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BCMDA-FMR-003-27

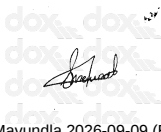
Mr M Yawa
City Manager
Buffalo City Metropolitan Municipality
East London
5201

Dear Mr Yawa

BCMDA MONTHLY PERFORMANCE REPORT – AUGUST 2026

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 August 2026.

Kind Regards



Sabelo Mavundla 2026-09-09 (Electronic)

MR S MAVUNDLA
ACTING CHIEF EXECUTIVE OFFICER
DATE: 09 AUGUST 2026

Enquires: Z Silinga

Email: zimasile@bcmda.org.za

BCMDA-FMR-004-25

QUALITY CERTIFICATE

I, S Mavundla, Chief Executive Officer of Buffalo City Metropolitan Development Agency, hereby certify that

- the monthly budget statement

for the month ended 31 August 2026 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: Mr. S Mavundla

Chief Executive Officer of Buffalo City Metropolitan Development Agency.



Sabelo Mavundla 2026-09-09 (Electronic)

Signature

Date

09 August 2026



Ref: BCMDA-SUB-002-26

Enquires: Z Silinga

Tel: 043 492 2102

REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – AUGUST 2026

1. PURPOSE

- 1.1. The purpose of this report is to present the Buffalo City Metropolitan Development Agency's (BCMDA) monthly budget statement for the period ended 31 August 2026, in accordance with Section 87(11) of the Municipal Finance Management Act (MFMA), the Municipal Budget and Reporting Regulations (MBRR), and all applicable governance frameworks.

2. AUTHORITY

- 2.1. Buffalo City Metropolitan Municipality (Shareholder)
- 2.2. BCMDA Board of Directors (oversight)

3. LEGISLATIVE FRAMEWORK

- 3.1. The following are the identified applicable legislative frameworks:
 - 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
- 3.2. 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
- 3.3. The report complies fully with the prescribed monthly reporting obligations and complements the City's oversight functions.

All amounts referred to in the report are in Rands.
Amounts in tables are rounded to thousand (R'000)

4. EXECUTIVE SUMMARY & OVERALL ASSESSMENT

4.1. Dashboard/Performance Summary

Table 1: Performance Summary

OVERALL OPERATING RESULTS		CASH MANAGEMENT	
Income	17 751 543	Cash and Bank Balance	4 839 702
Expenditure	(10 175 125)	Call investments	39 413 213
Operating Surplus	7 576 418	Cash and cash equivalents	44 252 915
Capital Expenditure	0	Account Payables	(1 340 620)
Surplus after capital expenditure	7 576 418	Unspent conditional grants	(5 272 019)

FINANCIAL		HUMAN RESOURCES	
Operating surplus for the period	7 576 418	Total Staff Compliment (excluding interns)	38
YTD Grants and Subsidies	17 395 666	Staff Appointments	0
% Creditors paid within term	100%	Staff Terminations	0
Quick Ratio	2.54:1	Number of funded vacant posts	4
Current Assets	44 287 698	Salary bill – Officials	(7 216 068)
Current Liabilities	17 405 410	Workforce costs as a % of expenditure (incl. capex)	71%
		Workforce costs as a % of expenditure (excl. capex)	71%

The financial performance of the BCMDA for August 2026 reflects an unfavorable position of liquidity, whilst prudent fiscal management limits this impact, the lack of revenue generation is resulting in a weakening financial performance. The Agency recorded an income of R17.5 million against an expenditure of R10.1 million, resulting in an operating surplus of R7.5 million. While cash and cash equivalents stood at R44.2 million, the quick

ratio for the period is 2.5:1, indicating robust short-term financial health. The Agency maintained a 100% 30-day credit payment and workforce costs accounted for 71% of total expenditure, which is higher than the norm, affected by the sharp decline in revenue and the budget, extremely sluggish project revenue and no revenue generated from Investment Promotion or Tourism initiatives.

4.2. Budget Cuts

The reduction in the operating grant allocation from Buffalo City Metropolitan Municipality (BCMM) has necessitated continued material adjustments to BCMDA's operational budget. This has resulted in constrained operations, poor liquidity and a widening deficit. To remedy this situation, the Agency has evaluated the situation and has considered other options to fund the gap created by the reduction in operating grant allocation. These adjustments, while necessary to maintain financial sustainability, may adversely affect the Agency's capacity to fully execute its mandate. The decline in funding heightens the risk of incurring irregular expenditure should operational demands exceed the revised budget envelope.

Despite the conclusion of the NDP Grant and the reduction in the operational grant from the City, BCMDA remains committed to fulfilling its mandate and sustaining the delivery of its programmes and services. The Agency continues to engage with relevant stakeholders to address funding constraints and explore sustainable funding solutions. We remain focused on optimizing operational efficiency and ensuring sustainable delivery.

5. KEY FINANCIAL HIGHLIGHTS

5.1. Revenue

Table 3 Revenue Breakdown:

Detail	Approved Budget 2025/26	Budget year-to date	Year to date Actual	Variance year to date	% Variance
Grant revenue	59 438	9 906	17 396	7 490	76%
Own revenue	2 338	390	356	(34)	(8.7%)
Total Revenue	61 776	10 296	17 752	7 456	72.4%

For the 2026/27 financial year-to-date, total revenue performance reflects mixed movement across key categories, **total revenue for the period stands at R17.752 million**, which is above the year-to-date budget of R10.296 million.

Grant revenue which includes BCMM Operational Grant and LGSETA grant amounted to R17.396 million against a year-to-date budget of R9.906 million, **resulting in a positive variance of R7.490 million**, the variance is caused by the revenue realisation of the BCMM Operational Grant not being in line with budget-to-date. This is not a financial risk as the BCMM Operational Grant is received in two equal tranches (July and December).

There was only interest income of R0.356 million, slightly below the R0.390 million year to date budget.

As part of the financial sustainability strategy management is exploring strategic revenue diversification aimed at activating rental income, introducing project management fee structures, and unlocking value from property development. These measures are designed to broaden the Agency's revenue base and ensure a gradual reduction in reliance on the BCMM operational grant.

5.2. Expenditure on allocations received

Table 4 Expenditure Breakdown:

Detail	Approved Budget 2025/26	Budget year-to date	Year to date Actual	Variance year to date	% Variance
Employee Cost	31 252	5 209	7 216	2 007	(38.5%)
Remuneration of board members	2 690	448	446	(2)	(0.45%)
Depreciation	565	94	50	(44)	(47%)
Inventory consumed	641	107	37	(70)	(65%)
Other costs	25 927	4 321	2 427	(1 894)	(43.83%)
Total Expenditure	61 076	10 179	10 175	(4)	(3.9%)

For the period under review, total expenditure amounted to R10.175 million, which is below the year-to-date budget of R10.179 million, resulting in a unfavorable variance of (R0.4 million).

Key expenditure categories performed as follows:

- **Employee Costs:** R7.216 million, overspending R2.007 million against the budget. Variance due to a settlement payment made to the CEO following a mutual agreement between the BCMDA and the CEO to terminate the employment.
- **Remuneration of Board Members:** R0.446 million, underspending by R0.002 million. This variance is not material and is in line with the budget year-to-date.
- **Depreciation:** R0.050 million, closely aligned to budget with a minor unfavorable variance.
- **Inventory Consumed:** R0.037 million, below budget, indicating prudent resource utilization.
- **Operating Costs:** R2.427 million, closely aligned to budget with a minor unfavorable variance.

Overall, the Agency's expenditure remains well contained, with most categories tracking below budgeted levels.

5.3. Cash and cash equivalents

BCDMA's cash and cash equivalents balance as at 31 August 2026 is R 44.2 million which is made up of cash and bank account balances amounting to R 4.8 million, a call investment balance of R39.4 million. These funds are banked with First National Bank. Included in the cash and bank account balances is an amount of R 4 606 250 which relates to the NDP waste management project. The funds in the NDP bank account are in the process of being surrendered and returned to the funder.

BCMDA's quick ratio is 2.5:1 for the month ending 31 August 2026, indicating that the Agency's current assets are sufficient to cover its current liabilities (debts) which are short-term in nature. The liquidity ratio has improved from the previous month and is currently above the desired norm.

The Agency has been able to maintain a positive cashflow. The current liabilities comprise of trade payables, NDP unspent grant for the Duncan Village Buy-Back Centre, Bonus provision (13th Cheque & Performance), Staff provident fund, provision and retention costs.

6.1. Monthly Budget Statement Summary

Table 5 F1 Monthly Budget Statement Summary:

Buffalo City Metropolitan Dev. Agency - Table F1 Monthly Budget Statement Summary - M02 August									
Description	2024/25	Current Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	–	–	–	–	–	–	–		–
Transfers recognised - operational	–	34 844	–	–	17 396	5 807	12	200%	5 807
Other own revenue	–	26 932	–	205	356	4 489	(4)	-92%	4 489
Total Revenue (excluding capital transfers and contributions)	–	61 776	–	205	17 752	10 296	7 456	0	10 296
Employee costs	–	31 252	–	4 689	7 216	5 209	2 007	0	5 209
Remuneration of Board Members	–	2 690	–	266	446	448	(3)	(0)	448
Depreciation and asset impairment	–	565	–	26	50	94	(45)	(0)	94
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	–	641	–	28	37	107	(70)	(0)	107
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	–	25 927	–	490	2 427	4 321	(1 894)	(0)	4 321
Total Expenditure	–	61 076	–	5 498	10 175	10 179	(4)	(0)	10 179
Surplus/(Deficit)	–	700	–	(5 293)	7 576	117	7 460	0	117
Transfers and subsidies - capital (monetary allocations)	–	700	–	–	45	117	(72)	(0)	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	1 400	–	(5 293)	7 621	233	7 388	0	117
Income Tax	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	1 400	–	(5 293)	7 621	233	7 388	0	117
Capital expenditure & funds sources									
Capital expenditure	–	700	–	–	45	650	(605)	(0)	650
Transfers recognised - capital	–	–	–	–	–	45	(45)	(0)	45
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	–	–	–	–	–	45	(45)	(0)	45
Financial position									
Total current assets	–	31 478	–		44 288				31 478
Total non current assets	–	442	–		765				442
Total current liabilities	–	9 662	–		17 405				9 662
Total non current liabilities	–	–	–		–				–
Community wealth/Equity	–	18 935	–		27 648				–
Cash flows									
Net cash from (used) operating	–	700	–	(6 492)	5 447	117	5 331	0	117
Net cash from (used) investing	–	(700)	–	–	(45)	(117)	72	(0)	(117)
Net cash from (used) financing	–	–	–	(123)	(376)	–	(376)	#DIV/0!	–
Cash/cash equivalents at the year end	–	(0)	–	32 314	44 208	0	44 208	–	38 806
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	–	–	(12 948)	–	4 154	–	8 794	–	0
Creditors Age Analysis									
Total Creditors	10 089	–	–	–	–	–	–	–	10 089

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 6 F2 Monthly Budget Statement – Financial Performance:

Buffalo City Metropolitan Dev. Agency - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
Description	Ref	2024/25	Current Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
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		-	-	-	-	-	-	-	-	-
Interest		-	2 338	-	205	356	390	(34)	-8.7%	390
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		-	24 594	-	-	-	4 099	(4 099)	-100.0%	4 099
Non-Exchange Revenue		-	-	-	-	-	-	-		-
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	34 844	-	-	17 396	5 807	11 588	199.6%	5 807
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	61 776	-	205	17 752	10 296	7 456	72.4%	10 296
Expenditure By Type										
Employee related costs		-	31 252	-	4 689	7 216	5 209	2 007	38.5%	5 209
Remuneration of board members		-	2 690	-	266	446	448	(3)	-0.6%	448
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		-	641	-	28	37	107	(70)	-65.8%	107
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and asset impairment		-	565	-	26	50	94	(45)	-47.3%	94
Interest		-	-	-	-	-	-	-	-	-
Contracted services		-	13 838	-	264	281	2 306	(2 025)	-87.8%	2 306
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		-	12 088	-	225	2 146	2 015	131	6.5%	2 015
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure	3	-	61 076	-	5 498	10 175	10 179	(4)	0.0%	10 179
Surplus/(Deficit)		-	700	-	(5 293)	7 576	117	7 460	6394.1%	117
Transfers and subsidies - capital (monetary allocations)		-	700	-	-	45	117	(72)	-61.8%	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		-	1 400	-	(5 293)	7 532	233	7 298	3127.9%	117
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	1 400	-	(5 293)	7 532	233	7 298		117
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)										

621. Revenue by Source

Out of a total operational revenue budget of R 61.776 million, BCMDA heavily relies on operational grants of R 40.0 million from BCMM which is receivable in two tranches, normally around July and December of that financial year. The revenue sources for the 2026/27 financial year include the BCMM Operational Grant, LGSETA Grant and Development Charges.

Other revenue sources are:

- 6.2.1.1 The interest received is related to investment in surplus funds and always maintaining a positive bank balance on the primary bank account. Interest received to date is R 204 975.
- 6.2.1.2 Transfer and subsidies relate to both the 1st tranche of the operational grant, which was received during the month of July 2026.
- 6.2.1.3 Executive management is currently exploring opportunities in diversification concentrating on rental fees, project management fees and property development fees. There are also other opportunities that the Agency is exploring, utilising available resources. This should boost the revenue of the Agency and decrease reliance on BCMM.

622 Expenditure by Type

- 6.2.1.1 The expenditure on employee-related costs pertaining to Agency staff is currently at 71% in relation to the original budget. Most of the vacant positions from the previous year have been filled and recruitment process is currently under way for the vacant posts.
- 6.2.1.2 The year-to-date other expenditure on the schedules relates to operational costs for running daily activities of the agency.
- 6.2.1.3 Expenditure on most budget items is within expectations with no major expenditure movements during the first month of the financial year. The only major expenditures are the IT equipment lease and office rental.

6.3 Monthly Budget Statement – Financial Position

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

Table 7 F4 Monthly Budget Statement

Vote Description	Ref	2024/25	Current Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents		–	30 571	–	44 253	30 571
Trade and other receivables from exchange transactions		–	–	–	0	–
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	32	–	35	32
VAT		–	875	–	–	875
Other current assets		–	–	–	–	–
Total current assets		–	31 478	–	44 288	31 478
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		–	224	–	395	224
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		–	219	–	371	219
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		–	442	–	765	442
TOTAL ASSETS		–	31 921	–	45 053	31 921
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		–	8 591	–	10 089	8 591
Trade and other payables from non-exchange transactions		–	–	–	5 272	–
Provision		–	1 071	–	1 435	1 071
VAT		–	–	–	609	–
Other current liabilities		–	–	–	–	–
Total current liabilities		–	9 662	–	17 405	9 662
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		–	–	–	–	–
TOTAL LIABILITIES		–	9 662	–	17 405	9 662
NET ASSETS	1	–	22 259	–	27 648	22 259
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			18 935		27 648	
Reserves						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	1	–	18 935	–	27 648	–
<u>References</u>						
1. Net assets must balance with Total Community Wealth/Equity						

6.3.1 Assets

6.3.1.1 The Agency cash and investment is made up of the primary bank account balance, NDP grant account balance, SARS VAT, money market account balance and petty cash on hand.

6.3.2 Liabilities

6.3.2.1 Trade and Other payables relate to trade creditors. unspent conditional grant, leave provision, Staff provident fund, bonus provision and retention costs for Water-world recreational project & Duncan Village Buy Back centre.

6.4 Monthly Budget Statement – Cash Flows

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

Table 8 F5 Monthly Budget Statement – Cash flows:

Buffalo City Metropolitan Dev. Agency - Table F5 Monthly Budget Statement - Cash Flows - M02 August										
Description	Ref	2024/25	Current Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		–	–	–	–	–	–	–		–
Transfers and Subsidies - Operational		–	59 438	–	1 014	21 018	9 906	11 112	112.2%	9 906
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		–	2 338	–	228	413	390	24	6.1%	390
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(61 076)	–	(7 733)	(15 984)	(10 179)	(5 805)	57.0%	(10 179)
Interest		–	–	–	–	–	–	–		–
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	700	–	(6 492)	5 447	117	5 331	4569.1%	117
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	0	(0)	-100.0%	0
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(700)	–	–	(45)	(117)	72	-61.8%	(117)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(700)	–	–	(45)	(117)	72	-61.8%	(117)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	(123)	(376)	–	(376)	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	(123)	(376)	–	376	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		–	(0)	–	(6 492)	5 403	0	5 403	0.0%	0
Cash/cash equivalents at the beginnig of year	2	–	–	–	38 806	38 806	–	38 806	#DIV/0!	38 806
Cash/cash equivalents at the end of year	2	–	(0)	–	32 314	44 208	0	44 208	0.0%	38 806

Cash inflow for the month of August 2026 amounted to R 1.242 million relating to interest received and other income. The cash outflow amounted to R 7.733 million. Kindly refer to the attached the supporting schedule.

6.5 Aged debtors

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

Table 9 Aged debtors:

Buffalo City Metropolitan Dev. Agency - Supporting Table F3 Entity Aged debtors - M02 August													
Detail	NT Code	Current Year 2026/27										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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		
R thousands													
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	-	-	(12 948)	-	4 154	-	8 794	-	0	-	-	-
Total By Income Source	2000	-	-	(12 948)	-	4 154	-	8 794	-	0	-	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis By Customer Group	2100												
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	0
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	0
Households	2400	-	-	-	-	-	-	-	-	-	-	-	0
Other	2500	-	-	-	-	-	-	-	-	-	-	-	0
Total By Customer Group	2600	-	-	-	-	-	-	-	-	-	-	-	-

Notes

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

There are currently no debtors relating to the Agency financial records.

6.6 Aged creditors

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

Table 10 F1 Aged creditors:

Buffalo City Metropolitan Dev. Agency - Supporting Table F4 Entity Aged creditors - M02 August											
Detail	NT Code	Current Year 2026/27									Prior year totals for chart (same period)
		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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	2 144	–	–	–	–	–	–	–	2 144	395
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	28	–	–	–	–	–	–	–	28	28
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	1 341	–	–	–	–	–	–	–	1 341	1 316
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	6 577	–	–	–	–	–	–	–	6 577	6 732
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	10 089	–	–	–	–	–	–	–	10 089	8 470
Notes											
Material increases in value of creditors' categories compared to previous month to be explained											

Notes

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

The Agency's creditors ageing are made up mainly of provident fund, retentions, SARS 3rd party and trade creditors which will be settled by the 15th September 2026.

7 RISKS & MITIGATION

- 7.1 NDP delays → Funds confirmed, team needs to spend funds before year-end.
- 7.2 Liquidity decline → ringfence operational expenditure
- 7.3 Risk of irregular expenditure → Strict monitoring through the OCFO and obtain additional funding.

8 RECOMMENDATION

- 8.1 It is recommended that the City notes the report.

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Preparation Instructions

Municipality Name: BUF Buffalo City ▼

Municipal Entity Name: Buffalo City Metropolitan Dev. Agency

CFO Name: Sabelo Mavundla

Tel: 0439422088

Fax:

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Reporting period: M02 August ▼

MTREF: 2027 ▼

Budget Year: 2027/28

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Buffalo City Metropolitan Dev. Agency - Table F1 Monthly Budget Statement Summary - M02 August

Description	2024/25	Current Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-		-
Service charges	-	-	-	-	-	-	-		-
Investment revenue	-	-	-	-	-	-	-		-
Transfers recognised - operational	-	34 844	-	-	17 396	5 807	12	200%	5 807
Other own revenue	-	26 932	-	205	356	4 489	(4)	-92%	4 489
Total Revenue (excluding capital transfers and contributions)	-	61 776	-	205	17 752	10 296	7 456	0	10 296
Employee costs	-	31 252	-	4 689	7 216	5 209	2 007	0	5 209
Remuneration of Board Members	-	2 690	-	266	446	448	(3)	(0)	448
Depreciation and asset impairment	-	565	-	26	50	94	(45)	(0)	94
Interest	-	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	-	641	-	28	37	107	(70)	(0)	107
Transfers and grants	-	-	-	-	-	-	-		-
Other expenditure	-	25 927	-	490	2 427	4 321	(1 894)	(0)	4 321
Total Expenditure	-	61 076	-	5 498	10 175	10 179	(4)	(0)	10 179
Surplus/(Deficit)	-	700	-	(5 293)	7 576	117	7 460	0	117
Transfers and subsidies - capital (monetary allocations)	-	700	-	-	45	117	(72)	(0)	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	1 400	-	(5 293)	7 621	233	7 388	0	117
Income Tax	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	1 400	-	(5 293)	7 621	233	7 388	0	117
Capital expenditure & funds sources									
Capital expenditure	-	700	-	-	45	650	(605)	(0)	650
Transfers recognised - capital	-	-	-	-	-	45	(45)	(0)	45
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	-	-	-	-	-	-		-
Total sources of capital funds	-	-	-	-	-	45	(45)	(0)	45
Financial position									
Total current assets	-	31 478	-		44 288				31 478
Total non current assets	-	442	-		765				442
Total current liabilities	-	9 662	-		17 405				9 662
Total non current liabilities	-	-	-		-				-
Community wealth/Equity	-	18 935	-		27 648				-
Cash flows									
Net cash from (used) operating	-	700	-	(6 492)	5 447	117	5 331	0	117
Net cash from (used) investing	-	(700)	-	-	(45)	(117)	72	(0)	(117)
Net cash from (used) financing	-	-	-	(123)	(376)	-	(376)	#DIV/0!	-
Cash/cash equivalents at the year end	-	(0)	-	32 314	44 208	0	44 208	-	38 806
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	-	-	(12 948)	-	4 154	-	8 794	-	0
Creditors Age Analysis									
Total Creditors	10 089	-	-	-	-	-	-	-	10 089

Buffalo City Metropolitan Dev. Agency - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

[illegible]

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

Buffalo City Metropolitan Dev. Agency - Table F3 Monthly Budget Statement - Capital Expenditure - M02 August

Description	Ref	Current Year 2024/25							
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD variance	YTD variance %
R thousands	1								
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		-	-	-	-	-	-	-	-
Risk Mgmt.		-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-
PIV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-
Seawall Pumps		-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-
Cafeterias		-	-	-	-	-	-	-	-
Clinical/Care Centres		-	-	-	-	-	-	-	-
Fire/Rescue Stations		-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-
Public Abolition Facilities		-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-
Shops		-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-
Taxi/Rent-a-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/Entry Points		-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-
Shops		-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-
Drepts		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Intangible Assets		-	40	-	-	-	7	7	100.0%
Services		-	-	-	-	-	-	-	-
Licences and Rights		-	40	-	-	-	7	7	100.0%
Water Rights		-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-
Computer Software and Applications		-	40	-	-	-	7	7	100.0%
Land Settlement Software Applications		-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-
Computer Equipment		-	660	-	-	45	660	595	90.2%
Computer Equipment		-	660	-	-	45	660	595	90.2%
Furniture and Office Equipment		-	20	-	-	3	3	3	100.0%
Furniture and Office Equipment		-	20	-	-	3	3	3	100.0%
Machinery and Equipment		-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Zoo's Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Zoo's Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-
Nature		-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-
Innatura		-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-
Total Capital Expenditure	1	-	700	-	-	45	690	690	690
Funded by:		-	-	-	-	-	-	-	-
National Government		-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	45	45	45	100.0%
Child Municipality		-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	45	45	0	45
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-
Total Capital Funding	4	-	-	-	-	45	45	0	45

Buffalo City Metropolitan Dev. Agency - Table F4 Monthly Budget Statement - Financial Position - M02 August

Vote Description	Ref	2024/25	Current Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents		–	30 571	–	44 253	30 571
Trade and other receivables from exchange transactions		–	–	–	0	–
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	32	–	35	32
VAT		–	875	–	–	875
Other current assets		–	–	–	–	–
Total current assets		–	31 478	–	44 288	31 478
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		–	224	–	395	224
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		–	219	–	371	219
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		–	442	–	765	442
TOTAL ASSETS		–	31 921	–	45 053	31 921
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		–	8 591	–	10 089	8 591
Trade and other payables from non-exchange transactions		–	–	–	5 272	–
Provision		–	1 071	–	1 435	1 071
VAT		–	–	–	609	–
Other current liabilities		–	–	–	–	–
Total current liabilities		–	9 662	–	17 405	9 662
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		–	–	–	–	–
TOTAL LIABILITIES		–	9 662	–	17 405	9 662
NET ASSETS	1	–	22 259	–	27 648	22 259
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			18 935		27 648	
Reserves						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	1	–	18 935	–	27 648	–

References

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

Buffalo City Metropolitan Dev. Agency - Table F5 Monthly Budget Statement - Cash Flows - M02 August

Description	Ref	2024/25	Current Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		–	–	–	–	–	–	–		–
Transfers and Subsidies - Operational		–	59 438	–	1 014	21 018	9 906	11 112	112.2%	9 906
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		–	2 338	–	228	413	390	24	6.1%	390
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(61 076)	–	(7 733)	(15 984)	(10 179)	(5 805)	57.0%	(10 179)
Interest		–	–	–	–	–	–	–		–
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	700	–	(6 492)	5 447	117	5 331	4569.1%	117
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	0	(0)	-100.0%	0
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(700)	–	–	(45)	(117)	72	-61.8%	(117)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(700)	–	–	(45)	(117)	72	-61.8%	(117)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	(123)	(376)	–	(376)	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	(123)	(376)	–	376	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at the beginnig of year	2	–	–	–	38 806	38 806	–	38 806	#DIV/0!	38 806
Cash/cash equivalents at the end of year	2	–	(0)	–	32 314	44 208	0	44 208	0.0%	38 806

Buffalo City Metropolitan Dev. Agency - Supporting Table F1 Entity Material variance explanation - M02 August

Description	Ref	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands				
Revenue items				
Interest		(34)		
Transfer and subsidies - Operational		11 588		
Operational Revenue		–		
Expenditure items				
Employee related costs		2 007	Settlement payment made to the CEO arising from mutual termination agreement	
Remuneration of board members		(3)	Higher than expected board meetings	
Contracted services		(2 025)	Slow procurement process resulting in underspending	Procurement plan has been approved which should speed up spending
Operational costs		131	Slow procurement process resulting in underspending	Procurement plan has been approved which should speed up spending
Financial Position				
Capital Expenditure items				
Cash flow items				
Interest		24		No remedial steps necessary
Suppliers and employees		(5 805)		No remedial steps necessary
Capital assets				
Measurable performance				
Total variance				

Buffalo City Metropolitan Dev. Agency - Supporting Table F2 Entity Financial and non-financial indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2024/25	Current Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
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%	0.9%	0.0%	0.5%	0.5%
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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves						
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities		0.0%	325.8%	0.0%	254.4%	325.8%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		0.0%	325.8%	0.0%	254.4%	325.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	316.4%	0.0%	254.2%	316.4%
<u>Revenue Management</u>							
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%	0.0%	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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (Total units purchased + generated less total units sold)/Total units purchased + generated	1					
Water Distribution Losses	% Volume (Total units purchased + own source less total units sold)/Total units purchased + own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	50.6%	0.0%	40.7%	50.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	0.9%	0.0%	12.5%	0.3%
<u>Financial viability indicators</u>							
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 Dev. Agency - Supporting Table F3 Entity Aged debtors - M02 August

Detail	NT Code	Current Year 2026/27											
		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.to Council Policy
R thousands													
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	-	-	(12 948)	-	4 154	-	8 794	-	0	-	-	-
Total By Income Source	2000	-	-	(12 948)	-	4 154	-	8 794	-	0	-	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis By Customer Group	2100												
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	0
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	0
Households	2400	-	-	-	-	-	-	-	-	-	-	-	0
Other	2500	-	-	-	-	-	-	-	-	-	-	-	0
Total By Customer Group	2600	-	-	-	-	-	-	-	-	-	-	-	-

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

Buffalo City Metropolitan Dev. Agency - Supporting Table F4 Entity Aged creditors - M02 August

Detail	NT Code	Current Year 2026/27									Prior year totals for chart (same period)
		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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	2 144	-	-	-	-	-	-	-	2 144	395
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	28	-	-	-	-	-	-	-	28	28
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 341	-	-	-	-	-	-	-	1 341	1 316
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	6 577	-	-	-	-	-	-	-	6 577	6 732
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	10 089	-	-	-	-	-	-	-	10 089	8 470

Notes

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

Buffalo City Metropolitan Dev. Agency - Supporting Table F5 Entity investment portfolio monthly statement - M02 August

Investments by maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID		Yrs/Months												
R thousands														
Entity														
First National Bank - 62098719358		n/a	Money Market		Variable	5.4	n/a	n/a	Ongoing	45 215	198	(6 000)	-	39 413
														-
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Summary of Employee and Board Member remuneration	Ref	2024/25	Current Year 2025/26							
		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		-	2 690	-	266	446	448	(3)	-0.6%	
Pension and UIF Contributions		-	-	-	-	-	-	-		
Medical Aid Contributions		-	-	-	-	-	-	-		
Overtime		-	-	-	-	-	-	-		
Performance Bonus		-	-	-	-	-	-	-		
Motor Vehicle Allowance		-	-	-	-	-	-	-		
Cellphone Allowance		-	-	-	-	-	-	-		
Housing Allowances		-	-	-	-	-	-	-		
Other benefits and allowances		-	-	-	-	-	-	-		
Board Fees		-	-	-	-	-	-	-		
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		-	2 690	-	266	446	448	(3)	-0.6%	-
% increase	3		#DIV/0!							
Senior Managers of Entities										
Basic Salaries and Wages		-	10 782	-	3 004	3 911	1 797	2 114	117.6%	
Pension and UIF Contributions		-	11	-	15	30	2	29	1533.4%	
Medical Aid Contributions		-	-	-	-	-	-	-		
Overtime		-	-	-	-	-	-	-		
Performance Bonus		-	-	-	-	-	-	-		
Motor Vehicle Allowance		-	-	-	-	-	-	-		
Cellphone Allowance		-	68	-	3	5	11	(6)	-52.5%	
Housing Allowances		-	-	-	-	-	-	-		
Other benefits and allowances		-	-	-	-	-	-	-		
Payments in lieu of leave		-	451	-	-	-	75	(75)	-100.0%	
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		-	11 312	-	3 022	3 947	1 885	2 061	109.3%	-
% increase	3		#DIV/0!							
Other Staff of Entities										
Basic Salaries and Wages		-	18 071	-	1 228	2 964	3 012	(47)	-1.6%	
Pension and UIF Contributions		-	1 598	-	142	284	266	17	6.6%	
Medical Aid Contributions		-	-	-	-	-	-	-		
Overtime		-	-	-	-	-	-	-		
Performance Bonus		-	-	-	-	-	-	-		
Motor Vehicle Allowance		-	-	-	-	-	-	-		
Cellphone Allowance		-	56	-	11	21	9	12	126.5%	
Housing Allowances		-	-	-	-	-	-	-		
Other benefits and allowances		-	-	-	-	-	-	-		
Payments in lieu of leave		-	215	-	-	-	36	(36)	-100.0%	
Long service awards		-	-	-	-	-	-	-		
Post-retirement benefit obligations		-	-	-	-	-	-	-		
In-kind benefits	2	-	-	-	-	-	-	-		
Entertainment		-	-	-	-	-	-	-		
Scarcity		-	-	-	-	-	-	-		
Acting and post related allowance		-	-	-	-	-	-	-		
In kind benefits		-	-	-	-	-</				

Buffalo City Metropolitan Dev. Agency - Supporting Table F7 Entity monthly actuals & revised targets - M02 August

Description	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Total	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands																
Cash Receipts By Source																
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	185	228	-	-	-	-	-	-	-	-	-	-	413	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	20 004	1 014	-	-	-	-	-	-	-	-	-	-	21 018	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Receipts by Source	20 190	1 242	-	-	-	-	-	-	-	-	-	-	21 432	-	-	-
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	20 190	1 242	-	-	-	-	-	-	-	-	-	-	21 432	-	-	-
Cash Payments by Type																
Employee related costs	(2 777)	(4 420)	-	-	-	-	-	-	-	-	-	-	(7 197)	-	-	-
Remuneration of councillors	(210)	(420)	-	-	-	-	-	-	-	-	-	-	(630)	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	(5 264)	(2 894)	-	-	-	-	-	-	-	-	-	-	(8 158)	-	-	-
Cash Payments by Type	(8 251)	(7 733)	-	-	-	-	-	-	-	-	-	-	(15 984)	-	-	-
Other Cash Flows/Payments by Type																
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(253)	(123)	-	-	-	-	-	-	-	-	-	-	(376)	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	(8 503)	(7 857)	-	-	-	-	-	-	-	-	-	-	(16 360)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	11 939	(6 492)	-	-	-	-	-	-	-	-	-	-	37 792	-	-	-
Cash/cash equivalents at the month/year begin:	38 806	50 745	44 253	44 253	44 253	44 253	44 253	44 253	44 253	44 253	44 253	44 253	44 253	38 806	38 806	38 806
Cash/cash equivalents at the month/year end:	50 745	44 253	44 253	44 253	44 253	44 253	44 253	44 253	44 253	44 253	44 253	44 253	82 045	38 806	38 806	38 806

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 Metropolitan Dev. Agency - Supporting Table F8a Entity capital expenditure on new assets by asset class - M02 August

[illegible]

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	40	-	-	-	7	7	100.0%	7
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	40	-	-	-	7	7	100.0%	7
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	40	-	-	-	7	7	100.0%	7
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	640	-	-	45	640	595	93.0%	640
Computer Equipment	-	640	-	-	45	640	595	93.0%	640
Furniture and Office Equipment	-	20	-	-	-	3	3	100.0%	3
Furniture and Office Equipment	-	20	-	-	-	3	3	100.0%	3
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	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	700	-	-	45	650	605	93.1%	650

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 - M02 August

[illegible]

- Supporting Table F8c Entity expenditure on repairs and maintenance by asset class - M02 August

[illegible]

Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
<i>Water Rights</i>							-		
<i>Effluent Licenses</i>							-		
<i>Solid Waste Licenses</i>							-		
<i>Computer Software and Applications</i>							-		
<i>Load Settlement Software Applications</i>							-		
<i>Unspecified</i>							-		
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	-	-	-	-	-	-	-		-
<i>Policing and Protection</i>							-		
<i>Zoological plants and animals</i>							-		
Immature	-	-	-	-	-	-	-		-
<i>Policing and Protection</i>							-		
<i>Zoological plants and animals</i>							-		
Total Repairs and Maintenance Expenditure	-	-	-	-	-	-	-		-

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 - M02 August

[illegible]

Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	105	-	3	5	17	12	68.5%	17

Servitudes							-		
Licences and Rights	-	105	-	3	5	17	12	68.5%	17
Water Rights							-		
Effluent Licenses							-		
Solid Waste Licenses							-		
Computer Software and Applications		105		3	5	17	12	68.5%	17
Load Settlement Software Applications							-		
Unspecified							-		
Computer Equipment	-	178	-	22	43	30	(13)	-43.7%	30
Computer Equipment		178		22	43	30	(13)	-43.7%	30
Furniture and Office Equipment	-	282	-	1	3	47	45	94.6%	47
Furniture and Office Equipment		282		1	3	47	45	94.6%	47
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	-	565	-	26	51	94	43	46.1%	94

References

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

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- Supporting Table F8e Entity capital expenditure on the upgrading of existing assets by asset class - M02 August

[illegible]

[illegible]

Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
<i>Water Rights</i>							-		
<i>Effluent Licenses</i>							-		
<i>Solid Waste Licenses</i>							-		
<i>Computer Software and Applications</i>							-		
<i>Load Settlement Software Applications</i>							-		
<i>Unspecified</i>							-		
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	-	-	-	-	-	-	-		-
<i>Policing and Protection</i>							-		
<i>Zoological plants and animals</i>							-		
Immature	-	-	-	-	-	-	-		-
<i>Policing and Protection</i>							-		
<i>Zoological plants and animals</i>							-		
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

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BUFFALO CITY METROPOLITAN DEVELOPMENT AGENCY SOC LTD**SUMMARY CASH AND CASH EQUIVALENTS****QUARTER 1 - AUGUST 2026****2026/27 FINANCIAL YEAR****Working Capital**

Description	Amount
Cash and Investments Available	44 252 914.80
Cash and cash equivalents at beginning of the month (All Accounts)	50 744 500.01
Total receipts	1 241 912.98
Interest	228 029.30
SARS VAT Refund	1 013 883.68
Payments made	7 733 498.19
Bank Charges (All Accounts)	945.40
Suppliers and Recruitment Costs	597 797.53
Board and Audit Committee Claims	419 520.00
Salaries,Wages,Allowances and Benefits	4 420 467.07
Staff Claims	7 748.17
VAT Payable	2 287 020.02
Total cash and investments available	44 252 914.80

Cash surplus**43 011 001.82**