Buffalo City Development Agency - Table E1 Adjustments Budget Summary - 02/10/2026

Description	Budget Year +1 2026/27								Budget Year +2 2027/28	Annual target 2025/26
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7		
R thousands	A	A1	B	C	D	E	F	G		
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	2 281	–	–	–	–	47	47	2 328	2 338	2 445
Transfers recognised - operational	59 718	–	–	–	–	5 188	5 188	64 906	39 361	41 097
Other own revenue	–	–	–	–	–	–	–	–	24 594	27 054
Total Revenue (excluding capital transfers and contributions)	**61 999**	**–**	**–**	**–**	**–**	**5 236**	**5 236**	**67 234**	**66 293**	**70 596**
Employee costs	32 268	–	–	–	–	1 125	1 125	33 394	33 942	35 826
Remuneration of Board Members	–	–	–	–	–	–	–	–	–	–
Depreciation, amortisation and impairment	540	–	–	–	–	(116)	(116)	425	565	590
Finance charges	–	–	–	–	–	8	8	8	–	–
Inventory consumed and bulk purchases	235	–	–	–	–	(47)	(47)	188	641	669
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–
Other expenditure	28 955	–	–	–	–	4 265	4 265	33 221	31 144	33 510
Total Expenditure	**61 999**	**–**	**–**	**–**	**–**	**5 236**	**5 236**	**67 234**	**66 293**	**70 596**
Surplus/(Deficit)	**–**	**–**	**–**	**–**	**–**	**0**	**0**	**0**	**–**	**–**
Transfers and subsidies - capital (monetary allocations)	**100**	**–**	**–**	**–**	**–**	**196**	**196**	**296**	**700**	**726**
Transfers and subsidies - capital (in-kind - all)	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus/(Deficit) after capital transfers & contributions	**100**	**–**	**–**	**–**	**–**	**196**	**196**	**296**	**700**	**726**
Income Tax	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus/ (Deficit) for the year	**100**	**–**	**–**	**–**	**–**	**196**	**196**	**296**	**700**	**726**
Capital expenditure & funds sources										
Capital expenditure	100	–	–	–	–	196	196	296	700	726
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	100	–	–	–	–	196	196	296	700	726
Total sources of capital funds	**100**	**–**	**–**	**–**	**–**	**196**	**196**	**296**	**700**	**726**
Financial position										
Total current assets	25 471	–	–	–	–	15 872	15 872	41 343	44 318	44 567
Total non current assets	2 164	–	–	–	–	(1 393)	(1 393)	771	29	166
Total current liabilities	4 701	–	–	–	–	16 491	16 491	21 192	29 352	29 011
Total non current liabilities	–	–	–	–	–	144	144	144	56	56
Community wealth/Equity	22 934	–	–	–	–	(2 156)	(2 156)	20 778	14 940	15 666
Cash flows										
Net cash from (used) operating	100	–	–	–	–	196	196	296	124 584	120 264
Net cash from (used) investing	(100)	–	–	–	–	(196)	(196)	(296)	–	–
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**159 266**	**155 194**

Buffalo City Development Agency - Table E2 Adjustments Budget - Financial Performance (revenue and expenditure) - 02/10/2026

Description	Ref	Budget Year +1 2026/27								Budget Year +2 2027/28	Annual target 2025/26
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F	G		
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								–	–		
Interest earned from Receivables								–	–		
Interest earned from Current and Non Current Assets		2 281	–	–	–	–	47	47	2 328	2 338	2 445
Dividends								–	–		
Rent on Land								–	–		
Rental from Fixed Assets		–	–	–	–	–	–	–	–	–	–
Licence and permits								–	–		
Special rating levies								–	–		
Construction Contract Revenue								–	–		
Development Charges								–	–		
Operational Revenue		–	–	–	–	–	–	–	–	24 594	27 054
Non-Exchange Revenue											
Property rates								–	–		
Surcharges and Taxes								–	–		
Fines, penalties and forfeits								–	–		
Licences or permits								–	–		
Transfer and subsidies - Operational		59 718	–	–	–	–	5 188	5 188	64 906	39 361	41 097
Interest Receivables								–	–		
Fuel Levy								–	–		
Operational Revenue - Service Charges								–	–		
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		**61 999**	**-**	**-**	**-**	**-**	**5 236**	5 236	67 234	**66 293**	**70 596**
Expenditure By Type											
Employee related costs		32 268	–	–	–	–	1 125	1 125	33 394	33 942	35 826
Remuneration of board members								–	–		
Bulk purchases - electricity								–	–		
Inventory consumed		235	–	–	–	–	(47)	(47)	188	641	669
Debt impairment								–	–		
Depreciation, amortisation and impairment		540	–	–	–	–	(116)	(116)	425	565	590
Finance charges		–	–	–	–	–	8	8	8	–	–
Contracted services		25 376	–	–	–	–	2 148	2 148	27 523	19 056	20 524
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year +1 2026/27								Budget Year +2 2027/28	Annual target 2025/26
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F	G		
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–
Operational costs		3 580	–	–	–	–	2 109	2 109	5 689	12 088	12 986
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	8	8	8	–	–
Total Expenditure		**61 999**	**–**	**–**	**–**	**–**	**5 236**	5 236	67 234	**66 293**	**70 596**
Surplus/(Deficit)		–	–	–	–	–	0	0	0	–	–
Transfers and subsidies - capital (monetary allocations)		100	–	–	–	–	196	196	296	700	726
Transfers and subsidies - capital (in-kind - all)								–	–		
Surplus/(Deficit) after capital transfers & contributions		**100**	**–**	**–**	**–**	**–**	**196**	**196**	**296**	**700**	**726**
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**100**	**–**	**–**	**–**	**–**	**196**	**196**	**296**	**700**	**726**
Share of Surplus/Deficit attributable to Joint Venture								–	–		
Share of Surplus/Deficit attributable to Minorities								–	–		
Surplus/(Deficit) attributable to municipality		**100**	**–**	**–**	**–**	**–**	**196**	**196**	**296**	**700**	**726**
Share of Surplus/Deficit attributable to Associate								–	–		
Intercompany/Parent subsidiary transactions								–	–		
Surplus/ (Deficit) for the year		**100**	**–**	**–**	**–**	**–**	**196**	**196**	**296**	**700**	**726**

Buffalo City Development Agency - Table E3 Adjustments Capital Expenditure Budget by asset class and funding - 02/10/2026

Description	Ref	Budget Year +1 2026/27								Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7	
R thousands	1	A	A1	B	C	D	E	F	G	
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		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year +1 2026/27								Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7	
R thousands	1	A	A1	B	C	D	E	F	G	
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		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year +1 2026/27								Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7	
R thousands	1	A	A1	B	C	D	E	F	G	
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		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year +1 2026/27								Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7	
R thousands	1	A	A1	B	C	D	E	F	G	
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		**50**	–	–	–	–	**(50)**	**(50)**	–	**40**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		**50**	–	–	–	–	**(50)**	**(50)**	–	**40**
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		**50**	–	–	–	–	**(50)**	**(50)**	–	**40**
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**50**	–	–	–	–	**246**	**246**	**296**	**660**
Furniture and Office Equipment		**50**	–	–	–	–	**246**	**246**	**296**	**660**
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 *to be adjusted*	1	**100**	–	–	–	–	**196**	**196**	**296**	**700**

Buffalo City Development Agency - Table E4 Adjustments Budget - Financial Position - 02/10/2026

Description	Ref	Budget Year +1 2026/27								Budget Year +2 2027/28	Annual target 2025/26
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F	G		
ASSETS											
Current assets											
Cash and cash equivalents	1	25 304	–	–	–	–	13 501	13 501	38 806	34 931	35 180
Short Term Investments								–	–		
Trade and other receivables from exchange transactions	1	–	–	–	–	–	–	–	–	7 992	7 992
Receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–	925	925	925	–	–
Inventory	2	67	–	–	–	–	(32)	(32)	35	52	52
VAT Receivable		100	–	–	–	–	1 478	1 478	1 578	1 343	1 343
Other current assets		–	–	–	–	–	–	–	–	–	–
Total current assets		**25 471**	**–**	**–**	**–**	**–**	**15 872**	**15 872**	**41 343**	**44 318**	**44 567**
Non current assets											
Investments	3							–	–		
Investment property		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment		986	–	–	–	–	(591)	(591)	395	388	724
Biological assets								–	–		
Living resources								–	–		
Heritage assets								–	–		
Intangible assets	1	1 178	–	–	–	–	(802)	(802)	376	(359)	(559)
Trade and other receivables from exchange transactions								–	–		
Non-current receivables from non-exchange transactions								–	–		
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		**2 164**	**–**	**–**	**–**	**–**	**(1 393)**	**(1 393)**	**771**	**29**	**166**
TOTAL ASSETS		**27 635**	**–**	**–**	**–**	**–**	**14 479**	**14 479**	**42 114**	**44 347**	**44 733**
LIABILITIES											
Current liabilities											
Bank overdraft	1							–	–		
Financial liabilities		–	–	–	–	–	399	399	399	–	–
Consumer deposits								–	–		
Trade and other payables from exchange transactions	4	2 441	–	–	–	–	12 066	12 066	14 507	12 880	12 539
Trade and other payables from non-exchange transactions	5	–	–	–	–	–	5 214	5 214	5 214	12 223	12 223
Provision		2 260	–	–	–	–	(1 189)	(1 189)	1 071	2 057	2 057
VAT Payable		–	–	–	–	–	–	–	–	2 192	2 192
Other current liabilities		–	–	–	–	–	–			–	–
Total current liabilities		**4 701**	**–**	**–**	**–**	**–**	**16 491**	**16 491**	**21 192**	**29 352**	**29 011**
Non current liabilities											
Financial liabilities	6	–	–	–	–	–	144	144	144	56	56
Provision	7							–	–		
Long term portion of trade payables								–	–		
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**–**	**–**	**–**	**–**	**–**	**144**	**144**	**144**	**56**	**56**

Description	Ref	Budget Year +1 2026/27								Budget Year +2 2027/28	Annual target 2025/26
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F	G		
TOTAL LIABILITIES		**4 701**	**–**	**–**	**–**	**–**	**16 635**	**16 635**	**21 336**	**29 408**	**29 067**
NET ASSETS	2	**22 934**	**–**	**–**	**–**	**–**	**(2 156)**	**(2 156)**	**20 778**	**14 940**	**15 666**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	22 934	–	–	–	–	(2 156)	(2 156)	20 778	14 940	15 666
Reserves and funds	9										
Other								–	–		
TOTAL COMMUNITY WEALTH/EQUITY	2	**22 934**	**–**	**–**	**–**	**–**	**(2 156)**	**(2 156)**	**20 778**	**14 940**	**15 666**

Buffalo City Development Agency - Table E5 Adjustments Budget - Cash Flows - 02/10/2026

Description	Ref	Budget Year +1 2026/27								Budget Year +2 2027/28	Annual target 2025/26
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F	G		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates								–	–		
Service charges								–	–		
Other revenue		–	–	–	–	–	6	6	6	177 837	177 837
Transfers and Subsidies - Operational		59 818	–	–	–	–	5 378	5 378	65 196	–	–
Transfers and Subsidies - Capital								–	–		
Interest		2 281	–	–	–	–	47	47	2 328	2 449	2 566
Dividends								–	–		
Payments											
Suppliers and employees		(61 999)	–	–	–	–	(5 236)	(5 236)	(67 234)	(55 700)	(60 137)
Finance charges		–	–	–	–	–	–	–	–	(3)	(3)
Dividends paid								–	–		
Transfers and Subsidies								–	–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**100**	**–**	**–**	**–**	**–**	**196**	**196**	**296**	**124 584**	**120 264**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE								–	–		
VAT control (Receipts)								–	–		
Decrease (increase) in non-current receivables								–	–		
Decrease (increase) in non-current investments								–	–		
Insurance Refund - Capital								–	–		
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments								–	–		
Payments											
Capital assets		(100)	–	–	–	–	(196)	(196)	(296)	–	–
Retention (Capital)								–	–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(100)**	**–**	**–**	**–**	**–**	**(196)**	**(196)**	**(296)**	**–**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								–	–		
Borrowing long term/refinancing								–	–		
Increase (decrease) in consumer deposits								–	–		
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**124 584**	**120 264**
Cash/cash equivalents at the year begin:	8	–	–	–	–	–	–	–	–	34 681	34 931
Cash/cash equivalents at the year end:	8	–	–	–	–	–	–	–	–	159 266	155 194

Buffalo City Development Agency - Supporting Table SE1 Adjustments Budget - measurable performance targets - 02/10/2026

Performance target description	Unit of measurement	Budget Year +1 2026/27								Budget Year +2 2027/28	Annual target 2025/26
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
		A	A1	B	C	D	E	F	G		
								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
								–	–		
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								–	–		
								–	–		
								–	–		
								–	–		
								–	–		

Buffalo City Development Agency - Supporting Table SE2 Adjustments Budget - financial and non-financial indicators - 02/10/2026

Description of financial indicator	Basis of calculation	Budget Year +1 2026/27		Budget Year +2 2027/28	Annual target 2025/26
		Original Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management					
Credit Rating					
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets	–	0	0	0
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure	0	0	0	0
Borrowed funding of capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	–	–	–	–
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0	0	0	0
Gearing	Long Term Borrowing/ Funds & Reserves	–	–	–	–
Liquidity					
Current Ratio	Current assets/current liabilities	0	0	0	0
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	0	0	0	0
Liquidity Ratio	Monetary Assets/Current Liabilities	0	0	0	0
Employee costs	Employee costs/Total Revenue - capital revenue	0	0	0	0
Repairs & Maintenance	R&M/Total Revenue - capital revenue	–	0	0	0
Interest & Depreciation	I&D/Total Revenue - capital revenue	0	0	0	0
Financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	–	–
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	–	–	–	–
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	–	–	–	–

Buffalo City Development Agency - Supporting Table SE3 Adjustments Budget - investment Portfolio - 02/10/2026

Investments by maturity Name of institution & investment ID R thousands	Ref	Budget Year +1 2026/27							
		Period of investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value		
		Months					Begin	Change	End
First National Bank - 62098719358		1 year	fixed deposit	2022/06/30	–		995	–	995
Total investments	2				**–**		**995**	**–**	**995**

Buffalo City Development Agency - Supporting Table SE4 Adjustments Budget - board member allowances and staff benefits - 02/10/2026

Summary of Employee and Board Member remuneration	Ref	Budget Year +1 2026/27								Budget Year +2 2027/28	Annual target 2025/26
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9		
R thousands		A	A1	B	C	D	E	F	G		
Remuneration											
Board Members of Entities											
Salaries and Allowances											
Basic Salary		632	–	–	–	–	–	–	632	2 000	2 080
Bonuses								–	–		
Allowance											
Travel or Motor Vehicle		28	–	–	–	–	–	–	28	690	729
Voluntary Work								–	–		
Total Allowance		28	–	–	–	–	–	–	28		
Service Related Benefits											
Uniform/Special/Protective Clothing								–	–		
Leave gratuity								–	–		
Long Term Service Award								–	–		
Total Service Related Benefits		–	–	–	–	–	–	–	–	–	–
Total Salaries and Allowances		660	–	–	–	–	–	–	660	2 000	2 080
Social Contributions											
Pension								–	–		
Unemployment Insurance								–	–		
Total Social Contributions		–	–	–	–	–	–	–	–	–	–
Post-retirement Benefit											
Medical	5							–	–		
Other Benefits								–	–		
Pension								–	–		
Total Post-retirement Benefit		–	–	–	–	–	–	–	–	–	–
Costs Capitalised to PPE								–	–		
Sub Total - Board Members of Entities		**660**	**–**	**–**	**–**	**–**	**–**	–	660	**2 000**	**2 080**
% increase									0.0%	203.0%	4.0%
Senior Managers of Entities											
Salaries and Allowances											
Basic Salary		10 346	–	–	–	–	–	–	10 346	8 600	9 944
Bonuses		587	–	–	–	–	–	–	587	300	312
Allowance											
Total Allowance		–	–	–	–	–	–	–	–	–	–
Service Related Benefits											
Scarcity								–	–		
Total Service Related Benefits		–	–	–	–	–	–	–	–	–	–
Total Salaries and Allowances		10 934	–	–	–	–	–	–	10 934	8 900	10 256
Social Contributions											
Pension		1 114	–	–	–	–	–	–	1 114	1 200	1 248
Unemployment Insurance		124	–	–	–	–	–	–	124	150	156
Total Social Contributions		1 238	–	–	–	–	–	–	1 238	1 350	1 404

Summary of Employee and Board Member remuneration	Ref	Budget Year +1 2026/27								Budget Year +2 2027/28	Annual target 2025/26
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9		
R thousands		A	A1	B	C	D	E	F	G		
Post-retirement Benefit											
Total Post-retirement Benefit		–	–	–	–	–	–	–	–	–	–
Costs Capitalised to PPE								–	–		
Sub Total - Senior Managers of Entities		**12 172**	**–**	**–**	**–**	**–**	**–**	**–**	**24 344**	**10 250**	**11 660**
% increase									100.0%	-57.9%	13.8%
Other Staff of Entities											
Salaries and Allowances											
Basic Salary		15 394	–	–	–	–	1 125	1 125	16 520	16 882	17 073
Bonuses		2 151	–	–	–	–	–	–	2 151	2 200	2 288
Allowance											
Accommodation, Travel and Incidental								–	–		
Housing Benefits		48	–	–	–	–	–	–	48	50	52
Travel or Motor Vehicle		60	–	–	–	–	–	–	60	70	73
Voluntary Work								–	–		
Total Allowance		108	–	–	–	–	–	–	108	120	125
Service Related Benefits											
Total Service Related Benefits		–	–	–	–	–	–	–	–	–	–
Total Salaries and Allowances		17 654	–	–	–	–	1 125	1 125	18 779	19 202	19 486
Social Contributions											
Pension		1 591	–	–	–	–	–	–	1 591	1 600	1 664
Unemployment Insurance		191	–	–	–	–	–	–	191	200	208
Total Social Contributions		1 782	–	–	–	–	–	–	1 782	1 800	1 872
Post-retirement Benefit											
Total Post-retirement Benefit		–	–	–	–	–	–	–	–	–	–
Costs Capitalised to PPE								–	–		
Sub Total - Other Staff of Entities		**19 436**	**–**	**–**	**–**	**–**	**1 125**	**2 251**	**41 231**	**21 002**	**21 358**
% increase									112.1%	-49.1%	1.7%
Total Municipal Entities remuneration		**32 268**	**–**	**–**	**–**	**–**	**1 125**	**2 251**	**66 235**	**33 252**	**35 098**

ANNEXURE 2

Buffalo City Development Agency - Supporting Table SE5 Adjustments Budget - monthly cash and revenue/expenditure - 02/10/2026

Description	Budget Year +1 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year +1 2026/27	Budget Year +2 2027/28	Annual target 2025/26
R thousands	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Operating Revenue By Source															
Exchange Revenue															
Interest earned from Current and Non Current Assets	180	182	182	182	182	182	182	182	182	182	182	227	2 328	2 338	2 445
Operational Revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	24 594	27 054
Non-Exchange revenue															
Transfer and subsidies - Operational	–	162	149	439	584	21 599	228	337	6 168	320	343	24 328	64 906	39 361	41 097
Total Revenue (excluding capital transfers and contributions)	**189**	**343**	**330**	**621**	**766**	**21 781**	**409**	**518**	**6 350**	**502**	**525**	**24 556**	**67 234**	**66 293**	**70 596**
Operating Expenditure By Type															
Employee related costs	400	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 917	4 533	33 394	33 942	35 826
Remuneration of board members															
Bulk purchases - electricity															
Inventory consumed	18	16	17	18	34	21	18	20	20	18	25	(35)	188	641	669
Debt impairment															
Depreciation, amortisation and impairment	46	44	44	44	44	44	44	44	44	44	44	(72)	425	565	590
Finance charges	–	–	–	–	–	–	–	–	–	–	–	8	8	–	–
Contracted services	16	723	1 393	1 929	1 700	1 951	1 723	2 101	2 350	1 746	1 642	9 907	27 523	19 056	20 524
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs	1 507	405	526	354	329	295	371	319	287	240	215	2 156	5 689	12 088	12 986
Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses	–	–	–	–	–	–	–	–	–	–	–	8	8	–	–
Total Expenditure	**1 985**	**3 783**	**4 575**	**4 939**	**4 702**	**4 906**	**4 751**	**5 079**	**5 295**	**4 642**	**4 844**	**16 505**	**67 234**	**66 293**	**70 596**
Capital expenditure by Asset Class/Sub-class															
Infrastructure	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
													–	–	–
Intangible Assets	–	4	4	5	5	3	4	4	5	5	6	(46)	–	40	40
Servitudes													–	–	–
Licences and Rights	–	4	4	5	5	3	4	4	5	5	6	(46)	–	40	40
Computer Software and Applications	–	4	4	5	5	3	4	4	5	5	6	(46)	–	40	40
Load Settlement Software Applications													–	–	–
Unspecified													–	–	–
													–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
													–	–	–
Furniture and Office Equipment	–	4	4	5	5	3	4	4	5	5	6	251	296	660	686
Furniture and Office Equipment	–	4	4	5	5	3	4	4	5	5	6	251	296	660	686
													–	–	–
Total capital expenditure	**–**	**7**	**8**	**9**	**10**	**6**	**7**	**8**	**9**	**10**	**11**	**205**	296	700	726

Description	Budget Year +1 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year +1 2026/27	Budget Year +2 2027/28	Annual target 2025/26
R thousands	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES															
Receipts															
Property rates													–	–	–
Service charges													–	–	–
Other revenue		14 095	14 095	14 095	14 095	14 095	14 095	14 095	14 095	14 095	14 095	14 095	6	177 837	177 837
Transfers and subsidies - operating		–	–	–	–	–	–	–	–	–	–	–	65 196	–	–
Transfer and subsidies - capital													–	–	–
Interest		190	190	190	190	190	190	190	190	190	190	190	2 328	2 449	2 566
Dividends													–	–	–
Payments															
Suppliers and employees		(5 578)	(5 578)	(5 578)	(5 578)	(5 578)	(5 578)	(5 578)	(5 578)	(5 578)	(5 578)	(5 578)	(67 234)	(55 700)	(60 137)
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–	(3)	(3)
Dividends paid													–	–	–
Transfers and Subsidies													–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**–**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	296	124 584	120 264
CASH FLOWS FROM INVESTING ACTIVITIES															
Payments															
Capital assets		–	–	–	–	–	–	–	–	–	–	–	(296)	–	–
Retention (Capital)													–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	(296)	–	–
CASH FLOWS FROM FINANCING ACTIVITIES															
Receipts															
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD	**–**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	**8 707**	–	124 584	120 264
Cash/cash equivalents at the year begin:		**–**	**8 707**	**17 414**	**26 122**	**34 829**	**43 536**	**52 243**	**60 950**	**69 658**	**78 365**	**87 072**	–	34 681	34 931
Cash/cash equivalents at the year end:	**–**	**8 707**	**17 414**	**26 122**	**34 829**	**43 536**	**52 243**	**60 950**	**69 658**	**78 365**	**87 072**	**95 779**	–	159 266	155 194
Repayment of borrowing															
Increase in consumer deposits															
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**8 707**	**17 414**	**26 122**	**34 829**	**43 536**	**52 243**	**60 950**	**69 658**	**78 365**	**87 072**	**95 779**	**182 851**	**182 851**	**217 533**
NET INCREASE/ (DECREASE) IN CASH HELD	**–**	**8 707**	**26 122**	**43 536**	**60 950**	**78 365**	**95 779**	**113 194**	**130 608**	**148 022**	**165 437**	**182 851**	**182 851**	**217 533**	**252 463**

Buffalo City Development Agency - Supporting Table SE6a Adjustments capital expenditure on new assets by asset category - 02/10/2026

Description	Ref	Budget Year +1 2026/27								Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands	1	A	A1	B	C	D	E	F	G		
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure		–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–
Roads								–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets								–	–		
Intangible Assets		**50**	–	–	–	–	**(50)**	**(50)**	–	**40**	**40**
Servitudes								–	–		
Licences and Rights		**50**	–	–	–	–	**(50)**	**(50)**	–	**40**	**40**
Water Rights								–	–		
Effluent Licenses								–	–		
Solid Waste Licenses								–	–		
Computer Software and Applications		50	–	–	–	–	(50)	(50)	–	40	40
Load Settlement Software Applications								–	–		
Unspecified								–	–		
Computer Equipment		–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**50**	–	–	–	–	**246**	**246**	**296**	**660**	**686**
Furniture and Office Equipment		50	–	–	–	–	246	246	296	660	686
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		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets *to be adjusted*	1	**100**	–	–	–	–	**196**	**196**	**296**	**700**	**726**

Buffalo City Development Agency - Supporting Table SE6b Adjustments capital expenditure on renewal of existing assets by asset category - 02/10/2026

Description	Ref	Budget Year +1 2026/27								Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands	1	A	A1	B	C	D	E	F	G		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure		–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets								–	–		
Intangible Assets		–	–	–	–	–	–	–	–	–	–
Servitudes								–	–		
Licences and Rights		–	–	–	–	–	–	–	–	–	–
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								–	–		
Immature		–	–	–	–	–	–	–	–	–	–
Policing and Protection								–	–		
Zoological plants and animals								–	–		
Total Capital Expenditure on renewal of existing assets *to be a*	1	–	–	–	–	–	–	–	–	–	–

Buffalo City Development Agency - Supporting Table SE6c Adjustments expenditure on repairs and maintenance by asset category - 02/10/2026

Description	Ref	Budget Year +1 2026/27								Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands	1	A	A1	B	C	D	E	F	G		
Repairs and maintenance expenditure by Asset Class/Sub-class											
Investment properties		**2 116**	–	–	–	–	–	–	2 116	**11 000**	**13 394**
Revenue Generating		–	–	–	–	–	–	–	–	–	–
Improved Property								–	–		
Unimproved Property								–	–		
Non-revenue Generating		**2 116**	–	–	–	–	–	–	**2 116**	**11 000**	**13 394**
Improved Property		2 116	–	–	–	–	–	–	2 116	11 000	13 394
Unimproved Property								–	–		
Machinery and Equipment		**10 259**	–	–	–	–	–	–	**10 259**	–	–
Machinery and Equipment		10 259	–	–	–	–	–	–	10 259	–	–
Transport Assets		**2 072**	–	–	–	–	–	–	**2 072**	–	–
Transport Assets		2 072	–	–	–	–	–	–	2 072	–	–
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 *to be adjusted*	1	**14 447**	–	–	–	–	–	–	**14 447**	**11 000**	**13 394**

Buffalo City Development Agency - Supporting Table SE6d Adjustments Depreciation by asset category - 02/10/2026

Description	Ref	Budget Year +1 2026/27								Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands	1	A	A1	B	C	D	E	F	G		
Depreciation by Asset Class/Sub-class											
Intangible Assets		**100**	**–**	**–**	**–**	**–**	**–**	**–**	**100**	**200**	**200**
Servitudes								–	–		
Licences and Rights		**100**	**–**	**–**	**–**	**–**	**–**	**–**	**100**	**200**	**200**
Water Rights								–	–		
Effluent Licenses								–	–		
Solid Waste Licenses								–	–		
Computer Software and Applications		100	–	–	–	–	–	–	100	200	200
Load Settlement Software Applications								–	–		
Unspecified		–	–	–	–	–	–	–	–	–	–
Computer Equipment		**170**	**–**	**–**	**–**	**–**	**(76)**	**(76)**	**94**	**200**	**200**
Computer Equipment		170	–	–	–	–	(76)	(76)	94	200	200
Furniture and Office Equipment		**270**	**–**	**–**	**–**	**–**	**(40)**	**(40)**	**230**	**165**	**190**
Furniture and Office Equipment		270	–	–	–	–	(40)	(40)	230	165	190
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 to be adjusted	1	**540**	**–**	**–**	**–**	**–**	**(116)**	**(116)**	**425**	**565**	**590**

Buffalo City Development Agency - Supporting Table SE6e Adjustments capital expenditure on upgrading of existing assets by asset category - 02/10/2026

Description	Ref	Budget Year +1 2026/27								Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands	1	A	A1	B	C	D	E	F	G		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure		–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets *to be*	1	–	–	–	–	–	–	–	–	–	–

Buffalo City Development Agency - Supporting Table SE7 List of capital projects affected by Adjustments Budget - 02/10/2026

R thousand												2022/23	2023/24	2024/25	Budget Year 2025/26			
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Audited Outcome	Audited Outcome	Budget Year +1 2026/27	Adjusted Budget	Budget Year +2 2027/28	Annual target 2025/26
Entities:																		
List all capital projects grouped by Entity																		
Entity A																		
Water project A																		
Entity B																		
Electricity project B																		
Entity Capital expenditure												–	–	–	–	–	–	–