extended to January 2017 to ensure surplus funds are exhausted through EPWP initiatives.

**REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – NOVEMBER 2017**

**5.5. Cash and cash equivalents**

BCDMA's cash and cash equivalents balance at 30 November 2017 is R 2.7 million, which is made up of cash and bank account amounting to R 95 858.16 , call investment balance of R 2 117 146.26 and unspent funds received from Department of Environmental Affairs (DEA) of R 490 340.95. These funds are all banked with First National Bank.

**5.6. Outstanding Creditors**

The agency's creditors are made up of trade creditors which will all be settled by the 15th of December 2017, BCDA liability which will be settled by the end of December and a GMC unspent grant.

BCMDA's suppliers are paid twice a month on the 15<sup>th</sup> and the last of the month, this reduces the risk of having suppliers that are not settled within 30 days.

REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – NOVEMBER 2017

6. IN YEAR BUDGET STATEMENT MAIN TABLES

6.1. Monthly Budget Statement Summary

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

Buffalo City Metropolitan Development Agency - Table F1 Monthly Budget Statement Summary - M05 November

| Description  | 2016/17         | Current Year 2017/18 |                 |                |               |                |                |                |                    |
|--|-----------------|----------------------|-----------------|----------------|---------------|----------------|----------------|----------------|--------------------|
|  | Audited Outcome | Original Budget      | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |                 |                      |                 |                |               |                |                |                |                    |
| <b>Financial Performance</b>   |                 |                      |                 |                |               |                |                |                |                    |
| Property rates   | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Service charges  | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Investment revenue   | -               | 238                  | -               | 20             | 84            | 99             | (0)            | -16%           | 238                |
| Transfers recognised - operational                                   | -               | 22 138               | -               | -              | 10 132        | 11 069         | (1)            | -8%            | 22 138             |
| Other own revenue  | -               | 10 784               | -               | 157            | 908           | 4 493          | (4)            | -80%           | 10 784             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | -               | <b>33 160</b>        | -               | <b>177</b>     | <b>11 124</b> | <b>15 661</b>  | <b>(4 538)</b> | <b>(0)</b>     | <b>33 160</b>      |
| Employee costs   | -               | 15 178               | -               | 1 303          | 6 931         | 6 324          | 606            | 0              | 15 178             |
| Remuneration of Board Members  | -               | 850                  | 131             | #REF!          | 314           | 354            | (40)           | (0)            | 850                |
| Depreciation and asset impairment                                    | -               | 471                  | -               | 69             | 338           | 196            | 142            | 0              | 471                |
| Finance charges  | -               | 2                    | -               | -              | 5             | 1              | 4              | 0              | 2                  |
| Materials and bulk purchases   | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Transfers and grants   | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Other expenditure  | -               | 16 659               | (131)           | #REF!          | 3 120         | 6 941          | (3 821)        | (0)            | 16 659             |
| <b>Total Expenditure</b>   | -               | <b>33 160</b>        | -               | <b>#REF!</b>   | <b>10 708</b> | <b>13 817</b>  | <b>(3 109)</b> | <b>(0)</b>     | <b>33 160</b>      |
| <b>Surplus/(Deficit)</b>   | -               | <b>0</b>             | -               | <b>#REF!</b>   | <b>416</b>    | <b>1 845</b>   | <b>(1 429)</b> | <b>(0)</b>     | <b>0</b>           |
| Transfers recognised - capital                                       | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Contributions & Contributed assets                                   | -               | 962                  | -               | -              | 190           | 401            | (211)          | (0)            | 962                |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | -               | <b>962</b>           | -               | <b>#REF!</b>   | <b>606</b>    | <b>2 246</b>   | <b>(1 640)</b> | <b>(0)</b>     | <b>962</b>         |
| Taxation   | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | -               | <b>962</b>           | -               | <b>#REF!</b>   | <b>606</b>    | <b>2 246</b>   | <b>(1 640)</b> | <b>(0)</b>     | <b>962</b>         |
| <b>Capital expenditure &amp; funds sources</b>                       |                 |                      |                 |                |               |                |                |                |                    |
| Capital expenditure  | -               | 962                  | -               | -              | 190           | 459            | (269)          | (0)            | 962                |
| Transfers recognised - capital                                       | -               | 962                  | -               | -              | 190           | 401            | (211)          | (0)            | 962                |
| Public contributions & donations                                     | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Borrowing  | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Internally generated funds   | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| <b>Total sources of capital funds</b>                                | -               | <b>962</b>           | -               | -              | <b>190</b>    | <b>401</b>     | <b>(211)</b>   | <b>(0)</b>     | <b>962</b>         |
| <b>Financial position</b>  |                 |                      |                 |                |               |                |                |                |                    |
| Total current assets   | -               | 3 183                | -               | -              | 3 404         | -              | -              | -              | 3 183              |
| Total non current assets   | -               | 1 113                | -               | -              | 1 886         | -              | -              | -              | 1 113              |
| Total current liabilities  | -               | 2 518                | -               | -              | 2 665         | -              | -              | -              | 2 518              |
| Total non current liabilities  | -               | 1 391                | -               | -              | 78            | -              | -              | -              | -                  |
| Community wealth/Equity  | -               | 387                  | -               | -              | 2 547         | -              | -              | -              | 387                |
| <b>Cash flows</b>  |                 |                      |                 |                |               |                |                |                |                    |
| Net cash from (used) operating                                       | -               | 2 628                | -               | (3 282)        | (154)         | (1 473)        | 1 319          | (0)            | (8 155)            |
| Net cash from (used) investing                                       | -               | (962)                | -               | -              | (294)         | (401)          | 107            | (0)            | (962)              |
| Net cash from (used) financing                                       | -               | (526)                | -               | -              | (200)         | (219)          | 19             | (0)            | (526)              |
| <b>Cash/cash equivalents at the year end</b>                         | -               | <b>1 141</b>         | -               | <b>(3 282)</b> | <b>5 335</b>  | <b>(2 093)</b> | <b>7 428</b>   | <b>(0)</b>     | <b>(9 643)</b>     |

**REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – NOVEMBER 2017**

**6.2. 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)**

**Buffalo City Metropolitan Development Agency - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November**

| Description  | 2016/17         | Current Year 2017/18 |                 |                |               |               |                |                |                    |
|--|-----------------|----------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
|  | Audited Outcome | Original Budget      | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| R thousands  |                 |                      |                 |                |               |               |                |                |                    |
| <b>Revenue By Source</b>   |                 |                      |                 |                |               |               |                |                |                    |
| Property rates   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Service charges - electricity revenue  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Service charges - water revenue  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Service charges - sanitation revenue   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Service charges - refuse revenue   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Service charges - other  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Rental of facilities and equipment   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Interest earned - external investments   | -               | 238                  | -               | 29             | 84            | 99            | (16)           | -15.7%         | 238                |
| Interest earned - outstanding debtors  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Dividends received   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Fines, penalties and forfeits  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Licences and permits   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Agency services  | -               | 3 630                | -               | -              | -             | 1 512         | (1 512)        | -100.0%        | 3 630              |
| Transfers and subsidies  | -               | 22 138               | -               | -              | 10 133        | 11 069        | (937)          | -8.5%          | 22 138             |
| Other revenue  | -               | 7 154                | -               | 157            | 908           | 2 981         | (2 073)        | -69.5%         | 7 154              |
| Gains on disposal of PPE   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | -               | <b>33 160</b>        | -               | <b>177</b>     | <b>11 124</b> | <b>15 661</b> | <b>(4 536)</b> | <b>-29.0%</b>  | <b>33 160</b>      |
| <b>Expenditure By Type</b>   |                 |                      |                 |                |               |               |                |                |                    |
| Employee related costs   | -               | 15 178               | -               | 1 303          | 8 931         | 8 324         | 606            | 9.6%           | 15 178             |
| Remuneration of Directors  | -               | 850                  | -               | 131            | 314           | 354           | (40)           | -11.4%         | 850                |
| Debt impairment  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Depreciation & asset impairment  | -               | 471                  | -               | 89             | 338           | 186           | 142            | 72.2%          | 471                |
| Finance charges  | -               | 2                    | -               | -              | 5             | 1             | 4              | 685.4%         | 2                  |
| Bulk purchases   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Other materials  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Contracted services  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Transfers and subsidies  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Other expenditure  | -               | 16 659               | -               | 1 099          | 3 120         | 6 941         | (3 821)        | -55.1%         | 16 659             |
| Loss on disposal of PPE  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| <b>Total Expenditure</b>   | -               | <b>33 160</b>        | -               | <b>2 602</b>   | <b>10 708</b> | <b>13 817</b> | <b>(3 109)</b> | <b>-22.9%</b>  | <b>33 160</b>      |
| <b>Surplus/(Deficit)</b>   |                 |                      |                 |                |               |               |                |                |                    |
| Transfers and subsidies - capital (monetary associations) (National / Provincial and District)   | -               | 0                    | -               | (2 425)        | 418           | 1 845         | (1 426)        | -77.5%         | 0                  |
| (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all)) | -               | 962                  | -               | -              | 190           | 401           | (211)          | -52.7%         | 962                |
| <b>Surplus/(Deficit) before taxation</b>   | -               | <b>962</b>           | -               | <b>(2 425)</b> | <b>606</b>    | <b>2 246</b>  | <b>(1 640)</b> | <b>-73.0%</b>  | <b>962</b>         |
| Taxation   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| <b>Surplus/(Deficit) for the year</b>  | -               | <b>962</b>           | -               | <b>(2 425)</b> | <b>606</b>    | <b>2 246</b>  | <b>(1 640)</b> |                | <b>962</b>         |



## **REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – NOVEMBER 2017**

### **6.2.1. Revenue by Source**

Out of a total revenue budget of R33.1 million, BCMDA heavily relies on operational grant from the BCMM. This grant is 70% of this budget.

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.
- Other revenue is in relation to what has been recognised as revenue pertaining to the DEA unspent grant.

### **6.2.2. Expenditure by Type**

- The expenditure on employee related costs is currently at 40.65%.
- The Board related expenditure has now picked up and the expenditure to date is satisfactory.
- BCMDA has spent R 9.8 million (41.98 %) of its 2017/2018 operating budget of R 23 352 674 million from the operational grant received (net of VAT) from the City and its internally generated revenue when excluding DEA, Capital expenditure and GMC funding. The expenditure at this point of the financial year is expected to be at 41.67 % and that has been achieved.
- The expenditure on Greenest Municipality Competition (GMC) grant for the month under review relates to the Occupational Health and Safety Training and the procurement of tools.

### **6.3. Monthly Budget Statement – Financial Position**

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

**REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY  
BUDGET STATEMENT – NOVEMBER 2017**

**Table 4: F4: Monthly Budget Statement – Financial Position**

Buffalo City Metropolitan Development Agency - Table F4 Monthly Budget Statement - Financial Position - M05 November

| Vote Description                         | 2016/17         | Current Year 2017/18 |                 |               |                    |
|--|-----------------|----------------------|-----------------|---------------|--------------------|
|  | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b>R thousands</b>                       |                 |                      |                 |               |                    |
| <b>ASSETS</b>                            |                 |                      |                 |               |                    |
| <b>Current assets</b>                    |                 |                      |                 |               |                    |
| Cash                                     | -               | 713                  | -               | 586           | 713                |
| Call investment deposits                 | -               | 2 469                | -               | 2 117         | 2 469              |
| Consumer debtors                         | -               | -                    | -               | -             | -                  |
| Other debtors                            | -               | -                    | -               | 701           | -                  |
| Current portion of long-term receivables | -               | -                    | -               | -             | -                  |
| Inventory                                | -               | -                    | -               | -             | -                  |
| <b>Total current assets</b>              | -               | <b>3 183</b>         | -               | <b>3 404</b>  | <b>3 183</b>       |
| <b>Non current assets</b>                |                 |                      |                 |               |                    |
| Long-term receivables                    | -               | -                    | -               | -             | -                  |
| Investments                              | -               | -                    | -               | -             | -                  |
| Investment property                      | -               | -                    | -               | -             | -                  |
| Property, plant and equipment            | -               | 485                  | -               | 469           | 485                |
| Agricultural                             | -               | -                    | -               | -             | -                  |
| Biological                               | -               | -                    | -               | -             | -                  |
| Intangible                               | -               | 628                  | -               | 1 417         | 628                |
| Other non-current assets                 | -               | -                    | -               | -             | -                  |
| <b>Total non current assets</b>          | -               | <b>1 113</b>         | -               | <b>1 886</b>  | <b>1 113</b>       |
| <b>TOTAL ASSETS</b>                      | -               | <b>4 296</b>         | -               | <b>5 290</b>  | <b>4 296</b>       |
| <b>LIABILITIES</b>                       |                 |                      |                 |               |                    |
| <b>Current liabilities</b>               |                 |                      |                 |               |                    |
| Bank overdraft                           | -               | -                    | -               | -             | -                  |
| Borrowing                                | -               | 526                  | -               | 346           | 526                |
| Consumer deposits                        | -               | -                    | -               | -             | -                  |
| Trade and other payables                 | -               | 1 000                | -               | 2 319         | 1 000              |
| Provisions                               | -               | 992                  | -               | -             | 992                |
| <b>Total current liabilities</b>         | -               | <b>2 518</b>         | -               | <b>2 665</b>  | <b>2 518</b>       |
| <b>Non current liabilities</b>           |                 |                      |                 |               |                    |
| Borrowing                                | -               | 1 391                | -               | 78            | -                  |
| Provisions                               | -               | -                    | -               | -             | -                  |
| <b>Total non current liabilities</b>     | -               | <b>1 391</b>         | -               | <b>78</b>     | -                  |
| <b>TOTAL LIABILITIES</b>                 | -               | <b>3 909</b>         | -               | <b>2 743</b>  | <b>2 518</b>       |
| <b>NET ASSETS</b>                        | -               | <b>387</b>           | -               | <b>2 547</b>  | <b>1 778</b>       |
| <b>COMMUNITY WEALTH/EQUITY</b>           |                 |                      |                 |               |                    |
| Accumulated Surplus/(Deficit)            | -               | 387                  | -               | 2 547         | 387                |
| Reserves                                 | -               | -                    | -               | -             | -                  |
| Share capital                            | -               | -                    | -               | -             | -                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | -               | <b>387</b>           | -               | <b>2 547</b>  | <b>387</b>         |

## **REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – NOVEMBER 2017**

### **6.3.1. Assets**

- The Agency cash is made up of the primary bank account balance, money market account balance, petty cash on hand and what is available on the GMC Account.
- Property, Plant and Equipment and Intangible Assets consist of carrying amounts of current assets and additions for the current month which are website hosting services.

### **6.3.2. Liabilities**

- Borrowings are as a result of operating lease rentals of both the office space and a multifunction Copier.
- Trade and Other payables relate to trade creditors, BCMM liability and an unspent GMC grant.

### **6.4. Monthly Budget Statement – Cash Flows**

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

**REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – NOVEMBER 2017**

**Buffalo City Metropolitan Development Agency - Table F5 Monthly Budget Statement - Cash Flows - M05 November**

| Description                                       | 2016/17         | Current Year 2017/18 |                 |                |               |                |                |                |                    |
|---|-----------------|----------------------|-----------------|----------------|---------------|----------------|----------------|----------------|--------------------|
|   | Audited Outcome | Original Budget      | Adjusted Budget | Monthly actual | YearTD actual | YearTD Budget  | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                |                 |                      |                 |                |               |                |                |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |                 |                      |                 |                |               |                |                |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |                |               |                |                |                |                    |
| Property rates                                    | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Service charges                                   | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Other revenue                                     | -               | 10 784               | -               | -              | 73            | -              | 73             | #DIV/0!        | -                  |
| Government - operating                            | -               | 23 100               | -               | -              | 11 550        | 11 550         | -              | -              | 23 100             |
| Government - capital                              | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Interest  | -               | 238                  | -               | 23             | 106           | 99             | 6              | 6.4%           | 238                |
| Dividends   | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| <b>Payments</b>                                   |                 |                      |                 |                |               |                |                |                |                    |
| Suppliers and employees                           | -               | (31 492)             | -               | (3 305)        | (11 878)      | (13 122)       | 1 244          | -9.5%          | (31 492)           |
| Finance charges                                   | -               | (2)                  | -               | -              | (5)           | (1)            | (4)            | 685.4%         | (2)                |
| Dividends paid                                    | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Transfers and Grants                              | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>-</b>        | <b>2 628</b>         | <b>-</b>        | <b>(3 282)</b> | <b>(154)</b>  | <b>(1 473)</b> | <b>(1 168)</b> | <b>78.8%</b>   | <b>(8 155)</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |                 |                      |                 |                |               |                |                |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |                |               |                |                |                |                    |
| Proceeds on disposal of PPE                       | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Decrease (increase) in non-current debtors        | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Decrease (increase) other non-current receivables | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Decrease (increase) in non-current investments    | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| <b>Payments</b>                                   |                 |                      |                 |                |               |                |                |                |                    |
| Capital assets                                    | -               | (962)                | -               | -              | (294)         | (401)          | 107            | -26.8%         | (962)              |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>-</b>        | <b>(962)</b>         | <b>-</b>        | <b>-</b>       | <b>(294)</b>  | <b>(401)</b>   | <b>(107)</b>   | <b>26.8%</b>   | <b>(962)</b>       |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |                 |                      |                 |                |               |                |                |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |                |               |                |                |                |                    |
| Short term loans                                  | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Borrowing long term/refinancing                   | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Increase (decrease) in consumer deposits          | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| <b>Payments</b>                                   |                 |                      |                 |                |               |                |                |                |                    |
| Repayment of borrowing                            | -               | (526)                | -               | -              | (200)         | (219)          | 19             | -8.7%          | (526)              |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>-</b>        | <b>(526)</b>         | <b>-</b>        | <b>-</b>       | <b>(200)</b>  | <b>(219)</b>   | <b>(19)</b>    | <b>8.7%</b>    | <b>(526)</b>       |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | <b>-</b>        | <b>1 141</b>         | <b>-</b>        | <b>(3 282)</b> | <b>(648)</b>  | <b>(2 093)</b> | <b>1 445</b>   | <b>-89.1%</b>  | <b>(9 643)</b>     |
| Cash/cash equivalents at the year begin           | -               | -                    | -               | -              | 5 983         | -              | 5 983          | #DIV/0!        | -                  |
| Cash/cash equivalents at the year end             | -               | 1 141                | -               | (3 282)        | 5 335         | (2 093)        | 7 428          | -354.9%        | (9 643)            |

An amount of cash inflow for the month of November amounted to R 22 762.92 with the cash outflow of R 3 304 756.51. Kindly refer to attached supporting schedules.

REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – NOVEMBER 2017

6.5. Aged debtors

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

Buffalo City Metropolitan Development Agency - Supporting Table F3 Entity Aged debtors - M05 November

| Detail  | NT Code | Current Year 2017/18 |              |              |               |                |                |                   |             |       |           |          |   |
|---|---------|----------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-------|-----------|----------|---|
|   |         | 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 | Bad Debts | >90 days |   |
| <b>Debtors Age Analysis By Income Source</b>                              | 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  | 1819    | -                    | -            | -            | -             | -              | -              | -                 | -           | -     | -         | -        | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 1820    | -                    | -            | -            | -             | -              | -              | -                 | -           | -     | -         | -        | - |
| Other   | 1900    | -                    | -            | -            | -             | -              | -              | 1                 | 699         | -     | -         | -        | - |
| <b>Total By Income Source</b>   | 2000    | -                    | -            | -            | -             | -              | -              | -                 | -           | -     | -         | -        | - |
| <b>Debtors Age Analysis By Customer Group</b>                             | 2100    |                      |              |              |               |                |                |                   |             |       |           |          |   |
| Organs of State   | 2200    | -                    | -            | -            | -             | -              | -              | -                 | 699         | 699   | -         | -        | - |
| Commercial  | 2300    | -                    | -            | -            | -             | -              | -              | -                 | -           | -     | -         | -        | - |
| Households  | 2400    | -                    | -            | -            | -             | -              | -              | -                 | -           | -     | -         | -        | - |
| Other   | 2500    | -                    | -            | -            | -             | -              | -              | 1                 | -           | 1     | -         | -        | - |
| <b>Total By Customer Group</b>  | 2600    | -                    | -            | -            | -             | -              | -              | 1                 | 699         | 701   | -         | -        | - |

The debtors are made up of amounts owed by the City for payments incurred by BCMDA on behalf of BCDA.

6.6 Aged creditors

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

Buffalo City Metropolitan Development Agency - Supporting Table F4 Entity Aged creditors - M05 November

| Detail   | NT Code | Current Year 2017/18 |              |              |               |                |                |                   |             |       |   |   |       |
|--|---------|----------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-------|---|---|-------|
|  |         | 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 |   |   |       |
| <b>Creditors Age Analysis By Customer Type</b> |         |                      |              |              |               |                |                |                   |             |       |   |   |       |
| Bulk Electricity                               | 0100    | -                    | -            | -            | -             | -              | -              | -                 | -           | -     | - | - | -     |
| Bulk Water                                     | 0200    | -                    | -            | -            | -             | -              | -              | -                 | -           | -     | - | - | -     |
| PAYE deductions                                | 0300    | -                    | -            | -            | -             | -              | -              | -                 | -           | -     | - | - | -     |
| VAT (output less input)                        | 0400    | -                    | -            | -            | -             | -              | -              | -                 | -           | -     | - | - | -     |
| Pensions / Retirement deductions               | 0500    | -                    | -            | -            | -             | -              | -              | -                 | -           | -     | - | - | -     |
| Loan repayments                                | 0600    | -                    | -            | -            | -             | -              | -              | -                 | -           | -     | - | - | -     |
| Trade Creditors                                | 0700    | 142                  | -            | 3            | -             | -              | -              | -                 | -           | -     | - | - | 145   |
| Auditor General                                | 0800    | -                    | -            | -            | -             | -              | -              | -                 | -           | -     | - | - | -     |
| Other  | 0900    | 493                  | -            | -            | -             | -              | -              | -                 | -           | 1 682 | - | - | 2 174 |
| <b>Total By Customer Type</b>                  | 2600    | 634                  | -            | 3            | -             | -              | -              | -                 | -           | 1 682 | - | - | 2 319 |

**REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – NOVEMBER 2017**

All creditors due are settled within 30 days from the date of receiving an invoice unless there are disputes. All invoices are date stamped on arrival in order to track the settlement date thereof. Correspondence file is maintained for all disputed invoices. For the period under review, there were no disputed invoices. These creditors are made up of trade creditors and a GMC unspent grant. The trade creditor which is beyond 30 days outstanding is a result of a supplier's inactive bank account and such a transfer keeps on reverting back to the Agency's bank account.

**6.6. Capital Expenditure**

The table below is an overview of the capital expenditure incurred by the agency



**REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – NOVEMBER 2017**

|   |   |     |   |   |     |     |     |        |     |
|---|---|-----|---|---|-----|-----|-----|--------|-----|
| <b>Intangible Assets</b>                        | - | 853 | - | - | 91  | 356 | 265 | 74.4%  | 853 |
| <b>Servitudes</b>                               | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Licences and Rights</b>                      | - | 853 | - | - | 91  | 356 | 265 | 74.4%  | 853 |
| Water Rights                                    | - | -   | - | - | -   | -   | -   | -      | -   |
| Effluent Licenses                               | - | -   | - | - | -   | -   | -   | -      | -   |
| Solid Waste Licenses                            | - | -   | - | - | -   | -   | -   | -      | -   |
| Computer Software and Applications              | - | 715 | - | - | 79  | 290 | 219 | 73.4%  | 715 |
| Load Settlement Software Applications           | - | -   | - | - | -   | -   | -   | -      | -   |
| Unspecified                                     | - | 138 | - | - | 12  | 58  | 46  | 79.6%  | 138 |
| <b>Computer Equipment</b>                       | - | 99  | - | - | 99  | 99  | 0   | 0.3%   | 99  |
| Computer Equipment                              | - | 99  | - | - | 99  | 99  | 0   | 0.3%   | 99  |
| <b>Furniture and Office Equipment</b>           | - | 10  | - | - | -   | 4   | 4   | 100.0% | 10  |
| Furniture and Office Equipment                  | - | 10  | - | - | -   | 4   | 4   | 100.0% | 10  |
| <b>Machinery and Equipment</b>                  | - | -   | - | - | -   | -   | -   | -      | -   |
| Machinery and Equipment                         | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Transport Assets</b>                         | - | -   | - | - | -   | -   | -   | -      | -   |
| Transport Assets                                | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Libraries</b>                                | - | -   | - | - | -   | -   | -   | -      | -   |
| Libraries                                       | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Zoo's, Marine and Non-biological Animals</b> | - | -   | - | - | -   | -   | -   | -      | -   |
| Zoo's, Marine and Non-biological Animals        | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Total Capital Expenditure on new assets</b>  | - | 962 | - | - | 190 | 459 | 269 | 58.6%  | 962 |

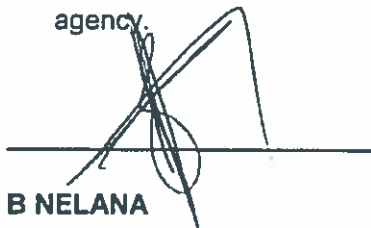
There were no capital expenditure items procured during this month, the only expenditure incurred is the recurring website hosting costs.

**7. BCMDA Challenges**

7.1. Output VAT which has to be paid to SARS upon receipt of the operational grant which subsequently reduces the funds available for expenditure of the Agency. This has now become a reality as budgeted items not fully spent on in 2016/2017 are not supported by available funds due to Output VAT of approximately R 2.2 million paid to SARS in 2016/2017.

**8. RECOMMENDATION**

8.1. It is recommended that the City Manager considers and notes the challenges of the agency.

  
 \_\_\_\_\_  
**B NELANA**

**CHIEF EXECUTIVE OFFICER**

DATE: 11 DECEMBER 2017



# Municipal In-year reports & supporting tables

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E-Mail:

Reporting period:

MTREF:  Budget Year:

### Printing Instructions

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#### Showing / Clearing Highlights

Clear Highlights on all sheets

### Submission of Data

#### Preparing Data File for Submission

Export Data to Data File

**Buffalo City Metropolitan Development Agency - Table F1 Monthly Budget Statement Summary - M05 November**

| Description  | 2016/17         | Current Year 2017/18 |                 |                |               |                |                |                |                    |
|--|-----------------|----------------------|-----------------|----------------|---------------|----------------|----------------|----------------|--------------------|
|  | Audited Outcome | Original Budget      | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |                 |                      |                 |                |               |                |                |                |                    |
| <b>Financial Performance</b>   |                 |                      |                 |                |               |                |                |                |                    |
| Property rates   | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Service charges  | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Investment revenue   | -               | 238                  | -               | 20             | 84            | 99             | (0)            | -16%           | 238                |
| Transfers recognised - operational                                   | -               | 22 138               | -               | -              | 10 132        | 11 069         | (1)            | -8%            | 22 138             |
| Other own revenue  | -               | 10 784               | -               | 157            | 908           | 4 493          | (4)            | -80%           | 10 784             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | -               | <b>33 160</b>        | -               | <b>177</b>     | <b>11 124</b> | <b>15 661</b>  | <b>(4 538)</b> | <b>(0)</b>     | <b>33 160</b>      |
| Employee costs   | -               | 15 178               | -               | 1 303          | 6 931         | 6 324          | 606            | 0              | 15 178             |
| Remuneration of Board Members  | -               | 850                  | 131             | #REF!          | 314           | 354            | (40)           | (0)            | 850                |
| Depreciation and asset impairment                                    | -               | 471                  | -               | 69             | 338           | 196            | 142            | 0              | 471                |
| Finance charges  | -               | 2                    | -               | -              | 5             | 1              | 4              | 0              | 2                  |
| Materials and bulk purchases   | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Transfers and grants   | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Other expenditure  | -               | 16 659               | (131)           | #REF!          | 3 120         | 6 941          | (3 821)        | (0)            | 16 659             |
| <b>Total Expenditure</b>   | -               | <b>33 160</b>        | -               | <b>#REF!</b>   | <b>10 708</b> | <b>13 817</b>  | <b>(3 109)</b> | <b>(0)</b>     | <b>33 160</b>      |
| <b>Surplus/(Deficit)</b>   | -               | <b>0</b>             | -               | <b>#REF!</b>   | <b>416</b>    | <b>1 845</b>   | <b>(1 429)</b> | <b>(0)</b>     | <b>0</b>           |
| Transfers recognised - capital                                       | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Contributions & Contributed assets                                   | -               | 962                  | -               | -              | 190           | 401            | (211)          | (0)            | 962                |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | -               | <b>962</b>           | -               | <b>#REF!</b>   | <b>606</b>    | <b>2 246</b>   | <b>(1 640)</b> | <b>(0)</b>     | <b>962</b>         |
| Taxation   | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | -               | <b>962</b>           | -               | <b>#REF!</b>   | <b>606</b>    | <b>2 246</b>   | <b>(1 640)</b> | <b>(0)</b>     | <b>962</b>         |
| <b>Capital expenditure &amp; funds sources</b>                       |                 |                      |                 |                |               |                |                |                |                    |
| Capital expenditure  | -               | 962                  | -               | -              | 190           | 459            | (269)          | (0)            | 962                |
| Transfers recognised - capital                                       | -               | 962                  | -               | -              | 190           | 401            | (211)          | (0)            | 962                |
| Public contributions & donations                                     | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Borrowing  | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| Internally generated funds   | -               | -                    | -               | -              | -             | -              | -              | -              | -                  |
| <b>Total sources of capital funds</b>                                | -               | <b>962</b>           | -               | -              | <b>190</b>    | <b>401</b>     | <b>(211)</b>   | <b>(0)</b>     | <b>962</b>         |
| <b>Financial position</b>  |                 |                      |                 |                |               |                |                |                |                    |
| Total current assets   | -               | 3 183                | -               | -              | 3 404         | -              | -              | -              | 3 183              |
| Total non current assets   | -               | 1 113                | -               | -              | 1 886         | -              | -              | -              | 1 113              |
| Total current liabilities  | -               | 2 518                | -               | -              | 2 665         | -              | -              | -              | 2 518              |
| Total non current liabilities  | -               | 1 391                | -               | -              | 78            | -              | -              | -              | -                  |
| Community wealth/Equity  | -               | 387                  | -               | -              | 2 547         | -              | -              | -              | 387                |
| <b>Cash flows</b>  |                 |                      |                 |                |               |                |                |                |                    |
| Net cash from (used) operating                                       | -               | 2 628                | -               | (3 282)        | (154)         | (1 473)        | 1 319          | (0)            | (8 155)            |
| Net cash from (used) investing                                       | -               | (962)                | -               | -              | (294)         | (401)          | 107            | (0)            | (952)              |
| Net cash from (used) financing                                       | -               | (526)                | -               | -              | (200)         | (219)          | 19             | (0)            | (526)              |
| <b>Cash/cash equivalents at the year end</b>                         | -               | <b>1 141</b>         | -               | <b>(3 282)</b> | <b>5 335</b>  | <b>(2 093)</b> | <b>7 428</b>   | <b>(0)</b>     | <b>(9 643)</b>     |

Buffalo City Metropolitan Development Agency - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

| Description  | 2016/17         | Current Year 2017/18 |                 |                |               |               |                |                | Full Year Forecast |
|--|-----------------|----------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
|  | Audited Outcome | Original Budget      | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance % |                    |
| <b>R thousands</b>   |                 |                      |                 |                |               |               |                |                |                    |
| <b>Revenue By Source</b>   |                 |                      |                 |                |               |               |                |                |                    |
| Property rates   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Service charges - electricity revenue  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Service charges - water revenue  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Service charges - sanitation revenue   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Service charges - refuse revenue   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Service charges - other  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Rental of facilities and equipment   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Interest earned - external investments   | -               | 238                  | -               | 20             | 84            | 99            | (16)           | -15.7%         | 238                |
| Interest earned - outstanding debtors  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Dividends received   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Fines, penalties and forfeits  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Licences and permits   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Agency services  | -               | 3 630                | -               | -              | -             | 1 512         | (1 512)        | -100.0%        | 3 630              |
| Transfers and subsidies  | -               | 22 138               | -               | -              | 10 132        | 11 069        | (937)          | -8.5%          | 22 138             |
| Other revenue  | -               | 7 154                | -               | 157            | 908           | 2 981         | (2 073)        | -69.5%         | 7 154              |
| Gains on disposal of PPE   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>-</b>        | <b>33 160</b>        | <b>-</b>        | <b>177</b>     | <b>11 124</b> | <b>15 661</b> | <b>(4 538)</b> | <b>-29.0%</b>  | <b>33 160</b>      |
| <b>Expenditure By Type</b>   |                 |                      |                 |                |               |               |                |                |                    |
| Employee related costs   | -               | 15 178               | -               | 1 303          | 6 931         | 6 324         | 606            | 9.6%           | 15 178             |
| Remuneration of Directors  | -               | 850                  | -               | 131            | 314           | 354           | (40)           | -11.4%         | 850                |
| Debt impairment  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Depreciation & asset impairment  | -               | 471                  | -               | 69             | 338           | 196           | 142            | 72.2%          | 471                |
| Finance charges  | -               | 2                    | -               | -              | 5             | 1             | 4              | 685.4%         | 2                  |
| Bulk purchases   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Other materials  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Contracted services  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Transfers and subsidies  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| Other expenditure  | -               | 16 659               | -               | 1 099          | 3 120         | 6 941         | (3 821)        | -55.1%         | 16 659             |
| Loss on disposal of PPE  | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| <b>Total Expenditure</b>   | <b>-</b>        | <b>33 160</b>        | <b>-</b>        | <b>2 602</b>   | <b>10 708</b> | <b>13 817</b> | <b>(3 109)</b> | <b>-22.5%</b>  | <b>33 160</b>      |
| <b>Surplus/(Deficit)</b>   |                 |                      |                 |                |               |               |                |                |                    |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  | -               | 0                    | -               | (2 425)        | 416           | 1 845         | (1 429)        | -77.5%         | 0                  |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Transfers and subsidies - capital (in-kind - all)) | -               | 962                  | -               | -              | 190           | 401           | (211)          | -52.7%         | 962                |
| <b>Surplus/(Deficit) before taxation</b>   | <b>-</b>        | <b>962</b>           | <b>-</b>        | <b>(2 425)</b> | <b>606</b>    | <b>2 246</b>  | <b>(1 640)</b> | <b>-73.0%</b>  | <b>962</b>         |
| Taxation   | -               | -                    | -               | -              | -             | -             | -              | -              | -                  |
| <b>Surplus/(Deficit) for the year</b>  | <b>-</b>        | <b>962</b>           | <b>-</b>        | <b>(2 425)</b> | <b>606</b>    | <b>2 246</b>  | <b>(1 640)</b> |                | <b>962</b>         |





|   |   |     |   |   |     |     |     |        |     |
|---|---|-----|---|---|-----|-----|-----|--------|-----|
| Libraries                                       | - | -   | - | - | -   | -   | -   | -      | -   |
| Cemeteries/Crematoria                           | - | -   | - | - | -   | -   | -   | -      | -   |
| Police  | - | -   | - | - | -   | -   | -   | -      | -   |
| Parks   | - | -   | - | - | -   | -   | -   | -      | -   |
| Public Open Space                               | - | -   | - | - | -   | -   | -   | -      | -   |
| Nature Reserves                                 | - | -   | - | - | -   | -   | -   | -      | -   |
| Public Abolition Facilities                     | - | -   | - | - | -   | -   | -   | -      | -   |
| Markets   | - | -   | - | - | -   | -   | -   | -      | -   |
| Stalls  | - | -   | - | - | -   | -   | -   | -      | -   |
| Ambassadors                                     | - | -   | - | - | -   | -   | -   | -      | -   |
| Airports  | - | -   | - | - | -   | -   | -   | -      | -   |
| Taxi Ranks/Bus Terminals                        | - | -   | - | - | -   | -   | -   | -      | -   |
| Capital Spares                                  | - | -   | - | - | -   | -   | -   | -      | -   |
| Sport and Recreation Facilities                 | - | -   | - | - | -   | -   | -   | -      | -   |
| Indoor Facilities                               | - | -   | - | - | -   | -   | -   | -      | -   |
| Outdoor Facilities                              | - | -   | - | - | -   | -   | -   | -      | -   |
| Capital Spares                                  | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Heritage assets</b>                          | - | -   | - | - | -   | -   | -   | -      | -   |
| Monuments                                       | - | -   | - | - | -   | -   | -   | -      | -   |
| Historic Buildings                              | - | -   | - | - | -   | -   | -   | -      | -   |
| Works of Art                                    | - | -   | - | - | -   | -   | -   | -      | -   |
| Conservation Areas                              | - | -   | - | - | -   | -   | -   | -      | -   |
| Other Heritage                                  | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Investment properties</b>                    | - | -   | - | - | -   | -   | -   | -      | -   |
| Revenue Generating                              | - | -   | - | - | -   | -   | -   | -      | -   |
| Improved Property                               | - | -   | - | - | -   | -   | -   | -      | -   |
| Unimproved Property                             | - | -   | - | - | -   | -   | -   | -      | -   |
| Non-revenue Generating                          | - | -   | - | - | -   | -   | -   | -      | -   |
| Improved Property                               | - | -   | - | - | -   | -   | -   | -      | -   |
| Unimproved Property                             | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Other assets</b>                             | - | -   | - | - | -   | -   | -   | -      | -   |
| 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                                  | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Biological or Cultivated Assets</b>          | - | -   | - | - | -   | -   | -   | -      | -   |
| Biological or Cultivated Assets                 | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Intangible Assets</b>                        | - | 853 | - | - | 91  | 358 | 265 | 74.4%  | 853 |
| Services  | - | -   | - | - | -   | -   | -   | -      | -   |
| Licences and Rights                             | - | 853 | - | - | 91  | 358 | 265 | 74.4%  | 853 |
| Water Rights                                    | - | -   | - | - | -   | -   | -   | -      | -   |
| Effluent Licenses                               | - | -   | - | - | -   | -   | -   | -      | -   |
| Solid Waste Licenses                            | - | -   | - | - | -   | -   | -   | -      | -   |
| Computer Software and Applications              | - | 715 | - | - | 79  | 298 | 219 | 73.4%  | 715 |
| Lead Settlement Software Applications           | - | -   | - | - | -   | -   | -   | -      | -   |
| Unspecified                                     | - | 138 | - | - | 12  | 58  | 46  | 79.6%  | 138 |
| <b>Computer Equipment</b>                       | - | 99  | - | - | 99  | 99  | 0   | 0.3%   | 99  |
| Computer Equipment                              | - | 99  | - | - | 99  | 99  | 0   | 0.3%   | 99  |
| <b>Furniture and Office Equipment</b>           | - | 10  | - | - | -   | 4   | 4   | 100.0% | 10  |
| Furniture and Office Equipment                  | - | 10  | - | - | -   | 4   | 4   | 100.0% | 10  |
| <b>Machinery and Equipment</b>                  | - | -   | - | - | -   | -   | -   | -      | -   |
| Machinery and Equipment                         | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Transport Assets</b>                         | - | -   | - | - | -   | -   | -   | -      | -   |
| Transport Assets                                | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Libraries</b>                                | - | -   | - | - | -   | -   | -   | -      | -   |
| Libraries                                       | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Zoo's, Marine and Non-biological Animals</b> | - | -   | - | - | -   | -   | -   | -      | -   |
| Zoo's, Marine and Non biological Animals        | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Total Capital Expenditure</b>                | - | 942 | - | - | 190 | 459 | 269 | 58.8%  | 942 |

**Buffalo City Metropolitan Development Agency - Table F4 Monthly Budget Statement - Financial Position - M05**

| Vote Description                         | 2016/17         | Current Year 2017/18 |                 |               |                    |
|--|-----------------|----------------------|-----------------|---------------|--------------------|
|  | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b>R thousands</b>                       |                 |                      |                 |               |                    |
| <b>ASSETS</b>                            |                 |                      |                 |               |                    |
| <b>Current assets</b>                    |                 |                      |                 |               |                    |
| Cash                                     | -               | 713                  | -               | 586           | 713                |
| Call investment deposits                 | -               | 2 469                | -               | 2 117         | 2 469              |
| Consumer debtors                         | -               | -                    | -               | -             | -                  |
| Other debtors                            | -               | -                    | -               | 701           | -                  |
| Current portion of long term receivables | -               | -                    | -               | -             | -                  |
| Inventory                                | -               | -                    | -               | -             | -                  |
| <b>Total current assets</b>              | -               | <b>3 183</b>         | -               | <b>3 404</b>  | <b>3 183</b>       |
| <b>Non current assets</b>                |                 |                      |                 |               |                    |
| Long-term receivables                    | -               | -                    | -               | -             | -                  |
| Investments                              | -               | -                    | -               | -             | -                  |
| Investment property                      | -               | -                    | -               | -             | -                  |
| Property, plant and equipment            | -               | 485                  | -               | 469           | 485                |
| Agricultural                             | -               | -                    | -               | -             | -                  |
| Biological                               | -               | -                    | -               | -             | -                  |
| Intangible                               | -               | 628                  | -               | 1 417         | 628                |
| Other non-current assets                 | -               | -                    | -               | -             | -                  |
| <b>Total non current assets</b>          | -               | <b>1 113</b>         | -               | <b>1 886</b>  | <b>1 113</b>       |
| <b>TOTAL ASSETS</b>                      | -               | <b>4 296</b>         | -               | <b>5 290</b>  | <b>4 296</b>       |
| <b>LIABILITIES</b>                       |                 |                      |                 |               |                    |
| <b>Current liabilities</b>               |                 |                      |                 |               |                    |
| Bank overdraft                           | -               | -                    | -               | -             | -                  |
| Borrowing                                | -               | 526                  | -               | 346           | 526                |
| Consumer deposits                        | -               | -                    | -               | -             | -                  |
| Trade and other payables                 | -               | 1 000                | -               | 2 319         | 1 000              |
| Provisions                               | -               | 992                  | -               | -             | 992                |
| <b>Total current liabilities</b>         | -               | <b>2 518</b>         | -               | <b>2 665</b>  | <b>2 518</b>       |
| <b>Non current liabilities</b>           |                 |                      |                 |               |                    |
| Borrowing                                | -               | 1 391                | -               | 78            | -                  |
| Provisions                               | -               | -                    | -               | -             | -                  |
| <b>Total non current liabilities</b>     | -               | <b>1 391</b>         | -               | <b>78</b>     | <b>-</b>           |
| <b>TOTAL LIABILITIES</b>                 | -               | <b>3 909</b>         | -               | <b>2 743</b>  | <b>2 518</b>       |
| <b>NET ASSETS</b>                        | -               | <b>387</b>           | -               | <b>2 547</b>  | <b>1 778</b>       |
| <b>COMMUNITY WEALTH/EQUITY</b>           |                 |                      |                 |               |                    |
| Accumulated Surplus/(Deficit)            | -               | 387                  | -               | 2 547         | 387                |
| Reserves                                 | -               | -                    | -               | -             | -                  |
| Share capital                            | -               | -                    | -               | -             | -                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | -               | <b>387</b>           | -               | <b>2 547</b>  | <b>387</b>         |

Buffalo City Metropolitan Development Agency - Table F5 Monthly Budget Statement - Cash Flows - M05 November

| Description                                       | 2016/17         | Current Year 2017/18 |                 |                |               |                |                |                |                    |
|---|-----------------|----------------------|-----------------|----------------|---------------|----------------|----------------|----------------|--------------------|
|   | Audited Outcome | Original Budget      | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                |                 |                      |                 |                |               |                |                |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |                 |                      |                 |                |               |                |                |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |                |               |                |                |                |                    |
| Property rates                                    | -               | -                    | -               | -              | -             | -              | -              |                | -                  |
| Service charges                                   | -               | -                    | -               | -              | -             | -              | -              |                | -                  |
| Other revenue                                     | -               | 10 784               | -               | -              | 73            | -              | 73             | #DIV/0!        | -                  |
| Government - operating                            | -               | 23 100               | -               | -              | 11 550        | 11 550         | -              |                | 23 100             |
| Government - capital                              | -               | -                    | -               | -              | -             | -              | -              |                | -                  |
| Interest  | -               | 238                  | -               | 23             | 106           | 99             | 6              | 6.4%           | 238                |
| Dividends   | -               | -                    | -               | -              | -             | -              | -              |                | -                  |
| <b>Payments</b>                                   |                 |                      |                 |                |               |                |                |                |                    |
| Suppliers and employees                           | -               | (31 492)             | -               | (3 305)        | (11 878)      | (13 122)       | 1 244          | -9.5%          | (31 492)           |
| Finance charges                                   | -               | (2)                  | -               | -              | (5)           | (1)            | (4)            | 685.4%         | (2)                |
| Dividends paid                                    | -               | -                    | -               | -              | -             | -              | -              |                | -                  |
| Transfers and Grants                              | -               | -                    | -               | -              | -             | -              | -              |                | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>-</b>        | <b>2 628</b>         | <b>-</b>        | <b>(3 282)</b> | <b>(154)</b>  | <b>(1 473)</b> | <b>(1 160)</b> | <b>78.8%</b>   | <b>(8 155)</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |                 |                      |                 |                |               |                |                |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |                |               |                |                |                |                    |
| Proceeds on disposal of PPE                       | -               | -                    | -               | -              | -             | -              | -              |                | -                  |
| Decrease (increase) in non-current debtors        | -               | -                    | -               | -              | -             | -              | -              |                | -                  |
| Decrease (increase) other non-current receivables | -               | -                    | -               | -              | -             | -              | -              |                | -                  |
| Decrease (increase) in non-current investments    | -               | -                    | -               | -              | -             | -              | -              |                | -                  |
| <b>Payments</b>                                   |                 |                      |                 |                |               |                |                |                |                    |
| Capital assets                                    | -               | (962)                | -               | -              | (294)         | (401)          | 107            | -26.8%         | (962)              |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>-</b>        | <b>(962)</b>         | <b>-</b>        | <b>-</b>       | <b>(294)</b>  | <b>(401)</b>   | <b>(107)</b>   | <b>26.8%</b>   | <b>(962)</b>       |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |                 |                      |                 |                |               |                |                |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |                |               |                |                |                |                    |
| Short term loans                                  | -               | -                    | -               | -              | -             | -              | -              |                | -                  |
| Borrowing long term/refinancing                   | -               | -                    | -               | -              | -             | -              | -              |                | -                  |
| Increase (decrease) in consumer deposits          | -               | -                    | -               | -              | -             | -              | -              |                | -                  |
| <b>Payments</b>                                   |                 |                      |                 |                |               |                |                |                |                    |
| Repayment of borrowing                            | -               | (526)                | -               | -              | (200)         | (219)          | 19             | -8.7%          | (526)              |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>-</b>        | <b>(526)</b>         | <b>-</b>        | <b>-</b>       | <b>(200)</b>  | <b>(219)</b>   | <b>(19)</b>    | <b>8.7%</b>    | <b>(526)</b>       |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | <b>-</b>        | <b>1 141</b>         | <b>-</b>        | <b>(3 282)</b> | <b>(648)</b>  | <b>(2 093)</b> | <b>1 445</b>   | <b>-89.1%</b>  | <b>(9 643)</b>     |
| Cash/cash equivalents at the year begin           | -               | -                    | -               | -              | 5 983         | -              | 5 983          | #DIV/0!        | -                  |
| Cash/cash equivalents at the year end             | -               | 1 141                | -               | (3 282)        | 5 335         | (2 093)        | 7 428          | -354.9%        | (9 643)            |



Buffalo City Metropolitan Development Agency - Supporting Table F1 Entity Material variance explanation - M05 November

| Description                      | Variance | Reasons for material deviations   | Remedial or corrective steps / remarks  |
|----------------------------------|----------|---|---|
| <b>R thousands</b>               |          |   |   |
| <u>Revenue items</u>             |          |   |   |
| Other revenue                    | (2 073)  | The business plan for the waste management project has not yet been approved so the revenue is in relation to GMC expenditure transferred to revenue  |   |
| Agency services                  | (1 512)  | The project is still ongoing and the revenue will be received during the year<br>The DEA project is awaiting business plan approval upon which the planning phase funds will be transferred |   |
| <u>Expenditure items</u>         |          |   |   |
| Total Expenditure                | (3 109)  | The non approval of the above mentioned business plan has a huge impact on under expenditure  | The business plan is currently being reviewed as the project is to be transferred from Aspite |
| Finance Charges                  | 4        | Interest levied by SARS due a transfer of VAT payment made during the weekend though it was the last day of the month   | The depreciation will be adjusted for accordingly during the adjustments budget processes     |
| Depreciation                     | 142      | The assets are being depreciated above what was expected during budget preparation  |   |
| <u>Capital Expenditure items</u> |          |   |   |
| All Assets                       |          |   |   |
| <u>Cash flow items</u>           |          |   |   |
| <u>Measurable performance</u>    |          |   |   |
| <b>Total variance</b>            |          |   |   |

Buffalo City Metropolitan Development Agency - Supporting Table F2 Entity Financial and non-financial indicators - M05 November

| Description of financial indicator               | Basis of calculation   | Ref | 2016/17         | Current Year 2017/18 |                 |               |                    |
|--|--|-----|-----------------|----------------------|-----------------|---------------|--------------------|
|  |  |     | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b>Borrowing Management</b>                      |  |     |                 |                      |                 |               |                    |
| Borrowing to Asset Ratio                         | Total Long-term Borrowing/ Total Assets  |     | 0.0%            | 32.4%                | 0.0%            | 1.5%          | 0.0%               |
| Capital Charges to Operating Expenditure         | Interest & Depreciation /Operating Expenditure   |     | 0.0%            | 1.4%                 | 0.0%            | 3.2%          | 1.4%               |
| Borrowed funding of capital expenditure          | Borrowing/Capital expenditure excl. transfers and grants and contributions                             |     | 0.0%            | 0.0%                 | 0.0%            | 0.0%          | 0.0%               |
| <b>Safety of Capital</b>                         |  |     |                 |                      |                 |               |                    |
| Debt to Equity                                   | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves                                   |     | 0.0%            | 1010.0%              | 0.0%            | 107.7%        | 650.7%             |
| Gearing  | Long Term Borrowing/ Funds & Reserves  |     |                 |                      |                 |               |                    |
| <b>Liquidity</b>                                 |  |     |                 |                      |                 |               |                    |
| Current Ratio                                    | Current assets/current liabilities   |     | 0.0%            | 126.4%               | 0.0%            | 127.7%        | 126.4%             |
| Current Ratio adjusted for debtors               | Current assets/current liabilities less debtors > 90 days  |     | 0.0%            | 126.4%               | 0.0%            | 127.7%        | 126.4%             |
| Liquidity Ratio                                  | Monetary Assets/Current Liabilities  |     | 0.0%            | 126.4%               | 0.0%            | 101.5%        | 126.4%             |
| <b>Revenue Management</b>                        |  |     |                 |                      |                 |               |                    |
| 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%            | 0.0%                 | 0.0%            | 6.3%          | 0.0%               |
| 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%               |
| <b>Creditors Management</b>                      |  |     |                 |                      |                 |               |                    |
| Creditors System Efficiency                      | % of Creditors Paid Within Terms (within MFMA s 65(e))   |     |                 | 100.0%               | 100.0%          | 100.0%        | 100.0%             |
| <b>Funding of Provisions</b>                     |  |     |                 |                      |                 |               |                    |
| Percentage Of Provisions Not Funded              | Unfunded Provisions/Total Provisions   |     | 0.0%            | 0.0%                 | 0.0%            | 0.0%          | 0.0%               |
| <b>Other Indicators</b>                          |  |     |                 |                      |                 |               |                    |
| Electricity Distribution Losses                  | % Volume (Total units purchased + generated less total units sold)/Total units purchased + generated   | 1   | 0.0%            | 0.0%                 | 0.0%            | 0.0%          | 0.0%               |
| Water Distribution Losses                        | % Volume (Total units purchased + own source less total units sold)/Total units purchased + own source | 2   | 0.0%            | 0.0%                 | 0.0%            | 0.0%          | 0.0%               |
| Employee costs                                   | Employee costs/Total Revenue - capital revenue   |     | 0.0%            | 45.8%                | 0.0%            | 62.3%         | 45.8%              |
| 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%            | 1.4%                 | 0.0%            | 3.1%          | 1.4%               |
| <b>Financial viability Indicators</b>            |  |     |                 |                      |                 |               |                    |
| 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

Buffalo City Metropolitan Development Agency - Supporting Table F3 Entity Aged Debtors - M05 November

| RI thousands | Detail   | RT Code | Current Year 2017/18 |              |              |               |                |                |                   |             |  |  | Total | Bad Debts |  |
|--------------|--|---------|----------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--|--|-------|-----------|--|
|              |  |         | 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 |  |  |       |           |  |
|              | <b>Debtors Age Analysis By Income Source</b>                         |         |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Trade and Other Receivables from Exchange Transactions - Water       | 1100    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Trade and Other Receivables from Exchange Transactions - Electricity | 1200    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Receivables from Non-exchange Transactions - Property Rates          | 1300    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Receivables from Exchange Transactions - Waste Water Management      | 1400    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Receivables from Exchange Transactions - Waste Management            | 1500    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Receivables from Exchange Transactions - Property Rental Debtors     | 1600    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Interest on Arrear Debtor Accounts                                   | 1700    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Recoverable Unauthorized, irregular or invalid E-conducts®           | 1810    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Other  | 1820    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Other  | 1900    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | <b>Total By Income Source</b>  | 2000    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | <b>Debtors Age Analysis By Customer Group</b>                        |         |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Organs of State  | 2100    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Commercial   | 2200    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Households   | 2300    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Other  | 2400    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | Other  | 2500    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | <b>Total By Customer Group</b>                                       | 2600    |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | <b>Total</b>   |         |                      |              |              |               |                |                |                   |             |  |  |       |           |  |
|              | <b>Total</b>   |         |                      |              |              |               |                |                |                   |             |  |  |       |           |  |

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

Buffalo City Metropolitan Development Agency - Supporting Table F4 Entity Aged Creditors - M05 November

| R thousands | Detail   | NT Code     | Current Year 2017/18 |              |              |               |                |                |                   |             |          |          | Total        |              |
|-------------|--|-------------|----------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|----------|----------|--------------|--------------|
|             |  |             | 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 |          |          |              |              |
|             | <b>Creditors Age Analysis By Customer Type</b> |             |                      |              |              |               |                |                |                   |             |          |          |              |              |
|             | Bulk Electricity                               | 0100        | -                    | -            | -            | -             | -              | -              | -                 | -           | -        | -        | -            | -            |
|             | Bulk Water                                     | 0200        | -                    | -            | -            | -             | -              | -              | -                 | -           | -        | -        | -            | -            |
|             | PAYE deductions                                | 0300        | -                    | -            | -            | -             | -              | -              | -                 | -           | -        | -        | -            | -            |
|             | VAT (output less input)                        | 0400        | -                    | -            | -            | -             | -              | -              | -                 | -           | -        | -        | -            | -            |
|             | Pensions / Retirement deductions               | 0500        | -                    | -            | -            | -             | -              | -              | -                 | -           | -        | -        | -            | -            |
|             | Loan repayments                                | 0600        | -                    | -            | -            | -             | -              | -              | -                 | -           | -        | -        | -            | -            |
|             | Trade Creditors                                | 0700        | 142                  | -            | 3            | -             | -              | -              | -                 | -           | -        | -        | -            | 145          |
|             | Auditor General                                | 0800        | -                    | -            | -            | -             | -              | -              | -                 | -           | -        | -        | -            | -            |
|             | Other  | 0900        | 493                  | -            | -            | -             | -              | -              | -                 | -           | -        | -        | -            | -            |
|             | <b>Total By Customer Type</b>                  | <b>2600</b> | <b>634</b>           | <b>-</b>     | <b>3</b>     | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>    | <b>-</b> | <b>-</b> | <b>1 682</b> | <b>2 174</b> |

**Notes**

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







Buffalo City Metropolitan Development Agency - Supporting Table F7 Entity monthly actuals & revised targets - M05 November

| Description                                       | Current Year 2017/18 |                |                |              |                |                |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|---|----------------------|----------------|----------------|--------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
|   | July                 | August         | Sept.          | October      | November       | December       | January         | February        | March           | April           | May             | June            | Budget Year 2017/18                           | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
|   | Outcome              | Outcome        | Outcome        | Outcome      | Outcome        | Outcome        | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>Revenue By Source</b>                          |                      |                |                |              |                |                |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Service charges                                   | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Rental of facilities and equipment                | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Other revenue                                     | 5 231                | 171            | 236            | 177          | 177            | 177            | -               | -               | -               | -               | -               | 27 168          | 33 160  | 31 365                 | 27 009                 |
| Gains on disposal of PPE                          | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| <b>Total Revenue</b>                              | <b>5 231</b>         | <b>171</b>     | <b>236</b>     | <b>177</b>   | <b>177</b>     | <b>177</b>     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>27 168</b>   | <b>33 160</b>                                 | <b>31 365</b>          | <b>27 009</b>          |
| <b>Expenditure By Type</b>                        |                      |                |                |              |                |                |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Employee related costs                            | 1 326                | 1 559          | 1 387          | 1 303        | 1 303          | 1 303          | -               | -               | -               | -               | -               | 8 301           | 15 178  | 16 698                 | 17 772                 |
| Remuneration of Board Members                     | 7                    | 141            | 46             | 131          | 131            | 131            | -               | -               | -               | -               | -               | -               | 850   | 850                    | 850                    |
| Debt impairment                                   | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Depreciation & asset impairment                   | 69                   | 67             | 68             | 69           | 69             | 69             | -               | -               | -               | -               | -               | 129             | 471   | 495                    | 520                    |
| Finance charges                                   | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | 2               | 2   | 2                      | 2                      |
| Dividends paid                                    | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Bulk purchases                                    | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Other materials                                   | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Contracted services                               | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Transfers and grants                              | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Other expenditure                                 | 240                  | 477            | 155            | 1 099        | 1 099          | 1 099          | -               | -               | -               | -               | -               | 16 659          | 16 659  | 13 321                 | 7 856                  |
| Loss on disposal of PPE                           | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| <b>Total expenditure</b>                          | <b>1 641</b>         | <b>2 244</b>   | <b>1 656</b>   | <b>2 602</b> | <b>2 602</b>   | <b>2 602</b>   | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>25 050</b>   | <b>33 160</b>                                 | <b>31 365</b>          | <b>27 009</b>          |
| <b>Capital expenditure</b>                        |                      |                |                |              |                |                |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Capital assets                                    | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Total capital expenditure                         | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| <b>Cash flow</b>                                  |                      |                |                |              |                |                |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Ratepayers and other                              | -                    | 1              | 62             | 11           | -              | -              | -               | -               | -               | -               | -               | 10 711          | 10 784  | 7 502                  | 1 175                  |
| Grants  | 5 775                | -              | -              | 5 775        | -              | -              | -               | -               | -               | -               | -               | -               | 23 100  | 24 417                 | 27 784                 |
| Interest  | 18                   | 32             | 20             | 12           | 23             | 23             | -               | -               | -               | -               | -               | -               | 238   | 238                    | 298                    |
| Suppliers, employees and other                    | (1 247)              | (1 597)        | (3 243)        | (2 532)      | (3 365)        | (3 365)        | -               | -               | -               | -               | -               | (19 559)        | (31 452)                                      | (30 545)               | (28 010)               |
| Finance charges                                   | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | (2)             | (2)   | (2)                    | (2)                    |
| Dividends paid                                    | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| <b>NET CASH FROM/USED OPERATING ACTIVITIES</b>    | <b>4 546</b>         | <b>(1 564)</b> | <b>(3 161)</b> | <b>3 266</b> | <b>(3 282)</b> | <b>(3 282)</b> | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>(8 868)</b>  | <b>2 628</b>                                  | <b>1 600</b>           | <b>1 245</b>           |
| Decrease (increase) other non-current receivables | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Decrease (increase) in non-current investments    | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Proceeds on disposal of PPE                       | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Capital assets                                    | (58)                 | (90)           | (102)          | (3)          | (3)            | (3)            | -               | -               | -               | -               | -               | (709)           | (962)   | (782)                  | (248)                  |
| NET CASH FROM/USED INVESTING ACTIVITIES           | <b>(58)</b>          | <b>(90)</b>    | <b>(102)</b>   | <b>(3)</b>   | <b>(3)</b>     | <b>(3)</b>     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>(709)</b>    | <b>(962)</b>                                  | <b>(782)</b>           | <b>(248)</b>           |
| Borrowing long term financing/short term          | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Repayment of borrowing                            | (48)                 | -              | (100)          | (52)         | (52)           | (52)           | -               | -               | -               | -               | -               | -               | (526)   | (564)                  | (722)                  |
| Increase in consumer deposits                     | -                    | -              | -              | -            | -              | -              | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| <b>NET CASH FROM/USED FINANCING ACTIVITIES</b>    | <b>(48)</b>          | <b>-</b>       | <b>(100)</b>   | <b>(52)</b>  | <b>(52)</b>    | <b>(52)</b>    | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>(326)</b>    | <b>(526)</b>                                  | <b>(564)</b>           | <b>(722)</b>           |
| <b>NET CASH FROM/USED FINANCING ACTIVITIES</b>    | <b>(48)</b>          | <b>-</b>       | <b>(100)</b>   | <b>(52)</b>  | <b>(52)</b>    | <b>(52)</b>    | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>(326)</b>    | <b>(526)</b>                                  | <b>(564)</b>           | <b>(722)</b>           |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>       | <b>4 446</b>         | <b>(1 564)</b> | <b>(3 363)</b> | <b>3 212</b> | <b>(3 282)</b> | <b>(3 282)</b> | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>(9 855)</b>  | <b>1 141</b>                                  | <b>254</b>             | <b>273</b>             |





|   |   |     |   |   |     |     |     |        |     |
|---|---|-----|---|---|-----|-----|-----|--------|-----|
| Testing Stations                                | - | -   | - | - | -   | -   | -   | -      |     |
| Museums   | - | -   | - | - | -   | -   | -   | -      |     |
| Galleries                                       | - | -   | - | - | -   | -   | -   | -      |     |
| Theatres  | - | -   | - | - | -   | -   | -   | -      |     |
| Libraries                                       | - | -   | - | - | -   | -   | -   | -      |     |
| Cemeteries/Crematoria                           | - | -   | - | - | -   | -   | -   | -      |     |
| Police  | - | -   | - | - | -   | -   | -   | -      |     |
| Parks   | - | -   | - | - | -   | -   | -   | -      |     |
| Public Open Space                               | - | -   | - | - | -   | -   | -   | -      |     |
| Nature Reserves                                 | - | -   | - | - | -   | -   | -   | -      |     |
| Public Ablution Facilities                      | - | -   | - | - | -   | -   | -   | -      |     |
| Markets   | - | -   | - | - | -   | -   | -   | -      |     |
| Stalls  | - | -   | - | - | -   | -   | -   | -      |     |
| Abattoirs                                       | - | -   | - | - | -   | -   | -   | -      |     |
| Airports  | - | -   | - | - | -   | -   | -   | -      |     |
| Taxi Ranks/Bus Terminals                        | - | -   | - | - | -   | -   | -   | -      |     |
| Capital Spares                                  | - | -   | - | - | -   | -   | -   | -      |     |
| Sport and Recreation Facilities                 | - | -   | - | - | -   | -   | -   | -      |     |
| Indoor Facilities                               | - | -   | - | - | -   | -   | -   | -      |     |
| Outdoor Facilities                              | - | -   | - | - | -   | -   | -   | -      |     |
| Capital Spares                                  | - | -   | - | - | -   | -   | -   | -      |     |
| <b>Heritage assets</b>                          | - | -   | - | - | -   | -   | -   | -      |     |
| Monuments                                       | - | -   | - | - | -   | -   | -   | -      |     |
| Historic Buildings                              | - | -   | - | - | -   | -   | -   | -      |     |
| Works of Art                                    | - | -   | - | - | -   | -   | -   | -      |     |
| Conservation Areas                              | - | -   | - | - | -   | -   | -   | -      |     |
| Other Heritage                                  | - | -   | - | - | -   | -   | -   | -      |     |
| <b>Investment properties</b>                    | - | -   | - | - | -   | -   | -   | -      |     |
| Revenue Generating                              | - | -   | - | - | -   | -   | -   | -      |     |
| Improved Property                               | - | -   | - | - | -   | -   | -   | -      |     |
| Unimproved Property                             | - | -   | - | - | -   | -   | -   | -      |     |
| Non-revenue Generating                          | - | -   | - | - | -   | -   | -   | -      |     |
| Improved Property                               | - | -   | - | - | -   | -   | -   | -      |     |
| Unimproved Property                             | - | -   | - | - | -   | -   | -   | -      |     |
| <b>Other assets</b>                             | - | -   | - | - | -   | -   | -   | -      |     |
| Operational Buildings                           | - | -   | - | - | -   | -   | -   | -      |     |
| Municipal Offices                               | - | -   | - | - | -   | -   | -   | -      |     |
| Play/Enquiry Points                             | - | -   | - | - | -   | -   | -   | -      |     |
| Building Plan Offices                           | - | -   | - | - | -   | -   | -   | -      |     |
| Workshops                                       | - | -   | - | - | -   | -   | -   | -      |     |
| Yards   | - | -   | - | - | -   | -   | -   | -      |     |
| Stores  | - | -   | - | - | -   | -   | -   | -      |     |
| Laboratories                                    | - | -   | - | - | -   | -   | -   | -      |     |
| Training Centres                                | - | -   | - | - | -   | -   | -   | -      |     |
| Manufacturing Plant                             | - | -   | - | - | -   | -   | -   | -      |     |
| Depots  | - | -   | - | - | -   | -   | -   | -      |     |
| Capital Spares                                  | - | -   | - | - | -   | -   | -   | -      |     |
| Housing   | - | -   | - | - | -   | -   | -   | -      |     |
| Staff Housing                                   | - | -   | - | - | -   | -   | -   | -      |     |
| Social Housing                                  | - | -   | - | - | -   | -   | -   | -      |     |
| Capital Spares                                  | - | -   | - | - | -   | -   | -   | -      |     |
| <b>Biological or Cultivated Assets</b>          | - | -   | - | - | -   | -   | -   | -      |     |
| Biological or Cultivated Assets                 | - | -   | - | - | -   | -   | -   | -      |     |
| <b>Intangible Assets</b>                        | - | 853 | - | - | 81  | 356 | 285 | 74.4%  | 853 |
| Service Charges                                 | - | -   | - | - | -   | -   | -   | -      | -   |
| Licences and Rights                             | - | 853 | - | - | 81  | 356 | 265 | 74.4%  | 853 |
| Water Rights                                    | - | -   | - | - | -   | -   | -   | -      | -   |
| Effluent Licences                               | - | -   | - | - | -   | -   | -   | -      | -   |
| Solid Waste Licences                            | - | -   | - | - | -   | -   | -   | -      | -   |
| Computer Software and Applications              | - | 715 | - | - | 79  | 258 | 219 | 73.4%  | 715 |
| Land Settlement Software Applications           | - | -   | - | - | -   | -   | -   | -      | -   |
| Unspecified                                     | - | 138 | - | - | 12  | 58  | 45  | 79.6%  | 138 |
| <b>Computer Equipment</b>                       | - | 99  | - | - | 99  | 99  | 0   | 0.3%   | 99  |
| Computer Equipment                              | - | 99  | - | - | 99  | 99  | 0   | 0.3%   | 99  |
| <b>Furniture and Office Equipment</b>           | - | 10  | - | - | -   | 4   | 4   | 100.0% | 10  |
| Furniture and Office Equipment                  | - | 10  | - | - | -   | 4   | 4   | 100.0% | 10  |
| <b>Machinery and Equipment</b>                  | - | -   | - | - | -   | -   | -   | -      | -   |
| Machinery and Equipment                         | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Transport Assets</b>                         | - | -   | - | - | -   | -   | -   | -      | -   |
| Transport Assets                                | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Libraries</b>                                | - | -   | - | - | -   | -   | -   | -      | -   |
| Libraries                                       | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Zoo's, Marine and Non-biological Animals</b> | - | -   | - | - | -   | -   | -   | -      | -   |
| Zoo's, Marine and Non-biological Animals        | - | -   | - | - | -   | -   | -   | -      | -   |
| <b>Total Capital Expenditure on new assets</b>  | - | 962 | - | - | 190 | 459 | 269 | 58.6%  | 962 |







|   |   |    |   |   |    |    |       |    |
|---|---|----|---|---|----|----|-------|----|
| Testing Stations                                | - | -  | - | - | -  | -  | -     | -  |
| Museums   | - | -  | - | - | -  | -  | -     | -  |
| Galleries                                       | - | -  | - | - | -  | -  | -     | -  |
| Theatres  | - | -  | - | - | -  | -  | -     | -  |
| Libraries                                       | - | -  | - | - | -  | -  | -     | -  |
| Cemeteries/Crematoria                           | - | -  | - | - | -  | -  | -     | -  |
| Police  | - | -  | - | - | -  | -  | -     | -  |
| Parks   | - | -  | - | - | -  | -  | -     | -  |
| Public Open Space                               | - | -  | - | - | -  | -  | -     | -  |
| Nature Reserves                                 | - | -  | - | - | -  | -  | -     | -  |
| Public Abolition Facilities                     | - | -  | - | - | -  | -  | -     | -  |
| Markets   | - | -  | - | - | -  | -  | -     | -  |
| Stalls  | - | -  | - | - | -  | -  | -     | -  |
| Abattoirs                                       | - | -  | - | - | -  | -  | -     | -  |
| Airports  | - | -  | - | - | -  | -  | -     | -  |
| Taxi Ranks/Bus Terminals                        | - | -  | - | - | -  | -  | -     | -  |
| Capital Spares                                  | - | -  | - | - | -  | -  | -     | -  |
| Sport and Recreation Facilities                 | - | -  | - | - | -  | -  | -     | -  |
| Indoor Facilities                               | - | -  | - | - | -  | -  | -     | -  |
| Outdoor Facilities                              | - | -  | - | - | -  | -  | -     | -  |
| Capital Spares                                  | - | -  | - | - | -  | -  | -     | -  |
| <b>Heritage assets</b>                          | - | -  | - | - | -  | -  | -     | -  |
| Monuments                                       | - | -  | - | - | -  | -  | -     | -  |
| Historic Buildings                              | - | -  | - | - | -  | -  | -     | -  |
| Works of Art                                    | - | -  | - | - | -  | -  | -     | -  |
| Conservation Areas                              | - | -  | - | - | -  | -  | -     | -  |
| Other Heritage                                  | - | -  | - | - | -  | -  | -     | -  |
| <b>Investment properties</b>                    | - | -  | - | - | -  | -  | -     | -  |
| Revenue Generating                              | - | -  | - | - | -  | -  | -     | -  |
| Improved Property                               | - | -  | - | - | -  | -  | -     | -  |
| Unimproved Property                             | - | -  | - | - | -  | -  | -     | -  |
| Non-revenue Generating                          | - | -  | - | - | -  | -  | -     | -  |
| Improved Property                               | - | -  | - | - | -  | -  | -     | -  |
| Unimproved Property                             | - | -  | - | - | -  | -  | -     | -  |
| <b>Other assets</b>                             | - | -  | - | - | -  | -  | -     | -  |
| 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                                  | - | -  | - | - | -  | -  | -     | -  |
| <b>Biological or Cultivated Assets</b>          | - | -  | - | - | -  | -  | -     | -  |
| Biological or Cultivated Assets                 | - | -  | - | - | -  | -  | -     | -  |
| <b>Intangible Assets</b>                        | - | -  | - | - | -  | -  | -     | -  |
| Services  | - | -  | - | - | -  | -  | -     | -  |
| Licences and Rights                             | - | -  | - | - | -  | -  | -     | -  |
| Water Rights                                    | - | -  | - | - | -  | -  | -     | -  |
| Effluent Licenses                               | - | -  | - | - | -  | -  | -     | -  |
| Solid Waste Licenses                            | - | -  | - | - | -  | -  | -     | -  |
| Computer Software and Applications              | - | -  | - | - | -  | -  | -     | -  |
| Local Settlement Software Applications          | - | -  | - | - | -  | -  | -     | -  |
| Unspecified                                     | - | -  | - | - | -  | -  | -     | -  |
| <b>Computer Equipment</b>                       | - | 10 | - | 2 | 4  | 2  | 57.9% | 10 |
| Computer Equipment                              | - | 10 | - | 2 | 4  | 2  | 57.9% | 10 |
| <b>Furniture and Office Equipment</b>           | - | 29 | - | 1 | 12 | 12 | 95.3% | 29 |
| Furniture and Office Equipment                  | - | 29 | - | 1 | 12 | 12 | 95.3% | 29 |
| <b>Machinery and Equipment</b>                  | - | -  | - | - | -  | -  | -     | -  |
| Machinery and Equipment                         | - | -  | - | - | -  | -  | -     | -  |
| <b>Transport Assets</b>                         | - | -  | - | - | -  | -  | -     | -  |
| Transport Assets                                | - | -  | - | - | -  | -  | -     | -  |
| <b>Libraries</b>                                | - | -  | - | - | -  | -  | -     | -  |
| Libraries                                       | - | -  | - | - | -  | -  | -     | -  |
| <b>Zoo's, Marine and Non-biological Animals</b> | - | -  | - | - | -  | -  | -     | -  |
| Zoo's, Marine and Non-biological Animals        | - | -  | - | - | -  | -  | -     | -  |
| <b>Total Repair and Maintenance Expenditure</b> | - | 39 | - | 2 | 16 | 14 | 85.6% | 39 |





|   |   |     |   |    |     |     |       |         |     |
|---|---|-----|---|----|-----|-----|-------|---------|-----|
| Testing Stations                                | - | -   | - | -  | -   | -   | -     | -       | -   |
| Museums   | - | -   | - | -  | -   | -   | -     | -       | -   |
| Galleries                                       | - | -   | - | -  | -   | -   | -     | -       | -   |
| Theatres  | - | -   | - | -  | -   | -   | -     | -       | -   |
| Libraries                                       | - | -   | - | -  | -   | -   | -     | -       | -   |
| Cemeteries/Crematoria                           | - | -   | - | -  | -   | -   | -     | -       | -   |
| Police  | - | -   | - | -  | -   | -   | -     | -       | -   |
| Parks   | - | -   | - | -  | -   | -   | -     | -       | -   |
| Public Open Space                               | - | -   | - | -  | -   | -   | -     | -       | -   |
| Nature Reserves                                 | - | -   | - | -  | -   | -   | -     | -       | -   |
| Public Ablution Facilities                      | - | -   | - | -  | -   | -   | -     | -       | -   |
| Markets   | - | -   | - | -  | -   | -   | -     | -       | -   |
| Stalls  | - | -   | - | -  | -   | -   | -     | -       | -   |
| Abattoirs                                       | - | -   | - | -  | -   | -   | -     | -       | -   |
| Airports  | - | -   | - | -  | -   | -   | -     | -       | -   |
| Tax Ranks/Bus Terminals                         | - | -   | - | -  | -   | -   | -     | -       | -   |
| Capital Spares                                  | - | -   | - | -  | -   | -   | -     | -       | -   |
| Sport and Recreation Facilities                 | - | -   | - | -  | -   | -   | -     | -       | -   |
| Indoor Facilities                               | - | -   | - | -  | -   | -   | -     | -       | -   |
| Outdoor Facilities                              | - | -   | - | -  | -   | -   | -     | -       | -   |
| Capital Spares                                  | - | -   | - | -  | -   | -   | -     | -       | -   |
| <b>Heritage assets</b>                          | - | -   | - | -  | -   | -   | -     | -       | -   |
| Monuments                                       | - | -   | - | -  | -   | -   | -     | -       | -   |
| Historic Buildings                              | - | -   | - | -  | -   | -   | -     | -       | -   |
| Works of Art                                    | - | -   | - | -  | -   | -   | -     | -       | -   |
| Conservation Areas                              | - | -   | - | -  | -   | -   | -     | -       | -   |
| Other Heritage                                  | - | -   | - | -  | -   | -   | -     | -       | -   |
| <b>Investment properties</b>                    | - | -   | - | -  | -   | -   | -     | -       | -   |
| Revenue Generating                              | - | -   | - | -  | -   | -   | -     | -       | -   |
| Improved Property                               | - | -   | - | -  | -   | -   | -     | -       | -   |
| Unimproved Property                             | - | -   | - | -  | -   | -   | -     | -       | -   |
| Non-revenue Generating                          | - | -   | - | -  | -   | -   | -     | -       | -   |
| Improved Property                               | - | -   | - | -  | -   | -   | -     | -       | -   |
| Unimproved Property                             | - | -   | - | -  | -   | -   | -     | -       | -   |
| <b>Other assets</b>                             | - | -   | - | -  | -   | -   | -     | -       | -   |
| Operational Buildings                           | - | -   | - | -  | -   | -   | -     | -       | -   |
| Municipal Offices                               | - | -   | - | -  | -   | -   | -     | -       | -   |
| Play/Enquiry Points                             | - | -   | - | -  | -   | -   | -     | -       | -   |
| Building Plan Offices                           | - | -   | - | -  | -   | -   | -     | -       | -   |
| Workshops                                       | - | -   | - | -  | -   | -   | -     | -       | -   |
| Yards   | - | -   | - | -  | -   | -   | -     | -       | -   |
| Stores  | - | -   | - | -  | -   | -   | -     | -       | -   |
| Laboratories                                    | - | -   | - | -  | -   | -   | -     | -       | -   |
| Training Centres                                | - | -   | - | -  | -   | -   | -     | -       | -   |
| Manufacturing Plant                             | - | -   | - | -  | -   | -   | -     | -       | -   |
| Depots  | - | -   | - | -  | -   | -   | -     | -       | -   |
| Capital Spares                                  | - | -   | - | -  | -   | -   | -     | -       | -   |
| Housing   | - | -   | - | -  | -   | -   | -     | -       | -   |
| Staff Housing                                   | - | -   | - | -  | -   | -   | -     | -       | -   |
| Social Housing                                  | - | -   | - | -  | -   | -   | -     | -       | -   |
| Capital Spares                                  | - | -   | - | -  | -   | -   | -     | -       | -   |
| <b>Biological or Cultivated Assets</b>          | - | -   | - | -  | -   | -   | -     | -       | -   |
| Biological or Cultivated Assets                 | - | -   | - | -  | -   | -   | -     | -       | -   |
| <b>Intangible Assets</b>                        | - | 307 | - | 52 | 280 | 128 | (132) | -133.7% | 307 |
| Service Charges                                 | - | -   | - | -  | -   | -   | -     | -       | -   |
| Licences and Rights                             | - | 307 | - | 52 | 250 | 120 | (132) | -100.0% | 307 |
| Water Rights                                    | - | -   | - | -  | -   | -   | -     | -       | -   |
| Effluent Licences                               | - | -   | - | -  | -   | -   | -     | -       | -   |
| Solid Waste Licences                            | - | -   | - | -  | -   | -   | -     | -       | -   |
| Computer Software and Applications              | - | 257 | - | 50 | 251 | 107 | (143) | -133.9% | 257 |
| Local Settlement Software Applications          | - | -   | - | -  | -   | -   | -     | -       | -   |
| Unspecified                                     | - | 50  | - | 2  | 10  | 21  | 11    | 52.9%   | 50  |
| <b>Computer Equipment</b>                       | - | 146 | - | 15 | 78  | 81  | (9)   | -15.6%  | 146 |
| Computer Equipment                              | - | 146 | - | 15 | 70  | 61  | (9)   | -15.6%  | 146 |
| <b>Furniture and Office Equipment</b>           | - | 18  | - | 1  | 7   | 8   | 0     | 3.8%    | 18  |
| Furniture and Office Equipment                  | - | 18  | - | 1  | 7   | 8   | 0     | 3.8%    | 18  |
| <b>Machinery and Equipment</b>                  | - | -   | - | -  | -   | -   | -     | -       | -   |
| Machinery and Equipment                         | - | -   | - | -  | -   | -   | -     | -       | -   |
| <b>Transport Assets</b>                         | - | -   | - | -  | -   | -   | -     | -       | -   |
| Transport Assets                                | - | -   | - | -  | -   | -   | -     | -       | -   |
| <b>Libraries</b>                                | - | -   | - | -  | -   | -   | -     | -       | -   |
| Libraries                                       | - | -   | - | -  | -   | -   | -     | -       | -   |
| <b>Zoo's, Marine and Non-biological Animals</b> | - | -   | - | -  | -   | -   | -     | -       | -   |
| Zoo's, Marine and Non-biological Animals        | - | -   | - | -  | -   | -   | -     | -       | -   |
| <b>Total Depreciation</b>                       | - | 471 | - | 68 | 338 | 196 | (142) | -72.2%  | 471 |

