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Monthly Budget Statement

(Section 71 of the MFMA)

Prepared in terms of the Local Government:
Municipal Finance Management Act (No 56 of 2003);
Municipal Budget and Reporting Regulations; and
Government Gazette 32141, dated 17 April 2009.

July 2025



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PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

Section 71 of the Municipal Finance Management Act (MFMA) determines that:

- “(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for that month and for the financial year up to the end of that month –*
- (a) Actual revenue, per revenue source;*
 - (b) Actual borrowings;*
 - (c) Actual expenditure, per vote;*
 - (d) Actual capital expenditure, per vote*
 - (e) The amount of any allocations received;*
 - (f) Actual expenditure on those allocations, excluding expenditure on –*
 - (i) Its share of the local government equitable share; and*
 - (ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and*
 - (g) When necessary, an explanation of –*
 - (i) Any material variances from the municipality’s projected revenue by source, and from the municipality’s expenditure projections per vote;*
 - (ii) Any material variances from the service delivery and budget implementation plan; and*
 - (iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality’s approved budget.*
- (2) The statement must include –*
- (a) A projection of the relevant municipality’s revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and*
 - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).*
- (3) The amounts reflected in the statement must in each case be compared with*

the corresponding amounts budgeted for in the municipality's approved budget.

- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.*
- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.*
- (6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.*
- (7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter".*

1.2 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

- "(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must –*
- (a) Consider the statement or report;*
 - (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;*
 - (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;*
 - (d) Issue any appropriate instructions to the accounting officer to ensure –*
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and*

- (ii) That spending of funds and revenue collection proceed in accordance with the budget;*
 - (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and*
 - (f) In the case of a section 72 report, submit the report to the council by 31 January of each year.*
- (2) If the municipality faces any serious financial problems, the mayor must –*
 - (a) Promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include –*
 - (i) Steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;*
 - (ii) The tabling of an adjustments budget; or*
 - (iii) Steps in terms of Chapter 13; and*
 - (b) Alert the council and the MEC for local government in the province to those problems.*
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly”.*

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA monthly budget statement for the month ending 31 July 2025, and reflects the implementation of the budget and the financial state of affairs of the Municipality.

2.1.2 I hereby wish to submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality as at the end of July 2025.

2.1.3 Further to the above, Section 54(1) of the MFMA determines that the Executive Mayor must consider the Section 71 report submitted by the Accounting Officer and assess whether the Municipality's approved budget is implemented in accordance with the approved Service Delivery Budget Implementation Plan (SDBIP), and if necessary issue appropriate instructions to the Accounting Officer.

2.2 Overall Financial Status of the Municipality

2.2.1 As at 31 July 2025, Cash and Cash Equivalents balance amounts to R 109.5 million with commitments amounting to R 73.4 million. This results in a surplus of R 36.2 million.

2.2.2 The Debt Collection and Credit Control Policy remains fully effective. Disconnection of services/reduction of services, as well as handing over of old debt to debt collectors, remain in practice.

2.2.3 The traffic fines are currently being managed by a services provider appointed through a deviation. The tender is currently at the Bid Evaluation stage.

2.2.4 The Roll-Over Adjustments Budget will be tabled in Council by 25 August 2025. Roll-Over Grant applications will be submitted to the relevant Treasuries and Departments by 31 August 2025. The final outcome of the Roll-over Grant applications is expected 30 November 2025,

2.2.5 Following approval of the Roll-over Adjustments Budget, the SDBIP must be amended accordingly.

2.3 Recommendations

- (a) That the Mayoral Committee notes the Section 71 Monthly Budget Statement as at 31 July 2025.
- (b) That the Mayoral Committee notes that the Section 71 Monthly Budget Statement as at 31 July 2025 will be published on the municipal website.



CLLR THANDO MATIKA

EXECUTIVE MAYOR

DATE: 14 August 2025

3. ACCOUNTING OFFICER'S REPORT

3.1 Introduction

- 3.1.1 In accordance with Section 71(1) of the Municipal Finance Management Act (MFMA), I submit the required statement on the state of Knysna Municipality's budget reflecting the financial information for the month ending July 2025.
- 3.1.2 Section 54(1) of the MFMA requires from the Mayor of a municipality to take certain actions, if needed, following receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).
- 3.1.3 The financial performance of the operating and capital budget for the 2025/2026 financial year, and an overview of the financial position of the Municipality, is provided below.

3.2 Financial Performance Overview

3.2.1 The overall performance of the Year-to-date actual operating revenue (Row 19 in the table below) of R 273.3 million against the total budgeted operating revenue of R 119.5 million (capital grants excluded) results in a positive variance of R 153.9 million (128.8%). Variances of a material value in nature in the operating revenue budget are presented with appropriate comments in the table below.

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year to Date Budget	Variance between YTD Actual and Year-to Date Budget	YTD Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
1	Service charges - Electricity	465,762,477	465,762,477	45,660,533	38,813,539	6,846,994	17.6%	In year budget allocations to be corrected.
2	Service charges - Water	112,803,280	112,803,280	21,554,912	9,400,276	12,154,636	129.3%	In year budget allocations to be corrected.
3	Service charges - Waste Water Management	79,041,338	79,041,338	4,968,463	6,586,778	-1,618,315	-24.6%	In year budget allocations to be corrected.
4	Service charges - Waste management	46,612,040	46,612,040	17,648,427	3,884,338	13,764,089	354.3%	In year budget allocations to be corrected.
5	Sale of Goods and Rendering of Services	32,753,342	32,753,342	9,403,139	2,729,443	6,673,696	244.5%	In year budget allocations to be corrected.
6	Agency services	4,037,734	4,037,734	340,847	336,478	4,369	1.3%	
7	Interest earned from Receivables	29,324,126	29,324,126	2,422,719	2,443,677	-20,958	-0.9%	
8	Interest from Current and Non Current Assets	4,626,054	4,626,054	589,689	385,505	204,184	53.0%	In year budget allocations to be corrected.
9	Rental from Fixed Assets	8,582,855	8,582,855	1,428,221	715,238	712,983	99.7%	In year budget allocations to be corrected.
10	Licence and permits	385,314	385,314	12,142	32,109	-19,967	-62.2%	In year budget allocations to be corrected.
11	Operational Revenue	4,623,655	4,623,655	1,496,360	385,305	1,111,055	288.4%	In year budget allocations to be corrected.
12	Property rates	362,049,268	362,049,268	100,990,666	30,170,773	70,819,893	234.7%	In year budget allocations to be corrected.
13	Fines, penalties and forfeits	103,207,460	103,207,460	6,882,152	8,600,622	-1,718,470	-20.0%	In year budget allocations to be corrected.
14	Licence and permits	1,456,651	1,456,651	105,267	121,388	-16,121	-13.3%	In year budget allocations to be corrected.
15	Transfers and subsidies - Operational	165,381,826	165,381,826	58,960,414	13,781,819	45,178,595	327.8%	In year budget allocations to be corrected.
16	Interest (Property Rates)	11,810,635	11,810,635	850,741	984,220	-133,479	-13.6%	In year budget allocations to be corrected.
17	Gains on Disposal of PPE	1,000,000	1,000,000	0	83,333	-83,333	-100.0%	In year budget allocations to be corrected.
18	Other Gains	0	0	0	0	0	0.0%	
19	Total Revenue (Capital Grants Excluded)	1,433,458,055	1,433,458,055	273,314,692	119,454,841	153,859,851	128.8%	

3.2.2 The overall performance of the Year-to-date actual operating expenditure (Row 33 in the table below) of R 44.3 million against the total budgeted operating expenditure of R 105.3 million results in a positive variance of R 61.0 million (57.9%). Variances of a material value in nature in the operating expenditure budget are presented with appropriate comments in the table below.

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to-Date Budget	Variance between YTD Actual and Year-to-Date Budget	YTD Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
20	Employee related costs	374,677,754	374,677,754	25,967,472	31,217,627	5,250,155	16.8%	In year budget allocations to be corrected.
21	Remuneration of councillors	11,925,784	11,925,784	834,300	993,810	159,510	16.1%	In year budget allocations to be corrected.
22	Bulk purchases - electricity	357,093,221	357,093,221	202,928	29,757,768	29,554,840	99.3%	In year budget allocations to be corrected.
23	Other materials	46,693,594	46,693,594	1,184,426	3,891,141	2,706,715	69.6%	In year budget allocations to be corrected.
24	Debt impairment	119,548,650	119,548,650	5,473,045	9,962,388	4,489,343	45.1%	In year budget allocations to be corrected.
25	Depreciation and amortisation	68,548,010	68,548,010	3,691,822	5,712,346	2,020,524	35.4%	In year budget allocations to be corrected.
26	Interest	29,426,064	29,426,064	447,866	2,452,177	2,004,311	81.7%	In year budget allocations to be corrected.
27	Contracted services	152,032,410	152,032,410	157,383	12,573,531	12,416,148	98.7%	In year budget allocations to be corrected.
28	Transfers and subsidies	3,634,823	3,634,823	0	302,907	302,907	100.0%	In year budget allocations to be corrected.
29	Irrecoverable debts written off	9,403,903	9,403,903	0	701,682	701,682	100.0%	In year budget allocations to be corrected.
30	Operational costs	89,389,646	89,389,646	6,337,877	7,688,726	1,350,849	17.6%	In year budget allocations to be corrected.
31	Losses on Disposal of Assets	0	0	0	0	0	0.0%	
32	Other Losses	0	0	0	0	0	0.0%	
33	Total Operating Expenditure	1,262,373,859	1,262,373,859	44,297,119	105,254,103	60,956,984	57.9%	

3.2.3 The year-to-date actual operating surplus of R 229.0 million against the total budgeted operating surplus of R 14.2 million (capital grants excluded) results in an operating surplus of R 214.8 million or 1512.7% (Row 34 in the table below).

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to-Date Budget	Variance between YTD Actual and Year-to-Date Budget	YTD Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
19	Total Revenue (Capital Grants Excluded)	1,433,458,055	1,433,458,055	273,314,692	119,454,841	153,859,851	128.8%	
33	Total Operating Expenditure	1,262,373,859	1,262,373,859	44,297,119	105,254,103	60,956,984	57.9%	
34	Operating Surplus/(Deficit)	171,084,196	171,084,196	229,017,573	14,200,738	214,816,835	1512.7%	
35	Capital Grants	63,633,174	63,633,174	0	5,302,765	-5,302,765	-100.0%	In year budget allocations to be corrected.
36	Public Contributions	0	0	0	0	0	0.0%	
37	Surplus/(Deficit) for the Year	234,717,370	234,717,370	229,017,573	19,503,503	209,514,070	1074%	

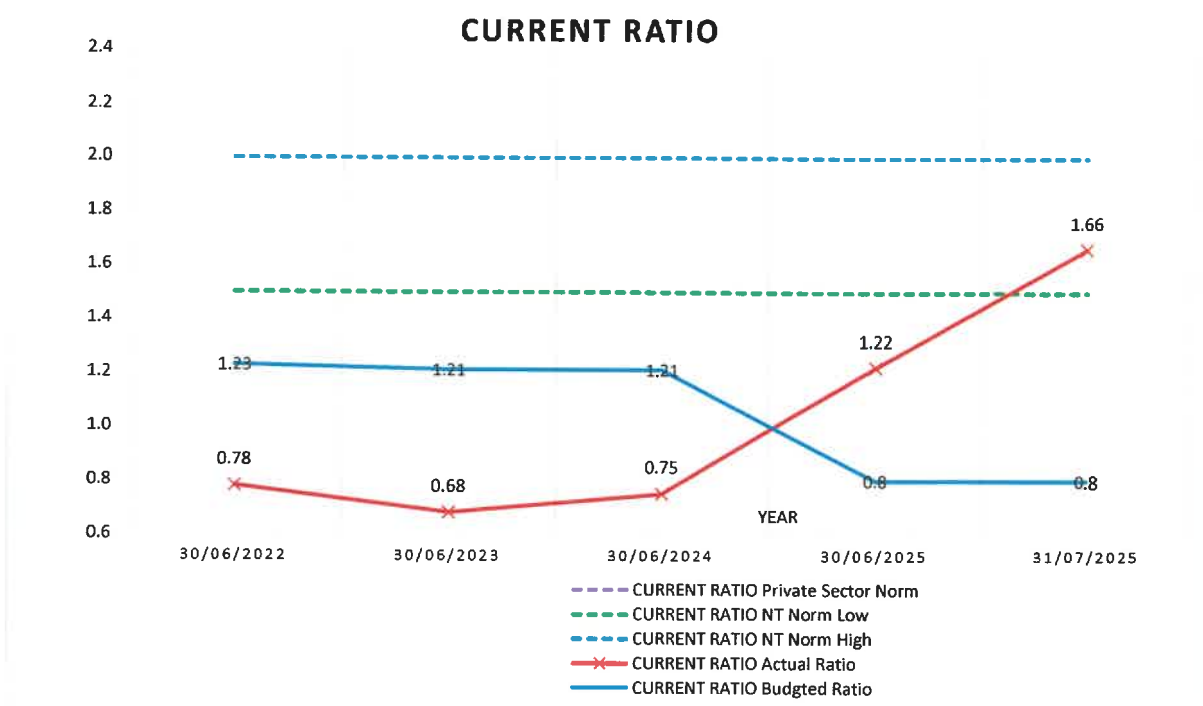
3.2.4 The year-to-date actual surplus for the year (Row 37 in the table above) of R 229.0 million against the total budgeted surplus for the year at R 19.5 million (capital grants included) results in a surplus of R 209.5 million or 1074%.

3.3 Financial Position Overview

3.3.1 Current Ratio (1.66 : 1)

The Current Ratio as at 31 July 2025 equates to 1.66 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted Current Ratio of 0.80 : 1. This reflects a vast improvement in comparison to the current ratio of 1.22:1 as at 30 June 2025. However, it should be noted that the receipt of the Equitable share, annual Property Rates and Services billing, as well as the high debtors balance is a main contributor to the improved current ratio.

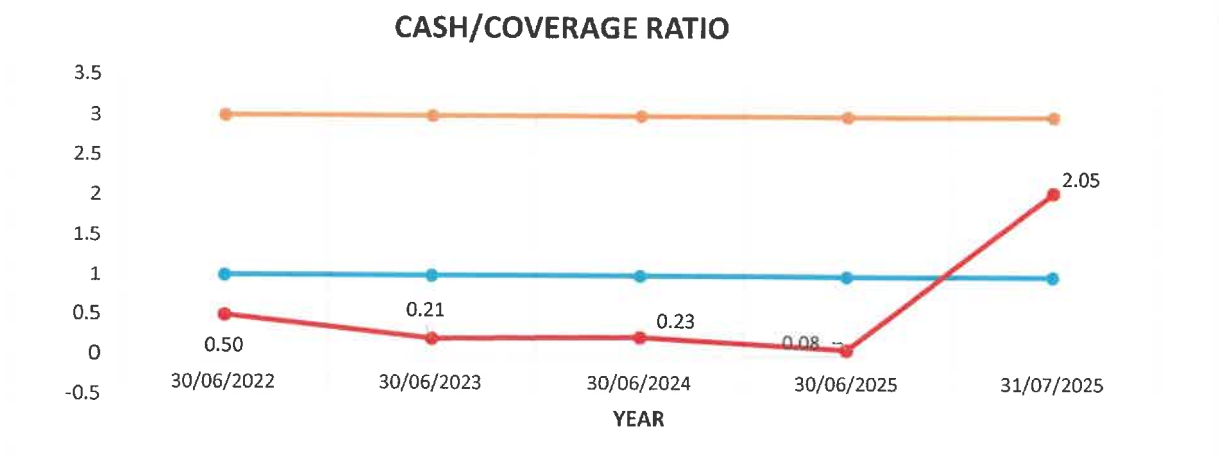
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.66
				Current Assets	622,340,906
				Current Liabilities	375,681,738



3.3.2 Cash/Cost Coverage Ratio (2.05 months)

The Cash/Cost Coverage Ratio as at 31 July 2025 equates to 2.05 months compared to the National Treasury norm of 1 – 3 months. The main contributor to the ratio of 2.05 months is the receipt of the first Equitable Share in July 2025

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		2.05
				Cash and cash equivalents	68,722,709
				Unspent Conditional Grants	37,682,003
				Overdraft	
				Short Term Investments	40,815,311
				Operational Expenditure	35,132,252



3.3.3 Cash and Cash Equivalents (R 109.5 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 109.5 million as at 31 July 2025.

3.3.4 Current Investments (R 40.8 million)

Investments (Row 2 in the Table below) equates to R 40.8 million as at 31 July 2025. The total investment portfolio equates to R 44.3 million, which includes non-current investments of R 3.4 million.

Cash and Cash Equivalents versus Commitments					
Row Number	Description	May 2025	June 2025	July 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	53,382,117	65,553,166	68,722,709	3,169,543
2	Investments - Current	74,279,544	40,542,173	40,815,311	273,138
3	Total Cash and Cash Equivalents	127,661,661	106,095,339	109,538,020	3,442,681
4	Unspent Conditional Transfers and Grants	39,459,523	33,681,216	37,682,003	4,000,786
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Payables from Exchange Transactions	23,756,580	34,146,798	19,796,429	-14,350,369
8	Consumer Deposits	15,841,821	15,872,227	15,872,227	0
9	Total Commitments	79,057,924	83,700,241	73,350,659	-10,349,582
10	Surplus / (Shortfall)	48,603,737	22,395,098	36,187,361	13,792,263

There is a variance of between the Cash and Cash Equivalents as per the Bank Reconciliation and C6 (Statement of Financial Position) which is currently being investigated.

3.3.5 Cash Commitments (R 73.3 million)

Total commitments (Row 9 in the Table above) decreased by R 10.4 million during the month under review from R 83.7 million at the end of June 2025 to R 73.4 million at the end of July 2025. Cash and Cash Equivalents exceeded the Commitments by R 36.2 million at the end of July 2025 (Row 10 in the Table above).

3.3.6 Unpaid Conditional Grants (R 16.4 million)

Unpaid Conditional Grants (Row 3 in the Table below) reflects a total balance of R 16.4 million at the end of July 2025.

Unpaid Conditional Grants					
Row Number	Description	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 31/07/2025	Expenditure: 01/07/2025 to 31/07/2025	Closing Balance: 31/07/2025
Column Reference	A	B	C	D	E
1	Integrated Human Settlements Grant	17,445,822	-2,459,959	0	14,985,864
2	Maintenance of Proclaimed Roads	77,458	0	0	77,458
3	Finance Management Grant	0	0	40,414	40,414
4	Library Services Grant	1,277,780	0	0	1,277,780
5	EPWP	0	0	16,538	16,538
6	Total	18,801,060	-2,459,959	56,951	16,398,053

The unpaid Finance Management Grant and EPWP Grant will be cleared once the Municipality receives payment of these grants.

The respective Directorates are required to engage with the relevant institutions to recover the unpaid amounts, as un/underfunded mandates have a significant negative impact on the municipal cashflow.

3.3.7 Unspent Conditional Grants (R 37.7 million)

Unspent Conditional Grants (Row 13 in the Table below) reflects a total balance of R 37.7 million as at 31 July 2025. Directorates are to ensure full spending of their respective grants by the end of the 2025/2026 financial year, in order to avoid Roll-Over Grant applications which are not guaranteed to be approved.

Unspent Conditional Grants							
Row Number	Description	Directorate	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 31/07/2025	Expenditure: 01/07/2025 to 31/07/2025	Repayment of Unspent Grants	Closing Balance: 31/07/2025
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	8,876,887	5,036,000	-124,021	0	13,788,866
2	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884			0	56,884
3	Nedbank: SMME Incubator Program	Planning and Development	22,904			0	22,904
4	Integrated National Electrification Programme	Electrical Services	8,952,219			0	8,952,219
5	Finance Management Capability Grant	Financial Services	1,047,339			0	1,047,339
6	Water Services Infrastructure Grant	Water Services	110,922	2,000,000		0	2,110,922
7	Disaster Response Grant	Planning and Development	331,731			0	331,731
8	Groen Sebenza	Planning and Development	18,115			0	18,115
9	Chemical Industries Education and Training Authority	Corporate Services	434,096	126,000	-39,661	0	520,435
10	Neighbourhood Development Partnership Grant	Technical Services	5,740,117			0	5,740,117
11	Municipal Water Resilience Grant	Technical Services	4,544,707			0	4,544,707
12	Municipal Electricity Resilience Grant	Technical Services	547,764			0	547,764
13	Total		30,683,685	7,162,000	-163,682	0	37,682,003

3.3.8 Payables from Exchange Transactions (R 19.8 million)

Payables from Exchange Transactions (Row 3 in the Table below) decreased by R 14.4 million during the month under review from R 34.2 million at the end of June 2025 to R 19.8 million at the end of July 2025.

Payables from Exchange Transactions					
Row Number	Description	May 2025	June 2025	July 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Payables	5,868,520	17,416,573	3,131,734	-14,284,839
2	Retentions	17,888,060	16,730,224	16,664,695	-65,529
3	Total	23,756,580	34,146,798	19,796,429	-14,350,369

3.3.9 External Borrowings (R 291.1 million)

External Borrowings as at 31 July 2025 equates to R 291.1 million (Row 6 in the Table below), and are taken up to fund capital expenditure only.

External Borrowings					
Row Number	Description	May 2025	June 2025	July 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	315,419,818	315,419,818	292,283,413	-23,136,404
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	0	15,080,935	440,473	-14,640,462
4	Repayments	0	-38,217,339	-1,599,503	36,617,837
5	Adjustments	0	0	0	0
6	Closing Balance	315,419,818	292,283,413	291,124,384	-1,159,029
7	Current Budgeted Operating Revenue (Conditional Operating Grants excluded) =	1,405,984,229			
8	Gearing Ratio =	20.7%			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 20.7%, which is below the National Treasury benchmark of 45%.

3.3.10 Consumer Debtors (R 638.2 million)

Total outstanding debtors of R 638.2 million as at 31 July 2025 is presented by Income Source, Customer Group and Ward.

The total outstanding debtors has increased by R 126.8 million from R 511.4 million as at 30 June 2025 to R 638.2 million as at 31 July 2025. A significant contributor to the increase is the annual debit raising which is due for collection by the end September 2025.

The total amount due by Organs of State of R 24.4 million and Businesses of

R 203.6 million constitutes 36% of the total outstanding debtors of R 638.1 million.

Debtor Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
1	Water	25,405,402	4,366,702	3,419,053	78,625,141	111,816,298
2	Electricity	27,719,555	7,497,419	4,838,895	92,154,507	132,210,376
3	Property Rates	100,970,027	8,617,537	4,945,986	107,144,183	221,677,733
4	Sanitation	6,244,840	1,525,866	1,176,624	71,327,206	80,274,536
5	Refuse	20,078,909	1,620,696	1,157,174	60,412,839	83,269,618
6	Other	4,250,434	224,253	261,634	4,175,726	8,912,047
7	Grand Total	184,669,167	23,852,473	15,799,366	413,839,602	638,160,608
8	% of Total Outstanding Debtors =	28.9%	3.7%	2.5%	64.8%	100.0%
By Customer Group						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
9	Organs of State	12,643,917	1,680,753	1,368,362	8,728,977	24,422,009
10	Commercial	40,654,519	8,915,765	5,688,659	148,367,769	203,626,712
11	Households	131,370,731	13,255,955	8,742,345	256,742,856	410,111,887
12	Grand Total	184,669,167	23,852,473	15,799,366	413,839,602	638,160,608
13	% of Total Outstanding Debtors =	28.9%	3.7%	2.5%	64.8%	100.0%
By Ward						
Column Reference	A	B	C	D	E	F
14	Ward 1	15,899,481	1,699,478	1,319,152	29,577,733	48,495,844
15	Ward 2	15,261,322	1,553,351	856,319	24,020,822	41,691,815
16	Ward 3	4,871,632	1,188,468	1,009,660	39,150,459	46,220,219
17	Ward 4	9,810,851	1,127,948	1,072,055	46,416,152	58,427,006
18	Ward 5	25,403,953	2,096,395	1,412,080	34,728,804	63,641,232
19	Ward 6	5,601,892	702,064	458,314	17,235,198	23,997,468
20	Ward 7	5,902,664	1,536,423	694,665	43,295,709	51,429,462
21	Ward 8	6,118,266	424,445	444,163	34,524,296	41,511,170
22	Ward 9	49,878,649	5,260,535	2,714,419	43,307,957	101,161,561
23	Ward 10	41,995,598	7,806,681	5,465,432	82,585,922	137,853,633
24	Ward 11	3,864,320	426,024	317,990	15,470,633	20,078,967
25	Unknown Ward (Sundries/Hand over accounts)	55,500	30,673	35,192	3,514,787	3,636,153
26	Unknown Ward (Corrections to be made)	5,038	-13	-74	11,129	16,079
27	Grand Total	184,669,167	23,852,473	15,799,366	413,839,602	638,160,608
28	% of Total Outstanding Debtors =	28.9%	3.7%	2.5%	64.8%	100.0%

The Municipality is currently in the process of configuring the financial system to generate a report which will reflect Revenue by Ward.

3.3.11 Staff Debtors (R 1.7 million)

The total Staff Debtors (Row 7 in Table below) equates to R 1.7 million as at 31 July 2025.

Staff Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Staff Debtors
Column Reference	A	B	C	D	E	F
1	Water	95,384	9,855	7,840	453,604	566,682
2	Electricity	5,862	0	0	0	5,862
3	Property Rates	56,863	2,834	2,138	34,337	96,172
4	Sanitation	51,754	4,915	4,102	404,679	465,451
5	Refuse	65,945	4,004	3,594	241,410	314,952
6	Other	62,880	20,226	13,478	202,646	299,230
7	Grand Total	338,687	41,834	31,152	1,336,676	1,748,349
8	% of Total Outstanding Debtors =	19.4%	2.4%	1.8%	76.5%	100.0%

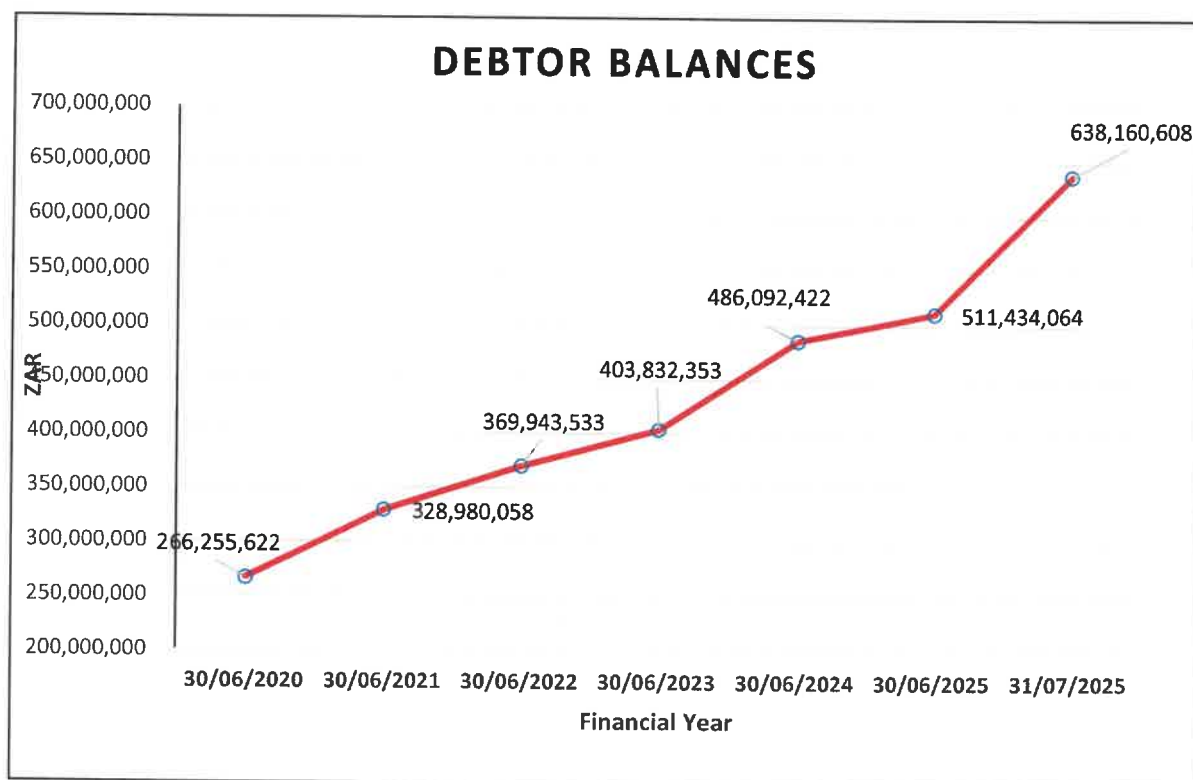
3.3.12 Councillors Debt (R 34 thousand)

The total Councillors Debt (Row 7 in the Table below) equates to R 34 thousand as at 31 July 2025. This is reported on a quarterly basis to the Speaker of Council.

Councillor Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Councillor Debtors
Column Reference	A	B	C	D	E	F
1	Water	4,958	312	0	0	5,270
2	Electricity	564	239	0	0	803
3	Property Rates	26,020	113	0	0	26,133
4	Sanitation	1,012	197	50	0	1,259
5	Refuse	2,615	173	0	0	2,788
6	Other	0	0	0	-2,172	-2,172
7	Grand Total	35,169	1,034	50	-2,172	34,081
8	% of Total Outstanding Debtors =	103.2%	3.0%	0.1%	-6.4%	100.0%

Below is a graphical representation of the year-on-year outstanding debtor balances. It is clearly evident that the outstanding debtor balances have significantly increased year-on-year since June 2020. This is mainly due to the annual billing, and partly due

to interest charges on outstanding debt.



3.3.13 Debtor Collection Rate (31.98%)

The overall Debtor Collection Rate as at 31 July 2025 equates to 38.98%, compared to the National Treasury norm of 95%. This percentage will progressively increase on a monthly basis until year-end.

Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off) / Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year Reports, IDP and AR	95%		31.98%
				Gross Debtors closing balance 31/07/2025	638,160,608
				Gross Debtors opening balance 01/07/2025	511,434,064
				Bad debts written Off	-
				Billed Revenue	186,311,899

Important to note that the matching principle is not applied when allocating payments received, as several payments could possibly relate to prior year debt.

3.3.14 Capital Expenditure per Directorate (0.0%)

The year-to-date actual capital expenditure of R 3 thousand (Row 9 in the Table below) equates to 0.0% (Row 10 in the Table below) of the total annual capital expenditure budget of R 172.6 million. Commitments of R 873 thousand (0.5%) and the year-to-date actual capital expenditure in total equates to R 876 thousand or 0.5% of the total capital expenditure budget.

Capital Expenditure per Directorate									
Row Number	Directorate	Original Budget (OB)	Current Budget	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	84,700	84,700	7,059	1,390	0	1,390	0.0%	83,310
2	Corporate Services	1,050,000	1,050,000	87,500	0	0	0	0.0%	1,050,000
3	Financial Services	45,000	45,000	3,750	0	0	0	0.0%	45,000
4	Planning and Development	0	0	0	0	0	0	0.0%	0
5	Integrated Human Settlements	9,200,000	9,200,000	-115,000	0	661,121	661,121	7.2%	8,538,879
6	Community Services	20,618,120	20,618,120	-17,079	1,564	1,564	3,129	0.0%	20,614,991
7	Electrical Services	16,495,652	16,495,652	177,136	0	0	0	0.0%	16,495,652
8	Technical Services	125,091,382	125,091,382	-366,315	0	210,673	210,673	0.2%	124,880,709
9	Grand Total	172,584,854	172,584,854	-222,949	2,955	873,358	876,312	0.5%	171,708,542
10	% of Adjusted Budget =				0.0%	0.5%	0.5%		99.5%

3.3.15 Capital Expenditure per Funding Source (0.0%)

The table below depicts the same financial information contained in the table above however, the table below categorises the capital expenditure by funding source.

Capital Expenditure per Funding Source									
Row Number	Funding Source	Original Budget (OB)	Current Budget	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	National Government Grant	52,387,261	52,387,261	-654,843	0	209,244	209,244	0.4%	52,178,017
2	Provincial Government Grant	11,245,913	11,245,913	-140,574	0	661,121	661,121	5.9%	10,584,792
3	District Municipality Grant	0	0	0	0	0	0	0.0%	0
4	Borrowings	40,000,000	40,000,000	-500,000	0	0	0	0.0%	40,000,000
5	Internally Generated Funds	68,951,680	68,951,680	1,072,468	2,955	2,993	5,948	0.0%	68,945,732
6	Grand Total	172,584,854	172,584,854	-222,949	2,955	873,358	876,312	0.5%	171,708,542
7	% of Adjusted Budget =				0.0%	0.5%	0.5%		99.5%

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 0.4% and 5.9% respectively; prior year external borrowings of 0.0% and, internally generated funds of 0.0% in comparison to the total capital expenditure budget.

Year-to-date actual capital expenditure of R 3 thousand (0.0%) and capital commitments of R 873 thousand (0.5%) of the total capital expenditure budget results in available funds of R 171.7 million (99.5%) which must be spent by 30 June 2026.

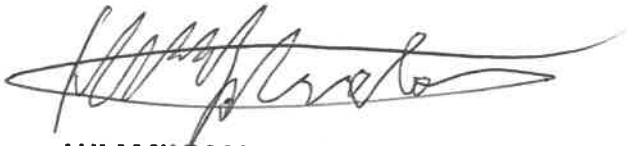
Appendix A (attached hereto) contains the capital expenditure by Directorate, Department and Project.

3.4 mSCOA Implementation Status

National Treasury has scheduled compulsory mSCOA ICF meetings.. An item containing the mSCOA implementation and compliance status was tabled in Council. All mSCOA Business Process Leads presented the status of mSCOA implementation for their respective Business Processes at the mSCOA steering meeting held in July 2025. The next meeting is scheduled to take place in October 2025.

3.6 Conclusion

Continuous emphasis to be placed on collecting outstanding debt; implementing revenue realisation recommendations; and, reducing operating expenditure through cost containment measures.



LULAMILE MAPHOLOBA
MUNICIPAL MANAGER

DATE: 14 July 2025

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **Lulamile Mapholoba**, the Municipal Manager of Knysna Municipality, hereby certify that -

X	The monthly budget statement
	The quarterly report on the implementation of the budget and financial state of affairs of the municipality
	The mid-year budget and performance assessment

for the month ending 31 July 2025 of the 2025/2026 financial year has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.



LULAMILE MAPHOLOBA
MUNICIPAL MANAGER

DATE: 14 July 2025

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

0 - Table C1 Monthly Budget Statement Summary - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	348,306	362,049	362,049	100,991	100,991	30,171	70,820	235%	362,049
Service charges	573,964	704,219	704,219	89,832	89,832	58,685	31,147	53%	704,219
Investment revenue	4,639	4,626	4,626	590	590	386	204	53%	4,626
Transfers and subsidies - Operational	153,537	165,382	165,382	58,960	58,960	13,782	45,179	0	165,382
Other own revenue	158,952	197,182	197,182	22,942	22,942	16,432	6,510	40%	197,182
Total Revenue (excluding capital transfers and contributions)	1,239,397	1,433,458	1,433,458	273,315	273,315	119,455	153,860	129%	1,433,458
Employee costs	320,463	374,678	374,678	25,967	25,967	31,218	(5,250)	-17%	374,678
Remuneration of Councillors	9,684	11,926	11,926	834	834	994	(160)	-16%	11,926
Depreciation and amortisation	-	68,548	68,548	3,692	3,692	5,712	(2,021)	-35%	68,548
Interest	37,814	29,426	29,426	448	448	2,452	(2,004)	-82%	29,426
Inventory consumed and bulk purchases	367,718	403,787	403,787	1,387	1,387	33,649	(32,262)	-96%	403,787
Transfers and subsidies	1,651	3,635	3,635	-	-	303	(303)	-100%	3,635
Other expenditure	324,407	370,375	370,375	11,968	11,968	30,926	(18,958)	-61%	370,375
Total Expenditure	1,061,737	1,262,374	1,262,374	44,297	44,297	105,254	(60,957)	-58%	1,262,374
Surplus/(Deficit)	177,660	171,084	171,084	229,018	229,018	14,201	214,817	1513%	171,084
Transfers and subsidies - capital (monetary)	47,050	63,633	63,633	-	-	5,303	###	-100%	63,633
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	224,710	234,717	234,717	229,018	229,018	19,304	209,514	1074%	234,717
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	224,710	234,717	234,717	229,018	229,018	19,304	209,514	1074%	234,717
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	63,633	63,633	-	-	(795)	795	-100%	63,633
Borrowing	-	40,000	40,000	-	-	(500)	500	-100%	40,000
Internally generated funds	-	68,952	68,952	276	276	1,072	(796)	-74%	68,952
Total sources of capital funds	-	172,585	172,585	276	276	(223)	499	-224%	172,585
Financial position									
Total current assets	418,915	342,290	342,290		622,341				342,290
Total non current assets	1,621,119	1,629,928	1,629,928		1,585,694				1,629,928
Total current liabilities	403,841	258,913	258,913		375,682				258,913
Total non current liabilities	372,666	429,093	429,093		376,772				429,093
Community wealth/Equity	1,033,335	1,269,164	1,269,164		1,258,044				1,269,164
Cash flows									
Net cash from (used) operating	7,930	285,206	285,206	(64,546)	(64,546)	23,850	88,396	371%	285,206
Net cash from (used) investing	(52,795)	(192,882)	(192,882)	4,936	4,936	(1,468)	(5,405)	436%	(192,882)
Net cash from (used) financing	(56,614)	(50,675)	(50,675)	(1,159)	(1,159)	(4,223)	(3,064)	73%	(50,675)
Cash/cash equivalents at the month/year end	(77,670)	66,257	66,257	44,564	44,564	20,126	(24,437)	-121%	66,257
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	184,669	23,852	15,799	12,306	11,746	10,875	141,972	236,941	638,161
Creditors Age Analysis									
Total Creditors	2,194	136	536	-	6	-	1	258	3,132

Table C2: Financial Performance (Standard Classification)

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2024/25	Budget 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									
Revenue - Functional										
<i>Governance and administration</i>		396,451	413,881	413,881	123,392	123,392	34,490	88,901	258%	413,881
Executive and council		4,835	6,031	6,031	2,096	2,096	503	1,594	317%	6,031
Finance and administration		391,616	407,850	407,850	121,295	121,295	33,987	87,308	257%	407,850
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		109,330	152,507	152,507	8,442	8,442	12,709	(4,266)	-34%	152,507
Community and social services		12,138	14,050	14,050	1,425	1,425	1,171	254	22%	14,050
Sport and recreation		1,587	1,664	1,664	130	130	139	(9)	-6%	1,664
Public safety		69,514	103,533	103,533	6,884	6,884	8,628	(1,743)	-20%	103,533
Housing		26,091	33,260	33,260	3	3	2,772	(2,769)	-100%	33,260
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		34,317	34,925	34,925	1,342	1,342	2,910	(1,569)	-54%	34,925
Planning and development		10,009	9,258	9,258	895	895	771	124	16%	9,258
Road transport		21,926	24,595	24,595	446	446	2,050	(1,603)	-78%	24,595
Environmental protection		2,382	1,072	1,072	-	-	89	(89)	-100%	1,072
<i>Trading services</i>		746,349	895,779	895,779	140,139	140,139	74,648	65,491	88%	895,779
Energy sources		450,406	518,744	518,744	61,383	61,383	43,229	18,154	42%	518,744
Water management		156,893	170,299	170,299	37,054	37,054	14,192	22,863	161%	170,299
Waste water management		77,071	134,433	134,433	15,396	15,396	11,203	4,193	37%	134,433
Waste management		61,979	72,303	72,303	26,306	26,306	6,025	20,281	337%	72,303
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,286,447	1,497,091	1,497,091	273,315	273,315	124,758	148,557	119%	1,497,091
Expenditure - Functional										
<i>Governance and administration</i>		201,784	239,463	239,463	15,605	15,605	19,921	(4,315)	-22%	239,463
Executive and council		13,510	35,014	35,014	1,156	1,156	2,917	(1,761)	-60%	35,014
Finance and administration		183,012	196,247	196,247	14,183	14,183	16,346	(2,163)	-13%	196,247
Internal audit		5,263	8,202	8,202	266	266	657	(391)	-59%	8,202
<i>Community and public safety</i>		172,646	229,853	229,853	8,181	8,181	19,102	(10,921)	-57%	229,853
Community and social services		20,313	20,672	20,672	1,719	1,719	1,723	(4)	0%	20,672
Sport and recreation		22,987	28,392	28,392	1,490	1,490	2,366	(876)	-37%	28,392
Public safety		88,585	136,246	136,246	4,132	4,132	11,398	(7,266)	-64%	136,246
Housing		40,760	44,543	44,543	841	841	3,616	(2,775)	-77%	44,543
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		76,019	99,472	99,472	5,614	5,614	8,283	(2,669)	-32%	99,472
Planning and development		39,229	46,467	46,467	2,800	2,800	3,866	(1,067)	-28%	46,467
Road transport		32,791	48,130	48,130	2,636	2,636	4,011	(1,375)	-34%	48,130
Environmental protection		4,000	4,875	4,875	179	179	406	(228)	-56%	4,875
<i>Trading services</i>		611,288	693,586	693,586	14,896	14,896	57,948	(43,052)	-74%	693,586
Energy sources		387,224	430,643	430,643	(539)	(539)	35,857	(36,396)	-102%	430,643
Water management		84,373	102,603	102,603	5,601	5,601	8,531	(2,930)	-34%	102,603
Waste water management		74,455	93,056	93,056	6,856	6,856	7,726	(871)	-11%	93,056
Waste management		65,237	67,284	67,284	2,980	2,980	5,834	(2,855)	-49%	67,284
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1,061,737	1,262,374	1,262,374	44,297	44,297	105,254	(60,957)	-58%	1,262,374
Surplus/ (Deficit) for the year		224,710	234,717	234,717	229,018	229,018	19,504	209,514	10,74238	234,717

Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES (32: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES (33: IE)		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES (34: IE)		-	-	-	-	-	-	-	-	-
Vote 5 - OPERATING SERVICES (35: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - (50: IE)		-	-	-	-	-	-	-	-	-
Vote 7 - 1. Executive AND Council (110: IE)		4,835	6,031	6,031	2,096	2,096	503	1,594	317.1%	6,031
Vote 8 - 2. Corporate (120: IE)		6,145	9,421	9,421	11,777	11,777	785	10,992	1400.2%	9,421
Vote 9 - 3. Finance (130: IE)		367,151	381,741	381,741	102,565	102,565	31,812	70,753	222.4%	381,741
Vote 10 - (140: IE)		-	-	-	-	-	-	-	-	-
Vote 11 - 5. Planning (150: IE)		7,957	8,810	8,810	771	771	734	37	5.1%	8,810
Vote 12 - 6. Community (160: IE)		166,517	214,068	214,068	42,216	42,216	17,839	24,377	136.7%	214,068
Vote 13 - 7. Electricity (170: IE)		450,381	518,744	518,744	61,383	61,383	43,229	18,154	42.0%	518,744
Vote 14 - 6. Community (180: IE)		247,231	325,017	325,017	52,503	52,503	27,085	25,419	93.8%	325,017
Vote 15 - 8. Technical (180: IE)		-	-	-	-	-	-	-	-	-
Vote 16 - 9. Housing Services (190: IE)		26,081	33,260	33,260	3	3	2,772	(2,769)	-99.9%	33,260
Total Revenue by Vote	2	1,276,297	1,497,091	1,497,091	273,315	273,315	124,758	148,557	119.1%	1,497,091
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES (32: IE)		587	-	-	40	40	-	40	#DIV/0!	-
Vote 3 - COMMUNITY SERVICES (33: IE)		158	51,026	51,026	(220)	(220)	4,252	(4,472)	-105.2%	51,026
Vote 4 - FINANCIAL SERVICES (34: IE)		44,383	28,274	28,274	2,355	2,355	2,356	(1)	0.0%	28,274
Vote 5 - OPERATING SERVICES (35: IE)		51,852	46,831	46,831	3,372	3,372	3,821	(449)	-11.7%	46,831
Vote 6 - (50: IE)		-	2,846	2,846	-	-	237	(237)	-100.0%	2,846
Vote 7 - 1. Executive AND Council (110: IE)		23,401	47,732	47,732	1,821	1,821	3,951	(2,129)	-53.9%	47,732
Vote 8 - 2. Corporate (120: IE)		59,761	82,406	82,406	6,004	6,004	6,870	(866)	-12.6%	82,406
Vote 9 - 3. Finance (130: IE)		58,087	64,466	64,466	3,746	3,746	5,366	(1,621)	-30.2%	64,466
Vote 10 - (140: IE)		4,204	7,500	7,500	51	51	625	(574)	-91.9%	7,500
Vote 11 - 5. Planning (150: IE)		479,855	571,797	571,797	7,469	7,469	47,645	(40,176)	-84.3%	571,797
Vote 12 - 6. Community (160: IE)		203,456	208,538	208,538	11,395	11,395	17,661	(6,266)	-35.5%	208,538
Vote 13 - 7. Electricity (170: IE)		30,653	31,256	31,256	1,480	1,480	2,596	(1,116)	-43.0%	31,256
Vote 14 - 6. Community (180: IE)		77,384	86,633	86,633	6,194	6,194	7,213	(1,020)	-14.1%	86,633
Vote 15 - 8. Technical (180: IE)		-	-	-	-	-	-	-	-	-
Vote 16 - 9. Housing Services (190: IE)		25,623	17,069	17,069	591	591	1,327	(735)	-55.4%	17,069
Total Expenditure by Vote	2	1,059,403	1,246,374	1,246,374	44,297	44,297	103,921	(59,624)	-57.4%	1,246,374
Surplus/ (Deficit) for the year	2	216,893	250,718	250,718	229,018	229,018	20,837	208,181	999.1%	250,718

Table C4: Financial Performance (Revenue and Expenditure)

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	Budget Year 2025/26								
		2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		Audited Outcome								
Revenue										
Exchange Revenue										
Service charges - Electricity		405,571	465,762	465,762	45,661	45,661	38,814	6,847	18%	465,762
Service charges - Water		98,826	112,803	112,803	21,555	21,555	9,400	12,155	129%	112,803
Service charges - Waste Water Management		31,708	79,041	79,041	4,968	4,968	6,587	(1,618)	-25%	79,041
Service charges - Waste management		37,860	46,612	46,612	17,648	17,648	3,884	13,764	354%	46,612
Sale of Goods and Rendering of Services		29,434	32,753	32,753	9,403	9,403	2,729	6,674	245%	32,753
Agency services		3,663	4,038	4,038	341	341	336	4	1%	4,038
Interest										
Interest earned from Receivables		29,520	29,324	29,324	2,423	2,423	2,444	(21)	-1%	29,324
Interest from Current and Non Current Assets		4,639	4,626	4,626	590	590	386	204	53%	4,626
Dividends										
Rent on Land										
Rental from Fixed Assets		7,561	8,583	8,583	1,428	1,428	715	713	100%	8,583
Licence and permits		320	385	385	12	12	32	(20)	-62%	385
Special rating levies		5,125	4,624	4,624	1,496	1,496	385	1,111	288%	4,624
Operational Revenue										
Non-Exchange Revenue										
Property rates		348,306	362,049	362,049	100,991	100,991	30,171	70,820	235%	362,049
Surcharges and Taxes										
Fines, penalties and forfeits		69,258	103,207	103,207	6,882	6,882	8,601	(1,718)	-20%	103,207
Licence and permits		1,478	1,457	1,457	105	105	121	(16)	-13%	1,457
Transfers and subsidies - Operational		153,537	165,382	165,382	58,960	58,960	13,782	45,179	328%	165,382
Interest		11,093	11,811	11,811	851	851	984	(133)	-14%	11,811
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		-	1,000	1,000	-	-	83	(83)	-100%	1,000
Other Gains		1,501	-	-	-	-	-	-		-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		1,239,397	1,433,458	1,433,458	273,315	273,315	119,455	153,880	129%	1,433,458
Expenditure By Type										
Employee related costs		320,463	374,678	374,678	25,967	25,967	31,218	(5,250)	-17%	374,678
Remuneration of councillors		9,684	11,926	11,926	834	834	994	(160)	-16%	11,926
Bulk purchases - electricity		329,570	357,093	357,093	203	203	29,758	(29,555)	-99%	357,093
Inventory consumed		38,147	46,694	46,694	1,184	1,184	3,891	(2,707)	-70%	46,694
Debt impairment		95,165	119,549	119,549	5,473	5,473	9,962	(4,489)	-45%	119,549
Depreciation and amortisation		-	68,548	68,548	3,692	3,692	5,712	(2,021)	-35%	68,548
Interest		37,814	29,426	29,426	448	448	2,452	(2,004)	-82%	29,426
Contracted services		148,443	152,032	152,032	157	157	12,574	(12,416)	-99%	152,032
Transfers and subsidies		1,651	3,635	3,635	-	-	303	(303)	-100%	3,635
Irrecoverable debts written off		-	9,404	9,404	-	-	702	(702)	-100%	9,404
Operational costs		77,592	89,390	89,390	6,338	6,338	7,689	(1,351)	-18%	89,390
Losses on Disposal of Assets										
Other Losses		3,208	-	-	-	-	-	-		-
Total Expenditure		1,061,737	1,262,374	1,262,374	44,297	44,297	105,254	(60,957)	-58%	1,262,374
Surplus/(Deficit)		177,660	171,084	171,084	229,018	229,018	14,201	214,817	0	171,084
Transfers and subsidies - capital (monetary allocations)		47,050	63,633	63,633	-	-	5,303	(5,303)	(0)	63,633
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		224,710	234,717	234,717	229,018	229,018	19,504	209,514	0	234,717
Income Tax										
Surplus/(Deficit) after Income tax		224,710	234,717	234,717	229,018	229,018	19,504	209,514	0	234,717
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		224,710	234,717	234,717	229,018	229,018	19,504	209,514	0	234,717
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		224,710	234,717	234,717	229,018	229,018	19,504	209,514	0	234,717

Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)

0 - Table C5 Monthly Budget Statement - Capital Expenditure
(municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2024/25	Budget 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									
Multi-Year expenditure appropriation	2									
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - 1. Executive AND Council (110: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - 2. Corporate (120: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - 3. Finance (130: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - 5. Planning (150: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - 6. Community (160: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - 7. Electricity (170: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 24 - 8. Technical (180: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 25 - 9. Housing Services (190: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - 1. Executive AND Council (110: CAPEX)		-	85	85	1	1	7	(6)	-80%	85
Vote 19 - 2. Corporate (120: CAPEX)		299	1,050	1,050	-	-	88	(88)	-100%	1,050
Vote 20 - 3. Finance (130: CAPEX)		8	45	45	-	-	4	(4)	-100%	45
Vote 21 - 5. Planning (150: CAPEX)		8,795	1,050	1,050	-	-	88	(88)	-100%	1,050
Vote 22 - 6. Community (160: CAPEX)		624	20,618	20,618	275	275	(17)	292	-1710%	20,618
Vote 23 - 7. Electricity (170: CAPEX)		2,436	16,496	16,496	-	-	177	(177)	-100%	16,496
Vote 24 - 8. Technical (180: CAPEX)		30,677	124,041	124,041	-	-	(454)	454	-100%	124,041
Vote 25 - 9. Housing Services (190: CAPEX)		3,427	9,200	9,200	-	-	(115)	115	-100%	9,200
Total Capital single-year expenditure	4	46,268	172,585	172,585	276	276	(223)	499	-224%	172,585
Total Capital Expenditure		46,268	172,585	172,585	276	276	(223)	499	-224%	172,585
Capital Expenditure - Functional Classification										
Governance and administration		431	2,180	2,180	1	1	182	(180)	-99%	2,180
Executive and council		-	85	85	1	1	7	(6)	-80%	85
Finance and administration		431	2,095	2,095	-	-	175	(175)	-100%	2,095
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		11,437	19,618	19,618	275	275	(24)	299	-1256%	19,618
Community and social services		671	1,213	1,213	275	275	101	174	172%	1,213
Sport and recreation		6,816	743	743	-	-	16	(16)	-100%	743
Public safety		523	8,462	8,462	-	-	(26)	26	-100%	8,462
Housing		3,427	9,200	9,200	-	-	(115)	115	-100%	9,200
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		30,404	39,156	39,156	-	-	(307)	307	-100%	39,156
Planning and development		198	500	500	-	-	42	(42)	-100%	500
Road transport		28,135	38,656	38,656	-	-	(349)	349	-100%	38,656
Environmental protection		2,072	-	-	-	-	-	-	-	-
Trading services		21,148	111,631	111,631	-	-	(73)	73	-100%	111,631
Energy sources		2,436	15,496	15,496	-	-	94	(94)	-100%	15,496
Water management		15,105	64,136	64,136	-	-	(266)	266	-100%	64,136
Waste water management		3,606	21,800	21,800	-	-	207	(207)	-100%	21,800
Waste management		-	10,200	10,200	-	-	(108)	108	-100%	10,200
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	63,420	172,585	172,585	276	276	(223)	499	-224%	172,585
Funded by:										
National Government		41,398	52,387	52,387	-	-	(655)	655	-100%	52,387
Provincial Government		7,007	11,246	11,246	-	-	(141)	141	-100%	11,246
District Municipality		170	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-
Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		48,575	63,633	63,633	-	-	(795)	795	-100%	63,633
Borrowing	6	2,531	40,000	40,000	-	-	(500)	500	-100%	40,000
Internally generated funds		12,313	68,952	68,952	276	276	1,072	(796)	-74%	68,952
Total Capital Funding		63,420	172,585	172,585	276	276	(223)	499	-224%	172,585

Table C6: Financial Position
0 - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		105,332	90,724	90,724	158,775	90,724
Trade and other receivables from exchange transactions		74,041	96,186	96,186	146,082	96,186
Receivables from non-exchange transactions		109,111	104,097	104,097	188,529	104,097
Current portion of non-current receivables		4	4	4	4	4
Inventory		11,097	12,045	12,045	11,071	12,045
VAT		119,457	38,821	38,821	118,034	38,821
Other current assets		(127)	413	413	(154)	413
Total current assets		418,915	342,290	342,290	622,341	342,290
Non current assets						
Investments		3,423	3,176	3,176	3,444	3,176
Investment property		67,525	67,389	67,389	67,511	67,389
Property, plant and equipment		1,531,845	1,541,052	1,541,052	1,496,424	1,541,052
Biological assets						
Living and non-living resources						
Heritage assets		14,613	14,613	14,613	14,613	14,613
Intangible assets		49	34	34	39	34
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(8)	(8)	(8)	(8)	(8)
Other non-current assets		3,672	3,672	3,672	3,672	3,672
Total non current assets		1,621,119	1,629,928	1,629,928	1,585,694	1,629,928
TOTAL ASSETS		2,040,034	1,972,217	1,972,217	2,208,035	1,972,217
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		46,973	(3,702)	(3,702)	46,407	(3,702)
Consumer deposits		15,872	15,538	15,538	15,860	15,538
Trade and other payables from exchange transactions		184,679	210,196	210,196	118,539	210,196
Trade and other payables from non-exchange transactions		11,611	(11,491)	(11,491)	19,734	(11,491)
Provision		49,640	40,758	40,758	49,318	40,758
VAT		95,065	7,615	7,615	125,823	7,615
Other current liabilities						
Total current liabilities		403,841	258,913	258,913	375,682	258,913
Non current liabilities						
Financial liabilities		249,214	305,829	305,829	248,622	305,829
Provision		30,204	30,008	30,008	35,223	30,008
Long term portion of trade payables						
Other non-current liabilities		93,247	93,257	93,257	92,927	93,257
Total non current liabilities		372,666	429,093	429,093	376,772	429,093
TOTAL LIABILITIES		776,507	688,007	688,007	752,454	688,007
NET ASSETS	2	1,263,527	1,284,211	1,284,211	1,455,581	1,284,211
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,033,335	1,269,164	1,269,164	1,258,044	1,269,164
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	1,033,335	1,269,164	1,269,164	1,258,044	1,269,164

Table C7: Cash Flow

0 - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2024/25	Budget 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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		335,163	354,137	354,137	(35,406)	(35,406)	29,511	(64,916)	-220%	354,137
Service charges		576,775	657,391	657,391	(32,040)	(32,040)	54,783	(86,822)	-158%	657,391
Other revenue		125,003	292,312	292,312	36,307	36,307	24,369	11,948	49%	292,312
Transfers and Subsidies - Operational		169,383	170,274	170,274	79,239	79,239	14,189	65,050	458%	170,274
Transfers and Subsidies - Capital		56,364	63,633	63,633	1,458	1,458	5,303	(3,845)	-73%	63,633
Interest		948	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1,233,409)	(1,222,115)	(1,222,115)	(113,665)	(113,665)	(101,843)	(11,822)	12%	(1,222,115)
Interest		(22,297)	(29,426)	(29,426)	(440)	(440)	(2,452)	2,012	-82%	(29,426)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		7,930	286,206	286,206	(64,548)	(64,548)	23,850	88,398	371%	286,206
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	1,000	1,000	-	-	83	(83)	-100%	1,000
Decrease (increase) in non-current receivables		7,043	4,591	4,591	4,936	4,936	383	4,554	1190%	4,591
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(59,838)	(198,473)	(198,473)	-	-	(1,934)	1,934	-100%	(198,473)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(52,795)	(192,882)	(192,882)	4,936	4,936	(1,486)	(6,405)	438%	(192,882)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(56,614)	(50,675)	(50,675)	(1,159)	(1,159)	(4,223)	3,064	-73%	(50,675)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(56,614)	(50,675)	(50,675)	(1,159)	(1,159)	(4,223)	(3,064)	73%	(50,675)
NET INCREASE/ (DECREASE) IN CASH HELD		(101,479)	42,648	42,648	(60,768)	(60,768)	18,159			42,648
Cash/cash equivalents at beginning:		23,609	23,609	23,609	105,332	105,332	1,967	103,365		23,609
Cash/cash equivalents at monthly ear end:		(77,870)	66,257	66,257	44,564	44,564	20,126			66,257

Note: The figures contained in the above schedule are currently being investigated by the financial system provider. (Refer to C6 for the correct Cash and cash equivalent Year To Date Actual balance).

Supporting Table SC3: Debtors Age Analysis

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description		Budget Year 2025/26										Actual 2024/25		
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days	Debits Written Off against Council	Bad Debts i.Lo Council
R thousands														
Debtors Age Analysis By Income Source														
	Trade and Other Receivables from Exchange Transactions - Water	1200	25,405	4,367	3,419	2,178	2,111	2,397	30,224	41,716	111,816	78,625	-	-
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	27,720	7,497	4,839	3,580	3,717	3,169	25,399	56,290	132,210	92,155	-	-
	Receivables from Non-exchange Transactions - Property Rates	1400	100,970	8,618	4,946	4,184	3,656	3,227	46,097	49,980	221,678	107,144	-	-
	Receivables from Exchange Transactions - Waste Water Management	1500	6,245	1,526	1,177	1,112	1,042	1,011	20,183	47,980	80,275	71,327	-	-
	Receivables from Exchange Transactions - Waste Management	1600	20,079	1,621	1,157	1,085	989	938	18,963	38,438	83,270	60,413	-	-
	Receivables from Exchange Transactions - Property Rental Debtors	1700	1,541	111	58	59	161	59	355	7,686	10,030	8,320	-	-
	Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
	Other	1900	2,710	113	203	108	72	74	751	(5,150)	(1,118)	(4,145)	-	-
	Total By Income Source	2000	184,669	23,852	15,799	12,306	11,746	10,875	141,972	236,941	638,161	413,840	-	-
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
	Organs of State	2200	12,644	1,681	1,368	492	542	380	4,513	2,803	24,422	8,729	-	-
	Commercial	2300	40,655	8,916	5,689	4,659	4,567	4,764	47,206	87,173	203,627	148,368	-	-
	Households	2400	131,371	13,256	8,742	7,155	6,638	5,731	90,253	146,965	410,112	256,743	-	-
	Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
	Total By Customer Group	2600	184,669	23,852	15,799	12,306	11,746	10,875	141,972	236,941	638,161	413,840	-	-

Supporting Table SC4: Creditors Age Analysis

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2025/26								Prior year totals for chart (same)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		Total
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2,194	136	536	-	6	-	1	258	3,132	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2,194	136	536	-	6	-	1	258	3,132	-

Supporting Table SC5: Investment Portfolio

0 - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of Institution & Investment ID R thousands	Ref	Period of Investment		Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months											
Municipality														
Investec - (Ceded to DBSA)	021941-500	Call		Call Deposit	Variable	7.25%	-	-	Call Deposit	3,422	20	-	-	3,443
Investec - (Own Funds)	021941-503	Call		Call Deposit	Variable	7.25%	-	-	Call Deposit	23	0	-	-	23
Standard Bank - (Own Funds)	88567420-03	Call		Call Deposit	Variable	8.16%	-	-	48 hrs Depos	25,512	177	-	-	25,689
Standard Bank		Call		Call Deposit	Variable	8.60%	-	-	48hrs Deposit	15,008	96	-	-	15,104
Municipality sub-total										43,965	293	-	-	44,258
TOTAL INVESTMENTS AND INTEREST	2									43,965	293	-	-	44,258

Supporting Table SC6: Transfers and Grant Receipts

0 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Supporting Table SCO Monthly Budget Statement - transfers and grant receipts - M01 July										
Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		140,644	150,647	150,647	57,643	57,843	12,554	45,089	359.2%	150,647
Equitable Share		130,575	137,908	137,908	57,462	57,462	11,492	45,970	400.0%	137,908
Expanded Public Works Programme Integrated Grant		1,279	1,461	1,461	17	17	122	(105)	-86.4%	1,461
Integrated National Electrification Programme Grant		124	1,304	1,304	-	-	109	(109)	-100.0%	1,304
Local Government Financial Management Grant		1,800	1,900	1,900	40	40	158	(118)	-74.5%	1,900
Municipal Infrastructure Grant		3,784	5,204	5,204	124	124	434	(310)	-71.4%	5,204
Neighbourhood Development Partnership Grant		1,922	1,957	1,957	-	-	163	(163)	-100.0%	1,957
Water Services Infrastructure Grant		1,160	913	913	-	-	76	(76)	-100.0%	913
Provincial Government:		12,006	11,809	11,809	1,278	1,278	984	294	29.8%	11,809
Specify (Add grant description)		12,006	11,809	11,809	1,278	1,278	984	294	29.8%	11,809
District Municipality:		2	637	637	-	-	53	(53)	-100.0%	637
Specify (Add grant description)		2	637	637	-	-	53	(53)	-100.0%	637
Other grant providers:		574	2,289	2,289	40	40	191	(151)	-79.2%	2,289
Chemical Industry Seta		574	2,289	2,289	40	40	191	(151)	-79.2%	2,289
Total Operating Transfers and Grants	5	153,226	165,382	165,382	58,960	58,960	13,782	45,179	327.8%	165,382
Capital Transfers and Grants										
National Government:		39,274	53,459	53,459	-	-	4,455	(4,455)	-100.0%	53,459
Integrated National Electrification Programme Grant		824	8,696	8,696	-	-	725	(725)	-100.0%	8,696
Municipal Disaster Response Grant		2,072	1,072	1,072	-	-	89	(89)	-100.0%	1,072
Municipal Infrastructure Grant		15,828	24,561	24,561	-	-	2,047	(2,047)	-100.0%	24,561
Neighbourhood Development Partnership Grant		12,815	13,043	13,043	-	-	1,087	(1,087)	-100.0%	13,043
Water Services Infrastructure Grant		7,735	6,087	6,087	-	-	507	(507)	-100.0%	6,087
Provincial Government:		7,776	10,174	10,174	-	-	848	(848)	-100.0%	10,174
Specify (Add grant description)		7,776	10,174	10,174	-	-	848	(848)	-100.0%	10,174
Total Capital Transfers and Grants	5	47,050	63,633	63,633	-	-	5,303	(5,303)	-100.0%	63,633
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	200,276	229,015	229,015	58,960	58,960	19,085	39,876	208.9%	229,015

Supporting Table SC7: Transfers and Grant Expenditure

0 - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		67,187	88,345	88,345	3,235	3,235	7,602	(4,367)	-57.4%	88,345
Chemical Industry Seta		403	2,289	2,289	40	40	191	(151)	-79.2%	2,289
Equitable Share		23,828	39,494	39,494	1,625	1,625	3,531	(1,906)	-54.0%	39,494
Expanded Public Works Programme Integrated Grant		1,281	1,461	1,461	17	17	122	(105)	-86.4%	1,461
Local Government Financial Management Grant		1,800	1,900	1,900	40	40	158	(118)	-74.5%	1,900
Municipal Infrastructure Grant		1,645	2,267	2,267	137	137	189	(52)	-27.6%	2,267
Specify (Add grant description)		38,230	40,934	40,934	1,376	1,376	3,411	(2,035)	-59.7%	40,934
Provincial Government:		38,230	40,934	40,934	1,376	1,376	3,411	(2,035)	-59.7%	40,934
Specify (Add grant description)		38,230	40,934	40,934	1,376	1,376	3,411	(2,035)	-59.7%	40,934
Other grant providers:		403	2,289	2,289	40	40	191	(151)	-79.2%	2,289
Chemical Industry Seta		403	2,289	2,289	40	40	191	(151)	-79.2%	2,289
Total operating expenditure of Transfers and Grants:		105,820	131,568	131,568	4,651	4,651	11,204	(6,553)	-58.5%	131,568
Capital expenditure of Transfers and Grants										
National Government:		48,575	63,633	63,633	48,575	48,575	(795)	49,371	-4206.9%	63,633
Integrated National Electrification Programme Grant		824	8,696	8,696	824	824	(109)	933	-858.2%	8,696
Municipal Disaster Response Grant		2,072	-	-	2,072	2,072	-	2,072	#DIV/0!	-
Municipal Infrastructure Grant		17,953	24,561	24,561	17,953	17,953	(307)	18,260	-5947.5%	24,561
Neighbourhood Development Partnership Grant		12,815	13,043	13,043	12,815	12,815	(163)	12,978	-7959.6%	13,043
Specify (Add grant description)		7,177	11,246	11,246	7,177	7,177	(141)	7,318	-5205.6%	11,246
Water Services Infrastructure Grant		7,735	6,087	6,087	7,735	7,735	(76)	7,811	-10266.3%	6,087
Provincial Government:		7,007	11,246	11,246	7,007	7,007	(141)	7,148	-5084.6%	11,246
Specify (Add grant description)		7,007	11,246	11,246	7,007	7,007	(141)	7,148	-5084.6%	11,246
District Municipality:		170	-	-	170	170	-	170	#DIV/0!	-
Specify (Add grant description)		170	-	-	170	170	-	170	#DIV/0!	-
Total capital expenditure of Transfers and Grants		55,752	74,879	74,879	55,752	55,752	(936)	56,688	-8056.5%	74,879
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		161,572	206,447	206,447	60,403	60,403	10,268	50,135	488.3%	206,447

Supporting Table SC8: Councillor and Staff Benefits

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget 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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7,868	9,994	9,994	686	686	833	(147)	-18%	9,994
Pension and UIF Contributions		679	758	758	53	53	63	(10)	-16%	758
Medical Aid Contributions		155	156	156	8	8	13	(5)	-35%	156
Motor Vehicle Allowance		393	391	391	34	34	33	1	4%	391
Cellphone Allowance		569	591	591	47	47	49	(2)	-4%	591
Housing Allowances										
Other benefits and allowances		6	-	-	6	6	-	6	#DIV/0!	-
Sub Total - Councillors		9,669	11,890	11,890	834	834	991	(157)	-16%	11,890
% Increase	4		23.0%	23.0%						23.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,574	8,367	8,367	560	560	680	(120)	-18%	8,367
Pension and UIF Contributions		478	899	899	86	86	77	9	11%	899
Medical Aid Contributions		60	191	191	13	13	16	(3)	-20%	191
Overtime										
Performance Bonus		302	486	486	-	-	40	(40)	-100%	486
Motor Vehicle Allowance		419	683	683	54	54	57	(3)	-6%	683
Cellphone Allowance		-	6	6	-	-	1	(1)	-100%	6
Housing Allowances		58	108	108	-	-	9	(9)	-100%	108
Acting and post related allowance		15	14	14	-	-	1	(1)	-100%	14
In kind benefits										
Sub Total - Senior Managers of Municipality		6,906	10,754	10,754	712	712	881	(169)	-19%	10,754
% Increase	4		55.7%	55.7%						55.7%
Other Municipal Staff										
Basic Salaries and Wages		186,389	226,057	226,057	15,974	15,974	18,832	(2,858)	-15%	226,057
Pension and UIF Contributions		38,596	46,445	46,445	3,374	3,374	3,894	(521)	-13%	46,445
Medical Aid Contributions		14,414	16,931	16,931	1,253	1,253	1,403	(149)	-11%	16,931
Overtime		27,867	20,506	20,506	2,426	2,426	1,709	717	42%	20,506
Performance Bonus		15,161	15,885	15,885	-	-	1,324	(1,324)	-100%	15,885
Motor Vehicle Allowance		8,345	8,622	8,622	636	636	718	(82)	-11%	8,622
Cellphone Allowance										
Housing Allowances		2,790	3,553	3,553	218	218	296	(78)	-26%	3,553
Other benefits and allowances		9,736	4,778	4,778	814	814	398	416	105%	4,778
Payments in lieu of leave		4,970	3,229	3,229	269	269	269	-		3,229
Long service awards										
Post-retirement benefit obligations		-	15,042	15,042	-	-	1,254	(1,254)	-100%	15,042
Entertainment										
Scarcity		2,698	1,945	1,945	173	173	162	11	7%	1,945
Acting and post related allowance		10,829	5,435	5,435	803	803	453	351	77%	5,435
In kind benefits										
Sub Total - Other Municipal Staff		321,795	368,427	368,427	25,941	25,941	30,712	(4,771)	-16%	368,427
% Increase	4		14.5%	14.5%						14.5%
Total Parent Municipality		338,370	391,070	391,070	27,487	27,487	32,584	(5,097)	-16%	391,070
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		338,370	391,070	391,070	27,487	27,487	32,584	(5,097)	-16%	391,070
% Increase	4		15.8%	15.8%						15.8%
TOTAL MANAGERS AND STAFF		328,701	379,181	379,181	26,653	26,653	31,593	(4,940)	-16%	379,181

Supporting Table SC9: Monthly targets for Cash Receipts and Payments

0 - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description		Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
			July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		1	Outcome														
Cash Receipts By Source																	
	Property rates		(35,405)	29,511	29,511	29,511	29,511	29,511	29,511	29,511	29,511	29,511	29,511	29,511	(40,678)	370,772	387,088
	Service charges - Electricity revenue		(25,961)	36,837	36,837	36,837	36,837	36,837	36,837	36,837	36,837	36,837	36,837	36,837	(27,350)	485,611	506,978
	Service charges - Water revenue		(3,274)	8,635	8,635	8,635	8,635	8,635	8,635	8,635	8,635	8,635	8,635	8,635	(3,274)	108,507	113,281
	Service charges - Waste Water Management		(214)	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	(214)	73,661	76,902
	Service charges - Waste Management		(2,591)	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	(2,591)	49,568	59,482
	Rental of facilities and equipment		2	715	715	715	715	715	715	715	715	715	715	715	2	8,971	9,386
	Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits		(1,478)	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	(1,478)	51,594	53,865
	Licences and permits		1,349	153	153	153	153	153	153	153	153	153	153	153	1,259	1,927	2,011
	Agency services		134	336	336	336	336	336	336	336	336	336	336	336	134	4,223	4,409
	Transfers and Subsidies - Operational		79,239	14,189	14,189	14,189	14,189	14,189	14,189	14,189	14,189	14,189	14,189	14,189	(143,034)	78,099	144,627
	Other revenue		36,239	9,564	9,564	9,564	9,564	9,564	9,564	9,564	9,564	9,564	9,564	9,564	36,239	124,500	131,138
Cash Receipts by Source			48,041	113,362	113,362	113,362	113,362	113,362	113,362	113,362	113,362	113,362	113,362	113,362	(1,141,515)	40,149	1,493,675
Other Cash Flows by Source																	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1,458	5,303	5,303	5,303	5,303	5,303	5,303	5,303	5,303	5,303	5,303	5,303	(53,028)	1,458	59,349
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on Disposal of Fixed and Intangible Assets		-	83	83	83	83	83	83	83	83	83	83	83	(833)	-	1,000
	Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase (decrease) in consumer deposits		414	-	-	-	-	-	-	-	-	-	-	-	(2)	413	-
	VAT Control (receipts)		4,936	383	383	383	383	383	383	383	383	383	383	383	(3,826)	4,936	5,013
	Decrease (increase) in non-current receivables		4,936	383	383	383	383	383	383	383	383	383	383	383	(3,826)	4,936	5,013
	Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source			59,786	119,514	119,514	119,514	119,514	119,514	119,514	119,514	119,514	119,514	119,514	119,514	(1,203,029)	51,892	1,493,675

Cash Payments by Type													
Employee related costs	35,056	31,695	31,695	31,695	31,695	31,695	31,695	31,695	31,695	31,695	31,695	(312,146)	389,737
Remuneration of councillors	—	—	—	—	—	—	—	—	—	—	—	—	12,292
Interest	440	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	(24,522)	24,425
Bulk purchases - Electricity	39,545	34,221	34,221	34,221	34,221	34,221	34,221	34,221	34,221	34,221	34,221	(341,534)	415,306
Acquisitions - water & other inventory	2,720	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	(39,668)	54,995
Contracted services	13,213	14,344	14,344	14,344	14,344	14,344	14,344	14,344	14,344	14,344	14,344	(142,487)	175,092
Transfers and subsidies - other municipalities	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - other	—	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure	21,905	8,456	8,456	8,456	8,456	8,456	8,456	8,456	8,456	8,456	8,456	(84,052)	108,065
Cash Payments by Type	112,879	95,212	95,212	95,212	95,212	95,212	95,212	95,212	95,212	95,212	95,212	(944,439)	1,177,912
Other Cash Flows/Payments by Type													
Capital assets	—	1,934	1,934	1,934	1,934	17,631	33,121	33,121	2,141	17,631	2,141	(144,710)	—
Repayment of borrowing	1,159	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	(42,230)	1,159
Other Cash Flows/Payments	1,546	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	(85,502)	1,546
Total Cash Payments by Type	115,584	109,919	109,919	109,919	109,919	125,616	141,106	141,106	110,126	125,616	110,126	(1,216,871)	1,523,710
NET INCREASE/(DECREASE) IN CASH HELD	(55,798)	9,594	9,594	9,594	9,594	(6,103)	(21,592)	(21,592)	9,387	(6,103)	9,387	13,842	(29,795)
Cash/cash equivalents at the monthly year beginning:	—	(55,798)	(46,204)	(38,610)	(31,118)	(27,018)	(33,118)	(33,118)	(33,118)	(33,118)	(33,118)	(33,118)	(71,382)
Cash/cash equivalents at the monthly year end:	(55,798)	(46,204)	(38,610)	(27,018)	(33,118)	(33,118)	(33,118)	(33,118)	(33,118)	(33,118)	(33,118)	(33,118)	(101,177)
													(74,684)

Supporting Table SC13(a): Capital Expenditure on New Assets

0 - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description		Ref	2024/25	Budget 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 on new assets by Asset Class/Sub-class											
Infrastructure			10,350	59,924	59,924	-	-	(169)	(169)	100.0%	59,924
Roads Infrastructure			715	9,000	9,000	-	-	(17)	(17)	100.0%	9,000
Roads			715	8,000	8,000	-	-	(100)	100	-100.0%	8,000
Road Structures									-		
Road Furniture									-		
Capital Spares			-	1,000	1,000	-	-	83	(83)	-100.0%	1,000
Electrical Infrastructure			1,413	2,800	2,800	-	-	157	157	100.0%	2,800
MV Networks			881	2,800	2,800	-	-	157	(157)	-100.0%	2,800
LV Networks			432	-	-	-	-	-	-		
Capital Spares			100	-	-	-	-	-	-		
Water Supply Infrastructure			7,079	44,424	44,424	-	-	(340)	(340)	100.0%	44,424
Water Treatment Works			6,953	2,774	2,774	-	-	23	(23)	-100.0%	2,774
Bulk Mains									-		
Distribution			126	650	650	-	-	54	(54)	-100.0%	650
Distribution Points									-		
PRV Stations									-		
Capital Spares			-	41,000	41,000	-	-	(417)	417	-100.0%	41,000
Sanitation Infrastructure			730	1,300	1,300	-	-	60	60	100.0%	1,300
Pump Station									-		
Reticulation			730	1,300	1,300	-	-	60	(60)	-100.0%	1,300
Rail Infrastructure			413	2,400	2,400	-	-	(30)	(30)	100.0%	2,400
Rail Lines									-		
Rail Structures									-		
Rail Furniture									-		
Drainage Collection			413	2,400	2,400	-	-	(30)	30	-100.0%	2,400
Community Assets			152	3,800	3,800	-	-	(48)	(48)	100.0%	3,800
Community Facilities			152	3,800	3,800	-	-	(48)	(48)	100.0%	3,800
Fire/Ambulance Stations			152	3,800	3,800	-	-	(48)	48	-100.0%	3,800
Other assets			2,300	-	-	-	-	-	-		-
Housing			2,300	-	-	-	-	-	-		-
Staff Housing									-		
Social Housing			2,300	-	-	-	-	-	-		-
Computer Equipment			299	750	750	-	-	63	63	100.0%	750
Computer Equipment			299	750	750	-	-	63	(63)	-100.0%	750
Furniture and Office Equipment			282	803	803	276	276	67	(209)	-312.9%	803
Furniture and Office Equipment			282	803	803	276	276	67	209	312.9%	803
Machinery and Equipment			814	3,988	3,988	-	-	141	141	100.0%	3,988
Machinery and Equipment			814	3,988	3,988	-	-	141	(141)	-100.0%	3,988
Transport Assets			-	12,307	12,307	-	-	(154)	(154)	100.0%	12,307
Transport Assets			-	12,307	12,307	-	-	(154)	154	-100.0%	12,307
Total Capital Expenditure on new assets		1	14,197	81,572	81,572	276	276	(101)	(377)	374.8%	81,572

Supporting Table SC13(b): Capital Expenditure on Renewal of Existing Assets

0 - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	2024/25	Budget 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 on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		23,273	32,193	32,193	23,273	23,273	(81)	(23,354)	28698.3%	32,193
Roads Infrastructure		20,410	13,543	13,543	20,410	20,410	(121)	(20,531)	16915.0%	13,543
Roads		20,410	13,543	13,543	20,410	20,410	(121)	20,531	-16915.0%	13,543
Water Supply Infrastructure		-	1,050	1,050	-	-	88	88	100.0%	1,050
Distribution		-	1,050	1,050	-	-	88	(88)	-100.0%	1,050
Sanitation Infrastructure		61	13,600	13,600	61	61	(93)	(154)	164.9%	13,600
Pump Station								-		
Reticulation								-		
Waste Water Treatment Works		61	13,600	13,600	61	61	(93)	154	-164.9%	13,600
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		731	4,000	4,000	731	731	46	(685)	-1495.1%	4,000
Capital Spares		731	4,000	4,000	731	731	46	685	1495.1%	4,000
Coastal Infrastructure		2,072	-	-	2,072	2,072	-	(2,072)	#DIV/0!	-
Sand Pumps								-		
Piers								-		
Revetments								-		
Promenades		2,072	-	-	2,072	2,072	-	2,072	#DIV/0!	-
Capital Spares								-		
Community Assets		-	1,000	1,000	-	-	83	83	100.0%	1,000
Sport and Recreation Facilities		-	1,000	1,000	-	-	83	83	100.0%	1,000
Indoor Facilities								-		
Outdoor Facilities								-		
Capital Spares		-	1,000	1,000	-	-	83	(83)	-100.0%	1,000
Total Capital Expenditure on renewal of existing assets	1	23,273	33,193	33,193	23,273	23,273	2	(23,271)	-1190320.4%	33,193

Supporting Table SC13(c): Expenditure on Repairs & Maintenance

0 - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2024/25	Budget 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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		24,163	27,745	27,745	-	-	2,312	2,312	100.0%	27,745
Roads Infrastructure		3,016	5,600	5,600	-	-	467	467	100.0%	5,600
Roads		3,016	5,600	5,600	-	-	467	(467)	-100.0%	5,600
Storm water Infrastructure		779	1,000	1,000	-	-	83	83	100.0%	1,000
Drainage Collection								-		
Storm water Conveyance		779	1,000	1,000	-	-	83	(83)	-100.0%	1,000
Attenuation								-		
Electrical Infrastructure		14,578	14,527	14,527	-	-	1,211	1,211	100.0%	14,527
Power Plants								-		
HV Substations		2,133	2,000	2,000	-	-	167	(167)	-100.0%	2,000
HV Switching Station		324	261	261	-	-	22	(22)	-100.0%	261
HV Transmission Conductors		833	1,004	1,004	-	-	84	(84)	-100.0%	1,004
MV Substations								-		
MV Switching Stations								-		
MV Networks		3,384	5,313	5,313	-	-	443	(443)	-100.0%	5,313
LV Networks		7,904	5,948	5,948	-	-	496	(496)	-100.0%	5,948
Capital Spares								-		
Water Supply Infrastructure		4,673	5,038	5,038	-	-	420	420	100.0%	5,038
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works		3,814	4,155	4,155	-	-	345	(346)	-100.0%	4,155
Bulk Mains								-		
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares		859	883	883	-	-	74	(74)	-100.0%	883
Sanitation Infrastructure		525	1,230	1,230	-	-	102	102	100.0%	1,230
Pump Station								-		
Reticulation								-		
Waste Water Treatment Works		525	1,230	1,230	-	-	102	(102)	-100.0%	1,230
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		592	350	350	-	-	29	29	100.0%	350
Landfill Sites								-		
Waste Transfer Stations		592	350	350	-	-	29	(29)	-100.0%	350
Community Assets		3,272	2,821	2,821	1	1	235	234	99.6%	2,821
Community Facilities		1,558	1,271	1,271	-	-	106	106	100.0%	1,271
Halls		545	455	455	-	-	38	(38)	-100.0%	455
Museums		13	-	-	-	-	-	-	-	-
Galleries								-		
Theatres								-		
Libraries		61	75	75	-	-	6	(6)	-100.0%	75
Cemeteries/Crematoria		444	306	306	-	-	26	(26)	-100.0%	306
Police		18	35	35	-	-	3	(3)	-100.0%	35
Parks								-		
Public Open Space		477	400	400	-	-	33	(33)	-100.0%	400
Sport and Recreation Facilities		1,714	1,550	1,550	1	1	129	128	99.4%	1,550
Indoor Facilities								-		
Outdoor Facilities		1,714	1,550	1,550	1	1	129	(128)	-99.4%	1,550
Other assets		918	716	716	1	1	60	59	98.5%	716
Operational Buildings		722	714	714	1	1	59	59	98.5%	714
Municipal Offices		721	713	713	1	1	59	(59)	-98.5%	713
Depots		1	1	1	-	-	0	(0)	-100.0%	1
Capital Spares								-		
Housing		196	2	2	-	-	0	0	100.0%	2
Staff Housing		2	2	2	-	-	0	(0)	-100.0%	2
Social Housing		194	-	-	-	-	-	-	-	-
Transport Assets		8,606	7,276	7,276	3	3	606	603	99.5%	7,276
Transport Assets			7,276	7,276	3	3	606	(603)	-99.5%	7,276
Total Repairs and Maintenance Expenditure	1	36,959	38,559	38,559	5	5	3,213	3,209	99.9%	38,559

Supporting Table SC13(d): Depreciation

0 - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	55,871	55,871	2,687	2,687	4,656	1,969	42.3%	55,871
Roads Infrastructure		-	10,932	10,932	604	604	911	307	33.7%	10,932
Roads		-	10,932	10,932	604	604	911	(307)	-33.7%	10,932
Storm water Infrastructure		-	1,151	1,151	-	-	96	96	100.0%	1,151
Drainage Collection		-	1,151	1,151	-	-	96	(96)	-100.0%	1,151
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	19,913	19,913	678	678	1,659	981	59.1%	19,913
Power Plants		-	-	-	2	2	-	2	#DIV/0!	-
HV Substations		-	19,913	19,913	677	677	1,659	(983)	-59.2%	19,913
Water Supply Infrastructure		-	21,764	21,764	1,379	1,379	1,814	434	23.9%	21,764
Distribution		-	21,764	21,764	1,379	1,379	1,814	(434)	-23.9%	21,764
Sanitation Infrastructure		-	44	44	14	14	4	(10)	-267.3%	44
Pump Station		-	-	-	6	6	-	6	#DIV/0!	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	4	4	-	4	#DIV/0!	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	44	44	4	4	4	(0)	-1.4%	44
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	1,988	1,988	4	4	166	162	97.5%	1,988
Landfill Sites		-	1,988	1,988	4	4	166	(162)	-97.5%	1,988
Information and Communication Infrastructure		-	80	80	7	7	7	(1)	-12.2%	80
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	80	80	7	7	7	1	12.2%	80
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	2,061	2,061	134	134	172	37	21.8%	2,061
Community Facilities		-	1,323	1,323	132	132	110	(22)	-19.8%	1,323
Halls		-	619	619	15	15	52	(36)	-70.1%	619
Centres		-	7	7	46	46	1	46	7419.9%	7
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	58	58	2	2	5	(3)	-58.1%	58
Testing Stations		-	0	0	0	0	0	-	-	0
Museums		-	-	-	0	0	-	0	#DIV/0!	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	243	243	20	20	20	(0)	-2.4%	243
Cemeteries/Crematoria		-	58	58	0	0	5	(5)	-96.0%	58
Police		-	-	-	-	-	-	-	-	-
Parks		-	122	122	10	10	10	0	3.0%	122
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	0	0	-	0	#DIV/0!	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	23	23	21	21	2	19	993.4%	23
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	191	191	16	16	16	(0)	-2.1%	191
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	738	738	2	2	62	59	98.4%	738
Indoor Facilities		-	717	717	-	-	60	(60)	-100.0%	717
Outdoor Facilities		-	21	21	2	2	2	0	23.5%	21
Capital Spares		-	-	-	-	-	-	-	-	-
Investment Properties		-	136	136	14	14	11	(3)	-24.9%	136
Revenue Generating		-	136	136	14	14	11	(3)	-24.9%	136
Improved Property		-	136	136	14	14	11	3	24.9%	136
Other assets		-	688	688	40	40	57	18	30.6%	688
Operational Buildings		-	688	688	34	34	57	24	41.2%	688
Municipal Offices		-	688	688	34	34	57	(24)	-41.2%	688
Housing		-	1	1	6	6	0	(6)	-9838.7%	1
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	1	1	6	6	0	6	9838.7%	1
Capital Spares		-	-	-	-	-	-	-	-	-

<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<u>Intangible Assets</u>	-	15	15	10	10	1	(9)	-701.3%	15	
Servitudes	-	15	15	10	10	1	(9)	-701.3%	15	
Licences and Rights	-	15	15	10	10	1	(9)	-701.3%	15	
Water Rights	-	15	15	10	10	1	(9)	-701.3%	15	
Effluent Licenses	-	15	15	10	10	1	(9)	-701.3%	15	
Solid Waste Licenses	-	15	15	10	10	1	(9)	-701.3%	15	
Computer Software and Applications	-	15	15	10	10	1	9	701.3%	15	
Load Settlement Software Applications	-	15	15	10	10	1	(9)	-701.3%	15	
Unspecified	-	15	15	10	10	1	(9)	-701.3%	15	
<u>Computer Equipment</u>	-	839	839	130	130	70	(60)	-86.5%	839	
Computer Equipment	-	839	839	130	130	70	60	86.5%	839	
<u>Furniture and Office Equipment</u>	-	7,412	7,412	541	541	618	77	12.4%	7,412	
Furniture and Office Equipment	-	7,412	7,412	541	541	618	(77)	-12.4%	7,412	
<u>Machinery and Equipment</u>	-	1,142	1,142	30	30	95	65	68.6%	1,142	
Machinery and Equipment	-	1,142	1,142	30	30	95	(65)	-68.6%	1,142	
<u>Transport Assets</u>	-	383	383	105	105	32	(73)	-229.2%	383	
Transport Assets	-	383	383	105	105	32	73	229.2%	383	
Total Depreciation	1	-	68,548	68,548	3,692	3,692	5,712	2,021	35.4%	68,548

Supporting Table SC13(e): Upgrading of Existing Assets

0 - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

Description	Ref	2024/25	Budget 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 on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		18,958	57,170	57,170	18,958	18,958	(179)	(19,137)	10718.4%	57,170
Roads Infrastructure		7,725	25,112	25,112	7,725	7,725	(228)	(7,953)	3493.4%	25,112
Roads		7,725	25,112	25,112	7,725	7,725	(228)	7,953	-3493.4%	25,112
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		410	1,500	1,500	410	410	29	(380)	-1304.5%	1,500
Drainage Collection		410	1,500	1,500	410	410	29	380	1304.5%	1,500
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		392	8,696	8,696	392	392	(109)	(500)	460.4%	8,696
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations		392	8,696	8,696	392	392	(109)	500	-460.4%	8,696
MV Switching Stations								-		
MV Networks								-		
LV Networks								-		
Capital Spares								-		
Water Supply Infrastructure		8,026	15,162	15,162	8,026	8,026	30	(7,995)	-26379.9%	15,162
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains		-	917	917	-	-	76	(76)	-100.0%	917
Distribution		8,026	14,245	14,245	8,026	8,026	(46)	8,072	-17500.7%	14,245
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		2,406	6,700	6,700	2,406	2,406	98	(2,308)	-2347.1%	6,700
Pump Station		1,975	3,000	3,000	1,975	1,975	(38)	2,013	-5367.3%	3,000
Reticulation		214	3,300	3,300	214	214	103	111	108.5%	3,300
Waste Water Treatment Works		217	400	400	217	217	33	184	552.2%	400
Community Assets		6,991	-	-	6,991	6,991	-	(6,991)	#DIV/0!	-
Community Facilities		398	-	-	398	398	-	(398)	#DIV/0!	-
Cemeteries/Crematoria		398	-	-	398	398	-	398	#DIV/0!	-
Sport and Recreation Facilities		6,594	-	-	6,594	6,594	-	(6,594)	#DIV/0!	-
Indoor Facilities								-		
Outdoor Facilities		6,594	-	-	6,594	6,594	-	6,594	#DIV/0!	-
Other assets		-	650	650	-	-	54	54	100.0%	650
Operational Buildings		-	650	650	-	-	54	54	100.0%	650
Municipal Offices		-	650	650	-	-	54	(54)	-100.0%	650
Total Capital Expenditure on upgrading of existing assets	1	25,950	57,820	57,820	25,950	25,950	(124)	(28,074)	20964.0%	57,820

APPENDIX A - Capex Report as at 31 July 2025

Include	Yes	2025/26 mSCOA CAPITAL FINANCIAL PERFORMANCE REPORT AS AT 31 JULY 2025									
		REVENUE ACCOUNT	NOTE DESCRIPTION	MSCOA CODE	MSCOA EXPENDITURE DESCRIPTION	FUNDING SOURCES	ORIGINAL BUDGET	YTD ACTUAL	YTD VARIANCE	YTD COMMITMENTS	AVAILABLE
Vote 1 - Executive & Council											
MUNICIPAL MANAGER											
Vote 2 - Corporate Services											
DIRECTOR: CORPORATE INFORMATION TECHNOLOGY											
Vote 3 - Financial Services											
DIRECTOR: FINANCE											
Vote 4 - Planning & Development											
HOUSING ADMINISTRATION											
Vote 6 - Community Services											
CEMETERY											
CLEANSING REFUSE REMOVAL SERV.											
HALLS / FACILITIES											
LIBRARY											
PARKS RECREATION											
SAFETY FIRE BRIGADE SERVICES											
SAFETY TRAFFIC DEPARTMENT											
TRANSFER STATION											

