BUFFALO CITY METROPOLITAN DEVELOPMENT AGENCY

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

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

BCMDA
BUFFALO CITY METROPOLITAN
DEVELOPMENT AGENCY

Enquires: B Lubelwana Email: busisiwe@bcmda.org.za BCMDA-FMR-039-23

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

Dear Mr Yawa

BCMDA MONTHLY PERFORMANCE REPORT – OCTOBER 2023

Buffalo City Metropolitan Development Agency hereby submits the monthly report as required by section 87 of the MFMA. Attached is the Financial Performance report for the month of October 2023.

Kind Regards

MR S PETER
INTERIM CHIEF EXECUTIVE OFFICER
DATE: 9 NOVEMBER 2023

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QUALITY CERTIFICATE

I, S Peter, Interim Chief Executive Officer of Buffalo City Metropolitan Development Agency, hereby certify that:

-The monthly budget statement

for the month ended 31 October 2023 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: Mr. S Peter

Interim Chief Executive Officer of Buffalo City Metropolitan Development Agency.

Signature _____

Date 9 NOVEMBER 2023

Ref: BCMDA-SUB-240-23
Enquires: S Peter
Tel: 043 492 2088

REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – OCTOBER 2023

1. PURPOSE

The purpose of this report is to present to the City, the monthly budget statement of the Buffalo City Metropolitan Development Agency (BCMDA) for the period ended 31 October 2023.

2. AUTHORITY

Buffalo City Metropolitan Municipality.

3. LEGISLATIVE FRAMEWORK

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

4. BACKGROUND

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

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

EXECUTIVE SUMMARY ON THE IMPLEMENTATION OF THE BUDGET AND THE FINANCIAL STATE OF AFFAIRS OF THE AGENCY FOR THE PERIOD ENDING OCTOBER 2023

4.3 Dashboard/Performance Summary

BCMDA hereby presents its 2023/24 budget and performance assessment report to the City for the year to date. Below is the high-level summary of the performance of the agency.

Table 1: Performance Summary

OVERALL OPERATING RESULTS		**CASH MANAGEMENT**	
Income	35 795 818	Cash and Bank Balance	3 164 763
Expenditure	(25 573 164)	Call investments	21 955 578
Operating Surplus	**10 222 654**	Cash and cash equivalents	25 120 341
Capital Expenditure	(211 963)	Account Payables	**(3 766 647)**
Surplus after capital expenditure	**10 010 691**	Unspent conditional grants	**(393 789)**
FINANCIAL		**HUMAN RESOURCES**	
Operating surplus for the period	**10 010 691**	Total Staff Compliment (excluding interns)	34
YTD Grants and subsidies	**34 736 401**	Staff Appointments	1
% Creditors paid within term	100%	Staff Terminations	0
Quick Ratio	8.5:1	Number of funded vacant posts	8
		Salary bill – Officials	(6 911 927)
		Workforce costs as a % of expenditure (incl. capex)	40%
		Workforce costs as a % of expenditure (excl. capex)	40%

4.4 Liquidity position

BCMDA's quick ratio is 8.5:1 for the month ending 31 October 2023, which indicates that the Agency's current assets are sufficient to cover its current liabilities (debts) which are short-term in nature. Although the liquidity ratio deteriorated from the previous month, this should not be a cause for concern. Its current assets comprise mainly of cash and cash equivalents, SARS VAT and funds receivable in relation to the capital projects implemented on behalf of the City. The current liabilities comprise of trade payables, Neighbourhood Development Partnership unspent grant for the Duncan Village Buy-Back Centre and integrated waste management system, bonus provision, Staff provident fund, leave provision and retention costs for capital projects.

4.5 Expenditure on allocations received

BCMDA has a board approved annual budget of R 69 million with the following revenue elements:

- BCMM Operational Grant of R 53.1 million
- BCMM Operational Grant for Capital projects of R 5 million
- Agency services revenue of R 400 000
- Interest received of R 1 million
- LGSETA Grant of R 56 304
- Public Employment Programme of R 9.4 million

The total expenditure incurred as at 31 October 2023 is R 23.0 million. Out of the R 23.1 million(VAT exclusive) allocation received from the City for operational obligations the Agencyhas incurred expenditure of R 12.9 million year to date (excluding NDP, PEP and Capital Projects) as detailed below:

- Employee related Costs R 6 911 927
- Board Fees R 786 098
- Depreciation R 385 270
- Other general expenditure R 4 674 895
- Capital Expenditure R 211 963

In relation to the annualized allocation (VAT Exclusive), the expenditure at this point of the financial year on the operational grant receivable from the City is expected to be at 33% and the Agency has achieved 23%.

NDP waste management grant overall expenditure which has been transferred to revenue amounts to R 59 034 (VAT exclusive) and which represents 90% of the total grant received

since the beginning of the project including accrued interest.

Public Employment Programme (PEP) Integrated Waste Management overall expenditure for this financial year amounts to R 7 153 029 against an allocation of R 9 404 139 million.

4.6 Cash and cash equivalents

BCDMA's cash and cash equivalents balance as at 31 October 2023 is R 25.1 million which is made up of cash and bank account balances amounting to R 3.2 million, a call investment balance of R 21.9 million. These funds are banked with First National Bank. Included in the cash and bank account balances is an amount of R 390 840 which relates to the NDP waste management project.

5. IN YEAR BUDGET STATEMENT MAIN TABLES

5.1. Monthly Budget Statement Summary

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

BUFFALO CITY METRO DEV. AGENCY - Table F1 Monthly Budget Statement Summary - M04 October

Description	2022/23	Current Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	–	–	–	–	–	–	–		–
Transfers recognised - operational	–	66 534	–	1 459	34 736	22 178	13	57%	66 534
Other own revenue	–	1 427	–	165	1 059	476	1	123%	1 427
Total Revenue (excluding capital transfers and contributions)	**–**	**67 961**	**–**	**1 624**	**35 796**	**22 654**	**13 142**	**0**	**67 961**
Employee costs	–	39 579	–	3 069	14 447	13 193	1 254	0	39 579
Remuneration of Board Members	–	2 446	–	209	786	815	(29)	(0)	2 446
Depreciation and asset impairment	–	875	–	88	358	292	67	0	875
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	–	959	–	0	168	320	(152)	(0)	959
Transfers and grants	–	100	–	–	29	33	(5)	(0)	100
Other expenditure	–	24 002	–	1 227	9 785	8 001	1 784	0	24 002
Total Expenditure	**–**	**67 961**	**–**	**4 593**	**25 573**	**22 654**	**2 919**	**0**	**67 961**
Surplus/(Deficit)	**–**	**(0)**	**–**	**(2 969)**	**10 223**	**(0)**	**10 223**	**(49 313)**	**(0)**
Transfers and subsidies - capital (monetary allocations)	**–**	**1 108**	**–**	**–**	**212**	**369**	**(157)**	**(0)**	**1 108**
Transfers and subsidies - capital (in-kind)	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Surplus/(Deficit) after capital transfers & contributions	**–**	**1 108**	**–**	**(2 969)**	**10 435**	**369**	**10 065**	**0**	**1 108**
Income Tax	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Surplus/ (Deficit) for the year	**–**	**1 108**	**–**	**(2 969)**	**10 435**	**369**	**10 065**	**0**	**1 108**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Transfers recognised - capital	–	1 108	–	–	212	369	(157)	(0)	1 108
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	–	1 108	–	–	212	369	(157)	(0)	1 108
Financial position									
Total current assets	–	11 710	–		35 472				11 710
Total non current assets	–	1 025	–		1 015				1 025
Total current liabilities	–	1 542	–		4 159				–
Total non current liabilities	–	–	–		4 687				–
Community wealth/Equity	**–**	**11 193**	**–**		**27 642**				**12 735**
Cash flows									
Net cash from (used) operating	–	3 525	–	(2 252)	5 825	1 175	4 650	0	3 525
Net cash from (used) investing	–	(1 108)	–	–	(229)	(369)	140	(0)	(1 108)
Net cash from (used) financing	–	–	–	(112)	(462)	–	(462)	#DIV/0!	–
Cash/cash equivalents at the year end	–	2 417	–	17 623	5 134	806	4 328	0	2 417
Debtors & creditors analysis	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**	**Total**
Debtors Age Analysis									
Total By Income Source	(395)	3 822	5 304	88	1 147	(8 052)	8 106	–	10 019
Creditors Age Analysis									
Total Creditors	4 160	–	–	–	–	–	–	(1)	4 159

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

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

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

BUFFALO CITY METRO DEV. AGENCY - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2022/23	Current Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue	1									
Exchange Revenue		–	–	–	–	–	–	–		–
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste Management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		–	–	–	–	–	–	–		–
Agency services		–	400	–	–	352	133	218	163.8%	400
Interest		–	1 027	–	165	708	342	365	106.7%	1 027
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest earned from Current and Non Current Assets		–	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Non-Exchange Revenue		–	–	–	–	–	–			–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences or permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		–	66 534	–	1 459	34 736	22 178	12 558	56.6%	66 534
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–		–	–	–	0	–		
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**–**	**67 961**	**–**	**1 624**	**35 796**	**22 654**	**13 142**	**58.0%**	**67 961**
Expenditure By Type										
Employee related costs		–	39 579	–	3 069	14 447	13 193	1 254	9.5%	39 579
Remuneration of board members		–	2 446	–	209	786	815	(29)	-3.6%	2 446
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		–	959	–	0	168	320	(152)	-47.4%	959
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and asset impairment	2	–	875	–	88	358	292	67	22.8%	875
Interest		–	2	–	0	0	1	(1)	-97.7%	2
Contracted services		–	13 588	–	920	6 954	4 529	2 424	53.5%	13 588
Transfers and subsidies		–	100	–	–	29	33	(5)		100
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		–	10 412	–	307	2 831	3 471	(639)	-18.4%	10 412
Losses on disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure	3	**–**	**67 961**	**–**	**4 593**	**25 573**	**22 654**	**2 919**	**12.9%**	**67 961**
Surplus/(Deficit)		**–**	**(0)**	**–**	**(2 969)**	**10 223**	**(0)**	**10 223**	**##########**	**(0)**
Transfers and subsidies - capital (monetary allocations)		–	1 108	–	–	212	369	**(157)**	**-42.6%**	1 108
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	**–**		–
Surplus/(Deficit) before taxation		–	1 108	–	(2 969)	10 435	369	**10 065**	**2724.9%**	1 108
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) for the year		**–**	**1 108**	**–**	**(2 969)**	**10 435**	**369**	**10 065**		**1 108**
References										
1. Revenue includes sales of: (insert description)		–	–	–	–	–	–			–
2. Bulk purchases - electricity		–	–	–	–	–	–			–
2. Bulk purchases - water		–	–	–	–	–	–			–
3. Expenditure includes repairs & maintenance of:		–	–	–	–	–	–			–

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

5.2.1. Revenue by Source

Out of a total operational revenue budget of R 69 million, BCMDA heavily relies on operational grants of R 58.1 million from BCMM which is receivable in tranches and when contractors' fees are due for payment.

Other revenue sources are:

- The interest received is related to investment of surplus funds and always maintaining a positive bank balance on the primary bank account. Interest received to date is R 707 691.
- Transfer and subsidies relate to the 1st tranche of the operational grant, LGSETA Mandatory grant, funding for Court Crescent Project and PEP.
- Other income fees relate to project management fees receivable from the parent municipality.

5.2.2. Expenditure by Type

- The expenditure on employee-related costs pertaining to Agency staff is currently at 21% in relation to the annual budget. These costs are below the expected year to date percentage of 33% due to vacancies which have not yet been filed and the cost-of-living adjustment which has not yet been expended on. The Executive Manager: Corporate services vacancy has been filed effective from November and the recruitment processes for other vacancies are underway.
- The year-to-date other expenditure on the schedules relate to operational costs for running daily activities of the agency.
- The expenditure on most budget line items is satisfactory with areas of concern on certain votes due to unforeseen costs. The only unusual variance being contracted services which should be in line with budget forecast over the coming months.

5.3. Monthly Budget Statement – Financial Position

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

Table 4: F4: Monthly Budget Statement – Financial Position

BUFFALO CITY METRO DEV. AGENCY - Table F4 Monthly Budget Statement - Financial Position - M04 October

Vote Description	Ref	2022/23	Current Year 2023/24			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		–	9 995	–	25 120	9 995
Trade and other receivables from exchange transactions		–	–	–	–	–
Receivables from non-exchange transactions		–	1 470	–	10 019	1 470
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	64	–	40	64
VAT		–	181	–	293	181
Other current assets		–	–	–		–
Total current assets		**–**	**11 710**	**–**	**35 472**	**11 710**
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		–	1 025	–	1 015	1 025
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		–	929	–	779	929
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**–**	**1 025**	**–**	**1 015**	**1 025**
TOTAL ASSETS		**–**	**12 735**	**–**	**36 487**	**12 735**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		–	1 542	–	4 159	–
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		–	1 952	–	11 222	–
VAT		–	–	–	–	–
Other current liabilities		–	–	–	1 537	–
Total current liabilities		**–**	**1 542**	**–**	**4 159**	**–**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	4 687	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**–**	**–**	**–**	**4 687**	**–**
TOTAL LIABILITIES		**–**	**1 542**	**–**	**8 846**	**–**
NET ASSETS	1	**–**	**11 193**	**–**	**27 642**	**12 735**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	11 193	–	27 642	12 735
Reserves		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1	**–**	**11 193**	**–**	**27 642**	**12 735**

5.3.1. Assets

- The Agency cash and investment is made up of the primary bank account balance, VAT receivable from SARS, NDP grant account balance, money market account balance and petty cash on hand.
- Other debtors relate to VAT receivable from SARS, NDP debt, Court Crescent related debt and a PEP Integrated Waste Management debt owed by the City in relation to the project.

5.3.2 Liabilities

- Trade and Other payables relate to trade creditors, unspent conditional grant, leave provision, bonus provision and retention costs for capital projects.

5.4. Monthly Budget Statement – Cash Flows

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

Table 5: F5: Monthly Budget Statement – Cash Flows

BUFFALO CITY METRO DEV. AGENCY - Table F5 Monthly Budget Statement - Cash Flows - M04 October

Description	Ref	2022/23	Current Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		–	400	–	43	934	133	801	600.6%	400
Transfers and Subsidies - Operational		–	66 534	–	1 865	32 382	22 178	10 204	46.0%	66 534
Transfers and Subsidies - Capital		–	1 108	–	–	–	369	(369)	-100.0%	1 108
Interest		–	1 027	–	152	719	342	376	109.9%	1 027
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(65 442)	–	(4 424)	(28 293)	(21 814)	(6 479)	29.7%	(65 442)
Interest		–	(2)	–	–	–	(1)	1	-100.0%	(2)
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	(100)	–	–	(29)	(33)	5	-14.5%	(100)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**3 525**	**–**	**(2 364)**	**5 714**	**1 175**	4 539	**386.3%**	**3 525**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(1 108)	–	–	(229)	(369)	140	-37.9%	(1 108)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(1 108)**	**–**	**–**	**(229)**	**(369)**	140	**-37.9%**	**(1 108)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	(112)	(462)	–	(462)	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**(112)**	**(462)**	**–**	**462**	**#DIV/0!**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**2 417**	**–**	**(2 476)**	**5 022**	**806**	**4 216**	**523.4%**	**2 417**
Cash/cash equivalents at the beginnig of year	2	–	–	–	19 987	–	–	–		–
Cash/cash equivalents at the end of year	**2**	**–**	**2 417**	**–**	**17 511**	**5 022**	**806**	**4 216**	**523.4%**	**2 417**

Cash inflow for the month of October 2023 amounted to R 2.0 million relating to PEP claim, interest and a refund from a supplier. The cash outflow amounted to R 4.4 million. Kindly refer to attached supporting schedule.

5.5. Aged debtors

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

BUFFALO CITY METRO DEV. AGENCY - Supporting Table F3 Entity Aged debtors - M04 October

Detail	NT Code	Current Year 2023/24											
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source	1100												
Trade and Other Receivables from Exchange Transactions - Water	1200									–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300									–	–		
Receivables from Non-exchange Transactions - Property Rates	1400									–	–		
Receivables from Exchange Transactions - Waste Water Management	1500									–	–		
Receivables from Exchange Transactions - Waste Management	1600									–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820									–	–		
Other	1900	(395)	3 822	5 304	88	1 147	(8 052)	8 106		10 019	1 288	–	
Total By Income Source	**2000**	**(395)**	**3 822**	**5 304**	**88**	**1 147**	**(8 052)**	**8 106**	**–**	**10 019**	**1 288**	**–**	**–**
2022/23 - totals only										**–**	**–**		
Debtors Age Analysis By Customer Group	2100												
Organs of State	2200	(395)	3 822	5 304	88	1 147	(8 052)	8 106		10 019	1 288		
Commercial	2300									–	–		
Households	2400									–	–		
Other	2500									–	–		
Total By Customer Group	**2600**	**(395)**	**3 822**	**5 304**	**88**	**1 147**	**(8 052)**	**8 106**	**–**	**10 019**	**1 288**	**–**	**–**

The debtors relate to a PEP claim, NDP debt as a result of VAT paid on behalf of the project, construction cost incurred in relation to Court Crescent and project management fees for implementing the Court Crescent project on behalf of the City.

5.6 Aged creditors

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

BUFFALO CITY METRO DEV. AGENCY - Supporting Table F4 Entity Aged creditors - M04 October

Detail	NT Code	Current Year 2023/24								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									–
Bulk Water	0200									–
PAYE deductions	0300	433								433
VAT (output less input)	0400	–								–
Pensions / Retirement deductions	0500	(29)								(29)
Loan repayments	0600	–								–
Trade Creditors	0700	1 889							(1)	1 887
Auditor General	0800	–								–
Other	0900	1 867								1 867
Total By Customer Type	**1000**	4 160	–	–	–	–	–	–	(1)	4 159

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

6. BCMDA Challenges

6.1. Limited financial resources to execute service delivery projects aimed at achieving the goals of the Agency.

7. RECOMMENDATION

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

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

Entities

Municipal In-year reports & supporting tables

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Preparation Instructions

Municipality Name:	BUF Buffalo City
Municipal Entity Name:	BUFFALO CITY METRO DEV. AGENCY
CFO Name:	BUSISIWE LUBELWANA
Tel:	0434922088
Fax:	
E-Mail:	busisiwe@bcmda.org.za
Reporting period:	M04 October
MTREF:	2024
Budget Year:	2024/25

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BUFFALO CITY METRO DEV. AGENCY - Table F1 Monthly Budget Statement Summary - M04 October

Description	2022/23	Current Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	–	–	–	–	–	–	–		–
Transfers recognised - operational	–	66 534	–	1 459	34 736	22 178	13	57%	66 534
Other own revenue	–	1 427	–	165	1 059	476	1	123%	1 427
Total Revenue (excluding capital transfers and contributions)	**–**	**67 961**	**–**	**1 624**	**35 796**	**22 654**	**13 142**	**0**	**67 961**
Employee costs	–	39 579	–	3 069	14 447	13 193	1 254	0	39 579
Remuneration of Board Members	–	2 446	–	209	786	815	(29)	(0)	2 446
Depreciation and asset impairment	–	875	–	88	358	292	67	0	875
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	–	959	–	0	168	320	(152)	(0)	959
Transfers and grants	–	100	–	–	29	33	(5)	(0)	100
Other expenditure	–	24 002	–	1 227	9 785	8 001	1 784	0	24 002
Total Expenditure	**–**	**67 961**	**–**	**4 593**	**25 573**	**22 654**	**2 919**	**0**	**67 961**
Surplus/(Deficit)	**–**	**(0)**	**–**	**(2 969)**	**10 223**	**(0)**	**10 223**	**(49 313)**	**(0)**
Transfers and subsidies - capital (monetary allocations)	**–**	**1 108**	**–**	**–**	**212**	**369**	**(157)**	**(0)**	**1 108**
Transfers and subsidies - capital (in-kind)	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Surplus/(Deficit) after capital transfers & contributions	**–**	**1 108**	**–**	**(2 969)**	**10 435**	**369**	**10 065**	**0**	**1 108**
Income Tax	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Surplus/ (Deficit) for the year	**–**	**1 108**	**–**	**(2 969)**	**10 435**	**369**	**10 065**	**0**	**1 108**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Transfers recognised - capital	–	1 108	–	–	212	369	(157)	(0)	1 108
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	–	1 108	–	–	212	369	(157)	(0)	1 108
Financial position									
Total current assets	–	11 710	–		35 472				11 710
Total non current assets	–	1 025	–		1 015				1 025
Total current liabilities	–	1 542	–		4 159				–
Total non current liabilities	–	–	–		4 687				–
Community wealth/Equity	**–**	**11 193**	**–**		**27 642**				**12 735**
Cash flows									
Net cash from (used) operating	–	3 525	–	(2 252)	5 825	1 175	4 650	0	3 525
Net cash from (used) investing	–	(1 108)	–	–	(229)	(369)	140	(0)	(1 108)
Net cash from (used) financing	–	–	–	(112)	(462)	–	(462)	#DIV/0!	–
Cash/cash equivalents at the year end	–	2 417	–	17 623	5 134	806	4 328	0	2 417
Debtors & creditors analysis	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**	**Total**
Debtors Age Analysis									
Total By Income Source	(395)	3 822	5 304	88	1 147	(8 052)	8 106	–	10 019
Creditors Age Analysis									
Total Creditors	4 160	–	–	–	–	–	–	(1)	4 159

BUFFALO CITY METRO DEV. AGENCY - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2022/23	Current Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue	1									
Exchange Revenue		–	–	–	–	–	–	–		–
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste Management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		–	–	–	–	–	–	–		–
Agency services		–	400	–	–	352	133	218	163.8%	400
Interest		–	1 027	–	165	708	342	365	106.7%	1 027
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest earned from Current and Non Current Assets		–	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Non-Exchange Revenue		–	–	–	–	–	–			–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences or permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		–	66 534	–	1 459	34 736	22 178	12 558	56.6%	66 534
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–		–	–	–	0	–		
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**–**	**67 961**	**–**	**1 624**	**35 796**	**22 654**	**13 142**	**58.0%**	**67 961**
Expenditure By Type										
Employee related costs		–	39 579	–	3 069	14 447	13 193	1 254	9.5%	39 579
Remuneration of board members		–	2 446	–	209	786	815	(29)	-3.6%	2 446
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		–	959	–	0	168	320	(152)	-47.4%	959
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and asset impairment	2	–	875	–	88	358	292	67	22.8%	875
Interest		–	2	–	0	0	1	(1)	-97.7%	2
Contracted services		–	13 588	–	920	6 954	4 529	2 424	53.5%	13 588
Transfers and subsidies		–	100	–	–	29	33	(5)		100
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		–	10 412	–	307	2 831	3 471	(639)	-18.4%	10 412
Losses on disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure	3	**–**	**67 961**	**–**	**4 593**	**25 573**	**22 654**	**2 919**	**12.9%**	**67 961**
Surplus/(Deficit)		**–**	**(0)**	**–**	**(2 969)**	**10 223**	**(0)**	**10 223**	**###########**	**(0)**
Transfers and subsidies - capital (monetary allocations)		–	1 108	–	–	212	369	**(157)**	**-42.6%**	1 108
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	**–**		–
Surplus/(Deficit) before taxation		–	1 108	–	(2 969)	10 435	369	**10 065**	**2724.9%**	1 108
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) for the year		**–**	**1 108**	**–**	**(2 969)**	**10 435**	**369**	**10 065**		**1 108**
References										
1. Revenue includes sales of: (insert description)		–	–	–	–	–	–			–
2. Bulk purchases - electricity		–	–	–	–	–	–			–
2. Bulk purchases - water		–	–	–	–	–	–			–
3. Expenditure includes repairs & maintenance of:		–	–	–	–	–	–			–

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

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

BUFFALO CITY METRO DEV. AGENCY - Table F3 Monthly Budget Statement - Capital Expenditure - M04 October

Description	Ref	2022/23	Current Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	**616**	–	–	**197**	**205**	**8**	3.9%	**616**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	616	–	–	197	205	8	**3.9%**	616
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	616	–	–	197	205	8	3.9%	616
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	**300**	–	–	–	**100**	**100**	100.0%	**300**
Computer Equipment		–	300	–	–	–	100	100	100.0%	300
Furniture and Office Equipment		–	**192**	–	–	**15**	**64**	**49**	77.3%	**192**
Furniture and Office Equipment		–	192	–	–	15	64	49	77.3%	192
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–

BUFFALO CITY METRO DEV. AGENCY - Table F4 Monthly Budget Statement - Financial Position - M04 October

Vote Description	Ref	2022/23	Current Year 2023/24			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		–	9 995	–	25 120	9 995
Trade and other receivables from exchange transactions		–	–	–	–	–
Receivables from non-exchange transactions		–	1 470	–	10 019	1 470
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	64	–	40	64
VAT		–	181	–	293	181
Other current assets		–	–	–		–
Total current assets		**–**	**11 710**	**–**	**35 472**	**11 710**
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		–	1 025	–	1 015	1 025
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		–	929	–	779	929
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**–**	**1 025**	**–**	**1 015**	**1 025**
TOTAL ASSETS		**–**	**12 735**	**–**	**36 487**	**12 735**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		–	1 542	–	4 159	–
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		–	1 952	–	11 222	–
VAT		–	–	–	–	–
Other current liabilities		–	–	–	1 537	–
Total current liabilities		**–**	**1 542**	**–**	**4 159**	**–**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	4 687	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**–**	**–**	**–**	**4 687**	**–**
TOTAL LIABILITIES		**–**	**1 542**	**–**	**8 846**	**–**
NET ASSETS	1	**–**	**11 193**	**–**	**27 642**	**12 735**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	11 193	–	27 642	12 735
Reserves		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1	**–**	**11 193**	**–**	**27 642**	**12 735**

References

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

BUFFALO CITY METRO DEV. AGENCY - Table F5 Monthly Budget Statement - Cash Flows - M04 October

Description	Ref	2022/23	Current Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		–	400	–	43	934	133	801	600.6%	400
Transfers and Subsidies - Operational		–	66 534	–	1 865	32 382	22 178	10 204	46.0%	66 534
Transfers and Subsidies - Capital		–	1 108	–	–	–	369	(369)	-100.0%	1 108
Interest		–	1 027	–	152	719	342	376	109.9%	1 027
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(65 442)	–	(4 312)	(28 181)	(21 814)	(6 367)	29.2%	(65 442)
Interest		–	(2)	–	–	–	(1)	1	-100.0%	(2)
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	(100)	–	–	(29)	(33)	5	-14.5%	(100)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**3 525**	**–**	**(2 252)**	**5 825**	**1 175**	4 650	**395.8%**	**3 525**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(1 108)	–	–	(229)	(369)	140	-37.9%	(1 108)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(1 108)**	**–**	**–**	**(229)**	**(369)**	140	**-37.9%**	**(1 108)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	(112)	(462)	–	(462)	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**(112)**	**(462)**	**–**	**462**	**#DIV/0!**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**2 417**	**–**	**(2 364)**	**5 134**	**806**	**4 328**	**537.2%**	**2 417**
Cash/cash equivalents at the beginnig of year	2	–	–	–	19 987	–	–	–		–
Cash/cash equivalents at the end of year	**2**	**–**	**2 417**	**–**	**17 623**	**5 134**	**806**	**4 328**	**537.2%**	**2 417**

BUFFALO CITY METRO DEV. AGENCY - Supporting Table F1 Entity Material variance explanation - M04 October

Description R thousands	Ref	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue items				
Expenditure items				
Financial Position				
Capital Expenditure items				
Cash flow items				
Measurable performance				
Total variance				

BUFFALO CITY METRO DEV. AGENCY - Supporting Table F2 Entity Financial and non-financial indicators - M04 October

Description of financial indicator	Basis of calculation	Ref	2022/23	Current Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure		0.0%	1.3%	0.0%	1.9%	1.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	0.0%	0.0%	17.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves						
Liquidity							
Current Ratio	Current assets/current liabilities		0.0%	759.4%	0.0%	852.9%	0.0%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		0.0%	759.4%	0.0%	852.9%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	648.2%	0.0%	604.0%	0.0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	2.2%	0.0%	616.9%	4.1%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))			100.0%	100.0%	100.0%	100.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions			100.0%	100.0%	100.0%	100.0%
Other Indicators							
Electricity Distribution Losses	% Volume (Total units purchased + generated less total units sold)/Total units purchased + generated	1		100.0%	100.0%	100.0%	100.0%
Water Distribution Losses	% Volume (Total units purchased + own source less total units sold)/Total units purchased + own source	2		100.0%	100.0%	100.0%	100.0%
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	58.2%	0.0%	40.4%	58.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	1.3%	0.0%	5.4%	1.0%
Financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Delete if not an electricity entity

2. Delete if not an water entity

BUFFALO CITY METRO DEV. AGENCY - Supporting Table F3 Entity Aged debtors - M04 October

Detail	NT Code	Current Year 2023/24										
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors
Debtors Age Analysis By Income Source	1100											
Trade and Other Receivables from Exchange Transactions - Water	1200									–	–	
Trade and Other Receivables from Exchange Transactions - Electricity	1300									–	–	
Receivables from Non-exchange Transactions - Property Rates	1400									–	–	
Receivables from Exchange Transactions - Waste Water Management	1500									–	–	
Receivables from Exchange Transactions - Waste Management	1600									–	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–	
Interest on Arrear Debtor Accounts	1810									–	–	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820									–	–	
Other	1900	(395)	3 822	5 304	88	1 147	(8 052)	8 106		10 019	1 288	–
Total By Income Source	**2000**	**(395)**	**3 822**	**5 304**	**88**	**1 147**	**(8 052)**	**8 106**	**–**	**10 019**	**1 288**	**–**
2022/23 - totals only										**–**	**–**	
Debtors Age Analysis By Customer Group	2100											
Organs of State	2200	(395)	3 822	5 304	88	1 147	(8 052)	8 106		10 019	1 288	
Commercial	2300									–	–	
Households	2400									–	–	
Other	2500									–	–	
Total By Customer Group	**2600**	**(395)**	**3 822**	**5 304**	**88**	**1 147**	**(8 052)**	**8 106**	**–**	**10 019**	**1 288**	**–**

Notes

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

BUFFALO CITY METRO DEV. AGENCY - Supporting Table F4 Entity Aged creditors - M04 October

Detail R thousands	NT Code	Current Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									–
Bulk Water	0200									–
PAYE deductions	0300	433								433
VAT (output less input)	0400	–								–
Pensions / Retirement deductions	0500	(29)								(29)
Loan repayments	0600	–								–
Trade Creditors	0700	1 889							(1)	1 887
Auditor General	0800	–								–
Other	0900	1 867								1 867
Total By Customer Type	**1000**	4 160	–	–	–	–	–	–	(1)	4 159

Notes

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

BUFFALO CITY METRO DEV. AGENCY - Supporting Table F5 Entity investment portfolio monthly statement - M04 October

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
Entity									
First National Bank - 62098719358		n/a	Money Market		Variable	6.65	n/a	n/a	Ongoing
Total investments									

BUFFALO CITY METRO DEV. AGENCY - Supporting Table F6 Entity Board member allowances & staff benefits - M04 October

Summary of Employee and Board Member remuneration	Ref	2022/23	Current Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Remuneration										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		
Pension and UIF Contributions		–	–	–	–	–	–	–		
Medical Aid Contributions		–	–	–	–	–	–	–		
Overtime		–	–	–	–	–	–	–		
Performance Bonus		–	–	–	–	–	–	–		
Motor Vehicle Allowance		–	–	–	–	–	–	–		
Cellphone Allowance		–	–	–	–	–	–	–		
Housing Allowances		–	–	–	–	–	–	–		
Other benefits and allowances		–	–	–	–	–	–	–		
Board Fees		–	2 446	–	209	786	815	(29)	-3.6%	2 446
Payments in lieu of leave		–	–	–	–	–	–	–		
Long service awards		–	–	–	–	–	–	–		
Post-retirement benefit obligations		–	–	–	–	–	–	–		
In-kind benefits	2	–	–	–	–	–	–	–		
Entertainment		–	–	–	–	–	–	–		
Scarcity		–	–	–	–	–	–	–		
Acting and post related allowance		–	–	–	–	–	–	–		
In kind benefits		–	–	–	–	–	–	–		
Sub Total - Board Members of Entities		**–**	**2 446**	**–**	**209**	**786**	**815**	**(29)**	**-3.6%**	**2 446**
% increase	3		**#DIV/0!**							**#DIV/0!**
Senior Managers of Entities										
Basic Salaries and Wages		–	10 782	–	263	1 186	3 594	(2 408)	-67.0%	10 782
Pension and UIF Contributions		–	1 185	–	26	90	395	(305)	-77.2%	1 185
Medical Aid Contributions		–	–	–	–	–	–	–		
Overtime		–	–	–	–	–	–	–		
Performance Bonus		–	315	–	–	–	105	(105)	-100.0%	315
Motor Vehicle Allowance		–	–	–	–	–	–	–		
Cellphone Allowance		–	–	–	–	–	–	–		
Housing Allowances		–	–	–	–	–	–	–		
Other benefits and allowances	1	–	–	–	–	–	–	–		
Payments in lieu of leave		–	273	–	–	–	91	(91)	-100.0%	273
Long service awards		–	–	–	–	–	–	–		
Post-retirement benefit obligations		–	–	–	–	–	–	–		
In-kind benefits	2	–	–	–	–	–	–	–		
Entertainment		–	–	–	–	–	–	–		
Scarcity		–	–	–	–	–	–	–		
Acting and post related allowance		–	–	–	–	–	–	–		
In kind benefits		–	–	–	–	–	–	–		
Sub Total - Senior Managers of Entities		**–**	**12 555**	**–**	**289**	**1 276**	**4 185**	**(2 909)**	**-69.5%**	**12 555**
% increase	3		**#DIV/0!**							**#DIV/0!**
Other Staff of Entities										
Basic Salaries and Wages		–	24 631	–	2 659	12 619	8 210	4 409	53.7%	24 631
Pension and UIF Contributions		–	1 868	–	116	520	623	(103)	-16.5%	1 868
Medical Aid Contributions		–	–	–	–	–	–	–		
Overtime		–	–	–	–	–	–	–		
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	60	–	5	20	20	–		60
Cellphone Allowance		–	–	–	–	–	–	–		
Housing Allowances		–	48	–	–	12	16	(4)	-25.0%	48
Other benefits and allowances		–	–	–	–	–	–	–		
Payments in lieu of leave	1	–	418	–	–	–	139	(139)	-100.0%	418
Long service awards		–	–	–	–	–	–	–		
Post-retirement benefit obligations		–	–	–	–	–	–	–		
In-kind benefits	2	–	–	–	–	–	–	–		
Entertainment		–	–	–	–	–	–	–		
Scarcity		–	–	–	–	–	–	–		
Acting and post related allowance		–	–	–	–	–	–	–		
In kind benefits		–	–	–	–	–	–	–		
Sub Total - Other Staff of Entities		**–**	**27 025**	**–**	**2 780**	**13 171**	**9 008**	**4 163**	**46.2%**	**27 025**
% increase	3		**#DIV/0!**							**#DIV/0!**
Total Municipal Entities remuneration		**–**	**42 025**	**–**	**3 278**	**15 233**	**14 008**	**1 225**	**8.7%**	**42 025**
Unpaid salary, allowances & benefits in arrears:		–	–	–	432	432	–			

BUFFALO CITY METRO DEV. AGENCY - Supporting Table F7 Entity monthly actuals & revised targets - M04 October

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousands	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source													1		
Property rates	–	–	–									–			
Service charges - electricity revenue	–	–	–									–			
Service charges - water revenue	–	–	–									–			
Service charges - sanitation revenue	–	–	–									–			
Service charges - refuse revenue	–	–	–									–			
Rental of facilities and equipment	–		–									–			
Interest earned - external investments	163	232	172	152								309	1 027	1 068	1 111
Interest earned - outstanding debtors	–	–	–	–								–			
Fines, penalties and forfeits	–	–	–	–								–			
Licences and permits	–	–	–	–								–			
Agency services	–	–	–	–								400	400	560	
Transfers and Subsidies - Operational	28 492	–	2 025	1 865								35 260	67 643	62 634	58 248
Other revenue	12	474	405	43								(934)			
Cash Receipts by Source	**28 668**	**706**	**2 602**	**2 060**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**35 034**	**69 070**	**64 262**	**59 359**
Other Cash Flows by Source															
(National / Provincial and District)	–	–	–	–								–			
(National / Provincial Departmental Agencies, Households,	–	–	–	–								–			
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–								–			
Short term loans	–	–	–	–								–			
Borrowing long term/refinancing	–	–	–	–								–			
Increase (decrease) in consumer deposits	–	–	–	–								–			
Decrease (increase) in non-current receivables	–	–	–	–								–			
Decrease (increase) in non-current investments	–	–	–	–								–			
Total Cash Receipts by Source	**28 668**	**706**	**2 602**	**2 060**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**35 034**	**69 070**	**64 262**	**59 359**
Cash Payments by Type															
Employee related costs	(3 356)	(5 239)	(7 451)	(1 432)								(47 965)	(65 442)	(60 567)	(55 459)
Remuneration of councillors	(85)	(269)	(287)	(188)								830			
Finance charges	–	–	–	0								(2)	(2)	(2)	(3)
Bulk purchases - electricity	–	–	–	–								–			
Acquisitions - water & other inventory	–	–	–	–								–			
Dividends paid	–	–	–	–								–			
Contracted services	–	–	–	–								–			
Transfers and grants - other municipalities	–	–	–	–								–			
Transfers and grants - other	–	–	–	–								–			
Other expenditure	(1 746)	(656)	(4 808)	(2 692)								9 902			
Cash Payments by Type	**(5 187)**	**(6 164)**	**(12 547)**	**(4 312)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(37 235)**	**(65 445)**	**(60 569)**	**(55 461)**
Other Cash Flows/Payments by Type															
Capital assets	(17)	(116)	(97)	–								(879)	(1 108)	(1 152)	(1 127)
Repayment of borrowing	(229)	(5)	(117)	(112)								462			
Other Cash Flows/Payments	–											–			
Total Cash Payments by Type	**(5 433)**	**(6 284)**	**(12 761)**	**(4 424)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(37 651)**	**(66 553)**	**(61 721)**	**(56 589)**
NET INCREASE/(DECREASE) IN CASH HELD	**34 100**	**6 990**	**15 363**	**6 483**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**72 686**	**135 622**	**125 983**	**115 948**
Cash/cash equivalents at the month/year begin:	19 987	54 087	61 077	76 440	82 923	82 923	82 923	82 923	82 923	82 923	82 923	82 923	19 987	155 609	281 592
Cash/cash equivalents at the month/year end:	54 087	61 077	76 440	82 923	82 923	82 923	82 923	82 923	82 923	82 923	82 923	155 609	155 609	281 592	397 539

References

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

BUFFALO CITY METRO DEV. AGENCY - Supporting Table F8a Entity capital expenditure on new assets by asset class - M04 October

Description	2022/23	Current Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–		–
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		
Road Structures	–	–	–	–	–	–	–		
Road Furniture	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		
Storm water Conveyance	–	–	–	–	–	–	–		
Attenuation	–	–	–	–	–	–	–		
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		
HV Substations	–	–	–	–	–	–	–		
HV Switching Station	–	–	–	–	–	–	–		
HV Transmission Conductors	–	–	–	–	–	–	–		
MV Substations	–	–	–	–	–	–	–		
MV Switching Stations	–	–	–	–	–	–	–		
MV Networks	–	–	–	–	–	–	–		
LV Networks	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		
Boreholes	–	–	–	–	–	–	–		
Reservoirs	–	–	–	–	–	–	–		
Pump Stations	–	–	–	–	–	–	–		
Water Treatment Works	–	–	–	–	–	–	–		
Bulk Mains	–	–	–	–	–	–	–		
Distribution	–	–	–	–	–	–	–		
Distribution Points	–	–	–	–	–	–	–		
PRV Stations	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		

Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		
Reticulation	–	–	–	–	–	–	–		
Waste Water Treatment Works	–	–	–	–	–	–	–		
Outfall Sewers	–	–	–	–	–	–	–		
Toilet Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		
Waste Transfer Stations	–	–	–	–	–	–	–		
Waste Processing Facilities	–	–	–	–	–	–	–		
Waste Drop-off Points	–	–	–	–	–	–	–		
Waste Separation Facilities	–	–	–	–	–	–	–		
Electricity Generation Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		
Rail Structures	–	–	–	–	–	–	–		
Rail Furniture	–	–	–	–	–	–	–		
Drainage Collection	–	–	–	–	–	–	–		
Storm water Conveyance	–	–	–	–	–	–	–		
Attenuation	–	–	–	–	–	–	–		
MV Substations	–	–	–	–	–	–	–		
LV Networks	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		
Piers	–	–	–	–	–	–	–		
Revetments	–	–	–	–	–	–	–		
Promenades	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		
Core Layers	–	–	–	–	–	–	–		
Distribution Layers	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		
Centres	–	–	–	–	–	–	–		
Crèches	–	–	–	–	–	–	–		
Clinics/Care Centres	–	–	–	–	–	–	–		
Fire/Ambulance Stations	–	–	–	–	–	–	–		
Testing Stations	–	–	–	–	–	–	–		
Museums	–	–	–	–	–	–	–		
Galleries	–	–	–	–	–	–	–		
Theatres	–	–	–	–	–	–	–		
Libraries	–	–	–	–	–	–	–		
Cemeteries/Crematoria	–	–	–	–	–	–	–		
Police	–	–	–	–	–	–	–		
Purls	–	–	–	–	–	–	–		
Public Open Space	–	–	–	–	–	–	–		
Nature Reserves	–	–	–	–	–	–	–		
Public Ablution Facilities	–	–	–	–	–	–	–		
Markets	–	–	–	–	–	–	–		
Stalls	–	–	–	–	–	–	–		
Abattoirs	–	–	–	–	–	–	–		
Airports	–	–	–	–	–	–	–		
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		
Outdoor Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		
Historic Buildings	–	–	–	–	–	–	–		
Works of Art	–	–	–	–	–	–	–		
Conservation Areas	–	–	–	–	–	–	–		
Other Heritage	–	–	–	–	–	–	–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–

Improved Property	–	–	–	–	–	–	–		
Unimproved Property	–	–	–	–	–	–	–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		
Unimproved Property	–	–	–	–	–	–	–		
Other assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		
Pay/Enquiry Points	–	–	–	–	–	–	–		
Building Plan Offices	–	–	–	–	–	–	–		
Workshops	–	–	–	–	–	–	–		
Yards	–	–	–	–	–	–	–		
Stores	–	–	–	–	–	–	–		
Laboratories	–	–	–	–	–	–	–		
Training Centres	–	–	–	–	–	–	–		
Manufacturing Plant	–	–	–	–	–	–	–		
Depots	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		
Social Housing	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets	–	–	–	–	–	–	–		
Intangible Assets	**–**	**616**	**–**	**–**	**197**	**205**	**8**	3.9%	**616**
Servitudes	–	–	–	–	–	–	–		
Licences and Rights	–	616	–	–	197	205	8	**3.9%**	616
Water Rights	–	–	–	–	–	–	–		
Effluent Licenses	–	–	–	–	–	–	–		
Solid Waste Licenses	–	–	–	–	–	–	–		
Computer Software and Applications	–	616	–	–	197	205	8	3.9%	616
Load Settlement Software Applications	–	–	–	–	–	–	–		
Unspecified	–	–	–	–	–	–	–		
Computer Equipment	**–**	**300**	**–**	**–**	**–**	**100**	**100**	100.0%	**300**
Computer Equipment	–	300	–	–	–	100	100	100.0%	300

Furniture and Office Equipment	**–**	**192**	**–**	**–**	**15**	**64**	**49**	77.3%	**192**
Furniture and Office Equipment	–	192	–	–	15	64	49	77.3%	192
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment	–	–	–	–	–	–	–		
Transport Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets	–	–	–	–	–	–	–		
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land	–	–	–	–	–	–	–		
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		
Living resources	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature	–	–	–	–	–	–	–		–
Policing and Protection	–						–		
Zoological plants and animals	–						–		
Immature	–	–	–	–	–	–	–		–
Policing and Protection	–						–		
Zoological plants and animals	–						–		
Total Capital Expenditure on new assets	**–**	**1 108**	**–**	**–**	**212**	**369**	**157**	**42.6%**	**1 108**

References

1. Total Capital Expenditure by Asset Category must reconcile to total capital expenditure shown in Capital budget

- Supporting Table F8b Entity capital expenditure on the renewal of existing assets by asset class - M04 October

Description	2022/23	Current Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–		–
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		
Road Structures	–	–	–	–	–	–	–		
Road Furniture	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		
Storm water Conveyance	–	–	–	–	–	–	–		
Attenuation	–	–	–	–	–	–	–		
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		
HV Substations	–	–	–	–	–	–	–		
HV Switching Station	–	–	–	–	–	–	–		
HV Transmission Conductors	–	–	–	–	–	–	–		
MV Substations	–	–	–	–	–	–	–		
MV Switching Stations	–	–	–	–	–	–	–		
MV Networks	–	–	–	–	–	–	–		
LV Networks	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		
Boreholes	–	–	–	–	–	–	–		
Reservoirs	–	–	–	–	–	–	–		
Pump Stations	–	–	–	–	–	–	–		
Water Treatment Works	–	–	–	–	–	–	–		
Bulk Mains	–	–	–	–	–	–	–		
Distribution	–	–	–	–	–	–	–		
Distribution Points	–	–	–	–	–	–	–		
PRV Stations	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		

Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		
Reticulation	–	–	–	–	–	–	–		
Waste Water Treatment Works	–	–	–	–	–	–	–		
Outfall Sewers	–	–	–	–	–	–	–		
Toilet Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		
Waste Transfer Stations	–	–	–	–	–	–	–		
Waste Processing Facilities	–	–	–	–	–	–	–		
Waste Drop-off Points	–	–	–	–	–	–	–		
Waste Separation Facilities	–	–	–	–	–	–	–		
Electricity Generation Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		
Rail Structures	–	–	–	–	–	–	–		
Rail Furniture	–	–	–	–	–	–	–		
Drainage Collection	–	–	–	–	–	–	–		
Storm water Conveyance	–	–	–	–	–	–	–		
Attenuation	–	–	–	–	–	–	–		
MV Substations	–	–	–	–	–	–	–		
LV Networks	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		
Piers	–	–	–	–	–	–	–		
Revetments	–	–	–	–	–	–	–		
Promenades	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		
Core Layers	–	–	–	–	–	–	–		
Distribution Layers	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		
Crèches	–	–	–	–	–	–	–		
Clinics/Care Centres	–	–	–	–	–	–	–		
Fire/Ambulance Stations	–	–	–	–	–	–	–		
Testing Stations	–	–	–	–	–	–	–		
Museums	–	–	–	–	–	–	–		
Galleries	–	–	–	–	–	–	–		
Theatres	–	–	–	–	–	–	–		
Libraries	–	–	–	–	–	–	–		
Cemeteries/Crematoria	–	–	–	–	–	–	–		
Police	–	–	–	–	–	–	–		
Purls	–	–	–	–	–	–	–		
Public Open Space	–	–	–	–	–	–	–		
Nature Reserves	–	–	–	–	–	–	–		
Public Ablution Facilities	–	–	–	–	–	–	–		
Markets	–	–	–	–	–	–	–		
Stalls	–	–	–	–	–	–	–		
Abattoirs	–	–	–	–	–	–	–		
Airports	–	–	–	–	–	–	–		
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		
Outdoor Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		
Historic Buildings	–	–	–	–	–	–	–		
Works of Art	–	–	–	–	–	–	–		
Conservation Areas	–	–	–	–	–	–	–		
Other Heritage	–	–	–	–	–	–	–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–

Improved Property	–	–	–	–	–	–	–		
Unimproved Property	–	–	–	–	–	–	–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		
Unimproved Property	–	–	–	–	–	–	–		
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		
Pay/Enquiry Points	–	–	–	–	–	–	–		
Building Plan Offices	–	–	–	–	–	–	–		
Workshops	–	–	–	–	–	–	–		
Yards	–	–	–	–	–	–	–		
Stores	–	–	–	–	–	–	–		
Laboratories	–	–	–	–	–	–	–		
Training Centres	–	–	–	–	–	–	–		
Manufacturing Plant	–	–	–	–	–	–	–		
Depots	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		
Social Housing	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		
Intangible Assets	–	–	–	–	–	–	–		–
Servitudes	–	–	–	–	–	–	–		
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		
Effluent Licenses	–	–	–	–	–	–	–		
Solid Waste Licenses	–	–	–	–	–	–	–		
Computer Software and Applications	–	–	–	–	–	–	–		
Load Settlement Software Applications	–	–	–	–	–	–	–		
Unspecified	–	–	–	–	–	–	–		
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		

Furniture and Office Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		
Machinery and Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		
Transport Assets	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		
	–	–	–	–	–	–			
Living resources	–	–	–	–	–	–	–		–
Mature	–	–	–	–	–	–	–		–
Policing and Protection	–						–		
Zoological plants and animals							–		
Immature	–	–	–	–	–	–	–		–
Policing and Protection							–		
Zoological plants and animals							–		
Total Capital Expenditure on renewal of existing assets	–	–	–	–	–	–	–		–

- Supporting Table F8c Entity expenditure on repairs and maintenance by asset class - M04 October

Description	2022/23	Current Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–		–
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		
Road Structures	–	–	–	–	–	–	–		
Road Furniture	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		
Storm water Conveyance	–	–	–	–	–	–	–		
Attenuation	–	–	–	–	–	–	–		
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		
HV Substations	–	–	–	–	–	–	–		
HV Switching Station	–	–	–	–	–	–	–		
HV Transmission Conductors	–	–	–	–	–	–	–		
MV Substations	–	–	–	–	–	–	–		
MV Switching Stations	–	–	–	–	–	–	–		
MV Networks	–	–	–	–	–	–	–		
LV Networks	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		
Boreholes	–	–	–	–	–	–	–		
Reservoirs	–	–	–	–	–	–	–		
Pump Stations	–	–	–	–	–	–	–		
Water Treatment Works	–	–	–	–	–	–	–		
Bulk Mains	–	–	–	–	–	–	–		
Distribution	–	–	–	–	–	–	–		
Distribution Points	–	–	–	–	–	–	–		
PRV Stations	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		

Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		
Reticulation	–	–	–	–	–	–	–		
Waste Water Treatment Works	–	–	–	–	–	–	–		
Outfall Sewers	–	–	–	–	–	–	–		
Toilet Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		
Waste Transfer Stations	–	–	–	–	–	–	–		
Waste Processing Facilities	–	–	–	–	–	–	–		
Waste Drop-off Points	–	–	–	–	–	–	–		
Waste Separation Facilities	–	–	–	–	–	–	–		
Electricity Generation Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		
Rail Structures	–	–	–	–	–	–	–		
Rail Furniture	–	–	–	–	–	–	–		
Drainage Collection	–	–	–	–	–	–	–		
Storm water Conveyance	–	–	–	–	–	–	–		
Attenuation	–	–	–	–	–	–	–		
MV Substations	–	–	–	–	–	–	–		
LV Networks	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		
Piers	–	–	–	–	–	–	–		
Revetments	–	–	–	–	–	–	–		
Promenades	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		
Core Layers	–	–	–	–	–	–	–		
Distribution Layers	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		
Centres	–	–	–	–	–	–	–		
Crèches	–	–	–	–	–	–	–		
Clinics/Care Centres	–	–	–	–	–	–	–		
Fire/Ambulance Stations	–	–	–	–	–	–	–		
Testing Stations	–	–	–	–	–	–	–		
Museums	–	–	–	–	–	–	–		
Galleries	–	–	–	–	–	–	–		
Theatres	–	–	–	–	–	–	–		
Libraries	–	–	–	–	–	–	–		
Cemeteries/Crematoria	–	–	–	–	–	–	–		
Police	–	–	–	–	–	–	–		
Purls	–	–	–	–	–	–	–		
Public Open Space	–	–	–	–	–	–	–		
Nature Reserves	–	–	–	–	–	–	–		
Public Ablution Facilities	–	–	–	–	–	–	–		
Markets	–	–	–	–	–	–	–		
Stalls	–	–	–	–	–	–	–		
Abattoirs	–	–	–	–	–	–	–		
Airports	–	–	–	–	–	–	–		
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		
Outdoor Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		
Historic Buildings	–	–	–	–	–	–	–		
Works of Art	–	–	–	–	–	–	–		
Conservation Areas	–	–	–	–	–	–	–		
Other Heritage	–	–	–	–	–	–	–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–

Improved Property	–	–	–	–	–	–	–		
Unimproved Property	–	–	–	–	–	–	–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		
Unimproved Property	–	–	–	–	–	–	–		
Other assets	**–**	**10**	**–**	**–**	**1**	**3**	**3**	**82.5%**	**10**
Operational Buildings	–	10	–	–	1	3	3	**82.5%**	10
Municipal Offices	–	10	–	–	1	3	3	82.5%	10
Pay/Enquiry Points	–	–	–	–	–	–	–		
Building Plan Offices	–	–	–	–	–	–	–		
Workshops	–	–	–	–	–	–	–		
Yards	–	–	–	–	–	–	–		
Stores	–	–	–	–	–	–	–		
Laboratories	–	–	–	–	–	–	–		
Training Centres	–	–	–	–	–	–	–		
Manufacturing Plant	–	–	–	–	–	–	–		
Depots	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		
Social Housing	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets	–	–	–	–	–	–	–		
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes	–	–	–	–	–	–	–		
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		
Effluent Licenses	–	–	–	–	–	–	–		
Solid Waste Licenses	–	–	–	–	–	–	–		
Computer Software and Applications	–	–	–	–	–	–	–		
Load Settlement Software Applications	–	–	–	–	–	–	–		
Unspecified	–	–	–	–	–	–	–		
Computer Equipment	**–**	**10**	**–**	**–**	**–**	**3**	**3**	100.0%	**10**
Computer Equipment	–	10	–	–	–	3	3	100.0%	10

Furniture and Office Equipment	–	**10**	–	–	–	**3**	**3**	100.0%	**10**
Furniture and Office Equipment	–	10	–	–	–	3	3	100.0%	10
Machinery and Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		
Transport Assets	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		
	–	–	–	–	–	–			
Living resources	–	–	–	–	–	–	–		–
Mature	–	–	–	–	–	–	–		–
Policing and Protection	–						–		
Zoological plants and animals	–						–		
Immature	–	–	–	–	–	–	–		–
Policing and Protection	–						–		
Zoological plants and animals	–						–		
Total Repairs and Maintenance Expenditure	–	**30**	–	–	**1**	**10**	**9**	**94.2%**	**30**

References

1. Total Capital Expenditure by Asset Category must reconcile to total capital expenditure shown in Capital budget

- Supporting Table F8d Entity Depreciation by asset class - M04 October

Description	2022/23	Current Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–		–
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		
Road Structures	–	–	–	–	–	–	–		
Road Furniture	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		
Storm water Conveyance	–	–	–	–	–	–	–		
Attenuation	–	–	–	–	–	–	–		
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		
HV Substations	–	–	–	–	–	–	–		
HV Switching Station	–	–	–	–	–	–	–		
HV Transmission Conductors	–	–	–	–	–	–	–		
MV Substations	–	–	–	–	–	–	–		
MV Switching Stations	–	–	–	–	–	–	–		
MV Networks	–	–	–	–	–	–	–		
LV Networks	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		
Boreholes	–	–	–	–	–	–	–		
Reservoirs	–	–	–	–	–	–	–		
Pump Stations	–	–	–	–	–	–	–		
Water Treatment Works	–	–	–	–	–	–	–		
Bulk Mains	–	–	–	–	–	–	–		
Distribution	–	–	–	–	–	–	–		
Distribution Points	–	–	–	–	–	–	–		
PRV Stations	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		

Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		
Reticulation	–	–	–	–	–	–	–		
Waste Water Treatment Works	–	–	–	–	–	–	–		
Outfall Sewers	–	–	–	–	–	–	–		
Toilet Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		
Waste Transfer Stations	–	–	–	–	–	–	–		
Waste Processing Facilities	–	–	–	–	–	–	–		
Waste Drop-off Points	–	–	–	–	–	–	–		
Waste Separation Facilities	–	–	–	–	–	–	–		
Electricity Generation Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		
Rail Structures	–	–	–	–	–	–	–		
Rail Furniture	–	–	–	–	–	–	–		
Drainage Collection	–	–	–	–	–	–	–		
Storm water Conveyance	–	–	–	–	–	–	–		
Attenuation	–	–	–	–	–	–	–		
MV Substations	–	–	–	–	–	–	–		
LV Networks	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		
Piers	–	–	–	–	–	–	–		
Revetments	–	–	–	–	–	–	–		
Promenades	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		
Core Layers	–	–	–	–	–	–	–		
Distribution Layers	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		
Centres	–	–	–	–	–	–	–		
Crèches	–	–	–	–	–	–	–		
Clinics/Care Centres	–	–	–	–	–	–	–		
Fire/Ambulance Stations	–	–	–	–	–	–	–		
Testing Stations	–	–	–	–	–	–	–		
Museums	–	–	–	–	–	–	–		
Galleries	–	–	–	–	–	–	–		
Theatres	–	–	–	–	–	–	–		
Libraries	–	–	–	–	–	–	–		
Cemeteries/Crematoria	–	–	–	–	–	–	–		
Police	–	–	–	–	–	–	–		
Purls	–	–	–	–	–	–	–		
Public Open Space	–	–	–	–	–	–	–		
Nature Reserves	–	–	–	–	–	–	–		
Public Ablution Facilities	–	–	–	–	–	–	–		
Markets	–	–	–	–	–	–	–		
Stalls	–	–	–	–	–	–	–		
Abattoirs	–	–	–	–	–	–	–		
Airports	–	–	–	–	–	–	–		
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		
Outdoor Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		
Historic Buildings	–	–	–	–	–	–	–		
Works of Art	–	–	–	–	–	–	–		
Conservation Areas	–	–	–	–	–	–	–		
Other Heritage	–	–	–	–	–	–	–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–

Improved Property	–	–	–	–	–	–	–		
Unimproved Property	–	–	–	–	–	–	–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		
Unimproved Property	–	–	–	–	–	–	–		
Other assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		
Pay/Enquiry Points	–	–	–	–	–	–	–		
Building Plan Offices	–	–	–	–	–	–	–		
Workshops	–	–	–	–	–	–	–		
Yards	–	–	–	–	–	–	–		
Stores	–	–	–	–	–	–	–		
Laboratories	–	–	–	–	–	–	–		
Training Centres	–	–	–	–	–	–	–		
Manufacturing Plant	–	–	–	–	–	–	–		
Depots	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		
Social Housing	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets	–	–	–	–	–	–	–		
Intangible Assets	**–**	**289**	**–**	**44**	**155**	**96**	**(59)**	-61.3%	**289**
Servitudes	–	–	–	–	–	–	–		
Licences and Rights	–	289	–	44	155	96	(59)	**-61.3%**	289
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	289	–	44	155	96	(59)	-61.3%	289
Load Settlement Software Applications	–	–	–	–	–	–	–		
Unspecified	–	–	–	–	–	–	–		
Computer Equipment	**–**	**313**	**–**	**26**	**118**	**104**	**(13)**	-12.5%	**313**
Computer Equipment	–	313	–	26	118	104	(13)	-12.5%	313

Furniture and Office Equipment	**–**	**272**	**–**	**22**	**85**	**91**	**6**	6.1%	**272**
Furniture and Office Equipment	–	272	–	22	85	91	6	6.1%	272
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment	–	–	–	–	–	–	–		
Transport Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets	–	–	–	–	–	–	–		
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land	–	–	–	–	–	–	–		
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		
	–	–	–	–	–	–			
Living resources	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature	–	–	–	–	–	–	–		–
Policing and Protection	–						–		
Zoological plants and animals							–		
Immature	–	–	–	–	–	–	–		–
Policing and Protection	–						–		
Zoological plants and animals	–						–		
Total Depreciation	**–**	**875**	**–**	**92**	**358**	**292**	**(67)**	**-22.8%**	**875**

References

1. Total Capital Expenditure by Asset Category must reconcile to total capital expenditure shown in Capital budget

- Supporting Table F8e Entity capital expenditure on the upgrading of existing assets by asset class - M04 October

Description	2022/23	Current Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–		–
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		
Road Structures	–	–	–	–	–	–	–		
Road Furniture	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		
Storm water Conveyance	–	–	–	–	–	–	–		
Attenuation	–	–	–	–	–	–	–		
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		
HV Substations	–	–	–	–	–	–	–		
HV Switching Station	–	–	–	–	–	–	–		
HV Transmission Conductors	–	–	–	–	–	–	–		
MV Substations	–	–	–	–	–	–	–		
MV Switching Stations	–	–	–	–	–	–	–		
MV Networks	–	–	–	–	–	–	–		
LV Networks	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		
Boreholes	–	–	–	–	–	–	–		
Reservoirs	–	–	–	–	–	–	–		
Pump Stations	–	–	–	–	–	–	–		
Water Treatment Works	–	–	–	–	–	–	–		
Bulk Mains	–	–	–	–	–	–	–		
Distribution	–	–	–	–	–	–	–		
Distribution Points	–	–	–	–	–	–	–		
PRV Stations	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		

Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		
Reticulation	–	–	–	–	–	–	–		
Waste Water Treatment Works	–	–	–	–	–	–	–		
Outfall Sewers	–	–	–	–	–	–	–		
Toilet Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		
Waste Transfer Stations	–	–	–	–	–	–	–		
Waste Processing Facilities	–	–	–	–	–	–	–		
Waste Drop-off Points	–	–	–	–	–	–	–		
Waste Separation Facilities	–	–	–	–	–	–	–		
Electricity Generation Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		
Rail Structures	–	–	–	–	–	–	–		
Rail Furniture	–	–	–	–	–	–	–		
Drainage Collection	–	–	–	–	–	–	–		
Storm water Conveyance	–	–	–	–	–	–	–		
Attenuation	–	–	–	–	–	–	–		
MV Substations	–	–	–	–	–	–	–		
LV Networks	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		
Piers	–	–	–	–	–	–	–		
Revetments	–	–	–	–	–	–	–		
Promenades	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		
Core Layers	–	–	–	–	–	–	–		
Distribution Layers	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		
Centres	–	–	–	–	–	–	–		
Crèches	–	–	–	–	–	–	–		
Clinics/Care Centres	–	–	–	–	–	–	–		
Fire/Ambulance Stations	–	–	–	–	–	–	–		
Testing Stations	–	–	–	–	–	–	–		
Museums	–	–	–	–	–	–	–		
Galleries	–	–	–	–	–	–	–		
Theatres	–	–	–	–	–	–	–		
Libraries	–	–	–	–	–	–	–		
Cemeteries/Crematoria	–	–	–	–	–	–	–		
Police	–	–	–	–	–	–	–		
Purls	–	–	–	–	–	–	–		
Public Open Space	–	–	–	–	–	–	–		
Nature Reserves	–	–	–	–	–	–	–		
Public Ablution Facilities	–	–	–	–	–	–	–		
Markets	–	–	–	–	–	–	–		
Stalls	–	–	–	–	–	–	–		
Abattoirs	–	–	–	–	–	–	–		
Airports	–	–	–	–	–	–	–		
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		
Outdoor Facilities	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		
Historic Buildings	–	–	–	–	–	–	–		
Works of Art	–	–	–	–	–	–	–		
Conservation Areas	–	–	–	–	–	–	–		
Other Heritage	–	–	–	–	–	–	–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–

Improved Property	–	–	–	–	–	–	–		
Unimproved Property	–	–	–	–	–	–	–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		
Unimproved Property	–	–	–	–	–	–	–		
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		
Pay/Enquiry Points	–	–	–	–	–	–	–		
Building Plan Offices	–	–	–	–	–	–	–		
Workshops	–	–	–	–	–	–	–		
Yards	–	–	–	–	–	–	–		
Stores	–	–	–	–	–	–	–		
Laboratories	–	–	–	–	–	–	–		
Training Centres	–	–	–	–	–	–	–		
Manufacturing Plant	–	–	–	–	–	–	–		
Depots	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		
Social Housing	–	–	–	–	–	–	–		
Capital Spares	–	–	–	–	–	–	–		
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		
Intangible Assets	–	–	–	–	–	–	–		–
Servitudes	–	–	–	–	–	–	–		
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		
Effluent Licenses	–	–	–	–	–	–	–		
Solid Waste Licenses	–	–	–	–	–	–	–		
Computer Software and Applications	–	–	–	–	–	–	–		
Load Settlement Software Applications	–	–	–	–	–	–	–		
Unspecified	–	–	–	–	–	–	–		
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		

Furniture and Office Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		
Machinery and Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		
Transport Assets	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		
	–	–	–	–	–	–			
Living resources	–	–	–	–	–	–	–		–
Mature	–	–	–	–	–	–	–		–
Policing and Protection	–						–		
Zoological plants and animals	–						–		
Immature	–	–	–	–	–	–	–		–
Policing and Protection	–						–		
Zoological plants and animals	–						–		
Total Capital Expenditure on upgrading of existing assets	–	–	–	–	–	–	–		–

References

1. Total Capital Expenditure by Asset Category must reconcile to total capital expenditure shown in Capital budget

BUFFALO CITY METROPOLITAN DEVELOPMENT AGENCY SOC LTD

SUMMARY CASH AND CASH EQUIVALENTS

QUARTER 2 - OCTOBER 2023

2023/24 FINANCIAL YEAR

Working Capital

Description	Amount
Cash and Investments Available	**25 120 341.17**
Cash and cash equivalents at beginning of the month (All Accounts)	**27 484 276.77**
Total receipts	**2 059 652.07**
Interest	151 947.24
PEP Grant	1 865 012.80
Supplier refund	42 692.03
Payments made	**4 423 587.67**
Bank Charges (All Accounts)	3 598.60
Suppliers and Recruitment Costs	2 777 830.59
Board and Audit Committee Claims	188 213.61
Salaries,Wages,Allowances and Benefits	1 431 850.10
Staff Claims	22 077.91
Finance costs	16.86
Total cash and investments available	**25 120 341.17**
Cash surplus	23 060 689.10