ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

inclusive II innovative II inspired

Monthly and Quarterly Budget Statement

(Section 71 and Section 52 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.

September 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 Quarterly Budget Statement

Section 52 of the MFMA determines that:

"The mayor of a municipality –

(a) *must provide general political guidance over the fiscal and financial affairs of the municipality;*
(b) *in providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities;*
(c) *must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;*
(d) *must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and*

(e) *must exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor."*

1.3 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".*

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 and Section 52 Quarterly Budget Statement for the month ending 30 September 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 September 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 30 September 2025, the Cash and Cash Equivalents balance equates to R 190.4 million with commitments equating to R 125.6 million. This results in a surplus of R 64.8 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 and Security service providers are currently appointed through deviations. Those tender are currently at the Bid Evaluation stage.

2.3 Recommendations

(a) That Council notes the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 30 September 2025.

(b) That Council notes that the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 30 September 2025 will be published on the municipal website.

CLLR THANDO MATIKA
EXECUTIVE MAYOR
DATE: 14 October 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 September 2025.

3.1.2 Section 52(d) of the MFMA requires from the Executive Mayor to submit a quarterly report to Council on the implementation of the approved budget. The report relates to the quarter ending 30 September 2025.

3.1.3 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).

3.1.4 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 451.8 million against the Year-to-date budgeted operating revenue of R 457.9 million (capital grants excluded) results in a negative variance of -R6.1 million (-1.3%). 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	127,858,698	132,392,289	-4,533,591	-3.4%	The electricity availability, bulk electricity and domestic prepaid chargers are the main contributors to the variance.
2	Service charges - Water	112,803,280	112,803,280	36,010,368	47,552,597	-11,542,229	-24.3%	The water business and domestic charges are the main contributors to the variance.
3	Service charges - Waste Water Management	79,041,338	79,041,338	11,140,335	11,634,821	-494,486	-4.3%	
4	Service charges - Waste management	46,612,040	46,612,040	23,377,777	23,306,376	71,401	0.3%	
5	Sale of Goods and Rendering of Services	32,753,342	32,753,342	8,960,278	8,760,901	199,377	2.3%	
6	Agency services	4,037,734	4,037,734	1,183,689	899,413	284,276	31.6%	Increased vehicle registrations.
7	Interest earned from Receivables	29,324,126	29,324,126	7,036,171	6,914,814	121,357	1.8%	
8	Interest from Current and Non Current Assets	4,626,054	4,626,054	1,917,698	2,171,459	-253,761	-11.7%	
9	Rental from Fixed Assets	8,582,855	8,582,855	2,143,936	2,571,945	-428,009	-16.6%	Less rental income incurred as lease agreements were terminated for own use (office space).
10	Licence and permits	385,314	385,314	33,098	61,914	-28,816	-46.5%	
11	Operational Revenue	4,623,655	4,623,655	1,029,021	375,279	653,742	174.2%	The mscoa mapping needs to be investigated
12	Property rates	362,049,268	362,049,268	146,089,605	141,461,634	4,627,971	3.3%	There was a change in the manner of Agricultural Properties billing approved by Council before final budget was approved. Agricultural properties were billed a full base rate and qualifying customers received separately the 75% rebate and all implemented with the July Debit raising however, in the current year it was decided that that only the 25% billing will be effected hence the variance and the change can only be implemented with the February adjustments budget
13	Fines, penalties and forfeits	103,207,460	103,207,460	16,168,840	12,393,083	3,775,757	30.5%	Fines are difficult to project as month to month and year-on figures vary. Monthly projections are more than the 2024-25 period outcome.
14	Licence and permits	1,456,651	1,456,651	308,596	288,548	20,048	6.9%	
15	Transfers and subsidies - Operational	165,381,826	175,973,553	65,980,380	64,567,106	1,413,274	2.2%	The main contributor to the variance is the SETA grant.
16	Interest (Property Rates)	11,810,635	11,810,635	2,543,396	2,526,133	17,263	0.7%	
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**	**451,781,886**	**457,878,312**	**-6,096,426**	**-1.3%**	

3.2.2 The Year-to-date total actual operating expenditure (Row 33 in the table below) of R 233.9 million against the total Year-to-date budgeted operating expenditure of R 237.4 million results in a positive variance of R 3.5 million (1.5%). 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	74,277,768	76,464,910	2,187,142	2.9%	The under expenditure is mainly on overtime items on various departments due to the accrual of the June overtime paid in July however reversed during August, while monthly provision fully estimated.
21	Remuneration of councillors	11,925,784	11,925,784	2,425,598	2,502,900	77,302	3.1%	
22	Bulk purchases - electricity	357,093,221	357,093,221	81,878,785	69,213,376	-12,665,409	-18.3%	The bulk expenditure budget needs to be realigned.
23	Other materials	46,693,594	46,708,594	5,123,831	7,012,030	1,888,199	26.9%	The main contributor to the variance is the water chemical supply
24	Debt impairment	119,548,650	119,548,650	16,419,135	29,887,164	13,468,029	45.1%	Debt Impairment are calculated and projected through debtors billing during budgeting.
25	Depreciation and amortisation	68,548,010	68,548,010	6,103,610	11,075,466	4,971,856	44.9%	Projects not completed to be unbundled.
26	Interest	29,426,064	29,426,064	932,567	787,597	-144,970	-18.4%	
27	Contracted services	152,032,410	152,556,410	22,708,206	20,259,986	-2,448,220	-12.1%	Security Services; Electrical as well as Roads Repairs and Maintenance program. There are funds however service departments to submit monthly cash flows as per consultants/ contractors to be updated.
28	Transfers and subsidies	3,634,823	14,253,854	3,367,225	1,485,630	-1,881,595	-126.7%	The major contributor to the variance is the SETA grant expenditure. The budget apportionment needs to be realigned.
29	Irrecoverable debts written off	9,403,903	9,403,903	0	2,105,046	2,105,046	100.0%	Figures changed with the adjustment budget
30	Operational costs	89,389,646	88,850,646	20,644,173	16,609,613	-4,034,560	-24.3%	The main contributors to the variance is the dumping fees and motor vehicle hire charges.
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**	**233,880,898**	**237,403,718**	**3,522,820**	**1.5%**	

3.2.3 The year-to-date total actual operating surplus of R 217.9 million against the year-to-date budgeted operating surplus of R 220.5 million (capital grants excluded) results in an operating deficit of -R 2.6 million or -1.2% (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**	**451,781,886**	**457,878,312**	**-6,096,426**	**-1.3%**	
33	**Total Operating Expenditure**	**1,262,373,859**	**1,272,965,586**	**233,880,898**	**237,403,718**	**3,522,820**	**1.5%**	
34	**Operating Surplus/(Deficit)**	**171,084,196**	**171,084,196**	**217,900,988**	**220,474,594**	**-2,573,606**	**-1.2%**	
35	Capital Grants	63,633,174	63,660,478	2,502,609	3,732,401	-1,229,792	-32.9%	Capital grants expenditure less than anticipated
36	Public Contributions	0	0	0	0	0	0.0%	
37	**Surplus/(Deficit) for the Year**	**234,717,370**	**234,744,674**	**220,403,597**	**224,206,995**	**-3,803,398**	**-2%**	

3.2.4 The year-to-date actual surplus for the year (Row 37 in the table above) of R 220.4 million against the total budgeted surplus for the year at R 224.2 million (capital grants included) results in a deficit of -R 3.8 million or -2%.

3.2.5 Overtime

The table below depicts the Overtime as at 30 September 2025

Overtime									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual September 2025	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	0	206	206	0	0	0	0
2	Corporate Services	179,381	129,186	122,142	122,142	17,608	71,937	39,484	32,453
3	Financial Services	83,462	54,301	25,769	25,769	0	0	0	0
4	Planning and Development	0	41,535	17,009	17,009	0	0	0	0
5	Integrated Human Settlements	74,305	605	0	0	0	0	0	0
6	Community Services	9,203,926	9,306,936	6,271,647	6,271,647	613,609	2,307,322	1,444,935	862,387
7	Electrical Services	2,077,945	1,876,925	1,511,665	1,511,665	165,603	354,414	347,590	6,824
8	Technical Services	9,135,628	8,479,856	6,969,623	6,969,623	1,032,690	2,294,615	1,744,763	549,852
9	**Grand Total**	**20,754,647**	**19,889,343**	**14,918,061**	**14,918,061**	**1,829,510**	**5,028,288**	**3,576,772**	**1,451,516**

3.2.6 Standby

The below table depicts the Standby as at 30 September 2025.

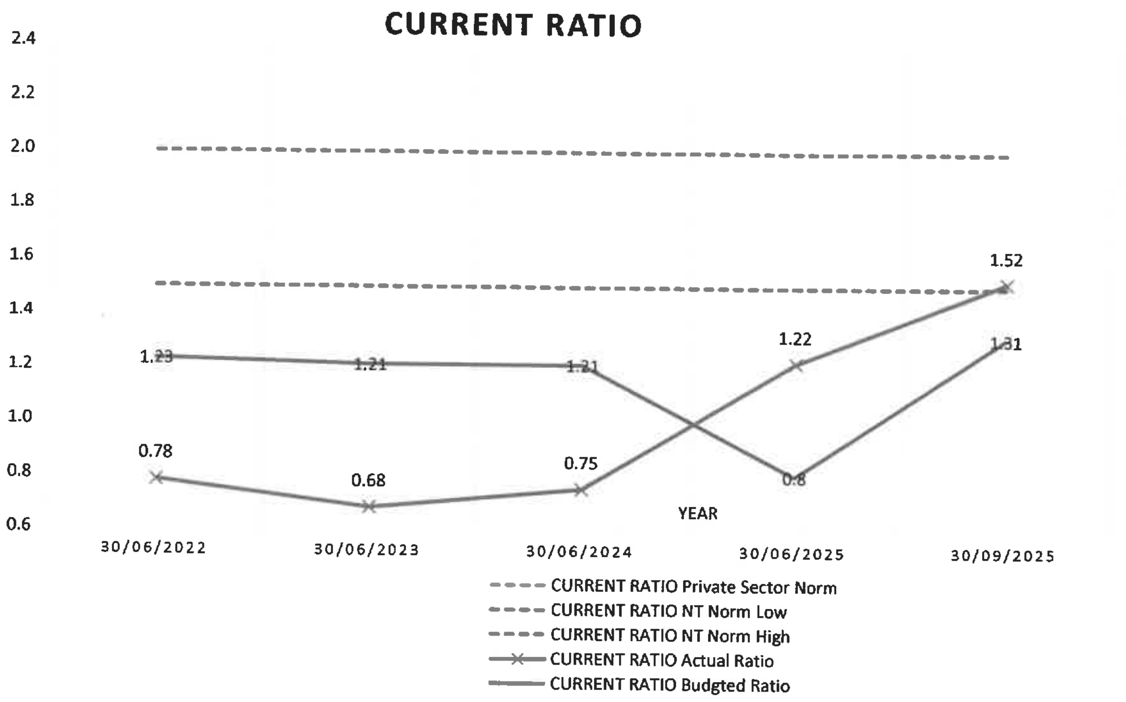
Standby Allowance									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual September 2025	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	148,184	33,722	0	0	0	0	0	0
2	Corporate Services	199,443	213,417	153,387	153,387	20,800	60,626	40,903	19,723
3	Financial Services	42,535	6,814	6,814	6,814	0	0	0	0
4	Planning and Development	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	0	0	0	0	0	0	0
6	Community Services	1,676,582	1,911,422	1,384,506	1,384,506	140,971	444,195	283,085	161,110
7	Electrical Services	1,656,775	1,713,582	1,262,360	1,262,360	161,279	446,742	306,678	140,064
8	Technical Services	3,380,477	3,673,771	1,695,774	1,695,774	356,722	716,624	689,823	26,801
9	**Grand Total**	**7,103,996**	**7,552,727**	**4,502,841**	**4,502,841**	**679,773**	**1,668,187**	**1,320,489**	**347,698**

3.3 Financial Position Overview

3.3.1 Current Ratio (1.52 : 1)

The Current Ratio as at 30 September 2025 equates to 1.52 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted Current Ratio of 1.31 : 1. This reflects a vast improvement in comparison to the current ratio of 1.22:1 as at 30 June 2025.

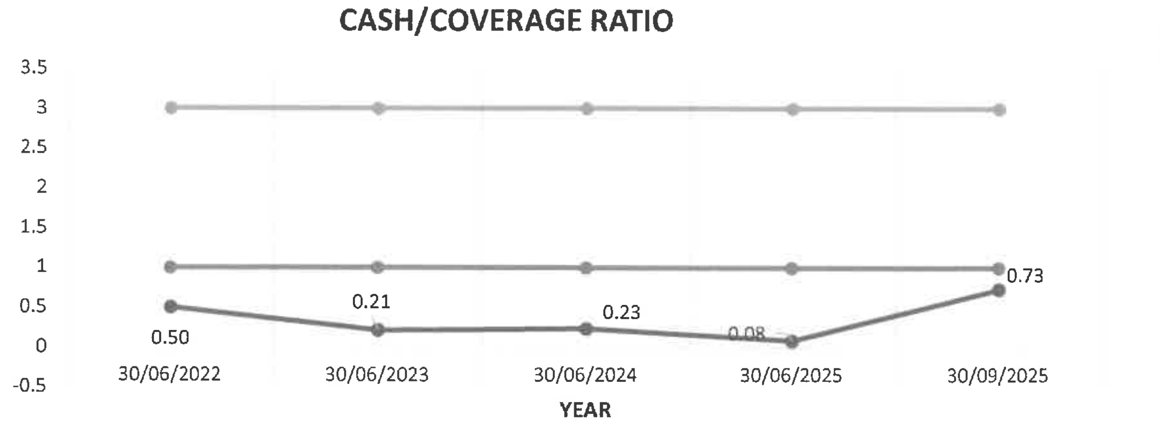
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.52
				Current Assets	652,066,407
				Current Liabilities	428,519,120



3.3.2 Cash/Cost Coverage Ratio (0.73 months)

The Cash/Cost Coverage Ratio as at 30 September 2025 equates to 0.73 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		0.73
				Cash and cash equivalents	99,141,878
				Unspent Conditional Grants	36,444,060
				Overdraft	
				Short Term Investments	91,247,306
				Operational Expenditure	211,358,153



3.3.3 Cash and Cash Equivalents (R 190.4 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 190.4 million as at 30 September 2025.

3.3.4 Current Investments (R 91.2 million)

Current investments (Row 2 in the Table below) equates to R 91.2 million as at 30 September 2025. The total investment portfolio equates to R 94.7 million, which includes non-current investments of R 3.5 million.

Cash and Cash Equivalents versus Commitments					
Row Number	Description	July 2025	August 2025	September 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	68,733,059	86,661,772	99,141,878	12,480,107
2	Investments - Current	90,710,622	90,991,284	91,247,306	256,022
3	**Total Cash and Cash Equivalents**	**159,443,681**	**177,653,055**	**190,389,184**	**12,736,129**
4	Unspent Conditional Transfers and Grants	37,682,003	40,978,578	36,444,060	-4,534,518
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Trade Payables	67,231,360	66,483,862	73,283,335	6,799,472
8	Consumer Deposits	15,872,227	15,828,429	15,828,429	0
9	**Total Commitments**	**120,785,589**	**123,290,869**	**125,555,824**	**2,264,955**
10	**Surplus / (Shortfall)**	**38,658,092**	**54,362,186**	**64,833,360**	**10,471,174**

3.3.5 Cash Commitments (R 125.6 million)

Total commitments (Row 9 in the Table above) increased by R 2.3 million during the month under review from R 123.3 million at the end of August 2025 to

R 125.6 million at the end of September 2025. Cash and Cash Equivalents exceeded the Commitments by R 64.8 million at the end of September 2025 (Row 10 in the Table above).

3.3.6 Unpaid Conditional Grants (R 17.6 million)

Unpaid Conditional Grants (Row 6 in the Table below) reflects a total balance of R 17.6 million at the end of September 2025.

Unpaid Conditional Grants					
Row Number	**Description**	**Opening Balance: 01/07/2025**	**Receipts: 01/07/2025 to 30/09/2025**	**Expenditure: 01/07/2025 to 30/09/2025**	**Closing Balance: 30/09/2025**
Column Reference	A	B	C	D	E
1	Integrated Human Settlements Grant	12,213,690	-4,933,286	6,544,895	13,825,299
2	Maintenance of Proclaimed Roads	77,458	0	0	77,458
3	Community Development Worker's Grant	0	0	5,310	5,310
4	Library Services Grant	1,277,780	-3,785,000	2,998,406	491,186
5	SETA Grant	44,775	-217,350	3,327,225	3,154,650
6	**Total**	**13,613,703**	**-8,935,636**	**12,875,837**	**17,553,904**

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

3.3.7 Unspent Conditional Grants (R 36.4 million)

Unspent Conditional Grants (Row 15 in the Table below) reflects a total balance of R 36.4 million as at 30 September 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.

Included in the R 36.4 million is a total amount of R 30.1 million for which roll-over grant applications have been submitted by end of August 2025. The final outcome of these applications is expected by 30 November 2025. Until then, no spending of these grant roll-overs are allowed.

Unspent Conditional Grants								
Row Number	Description	Directorate	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 30/09/2025	Expenditure: 01/07/2025 to 30/09/2025	Repayment of Unspent Grants	Closing Balance: 30/09/2025	Roll-Over Application Amount
Column Reference	A	B	C	D	E	F	G	H
1	Municipal Infrastructure Grant	Technical Services	8,846,887	5,036,000	-1,378,441	0	12,504,446	8,844,421
2	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884	0	0	0	56,884	0
3	Integrated National Electrification Programme	Electrical Services	8,822,614	0	0	0	8,822,614	8,822,614
4	Finance Management Capability Grant	Financial Services	1,047,339	0	0	0	1,047,339	1,047,339
5	Water Services Infrastructure Grant	Water Services	110,922	2,000,000	-1,871,621	0	239,301	0
6	Disaster Response Grant	Planning and Development	331,731	0	0	0	331,731	331,731
7	Groen Sebenza	Planning and Development	18,115	0	0	0	18,115	0
8	Chemical Industries Education and Training Authority	Corporate Services	604,871	0	-310,810	0	294,061	0
9	Neighbourhood Development Partnership Grant	Technical Services	5,740,117	0	0	0	5,740,117	5,740,117
10	Municipal Water Resilience Grant	Technical Services	4,773,075	0	0	0	4,773,075	4,773,348
11	Municipal Electricity Resilience Grant	Technical Services	574,764	0	0	0	574,764	574,764
12	Finance Management Grant	Financial Services	0	1,900,000	-148,835	0	1,751,165	0
13	EPWP	Planning and Development	0	365,000	-97,455	0	267,545	0
14	Nedbank:SMME Incubator Programme	Planning and Development	22,904	0	0	0	22,904	0
15	Total		30,950,222	9,301,000	-3,807,162	0	36,444,060	30,134,332

3.3.8 Trade Payables (R 73.3 million)

Trade Payables (Row 4 in the Table below) as at the end of September 2025 amounts to R73.3 million.

Payables from Exchange Transactions					
Row Number	Description	July 2025	August 2025	September 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Creditors	3,131,734	5,704,806	7,113,520	1,408,714
2	Retentions	16,664,695	16,682,441	16,284,957	-397,484
3	Sundry Creditors	47,434,930	44,096,615	49,884,859	5,788,243
4	**Total**	**67,231,360**	**66,483,862**	**73,283,335**	**6,799,472**

3.3.9 External Borrowings (R 289.7 million)

External Borrowings as at 30 September 2025 equates to R 289.7 million (Row 6 in the Table below), and are taken up to fund capital expenditure only.

To date, no Borrowings have been taken up for the 2025/2026 financial year.

External Borrowings					
Row Number	Description	July 2025	August 2025	September 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	292,349,415	291,190,386	291,190,386	0
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	440,473	0	470,134	470,134
4	Repayments	-1,599,503	0	-1,996,151	-1,996,151
5	Adjustments	0	0	0	0
6	**Closing Balance**	**291,190,386**	**291,190,386**	**289,664,368**	**-1,526,018**
7	**Current Budgeted Operating Revenue (Conditional Operating Grants excluded) =**	1,405,984,229			
8	**Gearing Ratio =**	**20.6%**			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 20.6%, which is below the National Treasury benchmark of 45%.

3.3.10 Consumer Debtors (R 607.8 million)

Total outstanding debtors of R 607.8 million as at 30 September 2025 is presented by Income Source, Customer Group and by Ward.

The total outstanding debtors has decreased by R 12.0 million from R 619.8 million as at 31 August 2025 to R 607.8 million as at 30 September 2025.

The total amount due by Organs of State of R 18.6 million and Businesses of R 206.7 million constitutes 37% of the total outstanding debtors of R 607.8 million.

Historical Debt handed over to attorneys for collection amounts to R 50.4 million as at 30 September 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	22,503,379	5,457,377	3,065,003	80,081,672	111,107,431
2	Electricity	31,434,315	12,037,643	3,998,205	97,316,325	144,786,488
3	Property Rates	55,743,159	10,648,557	5,332,831	108,589,998	180,314,545
4	Sanitation	5,062,792	2,778,180	2,187,972	72,615,154	82,644,098
5	Refuse	15,646,397	2,076,283	1,509,098	61,342,733	80,574,511
6	Other	590,686	238,970	1,249,266	6,259,594	8,338,516
7	**Grand Total**	**130,980,728**	**33,237,010**	**17,342,375**	**426,205,476**	**607,765,589**
8	**% of Total Outstanding Debtors =**	**21.6%**	**5.5%**	**2.9%**	**70.1%**	**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	7,352,811	2,024,669	777,446	8,429,323	18,584,249
10	Commercial	35,559,881	10,790,469	6,100,614	154,213,400	206,664,364
11	Households	88,068,036	20,421,872	10,464,315	263,562,753	382,516,976
12	**Grand Total**	**130,980,728**	**33,237,010**	**17,342,375**	**426,205,476**	**607,765,589**
13	**% of Total Outstanding Debtors =**	**21.6%**	**5.5%**	**2.9%**	**70.1%**	**100.0%**
By Ward						
Column Reference	**A**	**B**	**C**	**D**	**E**	**F**
14	Ward 1	13,516,504	2,697,990	1,562,180	30,324,460	48,101,133
15	Ward 2	12,292,373	1,864,224	1,217,807	23,813,740	39,188,145
16	Ward 3	4,624,922	1,639,685	851,094	41,405,770	48,521,471
17	Ward 4	7,892,669	1,672,030	1,218,871	47,373,090	58,156,659
18	Ward 5	14,965,500	2,863,353	1,722,757	35,913,311	55,464,921
19	Ward 6	4,001,056	866,396	623,252	17,660,250	23,150,954
20	Ward 7	5,347,812	2,134,588	1,429,254	44,389,680	53,301,334
21	Ward 8	5,504,018	601,733	604,686	34,955,057	41,665,494
22	Ward 9	30,421,817	8,611,855	3,093,863	44,123,753	86,251,289
23	Ward 10	28,966,564	9,540,512	4,387,195	87,098,999	129,993,269
24	Ward 11	3,393,418	694,853	608,372	15,856,076	20,552,720
25	Unkown Ward (Sundries/Hand over accounts)	48,409	47,891	22,173	3,282,999	3,401,472
26	Unknown Ward (Corrections to be made)	5,665	1,899	870	8,292	16,727
27	**Grand Total**	**130,980,728**	**33,237,010**	**17,342,375**	**426,205,476**	**607,765,589**
28	**% of Total Outstanding Debtors =**	**21.6%**	**5.5%**	**2.9%**	**70.1%**	**100.0%**

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 30 September 2025.

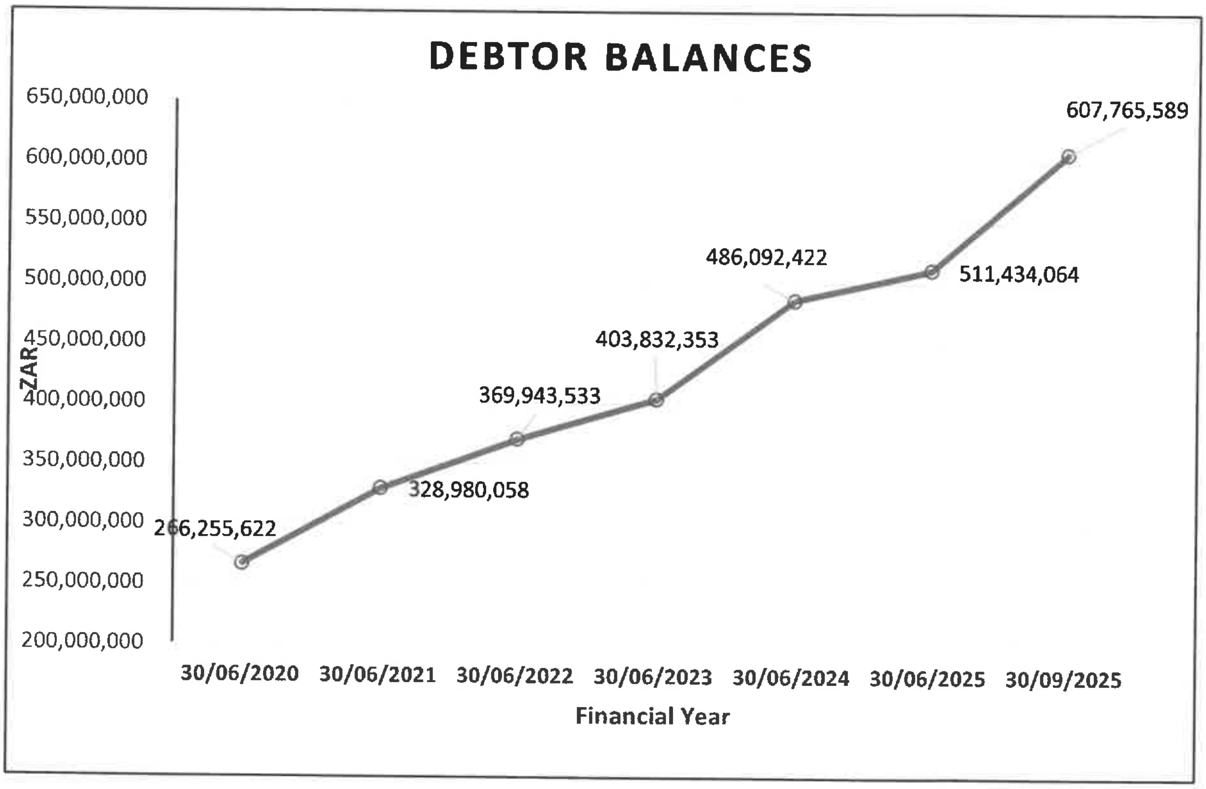
Staff Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Staff Debtors
Column Reference	A	B	C	D	E	F
1	Water	94,027	8,532	6,211	443,392	552,162
2	Electricity	8,741	0	0	0	8,741
3	Property Rates	56,723	642	364	34,530	92,259
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 44.7 thousand)

The Total Councillors Debt (Row 7 in the Table below) equates to R 44.7 thousand as at 30 September 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	4,823	1,067	465	0	6,355
2	Electricity	563	233	0	0	796
3	Property Rates	26,073	5,154	545	0	31,772
4	Sanitation	1,022	814	406	44	2,287
5	Refuse	2,620	618	207	0	3,445
6	Other	0	0	0	0	0
7	**Grand Total**	**35,102**	**7,885**	**1,623**	**44**	**44,655**
8	**% of Total Outstanding Debtors =**	**78.6%**	**17.7%**	**3.6%**	**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.



3.3.13 Debtor Collection Rate (67.45%)

The overall Debtor Collection Rate as at 30 September 2025 equates to 67.45%, compared to the National Treasury norm of 95%. This percentage will progressively increase on a monthly basis until year-end.

Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		67.45%
				Gross Debtors closing balance 31/08/2025	607,765,589
				Gross Debtors opening balance 01/07/2025	511,434,064
				Bad debts written Off	-
				Billed Revenue	295,933,766

Important to note is 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 (1.9%)

The year-to-date actual capital expenditure of R 3.4 million (Row 9 in the Table below) equates to 1.9% (Row 10 in the Table below) of the total annual capital expenditure budget of R 179.0 million. Commitments of R 13.8 million (7.7%) and the year-to-date actual capital expenditure in total equates to R 17.1 million or 9.6% 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	8,449	1,390	19,884	21,274	0.0%	63,426
2	Corporate Services	1,050,000	1,050,000	92,700	5,200	250,428	255,628	24.3%	794,372
3	Financial Services	45,000	45,000	1,250	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	574,887	344,045	918,932	9.5%	8,781,068
6	Community Services	20,618,120	22,790,079	1,174,328	895,966	487,613	1,383,579	6.1%	21,406,500
7	Electrical Services	16,495,652	19,071,062	249,999	0	0	0	0.0%	19,071,062
8	Technical Services	125,091,382	126,239,314	4,022,028	1,890,344	12,654,981	14,545,325	11.5%	111,693,989
9	**Grand Total**	**172,584,854**	**178,980,155**	**5,548,754**	**3,367,789**	**13,756,950**	**17,124,739**	**9.6%**	**161,855,416**
10				**% of Adjusted Budget =**	**1.9%**	**7.7%**	**9.6%**		**90.4%**

3.3.15 Capital Expenditure per Funding Source (1.9%)

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	3,941,247	2,768,622	9,375,803	12,144,425	23.2%	40,270,140
2	Provincial Government Grant	11,245,913	11,245,913	0	574,887	2,346,413	2,921,300	26.0%	8,324,613
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	1,607,507	24,279	2,034,734	2,059,013	2.7%	73,260,664
6	**Grand Total**	**172,584,854**	**178,980,155**	**5,548,754**	**3,367,789**	**13,756,950**	**17,124,739**	**9.6%**	**161,855,416**
7				**% of Adjusted Budget =**	**1.9%**	**7.7%**	**9.6%**		**90.4%**

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 23.2% and 26.0% respectively; external borrowings of 0.0% and, internally generated funds of 2.7%.

Year-to-date actual capital expenditure of R 3.4 million (1.9%) and capital commitments of R 13.8 million (7.7%) of the total capital expenditure budget results in available funds of R 161.9 million (90.4%) which must be spent by 30 June 2026.

Appendix A (attached hereto) contains the capital expenditure by Directorate, Department and Project as at 30 September 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 in the General Ledger. The first Committee meeting took place in September 2025. The mSCOA advisor will be on site from 14-16 October 2025 to assist with mSCOA related issues.

An mSCOA advisor appointed by Provincial Treasury has been allocated

3.5 Cost Containment

Directorates are urged to implement cost cutting measures in accordance with the Cost Containment Policy and the Cost Containment Regulations.

The table below presents the budget, expenditure, and savings realised on the cost containment categories of expenditure to be reported.

Cost Containment									
Row Number	Expenditure Measures	Current Budget	Quarter 1 Expenditure	Quarter 2 Expenditure	Quarter 3 Expenditure	Quarter 4 Expenditure	Year-to-Date Expenditure	% of Approved Budget	Available Budgeted Expenditure
Column Reference	A	B	C	D	E	F	G	H	I
1	Use of Consultants	20,182,102	2,494,111	0	0	0	2,494,111	12.4%	17,687,991
2	Vehicles used for political office-bearers	0	0	0	0	0	0	0.0%	0
3	Travel and Subsistence	0	0	0	0	0	0	#DIV/0!	0
4	Domestic Accommodation	365,338	34,288	0	0	0	34,288	9.4%	331,050
5	Sponsorships, Events and Catering	2,363,339	85,143	0	0	0	85,143	3.6%	2,278,196
6	Communication	600,000	155,255	0	0	0	155,255	0.0%	444,745
7	Other related expenditure items	0	0	0	0	0	0	0	0
8	Totals	23,510,779	2,768,797	0	0	0	2,768,797	11.8%	20,741,982

3.6 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: 14 October 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
X	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 period ending 30 September 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: 13 October 2025

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M03 September

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	23,579	146,090	141,462	4,628	3%	362,049
Service charges	566,736	704,219	704,219	53,554	198,387	214,886	(16,499)	-8%	704,219
Investment revenue	5,308	4,626	4,626	554	1,918	2,171	(254)	-12%	4,626
Transfers and subsidies - Operational	153,071	165,382	175,974	5,315	65,980	64,567	1,413	0	175,974
Other own revenue	195,148	197,182	197,182	11,029	39,407	34,792	4,615	13%	197,182
Total Revenue (excluding capital transfers and contributions)	**1,268,567**	**1,433,458**	**1,444,050**	**94,031**	**451,782**	**457,878**	**(6,096)**	**-1%**	**1,444,050**
Employee costs	338,641	374,678	374,650	26,171	74,278	76,465	(2,187)	-3%	374,650
Remuneration of Councillors	9,684	11,926	11,926	802	2,426	2,503	(77)	-3%	11,926
Depreciation and amortisation	57,820	68,548	68,548	(1,479)	6,104	11,075	(4,972)	-45%	68,548
Interest	38,025	29,426	29,426	478	933	788	145	18%	29,426
Inventory consumed and bulk purchases	368,178	403,787	403,802	40,911	87,003	76,225	10,777	14%	403,802
Transfers and subsidies	1,661	3,635	14,254	3,331	3,367	1,486	1,882	127%	14,254
Other expenditure	361,058	370,375	370,360	24,963	59,772	68,862	(9,090)	-13%	370,360
Total Expenditure	**1,175,067**	**1,262,374**	**1,272,966**	**95,177**	**233,881**	**237,404**	**(3,523)**	**-1%**	**1,272,966**
Surplus/(Deficit)	**93,500**	**171,084**	**171,084**	**(1,146)**	**217,901**	**220,475**	**(2,574)**	**-1%**	**171,084**
Transfers and subsidies - capital (monetary	46,964	63,633	63,660	2,503	2,503	3,732	###	-33%	63,660
Transfers and subsidies - capital (in-kind)	(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**139,614**	**234,717**	**234,745**	**1,356**	**220,404**	**224,207**	**(3,803)**	**-2%**	**234,745**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**139,614**	**234,717**	**234,745**	**1,356**	**220,404**	**224,207**	**(3,803)**	**-2%**	**234,745**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised	–	63,633	63,660	3,344	3,344	3,941	(598)	-15%	63,660
Borrowing	–	40,000	40,000	–	–	–	–		40,000
Internally generated funds	–	68,952	75,320	13	24	1,608	(1,583)	-98%	75,320
Total sources of capital funds	–	**172,585**	**178,980**	**3,357**	**3,368**	**5,549**	**(2,181)**	**-39%**	**178,980**
Financial position									
Total current assets	450,103	342,290	335,922		652,066				335,922
Total non current assets	1,564,148	1,629,928	1,636,416		1,527,718				1,636,416
Total current liabilities	447,349	258,913	257,166		428,519				257,166
Total non current liabilities	405,992	434,567	436,314		390,615				436,314
Community wealth/Equity	**1,133,908**	**1,269,164**	**1,269,191**		**1,172,311**				**1,269,191**
Cash flows									
Net cash from (used) operating	(8,846)	286,206	290,271	(5,916)	(66,866)	77,835	144,701	186%	290,271
Net cash from (used) investing	(52,795)	(192,882)	(199,548)	(3,402)	1,813	(4,811)	(6,624)	138%	(199,548)
Net cash from (used) financing	(56,614)	(50,675)	(50,675)	(1,526)	(2,685)	(12,669)	(9,984)	79%	(50,675)
Cash/cash equivalents at the month/year end	**(94,647)**	**66,257**	**63,657**	**(10,844)**	**38,263**	**66,257**	**27,994**	**42%**	**63,657**
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	130,981	33,237	17,342	12,760	10,529	9,403	85,491	308,022	607,766
Creditors Age Analysis									
Total Creditors	6,709	124	0	–	20	–	1	259	7,114

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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**	**28,826**	**166,193**	**160,155**	6,037	4%	**424,500**
Executive and council		4,835	6,031	6,031	–	2,096	2,096	–		6,031
Finance and administration		400,548	407,850	418,469	28,826	164,096	158,059	6,037	4%	418,469
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**137,139**	**152,507**	**152,507**	**7,129**	**27,226**	**23,448**	3,777	16%	**152,507**
Community and social services		11,841	14,050	14,050	1,384	4,174	4,266	(91)	-2%	14,050
Sport and recreation		1,587	1,664	1,664	148	407	360	47	13%	1,664
Public safety		97,621	103,533	103,533	3,332	16,189	12,437	3,752	30%	103,533
Housing		26,091	33,260	33,260	2,265	6,455	6,385	70	1%	33,260
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**34,807**	**34,925**	**34,897**	**1,745**	**4,446**	**6,685**	(2,239)	-33%	**34,897**
Planning and development		10,499	9,258	9,231	1,058	2,822	2,387	435	18%	9,231
Road transport		21,926	24,595	24,595	687	1,624	4,298	(2,674)	-62%	24,595
Environmental protection		2,382	1,072	1,072	–	–	–	–		1,072
Trading services		**739,052**	**895,779**	**895,807**	**58,833**	**256,420**	**271,322**	**(14,902)**	-5%	**895,807**
Energy sources		442,781	518,744	518,744	41,702	145,464	149,396	(3,932)	-3%	518,744
Water management		157,191	170,299	170,299	9,186	54,548	64,845	(10,298)	-16%	170,299
Waste water management		77,101	134,433	134,460	4,600	23,559	24,224	(665)	-3%	134,460
Waste management		61,979	72,303	72,303	3,346	32,850	32,857	(7)	0%	72,303
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,316,382**	**1,497,091**	**1,507,710**	**96,533**	**454,284**	**461,611**	**(7,326)**	**-2%**	**1,507,710**
Expenditure - Functional										
Governance and administration		**191,191**	**239,463**	**240,648**	**15,073**	**47,371**	**47,513**	(142)	0%	**240,648**
Executive and council		17,983	35,014	35,022	1,064	3,272	4,039	(768)	-19%	35,022
Finance and administration		167,938	196,247	197,314	13,650	43,051	42,285	766	2%	197,314
Internal audit		5,270	8,202	8,312	360	1,048	1,189	(141)	-12%	8,312
Community and public safety		**247,493**	**229,853**	**232,752**	**13,589**	**36,284**	**49,549**	(13,265)	-27%	**232,752**
Community and social services		21,491	20,672	21,740	1,987	5,605	5,397	208	4%	21,740
Sport and recreation		23,883	28,392	29,101	2,003	4,862	4,392	471	11%	29,101
Public safety		160,913	136,246	137,233	6,398	16,670	30,409	(13,739)	-45%	137,233
Housing		41,206	44,543	44,677	3,200	9,147	9,352	(205)	-2%	44,677
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**85,156**	**99,472**	**110,084**	**8,005**	**18,524**	**17,363**	1,161	7%	**110,084**
Planning and development		39,588	46,467	56,772	6,367	11,840	9,311	2,528	27%	56,772
Road transport		41,554	48,130	48,428	1,443	6,145	7,486	(1,341)	-18%	48,428
Environmental protection		4,015	4,875	4,883	195	540	566	(26)	-5%	4,883
Trading services		**647,601**	**693,586**	**689,482**	**58,510**	**131,701**	**122,978**	8,723	7%	**689,482**
Energy sources		382,082	430,643	430,656	(65,132)	(22,439)	75,291	(97,730)	-130%	430,656
Water management		107,959	102,603	98,637	113,767	125,567	18,145	107,422	592%	98,637
Waste water management		85,567	93,056	93,120	3,975	14,670	17,531	(2,862)	-16%	93,120
Waste management		71,993	67,284	67,069	5,900	13,904	12,011	1,893	16%	67,069
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,171,441**	**1,262,374**	**1,272,966**	**95,177**	**233,881**	**237,404**	**(3,523)**	**-1%**	**1,272,966**
Surplus/ (Deficit) for the year		**144,941**	**234,717**	**234,745**	**1,356**	**220,404**	**224,207**	**(3,803)**	**-0.016964**	**234,745**

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

WC048 Knysna - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

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)		574	–	10,353	3,327	3,327	1,035	2,292	221.4%	10,353
Vote 3 - COMMUNITY SERVICES (33: IE)		127	–	–	5	5	–	5	#DIV/0!	–
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	9,687	351	2,780	3,293	(513)	-15.6%	9,687
Vote 9 - 3. Finance (130: IE)		367,820	381,741	381,741	25,148	151,035	146,777	4,258	2.9%	381,741
Vote 10 - (140: IE)		–	–	–	–	–	–	–		–
Vote 11 - 5. Planning (150: IE)		7,957	8,810	8,810	934	2,450	2,097	353	16.8%	8,810
Vote 12 - 6. Community (160: IE)		194,140	214,068	214,068	8,787	62,184	58,169	4,015	6.9%	214,068
Vote 13 - 7. Electricity (170: IE)		442,755	518,744	518,744	41,702	145,464	149,396	(3,932)	-2.6%	518,744
Vote 14 - 6. Community (180: IE)		247,787	325,017	325,017	14,013	78,487	92,361	(13,874)	-15.0%	325,017
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		26,081	33,260	33,260	2,265	6,455	6,385	70	1.1%	33,260
Total Revenue by Vote	2	**1,299,491**	**1,497,091**	**1,507,710**	**96,533**	**454,284**	**461,611**	**(7,326)**	**-1.6%**	**1,507,710**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		58	–	8	7	7	–	7	#DIV/0!	8
Vote 2 - CORPORATE SERVICES (32: IE)		648	–	–	103	311	–	311	#DIV/0!	–
Vote 3 - COMMUNITY SERVICES (33: IE)		720	51,026	51,201	(201)	(638)	12,800	(13,439)	-105.0%	51,201
Vote 4 - FINANCIAL SERVICES (34: IE)		45,573	28,274	28,274	2,360	7,070	7,065	4	0.1%	28,274
Vote 5 - OPERATING SERVICES (35: IE)		52,160	46,831	46,831	3,371	10,099	11,462	(1,363)	-11.9%	46,831
Vote 6 - (50: IE)		–	2,846	2,846	–	–	711	(711)	-100.0%	2,846
Vote 7 - 1. Executive AND Council (110: IE)		27,881	47,732	47,768	1,989	5,697	5,721	(24)	-0.4%	47,768
Vote 8 - 2. Corporate (120: IE)		63,160	82,406	82,954	4,800	18,313	17,520	793	4.5%	82,954
Vote 9 - 3. Finance (130: IE)		59,383	64,466	64,588	4,766	12,328	12,708	(379)	-3.0%	64,588
Vote 10 - (140: IE)		4,220	7,500	7,653	193	278	137	141	102.4%	7,653
Vote 11 - 5. Planning (150: IE)		522,246	571,797	568,211	46,314	103,355	96,345	7,011	7.3%	568,211
Vote 12 - 6. Community (160: IE)		284,550	208,538	211,387	17,074	43,645	41,135	2,511	6.1%	211,387
Vote 13 - 7. Electricity (170: IE)		17,291	31,256	31,391	1,773	4,731	6,325	(1,594)	-25.2%	31,391
Vote 14 - 6. Community (180: IE)		86,829	86,633	86,606	6,567	17,487	18,174	(687)	-3.8%	86,606
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		25,713	17,069	16,895	1,245	3,143	3,074	69	2.3%	16,895
Total Expenditure by Vote	2	**1,190,432**	**1,246,374**	**1,246,613**	**90,363**	**225,825**	**233,177**	**(7,352)**	**-3.2%**	**1,246,613**
Surplus/ (Deficit) for the year	2	**109,059**	**250,718**	**261,097**	**6,170**	**228,459**	**228,434**	**25**	**0.0%**	**261,097**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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										
Exchange Revenue										
Service charges - Electricity		397,816	465,762	465,762	40,734	127,859	132,392	(4,534)	-3%	465,762
Service charges - Water		99,353	112,803	112,803	6,701	36,010	47,553	(11,542)	-24%	112,803
Service charges - Waste Water Management		31,708	79,041	79,041	3,173	11,140	11,635	(494)	-4%	79,041
Service charges - Waste management		37,860	46,612	46,612	2,946	23,378	23,306	71	0%	46,612
Sale of Goods and Rendering of Services		29,434	32,753	32,753	3,168	8,960	8,761	199	2%	32,753
Agency services		3,663	4,038	4,038	459	1,184	899	284	32%	4,038
Interest								–		
Interest earned from Receivables		29,520	29,324	29,324	2,207	7,036	6,915	121	2%	29,324
Interest from Current and Non Current Assets		5,308	4,626	4,626	554	1,918	2,171	(254)	-12%	4,626
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		7,758	8,583	8,583	492	2,144	2,572	(428)	-17%	8,583
Licence and permits		320	385	385	9	33	62	(29)	-47%	385
Special rating levies		6,197	4,624	4,624	446	1,029	375	654	174%	4,624
Operational Revenue								–		
Non-Exchange Revenue								–		
Property rates		348,306	362,049	362,049	23,579	146,090	141,462	4,628	3%	362,049
Surcharges and Taxes								–		
Fines, penalties and forfeits		97,190	103,207	103,207	3,321	16,169	12,393	3,776	30%	103,207
Licence and permits		1,478	1,457	1,457	97	309	289	20	7%	1,457
Transfers and subsidies - Operational		153,071	165,382	175,974	5,315	65,980	64,567	1,413	2%	175,974
Interest		11,093	11,811	11,811	830	2,543	2,526	17	1%	11,811
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		–	1,000	1,000	–	–	–	–		1,000
Other Gains		8,496	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1,268,567**	**1,433,458**	**1,444,050**	**94,031**	**451,782**	**457,878**	**(6,096)**	**-1%**	**1,444,050**
Expenditure By Type										
Employee related costs		338,641	374,678	374,650	26,171	74,278	76,465	(2,187)	-3%	374,650
Remuneration of councillors		9,684	11,926	11,926	802	2,426	2,503	(77)	-3%	11,926
Bulk purchases - electricity		328,988	357,093	357,093	38,917	81,879	69,213	12,665	18%	357,093
Inventory consumed		39,190	46,694	46,709	1,995	5,124	7,012	(1,888)	-27%	46,709
Debt impairment		126,780	119,549	119,549	5,473	16,419	29,887	(13,468)	-45%	119,549
Depreciation and amortisation		57,820	68,548	68,548	(1,479)	6,104	11,075	(4,972)	-45%	68,548
Interest		38,025	29,426	29,426	478	933	788	145	18%	29,426
Contracted services		150,413	152,032	152,556	11,998	22,708	20,260	2,448	12%	152,556
Transfers and subsidies		1,661	3,635	14,254	3,331	3,367	1,486	1,882	127%	14,254
Irrecoverable debts written off		–	9,404	9,404	–	–	2,105	(2,105)	-100%	9,404
Operational costs		80,372	89,390	88,851	7,492	20,644	16,610	4,035	24%	88,851
Losses on Disposal of Assets		279	–	–	–	–	–	–		–
Other Losses		3,214	–	–	–	–	–	–		–
Total Expenditure		**1,175,067**	**1,262,374**	**1,272,966**	**95,177**	**233,881**	**237,404**	**(3,523)**	**-1%**	**1,272,966**
Surplus/(Deficit)		**93,500**	**171,084**	**171,084**	**(1,146)**	**217,901**	**220,475**	**(2,574)**	**(0)**	**171,084**
Transfers and subsidies - capital (monetary allocations)		46,964	63,633	63,660	2,503	2,503	3,732	(1,230)	(0)	63,660
Transfers and subsidies - capital (in-kind)		(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**139,614**	**234,717**	**234,745**	**1,356**	**220,404**	**224,207**	**(3,803)**	**(0)**	**234,745**
Income Tax								–		
Surplus/(Deficit) after income tax		**139,614**	**234,717**	**234,745**	**1,356**	**220,404**	**224,207**	**(3,803)**	**(0)**	**234,745**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**139,614**	**234,717**	**234,745**	**1,356**	**220,404**	**224,207**	(3,803)	(0)	**234,745**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**139,614**	**234,717**	**234,745**	**1,356**	**220,404**	**224,207**	**(3,803)**	**(0)**	**234,745**

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

WC048 Knysna - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2024/25	Budget Year							
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)		–	–	3,029	–	–	–	–		3,029
Vote 18 - 1. Executive AND Council (110: CAPEX)		–	85	85	–	1	8	(7)	-84%	85
Vote 19 - 2. Corporate (120: CAPEX)		–	1,050	1,050	–	5	93	(88)	-94%	1,050
Vote 20 - 3. Finance (130: CAPEX)		–	45	45	–	–	1	(1)	-100%	45
Vote 21 - 5. Planning (150: CAPEX)		–	1,050	2,793	258	258	864	(607)	-70%	2,793
Vote 22 - 6. Community (160: CAPEX)		–	20,618	22,637	891	896	1,174	(278)	-24%	22,637
Vote 23 - 7. Electricity (170: CAPEX)		–	16,496	17,616	–	–	250	(250)	-100%	17,616
Vote 24 - 8. Technical (180: CAPEX)		–	124,041	123,226	1,633	1,633	3,158	(1,525)	-48%	123,226
Vote 25 - 9. Housing Services (190: CAPEX)		–	9,200	8,500	575	575	–	575	#DIV/0!	8,500
Total Capital single-year expenditure	4	–	172,585	178,980	3,357	3,368	5,549	**(2,181)**	**-39%**	178,980
Total Capital Expenditure		**–**	**172,585**	**178,980**	**3,357**	**3,368**	**5,549**	**(2,181)**	**-39%**	**178,980**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**2,180**	**2,180**	**–**	**7**	**186**	(179)	-96%	**2,180**
Executive and council		–	85	85	–	1	8	(7)	-84%	85
Finance and administration		–	2,095	2,095	–	5	177	(172)	-97%	2,095
Internal audit								–		
Community and public safety		**–**	**19,618**	**21,090**	**1,466**	**1,471**	**1,158**	313	27%	**21,090**
Community and social services		–	1,213	1,366	–	5	106	(101)	-96%	1,366
Sport and recreation		–	743	2,664	879	879	982	(103)	-10%	2,664
Public safety		–	8,462	8,560	12	12	70	(58)	-83%	8,560
Housing		–	9,200	8,500	575	575	–	575	#DIV/0!	8,500
Health								–		
Economic and environmental services		**–**	**39,156**	**34,829**	**263**	**263**	**1,394**	(1,131)	-81%	**34,829**
Planning and development		–	500	500	1	1	42	(41)	-98%	500
Road transport		–	38,656	34,329	262	262	1,352	(1,091)	-81%	34,329
Environmental protection								–		
Trading services		**–**	**111,631**	**120,882**	**1,627**	**1,627**	**2,811**	(1,184)	-42%	**120,882**
Energy sources		–	15,496	18,071	–	–	167	(167)	-100%	18,071
Water management		–	64,136	69,913	1,627	1,627	2,211	(584)	-26%	69,913
Waste water management		–	21,800	22,697	–	–	417	(417)	-100%	22,697
Waste management		–	10,200	10,200	–	–	17	(17)	-100%	10,200
Other								–		
Total Capital Expenditure - Functional Classification	3	**–**	**172,585**	**178,980**	**3,357**	**3,368**	**5,549**	**(2,181)**	**-39%**	**178,980**
Funded by:										
National Government		–	52,387	52,415	2,769	2,769	3,941	(1,173)	-30%	52,415
Provincial Government		–	11,246	11,246	575	575	–	575	#DIV/0!	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**	**63,660**	**3,344**	**3,344**	**3,941**	**(598)**	**-15%**	**63,660**
Borrowing	6	–	40,000	40,000	–	–	–	–		40,000
Internally generated funds		–	68,952	75,320	13	24	1,608	(1,583)	-98%	75,320
Total Capital Funding		**–**	**172,585**	**178,980**	**3,357**	**3,368**	**5,549**	**(2,181)**	**-39%**	**178,980**

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
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	84,356	190,824	84,356
Trade and other receivables from exchange transactions		64,465	96,186	96,186	129,727	96,186
Receivables from non-exchange transactions		100,564	104,097	104,097	138,896	104,097
Current portion of non-current receivables		4	4	4	4	4
Inventory		8,962	12,045	12,045	10,597	12,045
VAT		170,244	38,821	38,821	182,283	38,821
Other current assets		(137)	413	413	(265)	413
Total current assets		450,103	342,290	335,922	652,066	335,922
Non current assets						
Investments		3,423	3,176	3,176	3,483	3,176
Investment property		67,370	67,389	67,356	67,336	67,356
Property, plant and equipment		1,474,847	1,541,052	1,547,683	1,438,392	1,547,683
Biological assets						
Living and non-living resources						
Heritage assets		14,613	14,613	14,613	14,613	14,613
Intangible assets		34	34	(75)	34	(75)
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	1,636,416	1,527,718	1,636,416
TOTAL ASSETS		2,014,252	1,972,217	1,972,338	2,179,785	1,972,338
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	15,802	15,538
Trade and other payables from exchange transactions		180,207	210,196	202,968	116,903	202,968
Trade and other payables from non-exchange transactions		11,806	(11,491)	(11,491)	12,081	(11,491)
Provision		52,208	40,758	46,239	52,333	46,239
VAT		139,502	7,615	7,615	184,082	7,615
Other current liabilities		(131)	–	–	–	–
Total current liabilities		447,349	258,913	257,166	428,519	257,166
Non current liabilities						
Financial liabilities		253,199	305,829	305,829	251,080	305,829
Provision		49,914	35,481	37,228	38,038	37,228
Long term portion of trade payables						
Other non-current liabilities		102,879	93,257	93,257	101,497	93,257
Total non current liabilities		405,992	434,567	436,314	390,615	436,314
TOTAL LIABILITIES		853,341	693,480	693,480	819,134	693,480
NET ASSETS	2	1,160,911	1,278,738	1,278,858	1,360,651	1,278,858
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,031,029	1,269,164	1,269,191	1,172,311	1,269,191
Reserves and funds						
Other		102,879	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1,133,908	1,269,164	1,269,191	1,172,311	1,269,191

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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	354,137	39,347	7,589	88,534	(80,945)	-91%	354,137
Service charges		576,775	657,391	755,999	20,165	7,407	189,000	(181,593)	-96%	755,999
Other revenue		125,003	292,312	200,270	46,155	126,326	50,068	76,258	152%	200,270
Transfers and Subsidies - Operational		169,383	170,274	180,866	221	127,928	45,217	82,711	183%	180,866
Transfers and Subsidies - Capital		56,364	63,633	63,660	–	1,458	15,915	(14,457)	-91%	63,660
Interest		948	–	–	–	–	–	–		–
Dividends								–		
Payments										
Suppliers and employees		(1,235,104)	(1,222,115)	(1,235,236)	(111,333)	(336,663)	(303,542)	(33,121)	11%	(1,235,236)
Interest		(37,378)	(29,426)	(29,426)	(470)	(911)	(7,357)	6,446	-88%	(29,426)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(8,846)**	**286,206**	**290,271**	**(5,916)**	**(66,866)**	**77,835**	**144,701**	**186%**	**290,271**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	1,000	1,000	–	–	250	(250)	-100%	1,000
Decrease (increase) in non-current receivables		7,043	4,591	5,280	450	5,670	1,320	4,350	330%	5,280
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(59,838)	(198,473)	(205,827)	(3,852)	(3,857)	(6,381)	2,524	-40%	(205,827)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(52,795)**	**(192,882)**	**(199,548)**	**(3,402)**	**1,813**	**(4,811)**	**(6,624)**	**138%**	**(199,548)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(56,614)	(50,675)	(50,675)	(1,526)	(2,685)	(12,669)	9,984	-79%	(50,675)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(56,614)**	**(50,675)**	**(50,675)**	**(1,526)**	**(2,685)**	**(12,669)**	**(9,984)**	**79%**	**(50,675)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(118,256)**	**42,648**	**40,048**	**(10,844)**	**(67,738)**	**60,355**			**40,048**
Cash/cash equivalents at beginning:		23,609	23,609	23,609	–	106,001	5,902	100,099		23,609
Cash/cash equivalents at month/year end:		(94,647)	66,257	63,657	(10,844)	38,263	66,257			63,657

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

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description R thousands	NT Code	Budget Year 2025/26 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	22,503	5,457	3,065	2,040	1,748	1,419	15,198	59,676	111,107	80,082	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	31,434	12,038	3,998	3,857	3,050	2,730	21,589	66,090	144,786	97,316	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	55,743	10,649	5,333	4,562	3,560	3,341	29,519	67,608	180,315	108,590	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	5,063	2,778	2,188	1,078	979	941	7,820	61,798	82,644	72,615	–	–
Receivables from Exchange Transactions - Waste Management	1600	15,646	2,076	1,509	1,111	965	856	10,315	48,097	80,575	61,343	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	450	158	1,117	28	37	30	347	7,556	9,723	7,997	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	140	81	133	84	191	87	703	(2,804)	(1,384)	(1,738)	–	–
Total By Income Source	**2000**	**130,981**	**33,237**	**17,342**	**12,760**	**10,529**	**9,403**	**85,491**	**308,022**	**607,766**	**426,205**	**–**	**–**
2024/25 - totals only		137,449	22,882	15,842	11,920	10,938	10,230	84,470	247,496	541,227	365,054		
Debtors Age Analysis By Customer Group													
Organs of State	2200	7,353	2,025	777	474	386	381	2,278	4,910	18,584	8,429	–	–
Commercial	2300	35,560	10,790	6,101	5,713	4,230	3,835	34,334	106,101	206,664	154,213	–	–
Households	2400	88,068	20,422	10,464	6,573	5,914	5,187	48,878	197,011	382,517	263,563	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**130,981**	**33,237**	**17,342**	**12,760**	**10,529**	**9,403**	**85,491**	**308,022**	**607,766**	**426,205**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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 repay ments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	5,626	124	0	–	20	–	1	259	6,030	4,563
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	1,083	–	–	–	–	–	–	–	1,083	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**6,709**	**124**	**0**	**–**	**20**	**–**	**1**	**259**	**7,114**	**4,563**

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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 ᵃ	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance		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	3,463	19	–	–	3,482
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	25,873	168	–	–	26,040
Standard Bank - (Own Funds)	338568115-001	Call	Call Deposit	Call Deposit	Call Deposit	8.60%	–	–	Call Deposit	15,096	88	–	–	15,184
Municipality sub-total										94,454	275	–	–	94,729
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									94,454	275	–	–	94,729

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

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	150,619	626	58,456	59,092	(636)	-1.1%	150,619
Equitable Share		130,575	137,908	137,908	–	57,462	57,462	–		137,908
Expanded Public Works Programme Integrated Grant		1,279	1,461	1,461	59	97	198	(100)	-50.7%	1,461
Integrated National Electrification Programme Grant		141	1,304	1,304	–	–	142	(142)	-100.0%	1,304
Local Government Financial Management Grant		1,800	1,900	1,900	68	149	288	(139)	-48.3%	1,900
Municipal Infrastructure Grant		3,784	5,204	5,177	255	503	691	(187)	-27.1%	5,177
Neighbourhood Development Partnership Grant		1,922	1,957	1,957	–	–	213	(213)	-100.0%	1,957
Water Services Infrastructure Grant		1,160	913	913	244	244	99	145	145.6%	913
Provincial Government:		11,523	11,809	11,809	1,258	3,788	3,815	(27)	-0.7%	11,809
Specify (Add grant description)		11,523	11,809	11,809	1,258	3,788	3,815	(27)	-0.7%	11,809
District Municipality:		2	637	637	–	99	168	(69)	-41.2%	637
Specify (Add grant description)		2	637	637	–	99	168	(69)	-41.2%	637
Other grant providers:		574	2,289	12,908	3,431	3,638	1,492	2,146	143.9%	12,908
Chemical Industry Seta		574	2,289	2,555	103	311	457	(146)	-31.9%	2,555
Construction, Education and Training SETA		–	–	10,353	3,327	3,327	1,035	2,292	221.4%	10,353
Total Operating Transfers and Grants	5	152,760	165,382	175,974	5,315	65,980	64,567	1,413	2.2%	175,974
Capital Transfers and Grants										
National Government:		39,417	53,459	53,487	2,503	2,503	3,732	(1,230)	-32.9%	53,487
Integrated National Electrification Programme Grant		937	8,696	8,696	–	–	–	–		8,696
Municipal Disaster Response Grant		2,072	1,072	1,072	–	–	–	–		1,072
Municipal Infrastructure Grant		15,858	24,561	24,588	875	875	1,048	(173)	-16.5%	24,588
Neighbourhood Development Partnership Grant		12,815	13,043	13,043	–	–	2,451	(2,451)	-100.0%	13,043
Water Services Infrastructure Grant		7,735	6,087	6,087	1,627	1,627	234	1,393	595.2%	6,087
Provincial Government:		7,548	10,174	10,174	–	–	–	–		10,174
Specify (Add grant description)		7,548	10,174	10,174	–	–	–	–		10,174
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	48,964	63,633	63,660	2,503	2,503	3,732	(1,230)	-32.9%	63,660
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	199,724	229,015	239,634	7,818	68,483	68,300	183	0.3%	239,634

Supporting Table SC7: Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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	97,320	9,206	21,547	17,841	3,706	20.8%	97,320
Chemical Industry Seta		403	2,289	2,555	103	311	465	(154)	-33.1%	2,555
Construction, Education and Training SETA		171	–	10,353	3,327	3,327	985	2,342	237.8%	10,353
Equitable Share		24,913	39,494	39,162	1,891	6,620	6,035	585	9.7%	39,162
Expanded Public Works Programme Integrated Grant		1,281	1,461	351	59	97	62	36	57.4%	351
Local Government Financial Management Grant		1,800	1,900	1,900	68	149	121	28	22.8%	1,900
Municipal Infrastructure Grant		1,645	2,267	2,240	137	411	411	–		2,240
Specify (Add grant description)		38,230	40,934	40,759	3,621	10,632	9,763	869	8.9%	40,759
Provincial Government:		38,230	40,934	40,759	3,621	10,632	9,763	869	8.9%	40,759
Specify (Add grant description)		38,230	40,934	40,759	3,621	10,632	9,763	869	8.9%	40,759
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		574	2,289	12,908	3,431	3,638	1,450	2,188	151.0%	12,908
Chemical Industry Seta		403	2,289	2,555	103	311	465	(154)	-33.1%	2,555
Construction, Education and Training SETA		171	–	10,353	3,327	3,327	985	2,342	237.8%	10,353
Total operating expenditure of Transfers and Grants:		107,246	131,568	150,987	16,259	35,817	29,054	6,763	23.3%	150,987
Capital expenditure of Transfers and Grants										
National Government:		–	63,633	63,660	3,344	3,344	3,941	(598)	-15.2%	63,660
Integrated National Electrification Programme Grant		–	8,696	8,696	–	–	–	–		8,696
Municipal Infrastructure Grant		–	24,561	24,588	1,141	1,141	3,941	(2,800)	-71.0%	24,588
Neighbourhood Development Partnership Grant		–	13,043	13,043	–	–	–	–		13,043
Specify (Add grant description)		–	11,246	11,246	575	575	–	575	#DIV/0!	11,246
Water Services Infrastructure Grant		–	6,087	6,087	1,627	1,627	–	1,627	#DIV/0!	6,087
Provincial Government:		–	11,246	11,246	575	575	–	575	#DIV/0!	11,246
Specify (Add grant description)		–	11,246	11,246	575	575	–	575	#DIV/0!	11,246
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	74,879	74,906	3,918	3,918	3,941	(23)	-0.6%	74,906
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,246	206,447	225,894	20,177	39,735	32,995	6,740	20.4%	225,894

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7,868	9,994	10,148	654	1,982	2,058	(77)	-4%	10,148
Pension and UIF Contributions		679	758	634	56	164	158	6	4%	634
Medical Aid Contributions		155	156	101	8	26	25	1	3%	101
Motor Vehicle Allowance		393	391	406	31	96	102	(6)	-6%	406
Cellphone Allowance		569	591	565	46	140	141	(1)	-1%	565
Housing Allowances								–		
Other benefits and allowances		6	–	71	6	18	18	–		71
Sub Total - Councillors		9,669	11,890	11,926	802	2,426	2,503	(77)	-3%	11,926
% increase	4		23.0%	23.3%						23.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,574	8,367	7,932	561	1,681	1,681	–		7,932
Pension and UIF Contributions		478	899	1,173	88	263	263	–		1,173
Medical Aid Contributions		60	191	218	13	38	38	–		218
Overtime								–		
Performance Bonus		302	486	486	–	–	–	–		486
Motor Vehicle Allowance		419	683	817	50	104	154	(51)	-33%	817
Cellphone Allowance		–	6	4	–	–	–	–		4
Housing Allowances		58	108	108	–	–	–	–		108
Acting and post related allowance		15	14	14	–	–	–	–		14
In kind benefits								–		
Sub Total - Senior Managers of Municipality		6,906	10,754	10,752	712	2,086	2,136	(51)	-2%	10,752
% increase	4		55.7%	55.7%						55.7%
Other Municipal Staff										
Basic Salaries and Wages		186,389	226,057	224,676	16,148	48,443	48,017	425	1%	224,676
Pension and UIF Contributions		38,596	46,445	46,445	3,379	10,167	10,075	92	1%	46,445
Medical Aid Contributions		14,414	16,931	16,931	1,260	3,771	3,756	15	0%	16,931
Overtime		27,867	20,506	20,506	2,472	4,671	6,520	(1,849)	-28%	20,506
Performance Bonus		15,161	15,885	15,885	–	–	–	–		15,885
Motor Vehicle Allowance		8,345	8,622	8,622	639	1,587	1,557	30	2%	8,622
Cellphone Allowance								–		
Housing Allowances		2,790	3,553	3,553	217	435	654	(219)	-33%	3,553
Other benefits and allowances		9,736	4,778	6,065	817	1,612	2,056	(444)	-22%	6,065
Payments in lieu of leave		4,970	3,229	3,229	269	807	807	–		3,229
Long service awards		1,500	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	16,678	15,042	15,042	–	–	–	–		15,042
Entertainment								–		
Scarcity		2,698	1,945	1,945	178	530	533	(4)	-1%	1,945
Acting and post related allowance		10,829	5,435	5,504	759	1,490	2,021	(531)	-26%	5,504
In kind benefits								–		
Sub Total - Other Municipal Staff		339,973	368,427	368,401	26,138	73,513	75,997	(2,484)	-3%	368,401
% increase	4		8.4%	8.4%						8.4%
Total Parent Municipality		356,548	391,070	391,079	27,653	78,024	80,636	(2,612)	-3%	391,079
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		356,548	391,070	391,079	27,653	78,024	80,636	(2,612)	-3%	391,079
% increase	4		9.7%	9.7%						9.7%
TOTAL MANAGERS AND STAFF		346,879	379,181	379,153	26,851	75,598	78,133	(2,535)	-3%	379,153

Supporting Table SC9: Monthly targets for Cash Receipts and Payments

WC048 Knysna - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		(35,405)	3,648	39,347	29,511	29,511	29,511	29,511	29,511	29,511	29,511	29,511	(236,091)	7,589	370,772	387,088
Service charges - Electricity revenue		(25,961)	19,207	20,077	42,362	42,362	42,362	42,362	42,362	42,362	42,362	42,362	(338,897)	13,322	485,611	506,978
Service charges - Water revenue		(3,274)	62	80	9,930	9,930	9,930	9,930	9,930	9,930	9,930	9,930	(79,444)	(3,131)	108,507	113,281
Service charges - Waste Water Management		(214)	–	–	6,749	6,749	6,749	6,749	6,749	6,749	6,749	6,749	(53,990)	(214)	73,661	76,902
Service charges - Waste Mangement		(2,591)	14	8	3,959	3,959	3,959	3,959	3,959	3,959	3,959	3,959	(31,669)	(2,569)	49,568	59,482
Rental of facilities and equipment		2	90	116	822	822	822	822	822	822	822	822	(6,575)	208	8,971	9,366
Interest earned - external investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		(1,478)	2,263	2,068	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	(32,884)	2,852	51,594	53,865
Licences and permits		1,349	2,505	3,124	177	177	177	177	177	177	177	177	(1,412)	6,978	1,927	2,011
Agency services		134	128	127	387	387	387	387	387	387	387	387	(3,096)	389	4,223	4,409
Transfers and Subsidies - Operational		79,239	48,468	221	15,072	15,072	15,072	15,072	15,072	15,072	15,072	15,072	(120,578)	127,928	144,627	151,155
Other revenue		38,239	38,877	38,999	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	(9,324)	114,115	124,500	131,138
Cash Receipts by Source		**48,041**	**115,261**	**104,166**	**114,245**	**114,245**	**114,245**	**114,245**	**114,245**	**114,245**	**114,245**	**114,245**	**(913,959)**	**267,467**	**1,423,962**	**1,495,675**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1,458	–	–	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	(42,440)	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	(667)	–	1,000	1,000
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing													–			
Increase (decrease) in consumer deposits		414	314	503	–	–	–	–	–	–	–	–	(5)	1,226	–	–
VAT Control (receipts)		4,936	283	450	440	440	440	440	440	440	440	440	(3,520)	5,670	4,802	5,013
Decrease (increase) in non-current receivables		4,936	283	450	440	440	440	440	440	440	440	440	(3,520)	5,670	4,802	5,013
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**59,786**	**116,141**	**105,569**	**120,513**	**120,513**	**120,513**	**120,513**	**120,513**	**120,513**	**120,513**	**120,513**	**(964,111)**	**281,491**	**1,493,915**	**1,567,808**

Cash Payments by Type												–			
Employee related costs	35,056	44,825	41,149	32,295	32,295	32,295	32,295	32,295	32,295	32,295	32,295	(258,360)	121,031	389,737	406,517
Remuneration of councillors	–	–	–	994	994	994	994	994	994	994	994	(7,951)	–	24,585	25,614
Interest	440	–	470	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	(19,617)	911	24,425	18,979
Bulk purchases - Electricity	39,545	42,805	39,017	34,221	34,221	34,221	34,221	34,221	34,221	34,221	34,221	(273,697)	121,441	415,306	420,007
Acquisitions - water & other inventory	2,720	835	1,102	4,845	3,200	1,624	6,605	4,117	1,538	4,492	1,772	(28,193)	4,657	54,995	57,415
Contracted services	13,213	8,444	12,018	14,610	14,610	14,610	14,610	14,610	14,610	14,610	14,610	(116,296)	34,258	175,092	182,804
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	21,905	15,222	18,512	8,405	8,405	8,405	8,405	8,405	8,405	8,405	8,405	(66,929)	55,949	106,065	111,473
Cash Payments by Type	112,879	112,131	112,269	97,822	96,177	94,601	99,582	97,094	94,515	97,469	94,749	(771,043)	338,246	1,190,204	1,222,809
Other Cash Flows/Payments by Type															
Capital assets	–	5	3,852	6,368	17,098	29,717	29,717	29,757	4,951	17,341	4,451	(139,402)	3,857	176,142	153,988
Repayment of borrowing	1,159	–	1,526	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	(33,784)	2,685	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	(68,401)	1,546	111,779	117,858
Total Cash Payments by Type	115,584	112,136	117,647	116,963	126,048	137,092	142,073	139,625	112,240	127,583	111,974	(1,012,630)	346,334	1,536,002	1,554,122
NET INCREASE/(DECREASE) IN CASH HELD	(55,798)	4,005	(12,078)	3,550	(5,535)	(16,579)	(21,560)	(19,112)	8,273	(7,069)	8,539	48,519	(64,844)	(42,087)	13,686
Cash/cash equivalents at the month/year beginning:	–	(55,798)	(51,793)	(63,872)	(60,321)	(65,856)	(82,435)	(103,995)	(123,106)	(114,833)	(121,902)	(113,363)	–	(64,844)	(106,931)
Cash/cash equivalents at the month/year end:	(55,798)	(51,793)	(63,872)	(60,321)	(65,856)	(82,435)	(103,995)	(123,106)	(114,833)	(121,902)	(113,363)	(64,844)	(64,844)	(106,931)	(93,244)

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 SC13(a): Capital Expenditure on New Assets

WC048 Knysna - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

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	65,249	575	575	1,522	947	62.2%	65,249
Roads Infrastructure		–	9,000	10,152	575	575	83	(492)	-589.9%	10,152
Roads		–	8,000	8,000	575	575	–	575	#DIV/0!	8,000
Road Structures								–		
Road Furniture								–		
Capital Spares		–	1,000	2,152	–	–	83	(83)	-100.0%	2,152
Electrical Infrastructure		–	2,800	3,985	–	–	83	83	100.0%	3,985
MV Networks		–	2,800	3,374	–	–	83	(83)	-100.0%	3,374
LV Networks		–	–	611	–	–	–	–		611
Capital Spares								–		
Water Supply Infrastructure		–	44,424	49,115	–	–	1,289	1,289	100.0%	49,115
Water Treatment Works		–	2,774	5,117	–	–	1,152	(1,152)	-100.0%	5,117
Bulk Mains								–		
Distribution		–	650	839	–	–	54	(54)	-100.0%	839
Distribution Points								–		
PRV Stations								–		
Capital Spares		–	41,000	43,159	–	–	83	(83)	-100.0%	43,159
Sanitation Infrastructure		–	1,300	997	–	–	67	67	100.0%	997
Pump Station								–		
Reticulation		–	1,300	997	–	–	67	(67)	-100.0%	997
Rail Infrastructure		–	2,400	1,000	–	–	–	–		1,000
Drainage Collection		–	2,400	1,000	–	–	–	–		1,000
Community Assets		–	3,800	3,898	–	–	–	–		3,898
Community Facilities		–	3,800	3,898	–	–	–	–		3,898
Fire/Ambulance Stations		–	3,800	3,898	–	–	–	–		3,898
Computer Equipment		–	750	750	–	5	68	63	92.3%	750
Computer Equipment		–	750	750	–	5	68	(63)	-92.3%	750
Furniture and Office Equipment		–	803	803	–	6	70	64	91.4%	803
Furniture and Office Equipment		–	803	803	–	6	70	(64)	-91.4%	803
Machinery and Equipment		–	3,988	3,988	13	13	166	153	92.2%	3,988
Machinery and Equipment		–	3,988	3,988	13	13	166	(153)	-92.2%	3,988
Transport Assets		–	12,307	12,307	–	–	–	–		12,307
Transport Assets		–	12,307	12,307	–	–	–	–		12,307
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Immature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Total Capital Expenditure on new assets	1	–	81,572	86,995	588	599	1,826	1,227	67.2%	86,995

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

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	32,193	34,994	258	258	1,056	799	75.6%	34,994
Roads Infrastructure		–	13,543	15,206	258	258	819	561	68.5%	15,206
Roads		–	13,543	15,206	258	258	819	(561)	-68.5%	15,206
Water Supply Infrastructure		–	1,050	1,050	–	–	88	88	100.0%	1,050
Distribution		–	1,050	1,050	–	–	88	(88)	-100.0%	1,050
Sanitation Infrastructure		–	13,600	14,500	–	–	67	67	100.0%	14,500
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	13,600	14,500	–	–	67	(67)	-100.0%	14,500
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	4,000	4,238	–	–	83	83	100.0%	4,238
Capital Spares		–	4,000	4,238	–	–	83	(83)	-100.0%	4,238
Community Assets		–	1,000	1,000	–	–	83	83	100.0%	1,000
Sport and Recreation Facilities		–	1,000	1,000	–	–	83	83	100.0%	1,000
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares		–	1,000	1,000	–	–	83	(83)	-100.0%	1,000
Total Capital Expenditure on renewal of existing assets	1	–	33,193	35,994	258	258	1,139	882	77.4%	35,994

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

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	27,745	270	643	572	(71)	-12.3%	27,745
Roads Infrastructure		3,016	5,600	5,600	177	177	–	(177)	#DIV/0!	5,600
Roads		3,016	5,600	5,600	177	177	–	177	#DIV/0!	5,600
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		779	1,000	1,000	27	85	59	(26)	-44.3%	1,000
Drainage Collection								–		
Storm water Conveyance		779	1,000	1,000	27	85	59	26	44.3%	1,000
Attenuation								–		
Electrical Infrastructure		15,736	14,527	14,527	15	252	436	183	42.0%	14,527
Power Plants								–		
HV Substations		2,185	2,000	2,000	–	–	–	–		2,000
HV Switching Station		324	261	261	1	2	0	1	297.5%	261
HV Transmission Conductors		589	1,004	1,004	14	251	247	4	1.6%	1,004
MV Substations								–		
MV Switching Stations								–		
MV Networks		4,664	5,313	5,313	–	–	–	–		5,313
LV Networks		7,975	5,948	5,948	–	–	188	(188)	-100.0%	5,948
Capital Spares								–		
Water Supply Infrastructure		4,677	5,038	5,038	51	127	76	(51)	-66.4%	5,038
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		3,814	4,155	4,155	48	122	75	48	64.2%	4,155
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares		863	883	883	3	4	2	3	167.5%	883
Sanitation Infrastructure		564	1,230	1,230	–	1	1	–		1,230
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		564	1,230	1,230	–	1	1	–		1,230
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		592	350	350	0	1	1	(0)	-21.7%	350
Landfill Sites								–		
Waste Transfer Stations		592	350	350	0	1	1	0	21.7%	350
Community Assets		3,273	2,821	2,821	174	413	309	(104)	-33.6%	2,821
Community Facilities		1,558	1,271	1,271	108	314	260	(53)	-20.5%	1,271
Halls		545	455	455	31	175	144	31	21.2%	455
Museums		13	–	–	–	–	–	–		–
Galleries								–		
Theatres								–		
Libraries		61	75	75	9	69	60	9	15.1%	75
Cemeteries/Crematoria		444	306	306	26	26	38	(12)	-32.3%	306
Police		18	35	35	–	–	16	(16)	-100.0%	35
Purls								–		
Public Open Space		477	400	400	42	44	2	42	2338.9%	400
Sport and Recreation Facilities		1,715	1,550	1,550	67	99	49	(51)	-104.0%	1,550
Indoor Facilities								–		
Outdoor Facilities		1,715	1,550	1,550	67	99	49	51	104.0%	1,550
Other assets		918	716	716	37	53	131	78	59.3%	716
Operational Buildings		722	714	714	37	53	131	78	59.3%	714
Municipal Offices		721	713	713	37	53	131	(78)	-59.5%	713
Depots		1	1	1	–	0	0	–		1
Capital Spares								–		
Housing		196	2	2	–	–	–	–		2
Staff Housing		2	2	2	–	–	–	–		2
Social Housing		194	–	–	–	–	–	–		–
Transport Assets		8,673	7,276	7,276	143	414	806	393	48.7%	7,276
Transport Assets		8,673	7,276	7,276	143	414	806	(393)	-48.7%	7,276
Total Repairs and Maintenance Expenditure	1	38,228	38,559	38,559	625	1,523	1,819	296	16.3%	38,559

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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**	**52,090**	**(2,540)**	**2,766**	**8,061**	5,295	**65.7%**	**52,090**
Roads Infrastructure		9,617	10,932	10,933	(637)	551	1,813	1,261	**69.6%**	10,933
Roads		9,617	10,932	10,933	(637)	551	1,813	(1,261)	**-69.6%**	10,933
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		20	1,151	1,151	(0)	95	–	(95)	**#DIV/0!**	1,151
Drainage Collection		20	1,151	1,151	(0)	95	–	95	**#DIV/0!**	1,151
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		8,994	19,913	19,931	(558)	745	2,035	1,289	**63.4%**	19,931
Power Plants		3	–	18	(2)	–	5	(5)	**-100.0%**	18
HV Substations		8,991	19,913	19,913	(557)	745	2,030	(1,285)	**-63.3%**	19,913
Water Supply Infrastructure		19,180	21,764	17,802	(1,351)	1,328	4,138	2,810	**67.9%**	17,802
Distribution		19,180	21,764	17,802	(1,351)	1,328	4,138	(2,810)	**-67.9%**	17,802
Sanitation Infrastructure		6,367	44	163	(6)	11	41	29	**72.5%**	163
Pump Station		–	–	72	(6)	–	18	(18)	**-100.0%**	72
Reticulation		41	–	–	–	–	–	–		–
Waste Water Treatment Works		6,282	–	47	(4)	–	12	(12)	**-100.0%**	47
Outfall Sewers								–		
Toilet Facilities		44	44	44	4	11	11	0	**2.4%**	44
Capital Spares								–		
Solid Waste Infrastructure		1,604	1,988	2,019	4	13	12	(0)	**-1.3%**	2,019
Landfill Sites		1,604	1,988	2,019	4	13	12	0	**1.3%**	2,019
Information and Communication Infrastructure		78	80	91	8	22	22	0	**0.2%**	91
Data Centres								–		
Core Layers								–		
Distribution Layers		78	80	91	8	22	22	(0)	**-0.2%**	91
Capital Spares								–		
Community Assets		**2,093**	**2,061**	**2,992**	**221**	**508**	**403**	**(105)**	**-26.1%**	**2,992**
Community Facilities		1,464	1,323	2,249	116	348	396	48	**12.2%**	2,249
Halls		618	619	726	97	159	46	112	242.4%	726
Centres		7	7	558	(46)	2	139	(138)	-98.7%	558
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations		46	58	58	2	6	6	(0)	-4.4%	58
Testing Stations		0	0	0	(0)	–	0	(0)	-100.0%	0
Museums		6	–	6	(1)	0	1	(1)	-99.9%	6
Galleries								–		
Theatres								–		
Libraries		437	243	243	34	73	59	14	23.1%	243
Cemeteries/Crematoria		15	58	61	23	26	1	25	4351.2%	61
Police		2	–	–	–	–	–	–		–
Purls		116	122	126	10	30	31	(1)	-3.6%	126
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities		–	–	5	(1)	–	1	(1)	-100.0%	5
Markets								–		
Stalls		27	23	272	(17)	6	63	(58)	-90.8%	272
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals		191	191	194	16	47	47	(0)	-0.6%	194
Capital Spares								–		
Sport and Recreation Facilities		629	738	743	105	160	7	(153)	**-2327.4%**	743
Indoor Facilities		–	717	717	106	153	–	153	#DIV/0!	717
Outdoor Facilities		629	21	26	(0)	7	7	0	0.0%	26
Investment properties		**136**	**136**	**170**	**9**	**34**	**42**	8	19.2%	**170**
Revenue Generating		136	136	170	9	34	42	8	**19.2%**	170
Improved Property		136	136	170	9	34	42	(8)	-19.2%	170
Other assets		**703**	**688**	**778**	**86**	**183**	**119**	**(64)**	**-53.2%**	**778**
Operational Buildings		703	688	704	92	183	101	(82)	**-81.2%**	704
Municipal Offices		703	688	704	92	183	101	82	81.2%	704
Housing		–	1	74	(6)	–	18	18	**100.0%**	74
Staff Housing								–		
Social Housing		–	1	74	(6)	–	18	(18)	-100.0%	74
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		

Intangible Assets		**15**	**15**	**124**	**(6)**	**5**	**31**	**26**	83.4%	**124**
Servitudes								–		
Licences and Rights		15	15	124	(6)	5	31	26	**83.4%**	124
Solid Waste Licenses								–		
Computer Software and Applications		15	15	124	(6)	5	31	(26)	-83.4%	124
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**911**	**839**	**1,834**	**(144)**	**214**	**391**	**177**	45.2%	**1,834**
Computer Equipment		911	839	1,834	(144)	214	391	(177)	-45.2%	1,834
Furniture and Office Equipment		**1,821**	**7,412**	**8,065**	**37**	**1,120**	**1,623**	**503**	31.0%	**8,065**
Furniture and Office Equipment		1,821	7,412	8,065	37	1,120	1,623	(503)	-31.0%	8,065
Machinery and Equipment		**789**	**1,142**	**1,150**	**623**	**738**	**90**	**(648)**	-722.9%	**1,150**
Machinery and Equipment		789	1,142	1,150	623	738	90	648	722.9%	1,150
Transport Assets		**1,832**	**383**	**1,345**	**235**	**535**	**315**	**(220)**	-69.7%	**1,345**
Transport Assets		1,832	383	1,345	235	535	315	220	69.7%	1,345
Total Depreciation	1	**54,161**	**68,548**	**68,548**	**(1,479)**	**6,104**	**11,075**	**4,972**	**44.9%**	**68,548**

Supporting Table SC13(e): Upgrading of Existing Assets

WC048 Knysna - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	57,170	53,267	1,632	1,632	1,569	(63)	-4.0%	53,267
Roads Infrastructure		–	25,112	19,123	4	4	534	529	99.2%	19,123
Roads		–	25,112	19,123	4	4	534	(529)	-99.2%	19,123
Storm water Infrastructure		–	1,500	1,800	–	–	42	42	100.0%	1,800
Drainage Collection		–	1,500	1,800	–	–	42	(42)	-100.0%	1,800
Electrical Infrastructure		–	8,696	8,696	–	–	–	–		8,696
MV Substations		–	8,696	8,696	–	–	–	–		8,696
Water Supply Infrastructure		–	15,162	16,248	1,627	1,627	835	(793)	-95.0%	16,248
Bulk Mains		–	917	917	–	–	76	(76)	-100.0%	917
Distribution		–	14,245	15,331	1,627	1,627	758	869	114.6%	15,331
Sanitation Infrastructure		–	6,700	7,400	–	–	158	158	100.0%	7,400
Pump Station		–	3,000	3,700	–	–	–	–		3,700
Reticulation		–	3,300	3,300	–	–	125	(125)	-100.0%	3,300
Waste Water Treatment Works		–	400	400	–	–	33	(33)	-100.0%	400
Community Assets		2,259	–	2,074	883	879	960	81	8.4%	2,074
Community Facilities		2,259	–	153	3	–	–	–		153
Halls		2,259	–	–	3	–	–	–		–
Cemeteries/Crematoria		–	–	153	–	–	–	–		153
Sport and Recreation Facilities		–	–	1,921	879	879	960	81	8.4%	1,921
Indoor Facilities								–		
Outdoor Facilities		–	–	1,921	879	879	960	(81)	-8.4%	1,921
Other assets		1,132	650	650	2	–	54	54	100.0%	650
Operational Buildings		1,132	650	650	2	–	54	54	100.0%	650
Municipal Offices		1,132	650	650	2	–	54	(54)	-100.0%	650
Total Capital Expenditure on upgrading of existing assets	1	3,391	57,820	55,991	2,516	2,511	2,583	72	2.8%	55,991

APPENDIX A - Capex Report as at 30 September 2025

Include Yes

2025/26 mSCOA CAPITAL FINANCIAL PERFORMANCE REPORT AS AT 30 SEPTEMBER 2025

Row Labels	LEDGER ACCOUNT	VOTE DESCRIPTION	MSCOA CODE	MSCOA EXPENDITURE DESCRIPTION	FUNDING SOURCES	ORIGINAL BUDGET	ROLLOVER ADJUSTED BUDGET (Incl. Virements)	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive & Council						84,700	84,700	1,390	8,449	7,059	19,884	63,426
MUNICIPAL MANAGER	28-32-85-20-1151	Program Office Equipment	9/108-2-2	Program Office Equipment	Internally Generated Funds	38,900	38,900	-	3,242	3,242	19,884	19,016
	28-32-85-20-1155	Program Office Furniture	9/108-3-3	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:F	Internally Generated Funds	45,800	45,800	1,390	5,207	3,817	-	44,410
Vote 2 - Corporate Services						1,050,000	1,050,000	5,200	92,700	87,500	250,428	794,372
DIRECTOR: CORPORATE	28-33-85-20-4155	Program Office Furniture	9/101-39-39	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:F	Internally Generated Funds	300,000	300,000	-	25,000	25,000	-	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	-	25,000	25,000	213,360	86,640
			9/106-6-9	Replacement Desktops		250,000	250,000	5,200	26,033	20,833	-	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	-	16,667	16,667	37,068	162,932
Vote 3 - Financial Services						45,000	45,000	-	1,250	1,250	-	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 Mode	Internally Generated Funds	15,000	15,000	-	1,250	1,250	-	15,000
	28-62-85-25-9155	Program Office Furniture	9/101-2-16	Assets: Non-current Assets - Property: Plant and Equipment - Cost Mode	Internally Generated Funds	30,000	30,000	-	-	-	-	30,000
Vote 5 - Planning & Development						9,200,000	9,700,000	574,887	-	(574,887)	344,045	8,781,068
HOUSING ADMINISTRATION	28-48-84-22-4011	Sedgefield Infill - Informal Settlements Upgrading Partnership Grant	9/105-28-28	NCA: PPE: Cost - Infrastructure,roads,Pavements and Stormwater Acquisi	Provincial Government Grants	8,000,000	8,000,000	574,887	-	(574,887)	172,500	7,252,613
	28-48-85-22-4066	Subsoil drains - Bongani Khayalethu Valley	9/105-55-55	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:S	Internally Generated Funds	1,200,000	500,000	-	-	-	171,545	328,455
	28-48-85-31-4011	Installation of Septic Tanks In Informal Areas (Pilot)	9/105-210477-360737	NCA: PPE: Cost: Infrastr Waste Water Management: Acquisition	Internally Generated Funds	-	1,200,000	-	-	-	-	1,200,000
Vote 6 - Community Services						20,618,120	22,790,079	895,966	1,174,328	127,528	487,613	21,406,500
CEMETERY	28-39-85-20-7020	Fencing at cemetery	9/124-219577-361026	PPE:Cost Model:Community Assets:Cost:Acquisitions	Internally Generated Funds	-	153,132	-	-		-	153,132
	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	-	37,500		-	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	-	-	-	-	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	-	16,667		-	200,000
HALLS /FACILITIES	28-41-85-21-4008	Furniture Equipment	9/103-32-32	Furniture Equipment	Internally Generated Funds	313,200	313,200	4,693	30,793	26,100	120,443	188,064
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	-	20,833		-	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	-	16,667		-	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:T	Internally Generated Funds	480,000	480,000	-	-	-	-	480,000
	28-53-85-23-5005	Small Plant Equipment	9/115-30-30	Small Plant Equipment	Internally Generated Funds	187,920	187,920	-	15,660	15,660	-	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	-	6,250	6,250	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 Mode	Internally Generated Funds	2,000,000	2,000,000	-	-		-	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 Mode	Internally Generated Funds	1,800,000	1,898,078	-	-	-	-	1,898,078
	28-56-85-24-2010	Procurement of portable handheld radio's	9/120-25-25	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mode	Internally Generated Funds	100,000	100,000	-	8,333	8,333	68,910	31,090
	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	-	16,667		179,800	20,200
	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	-	-		-	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	-	-	-	-	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	-	-	-	-	600,000
	28-56-85-24-2064	Refurbish Ablution Facilities	9/120-132077-61043	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	200,000	200,000	-	16,667		-	200,000
	28-56-85-24-2156	Office Equipment	9/120-132377-60839	PPE:Cost Model:Furniture and Office Equipment:In-use:C	Internally Generated Funds	60,000	60,000	-	5,000		43,460	16,540
	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	12,043	2,083	(9,960)	-	12,957

SAFETY TRAFFIC DEPARTMENT	28-59-85-25-0004	Breathelizer Sets	9/121-11-11	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mode	Internally Generated Funds	250,000	250,000	-	20,833		-	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	-	-		-	1,155,000
SPORT FIELDS	28-60-84-25-5011	MIG: 285770 Upgrade Sportsfield PH2 (Bongani)	9/116-40-40	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model	National Government Grants	-	1,920,749	879,230	960,375	81,145	-	1,041,519
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	-	-	-	-	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	-	-	-	-	2,000,000
Vote 7 - Electrical Services						**16,495,652**	**19,071,062**	-	**249,999**	**249,999**	-	**19,071,062**
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
			9/104-97-122	Electrification of informal areas - Ward 1	Internally Generated Funds	-	780,389	-	-	-	-	780,389
			9/104-98-123	Electrification of informal areas - Ward 3	Internally Generated Funds	1,000,000	127,240	-	-	-	-	127,240
			9/104-99-124	Electrification of informal areas - Ward 4	Internally Generated Funds	-	111,111	-	-	-	-	111,111
	28-76-80-20-8003	Electrification of Formal Housing	9/104-112-138	Electrification of Formal Housing	Internally Generated Funds	1,000,000	1,000,000	-	83,333	83,333	-	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:Acqu	Internally Generated Funds	1,000,000	1,238,265	-	83,333	83,333	-	1,238,265
	28-76-85-20-2004	Replacement of 2 RMU s Eastford and White location	9/104-213377-360193	PPE:Cost Model:Electrical Infrastructure:In-use:MV Swi	Internally Generated Funds	1,200,000	1,200,000	-	-	-	-	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:El	Internally Generated Funds	1,800,000	1,800,000	-	-	-	-	1,800,000
	28-76-85-27-8156	Smart Meters Installation	9/104-211377-60414	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:El	Internally Generated Funds	1,000,000	1,751,739	-	83,333	83,333	-	1,751,739
	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	-	-	-	-	8,695,652
	28-76-85-20-2007	New MV Transformers	9/104-211577-360227	PPE:Cost Model:Electrical Infrastructure:In-use:MV Sub	Internally Generated Funds	800,000	800,000	-	-	-	-	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:El	Internally Generated Funds	-	111,111	-	-	-	-	111,111
	28-76-85-20-2005	Rheenendal Spotlights	9/104-51377-360414	Rheenendal Spotlights	Internally Generated Funds	-	400,000	-	-	-	-	400,000
	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:El	Internally Generated Funds	-	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:El	Internally Generated Funds	-	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:El	Internally Generated Funds	-	111,111	-	-	-	-	111,111
	28-76-85-20-2006	Electrification of informal areas - Hornlee	9/104-111477-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:El	Internally Generated Funds	-	611,111	-	-	-	-	611,111
Vote 8 -Technical Services						**125,091,382**	**126,239,314**	**1,890,344**	**4,022,028**	**1,257,511**	**12,654,981**	**111,693,989**
DIRECTOR: TECHNICAL SERVICES	28-80-85-28-5154	Program Tools Equipment	9/101-33-33	Program Tools Equipment	Internally Generated Funds	500,000	500,000	952	41,667	40,715	101,686	397,361
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	-	41,667	41,667	-	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	Internally Generated Funds	1,200,000	500,000	-	-	-	-	500,000
	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	Internally Generated Funds	500,000	500,000	-	-	-	-	500,000
	28-87-85-29-0007	Rehabilitation of Hornlee Internal Streets Counter Funding	9/117-60977-361009	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	500,000	800,000	-	-	-	177,187	622,813
RDS S/WTR DRAINAGE:STREETS	28-88-80-20-9035	Upgrade Gravel Roads Ward 4	9/110-100-100	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model	Internally Generated Funds	-	39,000	-	-	-	39,000	-
	28-88-80-20-9037	Upgrade Gravel Roads Ward 7	9/110-102-102	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model	Internally Generated Funds	-	108,515	-	-	-	108,515	-
	28-88-84-20-9040	Public Transport Facilities	9/110-115-115	Public Transport Facilities	National Government Grants	13,043,478	13,043,478	-	-	-	333,429	12,710,049
	28-88-84-20-9075	MIG: Rehabilitation of Streets	9/110-132-132	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model	National Government Grants	-	1,553,986	257,595	776,993	519,398	-	1,296,391
	28-88-85-20-9049	Upgrade Howard Street Ward 9	9/110-305-305	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:R	Internally Generated Funds	400,000	400,000	-	33,333	33,333	-	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	5,488,357	-	-	-	-	5,488,357
	28-88-85-20-9013	Resurface Gravel Roads	9/110-8077-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:R	Internally Generated Funds	-	178,876	-	-	-	178,876	-
	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	869,565	2,150	-		302,198	565,217
	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	3,586,957	2,150	-		483,949	3,100,858
	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	3,526,741	-	-	-	484,310	3,042,431
	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	2,752,719	-	458,787	458,787	-	2,752,719
	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	1,739,130	-	-	-	1,109,390	629,740
	28-88-85-29-5156	Upgrade Gravel Roads Ward 7	9/110-70277-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:R	Internally Generated Funds	500,000	500,000	-	41,667	41,667	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:R	Internally Generated Funds	500,000	500,000	-	41,667	41,667	-	500,000
	28-88-85-20-9064	Sinkholes	9/110-100777-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	-	41,314	-	-	-	-	41,314

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:S	Internally Generated Funds	400,000	400,000	-	33,333	33,333	-	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	-	33,333	33,333	-	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	-	33,333	33,333	-	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	-	-	-	-	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	-	83,333		-	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	740,149	-	50,000	50,000	-	740,149
	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	-	41,667	41,667	-	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 Mode	Internally Generated Funds	300,000	497,409	-	25,000	25,000	-	497,409
	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:Acqui	Internally Generated Funds	2,500,000	2,500,000	-	-	-	-	2,500,000
	28-90-85-31-3058	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	-	-	-	-	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:S	Internally Generated Funds	500,000	500,000	-	41,667	41,667	-	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	-	-	-	-	1,800,000
	28-90-85-31-4005	Upgrade of Homlee Agter Street Sewer Pipeline	9/112-90877-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:S	Internally Generated Funds	1,000,000	1,000,000	-	83,333	83,333	-	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	500,000	-	-	-	-	500,000
	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	1,200,000	-	-	-	-	1,200,000
	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	-	-	-	-	-	-
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:W	Provincial Government Grants	2,173,913	2,173,913	-	-	-	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	1,627,497	-	(1,627,497)	4,459,460	0
	28-93-80-31-3057	Re-align Karawater pipeline	9/119-82-82	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mode	Internally Generated Funds	800,000	800,000	-	66,667	66,667	-	800,000
	28-93-80-31-3040	Old Place Pipe replacement - Melkhoud, Old Toll Road, Camdeboo, Sand p	9/119-85-85	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mode	Internally Generated Funds	250,000	250,000	-	20,833	20,833	-	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 Mode	Borrowings	40,000,000	40,000,000	-	-	-	-	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 Mode	Internally Generated Funds	917,160	917,160	-	76,430	76,430	-	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:W	Internally Generated Funds	650,000	839,035	-	54,167	54,167	-	839,035
	28-93-84-32-3282	MIG: 196403 - New Lower River Dam	9/119-133-133	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model	National Government Grants	-	2,203,068	-	1,101,535	1,101,535	2,203,068	-
	28-93-85-32-3098	Smart Meters Installation	9/119-211677-60720	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:W	Internally Generated Funds	1,000,000	3,158,722	-	83,333		-	3,158,722
	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	6,435,563	-	643,557		-	6,435,563
	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	-	-		-	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	-	34,179		-	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	-	34,071		-	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	-	33,638	33,638	-	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	-	12,838	12,838	-	154,050
Grand Total						172,584,854	178,980,155	1,367,789	5,548,754	1,155,958	13,756,950	161,855,416

YTD Actual spend % expenditure	2%	2%					
Directorate	ORIGINAL BUDGET	ROLLOVER ADJUSTED BUDGET (Incl. Virements)	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive and Council	84,700	84,700	1,390	8,449	7,059	19,884	63,426
% Expenditure Vote 1	2%						
Vote 2 - Corporate Services	1,050,000	1,050,000	5,200	92,700	87,500	250,428	794,372
% Expenditure Vote 2	0%						
Vote 3 - Financial Services	45,000	45,000	-	1,250	1,250	-	45,000
% Expenditure Vote 3	0%						
Vote 5 - Planning & Developme	9,200,000	9,700,000	574,887	-	(574,887)	344,045	8,781,068
% Expenditure Vote 5	6%						
Vote 6 - Community Services	20,618,120	22,790,079	895,966	1,174,328	127,528	487,613	21,406,500
% Expenditure Vote 6	4%						
Vote 7 - Electrical Services	16,495,652	19,071,062	-	249,999	249,999	-	19,071,062
% Expenditure Vote 7	0%						
Vote 8 -Technical Services	125,091,382	126,239,314	1,890,344	4,022,028	1,257,511	12,654,981	111,693,989
% Expenditure Vote 8	2%						
Grand Total	172,584,854	178,980,155	3,367,789	5,548,754	1,155,958	13,756,950	161,855,416