ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

inclusive || innovative || 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.**

December 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 31 December 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 December 2025.

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

2.2 Overall Financial Status of the Municipality

2.2.1 As at 31 December 2025, the Cash and Cash Equivalents balance equates to R 140.6 million with commitments equating to R 64.3 million. This results in the cash and cash equivalents are exceeding the commitment by R 76.3 million. This reflects that the municipality can meet its obligations as they become due.

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. These tenders are currently in the evaluation and adjudication process.

2.2.4 The municipality is currently experiencing an unprecedented water crisis, which requires sufficient financial and personnel resources. This will be accommodated in the upcoming Adjustments Budget.

2.3 Recommendations

(a) That Council notes the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 31 December 2025.

(b) That Council notes that the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 31 December 2025 will be published on the municipal website.

CLLR THANDO MATIKA
EXECUTIVE MAYOR
DATE: 15 January 2026

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 December 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 31 December 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 756.5 million against the Year-to-date budgeted operating revenue of R 782.3 million (capital grants excluded) results in a negative variance of 25.8 million (-3.3%). Variances of a material value in nature in the operating revenue budget are presented with appropriate comments in the table below. The reduction in revenue is mainly in the service charges as a result of lower than budgeted billings, this is currently being investigated.

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	226,981,718	240,314,594	-13,332,876	-5.5%	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	57,979,928	62,924,014	-4,944,086	-7.9%	The water sales business and prepaid domestic charges are the main contributors to the variance.
3	Service charges - Waste Water Management	79,041,338	79,041,338	20,706,213	25,796,192	-5,089,979	-19.7%	Sewerage Private Domestic charge is the main contributor to the variance.
4	Service charges - Waste management	46,612,040	46,612,040	31,239,525	31,719,107	-479,582	-1.5%	
5	Sale of Goods and Rendering of Services	32,753,342	32,753,342	22,350,302	18,252,696	4,097,606	22.4%	The Construction Contract - Housing Operating Revenue and the Building Plan fees are the main contributors to the variance.
6	Agency services	4,037,734	4,037,734	2,228,564	1,898,623	329,941	17.4%	Increased vehicle registrations.
7	Interest earned from Receivables	29,324,126	29,324,126	14,540,515	14,542,790	-2,275	0.0%	
8	Interest from Current and Non Current Assets	4,626,054	4,626,054	4,152,925	4,626,054	-473,129	-10.2%	The interest earned on fixed deposits withdrawn still to be received.
9	Rental from Fixed Assets	8,582,855	8,582,855	3,927,456	4,561,714	-634,258	-13.9%	Less rental income incurred as lease agreements were terminated for own use (office space).
10	Licence and permits	385,314	385,314	67,279	200,258	-132,979	-66.4%	Less health certificates issued.
11	Operational Revenue	4,623,655	4,623,655	1,998,220	1,048,941	949,279	90.5%	The skills development levy refund, Augmentations and Sundries are the main conributors to the variance.
12	Property rates	362,049,268	362,049,268	217,525,427	212,375,749	5,149,678	2.4%	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	26,049,510	33,389,863	-7,340,353	-22.0%	At the date of report was not all the trafic fines were processed.
14	Licence and permits	1,456,651	1,456,651	609,433	544,048	65,385	12.0%	More vehicle licences renewed than anticipated.
15	Transfers and subsidies - Operational	165,381,826	175,973,553	120,099,257	124,566,506	-4,467,249	-3.6%	The main contributor to the variance is the SETA grant
16	Interest (Property Rates)	11,810,635	11,810,635	5,619,260	5,575,128	44,132	0.8%	
17	Gains on Disposal of PPE	1,000,000	1,000,000	0	0	0	0.0%	
18	Other Gains	0	0	440,798	0	440,798	0.0%	
19	**Total Revenue (Capital Grants Excluded)**	**1,433,458,055**	**1,444,049,782**	**756,516,330**	**782,336,277**	**-25,819,947**	**-3.3%**	

3.2.2 The Year-to-date total actual operating expenditure (Row 33 in the table below) of R 533.4 million against the total Year-to-date budgeted operating expenditure of

R 540.9 million results in a positive variance of R 7.5 million (1.4%). 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	168,843,124	168,257,967	-585,157	-0.3%	
21	Remuneration of councillors	11,925,784	11,925,784	4,941,169	5,005,800	64,631	1.3%	
22	Bulk purchases - electricity	357,093,221	357,093,221	158,639,974	145,982,089	-12,657,885	-8.7%	The bulk expenditure budget needs to be realigned.
23	Other materials	46,693,594	46,708,594	13,184,096	15,396,635	2,212,539	14.4%	The main contributor to the variance is the water chemical supply
24	Debt impairment	119,548,650	119,548,650	27,365,225	59,774,328	32,409,103	54.2%	Debt Impairment are calculated and projected through debtors billing during budgeting.
25	Depreciation and amortisation	68,548,010	68,548,010	26,051,452	22,150,932	-3,900,520	-17.6%	This will be investigated.
26	Interest	29,426,064	29,426,064	14,801,890	14,981,355	179,465	1.2%	
27	Contracted services	152,032,410	152,556,410	68,711,325	54,086,745	-14,624,580	-27.0%	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	4,243,028	5,092,359	849,331	16.7%	The major contributor to the variance is the SETA grant expenditure.
29	Irrecoverable debts written off	9,403,903	9,403,903	0	4,210,092	4,210,092	100.0%	Figures changed with the adjustment budget
30	Operational costs	89,389,646	88,850,646	46,581,499	45,926,688	-654,811	-1.4%	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**	**533,362,782**	**540,864,990**	**7,502,208**	**1.4%**	

3.2.3 The year-to-date total actual operating surplus of R 223.2 million against the year-to-date budgeted operating surplus of R 241.5 million (capital grants excluded) results in a lesser operating surplus of R 18.3 million or -7.6% (Row 34 in the table below) because of the decrease in Revenue billed.

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**	**756,516,330**	**782,336,277**	**-25,819,947**	**-3.3%**	
33	**Total Operating Expenditure**	**1,262,373,859**	**1,272,965,586**	**533,362,782**	**540,864,990**	**7,502,208**	**1.4%**	
34	**Operating Surplus/(Deficit)**	**171,084,196**	**171,084,196**	**223,153,548**	**241,471,287**	**-18,317,739**	**-7.6%**	
35	Capital Grants	63,633,174	63,660,478	14,693,490	17,744,400	-3,050,910	-17.2%	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**	**237,847,038**	**259,215,687**	**-21,368,649**	**-8%**	

3.2.4 The year-to-date actual surplus for the year (Row 37 in the table above) of R 237.9 million against the total budgeted surplus for the year of R 259.2 million (capital grants included) results in a decline in the operating surplus of -R 21.4 million or -8%.

3.2.5 Overtime

The table below depicts the Overtime Expenditure as at 31 December 2025

Overtime									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual December 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	0	0	0	0	0	0
2	Corporate Services	179,381	129,186	122,142	182,142	14,184	167,782.00	78,682	89,100
3	Financial Services	83,462	54,301	25,769	25,769	0	0	604	-604
4	Planning and Development	0	41,535	19,001	19,001	0	0	13,728	-13,728
5	Integrated Human Settlements	74,305	605	0	0	0	0	0	0
6	Community Services	9,203,926	9,306,936	4,158,658	4,158,658	620,392	2,813,259	2,605,385	207,874
7	Electrical Services	2,077,945	1,876,925	1,230,955	1,230,955	172,701	698,316	748,583	-50,267
8	Technical Services	9,135,628	8,479,856	9,365,389	9,465,389	1,272,668	6,268,140	5,792,591	475,549
9	Grand Total	20,754,647	19,889,343	14,921,914	15,081,914	2,079,945	9,947,497	9,239,574	707,923

3.2.6 Standby

The below table depicts the Standby Expenditure as at 31 December 2025.

Standby Allowance									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual December 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	0	10,000	0	10,000	0	10,000
3	Financial Services	42,535	6,814	160,201	160,201	20,432	100,836	101,909	-1,073
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	997,180	997,180	119,707	551,968	584,518	-32,550
7	Electrical Services	1,656,775	1,713,582	922,539	922,539	113,264	525,040	570,307	-45,267
8	Technical Services	3,380,477	3,673,771	2,422,921	2,422,921	430,123	1,510,358	2,124,934	-614,576
9	Grand Total	7,103,996	7,552,727	4,502,841	4,512,841	683,526	2,698,202	3,381,668	-683,466

3.2.7 Consultants

The below table depicts the Consultants expenditure as at 31 December 2025.

Use of Consultants per Directorate										
Row Number	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget (Including Virements)	Actual December 2025	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (H-I)
Column Reference	A	B	C	D	E	F	G	H	I	J
1	Executive and Council	0	0	0	1,500,000	1,415,000	0	-85,000	0	-85,000
2	Corporate Services	6,684,895	7,718,067	4,900,931	5,900,000	6,900,000	2,716,742	3,185,146	5,389,571	-2,204,425
3	Financial Services	3,868,450	1,509,139	2,173,802	4,390,000	4,070,000	170,560	1,087,512	958,573	128,939
4	Planning and Development	1,294,495	1,533,129	1,758,085	4,420,000	3,679,000	217,955	-457,765	675,935	-1,133,700
5	Integrated Human Settlements	2,467,243	1,802,353	106,857	1,750,000	950,000	0	-709,001	12,500	-721,501
6	Community Services	397,981	100,944	42,400	46,543	46,543	0	18,253	29,500	-11,247
7	Electrical Services	0	0	0	0	0	0	0	0	0
8	Technical Services	2,922,785	949,374	4,228,637	2,245,559	2,245,559	0	155,074	0	155,074
9	Grand Total	17,635,848	13,613,006	13,210,713	20,252,102	19,306,102	3,105,257	3,194,219	7,066,079	-3,871,860

3.2.8 Travel and Subsistence

The Travel and Subsistence expenditure as at 31 December 2025 are depicted in the following table.

Travel and Subsistence per Directorate								
Row Number	Directorate	Original Budget 2025/2026	Current Budget (Including Virements)	Actual December 2025	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	297,500	297,500	0	25,462	108,042	-82,580
2	Corporate Services	135,000	195,000	5,822	80,837	42,375	38,462
3	Financial Services	255,042	400,042	47,844	223,622	139,883	83,739
4	Planning and Development	265,000	730,000	83,947	488,336	186,965	301,371
5	Integrated Human Settlements	82,000	82,000	0	7,908	31,159	-23,251
6	Community Services	81,673	223,673	22,559	148,064	109,161	38,903
7	Electrical Services	7,477	7,477	1,126	3,162	1,126	2,036
8	Technical Services	74,348	124,348	17,277	63,783	35,381	28,402
9	Grand Total	1,198,040	2,060,040	178,575	1,041,174	654,093	387,081

3.2.9 Contracted Service

The Contracted Services expenditure is presented in the table below.

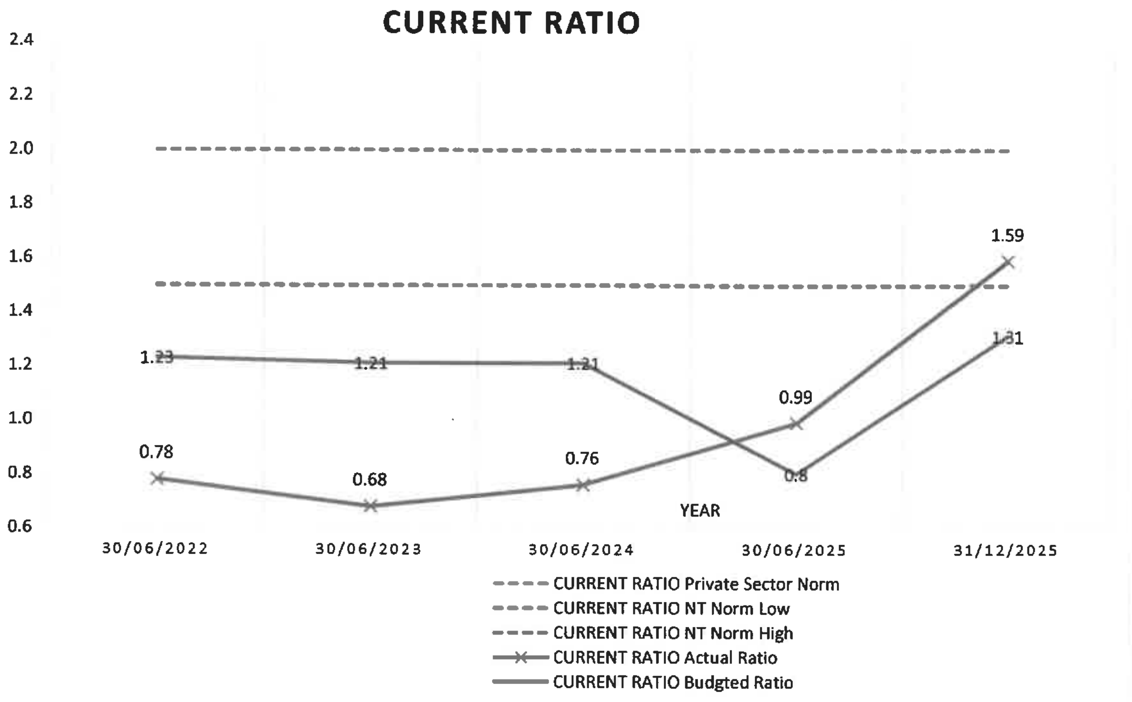
Contracted Services per Directorate							
Row Number	Directorate	Original Budget 2025/2026	Current Budget (Including Virements)	Actual December 2025	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	3,450,000	3,365,000	36,406	511,656	296,462	215,194
2	Corporate Services	7,607,500	8,595,500	2,721,888	3,389,204	5,661,770	-2,272,566
3	Financial Services	6,115,800	5,755,800	308,740	1,529,094	1,897,085	-367,991
4	Planning and Development	6,460,000	5,743,000	335,358	-284,894	1,443,951	-1,728,845
5	Integrated Human Settlements	34,053,200	33,253,200	4,932,244	9,198,236	21,100,295	-11,902,059
6	Community Services	38,122,412	39,466,412	7,032,157	20,981,227	22,492,379	-1,511,152
7	Electrical Services	24,766,442	24,916,442	3,097,944	8,316,441	8,971,583	-655,142
8	Technical Services	31,457,056	31,786,310	1,931,628	10,445,781	6,847,806	3,597,975
9	Grand Total	152,032,410	152,881,664	20,396,365	54,086,745	68,711,330	-14,624,585

3.3 Financial Position Overview

3.3.1 Current Ratio (1.59 : 1)

The Current Ratio as at 31 December 2025 equates to 1.59 : 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 0.99:1 as at 30 June 2025.

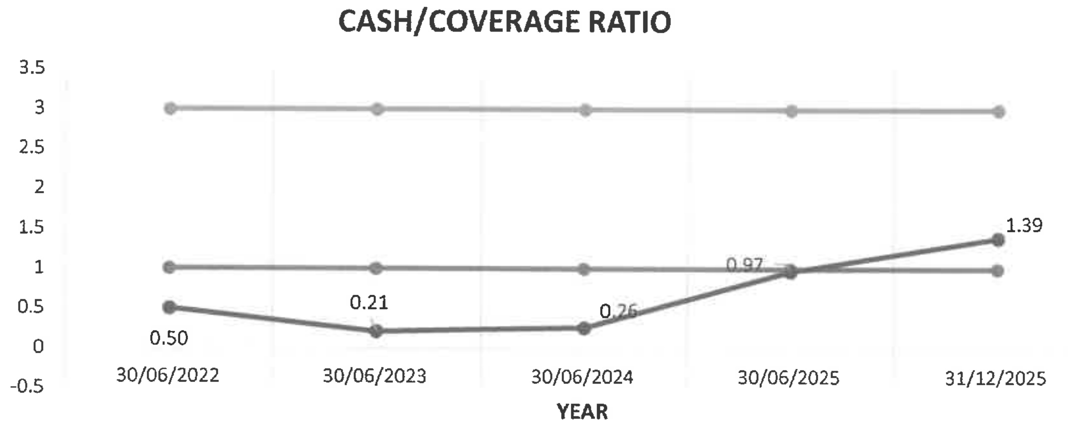
				Description	Oct-25	Nov-25	Dec-25
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.59	1.54	[illegible]
				Current Assets	616,227,629	617,569,720	596,551,940
				Current Liabilities	387,774,467	399,875,905	375,708,242



3.3.2 Cash/Cost Coverage Ratio (1.39 months)

The Cash/Cost Coverage Ratio as at 31 December 2025 equates to 1.39 months compared to the National Treasury norm of 1 – 3 months.

				Description	Oct-25	Nov-25	Dec-25
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		[illegible]	[illegible]	[illegible]
				Cash and cash equivalents	71,370,316	68,837,638	98,503,374
				Unspent Conditional Grants	45,418,845	55,457,023	29,676,538
				Overdraft			
				Short Term Investments	91,522,688	91,798,872	42,065,789
				Monthly Operational Expenditure	71,011,134	75,710,907	79,991,018



3.3.3 Cash and Cash Equivalents (R 140.6 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 140.6 million as at 31 December 2025.

3.3.4 Current Investments (R 42.1 million)

Current investments (Row 2 in the Table below) equates to R 42.1 million as at 31 December 2025. The total investment portfolio equates to R 45.6 million, which includes non-current investments of R 3.5 million.

Cash and Cash Equivalents versus Commitments					
Row Number	**Description**	**October 2025**	**November 2025**	**December 2025**	**Movement (C to D)**
Column Reference	**A**	**B**	**C**	**D**	**E**
1	Cash at Bank	71,370,316	68,837,638	98,503,374	29,665,735
2	Investments - Current	91,522,688	91,798,872	42,065,789	-49,733,082
3	**Total Cash and Cash Equivalents**	**162,893,004**	**160,636,510**	**140,569,163**	**-20,067,347**
4	Unspent Conditional Transfers and Grants	45,418,845	55,457,023	29,676,538	-25,780,485
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Trade Payables	21,304,480	22,673,141	18,636,323	-4,036,818
8	Consumer Deposits	15,930,886	15,982,411	15,996,528	14,117
9	**Total Commitments**	**82,654,211**	**94,112,575**	**64,309,389**	**-29,803,186**
10	**Surplus / (Shortfall)**	**80,238,793**	**66,523,935**	**76,259,774**	**9,735,839**

3.3.5 Cash Commitments (R 64.3 million)

Total commitments (Row 9 in the Table above) decreased by R 29.8 million during the month under review from R 94.1 million at the end of November 2025 to

R 64.3 million at the end of December 2025. Cash and Cash Equivalents exceeded the Commitments by R 76.3 million at the end of December 2025 (Row 10 in the Table above).

3.3.6 Unpaid Conditional Grants (R 24.3 million)

Unpaid Conditional Grants (Row 6 in the Table below) reflects a total balance of R 24.3 million at the end of December 2025. This balance continuous to increase indefinitely and should monitored to ensure that claims are timely submitted to the relevant department for processsing.

Unpaid Conditional Grants						
Row Number	Description	Directorate	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 31/12/2025	Expenditure: 01/07/2025 to 31/12/2025	Closing Balance: 31/12/2025
Column Reference	A	B	C	D	E	F
1	Integrated Human Settlements Grant	Integrated Human Settlements	12,213,690	-11,961,839	18,396,991	18,648,843
2	Maintenance of Proclaimed Roads	Infrastructure	77,458	0	0	77,458
3	SETA Grant	Development	44,775	-217,350	4,086,218	3,913,643
4	Library Services Grant	Community Services	1,277,780	-7,569,000	7,951,383	1,660,163
5	Chemical Industries Education and Training Authority	Corporate Services	-604,871	0	615,014	10,143
6	**Total**		**13,008,832**	**-19,748,189**	**31,049,606**	**24,310,249**

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.

A fully comprehensive and detailed report will be submitted to the next Section 80 Finance and Governance Committee which will detail the status of recovery of these Unpaid Grants, and to determine relevant actions to be initiated for unrecoverable historic and current amounts.

3.3.7 Unspent Conditional Grants (R 29.7 million)

Unspent Conditional Grants (Row 15 in the Table below) reflects a total balance of R 29.7 million as at 31 December 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.

As per a Council meeting held in December 2025, the Municipal Manager committed to submitting a fully comprehensive report on the unapproved Roll-Over Gants by 31 January 2026

Unspent Conditional Grants							
Row Number	Description	Directorate	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 31/12/2025	Expenditure: 01/07/2025 to 31/12/2025	Repayment of Unspent Grants	Closing Balance: 31/12/2025
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	8,846,887	13,857,000	-9,069,118	-4,849,348	8,785,421
2	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884	0	0	0	56,884
3	Integrated National Electrification Programme	Electrical Services	8,822,614	4,500,000	-215,187	-8,822,614	4,284,813
4	Finance Management Capability Grant	Financial Services	1,047,339	0	0	-144,000	903,339
5	Water Services Infrastructure Grant	Water Services	110,922	6,000,000	-4,962,718	-110,922	1,037,282
6	Disaster Response Grant	Planning and Development	331,731	0	0	0	331,731
7	Groen Sebenza	Planning and Development	18,115	0	0	0	18,115
8	Neighbourhood Development Partnership Grant	Technical Services	5,740,117	10,000,000	-750,460	-5,740,117	9,249,540
9	Municipal Water Resilience Grant	Technical Services	4,773,075	0	-2,299,264	0	2,473,810
10	Municipal Electricity Resilience Grant	Technical Services	574,764	0	0	0	574,764
11	Finance Management Grant	Financial Services	0	1,900,000	-404,884	0	1,495,116
12	EPWP	Planning and Development	0	1,021,000	-609,132	0	411,868
13	Nedbank:SMME Incubator Programme	Planning and Development	22,904	0	0	0	22,904
14	Community Development Worker's Grant	Corporate Services	0	40,000	-9,050	0	30,950
15	**Total**		**30,345,351**	**37,318,000**	**-18,319,813**	**-19,667,000**	**29,676,538**

3.3.8 Trade Payables (R 18.6 million)

Trade Payables (Row 4 in the Table below) as at the end of December 2025 amounts to R 18.6 million.

Payables from Exchange Transactions					
Row Number	Description	October 2025	November 2025	December 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Creditors	3,144,486	3,968,475	1,990,699	-1,977,777
2	Retentions	16,568,599	17,113,271	15,054,230	-2,059,042
3	Sundry Creditors	1,591,395	1,591,395	1,591,395	0
4	**Total**	**21,304,480**	**22,673,141**	**18,636,323**	**-4,036,818**

3.3.9 External Borrowings (R 266.9 million)

External Borrowings as at 31 December 2025 equates to R 266.9 million (Row 6 in the Table below) and are taken up to fund capital expenditure only.

To date, no Borrowing has been accessed in the 2025/2026 financial year.

External Borrowings					
Row Number	Description	October 2025	November 2025	December 2025	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	289,664,368	289,664,368	289,664,368	0
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	0	0	13,843,697	13,843,697
4	Repayments	0	0	-36,643,252	-36,643,252
5	Adjustments	0	0	0	0
6	**Closing Balance**	**289,664,368**	**289,664,368**	**266,864,813**	**-22,799,555**
7	**Current Budgeted Operating Revenue (Conditional Operating Grants excluded) =**	1,405,984,229			
8	**Gearing Ratio =**	**19.0%**			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 19.0%, which is below the National Treasury benchmark of 45%.

3.3.10 Consumer Debtors (R 594.2 million)

Total outstanding debtors of R 594.2 million as at 31 December 2025 is presented by Income Source, Customer Group and by Ward.

The total outstanding debtors has decreased by R 5.1 million from R 599.3 million as at 30 November 2025 to R 594.2 million at 31 December 2025.

The total amount due by Organs of State of R 17.6 million and Businesses of R 203.1 million constitutes 37% of the total outstanding debtors of R 594.2 million.

As at 31/12/2025, the total amount of debt handed over to debt collection firms equates to R 55.5 million.

A fully detailed Quarterly Debt Collection Report will be tabled at all S80 Finance and Governance meetings. This will contain information on, inter alia, historic debt, hand-over debt, disconnections, write-off's, etc.

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	8,729,681	4,485,041	2,984,950	94,254,746	110,454,418
2	Electricity	19,836,258	8,716,647	5,833,310	105,793,067	140,179,282
3	Property Rates	25,447,010	9,115,868	5,735,099	129,031,373	169,329,350
4	Sanitation	3,971,033	2,537,123	2,264,169	78,013,781	86,786,106
5	Refuse	3,934,928	2,064,809	1,659,741	72,838,352	80,497,830
6	Other	608,221	258,327	123,048	5,935,760	6,925,356
7	**Grand Total**	**62,527,131**	**27,177,815**	**18,600,317**	**485,867,079**	**594,172,342**
8	**% of Total Outstanding Debtors =**	**10.5%**	**4.6%**	**3.1%**	**81.8%**	**100.0%**
By Customer Group						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
9	Organs of State	2,450,677	1,113,527	1,035,253	12,994,263	17,593,720
10	Commercial	19,616,113	9,478,316	6,407,471	167,574,031	203,075,931
11	Households	40,460,341	16,585,972	11,157,593	305,298,785	373,502,691
12	**Grand Total**	**62,527,131**	**27,177,815**	**18,600,317**	**485,867,079**	**594,172,342**
13	**% of Total Outstanding Debtors =**	**10.5%**	**4.6%**	**3.1%**	**81.8%**	**100.0%**
By Ward						
Column Reference	A	B	C	D	E	F
14	Ward 1	5,359,599	2,656,662	1,150,778	34,065,701	43,232,740
15	Ward 2	4,352,895	1,715,949	1,272,042	27,550,519	34,891,405
16	Ward 3	2,778,171	1,172,909	734,674	45,732,591	50,418,345
17	Ward 4	1,726,938	1,360,897	1,462,498	53,827,049	58,377,382
18	Ward 5	7,335,173	2,750,815	1,629,151	43,121,662	54,836,801
19	Ward 6	1,449,927	750,802	644,461	20,518,361	23,363,551
20	Ward 7	1,564,835	1,125,721	977,781	49,928,021	53,596,357
21	Ward 8	999,468	756,005	694,873	40,269,162	42,719,508
22	Ward 9	17,344,457	6,594,032	3,203,412	51,431,933	78,573,834
23	Ward 10	18,650,036	7,669,644	6,214,407	97,404,774	129,938,861
24	Ward 11	922,251	606,711	594,606	18,681,266	20,804,833
25	Unkown Ward (Sundries/Hand over accounts)	52,773	26,044	19,467	3,330,055	3,428,340
26	Unknown Ward (Corrections to be made)	-9,391	-8,377	2,168	5,985	-9,614
27	**Grand Total**	**62,527,131**	**27,177,815**	**18,600,317**	**485,867,079**	**594,172,342**
28	**% of Total Outstanding Debtors =**	**10.5%**	**4.6%**	**3.1%**	**81.8%**	**100.0%**

3.3.11 Staff Debtors (R 1.8 million)

The Total Staff Debtors (Row 7 in Table below) equates to R 1.8 million as at 31 December 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	67,858	7,722	6,901	499,588	582,069
2	Electricity	7,609	110	0	13,656	21,375
3	Property Rates	41,163	2,598	1,491	35,238	80,489
4	Sanitation	51,344	7,707	7,620	416,105	482,776
5	Refuse	46,740	6,761	4,485	261,099	319,086
6	Other	53,847	13,857	528	236,731	304,962
7	Grand Total	268,560	38,755	21,025	1,462,415	1,790,756
8	% of Total Outstanding Debtors =	15.0%	2.2%	1.2%	81.7%	100.0%

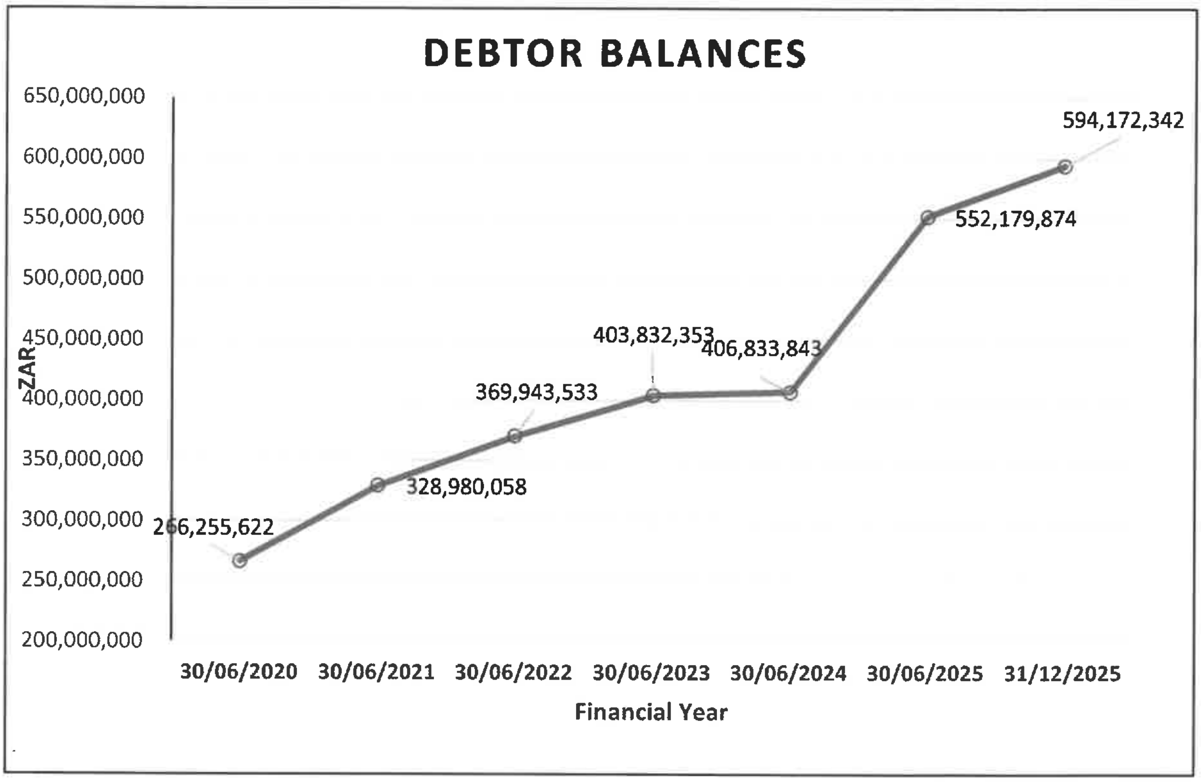
3.3.12 Councillors Debt (-R 3.7 thousand)

The Total Councillors Debt (Row 7 in the Table below) equates to -R 3.7 thousand as at 31 December 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	1,137	3	0	0	1,140
2	Electricity	561	0	0	0	562
3	Property Rates	4,211	2	0	0	4,213
4	Sanitation	642	206	0	0	848
5	Refuse	802	71	0	0	873
6	Other	0	0	0	-11,329	-11,329
7	Grand Total	7,354	282	0	-11,329	-3,693
8	% of Total Outstanding Debtors =	-199.1%	-7.6%	0.0%	306.8%	100.0%

The negative value is as result of an advance payment by a Councillor whom is currently on a monthly debit raising option.

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 (92.59%)

The overall Debtor Collection Rate as at 31 December 2025 equates to 92.69%, 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%		92.69%
				Gross Debtors closing balance 30/092025	594,172,342
				Gross Debtors opening balance 01/07/2025	552,179,874
				Bad debts written Off	31,269
				Billed Revenue	574,592,586

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 (10.7%)

The year-to-date actual capital expenditure of R 19.2 million (Row 9 in the Table below) equates to 10.7% (Row 10 in the Table below) of the total annual capital expenditure budget of R 179.0 million. Commitments of R 29.6 million (16.6%) and the year-to-date actual capital expenditure in total equates to R 48.8 million or 27.3% of the total capital expenditure budget.

As at 31 December 2025, being month 6 of the financial year, it would have been expected that total actual and commitments should have equated to 50% of the total budget allocation of R179 million. As at 31 December 2025, 72.7% was not spent. This poses a huge risk as this contains grant-funded projects as well.

Capital Expenditure per Directorate									
Row Number	Directorate	Original Budget (OB)	Current Budget	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	84,700	84,700	29,626	37,871	0	37,871	0.0%	46,829
2	Corporate Services	1,050,000	1,066,540	371,740	255,628	127,285	382,913	35.9%	683,627
3	Financial Services	45,000	45,000	5,000	0	0	0	0.0%	45,000
4	Planning and Development	0	86,000	86,000	85,993	0	85,993	0.0%	7
5	Integrated Human Settlements	9,200,000	9,700,000	2,700,000	745,959	1,669,588	2,415,547	24.9%	7,284,453
6	Community Services	20,618,120	22,687,539	4,399,942	2,641,142	6,072,333	8,713,475	38.4%	13,974,064
7	Electrical Services	16,495,652	19,071,062	4,328,691	187,120	9,110,469	9,297,589	48.8%	9,773,473
8	Technical Services	125,091,382	126,239,314	39,874,443	15,246,434	12,662,896	27,909,330	22.1%	98,329,984
9	**Grand Total**	**172,584,854**	**178,980,155**	**51,795,442**	**19,200,146**	**29,642,571**	**48,842,718**	**27.3%**	**130,137,437**
10				% of Adjusted Budget =	10.7%	16.6%	27.3%		72.7%

3.3.15 Capital Expenditure per Funding Source (10.7%)

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	20,467,489	12,812,741	17,121,463	29,934,204	57.1%	22,480,361
2	Provincial Government Grant	11,245,913	11,245,913	3,052,174	2,574,248	1,155,502	3,729,750	33.2%	7,516,163
3	District Municipality Grant	0	0	0	0	0	0	0.0%	0
4	Borrowings	40,000,000	40,000,000	12,000,000	0	25,000	25,000	0.1%	39,975,000
5	Internally Generated Funds	68,951,680	75,319,677	16,275,779	3,813,158	11,340,607	15,153,764	20.1%	60,165,913
6	**Grand Total**	**172,584,854**	**178,980,155**	**51,795,442**	**19,200,147**	**29,642,572**	**48,842,718**	**27.3%**	**130,137,437**
7				% of Adjusted Budget =	10.7%	16.6%	27.3%		72.7%

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 57.1% and 33.2% respectively; external borrowings of 0.1% and, internally generated funds of 20.1%.

Year-to-date actual capital expenditure of R 19.2 million (10.7%) and capital commitments of R 29.6 million (16.6%) of the total capital expenditure budget results in available funds of R 130.1 million (72.7%) which must be spent by 30 June 2026.

No Procurement process has yet been initiated to secure the Borrowings amount of

R 40 million allocated to fund Smart Meters.

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

3.4 mSCOA Implementation Status

An mSCOA Technical Committee has been established. This committee will primarily address challenges in relation to the Data Integrity in the General Ledger. The last mSCOA Steering Committee meeting was held during November 2025.

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	19,306,102	2,494,111	4,571,967	0	0	7,066,079	36.6%	12,240,023
2	Vehicles used for polifical office-bearers	0	0	0	0	0	0	0.0%	0
3	Travel and Subsistence	1,729,924	213,321	344,241	0	0	557,562	32.2%	1,172,362
4	Domestic Accommodation	627,435	34,288	99,134	0	0	133,422	21.3%	494,013
5	Sponsorships, Events and Catering	2,373,339	85,143	144,893	0	0	230,036	9.7%	2,143,303
6	Communication	600,000	155,255	97,318	0	0	252,573	0.0%	347,427
7	Other related expenditure items	0	0	0	0	0	0	0	0
8	**Totals**	**24,636,800**	**2,982,118**	**5,257,554**	**0**	**0**	**8,239,671**	**33.4%**	**16,397,129**

3.6 Conclusion

Continuous 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: 15 January 2026

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 31 December 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: 15 January 2026

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M06 December

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	23,929	217,525	212,376	5,150	2%	362,049
Service charges	566,736	704,219	704,219	44,920	336,907	360,754	(23,847)	-7%	704,219
Investment revenue	5,308	4,626	4,626	789	4,153	4,626	(473)	-10%	4,626
Transfers and subsidies - Operational	153,071	165,382	175,974	48,394	120,099	124,567	(4,467)	(0)	175,974
Other own revenue	195,148	197,182	197,182	11,673	77,831	80,014	(2,183)	-3%	197,182
Total Revenue (excluding capital transfers and contributions)	**1,268,567**	**1,433,458**	**1,444,050**	**129,705**	**756,516**	**782,336**	**(25,820)**	**-3%**	**1,444,050**
Employee costs	338,641	374,678	374,650	26,255	168,843	168,258	585	0%	374,650
Remuneration of Councillors	9,684	11,926	11,926	838	4,941	5,006	(65)	-1%	11,926
Depreciation and amortisation	57,820	68,548	68,548	4,301	26,051	22,151	3,901	18%	68,548
Interest	38,025	29,426	29,426	13,853	14,802	14,981	(179)	-1%	29,426
Inventory consumed and bulk purchases	368,178	403,787	403,802	27,503	171,824	161,379	10,445	6%	403,422
Transfers and subsidies	1,661	3,635	14,254	112	4,243	5,092	(849)	-17%	14,254
Other expenditure	361,097	370,375	370,360	32,831	142,658	163,998	(21,340)	-13%	370,739
Total Expenditure	**1,175,106**	**1,262,374**	**1,272,966**	**105,692**	**533,363**	**540,865**	**(7,502)**	**-1%**	**1,272,966**
Surplus/(Deficit)	**93,461**	**171,084**	**171,084**	**24,012**	**223,154**	**241,471**	**(18,318)**	**-8%**	**171,084**
Transfers and subsidies - capital (monetary	46,964	63,633	63,660	4,896	14,693	17,744	###	-17%	63,660
Transfers and subsidies - capital (in-kind)	(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**139,575**	**234,717**	**234,745**	**28,909**	**237,847**	**259,216**	**(21,369)**	**-8%**	**234,745**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**139,575**	**234,717**	**234,745**	**28,909**	**237,847**	**259,216**	**(21,369)**	**-8%**	**234,745**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised	–	63,633	63,660	4,915	15,387	23,520	(8,133)	-35%	63,660
Borrowing	–	40,000	40,000	–	–	12,000	(12,000)	-100%	40,000
Internally generated funds	–	68,952	75,320	1,867	3,813	16,276	(12,463)	-77%	75,320
Total sources of capital funds	–	**172,585**	**178,980**	**6,783**	**19,200**	**51,795**	**(32,595)**	**-63%**	**178,980**
Financial position									
Total current assets	450,103	301,155	294,787		596,552				294,787
Total non current assets	1,564,148	1,661,489	1,667,884		1,555,725				1,667,884
Total current liabilities	447,349	258,913	257,166		375,708				257,166
Total non current liabilities	400,509	434,567	436,314		366,411				436,314
Community wealth/Equity	**1,133,908**	**1,269,164**	**1,269,191**		**1,172,311**				**1,278,595**
Cash flows									
Net cash from (used) operating	(14,801)	322,803	316,250	(18,033)	15,613	169,502	153,889	91%	317,250
Net cash from (used) investing	(59,838)	(197,473)	(204,827)	(7,677)	(21,969)	–	21,969	#DIV/0!	–
Net cash from (used) financing	(56,614)	(50,675)	(50,675)	(22,800)	(25,485)	(25,338)	147	-1%	(50,675)
Cash/cash equivalents at the month/year end	**(107,645)**	**98,264**	**84,356**	**(48,510)**	**74,160**	**155,969**	**81,808**	**52%**	**290,183**
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	62,527	27,178	18,600	56,809	16,778	11,308	83,521	317,451	594,172
Creditors Age Analysis									
Total Creditors	1,543	167	–	–	0	1	20	260	1,991

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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**	**33,912**	**253,663**	**250,772**	2,890	1%	**424,500**
Executive and council		4,835	6,031	6,031	1,677	3,773	3,756	17	0%	6,031
Finance and administration		400,548	407,850	418,469	32,235	249,889	247,016	2,873	1%	418,469
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**137,139**	**152,507**	**152,507**	**8,491**	**54,468**	**59,175**	(4,707)	-8%	**152,507**
Community and social services		11,841	14,050	14,050	1,476	9,229	9,605	(376)	-4%	14,050
Sport and recreation		1,587	1,664	1,664	134	800	747	53	7%	1,664
Public safety		97,621	103,533	103,533	2,506	26,122	33,529	(7,407)	-22%	103,533
Housing		26,091	33,260	33,260	4,374	18,317	15,294	3,023	20%	33,260
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**34,807**	**34,925**	**34,897**	**1,858**	**9,698**	**16,468**	(6,770)	-41%	**34,897**
Planning and development		10,499	9,258	9,231	421	5,024	4,900	124	3%	9,231
Road transport		21,926	24,595	24,595	1,438	4,674	11,568	(6,894)	-60%	24,595
Environmental protection		2,382	1,072	1,072	–	–	–	–		1,072
Trading services		**739,052**	**895,779**	**895,807**	**90,339**	**453,381**	**473,665**	**(20,284)**	-4%	**895,807**
Energy sources		442,781	518,744	518,744	45,111	259,375	271,504	(12,129)	-4%	518,744
Water management		157,191	170,299	170,299	20,521	95,937	97,764	(1,827)	-2%	170,299
Waste water management		77,101	134,433	134,460	14,522	49,281	55,045	(5,764)	-10%	134,460
Waste management		61,979	72,303	72,303	10,185	48,788	49,352	(564)	-1%	72,303
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,316,382**	**1,497,091**	**1,507,710**	**134,601**	**771,210**	**800,081**	**(28,871)**	**-4%**	**1,507,710**
Expenditure - Functional										
Governance and administration		**191,191**	**239,463**	**240,648**	**17,351**	**102,788**	**102,218**	570	1%	**240,744**
Executive and council		17,983	35,014	35,022	1,219	6,915	8,455	(1,540)	-18%	35,022
Finance and administration		167,938	196,247	197,314	15,867	93,757	91,222	2,535	3%	197,370
Internal audit		5,270	8,202	8,312	265	2,117	2,542	(425)	-17%	8,352
Community and public safety		**247,493**	**229,853**	**232,752**	**20,267**	**93,700**	**106,632**	(12,932)	-12%	**232,482**
Community and social services		21,491	20,672	21,740	1,848	12,726	11,161	1,566	14%	21,740
Sport and recreation		23,883	28,392	29,101	3,368	14,090	13,094	996	8%	28,831
Public safety		160,913	136,246	137,233	9,389	41,288	68,503	(27,215)	-40%	138,033
Housing		41,206	44,543	44,677	5,662	25,596	13,874	11,722	84%	43,877
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**85,156**	**99,472**	**110,084**	**9,000**	**44,951**	**42,418**	2,533	6%	**109,838**
Planning and development		39,588	46,467	56,772	3,268	24,623	21,710	2,913	13%	56,612
Road transport		41,554	48,130	48,428	5,404	18,807	19,150	(343)	-2%	48,428
Environmental protection		4,015	4,875	4,883	328	1,521	1,558	(37)	-2%	4,797
Trading services		**647,601**	**693,586**	**689,482**	**59,074**	**291,924**	**289,597**	**2,327**	1%	**689,902**
Energy sources		382,082	430,643	430,656	29,673	66,622	167,823	(101,201)	-60%	430,806
Water management		107,001	102,603	98,637	12,626	154,633	48,870	105,763	216%	98,767
Waste water management		86,525	93,056	93,120	7,975	35,144	40,579	(5,435)	-13%	93,190
Waste management		71,993	67,284	67,069	8,800	35,525	32,325	3,200	10%	67,139
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,171,441**	**1,262,374**	**1,272,966**	**105,692**	**533,363**	**540,865**	**(7,502)**	**-1%**	**1,272,966**
Surplus/ (Deficit) for the year		**144,941**	**234,717**	**234,745**	**28,909**	**237,847**	**259,216**	**(21,369)**	**-0.082436**	**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) - M06 December

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	–	4,086	4,141	(55)	-1.3%	10,353
Vote 3 - COMMUNITY SERVICES (33: IE)		127	–	–	–	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	1,677	3,773	3,756	17	0.4%	6,031
Vote 8 - 2. Corporate (120: IE)		7,415	9,421	9,687	809	4,459	6,080	(1,621)	-26.7%	9,687
Vote 9 - 3. Finance (130: IE)		369,321	381,741	381,741	25,863	228,828	224,334	4,494	2.0%	381,741
Vote 10 - (140: IE)		–	–	–	–	–	–	–		–
Vote 11 - 5. Planning (150: IE)		7,957	8,810	8,810	297	4,280	3,981	299	7.5%	8,810
Vote 12 - 6. Community (160: IE)		194,140	214,068	214,068	20,321	100,547	108,304	(7,757)	-7.2%	214,068
Vote 13 - 7. Electricity (170: IE)		442,755	518,744	518,744	45,111	259,375	271,504	(12,129)	-4.5%	518,744
Vote 14 - 6. Community (180: IE)		247,787	325,017	325,017	36,149	147,539	162,687	(15,147)	-9.3%	325,017
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		26,081	33,260	33,260	4,374	18,317	15,294	3,023	19.8%	33,260
Total Revenue by Vote	2	**1,300,993**	**1,497,091**	**1,507,710**	**134,601**	**771,210**	**800,081**	**(28,871)**	**-3.6%**	**1,507,710**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		58	–	8	–	7	–	7	#DIV/0!	8
Vote 2 - CORPORATE SERVICES (32: IE)		648	–	–	104	615	45	570	1266.7%	45
Vote 3 - COMMUNITY SERVICES (33: IE)		723	51,026	51,201	38	(964)	25,836	(26,800)	-103.7%	51,437
Vote 4 - FINANCIAL SERVICES (34: IE)		45,573	28,274	28,274	4	12,542	14,879	(2,337)	-15.7%	29,019
Vote 5 - OPERATING SERVICES (35: IE)		52,209	48,320	48,292	155	17,457	23,587	(6,130)	-26.0%	48,399
Vote 6 - (50: IE)		–	2,846	2,846	–	–	1,423	(1,423)	-100.0%	2,846
Vote 7 - 1. Executive AND Council (110: IE)		27,881	47,732	47,768	1,880	11,965	12,226	(261)	-2.1%	47,768
Vote 8 - 2. Corporate (120: IE)		63,160	82,406	82,954	6,638	34,653	33,179	1,474	4.4%	82,173
Vote 9 - 3. Finance (130: IE)		59,383	64,466	64,588	7,322	35,195	33,457	1,738	5.2%	64,430
Vote 10 - (140: IE)		4,220	7,500	7,653	440	1,890	213	1,677	788.6%	7,201
Vote 11 - 5. Planning (150: IE)		522,246	571,797	568,211	51,169	232,864	227,598	5,266	2.3%	568,620
Vote 12 - 6. Community (160: IE)		284,550	208,538	211,387	24,573	109,470	103,518	5,952	5.8%	212,037
Vote 13 - 7. Electricity (170: IE)		17,291	31,256	31,391	2,951	14,260	12,367	1,893	15.3%	30,891
Vote 14 - 6. Community (180: IE)		86,829	85,145	85,145	6,265	39,564	39,636	(72)	-0.2%	85,145
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		25,713	33,069	32,895	4,153	19,759	9,441	10,318	109.3%	32,595
Total Expenditure by Vote	2	**1,190,484**	**1,262,374**	**1,262,613**	**105,692**	**529,277**	**537,405**	**(8,129)**	**-1.5%**	**1,262,613**
Surplus/ (Deficit) for the year	2	**110,509**	**234,717**	**245,097**	**28,909**	**241,933**	**262,675**	**(20,742)**	**-7.9%**	**245,097**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	32,232	226,982	240,315	(13,333)	-6%	465,762
Service charges - Water		99,353	112,803	112,803	6,439	57,980	62,924	(4,944)	-8%	112,803
Service charges - Waste Water Management		31,708	79,041	79,041	3,151	20,706	25,796	(5,090)	-20%	79,041
Service charges - Waste management		37,860	46,612	46,612	3,097	31,240	31,719	(480)	-2%	46,612
Sale of Goods and Rendering of Services		29,434	32,753	32,753	4,531	22,350	18,253	4,098	22%	32,753
Agency services		3,663	4,038	4,038	314	2,229	1,899	330	17%	4,038
Interest								–		
Interest earned from Receivables		29,520	29,324	29,324	2,471	14,541	14,543	(2)	0%	29,324
Interest from Current and Non Current Assets		5,308	4,626	4,626	789	4,153	4,626	(473)	-10%	4,626
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		7,758	8,583	8,583	586	3,927	4,562	(634)	-14%	8,583
Licence and permits		320	385	385	6	67	200	(133)	-66%	385
Special rating levies								–		
Operational Revenue		6,197	4,624	4,624	218	1,998	1,049	949	90%	4,624
Non-Exchange Revenue								–		
Property rates		348,306	362,049	362,049	23,929	217,525	212,376	5,150	2%	362,049
Surcharges and Taxes								–		
Fines, penalties and forfeits		97,190	103,207	103,207	2,479	26,050	33,390	(7,340)	-22%	103,207
Licence and permits		1,478	1,457	1,457	82	609	544	65	12%	1,457
Transfers and subsidies - Operational		153,071	165,382	175,974	48,394	120,099	124,567	(4,467)	-4%	175,974
Interest		11,093	11,811	11,811	985	5,619	5,575	44	1%	11,811
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		–	1,000	1,000	–	–	–	–		1,000
Other Gains		8,496	–	–	–	441	–	441	#DIV/0!	–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1,268,567**	**1,433,458**	**1,444,050**	**129,705**	**756,516**	**782,336**	**(25,820)**	**-3%**	**1,444,050**
Expenditure By Type										
Employee related costs		338,641	374,678	374,650	26,255	168,843	168,258	585	0%	374,650
Remuneration of councillors		9,684	11,926	11,926	838	4,941	5,006	(65)	-1%	11,926
Bulk purchases - electricity		328,988	357,093	357,093	24,556	158,640	145,982	12,658	9%	357,093
Inventory consumed		39,190	46,694	46,709	2.947	13,184	15,397	(2,213)	-14%	46,329
Debt impairment		126,820	119,549	119,549	–	27,365	59,774	(32,409)	-54%	119,549
Depreciation and amortisation		57,820	68,548	68,548	4,301	26,051	22.151	3,901	18%	68,548
Interest		38,025	29,426	29,426	13,853	14,802	14,981	(179)	-1%	29,426
Contracted services		149,112	152.032	152,556	20,396	68,711	54,087	14,625	27%	152.882
Transfers and subsidies		1,661	3,635	14,254	112	4.243	5,092	(849)	-17%	14,254
Irrecoverable debts written off		–	9,404	9,404	–	–	4,210	(4,210)	-100%	9,404
Operational costs		81,673	89,390	88,851	12,435	46,581	45,927	655	1%	88,905
Losses on Disposal of Assets		279	–	–	–	–	–	–		–
Other Losses		3,214	–	–	–	–	–	–		–
Total Expenditure		**1,175,106**	**1,262,374**	**1,272,966**	**105,692**	**533,363**	**540,865**	**(7,502)**	**-1%**	**1,272,966**
Surplus/(Deficit)		**93,461**	**171,084**	**171,084**	**24,012**	**223,154**	**241,471**	**(18,318)**	**(0)**	**171,084**
Transfers and subsidies - capital (monetary allocations)		46,964	63,633	63,660	4,896	14,693	17,744	(3,051)	(0)	63,660
Transfers and subsidies - capital (in-kind)		(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**139,575**	**234,717**	**234,745**	**28,909**	**237,847**	**259,216**	**(21,369)**	**(0)**	**234,745**
Income Tax								–		
Surplus/(Deficit) after income tax		**139,575**	**234,717**	**234,745**	**28,909**	**237,847**	**259,216**	**(21,369)**	**(0)**	**234,745**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**139,575**	**234,717**	**234,745**	**28,909**	**237,847**	**259,216**	(21,369)	(0)	**234,745**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**139,575**	**234,717**	**234,745**	**28,909**	**237,847**	**259,216**	**(21,369)**	**(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) - M06 December

Vote 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
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	604	657	686	(29)	-4%	3,715
Vote 18 - 1. Executive AND Council (110: CAPEX)		–	85	85	–	38	30	8	28%	85
Vote 19 - 2. Corporate (120: CAPEX)		–	1,050	1,050	–	256	372	(116)	-31%	1,067
Vote 20 - 3. Finance (130: CAPEX)		–	45	45	–	–	5	(5)	-100%	45
Vote 21 - 5. Planning (150: CAPEX)		–	1,050	2,793	411	1,056	1,904	(848)	-45%	2,793
Vote 22 - 6. Community (160: CAPEX)		–	20,618	22,637	448	2,070	3,800	(1,730)	-46%	21,934
Vote 23 - 7. Electricity (170: CAPEX)		–	16,496	17,616	120	187	4,329	(4,142)	-96%	17,616
Vote 24 - 8. Technical (180: CAPEX)		–	124,041	123,226	5,029	14,190	37,970	(23,780)	-63%	123,226
Vote 25 - 9. Housing Services (190: CAPEX)		–	9,200	8,500	171	746	2,700	(1,954)	-72%	8,500
Total Capital single-year expenditure	4	–	172,585	178,980	6,783	19,200	51,795	**(32,595)**	**-63%**	178,980
Total Capital Expenditure		–	**172,585**	**178,980**	**6,783**	**19,200**	**51,795**	**(32,595)**	**-63%**	**178,980**
Capital Expenditure - Functional Classification										
Governance and administration		–	**2,180**	**2,180**	–	**293**	**758**	(463)	-61%	**2,213**
Executive and council		–	85	85	–	38	30	8	28%	85
Finance and administration		–	2,095	2,095	–	256	727	(471)	-65%	2,128
Internal audit								–		
Community and public safety		–	**19,618**	**21,090**	**1,190**	**3,387**	**6,433**	(3,046)	-47%	**20,988**
Community and social services		–	1,213	1,366	107	180	409	(230)	-56%	1,366
Sport and recreation		–	743	2,664	912	2,381	2,768	(388)	-14%	3,424
Public safety		–	8,462	8,560	–	81	556	(475)	-85%	7,698
Housing		–	9,200	8,500	171	746	2,700	(1,954)	-72%	8,500
Health								–		
Economic and environmental services		–	**39,156**	**34,829**	**2,832**	**4,577**	**11,537**	(6,960)	-60%	**34,898**
Planning and development		–	500	500	52	53	150	(97)	-65%	484
Road transport		–	38,656	34,329	2,747	4,438	11,301	(6,863)	-61%	34,329
Environmental protection		–	–	–	33	86	86	(0)	0%	86
Trading services		–	**111,631**	**120,882**	**2,761**	**10,942**	**33,068**	(22,126)	-67%	**120,882**
Energy sources		–	15,496	18,071	120	187	3,995	(3,808)	-95%	18,071
Water management		–	64,136	69,913	2,523	10,637	22,600	(11,962)	-53%	69,913
Waste water management		–	21,800	22,697	118	118	5,807	(5,689)	-98%	22,697
Waste management		–	10,200	10,200	–	–	667	(667)	-100%	10,200
Other								–		
Total Capital Expenditure - Functional Classification	3	–	**172,585**	**178,980**	**6,783**	**19,200**	**51,795**	**(32,595)**	**-63%**	**178,980**
Funded by:										
National Government		–	52,387	52,415	4,603	12,813	20,467	(7,655)	-37%	52,415
Provincial Government		–	11,246	11,246	313	2,574	3,052	(478)	-16%	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**	**4,915**	**15,387**	**23,520**	**(8,133)**	**-35%**	**63,660**
Borrowing	6	–	40,000	40,000	–	–	12,000	(12,000)	-100%	40,000
Internally generated funds		–	68,952	75,320	1,867	3,813	16,276	(12,463)	-77%	75,320
Total Capital Funding		–	**172,585**	**178,980**	**6,783**	**19,200**	**51,795**	**(32,595)**	**-63%**	**178,980**

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		106,001	90,724	84,356	140,569	84,356
Trade and other receivables from exchange transactions		64,465	66,862	66,862	119,402	66,862
Receivables from non-exchange transactions		100,564	92,286	92,286	127,481	92,286
Current portion of non-current receivables		4	4	4	4	4
Inventory		8,962	12,045	12,045	11,701	12,045
VAT		170,244	38,821	38,821	198,467	38,821
Other current assets		(137)	413	413	(1,073)	413
Total current assets		**450,103**	**301,155**	**294,787**	**596,552**	**294,787**
Non current assets						
Investments		3,423	3,176	3,176	3,541	3,176
Investment property		67,370	67,389	67,356	67,256	67,356
Property, plant and equipment		1,474,847	1,572,613	1,579,151	1,466,420	1,579,151
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**	**1,661,489**	**1,667,884**	**1,555,725**	**1,667,884**
TOTAL ASSETS		**2,014,252**	**1,962,644**	**1,962,671**	**2,152,277**	**1,962,671**
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	15,997	15,538
Trade and other payables from exchange transactions		180,207	210,196	202,968	57,929	202,968
Trade and other payables from non-exchange transactions		11,806	(11,491)	(11,491)	(1,442)	(11,491)
Provision		38,953	40,758	46,239	45,624	46,239
VAT		146,749	7,615	7,615	210,282	7,615
Other current liabilities		5,877	–	–	–	–
Total current liabilities		**447,349**	**258,913**	**257,166**	**375,708**	**257,166**
Non current liabilities						
Financial liabilities		253,199	305,829	305,829	228,280	305,829
Provision		44,431	35,481	37,228	38,038	37,228
Long term portion of trade payables						
Other non-current liabilities		102,879	93,257	93,257	100,092	93,257
Total non current liabilities		**400,509**	**434,567**	**436,314**	**366,411**	**436,314**
TOTAL LIABILITIES		**847,858**	**693,480**	**693,480**	**742,119**	**693,480**
NET ASSETS	2	**1,166,394**	**1,269,164**	**1,269,191**	**1,410,158**	**1,269,191**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,031,029	1,269,164	1,269,191	1,172,311	1,278,595
Reserves and funds						
Other		102,879	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,133,908**	**1,269,164**	**1,269,191**	**1,172,311**	**1,278,595**

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	26,777	127,777	–	127,777	#DIV/0!	–
Service charges		576,775	657,391	755,999	20,620	117,242	–	117,242	#DIV/0!	–
Other revenue		125,003	292,312	200,270	44,521	264,054	–	264,054	#DIV/0!	–
Transfers and Subsidies - Operational		169,383	170,274	180,866	30,959	171,310	–	171,310	#DIV/0!	–
Transfers and Subsidies - Capital		56,364	63,633	63,660	–	23,857	–	23,857	#DIV/0!	–
Interest		948	45,761	45,761	503	2,407	803,160	(800,754)	-100%	1,601,694
Dividends								–		
Payments										
Suppliers and employees		(1,239,408)	(1,227,644)	(1,240,764)	(127,570)	(676,279)	(611,818)	(64,461)	11%	(1,240,764)
Interest		(37,378)	(29,426)	(29,426)	(13,844)	(14,754)	(14,713)	(41)	0%	(29,426)
Transfers and Subsidies		(1,651)	(3,635)	(14,254)	–	–	(7,127)	7,127	-100%	(14,254)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(14,801)**	**322,803**	**316,250**	**(18,033)**	**15,613**	**169,502**	**153,889**	**91%**	**317,250**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	1,000	1,000	–	–	–	–		–
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments		–	–	–	(19)	(118)	–	(118)	#DIV/0!	–
Payments										
Capital assets		(59,838)	(198,473)	(205,827)	(7,657)	(21,851)	–	(21,851)	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(59,838)**	**(197,473)**	**(204,827)**	**(7,677)**	**(21,969)**	**–**	**21,969**	**#DIV/0!**	**–**
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)	(22,800)	(25,485)	(25,338)	(147)	1%	(50,675)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(56,614)**	**(50,675)**	**(50,675)**	**(22,800)**	**(25,485)**	**(25,338)**	**147**	**-1%**	**(50,675)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(131,253)**	**74,655**	**60,747**	**(48,510)**	**(31,841)**	**144,164**			**266,575**
Cash/cash equivalents at beginning:		23,609	23,609	23,609	–	106,001	11,804	94,197		23,609
Cash/cash equivalents at month/year end:		(107,645)	98,264	84,356	(48,510)	74,160	155,969			290,183

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 - M06 December

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8,730	4,485	2,985	12,696	2,718	1,760	16,325	60,756	110,454	94,255	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19,836	8,717	5,833	5,673	5,310	2,242	19,493	73,074	140,179	105,793	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	25,447	9,116	5,735	24,655	5,304	3,283	28,207	67,582	169,329	129,031	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3,971	2,537	2,264	2,869	2,060	1,875	7,514	63,695	86,786	78,014	–	–
Receivables from Exchange Transactions - Waste Management	1600	3,935	2,065	1,660	10,782	1,306	1,039	11,093	48,619	80,498	72,838	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	451	165	25	32	29	1,010	279	7,644	9,636	8,994	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	157	93	98	103	50	99	609	(3,920)	(2,710)	(3,058)	–	–
Total By Income Source	**2000**	**62,527**	**27,178**	**18,600**	**56,809**	**16,778**	**11,308**	**83,521**	**317,451**	**594,172**	**485,867**	**–**	**–**
2024/25 - totals only		58,710	24,207	18,281	52,945	10,328	11,420	92,358	250,842	519,092	**417,894**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,451	1,114	1,035	4,304	664	433	2,760	4,834	17,594	12,994	–	–
Commercial	2300	19,616	9,478	6,407	11,137	6,317	4,519	32,258	113,343	203,076	167,574	–	–
Households	2400	40,460	16,586	11,158	41,368	9,797	6,356	48,503	199,274	373,503	305,299	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**62,527**	**27,178**	**18,600**	**56,809**	**16,778**	**11,308**	**83,521**	**317,451**	**594,172**	**485,867**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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 repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	1,543	167	–	–	0	1	20	260	1,991	4,257
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**1,543**	**167**	**–**	**–**	**0**	**1**	**20**	**260**	**1,991**	**4,257**

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance		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	3,521	19	–	–	3,540
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	26,403	177	–	–	26,580
Standard Bank - (Own Funds)	338568115-001	Call	Call Deposit	Call Deposit	Call Deposit	8.60%	–	–	Call Deposit	15,373	90	–	–	15,463
Municipality sub-total										95,320	286	–	(50,000)	45,606
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									95,320	286	–	(50,000)	45,606

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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**	**47,031**	**107,048**	**109,880**	**(2,832)**	**-2.6%**	**150,619**
Equitable Share		130,575	137,908	137,908	45,969	103,431	102,972	459	0.4%	137,908
Expanded Public Works Programme Integrated Grant		1,279	1,461	1,461	201	609	803	(194)	-24.1%	1,461
Integrated National Electrification Programme Grant		141	1,304	1,304	18	28	682	(654)	-95.9%	1,304
Local Government Financial Management Grant		1,800	1,900	1,900	56	405	1,075	(670)	-62.3%	1,900
Municipal Infrastructure Grant		3,784	5,204	5,177	540	1,830	2,847	(1,017)	-35.7%	5,177
Neighbourhood Development Partnership Grant		1,922	1,957	1,957	82	98	1,024	(926)	-90.4%	1,957
Water Services Infrastructure Grant		1,160	913	913	165	647	478	170	35.5%	913
Provincial Government:		**11,523**	**11,809**	**11,809**	**1,259**	**8,251**	**8,708**	**(457)**	**-5.3%**	**11,809**
Specify (Add grant description)		11,523	11,809	11,809	1,259	8,251	8,708	(457)	-5.3%	11,809
District Municipality:		**2**	**637**	**637**	**–**	**99**	**432**	(333)	-77.1%	**637**
Specify (Add grant description)		**2**	**637**	**637**	**–**	**99**	**432**	(333)	-77.1%	**637**
Other grant providers:		**574**	**2,289**	**12,908**	**104**	**4,701**	**5,546**	(845)	-15.2%	**12,908**
Chemical Industry Seta		**574**	**2,289**	**2,555**	**104**	**615**	**1,405**	(790)	-56.2%	**2,555**
Construction, Education and Training SETA		**–**	**–**	**10,353**	**–**	**4,086**	**4,141**	(55)	-1.3%	**10,353**
Total Operating Transfers and Grants	5	**152,760**	**165,382**	**175,974**	**48,394**	**120,099**	**124,567**	**(4,467)**	**-3.6%**	**175,974**
Capital Transfers and Grants										
National Government:		39,417	53,459	53,487	4,537	12,394	16,820	(4,426)	**-26.3%**	53,487
Integrated National Electrification Programme Grant		937	8,696	8,696	120	187	–	187	#DIV/0!	8,696
Municipal Disaster Response Grant		2,072	1,072	1,072	–	–	–	–		1,072
Municipal Infrastructure Grant		15,858	24,561	24,588	2,775	7,239	8,074	(835)	-10.3%	24,588
Neighbourhood Development Partnership Grant		12,815	13,043	13,043	545	653	5,957	(5,304)	-89.0%	13,043
Water Services Infrastructure Grant		7,735	6,087	6,087	1,097	4,315	2,790	1,526	54.7%	6,087
Provincial Government:		**7,548**	**10,174**	**10,174**	**359**	**2,299**	**924**	1,375	148.8%	**10,174**
Specify (Add grant description)		**7,548**	**10,174**	**10,174**	**359**	**2,299**	**924**	1,375	148.8%	**10,174**
Total Capital Transfers and Grants	5	**46,964**	**63,633**	**63,660**	**4,896**	**14,693**	**17,744**	**(3,051)**	**-17.2%**	**63,660**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	199,724	229,015	239,634	53,290	134,793	142,311	(7,518)	-5.3%	239,634

Supporting Table SC7: Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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	7,997	46,004	33,559	12,445	37.1%	91,537
Chemical Industry Seta		403	2,289	2,555	104	615	1,162	(547)	-47.1%	2,555
Construction, Education and Training SETA		171	–	10,353	–	4,086	3,460	626	18.1%	10,353
Equitable Share		24,913	39,494	39,162	1,768	12,013	11,179	834	7.5%	33,379
Expanded Public Works Programme Integrated Grant		1,281	1,461	351	201	609	132	477	360.3%	351
Local Government Financial Management Grant		1,800	1,900	1,900	56	405	821	(416)	-50.7%	1,900
Municipal Infrastructure Grant		1,645	2,267	2,240	137	914	937	(23)	-2.5%	2,240
Specify (Add grant description)		38,230	40,934	40,759	5,731	27,361	15,867	11,494	72.4%	40,759
Provincial Government:		38,230	40,934	40,759	5,731	27,361	15,867	11,494	72.4%	40,759
Specify (Add grant description)		38,230	40,934	40,759	5,731	27,361	15,867	11,494	72.4%	40,759
Other grant providers:		574	2,289	12,908	104	4,701	4,621	80	1.7%	12,908
Chemical Industry Seta		403	2,289	2,555	104	615	1,162	(547)	-47.1%	2,555
Construction, Education and Training SETA		171	–	10,353	–	4,086	3,480	626	18.1%	10,353
Total operating expenditure of Transfers and Grants:		107,246	131,568	150,987	13,832	78,066	54,048	24,018	44.4%	145,204
Capital expenditure of Transfers and Grants										
National Government:		–	63,633	63,660	4,915	15,387	23,520	(8,133)	-34.6%	63,660
Integrated National Electrification Programme Grant		–	8,696	8,696	120	187	2,609	(2,422)	-92.8%	8,696
Municipal Infrastructure Grant		–	24,561	24,588	2,841	7,658	12,120	(4,462)	-36.8%	24,588
Neighbourhood Development Partnership Grant		–	13,043	13,043	545	653	3,913	(3,260)	-83.3%	13,043
Specify (Add grant description)		–	11,246	11,246	313	2,574	3,052	(478)	-15.7%	11,246
Water Services Infrastructure Grant		–	6,087	6,087	1,097	4,315	1,826	2,489	136.3%	6,087
Provincial Government:		–	11,246	11,246	313	2,574	3,052	(478)	-15.7%	11,246
Specify (Add grant description)		–	11,246	11,246	313	2,574	3,052	(478)	-15.7%	11,246
Total capital expenditure of Transfers and Grants		–	74,879	74,906	5,228	17,961	26,572	(8,611)	-32.4%	74,906
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,246	206,447	225,894	19,059	96,027	80,619	15,408	19.1%	220,111

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

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	684	4,035	4,117	(82)	-2%	10,148
Pension and UIF Contributions		679	758	634	56	343	317	26	8%	634
Medical Aid Contributions		155	156	101	9	54	51	3	6%	101
Motor Vehicle Allowance		393	391	406	31	188	203	(15)	-7%	406
Cellphone Allowance		569	591	565	51	287	283	4	1%	565
Housing Allowances								–		
Other benefits and allowances		6	–	71	6	35	35	–		71
Sub Total - Councillors		9,669	11,890	11,926	838	4,941	5,006	(65)	-1%	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	560	3,361	3,362	(1)	0%	7,932
Pension and UIF Contributions		478	899	1,173	88	528	529	(0)	0%	1,173
Medical Aid Contributions		60	191	218	10	74	76	(3)	-3%	218
Overtime								–		
Performance Bonus		302	486	486	–	265	–	265	#DIV/0!	486
Motor Vehicle Allowance		419	683	817	50	255	306	(51)	-17%	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	709	4,483	4,273	210	5%	10,752
% increase	4		55.7%	55.7%						55.7%
Other Municipal Staff										
Basic Salaries and Wages		186,389	226,057	224,676	16,234	97,213	95,344	1,869	2%	224,380
Pension and UIF Contributions		38,596	46,445	46,445	3,368	20,350	20,183	167	1%	46,445
Medical Aid Contributions		14,414	16,931	16,931	1,239	7,588	7,460	128	2%	16,931
Overtime		27,867	20,506	20,506	2,638	11,906	13,045	(1,140)	-9%	20,666
Performance Bonus		15,161	15,885	15,885	–	15,222	15,885	(663)	-4%	15,885
Motor Vehicle Allowance		8,345	8,622	8,622	675	3,611	3,399	212	6%	8,622
Cellphone Allowance								–		
Housing Allowances		2,790	3,553	3,553	215	1,085	1,308	(223)	-17%	3,553
Other benefits and allowances		9,736	4,778	6,065	819	4,075	3,960	115	3%	6,075
Payments in lieu of leave		4,970	3,229	3,229	–	1,345	1,614	(269)	-17%	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	187	1,191	1,072	119	11%	1,945
Acting and post related allowance		10,829	5,435	5,504	855	4,157	3,900	257	7%	5,640
In kind benefits								–		
Sub Total - Other Municipal Staff		339,973	368,427	368,401	26,229	167,742	167,170	572	0%	368,411
% increase	4		8.4%	8.4%						8.4%
Total Parent Municipality		356,548	391,070	391,079	27,776	177,166	176,448	718	0%	391,089
TOTAL SALARY, ALLOWANCES & BENEFITS		356,548	391,070	391,079	27,776	177,166	176,448	718	0%	391,089
% increase	4		9.7%	9.7%						9.7%
TOTAL MANAGERS AND STAFF		346,879	379,181	379,153	26,939	172,225	171,442	782	0%	379,163

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 - M06 December

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	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2025/26	+1 2026/27	+2 2027/28
Cash Receipts By Source																
Property rates		(35,405)	3,648	38,347	67,193	26,218	26,777	–	–	–	–	–	(127,777)	–	370,772	387,088
Service charges - Electricity revenue		(25,961)	19,207	20,077	66,229	16,723	20,592	–	–	–	–	–	(116,866)	–	485,611	506,978
Service charges - Water revenue		(3,274)	62	80	3,369	52	16	–	–	–	–	–	(306)	–	108,507	113,281
Service charges - Waste Water Management		(214)	–	–	214	–	–	–	–	–	–	–	–	–	73,661	76,902
Service charges - Waste Mangement		(2,591)	14	8	2,614	14	11	–	–	–	–	–	(70)	–	49,568	59,482
Rental of facilities and equipment		2	90	116	210	168	197	–	–	–	–	–	(783)	–	8,971	9,366
Interest earned - external investments		296	474	279	430	425	503	–	–	–	–	–	2,219	4,626	4,839	5,052
Interest earned - outstanding debtors		(440)	–	–	440	–	–	133,089	133,089	133,089	133,089	133,089	931,623	1,597,068	43,027	44,920
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		(1,478)	2,263	2,068	5,827	1,784	1,618	–	–	–	–	–	(12,082)	–	51,594	53,865
Licences and permits		1,349	2,505	3,124	3,073	2,026	1,817	–	–	–	–	–	(13,894)	–	1,927	2,011
Agency services		134	128	127	150	134	130	–	–	–	–	–	(803)	–	4,223	4,409
Transfers and Subsidies - Operational		79,239	48,468	221	7,981	4,442	30,959	–	–	–	–	–	(171,310)	–	144,627	151,155
Other revenue		36,239	38,877	38,999	39,102	38,503	35,123	–	–	–	–	–	(226,843)	–	124,500	131,138
Cash Receipts by Source		**47,897**	**115,735**	**104,444**	**196,833**	**90,489**	**117,743**	**133,089**	**133,089**	**133,089**	**133,089**	**133,089**	**263,108**	**1,601,694**	**1,471,828**	**1,545,647**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1,458	–	–	13,578	8,821	–	–	–	–	–	–	(23,857)	–	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		–	–	–	–	–	–	–	–	–	–	–	–	–	1,000	1,000
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		61	–	1,722	240	1,989	5,637	–	–	–	–	–	(9,650)	–	115,146	114,639
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**49,415**	**115,735**	**106,166**	**210,651**	**101,299**	**123,380**	**133,089**	**133,089**	**133,089**	**133,089**	**133,089**	**229,602**	**1,601,694**	**1,647,323**	**1,722,393**

Cash Payments by Type												-			
Employee related costs	35,056	44,825	41,149	41,434	57,210	43,034	32,295	32,295	32,295	32,295	32,295	(36,643)	387,540	389,737	406,517
Remuneration of councillors	-	-	-	-	-	-	994	994	994	994	994	6,957	11,926	12,292	12,807
Interest	440	-	470	-	-	13,844	2,452	2,452	2,452	2,452	2,452	2,411	29,426	24,425	18,979
Bulk purchases - Electricity	39,545	42,805	39,017	25,910	26,399	24,995	34,221	34,221	34,221	34,221	34,221	40,880	410,657	415,306	420,007
Acquisitions - water & other inventory	2,720	835	1,102	1,572	1,346	1,734	6,605	4,117	1,538	4,492	1,772	24,031	51,864	54,995	57,415
Contracted services	13,213	8,444	12,018	12,515	11,886	21,263	14,610	14,610	14,610	14,610	14,610	22,930	175,318	175,092	182,804
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	1,188	1,188	1,188	1,188	1,188	8,315	14,254	3,240	3,448
Other expenditure	21,905	15,222	18,512	15,291	17,881	36,530	8,405	8,405	8,405	8,405	8,405	(66,509)	100,857	106,065	111,473
Cash Payments by Type	**112,879**	**112,131**	**112,269**	**96,721**	**114,722**	**141,398**	**100,770**	**98,282**	**95,703**	**98,657**	**95,937**	**2,371**	**1,181,841**	**1,181,152**	**1,213,450**
Other Cash Flows/Payments by Type															
Capital assets	-	5	3,852	4,711	5,626	7,657	-	-	-	-	-	(21,851)	-	176,142	153,988
Repayment of borrowing	1,159	-	1,526	-	-	22,800	4,223	4,223	4,223	4,223	4,223	4,076	50,675	57,876	59,467
Other Cash Flows/Payments	1,546	-	-	-	-	-	8,550	8,550	8,550	8,550	8,550	58,306	102,602	111,779	117,858
Total Cash Payments by Type	**115,584**	**112,136**	**117,647**	**101,432**	**120,348**	**171,855**	**113,543**	**111,055**	**108,476**	**111,430**	**108,710**	**42,902**	**1,335,119**	**1,526,950**	**1,544,763**
NET INCREASE/(DECREASE) IN CASH HELD	**(66,168)**	**3,598**	**(11,481)**	**109,219**	**(19,048)**	**(48,475)**	**19,546**	**22,034**	**24,613**	**21,659**	**24,379**	**186,700**	**266,575**	**120,373**	**177,629**
Cash/cash equivalents at the month/year beginning:	23,609	(42,560)	(38,961)	(50,443)	58,777	39,728	(8,747)	10,799	32,833	57,446	79,105	103,483	23,609	290,183	410,556
Cash/cash equivalents at the month/year end:	(42,560)	(38,961)	(50,443)	58,777	39,728	(8,747)	10,799	32,833	57,446	79,105	103,483	290,183	290,183	410,556	588,186

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 - M06 December

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	484	5,955	19,539	13,584	69.5%	65,249
Roads Infrastructure		–	9,000	10,152	–	575	2,733	2,158	79.0%	10,152
Roads		–	8,000	8,000	–	575	2,400	(1,825)	-76.0%	8,000
Capital Spares		–	1,000	2,152	–	–	333	(333)	-100.0%	2,152
Electrical Infrastructure		–	2,800	3,985	–	–	333	333	100.0%	3,985
MV Networks		–	2,800	3,374	–	–	333	(333)	-100.0%	3,374
LV Networks		–	–	611	–	–	–	–		611
Capital Spares								–		
Water Supply Infrastructure		–	44,424	49,115	313	5,209	15,605	10,396	66.6%	49,115
Water Treatment Works		–	2,774	5,117	313	3,824	3,055	769	25.2%	5,117
Bulk Mains								–		
Distribution		–	650	839	–	–	217	(217)	-100.0%	839
Distribution Points								–		
PRV Stations								–		
Capital Spares		–	41,000	43,159	–	1,385	12,333	(10,948)	-88.8%	43,159
Sanitation Infrastructure		–	1,300	997	–	–	267	267	100.0%	997
Pump Station								–		
Reticulation		–	1,300	997	–	–	267	(267)	-100.0%	997
Rail Infrastructure		–	2,400	1,000	171	171	600	429	71.5%	1,000
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection		–	2,400	1,000	171	171	600	(429)	-71.5%	1,000
Community Assets		–	3,800	3,898	–	–	540	540	100.0%	3,298
Community Facilities		–	3,800	3,898	–	–	540	540	100.0%	3,298
Fire/Ambulance Stations		–	3,800	3,898	–	–	540	(540)	-100.0%	3,298
Computer Equipment		–	750	750	–	256	272	16	5.9%	767
Computer Equipment		–	750	750	–	256	272	(16)	-5.9%	767
Furniture and Office Equipment		–	803	803	–	43	264	221	83.9%	803
Furniture and Office Equipment		–	803	803	–	43	264	(221)	-83.9%	803
Machinery and Equipment		–	3,988	3,988	52	135	488	353	72.4%	3,213
Machinery and Equipment		–	3,988	3,988	52	135	488	(353)	-72.4%	3,213
Transport Assets		–	12,307	12,307	912	912	1,272	360	28.3%	13,579
Transport Assets		–	12,307	12,307	912	912	1,272	(360)	-28.3%	13,579
Total Capital Expenditure on new assets	1	–	81,572	86,995	1,448	7,300	22,374	15,074	67.4%	86,909

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 - M06 December

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	1,429	2,236	10,990	8,754	79.7%	35,080
Roads Infrastructure		–	13,543	15,206	1,397	2,150	5,634	3,484	61.8%	15,206
Roads		–	13,543	15,206	1,397	2,150	5,634	(3,484)	-61.8%	15,206
Water Supply Infrastructure		–	1,050	1,050	–	–	350	350	100.0%	1,050
Distribution		–	1,050	1,050	–	–	350	(350)	-100.0%	1,050
Sanitation Infrastructure		–	13,600	14,500	–	–	3,867	3,867	100.0%	14,500
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	13,600	14,500	–	–	3,867	(3,867)	-100.0%	14,500
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	4,000	4,238	–	–	1,053	1,053	100.0%	4,238
Capital Spares		–	4,000	4,238	–	–	1,053	(1,053)	-100.0%	4,238
Coastal Infrastructure		–	–	–	33	86	86	0	0.0%	86
Promenades		–	–	–	33	86	86	(0)	0.0%	86
Community Assets		–	1,000	1,000	–	–	333	333	100.0%	1,000
Sport and Recreation Facilities		–	1,000	1,000	–	–	333	333	100.0%	1,000
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares		–	1,000	1,000	–	–	333	(333)	-100.0%	1,000
Total Capital Expenditure on renewal of existing assets	1	–	33,193	35,994	1,429	2,236	11,323	9,087	80.3%	36,080

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

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		24,064	27,745	27,745	1,513	5,605	8,344	2,739	32.8%	27,851
Roads Infrastructure		3,016	5,600	5,600	1,072	1,730	505	(1,224)	-242.4%	5,600
Roads		3,016	5,600	5,600	1,072	1,730	505	1,224	242.4%	5,600
Storm water Infrastructure		779	1,000	1,000	–	105	493	388	78.8%	1,000
Drainage Collection								–		
Storm water Conveyance		779	1,000	1,000	–	105	493	(388)	-78.8%	1,000
Attenuation								–		
Electrical Infrastructure		15,736	14,527	14,527	419	2,449	4,373	1,924	44.0%	14,527
Power Plants								–		
HV Substations		2,185	2,000	2,000	–	647	322	325	101.0%	2,000
HV Switching Station		324	261	261	–	2	13	(11)	-87.4%	261
HV Transmission Conductors		589	1,004	1,004	–	251	854	(603)	-70.6%	1,004
MV Substations								–		
MV Switching Stations								–		
MV Networks		4,664	5,313	5,313	–	314	963	(649)	-67.4%	5,313
LV Networks		7,975	5,948	5,948	419	1,235	2,222	(987)	-44.4%	5,948
Capital Spares								–		
Water Supply Infrastructure		3,376	5,038	5,038	2	1,191	2,825	1,634	57.8%	5,038
Water Treatment Works		2,856	4,155	4,155	2	1,187	2,696	(1,509)	-56.0%	4,155
Capital Spares		520	883	883	–	4	129	(125)	-96.6%	883
Sanitation Infrastructure		564	1,230	1,230	12	123	37	(86)	-229.9%	1,230
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		564	1,230	1,230	12	123	37	86	229.9%	1,230
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		592	350	350	7	8	110	102	92.5%	456
Landfill Sites								–		
Waste Transfer Stations		592	350	350	7	8	110	(102)	-92.5%	456
Community Assets		3,273	2,821	2,821	861	2,227	2,033	(195)	-9.6%	2,821
Community Facilities		1,558	1,271	1,271	367	1,099	882	(217)	-24.6%	1,271
Halls		545	455	455	44	391	262	129	49.5%	455
Museums		13	–	–	–	–	–	–		–
Galleries								–		
Theatres								–		
Libraries		61	75	75	0	69	69	0	0.1%	75
Cemeteries/Crematoria		444	306	306	73	271	154	117	76.2%	306
Police		18	35	35	2	4	16	(12)	-77.6%	35
Purls								–		
Public Open Space		477	400	400	249	364	381	(17)	-4.5%	400
Sport and Recreation Facilities		1,715	1,550	1,550	493	1,128	1,151	23	2.0%	1,550
Indoor Facilities								–		
Outdoor Facilities		1,715	1,550	1,550	493	1,128	1,151	(23)	-2.0%	1,550
Other assets		918	716	716	57	167	253	86	34.0%	716
Operational Buildings		722	714	714	57	167	253	86	34.0%	714
Municipal Offices		721	713	713	57	167	253	(86)	-34.1%	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	756	1,986	3,394	1,408	41.5%	7,276
Transport Assets		8,673	7,276	7,276	756	1,986	3,394	(1,408)	-41.5%	7,276
Total Repairs and Maintenance Expenditure	1	36,928	38,559	38,559	3,187	9,986	14,024	4,038	28.8%	38,665

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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		45,881	55,871	52,090	2,825	14,023	16,121	2,098	13.0%	52,090
Roads Infrastructure		9,617	10,932	10,933	570	2,813	3,625	813	22.4%	10,933
Roads		9,617	10,932	10,933	570	2,813	3,625	(813)	-22.4%	10,933
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		20	1,151	1,151	98	483	–	(483)	#DIV/0!	1,151
Drainage Collection		20	1,151	1,151	98	483	–	483	#DIV/0!	1,151
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		8,994	19,913	19,931	769	3,798	4,069	271	6.7%	19,931
Power Plants		3	–	18	–	–	9	(9)	-100.0%	18
HV Substations		8,991	19,913	19,913	769	3,798	4,060	(262)	-6.5%	19,913
Water Supply Infrastructure		19,180	21,764	17,802	1,373	6,776	8,276	1,500	18.1%	17,802
Distribution		19,180	21,764	17,802	1,373	6,776	8,276	(1,500)	-18.1%	17,802
Sanitation Infrastructure		6,367	44	163	4	37	81	44	54.1%	163
Pump Station		–	–	72	–	–	36	(36)	-100.0%	72
Reticulation		41	–	–	–	–	–	–		–
Waste Water Treatment Works		6,282	–	47	–	–	24	(24)	-100.0%	47
Outfall Sewers								–		
Toilet Facilities		44	44	44	4	37	22	15	70.8%	44
Capital Spares								–		
Solid Waste Infrastructure		1,604	1,988	2,019	4	42	25	(17)	-69.0%	2,019
Landfill Sites		1,604	1,988	2,019	4	42	25	17	69.0%	2,019
Information and Communication Infrastructure		78	80	91	8	74	45	(30)	-66.5%	91
Data Centres								–		
Core Layers								–		
Distribution Layers		78	80	91	8	74	45	30	66.5%	91
Capital Spares								–		
Community Assets		2,093	2,061	2,992	174	1,706	806	(900)	-111.7%	2,992
Community Facilities		1,464	1,323	2,249	117	1,161	792	(369)	-46.5%	2,249
Halls		618	619	726	53	529	93	437	471.3%	726
Centres		7	7	558	1	6	279	(273)	-97.8%	558
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations		46	58	58	2	19	12	7	59.5%	58
Testing Stations		0	0	0	–	–	0	(0)	-100.0%	0
Museums		6	–	6	–	0	3	(3)	-100.0%	6
Galleries								–		
Theatres								–		
Libraries		437	243	243	25	244	119	125	105.4%	243
Cemeteries/Crematoria		15	58	61	9	87	1	85	7331.9%	61
Police		2	–	–	–	–	–	–		–
Purls		116	122	126	10	101	63	38	60.8%	126
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities		–	–	5	–	–	3	(3)	-100.0%	5
Markets								–		
Stalls		27	23	272	2	19	127	(107)	-84.7%	272
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals		191	191	194	16	155	94	62	65.8%	194
Capital Spares								–		
Sport and Recreation Facilities		629	738	743	57	544	13	(531)	-4033.2%	743
Indoor Facilities		–	717	717	54	522	–	522	#DIV/0!	717
Outdoor Facilities		629	21	26	2	22	13	9	66.9%	26
Capital Spares								–		
Investment properties		136	136	170	12	115	85	(30)	-34.8%	170
Revenue Generating		136	136	170	12	115	85	(30)	-34.8%	170
Improved Property		136	136	170	12	115	85	30	34.8%	170
Other assets		703	688	778	62	611	239	(372)	-155.6%	778
Operational Buildings		703	688	704	62	611	202	(409)	-202.4%	704
Municipal Offices		703	688	704	62	611	202	409	202.4%	704
Housing		–	1	74	–	–	37	37	100.0%	74
Staff Housing								–		
Social Housing		–	1	74	–	–	37	(37)	-100.0%	74

Intangible Assets		**15**	**15**	**124**	**2**	**17**	**62**	**45**	72.3%	**124**
Servitudes								–		
Licences and Rights		15	15	124	2	17	62	45	**72.3%**	124
Computer Software and Applications		15	15	124	2	17	62	(45)	-72.3%	124
Computer Equipment		**911**	**839**	**1,834**	**73**	**718**	**782**	**64**	8.2%	**1,834**
Computer Equipment		911	839	1,834	73	718	782	(64)	-8.2%	1,834
Furniture and Office Equipment		**1,821**	**7,412**	**8,065**	**722**	**4,612**	**3,246**	**(1,366)**	-42.1%	**8,065**
Furniture and Office Equipment		1,821	7,412	8,065	722	4,612	3,246	1,366	42.1%	8,065
Machinery and Equipment		**789**	**1,142**	**1,150**	**251**	**2,465**	**179**	**(2,286)**	-1274.4%	**1,150**
Machinery and Equipment		789	1,142	1,150	251	2,465	179	2,286	1274.4%	1,150
Transport Assets		**1,832**	**383**	**1,345**	**180**	**1,785**	**631**	**(1,154)**	-183.1%	**1,345**
Transport Assets		1,832	383	1,345	180	1,785	631	1,154	183.1%	1,345
Total Depreciation	1	**54,161**	**68,548**	**68,548**	**4,301**	**26,051**	**22,151**	**(3,901)**	**-17.6%**	**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 - M06 December

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	3,799	8,022	15,961	7,939	49.7%	53,267
Roads Infrastructure		–	25,112	19,123	1,351	2,288	5,668	3,379	59.6%	19,123
Roads		–	25,112	19,123	1,351	2,288	5,668	(3,379)	-59.6%	19,123
Storm water Infrastructure		–	1,500	1,800	43	43	167	124	74.2%	1,800
Drainage Collection		–	1,500	1,800	43	43	167	(124)	-74.2%	1,800
Electrical Infrastructure		–	8,696	8,696	120	187	2,609	2,422	92.8%	8,696
MV Substations		–	8,696	8,696	120	187	2,609	(2,422)	-92.8%	8,696
Water Supply Infrastructure		–	15,162	16,248	2,210	5,429	5,595	166	3.0%	16,248
Bulk Mains		–	917	917	–	–	306	(306)	-100.0%	917
Distribution		–	14,245	15,331	2,210	5,429	5,289	140	2.6%	15,331
Sanitation Infrastructure		–	6,700	7,400	75	75	1,923	1,849	96.1%	7,400
Pump Station		–	3,000	3,700	75	75	750	(675)	-90.0%	3,700
Reticulation		–	3,300	3,300	–	–	1,040	(1,040)	-100.0%	3,300
Waste Water Treatment Works		–	400	400	–	–	133	(133)	-100.0%	400
Community Assets		–	–	2,074	50	1,517	1,921	403	21.0%	2,074
Community Facilities		–	–	153	50	50	–	(50)	#DIV/0!	153
Cemeteries/Crematoria		–	–	153	50	50	–	50	#DIV/0!	153
Sport and Recreation Facilities		–	–	1,921	–	1,467	1,921	453	23.6%	1,921
Indoor Facilities								–		
Outdoor Facilities		–	–	1,921	–	1,467	1,921	(453)	-23.6%	1,921
Other assets		–	650	650	57	125	217	92	42.4%	650
Operational Buildings		–	650	650	57	125	217	92	42.4%	650
Municipal Offices		–	650	650	57	125	217	(92)	-42.4%	650
Total Capital Expenditure on upgrading of existing assets	1	–	57,820	55,991	3,905	9,664	18,098	8,434	46.6%	55,991

APPENDIX A - Capex Report as at 31 December 2025

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

Row Labels	ACCOUNT	LEDGER DESCRIPTION	ALLOCATION	REGION DESCRIPTION	AS Funding	Original Budget	Adjusted Budget	YTD Budget	YTD Actuals	YTD Variance	COMMITTED	Available Budget
Vote 1 - Executive and Council						84 700	84 700	29 626	37 871	-8 245	-	46 829
1.2 - Municipal Manager	283285201151	Program Office Equipment	9/108-2-2	Administrative or Head Office (Including Satellite Offices)	Internally Generated Funds	38 900	38 900	12 968	20 786	7 818	-	18 114
	283285201155	Program Office Furniture	9/108-3-3	Administrative or Head Office (Including Satellite Offices)	Internally Generated Funds	45 800	45 800	16 658	17 084	-426	-	28 716
Vote 2 - Corporate Services						1 050 000	1 066 540	371 740	255 628	116 112	127 285	683 627
2.1 - Director: Corporate	283385204155	Program Office Furniture	9/101-39-39	Administrative or Head Office (Including Satellite Offices)	Internally Generated Funds	300 000	300 000	100 000	-	100 000	-	300 000
2.9 - Information Technology	286885261070	Switches/Upgrade Network	9/106-212277-60080	Whole of the Municipality	Internally Generated Funds	200 000	200 000	66 668	37 068	29 600	6 785	156 147
	286885261152	Program Computer Equipment	9/106-6-8	Whole of the Municipality	Internally Generated Funds	300 000	316 540	116 540	213 360	96 820	-	103 180
			9/106-6-9	Administrative or Head Office (Including Satellite Offices)	Internally Generated Funds	250 000	250 000	83 532	5 200	83 332	120 500	124 300
Vote 3 - Financial Services						45 000	45 000	5 000	-	5 000	-	45 000
3.1 - Director: Finance	286285250151	Program Office Equipment	9/101-57-57	Whole of the Municipality	Internally Generated Funds	15 000	15 000	5 000	-	5 000	-	15 000
	286285250155	Program Office Furniture	9/101-2-16	Whole of the Municipality	Internally Generated Funds	30 000	30 000		-		-	30 000
Vote 5 - Planning and Development						-	86 000	86 000	85 993	7	-	7
5.2 - Environmental Management	288385287505	Flood intervention - Knoetzie	9/183-95077-380975	Ward 9	Internally Generated Funds	-	86 000	86 000	85 993	7	-	7
Vote 6 - Community Services						20 618 120	22 687 539	4 399 942	2 641 142	1 758 800	6 072 333	13 974 064
6.1 - Cemetery	283985207020	Fencing at cemetery	9/124-219577-361026	Whole of the Municipality	Internally Generated Funds	-	153 132	-	50 000	-50 000	5 939	97 193
	283985207154	New dearvu Fence (Hunters Home cemetery)	9/124-2110177-61026	Whole of the Municipality	Internally Generated Funds	-		-	-		-	
	283985207155	Mini digger loader	9/124-212477-60788	Whole of the Municipality	Internally Generated Funds	450 000	450 000	150 000	-	150 000	-	450 000
6.11 - Safety Traffic Department	285985250004	Breatherlizer Sets	9/121-11-11	Whole of the Municipality	Internally Generated Funds	250 000	4 000	-162 668	-	162 668	-	4 000
	285985250156	Vehicle Replacements (3)	9/121-22677-60074	Whole of the Municipality	Internally Generated Funds	1 155 000	1 155 000	-	-	-	-	1 155 000
6.12 - Sports Fields	286084255011	MIG: 285770 Upgrade Sportsfield PH2 (Bongani)	9/116-40-40	Ward 7	National Government	-	1 920 749	1 920 749	1 467 351	453 398	317 548	135 850
6.13 - Cleansing Refuse Removal Service	287285269075	Compactor Trucks (3)	9/113-212677-60074	Whole of the Municipality	Internally Generated Funds	5 000 000	5 672 000	672 000	-	672 000	4 931 554	740 446
	287285269076	Class 1 Noise Level Meter (2)	9/113-212477-60788	Whole of the Municipality	Internally Generated Funds	200 000	200 000	66 668	-	66 668	-	200 000
6.14 - Transfer Station	287385271020	Hooklift Truck	9/114-212677-60074	Whole of the Municipality	Internally Generated Funds	3 000 000	3 000 000	-	-	-	-	3 000 000
	287385271021	Containers (5)	9/114-212477-60788	Whole of the Municipality	Internally Generated Funds	2 000 000	1 328 000	-72 000	-	72 000	-	1 328 000
6.2 - Halls /Facilities	284185214008	Furniture Equipment	9/109-32-32	Whole of the Municipality	Internally Generated Funds	313 200	313 200	109 093	4 693	104 400	275 743	32 764
6.4 - Library	285185229070	Ablution Sedgefield Library	9/151-22077-61043	Ward 2	Internally Generated Funds	250 000	250 000	83 332	124 900	-41 568	18 290	106 810
	285185229071	Fence Old Goal	9/151-102077-61043	Ward 10	Internally Generated Funds	200 000	200 000	66 668	-	66 668	24 000	176 000
6.6 - Parks Recreation	285385215002	New Tipper Truck	9/115-212677-380074	Whole of the Municipality	Internally Generated Funds	-	600 000	600 000	521 217	78 783	-	78 783
	285385215060	New Bakkie-Parks Supervisor Belvidere	9/115-20-20	Whole of the Municipality	Internally Generated Funds	480 000	480 000	-	391 076	-391 076	-	88 924
	285385235005	Small Plant Equipment	9/115-30-30	Whole of the Municipality	Internally Generated Funds	187 920	347 920	222 640	951	221 689	201 000	145 969
	285385235080	New Tractor (bosslekappers)	9/115-212477-60788	Whole of the Municipality	Internally Generated Funds	75 000	75 000	25 000	-	25 000	75 000	
6.8 - Safety Fire Brigade Services	285680242006	Establishment of fire stations - Rheenendal	9/120-21-21	Ward 5	Internally Generated Funds	2 000 000	2 000 000	600 000	-	600 000	-	2 000 000
	285680242007	Establishment of fire stations - Khayalethu	9/120-22-22	Ward 7	Internally Generated Funds	1 800 000	1 298 078	-60 000	-	60 000	-	1 298 078
	285684242047	Fire truck -Major pumper (WCPA)	9/120-72677-60074	Whole of the Municipality	Provincial Treasury	1 071 000	1 072 000	-	-	-	-	1 072 000
	285685242010	Procurement of portable handheld radio's	9/120-25-25	Whole of the Municipality	Internally Generated Funds	100 000	100 000	33 332	68 910	-35 578	-	31 090
	285685242011	Fire Hoses and Nozzles	9/120-212477-380805	Whole of the Municipality	Internally Generated Funds	200 000	200 000	66 668	-	66 668	179 800	20 200
	285685242060	Replacement of a vehicle CX 13574	9/120-212677-60074	Whole of the Municipality	Internally Generated Funds	600 000	600 000	-	-	-	-	600 000
	285685242062	Fire Truck -Major Pumper (Co-funding)	9/120-12677-60074	Whole of the Municipality	Internally Generated Funds	1 000 000	1 000 000	-	-	-	-	1 000 000
	285685242063	Generator	9/120-212477-60788	Whole of the Municipality	Internally Generated Funds	25 000	25 000	8 332	12 043	-3 711	-	12 957
	285685242064	Refurbish Ablution Facilities	9/120-132077-61048	Administrative or Head Office (Including Satellite Offices)	Internally Generated Funds	200 000	200 000	66 668	-	66 668	-	200 000
	285685242156	Office Equipment	9/120-132377-60830	Administrative or Head Office (Including Satellite Offices)	Internally Generated Funds	60 000	43 460	3 460	-	3 460	43 460	
Vote 7 - Electrical Services						16 496 652	19 071 082	4 328 691	187 120	4 141 571	9 110 469	9 773 473
7.3 - Electricity Distribution	287680209003	Electrification of Formal Housing	9/104-112-138	Whole of the Municipality	Internally Generated Funds	1 000 000	1 000 000	333 333	-	333 333	497 552	502 448
	287684279080	20MVA 66/22KV Knysna Main Intake Substation Ph 2	9/104-210677-60176	Whole of the Municipality	National Government	8 696 652	8 695 652	2 608 695	187 120	2 421 575	7 374 317	1 134 215
	287685202005	Relay replacement to reduce overloading	9/104-210177-380261	Whole of the Municipality	Internally Generated Funds	1 000 000	1 238 265	333 332	-	333 332	-	1 238 265
	287685202004	Replacement of 2 RMUs Eastford and White location	9/104-213377-380193	Whole of the Municipality	Internally Generated Funds	1 200 000	1 200 000	360 000	-	360 000	-	1 200 000
	287685202005	Rheenendal Spotlights	9/104-51377-380414	Ward 5	Internally Generated Funds	-	400 000	-	-	-	-	400 000
	287685202006	Electrification of informal areas - Hornlee	9/104-111477-380227	Ward 11	Internally Generated Funds	-	611 111	-	-	-	451 019	160 092
	287685202007	New MV Transformers	9/104-211577-380227	Whole of the Municipality	Internally Generated Funds	800 000	800 000	-	-	-	-	800 000
	287685278001	Electrification of informal areas	9/104-100-125	Ward 7	Internally Generated Funds	-	111 111	-	-	-	-	111 111
			9/104-97-122	Ward 1	Internally Generated Funds	-	780 389	-	-	-	-	780 389
				Ward 3	Internally Generated Funds	-	-	-	-	-	-	-
			9/104-98-123	Ward 3	Internally Generated Funds	1 000 000	127 240	-	-	-	-	127 240
			9/104-99-124	Ward 4	Internally Generated Funds	-	111 111	-	-	-	-	111 111
	287685278155	Refurbishment of Ring Main Units	9/104-210177-60261	Whole of the Municipality	Internally Generated Funds	1 800 000	1 800 000	360 000	-	360 000	-	1 800 000
	287685278156	Smart Meters Installation	9/104-211377-60414	Whole of the Municipality	Internally Generated Funds	1 000 000	1 751 739	333 332	-	333 332	787 581	964 158
	287685279058	Electrification of informal areas - Ward 8	9/104-81577-380227	Ward 8	Internally Generated Funds	-	111 111	-	-	-	-	111 111
	287685279059	Electrification of informal areas - Ward 6	9/104-61577-380227	Ward 6	Internally Generated Funds	-	111 111	-	-	-	-	111 111
	287685279060	Electrification of informal areas - Ward 5	9/104-51577-380227	Ward 5	Internally Generated Funds	-	111 111	-	-	-	-	111 111
	287685279061	Electrification of informal areas - Ward 2	9/104-21577-380227	Ward 2	Internally Generated Funds	-	111 111	-	-	-	-	111 111
	287685279065	Electrification of informal areas (Ward 1 to Ward 11)	9/104-211577-60210	Whole of the Municipality	Internally Generated Funds	-	-	-	-	-	-	-
Vote 8 - Technical Services						125 091 382	126 239 314	38 874 443	15 246 484	24 628 009	12 662 896	98 329 984

8.10 - Water Reticulation	280380313027	Hornlee Water Supply for informal Settlement	9/119-73-68	Ward 6	Borowings	-	-	-	-	-	25 000	25 000
	280380313037	Re-align Karawater pipeline	9/119-82-82	Ward 2	Internally Generated Funds	800 000	800 000	266 668	-	266 668	-	800 000
	280380313040	Old Place Pipe replacement - Melkhoud, Old Toll Road, Camdeboo, Sand piper	9/119-85-85	Ward 10	Internally Generated Funds	250 000	250 000	83 332	-	83 332	-	250 000
	280380513060	Purchase of new 20mm Water Meters	9/119-95-95	Whole of the Municipality	Borowings	40 000 000	40 000 000	12 000 000	-	12 000 000	-	40 000 000
	280384313062	Upgrade Bulk Water Supply Rheenendal	9/119-53287-360635	Ward 5	National Government	5 348 859	6 435 563	2 574 228	1 113 158	1 461 070	4 344 583	977 821
	280384323032	Water services infrastructure Grant	9/119-78-78	Whole of the Municipality	National Government	6 086 957	6 086 957	1 826 087	4 315 407	2 489 320	1 771 550	0
	280384323282	MIG: 196403 - New Lower River Dam	9/119-133-133	Whole of the Municipality	National Government	-	1 203 068	2 203 068	1 766 428	436 640	149 283	287 357
	280385313001	Bulk Water Supply - Karatara	9/119-101-101	Ward 2	Internally Generated Funds	650 000	839 035	216 668	-	216 668	-	839 035
	280385323016	Bulk Water Supply - Rheenendal	9/119-99-99	Ward 5	Internally Generated Funds	917 160	917 160	305 720	-	305 720	-	917 160
	280385323098	Smart Meters Installation	9/119-211677-60720	Whole of the Municipality	Internally Generated Funds	1 000 000	1 158 722	333 332	1 384 878	1 051 546	1 256 600	517 244
	280385324101	Upgrade of Howard Street Pipeline	9/119-91677-60635	Ward 9	Internally Generated Funds	1 432 000	1 432 000	429 600	-	429 600	-	1 432 000
	280385324102	Upgrade of Reinecke Street pipeline	9/119-91777-60635	Ward 9	Internally Generated Funds	154 050	154 050	51 352	-	51 352	-	154 050
	280385324103	Upgrade of Auger Street Pipeline	9/119-910077-60635	Ward 9	Internally Generated Funds	403 650	403 650	134 552	-	134 552	-	403 650
	280385324104	Upgrade of Westhill Pipeline	9/119-1010077-60635	Ward 10	Internally Generated Funds	408 850	408 850	136 284	-	136 284	-	408 850
	280385324105	Upgrade of Sandpiper Street Pipeline	9/119-91877-60635	Ward 9	Internally Generated Funds	410 150	410 150	136 716	-	136 716	-	410 150
8.2 - Director: Technical Services	280085285154	Program Tools Equipment	9/101-33-33	Administrative or Head Office (Including Satellite Offices)	Internally Generated Funds	500 000	483 500	150 168	52 914	97 254	120 774	309 812
	280085285155	Program Office Furniture	9/101-69-69	Whole of the Municipality	Internally Generated Funds	-	16 500	16 500	-	16 500	-	16 500
8.4 - Roads, Sewerage/Water Drainage:	288785290007	Rehabilitation of Hornlee Internal Streets Counter Funding	9/117-60977-361009	Ward 6	Internally Generated Funds	500 000	800 000	-	-	-	23 724	776 276
	288785290008	Brenton on Lake to Storwater Management	9/117-50977-361009	Ward 5	Internally Generated Funds	500 000	500 000	-	42 993	42 993	-	457 007
	288785290009	Knysna Heights Retaining Wall	9/117-103577-361009	Ward 10	Internally Generated Funds	1 200 000	500 000	300 000	-	300 000	-	500 000
	288785290026	Upgrade Stormwater Infrastructure	9/117-19-19	Whole of the Municipality	Internally Generated Funds	500 000	500 000	166 668	-	166 668	193 200	306 800
8.5 - Roads, Sewerage/Water Drainage:	288880209035	Upgrade Gravel Roads Ward 4	9/110-100-100	Ward 4	Internally Generated Funds	-	39 000	-	33 913	33 913	-	5 087
	288880209037	Upgrade Gravel Roads Ward 7	9/110-102-102	Ward 7	Internally Generated Funds	-	108 515	-	94 361	94 361	-	14 154
	288884209013	MIG : Upgrade of Gravel Roads	9/110-86-86	Ward 5	National Government	-	-	-	-	-	-	-
	288884209032	Surface Gravel Roads- Ward 5	9/110-50787-360992	Ward 5	National Government	4 138 043	2 757 719	1 835 148	1 316 617	518 531	931 210	504 892
	288884209033	Surface Gravel Roads- Ward 4	9/110-40787-360992	Ward 4	National Government	4 826 087	3 526 741	1 007 640	300 179	707 461	184 131	3 042 431
	288884209034	Surface Gravel Roads- Ward 3	9/110-30787-360992	Ward 3	National Government	4 456 522	3 586 957	1 024 844	162 285	862 559	323 814	3 100 858
	288884209035	Surface Gravel Roads- Ward 7	9/110-70787-360992	Ward 7	National Government	3 096 011	1 739 130	-	473 194	473 194	473 913	792 023
	288884209036	Surface Gravel Roads- Ward 1	9/110-10787-360992	Ward 1	National Government	2 695 652	869 565	-	2 150	2 150	302 198	565 217
	288884209040	Public Transport Facilities	9/110-115-115	Whole of the Municipality	National Government	13 043 478	13 043 478	3 913 044	652 574	3 260 470	209 244	12 181 660
	288884209075	MIG: Rehabilitation of Streets	9/110-132-132	Ward 6	National Government	-	1 553 986	1 553 986	1 056 277	497 709	739 673	241 964
	288885209013	Resurface Gravel Roads	9/110-8077-60992	Ward 8	Internally Generated Funds	-	178 876	-	-	-	155 544	23 332
	288885209049	Upgrade Howard Street Ward 9	9/110-305-305	Ward 9	Internally Generated Funds	400 000	400 000	133 332	-	133 332	-	400 000
	288885209062	Resealing of streets	9/110-210777-360992	Whole of the Municipality	Internally Generated Funds	5 000 000	5 488 357	1 500 000	-	1 500 000	-	5 488 357
	288885209064	Sinkholes	9/110-100777-360992	Ward 10	Internally Generated Funds	-	41 314	-	-	-	-	41 314
	288885295156	Upgrade Gravel Roads Ward 7	9/110-70277-60992	Ward 7	Internally Generated Funds	500 000	500 000	166 668	346 865	180 197	87 918	65 217
	288885295158	Upgrade of George Rex Drive	9/110-90777-60992	Ward 9	Internally Generated Funds	500 000	500 000	166 668	-	166 668	-	500 000
8.6 - Sewerage Purification Services	280985310012	Refurbishment of biodisk in Karatara	9/111-20477-360737	Ward 2	Internally Generated Funds	400 000	400 000	133 332	-	133 332	-	400 000
	280985310013	Refurbishment of biodisk in Belvedere	9/111-50477-360737	Ward 5	Internally Generated Funds	400 000	400 000	133 332	-	133 332	-	400 000
	280985310040	Knysna Windheuwel WWTW	9/112-133-133	Whole of the Municipality	Internally Generated Funds	400 000	400 000	133 332	-	133 332	-	400 000
	280985310086	Refurbishment of knysna Waste Water Treatment Works	9/111-210477-60737	Whole of the Municipality	Internally Generated Funds	3 500 000	3 500 000	1 050 000	-	1 050 000	-	3 500 000
8.7 - Sewerage Reticulation Services	280080313010	MCC Replacement	9/112-59-59	Whole of the Municipality	Internally Generated Funds	1 000 000	1 000 000	333 332	-	333 332	-	1 000 000
	280080313020	Replacement of Pump, Valves and rails	9/112-60-60	Whole of the Municipality	Internally Generated Funds	600 000	740 149	200 000	58 084	141 916	367 151	314 915
	280080313023	Brenton on Lake to Belvedere Sewer Link	9/112-65-65	Ward 5	Internally Generated Funds	500 000	500 000	166 668	-	166 668	100 999	399 001
	280085313015	Upgrade main Sewer Pump Station and sewers in the CBD	9/112-81-81	Ward 10	Internally Generated Funds	1 500 000	2 500 000	750 000	74 795	675 205	902 388	1 522 816
	280085313038	Rehabilitation of the khayalethu sewer project	9/112-70477-360737	Ward 7	Internally Generated Funds	8 500 000	8 500 000	2 550 000	-	2 550 000	-	8 500 000
	280085313039	Salt River Sewer Pumpstation Upgrade Outfall Sewers	9/112-108477-360737	Ward 10	Internally Generated Funds	500 000	1 200 000	-	-	-	-	1 200 000
	280085313040	Sedgefield Bulk Sewer Services Counter-Funding	9/112-20877-360737	Ward 2	Internally Generated Funds	1 800 000	1 800 000	540 000	-	540 000	-	1 800 000
	280085313085	Bulk Sewer Services Damsebos next to Uniondale Road	9/112-80-80	Ward 3	Internally Generated Funds	300 000	497 409	100 000	-	100 000	-	497 409
	280085314004	New Inlets at Sewer Pumpstations	9/112-213277-60737	Whole of the Municipality	Internally Generated Funds	500 000	500 000	166 668	-	166 668	-	500 000
	280085314005	Upgrade of Hornlee Auger Street Sewer Pipeline	9/112-90877-60737	Ward 11	Internally Generated Funds	-	1 000 000	333 332	-	333 332	-	1 000 000
				Ward 9	Internally Generated Funds	1 000 000						
	280085314007	Replacement of Sewerage Line: Gordon Street	9/112-100477-360737	Ward 10	Internally Generated Funds	800 000	500 000					500 000
	280085314008	Installation of Septic Tanks in Informal Areas	9/112-213277-360737	Whole of the Municipality	Internally Generated Funds	500 000						
8.9 - Water Purification Works	280284120108	Municipal Water Resilience Grant - WCPA	9/118-211877-60708	Whole of the Municipality	Provincial Treasury	2 173 913	2 173 913	652 174	1 999 360	1 347 186	-	174 553
Vote 9 - Housing Services						9 200 000	9 700 000	2 700 000	745 959	1 954 041	1 669 588	7 284 453
9.1 - Housing Administration	284864224011	Sedgefield Infill - Informal Settlements Upgrading Partnership Grant	9/105-28-28	Ward 1	Provincial Treasury	8 000 000	8 000 000	2 400 000	574 887	1 825 113	1 155 502	6 269 610
	284884224072	Knysna Vision(1393) USP	9/105-16-30	Ward 3	Provincial Treasury							
	284885224086	Subsoil drains - Bongani Khayalethu Valley	9/105-55-55	Ward 7	Internally Generated Funds	1 200 000	500 000	300 000	171 072	128 928	286 086	42 842
	284885314011	Installation of Septic Tanks in Informal Areas (Pilot)	9/105-210477-360737	Whole of the Municipality	Internally Generated Funds	-	1 200 000	-	-	-	228 000	972 000
Grand Total						172 584 854	178 980 155	51 795 442	18 200 148	32 595 296	29 642 571	138 137 487

Directorate	Original Budget	Adjusted Budget	YTD Budget	YTD Actuals	YTD Variance	COMMITTED	Available Budget
Vote 1 - Executive and Council	84,700	84,700	29,626	37,871	- 8,245	-	46,829
Vote 2 - Corporate Services	1,050,000	1,066,540	371,740	255,628	116,112	127,285	683,627
Vote 3 - Financial Services	45,000	45,000	5,000		5,000	-	45,000
Vote 5 - Planning and Development	-	86,000	86,000	85,993	7	-	7
Vote 6 - Community Services	20,618,120	22,687,539	4,399,942	2,641,142	1,758,800	6,072,333	13,974,064
Vote 7 - Electrical Services	16,495,652	19,071,062	4,328,691	187,120	4,141,571	9,110,469	9,773,473
Vote 8 - Technical Services	125,091,382	126,239,314	39,874,443	15,246,434	24,628,009	12,662,896	98,329,984
Vote 9 - Housing Services	9,200,000	9,700,000	2,700,000	745,959	1,954,041	1,669,583	7,284,453
TOTAL	172,584,854	178,980,155	51,795,442	19,200,146	32,595,296	29,642,571	130,137,437
	11%	11%	37%				

TYPE CS

Row Labels	Sum of Original Budget	Sum of Adjusted Budget	Sum of YTD Budget	Sum of YTD Actuals	Sum of YTD Variance	Sum of COMMITTED	Sum of Available Budget
Borowings	40,000,000	40,000,000	12,000,000	-	12,000,000	25,000	39,975,000
Internally Generated Funds	68,951,680	75,319,677	16,275,779	3,813,158	12,462,621	11,340,607	60,165,913
National Government	52,387,261	52,414,565	20,467,489	12,812,741	7,654,748	17,121,463	22,480,362
Provincial Treasury	11,245,913	11,245,913	3,052,174	2,574,248	477,926	1,155,502	7,516,163
Grand Total	172,584,854	178,980,155	51,795,442	19,200,146	32,595,296	29,642,571	130,137,437