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Enquires: 043 492 2102 Email: zimasile@bcmda.org.za BCMDA-FMR-116-25

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

Dear Mr Yawa

BCMDA MONTHLY PERFORMANCE REPORT – JUNE 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 June 2026.

Kind Regards

Ayanda Gqoboka 2026-07-08 (Electronic)

MR A GQOBOKA
CHIEF EXECUTIVE OFFICER
DATE: 08 JULY 2026

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QUALITY CERTIFICATE

I, A Gqoboka, Chief Executive Officer of Buffalo City Metropolitan Development Agency, hereby certify that

- the monthly budget statement

for the month ended 30 June 2026 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: Mr. A Gqoboka

Chief Executive Officer of Buffalo City Metropolitan Development Agency.

Signature Ayanda Gqoboka 2026-07-08 (Electronic)

Date 08 July 2026

BCMDA
BUFFALO CITY METROPOLITAN
DEVELOPMENT AGENCY

Ref: BCMDA-SUB-

Enquires: Z Silinga

Tel: 043 492 2102

REPORT TO THE CITY MANAGER TO CONSIDER AND NOTE BCMDA'S MONTHLY BUDGET STATEMENT – JUNE 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 30 June 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, no later than seven working days after the end of each month, submit the entity's monthly budget statement to the Accounting Officer of the parent municipality in the prescribed format.

3.3. This report complies with the prescribed monthly reporting obligations and supports the City's oversight responsibilities.

All amounts referred to in the report are in Rands.
Amounts in tables are rounded to the nearest Rand

4. EXECUTIVE SUMMARY & OVERALL ASSESSMENT

4.1. Dashboard/Performance Summary

Table 1: Performance Summary

OCFO DASHBOARD
Financial performance, cash position and workforce indicators

Office of the CFO
One-page management summary

Operating deficit	Cash & equivalents	Quick ratio	Workforce cost
(R 3 777 275)	R 38 805 605	2.16:1	56%
After capital expenditure	Available cash resources	Liquidity indicator	Of total expenditure

OVERALL OPERATING RESULTS

Income	R 49 609 191
Expenditure	(R 53 307 908)
Operating deficit	(R 3 698 716)
Capital expenditure	(R 78 559)
Deficit after capital expenditure	(R 3 777 275)

CASH MANAGEMENT

Cash and bank balance	R 9 738 812
Call investments	R 29 067 793
Cash and cash equivalents	R 38 805 605
Trade payables	(R 1 042 136)
Unspent conditional grants	(R 6 937 984)

FINANCIAL

Operating result for the period	(R 3 777 275)
YTD grants and subsidies	R 47 762 540
% creditors paid within term	100%
Quick ratio	2.16:1
Current assets	R 40 137 722
Current liabilities	R 18 553 079

HUMAN RESOURCES

Total staff complement excl. interns	38
Staff appointments	0
Staff terminations	0
Funded vacant posts	3
Salary bill – officials	(R 29 644 260)
Workforce costs % of expenditure incl. capex	56%
Workforce costs % of expenditure excl. capex	56%

Dashboard reading notes:
- Operating result reflects a deficit after capital expenditure of R 3 777 275.
- Cash and cash equivalents remain at R 38 805 605, supported by call investments of R 29 067 793.
- Workforce costs are 56% of expenditure on both capex-inclusive and capex-exclusive bases.

Source: Figures provided by OCFO for dashboard conversion.

BCMDA | OCFO Dashboard

BCMDA's financial performance for June 2026 reflects a constrained operating position, mainly due to limited revenue generation and delayed project-related revenue flows. The Agency recorded income of R49.6 million against expenditure of R53.3 million, resulting in an operating deficit of R3.7 million. Despite this deficit, prudent fiscal management has helped to preserve liquidity. Cash and cash equivalents amounted to R38.8 million, and the quick ratio of 2.16:1 indicates that the Agency remains able to meet its short-term obligations. The Agency also maintained 100% compliance with the 30-day creditor payment requirement. Workforce costs accounted for 56% of total expenditure, which is above the desired norm and is mainly attributable to reduced revenue, reduced budget allocations, slower project-related revenue, and the absence of revenue generation from Investment Promotion and Tourism initiatives.

4.2. Budget Cuts

The reduction in the operating grant allocation from Buffalo City Metropolitan Municipality (BCMM) has required BCMDA to make material adjustments to its operational budget. This has constrained operations, placed pressure on liquidity, and contributed to the deficit reported for June 2026. In response, the Agency has implemented cost containment measures, including reductions in contracted services and general expenditure, in line with responsible financial management and MFMA requirements. While these adjustments are necessary to support financial sustainability, the sustained reduction in funding may affect the Agency's ability to fully execute its mandate and may increase the risk of irregular expenditure should operational demands exceed the revised budget envelope.

The table below summarises the operational budget reductions implemented by the Agency. These reductions relate to the operational budget only and exclude grant-funded expenditure.

Table 2 Budget Cuts:

Expenditure	2024/25 Budget	2025/26 Budget	Budget cut	% Budget cut
Contracted services	7 057 141	921 534	(6 135 607)	87%
Other expenditure	8 920 010	3 360 710	(5 559 300)	62%
Inventory consumed	226 847	135 000	(91 847)	40%
Transfers & subsidies	450 000	0	(450 000)	100%

Despite delays in NDP grant disbursements and the reduction in the operational grant from the City, BCMDA remains committed to delivering on its mandate. The Agency

continues to engage relevant stakeholders to resolve funding constraints, while maintaining a focus on operational efficiency, financial discipline, and sustainable service 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	59 818	59 818	47 763	(12 055)	(20%)
Own revenue	2 281	2 281	1 847	(434)	(19%)
Total Revenue	**62 099**	**62 099**	**49 609**	**(12 489)**	**20.11%**

For the 2025/26 financial year-to-date, BCMDA recorded total revenue of R49.609 million against a year-to-date budget of R62.099 million. This reflects an under-recovery of R12.489 million, mainly due to timing and realisation differences in grant revenue.

Grant revenue, comprising the BCMM Operational Grant, LGSETA Grant and NDP revenue, amounted to R47.763 million against a year-to-date budget of R59.818 million. This resulted in a negative variance of R12.055 million, or 20%, mainly due to the timing of NDP Grant revenue recognition compared with the budget-to-date. As at year-end, this matter has been identified as a financial risk requiring continued monitoring.

Own revenue for the period consisted mainly of interest income of R1.847 million, which was slightly below the budget of R2.281 million.

As part of the financial sustainability strategy, management is exploring revenue diversification opportunities, including rental income, project management fees and property development income. These initiatives are intended to broaden the Agency's revenue base and gradually reduce 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	31 608	31 608	29 644	(1 964)	(6%)
Remuneration of board members	660	660	2 027	1 367	207%
Depreciation	540	540	423	(117)	(22%)
Inventory consumed	235	235	208	(27)	(11%)
Other costs	28 956	28 956	21 006	(7 950)	(27%)

Total Expenditure	**61 999**	**61 999**	**53 307**	**(8 692)**	**(14.02%)**

For the period under review, total expenditure amounted to R53.307 million against a year-to-date budget of R61.999 million. This reflects expenditure below budget by R8.692 million, indicating that overall spending remains contained.

Key expenditure categories performed as follows:

- Employee Costs: R29.644 million, reflecting underspending of R1.964 million against budget. This indicates effective workforce cost management, together with timing differences associated with funded vacant posts.
- Remuneration of Board Members: R2.027 million, exceeding original budget by R1.367 million. The variance may be attributed to increased board activity and the reduced budget baseline following budget cuts implemented at the beginning of the financial year to ensure a balanced budget.
- Depreciation: R0.423 million, which is closely aligned to budget with a minor variance.
- Inventory Consumed: R0.208 million, reflecting a slight variance against budget.
- Operating Costs: Operating costs were mainly driven by contracted services, with expenditure of R21.006 million and underspending of R7.950 million. This is primarily attributable to cost containment measures and delayed project activity.

Overall, the Agency's expenditure remains well contained, with most categories tracking below budget. The main exception is board remuneration, which management continues to monitor to ensure that expenditure remains within approved budget parameters by year-end.

5.3. Cash and cash equivalents

BCMDA's cash and cash equivalents balance as at 30 June 2026 amounted to R38.8 million, comprising cash and bank balances of R9.8 million and call investments of R29.0 million. These funds are held with First National Bank. Included in the cash and bank balances is R8.672 million relating to the NDP waste management project.

BCMDA's quick ratio for the month ended 30 June 2026 is 2.16:1, indicating that the Agency's current assets are sufficient to cover its short-term liabilities. The ratio is above the desired norm. The prior month error has been corrected and the ratio now reflects the amended position.

The Agency has maintained a positive cash flow position. Current liabilities comprise trade payables, the NDP unspent grant for the Duncan Village Buy-Back Centre, bonus provisions, staff provident fund obligations, provisions and retention costs.

6. IN YEAR BUDGET STATEMENT MAINTABLES

6.1. Monthly Budget Statement Summary

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

Table 5 F1 Monthly Budget Statement Summary:

Buffalo City Metropolitan Dev. Agency - Table F1 Monthly Budget Statement Summary - M12 June

Description	2024/25	Current Year 2025/26							
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	–	59 818	–	4 858	47 763	59 818	(12)	-20%	59 818
Other own revenue	–	2 281	–	158	1 847	2 281	(0)	-19%	2 281
Total Revenue (excluding capital transfers and contributions)	**–**	**62 099**	**–**	**5 016**	**49 609**	**62 099**	**(12 490)**	**(0)**	**62 099**
Employee costs	–	31 608	–	2 537	29 644	31 608	(1 964)	(0)	31 608
Remuneration of Board Members	–	660	–	47	2 027	660	1 367	0	660
Depreciation and asset impairment	–	540	–	16	423	540	(118)	(0)	540
Interest	–	–	–	–	2	–	2	#DIV/0!	–
Inventory consumed and bulk purchases	–	235	–	3	208	235	(27)	(0)	235
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	–	28 955	–	5 004	21 004	28 955	(7 951)	(0)	28 955
Total Expenditure	**–**	**61 999**	**–**	**7 608**	**53 308**	**61 999**	**(8 691)**	**(0)**	**61 999**
Surplus/(Deficit)	**–**	**100**	**–**	**(2 592)**	**(3 699)**	**100**	**(3 799)**	**(0)**	**100**
Transfers and subsidies - capital (monetary allocations)	**–**	**100**	**–**	**5**	**79**	**100**	**(21)**	**(0)**	**–**
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**200**	**–**	**(2 587)**	**(3 620)**	**200**	**(3 820)**	**(0)**	**100**
Income Tax	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**200**	**–**	**(2 587)**	**(3 620)**	**200**	**(3 820)**	**(0)**	**100**
Capital expenditure & funds sources									
Capital expenditure	–	100	–	73	79	100	(21)	(0)	100
Transfers recognised - capital	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	–	–	–	–	–	–	–		–
Financial position									
Total current assets	–	35 558	–		40 138				35 558
Total non current assets	–	900	–		556				900
Total current liabilities	–	8 674	–		18 553				8 674
Total non current liabilities	–	2 057	–		–				2 057
Community wealth/Equity	**–**	**18 935**	**–**		**22 141**				**–**
Cash flows									
Net cash from (used) operating	–	100	–	(7 754)	5 558	100	5 458	0	100
Net cash from (used) investing	–	(100)	–	(73)	(79)	(100)	21	(0)	(100)
Net cash from (used) financing	–	–	–	(118)	(1 083)	–	(1 083)	#DIV/0!	–
Cash/cash equivalents at the year end	–	–	–	25 420	38 806	–	38 806	–	34 409
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	–	–	(19 000)	27 794	–	0
Creditors Age Analysis									
Total Creditors	10 966	–	–	–	–	–	–	–	10 966

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

The table below provides an overview of the budgeted financial performance in relation to revenue and expenditure by 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) - M12 June

Description	Ref	2024/25	Current Year 2025/26							
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		–	–	–	–	–	–	–		–
Interest		–	2 281	–	158	1 847	2 281	(434)	-19.0%	2 281
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		–	–	–	–	–	–	–		–
Non-Exchange Revenue		–	–	–	–	–	–			–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences or permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		–	59 818	–	4 858	47 763	59 818	(12 056)	-20.2%	59 818
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**–**	**62 099**	**–**	**5 016**	**49 609**	**62 099**	**(12 490)**	**-20.1%**	**62 099**
Expenditure By Type										
Employee related costs		–	31 608	–	2 537	29 644	31 608	(1 964)	-6.2%	31 608
Remuneration of board members		–	660	–	47	2 027	660	1 367	207.1%	660
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		–	235	–	3	208	235	(27)	-11.4%	235
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and asset impairment	2	–	540	–	16	423	540	(118)	-21.8%	540
Interest		–	–	–	–	2	–	2	#DIV/0!	–
Contracted services		–	25 376	–	4 707	15 520	25 376	(9 855)	-38.8%	25 376
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		–	3 580	–	297	5 484	3 580	1 904	53.2%	3 580
Losses on disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure	3	**–**	**61 999**	**–**	**7 608**	**53 308**	**61 999**	**(8 691)**	**-14.0%**	**61 999**
Surplus/(Deficit)		**–**	**100**	**–**	**(2 592)**	**(3 699)**	**100**	**(3 799)**	**-3798.7%**	**100**
Transfers and subsidies - capital (monetary allocations)		–	100	–	5	79	100	**(21)**	**-21.4%**	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	**–**		–
Surplus/(Deficit) before taxation		–	200	–	(2 597)	(3 777)	200	**(3 977)**	**-1988.6%**	100
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) for the year		**–**	**200**	**–**	**(2 597)**	**(3 777)**	**200**	**(3 977)**		**100**
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)										

6.2.1. Revenue by Source

Out of a total operational revenue budget of R62.0 million, BCMDA remains materially dependent on operational grants from BCMM amounting to R33.0 million, which are normally received in two tranches during July and December. The revenue sources for the 2025/26 financial year include the BCMM Operational Grant, LGSETA Grant and Neighborhood Development Partnership Grant.

Other revenue sources are:

6.2.1.1 Interest received relates to the investment of surplus funds while maintaining a positive bank balance on the primary bank account. Interest received to date amounts to R1.847 million.

6.2.1.2 Transfers and subsidies relate to the first and second tranches of the operational grant, which were received by January 2026.

6.2.1.3 Executive management is exploring revenue diversification opportunities, including rental fees, project management fees and property development fees. These initiatives are intended to strengthen the Agency's own revenue base and reduce reliance on BCMM funding over time.

6.2.2. Expenditure by Type

6.2.1.1 Employee-related costs are currently at 56% of expenditure against the original budget. Most vacant positions from the previous year have been filled, and recruitment processes are underway for the remaining vacant posts.

6.2.1.2 Year-to-date other expenditure relates to the operational costs required to support the Agency's daily activities.

6.2.1.3 Expenditure on most budget items remains within expectations. The NDP project is underway, with construction of the Duncan Village Buy-Back Centre continuing. Other major expenditure items include the IT equipment lease and office rental. The Agency is seeking a speedy resolution to the disbursement of NDP funds, as it is currently using its own funds to pay NDP-related expenditure. These amounts will be recovered once National Treasury disburses the grant funds. Strict budget monitoring will continue to guard against overspending.

6.3 Monthly Budget Statement – Financial Position

The table below provides an overview of the Agency's financial position.

Table 7 F4 Monthly Budget Statement

Buffalo City Metropolitan Dev. Agency - Table F4 Monthly Budget Statement - Financial Position - M12 June						
Vote Description	Ref	2024/25	Current Year 2025/26			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		–	33 247	–	38 806	33 247
Trade and other receivables from exchange transactions		–	1 946	–	0	1 946
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	43	–	43	43
VAT		–	322	–	1 289	322
Other current assets		–	–	–	–	–
Total current assets		**–**	**35 558**	**–**	**40 138**	**35 558**
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		–	490	–	180	490
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		–	410	–	376	410
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**–**	**900**	**–**	**556**	**900**
TOTAL ASSETS		**–**	**36 458**	**–**	**40 694**	**36 458**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		–	8 674	–	10 966	8 674
Trade and other payables from non-exchange transactions		–	–	–	6 938	–
Provision		–	–	–	650	–
VAT		–	–	–	–	–
Other current liabilities		–	–	–	–	–
Total current liabilities		**–**	**8 674**	**–**	**18 553**	**8 674**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	2 057	–	–	2 057
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**–**	**2 057**	**–**	**–**	**2 057**
TOTAL LIABILITIES		**–**	**10 731**	**–**	**18 553**	**10 731**
NET ASSETS	1	**–**	**25 727**	**–**	**22 141**	**25 727**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			18 935		22 141	
Reserves						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	1	**–**	**18 935**	**–**	**22 141**	**–**

References

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

6.3.1 Assets

6.3.1.1 The Agency's cash and investments comprise the primary bank account balance, NDP grant account balance, SARS VAT balance, 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, the unspent conditional grant, leave provisions, staff provident fund obligations, bonus provisions and retention costs for the Water World recreational project.

6.4 Monthly Budget Statement – Cash Flows

The table below provides an overview of the Agency's cash flows.

Table 8 F5 Monthly Budget Statement – Cash flows:

Buffalo City Metropolitan Dev. Agency - Table F5 Monthly Budget Statement - Cash Flows - M12 June

Description	Ref	2024/25	Current Year 2025/26							
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		–	–	–	–	–	–	–		–
Transfers and Subsidies - Operational		–	59 818	–	–	66 548	59 818	6 729	11.2%	59 818
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		–	2 281	–	158	1 847	2 281	(433)	-19.0%	2 281
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(61 999)	–	(7 912)	(62 837)	(61 999)	(838)	1.4%	(61 999)
Interest		–	–	–	–	–	–	–		–
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**100**	**–**	**(7 754)**	**5 558**	**100**	5 458	**5458.2%**	**100**
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		–	(100)	–	(73)	(79)	(100)	21	-21.4%	(100)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(100)**	**–**	**(73)**	**(79)**	**(100)**	21	**-21.4%**	**(100)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	(118)	(1 083)	–	(1 083)	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**(118)**	**(1 083)**	**–**	**1 083**	**#DIV/0!**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**–**	**–**	**(7 827)**	**4 396**	**–**	**4 396**	**0.0%**	**–**
Cash/cash equivalents at the beginnig of year	2	–	–	–	33 247	34 409	–	34 409	#DIV/0!	34 409
Cash/cash equivalents at the end of year	**2**	**–**	**–**	**–**	**25 420**	**38 806**	**–**	**38 806**	**0.0%**	**34 409**

Cash inflow for June 2026 amounted to R0.158 million, mainly relating to interest received and other income. Cash outflow amounted to R7.912 million. The supporting schedule should be referred to for the detailed cash flow breakdown.

6.5 Aged debtors

The table below provides an overview of the Agency's aged debtors.

Table 9 Aged debtors:

Buffalo City Metropolitan Dev. Agency - Supporting Table F3 Entity Aged debtors - M12 June													
Detail	NT Code	Current Year 2025/26											
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	(12 948)	–	4 154	–	–	(19 000)	27 794	–	0	–	–	–
Total By Income Source	**2000**	**(12 948)**	**–**	**4 154**	**–**	**–**	**(19 000)**	**27 794**	**–**	**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 recorded in the Agency's financial records.

6.6 Aged creditors

The table below provides an overview of the Agency's aged creditors.

Table 10 F1 Aged creditors:

Buffalo City Metropolitan Dev. Agency - Supporting Table F4 Entity Aged creditors - M12 June											
Detail	NT Code	Current Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	1 583	–	–	–	–	–	–	–	1 583	395
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	(28)	–	–	–	–	–	–	–	(28)	28
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	3 425	–	–	–	–	–	–	–	3 425	1 316
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	5 986	–	–	–	–	–	–	–	5 986	6 732
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	10 966	–	–	–	–	–	–	–	10 966	8 470

Notes

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

The Agency's creditors ageing is mainly made up of provident fund obligations, retentions, SARS third-party payments and trade creditors. Management has indicated that these creditors will be settled by 15 July 2026.

7 RISKS & MITIGATION

7.1 Financial Sustainability: Although funding has been confirmed the delayed disbursement of funds places pressure on implementation timelines and cash flow. Management must accelerate planned expenditure, closely monitor project implementation, and continue engaging the relevant stakeholders to ensure that funds are utilised effectively before year-end and that service delivery commitments are not compromised.

7.2 Liquidity pressure: Operational expenditure must be ring-fenced and monitored to preserve cash resources while grant reimbursements are awaited.

7.3 Risk of irregular expenditure: Strict OCFO monitoring, expenditure control and continued engagement with the City on funding alignment are required to mitigate this risk.

8 RECOMMENDATION

8.1 It is recommended that the City notes BCMDA's monthly budget statement for June 2026, including the Agency's operating deficit, liquidity position, creditor payment compliance, grant revenue timing risks, and the mitigation measures being implemented by management.

Entities

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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:	
E-Mail:	sabelo@bcmda.org.za
Reporting period:	M12 June
MTREF:	2026
Budget Year:	2026/27

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Buffalo City Metropolitan Dev. Agency - Table F1 Monthly Budget Statement Summary - M12 June

Description	2024/25	Current Year 2025/26							
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	–	59 818	–	4 858	47 763	59 818	(12)	-20%	59 818
Other own revenue	–	2 281	–	158	1 847	2 281	(0)	-19%	2 281
Total Revenue (excluding capital transfers and contributions)	**–**	**62 099**	**–**	**5 016**	**49 609**	**62 099**	**(12 490)**	**(0)**	**62 099**
Employee costs	–	31 608	–	2 537	29 644	31 608	(1 964)	(0)	31 608
Remuneration of Board Members	–	660	–	47	2 027	660	1 367	0	660
Depreciation and asset impairment	–	540	–	16	423	540	(118)	(0)	540
Interest	–	–	–	–	2	–	2	#DIV/0!	–
Inventory consumed and bulk purchases	–	235	–	3	208	235	(27)	(0)	235
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	–	28 955	–	5 004	21 004	28 955	(7 951)	(0)	28 955
Total Expenditure	**–**	**61 999**	**–**	**7 608**	**53 308**	**61 999**	**(8 691)**	**(0)**	**61 999**
Surplus/(Deficit)	**–**	**100**	**–**	**(2 592)**	**(3 699)**	**100**	**(3 799)**	**(0)**	**100**
Transfers and subsidies - capital (monetary allocations)	**–**	**100**	**–**	**5**	**79**	**100**	**(21)**	**(0)**	**–**
Transfers and subsidies - capital (in-kind)	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Surplus/(Deficit) after capital transfers & contributions	**–**	**200**	**–**	**(2 587)**	**(3 620)**	**200**	**(3 820)**	**(0)**	**100**
Income Tax	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Surplus/ (Deficit) for the year	**–**	**200**	**–**	**(2 587)**	**(3 620)**	**200**	**(3 820)**	**(0)**	**100**
Capital expenditure & funds sources									
Capital expenditure	–	100	–	73	79	100	(21)	(0)	100
Transfers recognised - capital	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	–	–	–	–	–	–	–		–
Financial position									
Total current assets	–	35 558	–		40 138				35 558
Total non current assets	–	900	–		556				900
Total current liabilities	–	8 674	–		18 553				8 674
Total non current liabilities	–	2 057	–		–				2 057
Community wealth/Equity	**–**	**18 935**	**–**		**22 141**				**–**
Cash flows									
Net cash from (used) operating	–	100	–	(7 754)	5 558	100	5 458	0	100
Net cash from (used) investing	–	(100)	–	(73)	(79)	(100)	21	(0)	(100)
Net cash from (used) financing	–	–	–	(118)	(1 083)	–	(1 083)	#DIV/0!	–
Cash/cash equivalents at the year end	–	–	–	25 420	38 806	–	38 806	–	34 409
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	–	–	(19 000)	27 794	–	0
Creditors Age Analysis									
Total Creditors	10 966	–	. . . –	. . . –	. . . –	. . . –	. . . –	. . . –	. . . 10 966

Buffalo City Metropolitan Dev. Agency - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2024/25	Current Year 2025/26							
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		–	–	–	–	–	–	–		–
Interest		–	2 281	–	158	1 847	2 281	(434)	-19.0%	2 281
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		–	–	–	–	–	–	–		–
Non-Exchange Revenue		–	–	–	–	–	–			–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences or permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		–	59 818	–	4 858	47 763	59 818	(12 056)	-20.2%	59 818
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**–**	**62 099**	**–**	**5 016**	**49 609**	**62 099**	**(12 490)**	**-20.1%**	**62 099**
Expenditure By Type										
Employee related costs		–	31 608	–	2 537	29 644	31 608	(1 964)	-6.2%	31 608
Remuneration of board members		–	660	–	47	2 027	660	1 367	207.1%	660
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		–	235	–	3	208	235	(27)	-11.4%	235
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and asset impairment	2	–	540	–	16	423	540	(118)	-21.8%	540
Interest		–	–	–	–	2	–	2	#DIV/0!	–
Contracted services		–	25 376	–	4 707	15 520	25 376	(9 855)	-38.8%	25 376
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		–	3 580	–	297	5 484	3 580	1 904	53.2%	3 580
Losses on disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure	3	**–**	**61 999**	**–**	**7 608**	**53 308**	**61 999**	**(8 691)**	**-14.0%**	**61 999**
Surplus/(Deficit)		**–**	**100**	**–**	**(2 592)**	**(3 699)**	**100**	**(3 799)**	**-3798.7%**	**100**
Transfers and subsidies - capital (monetary allocations)		–	100	–	5	79	100	**(21)**	**-21.4%**	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	**–**		–
Surplus/(Deficit) before taxation		–	200	–	(2 597)	(3 777)	200	**(3 977)**	**-1988.6%**	100
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) for the year		**–**	**200**	**–**	**(2 597)**	**(3 777)**	**200**	**(3 977)**		**100**

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 Metropolitan Dev. Agency - Table F3 Monthly Budget Statement - Capital Expenditure - M12 June

Description	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	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		–	–	–	–	–	–	–		–
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		–	**40**	–	–	–	**40**	**40**	100.0%	**40**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	40	–	–	–	40	40	**100.0%**	40
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	40	–	–	–	40	40	100.0%	40
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Computer Equipment		–	**40**	–	**73**	**73**	**40**	**(33)**	-83.1%	**40**
Computer Equipment		–	40	–	73	73	40	(33)	-83.1%	40
Furniture and Office Equipment		–	**20**	–	–	**5**	**20**	**15**	73.4%	**20**
Furniture and Office Equipment		–	20	–	–	5	20	15	73.4%	20
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	1	–	**100**	–	**73**	**79**	**100**	**21**		**100**
Funded by:										
National Government		–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
Parent Municipality		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers recognised - capital	6	–	–	–	–	–	–	–	–	–
Borrowing	3	–	–	–	–	–	–	–		–
Internally generated funds		–	–	–	–	–	–	–		–
Total Capital Funding	4	–	–	–	–	–	–	–	–	–

Buffalo City Metropolitan Dev. Agency - Table F4 Monthly Budget Statement - Financial Position - M12 June

Vote Description	Ref	2024/25	Current Year 2025/26			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		–	33 247	–	38 806	33 247
Trade and other receivables from exchange transactions		–	1 946	–	0	1 946
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	43	–	43	43
VAT		–	322	–	1 289	322
Other current assets		–	–	–	–	–
Total current assets		**–**	**35 558**	**–**	**40 138**	**35 558**
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		–	490	–	180	490
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		–	410	–	376	410
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**–**	**900**	**–**	**556**	**900**
TOTAL ASSETS		**–**	**36 458**	**–**	**40 694**	**36 458**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		–	8 674	–	10 966	8 674
Trade and other payables from non-exchange transactions		–	–	–	6 938	–
Provision		–	–	–	650	–
VAT		–	–	–	–	–
Other current liabilities		–	–	–	–	–
Total current liabilities		**–**	**8 674**	**–**	**18 553**	**8 674**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	2 057	–	–	2 057
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**–**	**2 057**	**–**	**–**	**2 057**
TOTAL LIABILITIES		**–**	**10 731**	**–**	**18 553**	**10 731**
NET ASSETS	1	**–**	**25 727**	**–**	**22 141**	**25 727**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			18 935		22 141	
Reserves						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	1	**–**	**18 935**	**–**	**22 141**	**–**

References

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

Buffalo City Metropolitan Dev. Agency - Table F5 Monthly Budget Statement - Cash Flows - M12 June

Description	Ref	2024/25	Current Year 2025/26							
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		–	–	–	–	–	–	–		–
Transfers and Subsidies - Operational		–	59 818	–	–	66 548	59 818	6 729	11.2%	59 818
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		–	2 281	–	158	1 847	2 281	(433)	-19.0%	2 281
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(61 999)	–	(7 912)	(62 837)	(61 999)	(838)	1.4%	(61 999)
Interest		–	–	–	–	–	–	–		–
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**100**	**–**	**(7 754)**	**5 558**	**100**	5 458	**5458.2%**	**100**
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		–	(100)	–	(73)	(79)	(100)	21	-21.4%	(100)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(100)**	**–**	**(73)**	**(79)**	**(100)**	21	**-21.4%**	**(100)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	(118)	(1 083)	–	(1 083)	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**(118)**	**(1 083)**	**–**	**1 083**	**#DIV/0!**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**–**	**–**	**(7 827)**	**4 396**	**–**	**4 396**	**0.0%**	**–**
Cash/cash equivalents at the beginnig of year	2	–	–	–	33 247	34 409	–	34 409	#DIV/0!	34 409
Cash/cash equivalents at the end of year	**2**	**–**	**–**	**–**	**25 420**	**38 806**	**–**	**38 806**	**0.0%**	**34 409**

Buffalo City Metropolitan Dev. Agency - Supporting Table F1 Entity Material variance explanation - M12 June

Description R thousands	Ref	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue items				
Interest		(434)		
Transfer and subsidies - Operational		(12 056)		
Operational Revenue		–		
Expenditure items				
Employee related costs		(1 964)		
Remuneration of board members		1 367	Higher than expected board meetings	
Contracted services		(9 855)	Slow procurement process resulting in underspending	Procurement plan has been approved which should speed up spending
Operational costs		1 904	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		(433)		No remedial steps necessary
Suppliers and employees		(838)		No remedial steps necessary
Capital assets				
Measurable performance				
Total variance				

Buffalo City Metropolitan Dev. Agency - Supporting Table F2 Entity Financial and non-financial indicators - M12 June

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
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%	0.9%	0.0%	0.2%	0.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	10.9%	0.0%	0.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves						
Liquidity							
Current Ratio	Current assets/current liabilities		0.0%	409.9%	0.0%	216.3%	409.9%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		0.0%	409.9%	0.0%	216.3%	409.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	383.3%	0.0%	209.2%	383.3%
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%	3.1%	0.0%	0.0%	3.9%
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))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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%	50.9%	0.0%	59.8%	50.9%
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%	0.3%	0.9%
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 Metropolitan Dev. Agency - Supporting Table F3 Entity Aged debtors - M12 June

Detail	NT Code	Current Year 2025/26											
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	(12 948)	–	4 154	–	–	(19 000)	27 794	–	0	–	–	–
Total By Income Source	**2000**	**(12 948)**	**–**	**4 154**	**–**	**–**	**(19 000)**	**27 794**	**–**	**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 - M12 June

Detail R thousands	NT Code	Current Year 2025/26									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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	1 583	–	–	–	–	–	–	–	1 583	395
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	(28)	–	–	–	–	–	–	–	(28)	28
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	3 425	–	–	–	–	–	–	–	3 425	1 316
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	5 986	–	–	–	–	–	–	–	5 986	6 732
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	10 966	–	–	–	–	–	–	–	10 966	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 - M12 June

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	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Entity														
First National Bank - 62098719358		n/a	Money Market		Variable	5.4	n/a	n/a	Ongoing	20 944	123	(2 000)	10 000	**29 068**
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
Total investments										**20 944**	**123**	**(2 000)**	**10 000**	**29 068**

Buffalo City Metropolitan Dev. Agency - Supporting Table F6 Entity Board member allowances & staff benefits - M12 June

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		–	660	–	47	2 027	660	1 367	207.1%	
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		**–**	**660**	**–**	**47**	**2 027**	**660**	**1 367**	**207.1%**	**–**
% increase	3		**#DIV/0!**							
Senior Managers of Entities										
Basic Salaries and Wages		–	10 234	–	907	10 187	10 234	(48)	-0.5%	
Pension and UIF Contributions		–	11	–	15	168	11	157	1480.0%	
Medical Aid Contributions		–	–	–	–	–	–	–		
Overtime		–	–	–	–	–	–	–		
Performance Bonus		–	–	–	–	–	–	–		
Motor Vehicle Allowance		–	–	–	–	–	–	–		
Cellphone Allowance		–	65	–	5	51	65	(14)	-20.8%	
Housing Allowances		–	–	–	–	–	–	–		
Other benefits and allowances	1	–	–	–	–	–	–	–		
Payments in lieu of leave		–	428	–	–	–	428	(428)	-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		**–**	**10 737**	**–**	**927**	**10 406**	**10 737**	**(331)**	**-3.1%**	**–**
% increase	3		**#DIV/0!**							
Other Staff of Entities										
Basic Salaries and Wages		–	19 077	–	1 462	17 521	19 077	(1 556)	-8.2%	
Pension and UIF Contributions		–	1 536	–	136	1 586	1 536	50	3.3%	
Medical Aid Contributions		–	–	–	–	–	–	–		
Overtime		–	–	–	–	–	–	–		
Performance Bonus		–	–	–	–	–	–	–		
Motor Vehicle Allowance		–	–	–	–	–	–	–		
Cellphone Allowance		–	53	–	12	131	53	78	147.2%	
Housing Allowances		–	–	–	–	–	–	–		
Other benefits and allowances		–	–	–	–	–	–	–		
Payments in lieu of leave	1	–	204	–	–	–	204	(204)	-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 - Other Staff of Entities		**–**	**20 871**	**–**	**1 610**	**19 238**	**20 871**	**(1 632)**	**-7.8%**	**–**
% increase	3		**#DIV/0!**							
Total Municipal Entities remuneration		**–**	**32 268**	**–**	**2 584**	**31 671**	**32 268**	**(597)**	**-1.8%**	**–**
Unpaid salary, allowances & benefits in arrears:		–	–	–	–	–	–			

Buffalo City Metropolitan Dev. Agency - Supporting Table F7 Entity monthly actuals & revised targets - M12 June

Description	Budget Year 2026/27													Medium Term Revenue and Expenditure Framework		
R thousands	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
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	181	220	181	167	135	109	150	140	139	107	161	158	1 847	–	–	–
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special rating levies	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational	19 000	–	–	–	–	–	19 000	–	–	–	26 716	–	64 716	–	–	–
Other revenue	252	–	–	10	198	136	269	317	648	–	–	–	1 831	–	–	–
Cash Receipts by Source	**19 433**	**220**	**181**	**177**	**333**	**245**	**19 420**	**457**	**786**	**107**	**26 878**	**158**	**68 395**	**–**	**–**	**–**
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	**19 433**	**220**	**181**	**177**	**333**	**245**	**19 420**	**457**	**786**	**107**	**26 878**	**158**	**68 395**	**–**	**–**	**–**
Cash Payments by Type																
Employee related costs	(2 254)	(2 323)	(2 293)	(2 479)	(2 568)	(3 148)	(2 802)	(2 631)	(2 533)	(2 549)	(1 838)	(2 567)	(29 985)	–	–	–
Remuneration of councillors	(318)	(219)	(138)	(164)	(232)	(272)	(193)	(358)	(77)	(131)	(355)	(17)	(2 474)	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	(890)	(2 556)	(4 186)	(1 412)	(3 048)	(3 011)	(2 200)	(971)	(1 317)	(5 079)	(380)	(5 327)	(30 378)	–	–	–
Cash Payments by Type	**(3 461)**	**(5 098)**	**(6 617)**	**(4 056)**	**(5 849)**	**(6 431)**	**(5 194)**	**(3 960)**	**(3 927)**	**(7 759)**	**(2 573)**	**(7 912)**	**(62 837)**	**–**	**–**	**–**
Other Cash Flows/Payments by Type																
Capital assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	(134)	–	–	(116)	(5)	(111)	(121)	(118)	(5)	(236)	(118)	(118)	(1 083)	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**(3 596)**	**(5 098)**	**(6 617)**	**(4 172)**	**(5 854)**	**(6 542)**	**(5 316)**	**(4 078)**	**(3 932)**	**(7 995)**	**(2 691)**	**(8 030)**	**(63 920)**	**–**	**–**	**–**
NET INCREASE/(DECREASE) IN CASH HELD	**15 972**	**(4 878)**	**(6 436)**	**(3 879)**	**(5 515)**	**(6 185)**	**14 225**	**(3 503)**	**(3 141)**	**(7 652)**	**24 305**	**(7 754)**	**132 315**	**–**	**–**	**–**
Cash/cash equivalents at the month/year begin:	33 247	49 219	44 341	37 905	34 026	28 510	22 325	36 550	33 047	29 907	22 255	46 559	46 559	33 247	33 247	33 247
Cash/cash equivalents at the month/year end:	49 219	44 341	37 905	34 026	28 510	22 325	36 550	33 047	29 907	22 255	46 559	38 806	178 874	33 247	33 247	33 247

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 - M12 June

Description	2024/25	Current Year 2025/26							
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	–	**40**	–	–	–	**40**	**40**	100.0%	**40**
Servitudes							–		
Licences and Rights	–	40	–	–	–	40	40	**100.0%**	40
Water Rights							–		
Effluent Licenses							–		
Solid Waste Licenses							–		
Computer Software and Applications		40		–	–	40	40	100.0%	40
Load Settlement Software Applications							–		
Unspecified							–		
Computer Equipment	–	**40**	–	**73**	**73**	**40**	**(33)**	-83.1%	**40**
Computer Equipment		40		73	73	40	(33)	-83.1%	40
Furniture and Office Equipment	–	**20**	–	–	**5**	**20**	**15**	73.4%	**20**
Furniture and Office Equipment		20		–	5	20	15	73.4%	20
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	–	**100**	–	**73**	**79**	**100**	**21**	**21.4%**	**100**

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 - M12 June

Description	2024/25	Current Year 2025/26							
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 - M12 June

Description	2024/25	Current Year 2025/26							
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	–	–	–	–	–	–	–		–
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 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 - M12 June

Description	2024/25	Current Year 2025/26							
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	–	100	–	3	57	100	43	42.7%	100

Servitudes							–		
Licences and Rights	–	100	–	3	57	100	43	**42.7%**	100
Water Rights							–		
Effluent Licenses							–		
Solid Waste Licenses							–		
Computer Software and Applications		100		3	57	100	43	42.7%	100
Load Settlement Software Applications							–		
Unspecified							–		
Computer Equipment	**–**	**171**	**–**	**12**	**173**	**171**	**(3)**	-1.7%	**171**
Computer Equipment		171		12	173	171	(3)	-1.7%	171
Furniture and Office Equipment	**–**	**270**	**–**	**1**	**191**	**270**	**79**	29.1%	**270**
Furniture and Office Equipment		270		1	191	270	79	29.1%	270
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	**–**	**540**	**–**	**16**	**422**	**540**	**118**	**21.9%**	**540**

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 - M12 June

Description	2024/25	Current Year 2025/26							
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 4 - JUNE 2026

2025/26 FINANCIAL YEAR

Working Capital

Description	Amount
Cash and Investments Available	**38 805 605.20**
Cash and cash equivalents at beginning of the month (All Accounts)	**46 559 346.36**
Total receipts	**157 997.27**
Interest	157 997.27
NDP Grant allocation	-
Payments made	**7 911 738.43**
Bank Charges (All Accounts)	631.57
Suppliers and Recruitment Costs	2 709 491.70
Board and Audit Committee Claims	17 000.00
Salaries,Wages,Allowances and Benefits	2 567 450.84
Staff Claims	11 420.69
VAT Payable	2 605 743.63
Total cash and investments available	**38 805 605.20**

Cash surplus 38 647 607.93