ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

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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.

August 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 August 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 August 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 August 2025, the Cash and Cash Equivalents balance equates to R 177.7 million with commitments equating to R 123.3 million. This results in a surplus of R 54.3 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 was approved by Council on 22 August 2025. The final outcome of the Roll-over Grant applications is expected by 30 November 2025.

2.2.5 Due to challenges experienced the August 2025 Roll-Over Adjustments Budget figures have been populated manually in the C-Schedule. This is currently being investigated with R-Data.

2.2.6 As a result of non-finality of the formula/method to be implemented to bill encroachment fees, no billing in this regard has been processed since July 2025.

2.3 Recommendations

(a) That the Mayoral Committee notes the Section 71 Monthly Budget Statement as at 31 August 2025.

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

CLLR THANDO MATIKA
EXECUTIVE MAYOR
DATE: 12 September 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 August 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 Year-to-date total actual operating revenue (Row 19 in the table below) of R 357.8 million against the total budgeted operating revenue of R 355.4 million (capital grants excluded) results in a positive variance of R2.4 million (0.7%). 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	87,124,663	88,845,197	-1,720,534	-1.9%	The domestic prepaid are the main contributor to the variance.
2	Service charges - Water	112,803,280	112,803,280	29,309,529	30,519,891	-1,210,362	-4.0%	The water availibility charges are the main contributor to the variance.
3	Service charges - Waste Water Management	79,041,338	79,041,338	7,967,011	6,700,517	1,266,494	18.9%	This will be investigated
4	Service charges - Waste management	46,612,040	46,612,040	20,432,045	22,125,522	-1,693,477	-7.7%	
5	Sale of Goods and Rendering of Services	32,753,342	32,753,342	5,791,994	6,148,991	-356,997	-5.8%	
6	Agency services	4,037,734	4,037,734	724,850	438,176	286,674	65.4%	This will be investigated
7	Interest earned from Receivables	29,324,126	29,324,126	4,829,183	4,753,746	75,437	1.6%	
8	Interest from Current and Non Current Assets	4,626,054	4,626,054	1,363,928	1,363,928	0	0.0%	
9	Rental from Fixed Assets	8,582,855	8,582,855	1,652,002	2,127,072	-475,070	-22.3%	Less rental income incurred as lease agreements were terminated for own use (office space),
10	Licence and permits	385,314	385,314	23,954	13,305	10,649	80.0%	Increased licence and permits issued.
11	Operational Revenue	4,623,655	4,623,655	583,257	140,512	442,745	315.1%	This will be investigated
12	Property rates	362,049,268	362,049,268	122,510,957	119,677,159	2,833,798	2.4%	Variance mainly on the Agricultural property rates rebate budgeted for however actuals not pulled through against the budget. This will be investigated and reported on with the September month reporting.
13	Fines, penalties and forfeits	103,207,460	103,207,460	12,847,842	9,670,736	3,177,106	32.9%	Fines are dificult to project as month to month and year-on figures vary. Monthly projections are more than the 2024-25 period outcome this therefore mean that more fines were issued.
14	Licence and permits	1,456,651	1,456,651	211,872	207,236	4,636	2.2%	
15	Transfers and subsidies - Operational	165,381,826	175,973,553	60,665,020	60,882,141	-217,121	-0.4%	
16	Interest (Property Rates)	11,810,635	11,810,635	1,713,090	1,735,413	-22,323	-1.3%	
17	Gains on Disposal of PPE	1,000,000	1,000,000	0	0	0	0.0%	
18	Other Gains	0	0	0	0	0	0.0%	
19	**Total Revenue (Capital Grants Excluded)**	**1,433,458,055**	**1,444,049,782**	**357,751,197**	**355,349,542**	**2,401,655**	**0.7%**	

3.2.2 The Year-to-date total actual operating expenditure (Row 33 in the table below) of R 138.7 million against the total Year-to-date budgeted operating expenditure of R 147.6 million results in a positive variance of R 8.9 million (6.1%). 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	374,650,450	48,106,960	50,808,956	2,701,996	5.3%	Overtime mainly on overtime allowance, this expenditure is difficult to project as monthly cost vary from one month to the other.
21	Remuneration of councillors	11,925,784	11,925,784	1,623,665	1,668,600	44,935	2.7%	
22	Bulk purchases - electricity	357,093,221	357,093,221	42,962,231	40,480,120	-2,482,111	-6.1%	
23	Other materials	46,693,594	46,708,594	3,128,898	2,992,957	-135,941	-4.5%	
24	Debt impairment	119,548,650	120,404,055	10,946,090	20,067,342	9,121,252	45.5%	Debt Impairment are calculated and projected through debtors billing during budgeting.
25	Depreciation and amortisation	68,548,010	68,548,010	7,582,785	7,383,644	-199,141	-2.7%	
26	Interest	29,426,064	29,426,064	454,708	643,197	188,489	29.3%	Borrowings have decreased.
27	Contracted services	152,032,410	152,556,410	10,710,402	8,783,592	-1,926,810	-21.9%	Security Services; Electrical as well as Roads Repairs and Maintenance program. There are funds hoewever service departments to submit monthly cash flows as per consultants/ contractors to be updated.
28	Transfers and subsidies	3,634,823	14,253,854	36,000	660,815	624,815	94.6%	
29	Irrecoverable debts written of	9,403,903	8,548,498	0	1,424,750	1,424,750	100.0%	Figures changed with the adjustment budget
30	Operational costs	89,389,646	88,850,646	13,152,342	12,728,352	-423,990	-3.3%	
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**	**1,272,965,586**	**138,704,081**	**147,642,325**	**8,938,244**	**6.1%**	

3.2.3 The year-to-date total actual operating surplus of R 219.1 million against the year-to-date budgeted operating surplus of R 207.7 million (capital grants excluded) results in an operating surplus of R 11.3 million or 5.5% (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**	**1,444,049,782**	**357,751,197**	**355,349,542**	**2,401,655**	**0.7%**	
33	**Total Operating Expenditure**	**1,262,373,859**	**1,272,965,586**	**138,704,081**	**147,642,325**	**8,938,244**	**6.1%**	
34	**Operating Surplus/(Deficit)**	**171,084,196**	**171,084,196**	**219,047,116**	**207,707,217**	**11,339,899**	**5.5%**	
35	Capital Grants	63,633,174	63,660,478	0	0	0	0.0%	
36	Public Contributions	0		0		0	0.0%	
37	**Surplus/(Deficit) for the Year**	**234,717,370**	**234,744,674**	**219,047,116**	**207,707,217**	**11,339,899**	**5%**	

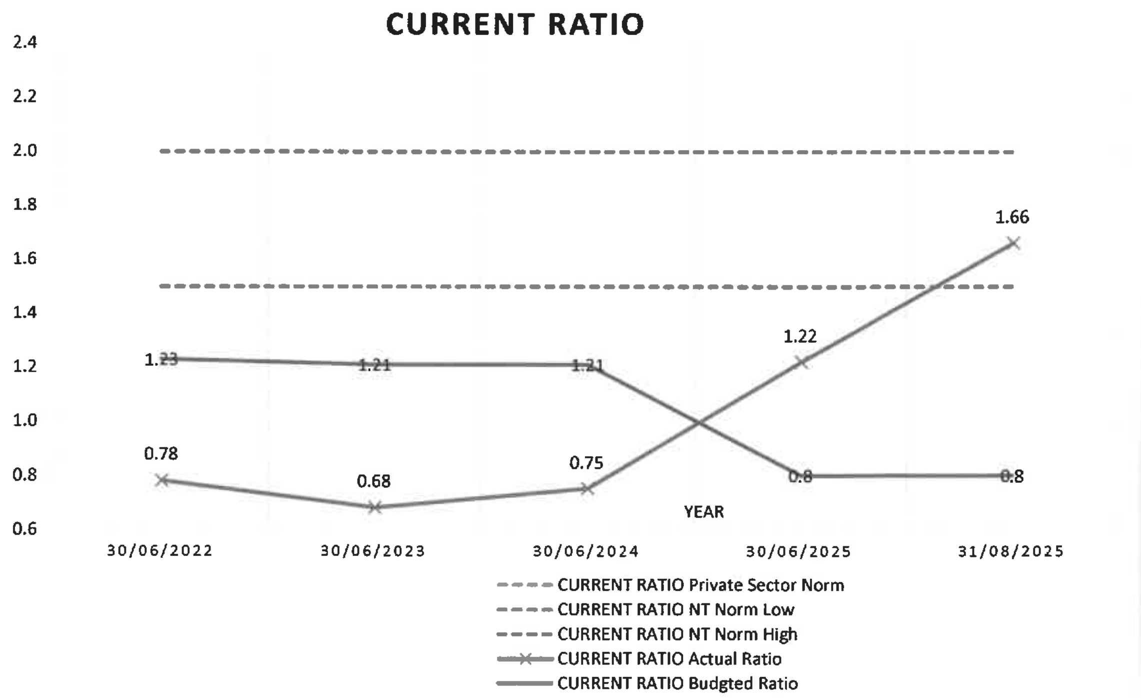
3.2.4 The year-to-date actual surplus for the year (Row 37 in the table above) of R 219.1 million against the total budgeted surplus for the year at R 207.7 million (capital grants included) results in a surplus of R 11.3 million or 5%.

3.3 Financial Position Overview

3.3.1 Current Ratio (1.66 : 1)

The Current Ratio as at 31 August 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 are the main contributor to the improved current ratio.

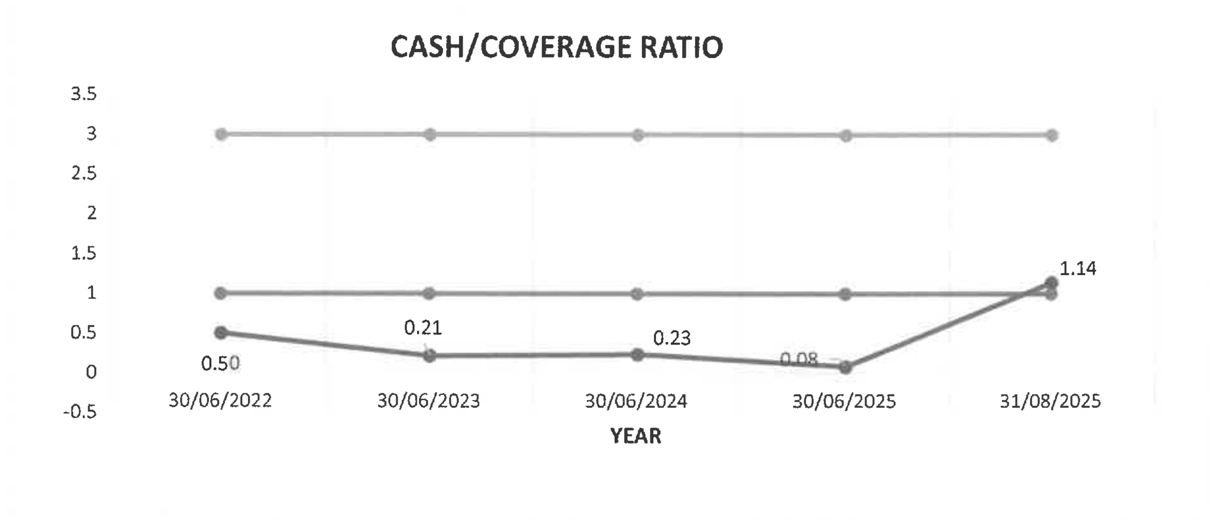
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.66
				Current Assets	649,055,582
				Current Liabilities	392,127,202



3.3.2 Cash/Cost Coverage Ratio (1.14 months)

The Cash/Cost Coverage Ratio as at 31 August 2025 equates to 1.14 months compared to the National Treasury norm of 1 – 3 months.

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		1.14
				Cash and cash equivalents	86,661,772
				Unspent Conditional Grants	40,978,578
				Overdraft	
				Short Term Investments	90,991,284
				Operational Expenditure	120,175,206



3.3.3 Cash and Cash Equivalents (R 177.7 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 177.7 million as at 31 August 2025.

3.3.4 Current Investments (R 91.0 million)

Investments (Row 2 in the Table below) equates to R 91.0 million as at 31 August 2025. The total investment portfolio equates to R 94.5 million, which includes non-current investments of R 3.4 million.

Cash and Cash Equivalents versus Commitments					
Row Number	Description	June 2025	July 2025	August 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	65,553,166	68,733,059	86,661,772	17,928,713
2	Investments - Current	40,542,173	90,710,622	90,991,284	280,662
3	**Total Cash and Cash Equivalents**	**106,095,339**	**159,443,681**	**177,653,055**	**18,209,374**
4	Unspent Conditional Transfers and Grants	33,681,216	37,682,003	40,978,578	3,296,575
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Trade Payables	34,146,798	67,231,360	66,483,862	-747,497
8	Consumer Deposits	15,872,227	15,872,227	15,828,429	-43,798
9	**Total Commitments**	**83,700,241**	**120,785,589**	**123,290,869**	**2,505,280**
10	**Surplus / (Shortfall)**	**22,395,098**	**38,658,092**	**54,362,186**	**15,704,094**

3.3.5 Cash Commitments (R 123.3 million)

Total commitments (Row 9 in the Table above) increased by R 2.5 million during the month under review from R 120.8 million at the end of July 2025 to R 123.3 million at the end of August 2025. Cash and Cash Equivalents exceeded the Commitments by R 54.4 million at the end of August 2025 (Row 10 in the Table above).

3.3.6 Unpaid Conditional Grants (R 12.1 million)

Unpaid Conditional Grants (Row 4 in the Table below) reflects a total balance of R 12.1 million at the end of August 2025.

Unpaid Conditional Grants					
Row Number	Description	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 31/08/2025	Expenditure: 01/07/2025 to 31/08/2025	Closing Balance: 31/08/2025
Column Reference	A	B	C	D	E
1	Integrated Human Settlements Grant	12,303,240	-4,611,086	4,282,986	11,975,141
2	Maintenance of Proclaimed Roads	77,458	0	0	77,458
3	Community Development Worker's Grant	0	0	1,800	1,800
4	**Total**	**12,380,698**	**-4,611,086**	**4,284,786**	**12,054,398**

The resepective 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 41.0 million)

Unspent Conditional Grants (Row 17 in the Table below) reflects a total balance of R 41.0 million as at 31 August 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 31/08/2025	Expenditure: 01/07/2025 to 31/08/2025	Repayment of Unspent Grants	Closing Balance: 31/08/2025
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	8,846,887	5,036,000	-248,042	0	13,634,845
2	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884	0	0	0	56,884
3	Integrated National Electrification Programme	Electrical Services	8,822,614	0	0	0	8,822,614
4	Finance Management Capability Grant	Financial Services	1,047,339	0	0	0	1,047,339
5	Water Services Infrastructure Grant	Water Services	110,922	2,000,000	0	0	2,110,922
6	Disaster Response Grant	Planning and Development	331,731	0	0	0	331,731
7	Groen Sebenza	Planning and Development	18,115	0	0	0	18,115
8	Chemical Industries Education and Training Authority	Corporate Services	604,871	0	-207,400	0	397,471
9	Neighbourhood Development Partnership Grant	Technical Services	5,740,117	0	0	0	5,740,117
10	Municipal Water Resilience Grant	Technical Services	4,773,075	0	0	0	4,773,075
11	Municipal Electricity Resilience Grant	Technical Services	574,764	0	0	0	574,764
12	Finance Management Grant	Financial Services	0	1,900,000	-80,827	0	1,819,173
13	Library Services Grant	Community Services	-1,277,780	3,785,000	-1,249,906	0	1,257,314
14	EPWP	Planning and Development	0	365,000	-38,464	0	326,536
15	SETA Grant	Planning and Development	44,775	0	0	0	44,775
16	Nedbank:SMME Incubator Programme	Planning and Development	22,904	0	0	0	22,904
17	**Total**		**29,717,217**	**13,086,000**	**-1,824,639**	**0**	**40,978,578**

3.3.8 Trade Payables (R 66.4 million)

Trade Payables (Row 3 in the Table below) Trade payables at the end of August 2025 amounts to R66.4 million. The sundry creditors which were previously not included have contributed to the increase from prior month report.

Payables from Exchange Transactions					
Row Number	Description	June 2025	July 2025	August 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Creditors	17,416,573	3,131,734	5,704,806	2,573,072
2	Retentions	16,730,224	16,664,695	16,682,441	17,746
3	Sundry Creditors	35,918,147	47,434,930	44,096,615	-3,338,315
4	**Total**	**70,064,945**	**67,231,360**	**66,483,862**	**-747,497**

3.3.9 External Borrowings (R 291.1 million)

External Borrowings as at 31 August 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	June 2025	July 2025	August 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	315,419,817	292,349,415	291,190,386	-1,159,029
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	15,080,935	440,473	0	-440,473
4	Repayments	-38,217,339	-1,599,503	0	1,599,503
5	Adjustments	66,003	0	0	0
6	**Closing Balance**	**292,349,415**	**291,190,386**	**291,190,386**	**0**
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 619.8 million)

Total outstanding debtors of R 619.8 million as at 31 August 2025 is presented by Income Source, Customer Group and by Ward.

The total outstanding debtors has decreased by R 18.4 million from R 638.2 million as at 30 July 2025 to R 619.8 million as at 31 August 2025.

The total amount due by Organs of State of R 24.5 million and Businesses of R 203.8 million constitutes 37% of the total outstanding debtors of R 619.8 million.

Historical Debt handed over to attorneys for collection amounts to R 8.3 million as at 31 August 2025.

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	23,287,655	4,807,141	2,827,719	80,111,429	111,033,944
2	Electricity	32,930,368	7,275,161	5,311,384	94,908,966	140,425,879
3	Property Rates	74,299,706	9,102,191	5,664,444	107,558,384	196,624,725
4	Sanitation	5,452,549	2,718,898	1,222,905	71,872,957	81,267,309
5	Refuse	16,941,043	2,007,805	1,240,961	60,829,373	81,019,182
6	Other	554,051	1,351,349	180,825	7,333,353	9,419,578
7	**Grand Total**	**153,465,372**	**27,262,545**	**16,448,238**	**422,614,462**	**619,790,617**
8	**% of Total Outstanding Debtors =**	**24.8%**	**4.4%**	**2.7%**	**68.2%**	**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	12,676,769	946,682	652,198	10,268,951	24,544,600
10	Commercial	37,009,379	9,205,056	6,960,959	150,608,257	203,783,651
11	Households	103,779,224	17,110,807	8,835,081	261,737,254	391,462,366
12	**Grand Total**	**153,465,372**	**27,262,545**	**16,448,238**	**422,614,462**	**619,790,617**
13	**% of Total Outstanding Debtors =**	**24.8%**	**4.4%**	**2.7%**	**68.2%**	**100.0%**
By Ward						
Column Reference	**A**	**B**	**C**	**D**	**E**	**F**
14	Ward 1	12,847,681	2,700,956	1,181,638	30,498,925	47,229,200
15	Ward 2	11,297,333	1,833,068	1,049,369	24,174,993	38,354,763
16	Ward 3	5,290,288	998,682	1,108,929	40,376,723	47,774,621
17	Ward 4	8,702,669	1,330,465	1,070,190	46,965,002	58,068,327
18	Ward 5	19,590,450	2,604,740	1,393,426	35,663,264	59,251,881
19	Ward 6	5,414,645	1,007,624	505,415	17,535,837	24,463,521
20	Ward 7	5,764,225	1,466,163	694,893	43,887,178	51,812,458
21	Ward 8	5,950,584	678,529	417,903	34,854,858	41,901,874
22	Ward 9	38,460,470	6,074,500	2,696,188	44,283,326	91,514,485
23	Ward 10	36,374,098	7,798,069	5,931,527	85,453,996	135,557,690
24	Ward 11	3,715,161	733,080	374,621	15,661,620	20,484,482
25	Unkown Ward (Sundries/Hand over accounts)	52,634	35,210	24,522	3,247,930	3,360,296
26	Unknown Ward (Corrections to be made)	5,135	1,459	-382	10,808	17,020
27	**Grand Total**	**153,465,372**	**27,262,545**	**16,448,238**	**422,614,462**	**619,790,617**
28	**% of Total Outstanding Debtors =**	**24.8%**	**4.4%**	**2.7%**	**68.2%**	**100.0%**

The Municipality is currently in the process of configuring the finanancial 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 August 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	94,027	8,532	6,211	443,392	552,162
2	Electricity	8,741	0	0	0	8,741
3	Property Rates	56,723	642	364	34,530	92,259
4	Sanitation	49,211	7,003	4,411	392,839	453,464
5	Refuse	64,521	4,907	3,511	232,904	305,843
6	Other	58,840	20,677	11,129	214,161	304,808
7	Grand Total	332,063	41,760	25,627	1,317,826	1,717,276
8	% of Total Outstanding Debtors =	19.3%	2.4%	1.5%	76.7%	100.0%

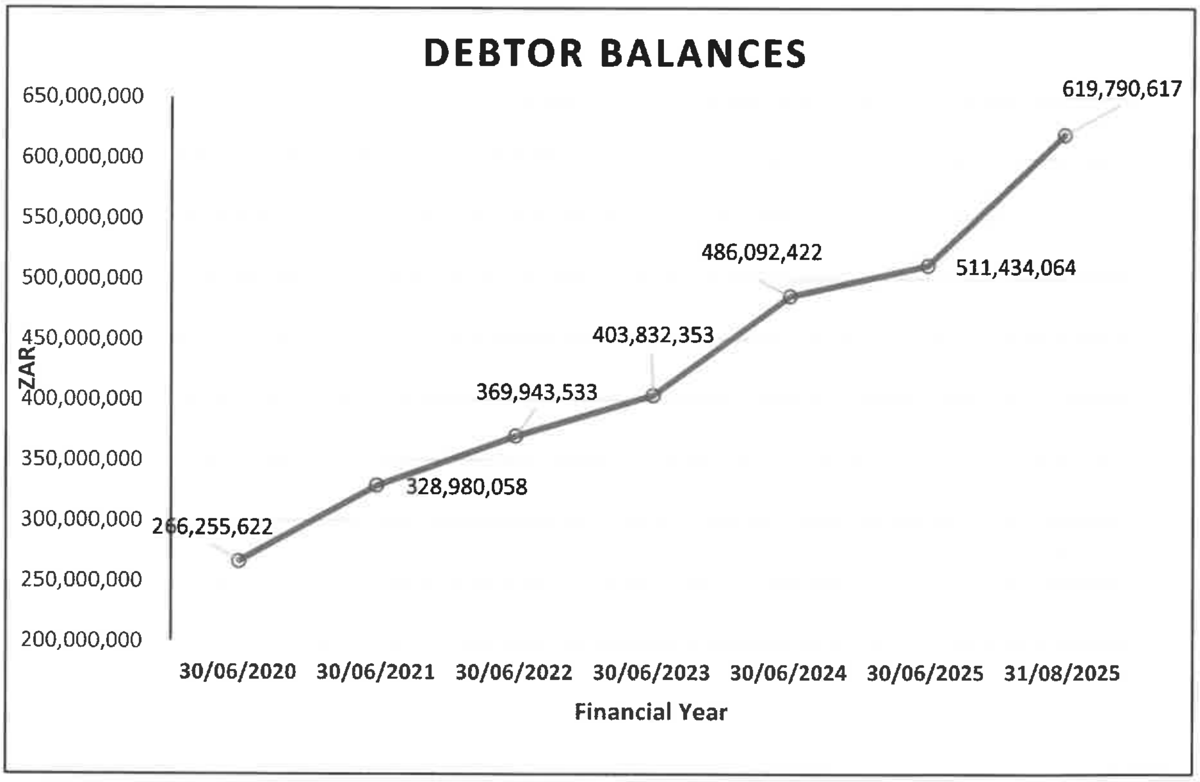
3.3.12 Councillors Debt (R 37 thousand)

The total Councillors Debt (Row 7 in the Table below) equates to R 37 thousand as at 31 August 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	4,797	465	312	0	5,574
2	Electricity	563	236	0	0	800
3	Property Rates	26,025	545	113	0	26,683
4	Sanitation	1,016	406	197	50	1,670
5	Refuse	2,616	207	173	0	2,995
6	Other	0	0	0	0	0
7	Grand Total	35,018	1,859	795	50	37,722
8	% of Total Outstanding Debtors =	92.8%	4.9%	2.1%	0.1%	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 (57.76%)

The overall Debtor Collection Rate as at 31 August 2025 equates to 57.76%, compared to the National Treasury norm of 95%. This percentage witll 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%		57.76%
				Gross Debtors closing balance 31/08/2025	619,790,617
				Gross Debtors opening balance 01/07/2025	511,434,064
				Bad debts written Off	-
				Billed Revenue	256,547,271

Important to note that the matching principle is <u>not</u> 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 11.3 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 179.0 million. Commitments of R 9.1 million (5.3%) and the year-to-date actual capital expenditure in total equates to R 9.1 million or 5.3% of the total capital expenditure budget.

Capital Expenditure per Directorate										
Row Number	Directorate	Original Budget (OB)	Roll-Over Adjustments 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	1,390	1,390	0	1,390	0.0%	83,310
2	Corporate Services	1,050,000	1,050,000	5,200	5,200	0	5,200	0.5%	1,044,800
3	Financial Services	45,000	45,000	0	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	9,700,000	0	0	746,432	746,432	7.7%	8,953,568
6	Community Services	20,618,120	22,790,079	4,693	4,693	12,043	16,737	0.1%	22,773,342
7	Electrical Services	16,495,652	19,071,062	0	0	0	0	0.0%	19,071,062
8	Technical Services	125,091,382	126,239,314	0	0	8,317,323	8,317,323	6.6%	117,921,992
9	Grand Total	172,584,854	178,980,155	11,283	11,283	9,075,798	9,087,081	5.1%	169,893,074
10				% of Adjusted Budget =	0.0%	5.1%	5.1%		94.9%

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	52,414,565	0	0	7,875,305	7,875,305	15.0%	44,539,260
2	Provincial Government Grant	11,245,913	11,245,913	0	0	574,887	574,887	5.1%	10,671,026
3	District Municipality Grant	0	0	0	0	0	0	0.0%	0
4	Borrowings	40,000,000	40,000,000	0	0	0	0	0.0%	40,000,000
5	Internally Generated Funds	68,951,680	75,319,677	11,283	11,283	625,606	636,889	0.8%	74,682,788
6	Grand Total	172,584,854	178,980,155	11,283	11,283	9,075,798	9,087,081	5.1%	169,893,074
7				% of Adjusted Budget =	0.0%	5.1%	5.1%		94.9%

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 15.0% and 5.1% respectively; external borrowings of 0.0% and, internally generated funds of 0.8.

Year-to-date actual capital expenditure of R 11.3 thousand (0.0%) and capital commitments of R 9.1 million (5.3%) of the total capital expenditure budget results in available funds of R 170.0 million (94.9%) which must be spent by 30 June 2026.

Appendix A (attached hereto) contains the capital expenditure by Directorate, Department and Project as at 31 August 2025.

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 mSCOA steering meeting is scheduled to take place in October 2025.

An Mscoa Technical Committee has been established. This committee will primarily address challenges in relation to the Data Integrity of the General Ledger.

3.5 Conclusion

Continous emphasis will be placed on collecting outstanding debt; implementing revenue realisation recommendations; and, reducing operating expenditure through cost containment measures. The Municipality must however understand that severe cost-cutting may potentially negatively impact the standards of service delivery.

LULAMILE MAPHOLOBA
MUNICIPAL MANAGER
DATE: 12 September 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 August 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: 12 September 2025

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

0 - Table C1 Monthly Budget Statement Summary - M02 August

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	348,306	362,049	362,049	21,520	122,511	362,049	(239,538)	-66%	362,049
Service charges	566,736	704,219	704,219	55,001	144,833	704,219	(559,386)	-79%	704,219
Investment revenue	5,308	4,626	4,626	774	1,364	4,626	(3,262)	-71%	4,626
Transfers and subsidies - Operational	153,071	165,382	165,382	1,705	60,665	175,974	(115,309)	(0)	165,382
Other own revenue	195,148	197,182	197,182	5,436	28,378	197,182	(168,804)	-86%	197,182
Total Revenue (excluding capital transfers and contributions)	**1,268,567**	**1,433,458**	**1,433,458**	**84,437**	**357,751**	**1,444,050**	**#######**	**-75%**	**1,433,458**
Employee costs	338,641	374,678	374,678	22,139	48,107	374,650	(326,543)	-87%	374,678
Remuneration of Councillors	9,684	11,926	11,926	789	1,624	11,926	(10,302)	-86%	11,926
Depreciation and amortisation	57,820	68,548	68,548	3,891	7,583	68,548	(60,965)	-89%	68,548
Interest	38,025	29,426	29,426	7	455	29,426	(28,971)	-98%	29,426
Inventory consumed and bulk purchases	368,178	403,787	403,787	44,704	46,091	403,802	(357,711)	-89%	404,062
Transfers and subsidies	1,661	3,635	3,635	36	36	14,254	(14,218)	-100%	3,635
Other expenditure	361,058	370,375	370,375	22,841	34,809	370,360	(335,551)	-91%	370,100
Total Expenditure	**1,175,067**	**1,262,374**	**1,262,374**	**94,407**	**138,704**	**1,272,966**	**#######**	**-89%**	**1,262,374**
Surplus/(Deficit)	**93,500**	**171,084**	**171,084**	**(9,970)**	**219,047**	**171,084**	**47,963**	**28%**	**171,084**
Transfers and subsidies - capital (monetary	46,964	63,633	63,633	–	–	63,660	###	-100%	63,633
Transfers and subsidies - capital (in-kind)	(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**139,614**	**234,717**	**234,717**	**(9,970)**	**219,047**	**234,745**	**(15,698)**	**-7%**	**234,717**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**139,614**	**234,717**	**234,717**	**(9,970)**	**219,047**	**234,745**	**(15,698)**	**-7%**	**234,717**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised		63,633	52,415	–	–	(1,592)	1,592	-100%	63,633
Borrowing	–	40,000	–	–	–	(1,005)	1,005	-100%	40,000
Internally generated funds	–	68,952	–	8	11	(1,865)	1,876	-101%	68,952
Total sources of capital funds	–	**172,585**	**52,415**	**8**	**11**	**(4,462)**	**4,473**	**-100%**	**172,585**
Financial position									
Total current assets	450,103	342,290	301,155		649,056				342,290
Total non current assets	1,564,148	1,629,928	1,661,489		1,522,839				1,629,928
Total current liabilities	447,349	258,913	266,317		419,802				258,913
Total non current liabilities	400,509	429,093	434,567		392,127				429,093
Community wealth/Equity	**1,133,908**	**1,269,164**	**1,269,164**		**1,172,311**				**1,269,164**
Cash flows									
Net cash from (used) operating	(8,846)	286,206	–	3,596	(60,950)	47,701	108,651	228%	286,206
Net cash from (used) investing	(52,795)	(192,882)	–	278	5,214	(2,937)	(8,151)	278%	(192,882)
Net cash from (used) financing	(56,614)	(50,675)	–	–	(1,159)	(8,446)	(7,287)	86%	(50,675)
Cash/cash equivalents at the month/year end	**(94,647)**	**66,257**	–	**3,874**	**49,106**	**40,253**	**(8,853)**	**-22%**	**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	153,465	27,263	16,448	13,599	11,289	11,081	94,531	292,115	619,791
Creditors Age Analysis									
Total Creditors	4,562	857	–	20	–	6	1	258	5,705

Table C2: Financial Performance (Standard Classification)

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

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										
Governance and administration		**405,383**	**413,881**	**424,500**	**13,975**	**137,366**	**135,282**	2,084	2%	**413,881**
Executive and council		4,835	6,031	6,031	–	2,096	2,096	–		6,031
Finance and administration		400,548	407,850	418,469	13,975	135,270	133,186	2,084	2%	407,850
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**137,139**	**152,507**	**152,507**	**11,654**	**20,096**	**16,955**	3,141	19%	**152,507**
Community and social services		11,841	14,050	14,050	1,365	2,790	2,825	(34)	-1%	14,050
Sport and recreation		1,587	1,664	1,664	129	259	253	5	2%	1,664
Public safety		97,621	103,533	103,533	5,973	12,857	9,687	3,170	33%	103,533
Housing		26,091	33,260	33,260	4,187	4,190	4,190	0	0%	33,260
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**34,807**	**34,925**	**34,897**	**1,360**	**2,701**	**2,336**	365	16%	**34,925**
Planning and development		10,499	9,258	9,231	869	1,764	1,691	74	4%	9,258
Road transport		21,926	24,595	24,595	491	937	645	291	45%	24,595
Environmental protection		2,382	1,072	1,072	–	–	–	–		1,072
Trading services		**739,052**	**895,779**	**895,807**	**57,448**	**197,587**	**200,776**	**(3,189)**	-2%	**895,779**
Energy sources		442,781	518,744	518,744	42,379	103,762	105,177	(1,416)	-1%	518,744
Water management		157,191	170,299	170,299	8,307	45,362	46,619	(1,257)	-3%	170,299
Waste water management		77,101	134,433	134,460	3,564	18,960	17,748	1,212	7%	134,433
Waste management		61,979	72,303	72,303	3,198	29,504	31,233	(1,729)	-6%	72,303
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,316,382**	**1,497,091**	**1,507,710**	**84,437**	**357,751**	**355,350**	**2,402**	**1%**	**1,497,091**
Expenditure - Functional										
Governance and administration		**191,191**	**239,463**	**237,955**	**16,692**	**32,298**	**31,583**	715	2%	**239,563**
Executive and council		17,983	35,014	35,022	1,053	2,208	2,725	(517)	-19%	35,014
Finance and administration		167,938	196,247	194,621	15,218	29,401	28,221	1,180	4%	196,247
Internal audit		5,270	8,202	8,312	422	688	637	52	8%	8,302
Community and public safety		**247,493**	**229,853**	**228,583**	**14,514**	**22,696**	**31,692**	(8,996)	-28%	**229,853**
Community and social services		21,491	20,672	20,112	1,899	3,618	3,475	142	4%	20,672
Sport and recreation		23,883	28,392	28,858	1,370	2,859	2,781	78	3%	28,392
Public safety		160,913	136,246	135,187	6,140	10,272	19,459	(9,187)	-47%	136,246
Housing		41,206	44,543	44,426	5,106	5,947	5,976	(30)	0%	44,543
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**85,156**	**99,472**	**109,621**	**4,906**	**10,520**	**10,841**	(322)	-3%	**99,372**
Planning and development		39,588	46,467	56,428	2,673	5,473	5,669	(196)	-3%	46,367
Road transport		41,554	48,130	48,310	2,067	4,702	4,852	(149)	-3%	48,130
Environmental protection		4,015	4,875	4,883	166	345	321	24	7%	4,875
Trading services		**647,601**	**693,586**	**696,807**	**58,295**	**73,191**	**73,526**	**(335)**	0%	**693,586**
Energy sources		382,082	430,643	457,533	43,232	42,693	47,466	(4,773)	-10%	430,643
Water management		107,959	102,603	88,291	6,200	11,800	10,377	1,424	14%	102,603
Waste water management		85,567	93,056	83,765	3,839	10,694	7,266	3,428	47%	93,056
Waste management		71,993	67,284	67,218	5,024	8,004	8,418	(414)	-5%	67,284
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,171,441**	**1,262,374**	**1,272,966**	**94,407**	**138,704**	**147,642**	**(8,938)**	**-6%**	**1,262,374**
Surplus/ (Deficit) for the year		**144,941**	**234,717**	**234,745**	**(9,970)**	**219,047**	**207,707**	**11,340**	**0.054596**	**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) - M02 August

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue 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	–		6,031
Vote 8 - 2. Corporate (120: IE)		7,415	9,421	20,040	(9,348)	2,429	3,151	(721)	-22.9%	9,421
Vote 9 - 3. Finance (130: IE)		367,820	381,741	381,741	23,322	125,887	123,081	2,806	2.3%	381,741
Vote 10 - (140: IE)		–	–	–	–	–	–	–		–
Vote 11 - 5. Planning (150: IE)		7,957	8,810	8,810	745	1,516	1,567	(51)	-3.2%	8,810
Vote 12 - 6. Community (160: IE)		194,140	214,068	213,733	11,180	53,397	51,597	1,800	3.5%	214,068
Vote 13 - 7. Electricity (170: IE)		442,755	518,744	518,744	42,379	103,762	105,177	(1,416)	-1.3%	518,744
Vote 14 - 6. Community (180: IE)		247,787	325,017	325,352	11,971	64,474	64,490	(16)	0.0%	325,017
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		26,081	33,260	33,260	4,187	4,190	4,190	0	0.0%	33,260
Total Revenue by Vote	2	**1,298,790**	**1,497,091**	**1,507,710**	**84,437**	**357,751**	**355,350**	**2,402**	**0.7%**	**1,497,091**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		58	–	–	–	–	–	–		8
Vote 2 - CORPORATE SERVICES (32: IE)		648	–	–	168	207	–	207	#DIV/0!	–
Vote 3 - COMMUNITY SERVICES (33: IE)		720	51,026	–	(217)	(437)	–	(437)	#DIV/0!	51,026
Vote 4 - FINANCIAL SERVICES (34: IE)		44,393	28,274	–	2,354	4,709	–	4,709	#DIV/0!	28,274
Vote 5 - OPERATING SERVICES (35: IE)		52,285	46,831	–	3,355	6,727	–	6,727	#DIV/0!	46,831
Vote 6 - (50: IE)		–	2,846	–	–	–	–	–		2,846
Vote 7 - 1. Executive AND Council (110: IE)		27,881	47,732	50,663	1,886	3,708	4,145	(437)	-10.6%	47,723
Vote 8 - 2. Corporate (120: IE)		63,160	82,406	82,909	7,509	13,513	14,035	(522)	-3.7%	82,406
Vote 9 - 3. Finance (130: IE)		59,383	64,466	92,862	3,817	7,563	12,034	(4,472)	-37.2%	64,466
Vote 10 - (140: IE)		4,220	7,500	41,587	35	85	3,902	(3,817)	-97.8%	7,570
Vote 11 - 5. Planning (150: IE)		522,246	571,797	–	49,572	57,041	–	57,041	#DIV/0!	571,727
Vote 12 - 6. Community (160: IE)		284,550	208,538	269,166	15,176	26,571	36,680	(10,109)	-27.6%	208,538
Vote 13 - 7. Electricity (170: IE)		17,291	31,256	462,291	1,478	2,958	48,129	(45,171)	-93.9%	31,256
Vote 14 - 6. Community (180: IE)		86,829	86,633	231,907	4,726	10,920	23,215	(12,295)	-53.0%	86,633
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		25,713	17,069	41,580	1,306	1,898	5,502	(3,605)	-65.5%	17,069
Total Expenditure by Vote	2	**1,189,376**	**1,246,374**	**1,272,966**	**91,165**	**135,462**	**147,642**	**(12,180)**	**-8.2%**	**1,246,374**
Surplus/ (Deficit) for the year	2	**109,414**	**250,718**	**234,745**	**(6,729)**	**222,289**	**207,707**	**14,582**	**7.0%**	**250,718**

Table C4: Financial Performance (Revenue and Expenditure)

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	#REFI	#REFI							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		397,816	465,762	465,762	41,464	87,125	465,762	(378,638)	-81%	465,762
Service charges - Water		99,353	112,803	112,803	7,755	29,310	112,803	(83,494)	-74%	112,803
Service charges - Waste Water Management		31,708	79,041	79,041	2,999	7,967	79,041	(71,074)	-90%	79,041
Service charges - Waste management		37,860	46,612	46,612	2,784	20,432	46,612	(26,180)	-56%	46,612
Sale of Goods and Rendering of Services		29,434	32,753	32,753	(3,611)	5,792	32,753	(26,961)	-82%	32,753
Agency services		3,663	4,038	4,038	384	725	4,038	(3,313)	-82%	4,038
Interest				–			–	–		
Interest earned from Receivables		29,520	29,324	29,324	2,406	4,829	29,324	(24,495)	-84%	29,324
Interest from Current and Non Current Assets		5,308	4,626	4,626	774	1,364	4,626	(3,262)	-71%	4,626
Dividends				–			–	–		
Rent on Land				–			–	–		
Rental from Fixed Assets		7,758	8,583	8,583	224	1,652	8,583	(6,931)	-81%	8,583
Licence and permits		320	385	385	12	24	385	(361)	-94%	385
Special rating levies		6,197	4,624	–	(913)	583	–	583	#DIV/0!	4,624
Operational Revenue				4,624			4,624	(4,624)	-100%	
Non-Exchange Revenue				–			–	–		
Property rates		348,306	362,049	362,049	21,520	122,511	362,049	(239,538)	-66%	362,049
Surcharges and Taxes				–			–	–		
Fines, penalties and forfeits		97,190	103,207	103,207	5,966	12,848	103,207	(90,360)	-88%	103,207
Licence and permits		1,478	1,457	1,457	107	212	1,457	(1,245)	-85%	1,457
Transfers and subsidies - Operational		153,071	165,382	165,382	1,705	60,665	175,974	(115,309)	-66%	165,382
Interest		11,093	11,811	11,811	862	1,713	11,811	(10,098)	-85%	11,811
Fuel Levy				–			–	–		
Operational Revenue				–			–	–		
Gains on disposal of Assets		–	1,000	1,000	–	–	1,000	(1,000)	-100%	1,000
Other Gains		8,496	–	–	–	–	–	–		–
Discontinued Operations				–			–	–		
Total Revenue (excluding capital transfers and contributions)		**1,268,567**	**1,433,458**	**1,433,458**	**84,437**	**357,751**	**1,444,050**	**(1,086,299)**	**-75%**	**1,433,458**
Expenditure By Type										
Employee related costs		338,641	374,678	374,678	22,139	48,107	374,650	(326,543)	-87%	374,678
Remuneration of councillors		9,684	11,926	11,926	789	1,624	11,926	(10,302)	-86%	11,926
Bulk purchases - electricity		328,988	357,093	357,093	42,759	42,962	357,093	(314,131)	-88%	357,093
Inventory consumed		39,190	46,694	46,694	1,944	3,129	46,709	(43,580)	-93%	46,969
Debt impairment		126,760	119,549	119,549	5,473	10,946	120,404	(109,458)	-91%	119,549
Depreciation and amortisation		57,820	68,548	68,548	3,891	7,583	68,548	(60,965)	-89%	68,548
Interest		38,025	29,426	29,426	7	455	29,426	(28,971)	-98%	29,426
Contracted services		150,413	152,032	152,032	10,553	10,710	152,556	(141,846)	-93%	151,834
Transfers and subsidies		1,661	3,635	3,635	36	36	14,254	(14,218)	-100%	3,635
Irrecoverable debts written off		–	9,404	9,404	–	–	8,548	(8,548)	-100%	9,404
Operational costs		80,372	89,390	89,390	6,814	13,152	88,851	(75,698)	-85%	89,313
Losses on Disposal of Assets		279	–	–	–	–	–	–		–
Other Losses		3,214	–	–	–	–	–	–		–
Total Expenditure		**1,175,067**	**1,262,374**	**1,262,374**	**94,407**	**138,704**	**1,272,966**	**(1,134,262)**	**-89%**	**1,262,374**
Surplus/(Deficit)		**93,500**	**171,084**	**171,084**	**(9,970)**	**219,047**	**171,084**	**47,963**	**0**	**171,084**
Transfers and subsidies - capital (monetary allocations)		46,964	63,633	63,633	–	–	63,660	(63,660)	(0)	63,633
Transfers and subsidies - capital (in-kind)		(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**139,614**	**234,717**	**234,717**	**(9,970)**	**219,047**	**234,745**	**(15,698)**	**(0)**	**234,717**
Income Tax								–		
Surplus/(Deficit) after income tax		**139,614**	**234,717**	**234,717**	**(9,970)**	**219,047**	**234,745**	**(15,698)**	**(0)**	**234,717**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**139,614**	**234,717**	**234,717**	**(9,970)**	**219,047**	**234,745**	(15,698)	(0)	**234,717**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**139,614**	**234,717**	**234,717**	**(9,970)**	**219,047**	**234,745**	**(15,698)**	**(0)**	**234,717**

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

(municipal vote, functional classification and funding) - M02
August

Vote Description	Ref	#REF!	#REF!							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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)		–	–	–	–	–	–	–		556
Vote 18 - 1. Executive AND Council (110: CAPEX)		–	85	–	–	1	14	(13)	-90%	85
Vote 19 - 2. Corporate (120: CAPEX)		–	1,050	–	5	5	175	(170)	-97%	1,050
Vote 20 - 3. Finance (130: CAPEX)		–	45	–	–	–	8	(8)	-100%	45
Vote 21 - 5. Planning (150: CAPEX)		–	1,050	–	–	–	175	(175)	-100%	1,050
Vote 22 - 6. Community (160: CAPEX)		–	20,618	–	3	5	(34)	39	-114%	20,618
Vote 23 - 7. Electricity (170: CAPEX)		–	16,496	–	–	–	354	(354)	-100%	15,940
Vote 24 - 8. Technical (180: CAPEX)		–	124,041	–	–	–	(908)	908	-100%	124,041
Vote 25 - 9. Housing Services (190: CAPEX)		–	9,200	–	–	–	(230)	230	-100%	9,200
Total Capital single-year expenditure	4	–	172,585	–	8	11	(446)	**457**	**-103%**	172,585
Total Capital Expenditure		–	**172,585**	–	**8**	**11**	**(446)**	**457**	**-103%**	**172,585**
Capital Expenditure - Functional Classification										
Governance and administration		–	**2,180**	**2,180**	**5**	**7**	**(47)**	54	-114%	**2,180**
Executive and council		–	85	85	–	1	(1)	2	-368%	85
Finance and administration		–	2,095	2,095	5	5	(46)	52	-111%	2,095
Internal audit				–			–	–		
Community and public safety		–	**19,618**	**21,090**	**3**	**5**	**(522)**	527	-101%	**19,618**
Community and social services		–	1,213	1,366	3	5	(29)	33	-116%	1,213
Sport and recreation		–	743	2,664	–	–	(67)	67	-100%	743
Public safety		–	8,462	8,560	–	–	(214)	214	-100%	8,462
Housing		–	9,200	8,500	–	–	(213)	213	-100%	9,200
Health				–			–	–		
Economic and environmental services		–	**39,156**	**34,829**	–	–	**(871)**	871	-100%	**39,156**
Planning and development		–	500	500	–	–	(13)	13	-100%	500
Road transport		–	38,656	34,329	–	–	(858)	858	-100%	38,656
Environmental protection				–			–	–		
Trading services		–	**111,631**	**120,882**	–	–	**(3,022)**	3,022	-100%	**111,631**
Energy sources		–	15,496	18,071	–	–	(452)	452	-100%	15,496
Water management		–	64,136	69,913	–	–	(1,748)	1,748	-100%	64,136
Waste water management		–	21,800	22,697	–	–	(567)	567	-100%	21,800
Waste management		–	10,200	10,200	–	–	(255)	255	-100%	10,200
Other				–			–	–		
Total Capital Expenditure - Functional Classification	3	–	**172,585**	**178,980**	**8**	**11**	**(4,462)**	**4,473**	**-100%**	**172,585**
Funded by:										
National Government		–	52,387	52,415	–	–	(1,310)	1,310	-100%	52,387
Provincial Government		–	11,246	–	–	–	(281)	281	-100%	11,246
District Municipality							–	–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)							–	–		
Transfers recognised - capital		–	**63,633**	**52,415**	–	–	**(1,592)**	**1,592**	**-100%**	**63,633**
Borrowing	6	–	40,000	–	–	–	(1,005)	1,005	-100%	40,000
Internally generated funds		–	68,952	–	8	11	(1,865)	1,876	-101%	68,952
Total Capital Funding		–	**172,585**	**52,415**	**8**	**11**	**(4,462)**	**4,473**	**-100%**	**172,585**

Table C6: Financial Position

0 - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	#REF!	#REF!			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		106,001	90,724	90,724	177,653	90,724
Trade and other receivables from exchange transactions		64,465	96,186	66,862	128,006	96,186
Receivables from non-exchange transactions		100,564	104,097	92,286	156,296	104,097
Current portion of non-current receivables		4	4	4	4	4
Inventory		8,962	12,045	12,045	10,471	12,045
VAT		170,244	38,821	38,821	175,119	38,821
Other current assets		(137)	413	413	1,507	413
Total current assets		**450,103**	**342,290**	**301,155**	**649,056**	**342,290**
Non current assets						
Investments		3,423	3,176	3,176	3,463	3,176
Investment property		67,370	67,389	67,389	67,345	67,389
Property, plant and equipment		1,474,847	1,541,052	1,572,613	1,433,535	1,541,052
Biological assets				–		
Living and non-living resources				–		
Heritage assets		14,613	14,613	14,613	14,613	14,613
Intangible assets		34	34	34	22	34
Trade and other receivables from exchange transactions				–		
Non-current receivables from non-exchange transactions		(8)	(8)	(8)	(8)	(8)
Other non-current assets		3,869	3,672	3,672	3,869	3,672
Total non current assets		**1,564,148**	**1,629,928**	**1,661,489**	**1,522,839**	**1,629,928**
TOTAL ASSETS		**2,014,252**	**1,972,217**	**1,962,644**	**2,171,894**	**1,972,217**
LIABILITIES						
Current liabilities						
Bank overdraft				–		
Financial liabilities		47,885	(3,702)	3,702	47,319	(3,702)
Consumer deposits		15,872	15,538	15,538	15,828	15,538
Trade and other payables from exchange transactions		180,207	210,196	210,196	106,268	210,196
Trade and other payables from non-exchange transactions		11,806	(11,491)	(11,491)	22,115	(11,491)
Provision		52,208	40,758	35,054	52,155	40,758
VAT		139,502	7,615	7,615	176,117	7,615
Other current liabilities		(131)	–	5,704	–	–
Total current liabilities		**447,349**	**258,913**	**266,317**	**419,802**	**258,913**
Non current liabilities						
Financial liabilities		253,199	305,829	305,829	252,606	305,829
Provision		44,431	30,008	35,481	37,559	30,008
Long term portion of trade payables				–		
Other non-current liabilities		102,879	93,257	93,257	101,962	93,257
Total non current liabilities		**400,509**	**429,093**	**434,567**	**392,127**	**429,093**
TOTAL LIABILITIES		**847,858**	**688,007**	**700,884**	**811,929**	**688,007**
NET ASSETS	2	**1,166,394**	**1,284,211**	**1,261,760**	**1,359,965**	**1,284,211**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,031,029	1,269,164	1,269,164	1,172,311	1,269,164
Reserves and funds						
Other		102,879	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,133,908**	**1,269,164**	**1,269,164**	**1,172,311**	**1,269,164**

Table C7: Cash Flow

0 - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		335,163	354,137	–	3,648	(31,757)	59,023	(90,780)	-154%	354,137
Service charges		576,775	657,391	–	19,282	(12,757)	109,565	(122,323)	-112%	657,391
Other revenue		125,003	292,312	–	43,863	80,170	48,719	31,451	65%	292,312
Transfers and Subsidies - Operational		169,383	170,274	–	48,468	127,707	28,379	99,328	350%	170,274
Transfers and Subsidies - Capital		56,364	63,633	–	–	1,458	10,606	(9,148)	-86%	63,633
Interest		948	–	–	–	–	–	–		–
Dividends								–		
Payments										
Suppliers and employees		(1,235,104)	(1,222,115)	–	(111,665)	(225,330)	(203,686)	(21,644)	11%	(1,222,115)
Interest		(37,378)	(29,426)	–	–	(440)	(4,904)	4,464	-91%	(29,426)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(8,848)**	**286,206**	**–**	**3,596**	**(60,950)**	**47,701**	**108,651**	**228%**	**286,206**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	1,000	–	–	–	167	(167)	-100%	1,000
Decrease (increase) in non-current receivables		7,043	4,591	–	283	5,220	765	4,454	582%	4.591
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(59,838)	(198,473)	–	(5)	(5)	(3,869)	3,864	-100%	(198,473)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(52,795)**	**(192,882)**	**–**	**278**	**5,214**	**(2,937)**	**(8,151)**	**278%**	**(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)	–	–	(1,159)	(8,446)	7,287	-86%	(50,675)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(56,614)**	**(50,675)**	**–**	**–**	**(1,159)**	**(8,446)**	**(7,287)**	**86%**	**(50,675)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(118,256)**	**42,648**	**–**	**3,874**	**(56,895)**	**36,318**			**42,648**
Cash/cash equivalents at beginning:		23,609	23,609	–	–	106,001	3,935	102,066		23,609
Cash/cash equivalents at month/year end:		(94,647)	66,257	–	3,874	49,106	40,253			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 - M02 August

Description	NT Code	Budget Year 2025/26											
R thousands		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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	23,288	4,807	2,828	3,067	1,987	1,993	18,837	54,227	111,034	80,111	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	32,930	7,275	5,311	3,982	3,333	3,595	24,913	59,086	140,426	94,909	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	74,300	9,102	5,664	4,165	3,780	3,411	30,407	65,795	196,625	107,558	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	5,453	2,719	1,223	1,092	1,042	1,011	8,720	60,008	81,267	71,873	–	–
Receivables from Exchange Transactions - Waste Management	1600	16,941	2,008	1,241	1,051	1,007	899	10,589	47,283	81,019	60,829	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	443	1,196	93	47	49	102	330	7,529	9,787	8,056	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	111	155	88	195	92	69	735	(1,814)	(368)	(723)	–	–
Total By Income Source	**2000**	**153,465**	**27,263**	**16,448**	**13,599**	**11,289**	**11,081**	**94,531**	**292,115**	**619,791**	**422,614**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	12,677	947	652	1,278	468	526	2,653	5,344	24,545	10,269	–	–
Commercial	2300	37,009	9,205	6,961	4,927	4,310	4,422	39,013	97,937	203,784	150,608	–	–
Households	2400	103,779	17,111	8,835	7,394	6,511	6,133	52,865	188,833	391,462	261,737	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**153,465**	**27,263**	**16,448**	**13,599**	**11,289**	**11,081**	**94,531**	**292,115**	**619,791**	**422,614**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	4,562	857	–	20	–	6	1	258	5,705	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	4,562	857	–	20	–	6	1	258	5,705	–

Supporting Table SC5: Investment Portfolio

0 - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	Call Deposit	Call Deposit	7.25%	–	–	Call Deposit	3,443	20	–	–	3,463
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Call Deposit	7.25%	–	–	Call Deposit	23	0	–	–	23
Standard Bank - (Own Funds)	288567420-031	Call	Call Deposit	Call Deposit	Call Deposit	8.25%	–	–	Call Deposit	0		–		0
Standard Bank - (Own Funds)	288567420032	Fixed	Fixed	Fixed	Fixed	8.35%	–	–	Fixed	–	–	–	–	–
Standard Bank - (Own Funds)	288567420034	Fixed	Fixed	Fixed	Fixed	7.98%	–	–	Fixed	50,000		–	–	50,000
Standard Bank - (Own Funds)	288567420-033	Call	Call Deposit	Call Deposit	Call Deposit	8.16%	–	–	Call Deposit	25,689	184	–	–	25,873
Standard Bank - (Own Funds)	338568115-001	Call	Call Deposit	Call Deposit	Call Deposit	8.60%	–	–	Call Deposit	15,104	97	–	–	15,201
Municipality sub-total										**94,258**	**300**	–	–	**94,558**
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									**94,258**	**300**	–	–	**94,558**

Supporting Table SC6: Transfers and Grant Receipts

0 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		140,661	150,647	–	186	57,829	25,108	32,722	130.3%	150,647
Equitable Share		130,575	137,908	–	–	57,462	22,985	34,477	150.0%	137,908
Expanded Public Works Programme Integrated Grant		1,279	1,461	–	22	38	244	(205)	-84.2%	1,461
Integrated National Electrification Programme Grant		141	1,304	–	–	–	217	(217)	-100.0%	1,304
Local Government Financial Management Grant		1,800	1,900	–	40	81	317	(236)	-74.5%	1,900
Municipal Infrastructure Grant		3,784	5,204	–	124	248	867	(619)	-71.4%	5,204
Neighbourhood Development Partnership Grant		1,922	1,957	–	–	–	326	(326)	-100.0%	1,957
Water Services Infrastructure Grant		1,160	913	–	–	–	152	(152)	-100.0%	913
Provincial Government:		11,523	11,809	–	1,252	2,529	1,968	561	28.5%	11,809
Specify (Add grant description)		11,523	11,809	–	1,252	2,529	1,968	561	28.5%	11,809
District Municipality:		2	637	–	99	99	106	(7)	-6.9%	637
Specify (Add grant description)		2	637	–	99	99	106	(7)	-6.9%	637
Other grant providers:		574	2,289	–	168	207	382	(174)	-45.6%	2,289
Chemical Industry Seta		574	2,289	–	168	207	382	(174)	-45.6%	2,289
Total Operating Transfers and Grants	5	152,760	165,382	–	1,705	60,665	27,564	33,101	120.1%	165,382
Capital Transfers and Grants										
National Government:		39,417	53,459	–	–	–	8,910	(8,910)	-100.0%	53,459
Integrated National Electrification Programme Grant		937	8,696	–	–	–	1,449	(1,449)	-100.0%	8,696
Municipal Disaster Response Grant		2,072	1,072	–	–	–	179	(179)	-100.0%	1,072
Municipal Infrastructure Grant		15,858	24,561	–	–	–	4,094	(4,094)	-100.0%	24,561
Neighbourhood Development Partnership Grant		12,815	13,043	–	–	–	2,174	(2,174)	-100.0%	13,043
Water Services Infrastructure Grant		7,735	6,087	–	–	–	1,014	(1,014)	-100.0%	6,087
Provincial Government:		7,548	10,174	–	–	–	1,696	(1,696)	-100.0%	10,174
Specify (Add grant description)		7,548	10,174	–	–	–	1,696	(1,696)	-100.0%	10,174
Total Capital Transfers and Grants	5	46,964	63,633	–	–	–	10,606	(10,606)	-100.0%	63,633
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	199,724	229,015	–	1,705	60,665	38,169	22,496	58.9%	229,015

Supporting Table SC7: Transfers and Grant Expenditure

0 - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		68,442	88,345	–	9,106	12,341	15,203	(2,863)	-18.8%	88,363
Chemical Industry Seta		403	2,289	–	168	207	382	(174)	-45.6%	2,289
Construction, Education and Training SETA		171	–	–	–	–	–	–		–
Equitable Share		24,913	39,494	–	3,105	4,730	7,061	(2,332)	-33.0%	39,512
Expanded Public Works Programme Integrated Grant		1,281	1,461	–	22	38	244	(205)	-84.2%	1,461
Local Government Financial Management Grant		1,800	1,900	–	40	81	317	(236)	-74.5%	1,900
Municipal Infrastructure Grant		1,645	2,267	–	137	274	378	(104)	-27.6%	2,267
Specify (Add grant description)		38,230	40,934	–	5,634	7,010	6,822	188	2.8%	40,934
Provincial Government:		38,230	40,934	–	5,634	7,010	6,822	188	2.8%	40,934
Specify (Add grant description)		38,230	40,934	–	5,634	7,010	6,822	188	2.8%	40,934
Other grant providers:		574	2,289	–	168	207	382	(174)	-45.6%	2,289
Chemical Industry Seta		403	2,289	–	168	207	382	(174)	-45.6%	2,289
Construction, Education and Training SETA		171	–	–	–	–	–	–		–
Chemical Industry Seta								–		
Total operating expenditure of Transfers and Grants:		107,246	131,568	–	14,908	19,559	22,407	(2,849)	-12.7%	131,586
Capital expenditure of Transfers and Grants										
National Government:		–	63,633	–	–	–	(1,591)	1,591	-100.0%	63,633
Integrated National Electrification Programme Grant		–	8,696	–	–	–	(217)	217	-100.0%	8,696
Municipal Infrastructure Grant		–	24,561	–	–	–	(614)	614	-100.0%	24,561
Neighbourhood Development Partnership Grant		–	13,043	–	–	–	(326)	326	-100.0%	13,043
Specify (Add grant description)		–	11,246	–	–	–	(281)	281	-100.0%	11,246
Water Services Infrastructure Grant		–	6,087	–	–	–	(152)	152	-100.0%	6,087
Provincial Government:		–	11,246	–	–	–	(281)	281	-100.0%	11,246
Specify (Add grant description)		–	11,246	–	–	–	(281)	281	-100.0%	11,246
Total capital expenditure of Transfers and Grants		–	74,879	–	–	–	(1,872)	1,872	-100.0%	74,879
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,246	206,447	–	14,908	19,559	20,535	(977)	-4.8%	206,465

Supporting Table SC8: Councillor and Staff Benefits

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7,868	9,994	–	642	1,328	1,666	(338)	-20%	9,994
Pension and UIF Contributions		679	758	–	55	108	126	(18)	-14%	758
Medical Aid Contributions		155	156	–	9	18	26	(8)	-32%	156
Motor Vehicle Allowance		393	391	–	31	65	65	(0)	-1%	391
Cellphone Allowance		569	591	–	46	94	99	(5)	-5%	591
Housing Allowances								–		
Other benefits and allowances		6	–	–	6	12	–	12	#DIV/0!	–
Sub Total - Councillors		**9,669**	**11,890**	**–**	**789**	**1,624**	**1,982**	**(358)**	**-18%**	**11,890**
% increase	4		**23.0%**							**23.0%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,574	8,367	–	561	1,120	1,360	(240)	-18%	8,367
Pension and UIF Contributions		478	899	–	88	175	155	20	13%	899
Medical Aid Contributions		60	191	–	13	25	32	(6)	-20%	191
Overtime								–		
Performance Bonus		302	486	–	–	–	81	(81)	-100%	486
Motor Vehicle Allowance		419	683	–	(0)	53	114	(61)	-53%	683
Cellphone Allowance		–	6	–	–	–	1	(1)	-100%	4
Housing Allowances		58	108	–	–	–	18	(18)	-100%	108
Acting and post related allowance		15	14	–	–	–	2	(2)	-100%	14
In kind benefits								–		
Sub Total - Senior Managers of Municipality		**6,906**	**10,754**	**–**	**661**	**1,373**	**1,763**	**(389)**	**-22%**	**10,752**
% increase	4		**55.7%**							**55.7%**
Other Municipal Staff										
Basic Salaries and Wages		186,389	226,057	–	16,321	32,295	37,663	(5,369)	-14%	225,930
Pension and UIF Contributions		38,596	46,445	–	3,414	6,788	7,789	(1,001)	-13%	46,445
Medical Aid Contributions		14,414	16,931	–	1,259	2,512	2,805	(294)	-10%	16,931
Overtime		27,867	20,506	–	(226)	2,199	3,418	(1,218)	-36%	20,566
Performance Bonus		15,161	15,885	–	–	–	2,647	(2,647)	-100%	15,885
Motor Vehicle Allowance		8,345	8,622	–	312	948	1,437	(489)	-34%	8,622
Cellphone Allowance								–		
Housing Allowances		2,790	3,553	–	(0)	218	592	(374)	-63%	3,553
Other benefits and allowances		9,736	4,778	–	(19)	795	796	(1)	0%	4,778
Payments in lieu of leave		4,970	3,229	–	269	538	538	–		3,229
Long service awards		1,500	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	16,678	15,042	–	–	–	2,507	(2,507)	-100%	15,042
Entertainment								–		
Scarcity		2,698	1,945	–	178	352	324	27	8%	1,945
Acting and post related allowance		10,829	5,435	–	(73)	730	906	(176)	-19%	5,504
In kind benefits								–		
Sub Total - Other Municipal Staff		**339,973**	**368,427**	**–**	**21,434**	**47,374**	**61,423**	**(14,049)**	**-23%**	**368,429**
% increase	4		**8.4%**							**8.4%**
Total Parent Municipality		**356,548**	**391,070**	**–**	**22,884**	**50,371**	**65,167**	**(14,796)**	**-23%**	**391,070**
TOTAL SALARY, ALLOWANCES & BENEFITS		**356,548**	**391,070**	**–**	**22,884**	**50,371**	**65,167**	**(14,796)**	**-23%**	**391,070**
% increase	4		**9.7%**							**9.7%**
TOTAL MANAGERS AND STAFF		**346,879**	**379,181**	**–**	**22,095**	**48,748**	**63,186**	**(14,438)**	**-23%**	**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 - M02 August

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	1	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
Cash Receipts By Source																
Property rates		(35,405)	3,648	29,511	29,511	29,511	29,511	29,511	29,511	29,511	29,511	29,511	(265,603)	(31,757)	370,772	387,088
Service charges - Electricity revenue		(25,961)	19,207	36,837	36,837	36,837	36,837	36,837	36,837	36,837	36,837	36,837	(331,530)	(6,754)	485,611	506,978
Service charges - Water revenue		(3,274)	62	8,635	8,635	8,635	8,635	8,635	8,635	8,635	8,635	8,635	(77,716)	(3,212)	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	(52,816)	(214)	73,661	76,902
Service charges - Waste Mangement		(2,591)	14	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	(30,980)	(2,577)	49,568	59,482
Rental of facilities and equipment		2	90	715	715	715	715	715	715	715	715	715	(6,433)	92	8,971	9,366
Interest earned - external investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		(1,478)	2,263	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	(36,994)	785	51,594	53,865
Licences and permits		1,349	2,505	153	153	153	153	153	153	153	153	153	(1,381)	3,854	1,927	2,011
Agency services		134	128	336	336	336	336	336	336	336	336	336	(3,028)	262	4,223	4,409
Transfers and Subsidies - Operational		79,239	48,466	14,189	14,189	14,189	14,189	14,189	14,189	14,189	14,189	14,189	(127,705)	127,707	144,627	151,155
Other revenue		36,239	38,877	9,564	9,564	9,564	9,564	9,564	9,564	9,564	9,564	9,564	(86,073)	75,117	124,500	131,138
Cash Receipts by Source		**48,041**	**115,261**	**113,362**	**113,362**	**113,362**	**113,362**	**113,362**	**113,362**	**113,362**	**113,362**	**113,362**	**(1,020,260)**	**163,302**	**1,423,962**	**1,495,675**
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	(47,725)	1,458	59,349	61,107
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	83	83	83	83	83	83	83	83	83	(750)	–	1,000	1,000
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing													–			
Increase (decrease) in consumer deposits		414	314	–	–	–	–	–	–	–	–	–	0	728	–	–
VAT Control (receipts)		4,936	283	383	383	383	383	383	383	383	383	383	(3,443)	5,220	4,802	5,013
Decrease (increase) in non-current receivables		4,936	283	383	383	383	383	383	383	383	383	383	(3,443)	5,220	4,802	5,013
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**59,786**	**116,141**	**119,514**	**119,514**	**119,514**	**119,514**	**119,514**	**119,514**	**119,514**	**119,514**	**119,514**	**(1,075,622)**	**175,927**	**1,493,915**	**1,567,808**

Cash Payments by Type												-			
Employee related costs	35,056	44,825	31,695	31,695	31,695	31,695	31,695	31,695	31,695	31,695	31,695	(274,841)	90,294	389,737	406,517
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	12,292	12,807
Interest	440	-	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	(21,874)	636	24,425	18,979
Bulk purchases - Electricity	39,545	42,805	34,221	34,221	34,221	34,221	34,221	34,221	34,221	34,221	34,221	(307,629)	82,713	415,306	420,007
Acquisitions - water & other inventory	2,720	835	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	4,043	(36,388)	3,555	54,995	57,415
Contracted services	13,213	8,444	14,344	14,344	14,344	14,344	14,344	14,344	14,344	14,344	14,344	(128,603)	22,151	175,092	182,804
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	21,905	15,222	8,456	8,456	8,456	8,456	8,456	8,456	8,456	8,456	8,456	(73,191)	40,041	106,065	111,473
Cash Payments by Type	112,879	112,131	95,212	95,212	95,212	95,212	95,212	95,212	95,212	95,212	95,212	(842,527)	239,391	1,177,912	1,210,002
Other Cash Flows/Payments by Type															
Capital assets	-	5	1,934	1,934	17,631	33,121	33,121	33,121	2,141	17,631	2,141	(142,776)	5	176,142	153,988
Repayment of borrowing	1,159	-	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	(38,007)	1,159	57,876	59,467
Other Cash Flows/Payments	1,546	-	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	(76,952)	1,546	111,779	117,858
Total Cash Payments by Type	115,584	112,136	109,919	109,919	125,616	141,106	141,106	141,106	110,126	125,616	110,126	(1,100,261)	242,100	1,523,710	1,541,315
NET INCREASE/(DECREASE) IN CASH HELD	(55,798)	4,005	9,594	9,594	(6,103)	(21,592)	(21,592)	(21,592)	9,387	(6,103)	9,387	24,640	(66,173)	(29,795)	26,493
Cash/cash equivalents at the month/year beginning:	-	(55,798)	(51,793)	(42,199)	(32,605)	(38,708)	(60,300)	(81,892)	(103,485)	(94,097)	(100,200)	(90,813)	-	(66,173)	(95,968)
Cash/cash equivalents at the month/year end:	(55,798)	(51,793)	(42,199)	(32,605)	(38,708)	(60,300)	(81,892)	(103,485)	(94,097)	(100,200)	(90,813)	(66,173)	(66,173)	(95,968)	(69,475)

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

0 - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	59,924	–	–	–	(339)	(339)	100.0%	59,924
Roads Infrastructure		–	9,000	–	–	–	(33)	(33)	100.0%	9,000
Roads		–	8,000	–	–	–	(200)	200	-100.0%	8,000
Capital Spares		–	1,000	–	–	–	167	(167)	-100.0%	1,000
Electrical Infrastructure		–	2,800	–	–	–	313	313	100.0%	2,800
MV Networks		–	2,800	–	–	–	313	(313)	-100.0%	2,689
Water Supply Infrastructure		–	44,424	–	–	–	(679)	(679)	100.0%	44,424
Water Treatment Works		–	2,774	–	–	–	46	(46)	-100.0%	2,774
Bulk Mains								–		
Distribution		–	650	–	–	–	108	(108)	-100.0%	650
Capital Spares		–	41,000	–	–	–	(833)	833	-100.0%	41,000
Sanitation Infrastructure		–	1,300	–	–	–	121	121	100.0%	1,300
Pump Station								–		
Reticulation		–	1,300	–	–	–	121	(121)	-100.0%	1,300
Rail Infrastructure		–	2,400	–	–	–	(60)	(60)	100.0%	2,400
Drainage Collection		–	2,400	–	–	–	(60)	60	-100.0%	2,400
Community Assets		–	3,800	–	–	–	(95)	(95)	100.0%	3,800
Community Facilities		–	3,800	–	–	–	(95)	(95)	100.0%	3,800
Fire/Ambulance Stations		–	3,800	–	–	–	(95)	95	-100.0%	3,800
Computer Equipment		–	750	–	5	5	125	120	95.8%	750
Computer Equipment		–	750	–	5	5	125	(120)	-95.8%	750
Furniture and Office Equipment		–	803	–	3	6	134	128	95.5%	803
Furniture and Office Equipment		–	803	–	3	6	134	(128)	-95.5%	803
Machinery and Equipment		–	3,988	–	–	–	281	281	100.0%	3,988
Machinery and Equipment		–	3,988	–	–	–	281	(281)	-100.0%	3,988
Transport Assets		–	12,307	–	–	–	(308)	(308)	100.0%	12,307
Transport Assets		–	12,307	–	–	–	(308)	308	-100.0%	12,307
Total Capital Expenditure on new assets	1	–	81,572	–	8	11	(201)	(212)	105.6%	81,572

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

0 - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**25,364**	**27,745**	**–**	**373**	**373**	**4,624**	4,251	**91.9%**	**27,745**
Roads Infrastructure		3,016	5,600	–	–	–	933	933	**100.0%**	5,600
Roads		3,016	5,600	–	–	–	933	(933)	**-100.0%**	5,600
Storm water Infrastructure		779	1,000	–	58	58	167	109	**65.2%**	1,000
Drainage Collection								–		
Storm water Conveyance		779	1,000	–	58	58	167	(109)	**-65.2%**	1,000
Attenuation								–		
Electrical Infrastructure		15,736	14,527	–	237	237	2,421	2,184	**90.2%**	14,527
Power Plants								–		
HV Substations		2,185	2,000	–	–	–	333	(333)	**-100.0%**	2,000
HV Switching Station		324	261	–	0	0	44	(43)	**-99.1%**	261
HV Transmission Conductors		589	1,004	–	237	237	167	69	**41.5%**	1,004
MV Substations								–		
MV Switching Stations								–		
MV Networks		4,664	5,313	–	–	–	886	(886)	**-100.0%**	5,313
LV Networks		7,975	5,948	–	–	–	991	(991)	**-100.0%**	5,948
Capital Spares								–		
Water Supply Infrastructure		4,677	5,038	–	76	76	840	764	**90.9%**	5,038
Water Treatment Works		3,814	4,155	–	75	75	693	(618)	**-89.2%**	4,155
Capital Spares		863	883	–	2	2	147	(146)	**-98.9%**	883
Sanitation Infrastructure		564	1,230	–	1	1	205	204	**99.5%**	1,230
Waste Water Treatment Works		564	1,230	–	1	1	205	(204)	**-99.5%**	1,230
Solid Waste Infrastructure		592	350	–	1	1	58	58	**98.8%**	350
Landfill Sites								–		
Waste Transfer Stations		592	350	–	1	1	58	(58)	**-98.8%**	350
Community Assets		**3,273**	**2,821**	**–**	**238**	**239**	**470**	**232**	**49.3%**	**2,821**
Community Facilities		1,558	1,271	–	206	206	212	6	**2.8%**	1,271
Halls		545	455	–	144	144	76	68	90.1%	455
Museums		13	–	–	–	–	–	–		–
Libraries		61	75	–	60	60	13	48	380.0%	75
Cemeteries/Crematoria		444	306	–	–	–	51	(51)	-100.0%	306
Police		18	35	–	–	–	6	(6)	-100.0%	35
Purls								–		
Public Open Space		477	400	–	2	2	67	(65)	-97.3%	400
Sport and Recreation Facilities		1,715	1,550	–	32	33	258	226	**87.4%**	1,550
Indoor Facilities								–		
Outdoor Facilities		1,715	1,550	–	32	33	258	(226)	-87.4%	1,550
Other assets		**918**	**716**	**–**	**15**	**16**	**119**	**103**	**86.3%**	**716**
Operational Buildings		722	714	–	15	16	119	103	**86.2%**	714
Municipal Offices		721	713	–	15	16	119	(103)	-86.5%	713
Depots		1	1	–	0	0	0	0	170.5%	1
Capital Spares								–		
Housing		196	2	–	–	–	0	0	**100.0%**	2
Staff Housing		2	2	–	–	–	0	(0)	-100.0%	2
Social Housing		194	–	–	–	–	–	–		–
Transport Assets		**8,673**	**7,276**	**–**	**268**	**271**	**1,213**	**942**	77.7%	**7,276**
Transport Assets		8,673	7,276	–	268	271	1,213	(942)	-77.7%	7,276
Total Repairs and Maintenance Expenditure	1	**38,228**	**38,559**	**–**	**894**	**899**	**6,426**	**5,528**	**86.0%**	**38,559**

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

0 - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		25,364	27,745	–	373	373	4,624	4,251	91.9%	27,745
Roads Infrastructure		3,016	5,600	–	–	–	933	933	100.0%	5,600
Roads		3,016	5,600	–	–	–	933	(933)	-100.0%	5,600
Storm water Infrastructure		779	1,000	–	58	58	167	109	65.2%	1,000
Drainage Collection								–		
Storm water Conveyance		779	1,000	–	58	58	167	(109)	-65.2%	1,000
Attenuation								–		
Electrical Infrastructure		15,736	14,527	–	237	237	2,421	2,184	90.2%	14,527
Power Plants								–		
HV Substations		2,185	2,000	–	–	–	333	(333)	-100.0%	2,000
HV Switching Station		324	261	–	0	0	44	(43)	-99.1%	261
HV Transmission Conductors		589	1,004	–	237	237	167	69	41.5%	1,004
MV Substations								–		
MV Switching Stations								–		
MV Networks		4,664	5,313	–	–	–	886	(886)	-100.0%	5,313
LV Networks		7,975	5,948	–	–	–	991	(991)	-100.0%	5,948
Capital Spares								–		
Water Supply Infrastructure		4,677	5,038	–	76	76	840	764	90.9%	5,038
Water Treatment Works		3,814	4,155	–	75	75	693	(618)	-89.2%	4,155
Capital Spares		863	883	–	2	2	147	(146)	-98.9%	883
Sanitation Infrastructure		564	1,230	–	1	1	205	204	99.5%	1,230
Waste Water Treatment Works		564	1,230	–	1	1	205	(204)	-99.5%	1,230
Solid Waste Infrastructure		592	350	–	1	1	58	58	98.8%	350
Landfill Sites								–		
Waste Transfer Stations		592	350	–	1	1	58	(58)	-98.8%	350
Community Assets		3,273	2,821	–	238	239	470	232	49.3%	2,821
Community Facilities		1,558	1,271	–	206	206	212	6	2.8%	1,271
Halls		545	455	–	144	144	76	68	90.1%	455
Museums		13	–	–	–	–	–	–		–
Libraries		61	75	–	60	60	13	48	380.0%	75
Cemeteries/Crematoria		444	306	–	–	–	51	(51)	-100.0%	306
Police		18	35	–	–	–	6	(6)	-100.0%	35
Purls								–		
Public Open Space		477	400	–	2	2	67	(65)	-97.3%	400
Sport and Recreation Facilities		1,715	1,550	–	32	33	258	226	87.4%	1,550
Indoor Facilities								–		
Outdoor Facilities		1,715	1,550	–	32	33	258	(226)	-87.4%	1,550
Other assets		918	716	–	15	16	119	103	86.3%	716
Operational Buildings		722	714	–	15	16	119	103	86.2%	714
Municipal Offices		721	713	–	15	16	119	(103)	-86.5%	713
Depots		1	1	–	0	0	0	0	170.5%	1
Capital Spares								–		
Housing		196	2	–	–	–	0	0	100.0%	2
Staff Housing		2	2	–	–	–	0	(0)	-100.0%	2
Social Housing		194	–	–	–	–	–	–		–
Transport Assets		8,673	7,276	–	268	271	1,213	942	77.7%	7,276
Transport Assets		8,673	7,276	–	268	271	1,213	(942)	-77.7%	7,276
Total Repairs and Maintenance Expenditure	1	38,228	38,559	–	894	899	6,426	5,528	86.0%	38,559

Supporting Table SC13(d): Depreciation

0 - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**45,861**	**55,871**	**–**	**2,619**	**5,306**	**9,312**	4,006	**43.0%**	**55,871**
Roads Infrastructure		9,617	10,932	–	585	1,189	1,822	633	**34.8%**	10,932
Roads		9,617	10,932	–	585	1,189	1,822	(633)	**-34.8%**	10,932
Storm water Infrastructure		20	1,151	–	95	95	192	97	**50.7%**	1,151
Drainage Collection		20	1,151	–	95	95	192	(97)	**-50.7%**	1,151
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		8,994	19,913	–	625	1,304	3,319	2,015	**60.7%**	19,913
Power Plants		3	–	–	–	2	–	2	**#DIV/0!**	–
HV Substations		8,991	19,913	–	625	1,302	3,319	(2,017)	**-60.8%**	19,913
Water Supply Infrastructure		19,180	21,764	–	1,300	2,679	3,627	948	**26.1%**	21,764
Distribution		19,180	21,764	–	1,300	2,679	3,627	(948)	**-26.1%**	21,764
Sanitation Infrastructure		6,367	44	–	4	17	7	(10)	**-132.9%**	44
Pump Station		–	–	–	–	6	–	6	**#DIV/0!**	–
Reticulation		41	–	–	–	–	–	–		–
Waste Water Treatment Works		6,282	–	–	–	4	–	4	**#DIV/0!**	–
Outfall Sewers								–		
Toilet Facilities		44	44	–	4	7	7	(0)	**-1.4%**	44
Capital Spares								–		
Solid Waste Infrastructure		1,604	1,988	–	4	8	331	323	**97.5%**	1,988
Landfill Sites		1,604	1,988	–	4	8	331	(323)	**-97.5%**	1,988
Information and Communication Infrastructure		78	80	–	7	14	13	(1)	**-5.6%**	80
Distribution Layers		78	80	–	7	14	13	1	**5.6%**	80
Capital Spares								–		
Community Assets		**2,093**	**2,061**	**–**	**152**	**287**	**343**	**57**	**16.6%**	**2,061**
Community Facilities		1,464	1,323	–	100	232	220	(11)	**-5.2%**	1,323
Halls		618	619	–	47	62	103	(41)	-39.8%	619
Centres		7	7	–	1	47	1	46	3740.7%	7
Fire/Ambulance Stations		46	58	–	2	4	10	(6)	-58.5%	58
Testing Stations		0	0	–	0	0	0	–		0
Museums		6	–	–	0	1	–	1	#DIV/0!	–
Libraries		437	243	–	19	39	41	(2)	-4.0%	243
Cemeteries/Crematoria		15	58	–	3	3	10	(7)	-69.5%	58
Police		2	–	–	–	–	–	–		–
Purls		116	122	–	10	21	20	0	1.4%	122
Public Ablution Facilities		–	–	–	1	1	–	1	#DIV/0!	–
Markets								–		
Stalls		27	23	–	2	23	4	19	496.0%	23
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals		191	191	–	15	31	32	(1)	-3.7%	191
Capital Spares								–		
Sport and Recreation Facilities		629	738	–	52	55	123	68	**55.6%**	738
Indoor Facilities		–	717	–	48	48	119	(72)	-60.1%	717
Outdoor Facilities		629	21	–	5	7	4	3	94.2%	21
Investment properties		**136**	**136**	**–**	**11**	**25**	**23**	(3)	-11.8%	**136**
Revenue Generating		136	136	–	11	25	23	(3)	**-11.8%**	136
Improved Property		136	136	–	11	25	23	3	11.8%	136
Other assets		**703**	**688**	**–**	**57**	**97**	**115**	**18**	**15.6%**	**688**
Operational Buildings		703	688	–	57	91	115	24	**20.9%**	688
Municipal Offices		703	688	–	57	91	115	(24)	-20.9%	688
Housing		–	1	–	–	6	0	(6)	**-4869.4%**	1
Staff Housing								–		
Social Housing		–	1	–	–	6	0	6	4869.4%	1
Capital Spares								–		
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets								–		
Intangible Assets		**15**	**15**	**–**	**1**	**12**	**3**	**(9)**	-350.0%	**15**
Servitudes								–		
Licences and Rights		15	15	–	1	12	3	(9)	**-350.0%**	15
Computer Software and Applications		15	15	–	1	12	3	9	350.0%	15
Computer Equipment		**911**	**839**	**–**	**228**	**358**	**140**	**(218)**	-156.2%	**839**
Computer Equipment		911	839	–	228	358	140	218	156.2%	839
Furniture and Office Equipment		**1,821**	**7,412**	**–**	**542**	**1,083**	**1,235**	**152**	12.3%	**7,412**
Furniture and Office Equipment		1,821	7,412	–	542	1,083	1,235	(152)	-12.3%	7,412
Machinery and Equipment		**789**	**1,142**	**–**	**85**	**115**	**190**	**75**	39.6%	**1,142**
Machinery and Equipment		789	1,142	–	85	115	190	(75)	-39.6%	1,142
Transport Assets		**1,832**	**383**	**–**	**195**	**300**	**64**	**(236)**	-369.8%	**383**
Transport Assets		1,832	383	–	195	300	64	236	369.8%	383
Total Depreciation	1	**54,161**	**68,548**	**–**	**3,891**	**7,583**	**11,425**	**3,842**	**33.6%**	**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 - M02 August

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		–	57,170	–	–	–	(357)	(357)	100.0%	57,170
Roads Infrastructure		–	25,112	–	–	–	(455)	(455)	100.0%	25,112
Roads		–	25,112	–	–	–	(455)	455	-100.0%	25,112
Storm water Infrastructure		–	1,500	–	–	–	58	58	100.0%	1,500
Drainage Collection		–	1,500	–	–	–	58	(58)	-100.0%	1,500
Electrical Infrastructure		–	8,696	–	–	–	(217)	(217)	100.0%	8,696
MV Substations		–	8,696	–	–	–	(217)	217	-100.0%	8,696
Water Supply Infrastructure		–	15,162	–	–	–	61	61	100.0%	15,162
Bulk Mains		–	917	–	–	–	153	(153)	-100.0%	917
Distribution		–	14,245	–	–	–	(92)	92	-100.0%	14,245
Sanitation Infrastructure		–	6,700	–	–	–	197	197	100.0%	6,700
Pump Station		–	3,000	–	–	–	(75)	75	-100.0%	3,000
Reticulation		–	3,300	–	–	–	205	(205)	-100.0%	3,300
Waste Water Treatment Works		–	400	–	–	–	67	(67)	-100.0%	400
Community Assets		2,259	–	–	(3)	(3)	–	3	#DIV/0!	–
Community Facilities		2,259	–	–	(3)	(3)	–	3	#DIV/0!	–
Halls		2,259	–	–	(3)	(3)	–	(3)	#DIV/0!	–
Other assets		1,132	650	–	(2)	(2)	108	110	101.6%	650
Operational Buildings		1,132	650	–	(2)	(2)	108	110	101.6%	650
Municipal Offices		1,132	650	–	(2)	(2)	108	(110)	-101.6%	650
Total Capital Expenditure on upgrading of existing assets	1	3,391	57,820	–	(5)	(5)	(249)	(244)	98.0%	57,820

APPENDIX A - Capex Report as at 31 August 2025

Include | Yes

2025/26 mSCOA CAPITAL FINANCIAL PERFORMANCE REPORT AS AT 31 AUGUST 2025

Row Labels	LEDGER ACCOUNT	VOTE DESCRIPTION	MSCOA CODE	MSCOA EXPENDITURE DESCRIPTION	FUNDING SOURCES	ORIGINAL BUDGET	ADJUSTED BUDGET (Incl. Virements)	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive & Council						84,700	84,700	1,390	14,118	12,728	-	83,310
MUNICIPAL MANAGER	28-32-85-20-1151	Program Office Equipment	9/108-2-2	Program Office Equipment	Internally Generated Funds	38,900	38,900	-	6,484	6,484	-	38,900
	28-32-85-20-1155	Program Office Furniture	9/108-3-3	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Furniture and Office Equipment:I	Internally Generated Funds	45,800	45,800	1,390	7,634	6,244	-	44,410
Vote 2 - Corporate Services						1,050,000	1,050,000	5,200	175,000	169,800	-	1,044,800
DIRECTOR: CORPORATE	28-33-85-20-4155	Program Office Furniture	9/101-38-38	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Furniture and Office Equipment:I	Internally Generated Funds	300,000	300,000	-	50,000	50,000	-	300,000
INFORMATION TECHNOLOGY	28-66-85-26-1152	Program Computer Equipment	9/106-6-8	Replacement Laptops	Internally Generated Funds	300,000	300,000	-	50,000	50,000	-	300,000
			9/106-6-9	Replacement Desktops		250,000	250,000	5,200	41,666	36,466	-	244,800
	28-66-85-26-1070	Switches/Upgrade Network	9/106-212277-60890	PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisit	Internally Generated Funds	200,000	200,000	-	33,334	33,334	-	200,000
Vote 3 - Financial Services						45,000	45,000	-	7,500	7,500	-	45,000
DIRECTOR: FINANCE	28-62-85-25-9151	Program Office Equipment	9/101-57-57	Assets: Non-current Assets - Property: Plant and Equipment - Cost Model - Furniture and Office Equipme	Internally Generated Funds	15,000	15,000	-	2,500	2,500	-	15,000
	28-62-85-25-9155	Program Office Furniture	9/101-2-16	NCA: PPE: Owned Revaluation: Buildings: All/ex NERSA: Acquisition	Internally Generated Funds	30,000	30,000	-	5,000	5,000	-	30,000
Vote 5 - Planning & Development						9,200,000	9,200,000	-	(230,000)	(230,000)	746,432	8,453,568
HOUSING ADMINISTRATION	28-48-84-22-4011	Sedgefield Infill - Informal Settlements Upgrading Partnershi	9/105-28-28	Electrical Contractor	Provincial Government Grants	8,000,000	8,000,000	-	(200,000)	(200,000)	574,887	7,425,113
	28-48-85-22-4066	Subsoil drains - Bongani Khayalethu Valley	9/105-55-55	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Storm water Infrastructure:Cost:A	Internally Generated Funds	1,200,000	1,200,000	-	(30,000)	(30,000)	171,545	1,028,455
Vote 6 - Community Services						20,618,120	20,618,120	4,693	(34,158)	(234,843)	12,043	20,601,383
CEMETERY	28-39-85-20-7155	Mini digger loader	9/124-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	450,000	450,000	-	75,000		-	450,000
CLEANSING REFUSE REMOVAL SERV.	28-72-85-26-9075	Compactor Trucks (3)	9/113-212677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	5,000,000	5,000,000	-	(125,000)	(125,000)	-	5,000,000
	28-72-85-26-9076	Class 1 Noise Level Meter (2)	9/113-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	200,000	200,000	-	33,334		-	200,000
HALLS / FACILITIES	28-41-85-21-4008	Furniture Equipment	9/109-32-32	Furniture Equipment	Internally Generated Funds	313,200	313,200	4,693	52,200	47,507	-	308,507
LIBRARY	28-51-85-22-9070	Ablution Sedgefield Library	9/151-22077-61043	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	250,000	250,000	-	41,666		-	250,000
	28-51-85-22-9071	Fence Old Goal	9/151-102077-61043	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	200,000	200,000	-	33,334		-	200,000
PARKS RECREATION	28-53-85-21-5060	New LDV Sports Facilities	9/115-20-20	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Transport Assets:Owned and In-u	Internally Generated Funds	480,000	480,000	-	(12,000)	(12,000)	-	480,000
	28-53-85-23-5005	Small Plant Equipment	9/115-30-30	Small Plant Equipment	Internally Generated Funds	187,920	187,920	-	31,320	31,320	-	187,920
	28-53-85-23-5080	New Tractor (bossiekappers)	9/115-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	75,000	75,000	-	12,500	12,500	-	75,000
SAFETY FIRE BRIGADE SERVICES	28-56-80-24-2006	Establishment of fire stations - Rheenendal	9/120-21-21	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Community Assets - Cost - Acq	Internally Generated Funds	2,000,000	2,000,000	-	(50,000)		-	2,000,000
	28-56-80-24-2007	Establishment of fire stations - Khayalethu	9/120-22-22	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Community Assets - Cost - Acq	Internally Generated Funds	1,800,000	1,800,000	-	(45,000)	(45,000)	-	1,800,000
	28-56-85-24-2010	Procurement of portable handheld radio's	9/120-25-25	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Machinery and Equipment - In	Internally Generated Funds	100,000	100,000	-	16,666	16,666	-	100,000
	28-56-85-24-2011	Fire Hoses and Nozzles	9/120-212477-360805	PPE:Cost Model:Machinery and Equipment:Future Use:Cost	Internally Generated Funds	200,000	200,000	-	33,334		-	200,000
	28-56-84-24-2047	Fire truck -Major pumper (WCPA)	9/120-72677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Provincial Government Grants	1,072,000	1,072,000	-	(26,800)		-	1,072,000
	28-56-85-24-2062	Fire Truck -Major Pumper (Co-funding)	9/120-12677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	1,000,000	1,000,000	-	(25,000)	(25,000)	-	1,000,000
	28-56-85-24-2060	Replacement of a vehicle CX 13574	9/120-212677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	600,000	600,000	-	(15,000)	(15,000)	-	600,000
	28-56-85-24-2064	Refurbish Ablution Facilities	9/120-182077-61043	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	200,000	200,000	-	33,334		-	200,000
	28-56-85-24-2156	Office Equipment	9/120-152577-60839	PPE:Cost Model:Furniture and Office Equipment:In-use:C	Internally Generated Funds	60,000	60,000	-	10,000		-	60,000
	28-56-85-24-2063	Generator	9/120-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	25,000	25,000	-	4,164	4,164	12,043	12,957

SAFETY TRAFFIC DEPARTMENT	28-59-85-25-0004	Breatherlizer Sets	9/121-11-11	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Machinery and Equipment - In	Internally Generated Funds	250,000	250,000	-	41,666		-	250,000
	28-59-85-25-0156	Vehicle Replacements (3)	9/121-22677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	1,155,000	1,155,000	-	(28,876)		-	1,155,000
TRANSFER STATION	28-73-85-27-1020	Hooklift Truck	9/114-212677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	3,000,000	3,000,000	-	(75,000)	(75,000)	-	3,000,000
	28-73-85-27-1021	Containers (5)	9/114-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	2,000,000	2,000,000	-	(50,000)	(50,000)	-	2,000,000
Vote 7 - Electrical Services						16,495,652	16,495,652	-	354,272	354,272	-	16,495,652
ELECTRICITY DISTRIBUTION	28-76-85-27-8001	Electrification of informal areas	9/104-100-125	Electrification of informal areas - Ward 7	Internally Generated Funds	-	111,111	-	111,111	111,111	-	111,111
			9/104-97-122	Electrification of informal areas - Ward 1	Internally Generated Funds	-	111,111	-	111,111	111,111	-	111,111
			9/104-98-123	Electrification of informal areas - Ward 3	Internally Generated Funds	1,000,000	111,112	-	(722,222)	(722,222)	-	111,112
			9/104-99-124	Electrification of informal areas - Ward 4	Internally Generated Funds	-	111,111	-	111,111	111,111	-	111,111
	28-76-80-20-8009	Electrification of Formal Housing	9/104-112-138	Electrification of Formal Housing	Internally Generated Funds	1,000,000	1,000,000	-	166,666	166,666	-	1,000,000
	28-76-85-20-2003	Relay replacement to reduce overloading	9/104-210177-360261	PPE:Cost Model:Electrical Infrastructure:In-use:Capital Spares:Cost:Acquisitions	Internally Generated Funds	1,000,000	1,000,000	-	166,666	166,666	-	1,000,000
	28-76-85-20-2004	Replacement of 2 RMUs Eastford and White location	9/104-215577-360193	PPE:Cost Model:Electrical Infrastructure:In-use:MV Swi	Internally Generated Funds	1,200,000	1,200,000	-	(30,000)	(30,000)	-	1,200,000
	28-76-85-27-8155	Refurbishment of Ring Main Units	9/104-210177-60261	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infrastructure:In-use:Ca	Internally Generated Funds	1,800,000	1,800,000	-	(45,000)	(45,000)	-	1,800,000
	28-76-85-27-8156	Smart Meters Installation	9/104-211977-60414	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infrastructure:Future Us	Internally Generated Funds	1,000,000	1,000,000	-	166,666	166,666	-	1,000,000
	28-76-84-27-9080	20MVA 66/22KV Knysna Main Intake Substation Ph 2	9/104-210677-60176	PPE:Cost Model:Electrical Infrastructure:In-use:MV Sub	National Government Grants	8,695,652	8,695,652	-	(217,392)	(217,392)	-	8,695,652
	28-76-85-20-2007	New MV Transformers	9/104-211577-360227	PPE:Cost Model:Electrical Infrastructure:In-use:MV Swi	Internally Generated Funds	800,000	800,000	-	(20,000)	(20,000)	-	800,000
	28-76-85-27-9061	Electrification of informal areas - Ward 2	9/104-21577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infrastructure:In-use:LV	Internally Generated Funds	-	111,111	-	111,111	111,111	-	111,111
	28-76-85-27-9060	Electrification of informal areas - Ward 5	9/104-51577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infrastructure:In-use:LV	Internally Generated Funds	-	111,111	-	111,111	111,111	-	111,111
	28-76-85-27-9059	Electrification of informal areas - Ward 6	9/104-61577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infrastructure:In-use:LV	Internally Generated Funds	-	111,111	-	111,111	111,111	-	111,111
	28-76-85-27-9058	Electrification of informal areas - Ward 8	9/104-81577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infrastructure:In-use:LV	Internally Generated Funds	-	111,111	-	111,111	111,111	-	111,111
	28-76-85-20-2006	Electrification of informal areas - Ward 11	9/104-111477-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infrastructure:In-use:LV	Internally Generated Funds	-	111,111	-	111,111	111,111	-	111,111
Vote 8 - Technical Services						125,091,382	125,091,382	-	(732,630)	(854,134)	8,317,323	116,774,060
DIRECTOR: TECHNICAL SERVICES	28-80-85-28-5154	Program Tools Equipment	9/101-33-38	Program Tools Equipment	Internally Generated Funds	500,000	500,000	-	83,334	83,334	7,235	492,765
RDS,S/WTR,DRAINAGE:STORMWATER	28-87-85-29-0026	Upgrade Stormwater Infrastructure	9/117-19-19	Storm water minor improvements (All wards)	Internally Generated Funds	500,000	500,000	-	83,334	83,334	-	500,000
	28-87-85-29-0009	Knysna Heights Retaining Wall	9/117-103577-361009	Assets: Non-current Assets - Property: Plant and Equipment - Cost Model - Storm water Infrastructure - C	Internally Generated Funds	1,200,000	1,200,000	-	(30,000)	(30,000)	-	1,200,000
	28-87-85-29-0008	Brenton on Lake to Storwater Management	9/117-50977-361009	Assets: Non-current Assets - Property: Plant and Equipment - Cost Model - Storm water Infrastructure - C	Internally Generated Funds	500,000	500,000	-	(12,500)	(12,500)	-	500,000
	28-87-85-29-0007	Rehabilitation of Hornlee Internal Streets Counter Funding	9/117-60977-361009	Rehabilitation of Hornlee Internal Streets Counter Funding	Internally Generated Funds	500,000	500,000	-	(12,500)	(12,500)	434,783	65,217
RDS,S/WTR,DRAINAGE:STREETS	28-88-84-20-9040	Public Transport Facilities	9/110-115-115	Public Transport Facilities	National Government Grants	13,043,478	13,043,478	-	(326,088)	(326,088)	209,244	12,834,234
	28-88-85-20-9049	Upgrade Howard Street Ward 9	9/110-305-305	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Roads Infrastructure:Cost:Acquisi	Internally Generated Funds	400,000	400,000	-	66,666	66,666	-	400,000
	28-88-85-20-9062	Resealing of streets	9/110-210777-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	5,000,000	5,000,000	-	(125,000)	(125,000)	-	5,000,000
	28-88-84-20-9036	Surface Gravel Roads- Ward 1	9/110-10787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	2,695,652	2,695,652	-	(67,392)		304,348	2,391,304
	28-88-84-20-9034	Surface Gravel Roads- Ward 3	9/110-30787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	4,456,522	4,456,522	-	(111,414)		486,099	3,970,423
	28-88-84-20-9033	Surface Gravel Roads- Ward 4	9/110-40787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	4,826,087	4,826,087	-	(120,652)	(120,652)	484,310	4,341,777
	28-88-84-20-9032	Surface Gravel Roads- Ward 5	9/110-50787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	4,138,043	4,138,043	-	(103,452)	(103,452)	-	4,138,043
	28-88-84-20-9035	Surface Gravel Roads- Ward 7	9/110-70787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	3,096,011	3,096,011	-	(77,400)	(77,400)	304,348	2,791,663
	28-88-85-29-5156	Upgrade Gravel Roads Ward 7	9/110-70277-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Roads Infrastructure:Cost:Acquisi	Internally Generated Funds	500,000	500,000	-	83,334	83,334	-	500,000
	28-88-85-29-5158	Upgrade of George Rex Drive	9/110-90777-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Roads Infrastructure:Cost:Acquisi	Internally Generated Funds	500,000	500,000	-	83,334	83,334	-	500,000
SEWERAGE PURIFICATION SERVICES	28-89-85-31-0040	Knysna Windheuwel WWTW	9/112-133-133	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Sanitation Infrastructure:Cost:Ac	Internally Generated Funds	400,000	400,000	-	66,666	66,666	-	400,000
	28-89-85-31-0013	Refurbishment of biodisk in Belvedere	9/111-50477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	400,000	400,000	-	66,666	66,666	-	400,000
	28-89-85-31-0012	Refurbishment of biodisk in Karatara	9/111-20477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	400,000	400,000	-	66,666	66,666	-	400,000
	28-89-85-31-0086	Refurbishment of knysna Waste Water Treatment Works	9/111-210477-60737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisit	Internally Generated Funds	3,500,000	3,500,000	-	(87,500)	(87,500)	-	3,500,000

SEWERAGE RETICULATION SERVICES	28-90-80-31-3010	MCC Replacement	9/112-59-59	MCC Replacement	Internally Generated Funds	1,000,000	1,000,000	-	166,666		-	1,000,000
	28-90-80-31-3020	Replacement of Pump, Valves and rails	9/112-60-60	Pump Replacement	Internally Generated Funds	600,000	600,000	-	100,000	100,000	-	600,000
	28-90-80-31-3023	Brenton on Lake to Belvedere Sewer Link	9/112-65-65	Brenton on Lake to Belvedere Sewer Link	Internally Generated Funds	500,000	500,000	-	83,334	83,334	-	500,000
	28-90-85-31-3028	Veh Repl: Nissan NP 300 2.5D	9/112-70-70	Veh Repl: Nissan NP 300 2.5D	Internally Generated Funds	-		-	-	-	-	-
	28-90-85-31-3085	Bulk Sewer Services Damsebos next to Uniondale Road	9/112-80-80	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Sanitation Infrastructure - Co	Internally Generated Funds	300,000	300,000	-	50,000	50,000	-	300,000
	28-90-85-31-3015	Upgrade main Sewer Pump Station and sewers in the CBD	9/112-81-81	Assets:Non-current:PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	2,500,000	2,500,000	-	(62,500)	(62,500)	-	2,500,000
	28-90-85-31-3098	Rehabilitation of the khayalethu sewer project	9/112-70477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	8,500,000	8,500,000	-	(212,500)	(212,500)	-	8,500,000
	28-90-85-31-4004	New Inlets at Sewer Pumpstations	9/112-213277-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Sanitation Infrastructure:Cost:Ac	Internally Generated Funds	500,000	500,000	-	83,334	83,334	-	500,000
	28-90-85-31-3040	Sedgefield Bulk Sewer Services Counter-Funding	9/112-20877-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	1,800,000	1,800,000	-	(45,000)	(45,000)	-	1,800,000
	28-90-85-31-4005	Upgrade of Hornlee Agter Street Sewer Pipeline	9/112-90877-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Sanitation Infrastructure:Cost:Ac	Internally Generated Funds	1,000,000	1,000,000	-	166,666	166,666	-	1,000,000
	28-90-85-31-4007	Replacement of Sewerage Line: Gordon Street	9/112-100477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	800,000	800,000	-	(20,000)	(20,000)	-	800,000
	28-90-85-31-3099	Salt River Sewer Pumpstation Upgrade Outfall Sewers	9/112-103477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	500,000	500,000	-	(12,500)	(12,500)	-	500,000
	28-90-85-31-4008	Installation of Septic Tanks in Informal Areas	9/112-213277-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	500,000	500,000	-	(12,500)	(12,500)	-	500,000
WATER PURIFICATION WORKS	28-92-84-32-0108	Municipal Water Resilience Grant - W C P A	9/118-211877-60703	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Supply Infrastructure:Wat	Provincial Government Grants	2,173,913	2,173,913	-	(54,348)	(54,348)	-	2,173,913
WATER RETICULATION	28-93-84-32-3032	Water services infrastructure Grant	9/119-78-78	Water services infrastructure Grant	National Government Grants	6,086,957	6,086,957	-	(152,174)	(152,174)	6,086,957	0
	28-93-80-31-3037	Re-align Karawater pipeline	9/119-82-82	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supply Infrastructure -	Internally Generated Funds	800,000	800,000	-	133,334	133,334	-	800,000
	28-93-80-31-3040	Old Place Pipe replacement - Melkhoud, Old Toll Road, Camd	9/119-85-85	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supply Infrastructure -	Internally Generated Funds	250,000	250,000	-	41,666	41,666	-	250,000
	28-93-80-31-3060	Purchase of new 20mm Water Meters	9/119-95-95	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supply Infrastructure -	Borrowings	40,000,000	40,000,000	-	(1,000,000)	(1,000,000)	-	40,000,000
	28-93-85-32-3016	Bulk Water Supply - Rheenendal	9/119-99-99	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supply Infrastructure -	Internally Generated Funds	917,160	917,160	-	152,860	152,860	-	917,160
	28-93-85-31-3001	Bulk Water Supply - Karatara	9/119-101-101	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Supply Infrastructure:Distr	Internally Generated Funds	650,000	650,000	-	108,334	108,334	-	650,000
	28-93-85-32-3098	Smart Meters Installation	9/119-211677-60720	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Supply Infrastructure:Capit	Internally Generated Funds	1,000,000	1,000,000	-	166,666		-	1,000,000
	28-93-84-31-3062	Upgrade Bulk Water Supply Rheenendal	9/119-53287-360635	PPE:Cost Model:Water Supply Infrastructure:Distributio	National Government Grants	5,348,859	5,348,859	-	(133,722)		-	5,348,859
	28-93-85-32-4101	Upgrade of Howard Street Pipeline	9/119-91677-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	1,432,000	1,432,000	-	(35,800)		-	1,432,000
	28-93-85-32-4105	Upgrade of Sandpiper Street Pipeline	9/119-91877-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	410,150	410,150	-	68,358		-	410,150
	28-93-85-32-4104	Upgrade of Westhill Pipeline	9/119-1010077-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	408,850	408,850	-	68,142		-	408,850
	28-93-85-32-4103	Upgrade of Agter Street Pipeline	9/119-910077-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	403,650	403,650	-	67,276	67,276	-	403,650
	28-93-85-32-4102	Upgrade of Reinecke Street pipeline	9/119-91777-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	154,050	154,050	-	25,676	25,676	-	154,050
Grand Total						172,584,854	172,584,854	11,283	(445,898)	(774,677)	9,073,798	163,497,773