ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

inclusive II innovative II inspired

Monthly Budget Statement

(Section 71 of the MFMA)

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

January 2026

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PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

"(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month –

- *(a) Actual revenue, per revenue source;*
- *(b) Actual borrowings;*
- *(c) Actual expenditure, per vote;*
- *(d) Actual capital expenditure, per vote*
- *(e) The amount of any allocations received;*
- *(f) Actual expenditure on those allocations, excluding expenditure on –*
  - *(i) Its share of the local government equitable share; and*
  - *(ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and*
- *(g) When necessary, an explanation of –*
  - *(i) Any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;*
  - *(ii) Any material variances from the service delivery and budget implementation plan; and*
  - *(iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.*

(2) The statement must include –

- *(a) A projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and*
- *(b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).*

(3) The amounts reflected in the statement must in each case be compared with

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

(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter".

1.2 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

(ii) That spending of funds and revenue collection proceed in accordance with the budget;

(e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and

(f) In the case of a section 72 report, submit the report to the council by 31 January of each year.

(2) If the municipality faces any serious financial problems, the mayor must –

(a) Promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include –

(i) Steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;

(ii) The tabling of an adjustments budget; or

(iii) Steps in terms of Chapter 13; and

(b) Alert the council and the MEC for local government in the province to those problems.

(3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly".

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA monthly budget statement for the month ending 31 January 2026, 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 January 2026.

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 January 2026, the Cash and Cash Equivalents balance equates to R 141.8 million with commitments equating to R 64.2 million. This results in the cash and cash equivalents are exceeding the commitment by R 78.6 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 the Mayoral Committee notes the Section 71 Monthly Budget Statement as at 31 January 2026.

(b) That the Mayoral Committee notes that the Section 71 Monthly Budget Statement as at 31 January 2026 will be published on the municipal website.

CLLR THANDO MATIKA
EXECUTIVE MAYOR
DATE: 13 February 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 January 2026.

3.1.2 Section 54(1) of the MFMA requires from the Mayor of a municipality to take certain actions, if needed, following receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

3.1.3 The financial performance of the operating and capital budget for the 2025/2026 financial year, and an overview of the financial position of the Municipality, is provided below.

3.2 Financial Performance Overview

Financial Performance Overview

3.2.1 The Year-to-date total actual operating revenue (Row 19 in the table below) of R 857.4 million against the Year-to-date budgeted operating revenue of R 905.5 million (capital grants excluded) results in a negative variance of 48.2 million (-5.3%). 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 will be addressed in the next adjustments budget.

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	263,357,796	298,862,906	-35,505,110	-11.9%	The reduction in electricity revenue is mainly attributable to decreased service charge income resulting from customers moving off-grid, bypassed meters, and related metering irregularities. The user department has procured meters and will therefore conduct a meter audit to identify and address bypassed connections, as well as facilitate the installation of compliant meters to rectify these issues.
2	Service charges - Water	112,803,280	112,803,280	66,797,715	71,658,155	-4,860,440	-6.8%	The decline in water revenue is primarily due to reduced service charge income as a result of free-flow and bypassed meters. The smart meter pilot project is nearing completion, and the results will be submitted to Council in due course. In addition, the procurement of additional meters has been undertaken to assist in addressing these challenges.
3	Service charges - Waste Water Management	79,041,338	79,041,338	23,971,392	30,502,981	-6,531,589	-21.4%	Sanitation revenue is directly linked to water consumption. The reduction is therefore largely due to lower measured water usage following strict consumption controls during the drought/water disaster period, as well as free-flow and bypassed meters. The smart meter pilot project is almost complete, with results to be presented to Council. The acquisition of additional meters will further support corrective measures.
4	Service charges - Waste management	46,612,040	46,612,040	33,235,053	34,538,998	-1,303,945	-3.8%	The reduction in waste management revenue is mainly due to application of indigent rebates to the qualifying debtors.
5	Sale of Goods and Rendering of Services	32,753,342	32,753,342	38,168,467	20,804,292	17,364,175	83.5%	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	2,600,214	2,266,247	333,967	14.7%	Increased vehicle registrations.
7	Interest earned from Receivables	29,324,126	29,324,126	17,029,195	16,695,907	333,288	2.0%	
8	Interest from Current and Non Current Assets	4,626,054	4,626,054	6,779,982	4,626,054	2,153,928	46.6%	The interest earned on fixed deposits will only be received when the investment is withdrawn.
9	Rental from Fixed Assets	8,582,855	8,582,855	4,434,733	5,027,760	-593,027	-11.8%	Less rental income incurred as lease agreements were terminated for own use (office space),
10	Licence and permits	385,314	385,314	69,033	247,106	-178,073	-72.1%	Lesser health certificates issued.
11	Operational Revenue	4,623,655	4,623,655	2,530,131	1,854,334	675,797	36.4%	The skills development levy refund, Augmentations and Sundries are the main contributors to the variance.
12	Property rates	362,049,268	362,049,268	240,760,696	235,412,855	5,347,841	2.3%	There was a change in the billing methodology for agricultural properties, approved by Council prior to the finalisation of the budget. Previously, agricultural properties were billed at the full base rate, with qualifying customers receiving a separate 75% rebate, and this was implemented during the July debit raising. However, for the current financial year, it was decided that only the net 25% charge would be billed. This change has resulted in the observed variance and can only be formally implemented through the February Adjustments Budget
13	Fines, penalties and forfeits	103,207,460	103,207,460	28,088,359	47,818,066	-19,729,707	-41.3%	The significant variance is currently being investigated.
14	Licence and permits	1,456,651	1,456,651	730,384	629,623	100,761	16.0%	
15	Transfers and subsidies - Operational	165,381,826	175,973,553	121,881,457	128,057,614	-6,176,157	-4.8%	The main contributor to the variance is the SETA grant
16	Interest (Property Rates)	11,810,635	11,810,635	6,501,442	6,535,385	-33,943	-0.5%	
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**	**857,376,847**	**905,538,283**	**-48,161,436**	**-5.3%**	

3.2.2 The Year-to-date total actual operating expenditure (Row 33 in the table below) of R 620.8 million against the total Year-to-date budgeted operating expenditure of R 629.1 million results in a positive variance of R 8.3 million (1.3%). 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	196,496,210	192,882,068	-3,614,142	-1.9%	
21	Remuneration of councillors	11,925,784	11,925,784	5,770,649	5,840,100	69,451	1.2%	
22	Bulk purchases - electricity	357,093,221	357,093,221	185,233,994	171,730,310	-13,503,684	-7.9%	The bulk expenditure budget needs to be realigned.
23	Other materials	46,693,594	46,708,594	17,522,386	21,280,613	3,758,227	17.7%	The main contributor to the variance is the water chemical supply
24	Debt impairment	119,548,650	119,548,650	38,311,315	69,736,716	31,425,401	45.1%	Debt Impairment are calculated and projected through debtors billing during budgeting.
25	Depreciation and amortisation	68,548,010	68,548,010	30,348,716	25,842,754	-4,505,962	-17.4%	Depreciation and impairment more than anticipated.
26	Interest	29,426,064	29,426,064	14,811,128	15,366,151	555,023	3.6%	
27	Contracted services	152,032,410	152,556,410	77,734,415	66,036,554	-11,697,861	-17.7%	Security Services; Electrical as well as Roads Repairs and Maintenance program. There are funds however service departments to submit monthly spending as per consultants/ contractors to be updated.
28	Transfers and subsidies	3,634,823	14,253,854	4,333,028	6,320,816	1,987,788	31.4%	The major contributor to the variance is the SETA grant expenditure.
29	Irrecoverable debts written off	9,403,903	9,403,903	0	4,911,774	4,911,774	100.0%	Figures changed with the adjustment budget
30	Operational costs	89,389,646	88,850,646	50,252,057	49,146,137	-1,105,920	-2.3%	The main contributors to the variance is the dumping fees and motor vehicle hire charges.
31	Losses on Disposal of Assets	0	0	0	0	0	0.0%	
32	Other Losses	0	0	0	0	0	0.0%	
33	**Total Operating Expenditure**	**1,262,373,859**	**1,272,965,586**	**620,813,898**	**629,093,993**	**8,280,095**	**1.3%**	

3.2.3 The year-to-date total actual operating surplus of R 236.6 million against the year-to-date budgeted operating surplus of R 276.4 million (capital grants excluded) results in a lesser operating surplus of R 39.9 million or -14.4% (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**	**857,376,847**	**905,538,283**	**-48,161,436**	**-5.3%**	
33	**Total Operating Expenditure**	**1,262,373,859**	**1,272,965,586**	**620,813,898**	**629,093,993**	**8,280,095**	**1.3%**	
34	**Operating Surplus/(Deficit)**	**171,084,196**	**171,084,196**	**236,562,949**	**276,444,290**	**-39,881,341**	**-14.4%**	
35	Capital Grants	63,633,174	63,660,478	17,532,790	19,170,722	-1,637,932	-8.5%	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**	**254,095,739**	**295,615,012**	**-41,519,273**	**-14%**	

3.2.4 The year-to-date actual surplus for the year (Row 37 in the table above) of R 254.1 million against the total budgeted surplus for the year of R 295.6 million (capital grants included) results in a decline in the operating surplus of -R 41.5 million or -14%.

3.2.5 Overtime

The table below depicts the Overtime Expenditure as at 31 January 2026.

Overtime									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual January 2026	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	19,210	176,357.00	97,893	78,464
3	Financial Services	83,462	54,301	25,769	25,769	5,321	0	5,925	-5,925
4	Planning and Development	0	41,535	17,215	17,215	0	0	0	0
5	Integrated Human Settlements	74,305	605	0	0	9,041	0	9,041	-9,041
6	Community Services	9,203,926	9,306,936	4,158,658	4,158,658	712,532	3,087,272	3,317,916	-230,644
7	Electrical Services	2,077,945	1,876,925	1,230,955	1,230,955	226,398	833,346	974,981	-141,635
8	Technical Services	9,135,628	8,479,856	9,363,322	9,463,322	1,556,236	7,152,305	7,358,995	-206,690
9	Grand Total	20,754,647	19,889,343	14,918,061	15,078,061	2,528,738	11,249,280	11,764,752	-515,472

3.2.6 Standby

The below table depicts the Standby Expenditure as at 31 January 2026.

Standby Allowance									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual January 2026	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	3,086	10,000	3,086	6,914
3	Financial Services	42,535	6,814	160,201	160,201	24,117	141,046	126,026	15,020
4	Planning and Development	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	0	0	0	11,434	0	11,434	-11,434
6	Community Services	1,676,582	1,911,422	997,180	997,180	188,093	739,846	772,611	-32,765
7	Electrical Services	1,656,775	1,713,582	922,539	922,539	104,965	732,476	675,271	57,205
8	Technical Services	3,380,477	3,673,771	2,422,921	2,422,921	497,827	2,041,340	2,622,762	-581,422
9	Grand Total	7,103,996	7,552,727	4,502,841	4,512,841	829,523	3,664,708	4,211,191	-546,483

3.2.7 Consultants

The below table depicts the Consultants expenditure as at 31 January 2026.

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 January 2026	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	1,355,000	0	-145,000	0	-145,000
2	Corporate Services	6,684,895	7,718,067	4,900,931	5,900,000	7,400,000	251,213	4,356,462	5,640,784	-1,284,322
3	Financial Services	3,868,450	1,509,139	2,173,802	4,390,000	3,990,000	51,164	1,140,761	1,009,737	131,024
4	Planning and Development	1,294,495	1,533,129	1,758,085	4,420,000	3,679,000	43,550	-441,734	719,485	-1,161,219
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	28,683	29,500	-817
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	19,666,102	345,927	4,385,245	7,412,006	-3,026,761

3.2.8 Travel and Subsistence

The Travel and Subsistence expenditure as at 31 January 2026 are depicted in the following table.

Travel and Subsistence per Directorate							
Row Number	Directorate	Original Budget 2025/2026	Current Budget (Including Virements)	Actual January 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	327,940	412,940	22,743	121,650	139,391	-17,741
2	Corporate Services	155,000	195,000	0	60,837	55,858	4,979
3	Financial Services	255,042	465,042	490	291,852	155,175	136,677
4	Planning and Development	465,000	930,000	130,448	611,774	317,413	294,361
5	Integrated Human Settlements	82,000	82,000	0	28,071	31,159	-3,088
6	Community Services	81,673	223,673	12,134	154,064	121,295	32,769
7	Electrical Services	7,477	7,477	0	3,162	1,126	2,036
8	Technical Services	76,227	126,227	2,748	66,786	38,130	28,656
9	**Grand Total**	**1,450,359**	**2,442,359**	**168,563**	**1,338,196**	**859,547**	**478,649**

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 January 2026	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	3,140,000	51,505	810,538	347,967	462,571
2	Corporate Services	7,607,500	9,095,500	264,363	4,592,551	5,926,133	-1,333,582
3	Financial Services	6,115,800	5,755,800	-469,076	1,869,334	1,428,008	441,326
4	Planning and Development	6,460,000	5,743,000	298,390	-182,368	1,742,341	-1,924,709
5	Integrated Human Settlements	34,053,200	33,253,200	3,671,079	10,082,707	24,771,374	-14,688,667
6	Community Services	38,122,412	39,366,412	3,468,773	23,326,124	25,961,151	-2,635,027
7	Electrical Services	24,766,442	24,916,442	734,902	11,419,963	9,706,484	1,713,479
8	Technical Services	31,457,056	31,786,310	1,002,325	14,117,705	7,850,131	6,267,575
9	**Grand Total**	**152,032,410**	**153,056,664**	**9,022,260**	**66,036,554**	**77,733,589**	**-11,697,035**

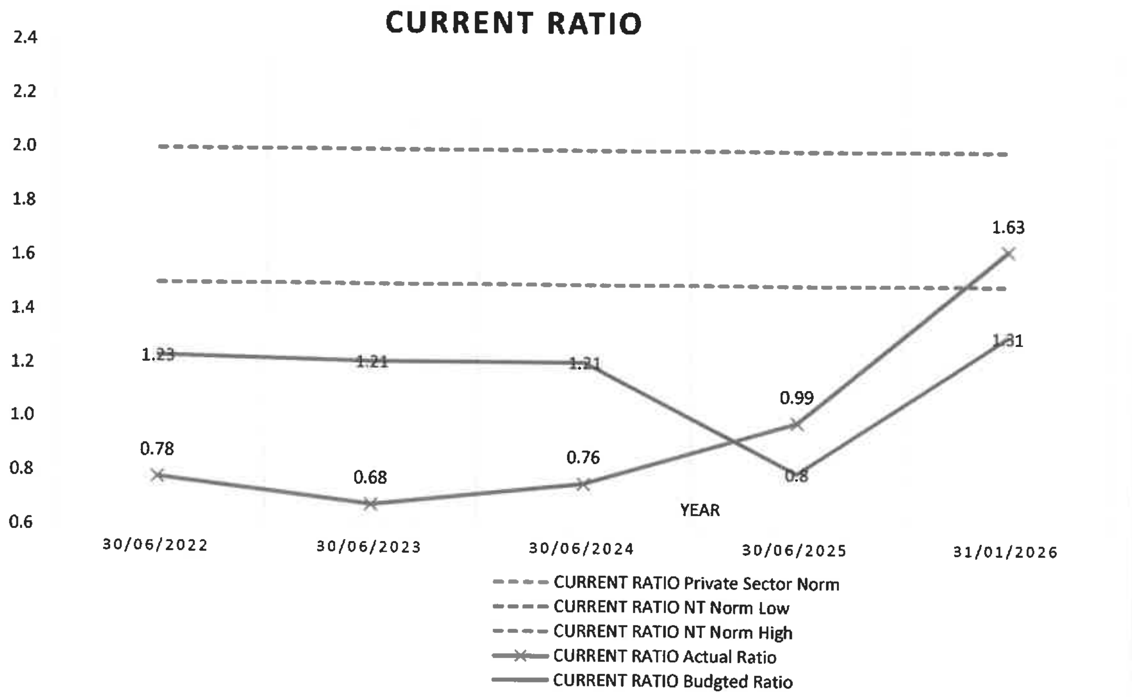
3.3 Financial Position Overview

3.3.1 Current Ratio (1.63 : 1)

The Current Ratio as at 31 January 2026 equates to 1.63 : 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.

Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1

Description	Nov-25	Dec-25	Jan-26
	1.54	1.59	1.63
Current Assets	617,569,720	596,551,940	603,777,509
Current Liabilities	399,875,905	375,708,242	369,957,571

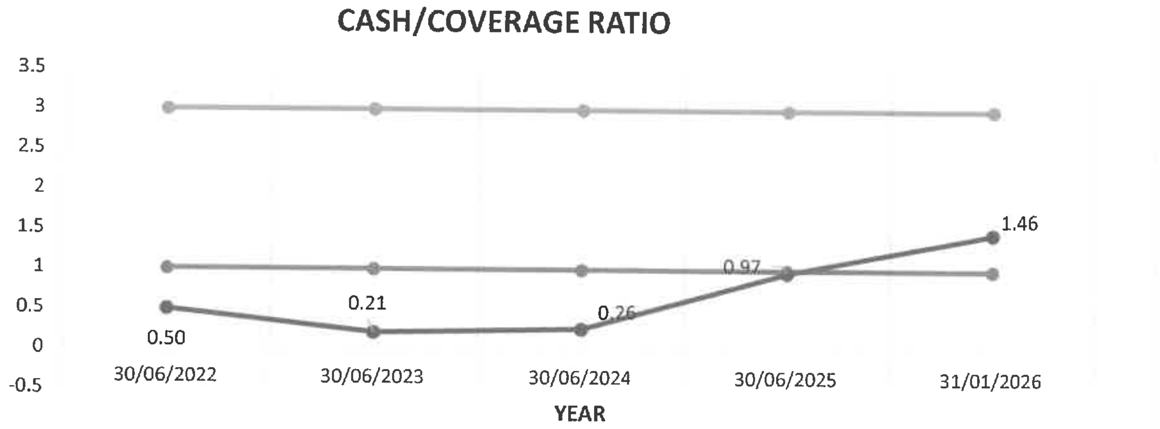


3.3.2 Cash/Cost Coverage Ratio (1.46 months)

The Cash/Cost Coverage Ratio as at 31 January 2026 equates to 1.46 months compared to the National Treasury norm of 1 – 3 months.

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months

Description	Nov-25	Dec-25	Jan-26
	1.39	1.38	1.46
Cash and cash equivalents	68,837,638	98,503,374	99,428,003
Unspent Conditional Grants	55,457,023	29,676,538	26,295,373
Overdraft			
Short Term Investments	91,798,872	42,065,789	42,343,369
Monthly Operational Expenditure	75,710,907	79,991,018	78,879,124



3.3.3 Cash and Cash Equivalents (R 141.8 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 141.8 million as at 31 January 2026.

3.3.4 Current Investments (R 42.3 million)

Current investments (Row 2 in the Table below) equates to R 42.3 million as at 31 January 2026. The total investment portfolio equates to R 45.9 million, which includes non-current investments of R 3.6 million.

Cash and Cash Equivalents versus Commitments					
Row Number	**Description**	**November 2025**	**December 2025**	**January 2026**	**Movement (C to D)**
Column Reference	**A**	**B**	**C**	**D**	**E**
1	Cash at Bank	68,837,638	98,503,374	99,428,003	924,629
2	Investments - Current	91,798,872	42,065,789	42,343,369	277,580
3	**Total Cash and Cash Equivalents**	**160,636,510**	**140,569,163**	**141,771,372**	**1,202,209**
4	Unspent Conditional Transfers and Grants	55,457,023	29,676,538	26,295,373	-3,381,165
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Trade Payables	22,673,141	18,636,323	20,845,735	2,209,412
8	Consumer Deposits	15,982,411	15,996,528	16,019,843	23,315
9	**Total Commitments**	**94,112,575**	**64,309,389**	**63,160,951**	**-1,148,437**
10	**Surplus / (Shortfall)**	**80,238,793**	**66,523,935**	**78,610,421**	**2,350,646**

3.3.5 Cash Commitments (R 63.1 million)

Total commitments (Row 9 in the Table above) decreased by R 1.1 million during the month under review from R 64.3 million at the end of December 2025 to

R 63.2 million at the end of January 2026. Cash and Cash Equivalents exceeded the Commitments by R 78.8 million at the end of January 2026 (Row 10 in the Table above).

3.3.6 Unpaid Conditional Grants (R 41.8 million)

Unpaid Conditional Grants (Row 6 in the Table below) reflects a total balance of R 41.1 million at the end of January 2026. 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 31/01/2026	Expenditure: 01/07/2025 to 31/01/2026	Closing Balance: 31/01/2026
Column Reference	A	B	C	D	E	F
1	Integrated Human Settlements Grant	Integrated Human Settlements	12,213,690	-11,961,839	33,765,776	34,017,628
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	9,221,168	2,929,947
5	Chemical Industries Education and Training Authority	Corporate Services	-604,871	0	615,014	10,143
6	Community Development Worker's Grant	Corporate Services	0	-40,000	173,495	133,495
7	**Total**		**13,008,832**	**-19,788,189**	**47,861,670**	**41,082,313**

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 26.3 million)

Unspent Conditional Grants (Row 15 in the Table below) reflects a total balance of R 26.3 million as at 31 January 2026. 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 31/01/2026	Expenditure: 01/07/2025 to 31/01/2026	Repayment of Unspent Grants	Closing Balance: 31/01/2026	Roll-Over Application Amount
Column Reference	A	B	C	D	E	F	G	H
1	Municipal Infrastructure Grant	Technical Services	8,846,887	13,857,000	-9,069,118	-4,849,348	8,785,421	3,995,073
2	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884	0	0	0	56,884	0
3	Integrated National Electrification Programme	Electrical Services	8,822,614	4,500,000	-3,480,382	-8,822,614	1,019,618	8,822,614
4	Finance Management Capability Grant	Financial Services	1,047,339	0	0	-144,000	903,339	903,339
5	Water Services Infrastructure Grant	Water Services	110,922	6,000,000	-4,962,718	-110,922	1,037,282	0
6	Disaster Response Grant	Planning and Development	331,731	0	0	0	331,731	331,731
7	Groen Sebenza	Planning and Development	18,115	0	0	0	18,115	0
8	Neighbourhood Development Partnership Grant	Technical Services	5,740,117	10,000,000	-750,460	-5,740,117	9,249,540	0
9	Municipal Water Resilience Grant	Technical Services	4,773,075	0	-2,299,264	0	2,473,810	4,773,348
10	Municipal Electricity Resilience Grant	Technical Services	574,764	0	0	0	574,764	574,764
11	Finance Management Grant	Financial Services	0	1,900,000	-418,903	0	1,481,097	0
12	EPWP	Planning and Development	0	1,021,000	-680,132	0	340,868	0
13	Nedbank:SMME Incubator Programme	Planning and Development	22,904	0	0	0	22,904	0
14								
15	Total		30,345,351	37,278,000	-21,660,978	-19,667,000	26,295,373	19,400,868

3.3.8 Trade Payables (R 20.8 million)

Trade Payables (Row 4 in the Table below) as at the end of January 2026 amounts to R 20.8 million.

Payables from Exchange Transactions					
Row Number	Description	November 2025	December 2025	January 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Creditors	3,968,475	1,990,699	4,116,451	2,125,752
2	Retentions	17,113,271	15,054,230	15,137,890	83,660
3	Sundry Creditors	1,591,395	1,591,395	1,591,395	0
4	Total	22,673,141	18,636,323	20,845,735	2,209,412

3.3.9 External Borrowings (R 265.8 million)

External Borrowings as at 31 January 2026 equates to R 265.8 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	November 2025	December 2025	January 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	289,664,368	289,664,368	266,864,813	-22,799,555
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	0	13,843,697	384,797	-13,458,900
4	Repayments	0	-36,643,252	-1,488,764	35,154,488
5	Adjustments	0	0	0	0
6	**Closing Balance**	**289,664,368**	**266,864,813**	**265,760,846**	**-1,103,967**
7	**Current Budgeted Operating Revenue (Conditional Operating Grants excluded) =**	1,405,984,229			
8	**Gearing Ratio =**	**18.9%**			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 18.9%, which is below the National Treasury benchmark of 45%.

3.3.10 Consumer Debtors (R 603.5 million)

Total outstanding debtors of R 603.5 million as at 31 January 2026 is presented by Income Source, Customer Group and by Ward.

The total outstanding debtors has increased by R 9.3 million from R 594.2 million as at 31 December 2025 to R 603.5 million at 31 January 2026.

The total amount due by Organs of State of R 19.4 million and Businesses of R 205.9 million constitutes 37% of the total outstanding debtors of R 603.5 million.

As at 31/01/2026, the total amount of debt handed over to debt collection firms equates to R 72.4 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	12,779,118	4,361,077	3,370,760	93,899,173	114,410,128
2	Electricity	25,393,503	7,266,412	5,657,349	108,969,522	147,286,786
3	Property Rates	26,699,787	8,830,299	5,652,093	128,230,129	169,412,308
4	Sanitation	4,282,827	2,534,621	2,219,680	79,688,174	88,725,302
5	Refuse	4,182,244	2,040,703	1,618,007	72,116,270	79,957,224
6	Other	697,097	263,464	215,306	2,489,162	3,665,029
7	**Grand Total**	**74,034,576**	**25,296,576**	**18,733,195**	**485,392,430**	**603,456,777**
8	**% of Total Outstanding Debtors =**	**12.3%**	**4.2%**	**3.1%**	**80.4%**	**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	3,287,660	1,491,897	958,187	13,632,557	19,370,301
10	Commercial	22,906,858	7,593,853	6,951,163	168,427,395	205,879,269
11	Households	47,840,058	16,210,826	10,823,845	303,332,478	378,207,207
12	**Grand Total**	**74,034,576**	**25,296,576**	**18,733,195**	**485,392,430**	**603,456,777**
13	**% of Total Outstanding Debtors =**	**12.3%**	**4.2%**	**3.1%**	**80.4%**	**100.0%**
By Ward						
Column Reference	A	B	C	D	E	F
14	Ward 1	6,383,473	1,782,736	1,902,406	33,672,808	43,741,423
15	Ward 2	5,077,804	1,486,706	1,119,783	27,340,522	35,024,816
16	Ward 3	3,341,690	1,241,223	1,091,434	46,107,618	51,781,965
17	Ward 4	1,871,334	1,335,204	1,292,067	54,327,388	58,825,993
18	Ward 5	8,017,139	2,479,910	1,599,310	42,979,778	55,076,137
19	Ward 6	1,476,718	955,136	628,686	20,404,246	23,464,786
20	Ward 7	2,011,154	1,377,504	1,077,629	50,228,892	54,695,178
21	Ward 8	1,036,189	642,213	639,119	40,421,720	42,739,240
22	Ward 9	20,995,938	6,217,141	3,531,001	50,473,023	81,217,102
23	Ward 10	22,928,691	7,021,230	5,285,833	97,412,326	132,648,079
24	Ward 11	827,367	708,363	543,123	18,663,152	20,742,005
25	Unkown Ward (Sundries/Hand over accounts)	63,388	48,639	21,795	3,345,663	3,479,486
26	Unknown Ward (Corrections to be made)	3,692	571	1,010	15,294	20,567
27	**Grand Total**	**74,034,576**	**25,296,576**	**18,733,195**	**485,392,430**	**603,456,777**
28	**% of Total Outstanding Debtors =**	**12.3%**	**4.2%**	**3.1%**	**80.4%**	**100.0%**

3.3.11 Staff Debtors (R 1.7 million)

The Total Staff Debtors (Row 7 in Table below) equates to R 1.7 million as at 31 January 2026.

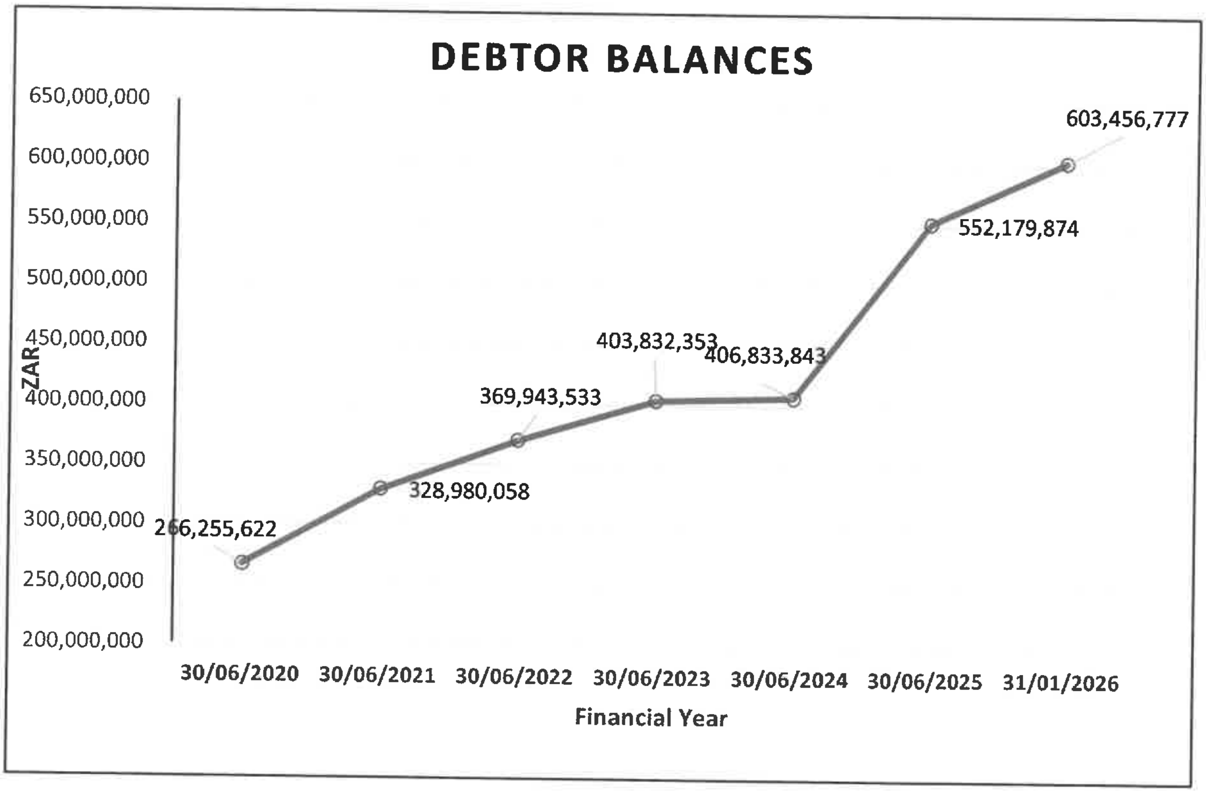
Staff Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Staff Debtors
Column Reference	A	B	C	D	E	F
1	Water	72,044	6,881	6,331	496,310	581,566
2	Electricity	10,311	0	0	12,619	22,930
3	Property Rates	42,171	1,772	1,177	33,844	78,964
4	Sanitation	51,801	7,598	7,537	412,293	479,228
5	Refuse	46,319	5,785	4,711	253,885	310,700
6	Other	44,112	4,068	523	212,911	261,614
7	Grand Total	266,758	26,105	20,278	1,421,861	1,735,002
8	% of Total Outstanding Debtors =	15.4%	1.5%	1.2%	82.0%	100.0%

3.3.12 Councillors Debt (R789)

The Total Councillors Debt (Row 7 in the Table below) equates to R 789 as at 31 January 2026. 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	1,599	587	269	0	2,455
2	Electricity	561	0	0	0	562
3	Property Rates	5,995	117	2	0	6,114
4	Sanitation	1,016	440	251	0	1,708
5	Refuse	1,009	205	71	0	1,285
6	Other	0	0	0	-11,335	-11,335
7	Grand Total	10,180	1,350	593	-11,335	789
8	% of Total Outstanding Debtors =	1290.7%	171.2%	75.1%	-1437.0%	100.0%

Below is a graphical representation of the year-on-year outstanding debtor balances. It is clearly evident that the outstanding debtor balances have significantly increased year-on-year since June 2020.



3.3.13 <u>Debtor Collection Rate (91.70%)</u>

The overall Debtor Collection Rate as at 31 January 2026 equates to 91.70%, 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%			91.70%
				Gross Debtors closing balance 31/01/2026		603,456,777
				Gross Debtors opening balance 01/07/2025		552,179,874
				Bad debts written Off		31,269
				Billed Revenue		618,418,236

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 <u>Capital Expenditure per Directorate (14.0%)</u>

The year-to-date actual capital expenditure of R 25.0 million (Row 9 in the Table below) equates to 14.0% (Row 10 in the Table below) of the total annual capital expenditure budget of R 179.0 million. Commitments of R 25.9 million (14.4%) and the year-to-date actual capital expenditure in total equates to R 50.9 million or 28.4% of the total capital expenditure budget.

As at 31 January 2026, being month 7 of the financial year, it would have been expected that total actual and commitments should have equated to 58% of the total budget allocation of R179 million. As at 31 January 2026, 71.6% 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	36,685	37,871	0	37,871	0.0%	46,829
2	Corporate Services	1,050,000	1,066,540	459,240	255,628	210,057	465,685	43.7%	600,855
3	Financial Services	45,000	45,000	6,250	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	4,500,000	1,431,170	915,796	2,346,966	24.2%	7,353,034
6	Community Services	20,618,120	22,687,539	5,769,202	3,181,730	4,038,676	7,220,406	31.8%	15,467,133
7	Electrical Services	16,495,652	19,071,062	6,737,820	3,037,719	8,238,398	11,276,117	59.1%	7,794,945
8	Technical Services	125,091,382	126,239,314	60,041,456	16,972,383	12,450,751	29,423,135	23.3%	96,816,179
9	**Grand Total**	**172,584,854**	**178,980,155**	**77,636,653**	**25,002,493**	**25,853,679**	**50,856,172**	**28.4%**	**128,123,983**
10				**% of Adjusted Budget =**	**14.0%**	**14.4%**	**28.4%**		**71.6%**

3.3.15 Capital Expenditure per Funding Source (14.0%)

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

Capital Expenditure per Funding Source									
Row Number	Funding Source	Original Budget (OB)	Current Budget	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	National Government Grant	52,387,261	52,414,565	28,151,293	16,373,793	14,698,901	31,072,694	59.3%	21,341,871
2	Provincial Government Grant	11,245,913	11,245,913	5,086,957	3,031,458	1,561,884	4,593,342	40.8%	6,652,571
3	District Municipality Grant	0	0	0	0	0	0	0.0%	0
4	Borrowings	40,000,000	40,000,000	20,000,000	0	0	0	0.0%	40,000,000
5	Internally Generated Funds	68,951,680	75,319,677	24,398,403	5,597,242	9,592,893	15,190,135	20.2%	60,129,542
6	**Grand Total**	**172,584,854**	**178,980,155**	**77,636,653**	**25,002,493**	**25,853,679**	**50,856,172**	**28.4%**	**128,123,983**
7				**% of Adjusted Budget =**	**14.0%**	**14.4%**	**28.4%**		**71.6%**

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 59.3% and 40.8% respectively; external borrowings of 0.0% and, internally generated funds of 20.2%.

Year-to-date actual capital expenditure of R 25.0 million (14.0%) and capital commitments of R 25.9 million (14.4%) of the total capital expenditure budget results in available funds of R 128.1 million (71.6%) 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 January 2026.

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 next mSCOA Steering Committee meeting is scheduled to be held on 20 February 2026.

3.5 Conclusion

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

DR RICHARD MARTIN
ACTING MUNICIPAL MANAGER
DATE: 13 JANUARY 2026

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **Richard Martin,** the Acting Municipal Manager of Knysna Municipality, hereby certify that -

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

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

DR RICHARD MARTIN
ACTING MUNICIPAL MANAGER
DATE: 13 February 2026

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M07 January

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	23,235	240,761	235,413	5,348	2%	362,049
Service charges	566,736	704,219	704,219	50,455	387,362	435,563	(48,201)	-11%	704,219
Investment revenue	5,308	4,626	4,626	2,627	6,780	4,626	2,154	47%	4,626
Transfers and subsidies - Operational	153,071	165,382	175,974	1,782	121,881	128,058	(6,176)	(0)	175,974
Other own revenue	195,148	197,182	197,182	22,761	100,593	101,879	(1,286)	-1%	197,182
Total Revenue (excluding capital transfers and contributions)	**1,268,567**	**1,433,458**	**1,444,050**	**100,861**	**857,377**	**905,538**	**(48,161)**	**-5%**	**1,444,050**
Employee costs	338,641	374,678	374,650	27,653	196,496	192,882	3,614	2%	374,650
Remuneration of Councillors	9,684	11,926	11,926	829	5,771	5,840	(69)	-1%	11,926
Depreciation and amortisation	57,820	68,548	68,548	4,297	30,349	25,843	4,506	17%	68,548
Interest	38,025	29,426	29,426	9	14,811	15,366	(555)	-4%	29,426
Inventory consumed and bulk purchases	368,178	403,787	403,802	30,932	202,756	193,011	9,745	5%	403,422
Transfers and subsidies	1,661	3,635	14,254	90	4,333	6,321	(1,988)	-31%	14,254
Other expenditure	361,097	370,375	370,360	23,640	166,298	189,831	(23,533)	-12%	370,739
Total Expenditure	**1,175,106**	**1,262,374**	**1,272,966**	**87,451**	**620,814**	**629,094**	**(8,280)**	**-1%**	**1,272,966**
Surplus/(Deficit)	**93,461**	**171,084**	**171,084**	**13,409**	**236,563**	**276,444**	**(39,881)**	**-14%**	**171,084**
Transfers and subsidies - capital (monetary	46,964	63,633	63,660	2,839	17,533	19,171	###	-9%	63,660
Transfers and subsidies - capital (in-kind)	(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**139,575**	**234,717**	**234,745**	**16,249**	**254,096**	**295,615**	**(41,519)**	**-14%**	**234,745**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**139,575**	**234,717**	**234,745**	**16,249**	**254,096**	**295,615**	**(41,519)**	**-14%**	**234,745**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	–	–	–	–	–	–	–		–
Financial position									
Total current assets	450,103	301,155	294,787		603,778				294,787
Total non current assets	1,564,148	1,661,489	1,667,884		1,557,249				1,667,884
Total current liabilities	447,349	258,913	257,166		369,958				257,166
Total non current liabilities	400,509	434,567	436,314		364,663				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	(11,797)	3,816	193,271	189,455	98%	317,250
Net cash from (used) investing	(59,838)	(197,473)	(204,827)	(6,462)	(28,431)	–	28,431	#DIV/0!	–
Net cash from (used) financing	(56,614)	(50,675)	(50,675)	(1,215)	(26,699)	(29,561)	(2,861)	10%	(50,675)
Cash/cash equivalents at the month/year end	**(107,645)**	**98,264**	**84,356**	**(19,474)**	**54,686**	**177,482**	**122,795**	**69%**	**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	74,035	25,297	18,733	15,718	50,178	15,470	84,298	319,729	603,457
Creditors Age Analysis									
Total Creditors	3,836	–	–	–	–	–	20	260	4,116

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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
Revenue - Functional										
Governance and administration		**405,383**	**413,881**	**424,500**	**27,140**	**280,802**	**276,562**	4,240	2%	**424,500**
Executive and council		4,835	6,031	6,031	–	3,773	3,756	17	0%	6,031
Finance and administration		400,548	407,850	418,469	27,140	277,029	272,806	4,223	2%	418,469
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**137,139**	**152,507**	**152,507**	**19,135**	**73,603**	**77,252**	(3,649)	-5%	**152,507**
Community and social services		11,841	14,050	14,050	1,429	10,658	10,792	(134)	-1%	14,050
Sport and recreation		1,587	1,664	1,664	130	929	856	73	9%	1,664
Public safety		97,621	103,533	103,533	2,042	28,164	47,987	(19,824)	-41%	103,533
Housing		26,091	33,260	33,260	15,535	33,852	17,616	16,236	92%	33,260
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**34,807**	**34,925**	**34,897**	**806**	**10,504**	**18,210**	(7,705)	-42%	**34,897**
Planning and development		10,499	9,258	9,231	291	5,315	5,349	(34)	-1%	9,231
Road transport		21,926	24,595	24,595	515	5,190	12,861	(7,671)	-60%	24,595
Environmental protection		2,382	1,072	1,072	–	–	–	–		1,072
Trading services		**739,052**	**895,779**	**895,807**	**56,619**	**510,000**	**552,685**	**(42,685)**	-8%	**895,807**
Energy sources		442,781	518,744	518,744	40,530	299,905	330,731	(30,826)	-9%	518,744
Water management		157,191	170,299	170,299	9,620	105,557	108,294	(2,737)	-3%	170,299
Waste water management		77,101	134,433	134,460	4,003	53,284	61,047	(7,764)	-13%	134,460
Waste management		61,979	72,303	72,303	2,466	51,254	52,613	(1,359)	-3%	72,303
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,316,382**	**1,497,091**	**1,507,710**	**103,700**	**874,910**	**924,709**	**(49,799)**	**-5%**	**1,507,710**
Expenditure - Functional										
Governance and administration		**191,191**	**239,463**	**240,648**	**14,202**	**116,990**	**116,250**	740	1%	**240,719**
Executive and council		17,983	35,014	35,022	1,240	8,154	9,868	(1,714)	-17%	35,022
Finance and administration		167,938	196,247	197,314	12,671	106,428	103,204	3,224	3%	197,345
Internal audit		5,270	8,202	8,312	291	2,407	3,178	(770)	-24%	8,352
Community and public safety		**247,493**	**229,853**	**232,752**	**15,088**	**108,788**	**121,099**	(12,311)	-10%	**232,482**
Community and social services		21,491	20,672	21,740	1,621	14,347	12,314	2,034	17%	21,740
Sport and recreation		23,883	28,392	29,101	1,873	15,963	14,915	1,048	7%	28,831
Public safety		160,913	136,246	137,233	7,262	48,550	78,470	(29,920)	-38%	138,033
Housing		41,206	44,543	44,677	4,332	29,927	15,400	14,528	94%	43,877
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**85,156**	**99,472**	**110,084**	**6,446**	**51,397**	**49,207**	2,189	4%	**109,863**
Planning and development		39,588	46,467	56,772	3,240	27,863	25,506	2,357	9%	56,637
Road transport		41,554	48,130	48,428	2,861	21,667	21,937	(270)	-1%	48,428
Environmental protection		4,015	4,875	4,883	345	1,866	1,764	102	6%	4,797
Trading services		**647,601**	**693,586**	**689,482**	**51,715**	**343,639**	**342,538**	**1,101**	0%	**689,902**
Energy sources		382,082	430,643	430,656	31,090	97,712	198,148	(100,436)	-51%	430,806
Water management		107,001	102,603	98,637	7,805	162,438	57,314	105,124	183%	98,767
Waste water management		86,525	93,056	93,120	7,423	42,567	49,603	(7,036)	-14%	93,190
Waste management		71,993	67,284	67,069	5,398	40,922	37,473	3,450	9%	67,139
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,171,441**	**1,262,374**	**1,272,966**	**87,451**	**620,814**	**629,094**	**(8,280)**	**-1%**	**1,272,966**
Surplus/ (Deficit) for the year		**144,941**	**234,717**	**234,745**	**16,249**	**254,096**	**295,615**	**(41,519)**	**-0.14045**	**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) - M07 January

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	5,176	(1,090)	-21.1%	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	–	3,773	3,756	17	0.4%	6,031
Vote 8 - 2. Corporate (120: IE)		7,415	9,421	9,687	273	4,731	6,566	(1,834)	-27.9%	9,687
Vote 9 - 3. Finance (130: IE)		369,321	381,741	381,741	26,867	255,695	248,603	7,092	2.9%	381,741
Vote 10 - (140: IE)		–	–	–	–	–	–	–		–
Vote 11 - 5. Planning (150: IE)		7,957	8,810	8,810	313	4,593	4,294	300	7.0%	8,810
Vote 12 - 6. Community (160: IE)		194,140	214,068	214,068	6,704	107,251	127,793	(20,542)	-16.1%	214,068
Vote 13 - 7. Electricity (170: IE)		442,755	518,744	518,744	40,530	299,905	330,731	(30,826)	-9.3%	518,744
Vote 14 - 6. Community (180: IE)		247,787	325,017	325,017	13,478	161,018	180,174	(19,156)	-10.6%	325,017
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		26,081	33,260	33,260	15,535	33,852	17,616	16,236	92.2%	33,260
Total Revenue by Vote	2	**1,300,993**	**1,497,091**	**1,507,710**	**103,700**	**874,910**	**924,709**	**(49,799)**	**-5.4%**	**1,507,710**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		58	–	8	–	7	14	(7)	-48.6%	22
Vote 2 - CORPORATE SERVICES (32: IE)		648	–	–	106	721	45	676	1502.2%	45
Vote 3 - COMMUNITY SERVICES (33: IE)		723	51,026	51,201	(362)	(1,326)	30,203	(31,529)	-104.4%	51,537
Vote 4 - FINANCIAL SERVICES (34: IE)		45,573	28,274	28,274	4,709	17,251	17,233	18	0.1%	29,019
Vote 5 - OPERATING SERVICES (35: IE)		52,209	48,320	48,292	6,822	24,279	27,500	(3,221)	-11.7%	48,399
Vote 6 - (50: IE)		–	2,846	2,846	–	–	1,660	(1,660)	-100.0%	2,846
Vote 7 - 1. Executive AND Council (110: IE)		27,881	47,732	47,768	1,949	13,914	14,469	(555)	-3.8%	47,754
Vote 8 - 2. Corporate (120: IE)		63,160	82,406	82,954	3,506	38,159	37,535	624	1.7%	82,173
Vote 9 - 3. Finance (130: IE)		59,383	64,466	64,588	3,027	38,222	37,389	832	2.2%	64,430
Vote 10 - (140: IE)		4,220	7,500	7,653	350	2,240	336	1,904	566.4%	7,201
Vote 11 - 5. Planning (150: IE)		522,246	571,797	568,211	38,112	270,975	270,331	644	0.2%	568,620
Vote 12 - 6. Community (160: IE)		284,550	208,538	211,387	16,725	126,196	117,889	8,307	7.0%	211,937
Vote 13 - 7. Electricity (170: IE)		17,291	31,256	31,391	2,146	16,406	14,158	2,248	15.9%	30,891
Vote 14 - 6. Community (180: IE)		86,829	85,145	85,145	6,641	46,205	45,486	719	1.6%	85,145
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		25,713	33,069	32,895	3,720	23,479	10,445	13,035	124.8%	32,595
Total Expenditure by Vote	2	**1,190,484**	**1,262,374**	**1,262,613**	**87,451**	**616,728**	**624,693**	**(7,965)**	**-1.3%**	**1,262,613**
Surplus/ (Deficit) for the year	2	**110,509**	**234,717**	**245,097**	**16,249**	**258,182**	**300,016**	**(41,834)**	**-13.9%**	**245,097**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	36,376	263,358	298,863	(35,505)	-12%	465,762
Service charges - Water		99,353	112,803	112,803	8,818	66,798	71,658	(4,860)	-7%	112,803
Service charges - Waste Water Management		31,708	79,041	79,041	3,265	23,971	30,503	(6,532)	-21%	79,041
Service charges - Waste management		37,860	46,612	46,612	1,996	33,235	34,539	(1,304)	-4%	46,612
Sale of Goods and Rendering of Services		29,434	32,753	32,753	15,818	38,168	20,804	17,364	83%	32,753
Agency services		3,663	4,038	4,038	372	2,600	2,266	334	15%	4,038
Interest								–		
Interest earned from Receivables		29,520	29,324	29,324	2,489	17,029	16,696	333	2%	29,324
Interest from Current and Non Current Assets		5.308	4,626	4,626	2,627	6,780	4,626	2,154	47%	4,626
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		7,758	8,583	8,583	507	4,435	5,028	(593)	-12%	8,583
Licence and permits		320	385	385	2	69	247	(178)	-72%	385
Special rating levies								–		
Operational Revenue		6,197	4,624	4,624	532	2,530	1,854	676	36%	4,624
Non-Exchange Revenue								–		
Property rates		348,306	362,049	362,049	23,235	240,761	235,413	5,348	2%	362,049
Surcharges and Taxes								–		
Fines, penalties and forfeits		97,190	103,207	103,207	2,039	28,088	47,818	(19,730)	-41%	103,207
Licence and permits		1,478	1,457	1,457	121	730	630	101	16%	1,457
Transfers and subsidies - Operational		153.071	165,382	175,974	1,782	121,881	128,058	(6,176)	-5%	175.974
Interest		11,093	11.811	11,811	882	6,501	6,535	(34)	-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**	**100,861**	**857,377**	**905,538**	**(48,161)**	**-5%**	**1,444,050**
Expenditure By Type										
Employee related costs		338,641	374,678	374,650	27,653	196,496	192,882	3,614	2%	374,650
Remuneration of councillors		9,684	11,926	11,926	829	5,771	5,840	(69)	-1%	11,926
Bulk purchases - electricity		328,988	357,093	357,093	26,594	185,234	171,730	13,504	8%	357,093
Inventory consumed		39,190	46,694	46,709	4,338	17,522	21,281	(3,758)	-18%	46,329
Debt impairment		126,820	119,549	119,549	10,946	38,311	69,737	(31,425)	-45%	119,549
Depreciation and amortisation		57,820	68,548	68,548	4,297	30,349	25,843	4,506	17%	68,548
Interest		38,025	29,426	29,426	9	14,811	15,366	(555)	-4%	29,426
Contracted services		149,112	152,032	152,556	9,023	77,734	66,037	11,698	18%	153,057
Transfers and subsidies		1,661	3,635	14,254	90	4,333	6,321	(1,988)	-31%	14,254
Irrecoverable debts written off		–	9,404	9,404	–	–	4,912	(4,912)	-100%	9,404
Operational costs		81,673	89,390	88,851	3,671	50,252	49,146	1,106	2%	88,730
Losses on Disposal of Assets		279	–	–	–	–	–	–		–
Other Losses		3,214	–	–	–	–	–	–		–
Total Expenditure		**1,175,106**	**1,262,374**	**1,272,966**	**87,451**	**620,814**	**629,094**	**(8,280)**	**-1%**	**1,272,966**
Surplus/(Deficit)		**93,461**	**171,084**	**171,084**	**13,409**	**236,563**	**276,444**	**(39,881)**	**(0)**	**171,084**
Transfers and subsidies - capital (monetary allocations)		46,964	63,633	63,660	2,839	17,533	19,171	(1,638)	(0)	63,660
Transfers and subsidies - capital (in-kind)		(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**139,575**	**234,717**	**234,745**	**16,249**	**254,096**	**295,615**	**(41,519)**	**(0)**	**234,745**
Income Tax								–		
Surplus/(Deficit) after income tax		**139,575**	**234,717**	**234,745**	**16,249**	**254,096**	**295,615**	**(41,519)**	**(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**	**16,249**	**254,096**	**295,615**	(41,519)	(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**	**16,249**	**254,096**	**295,615**	**(41,519)**	**(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) - M07 January

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	228	885	686	199	29%	3,715
Vote 18 - 1. Executive AND Council (110: CAPEX)		–	85	85	–	38	37	1	3%	85
Vote 19 - 2. Corporate (120: CAPEX)		–	1,050	1,050	–	256	459	(204)	-44%	1,067
Vote 20 - 3. Finance (130: CAPEX)		–	45	45	–	–	6	(6)	-100%	45
Vote 21 - 5. Planning (150: CAPEX)		–	1,050	2,793	–	1,056	1,991	(935)	-47%	2,793
Vote 22 - 6. Community (160: CAPEX)		–	20,618	22,637	541	2,611	5,169	(2,559)	-49%	21,934
Vote 23 - 7. Electricity (170: CAPEX)		–	16,496	17,616	2,851	3,038	6,738	(3,700)	-55%	17,616
Vote 24 - 8. Technical (180: CAPEX)		–	124,041	123,226	1,726	15,916	58,050	(42,134)	-73%	123,226
Vote 25 - 9. Housing Services (190: CAPEX)		–	9,200	8,500	457	1,203	4,500	(3,297)	-73%	8,500
Total Capital single-year expenditure	4	–	172,585	178,980	5,802	25,002	77,637	**(52,634)**	**-68%**	178,980
Total Capital Expenditure		–	**172,585**	**178,980**	**5,802**	**25,002**	**77,637**	**(52,634)**	**-68%**	**178,980**
Capital Expenditure - Functional Classification										
Governance and administration		–	**2,180**	**2,180**	–	**293**	**935**	(642)	-69%	**2,213**
Executive and council		–	85	85	–	38	37	1	3%	85
Finance and administration		–	2,095	2,095	–	256	899	(643)	-72%	2,128
Internal audit								–		
Community and public safety		–	**19,618**	**21,090**	**998**	**4,385**	**9,186**	(4,801)	-52%	**20,988**
Community and social services		–	1,213	1,366	174	353	510	(157)	-31%	1,366
Sport and recreation		–	743	2,664	367	2,747	2,790	(43)	-2%	3,424
Public safety		–	8,462	8,560	–	81	1,385	(1,304)	-94%	7,698
Housing		–	9,200	8,500	457	1,203	4,500	(3,297)	-73%	8,500
Health								–		
Economic and environmental services		–	**39,156**	**34,829**	**2**	**4,579**	**16,780**	(12,200)	-73%	**34,898**
Planning and development		–	500	500	2	55	192	(137)	-71%	484
Road transport		–	38,656	34,329	–	4,438	16,502	(12,063)	-73%	34,329
Environmental protection		–	–	–	–	86	86	(0)	0%	86
Trading services		–	**111,631**	**120,882**	**4,802**	**15,745**	**50,736**	(34,991)	-69%	**120,882**
Energy sources		–	15,496	18,071	2,851	3,038	6,321	(3,283)	-52%	18,071
Water management		–	64,136	69,913	1,724	12,361	34,348	(21,987)	-64%	69,913
Waste water management		–	21,800	22,697	228	346	8,983	(8,638)	-96%	22,697
Waste management		–	10,200	10,200	–	–	1,083	(1,083)	-100%	10,200
Other								–		
Total Capital Expenditure - Functional Classification	3	–	**172,585**	**178,980**	**5,802**	**25,002**	**77,637**	**(52,634)**	**-68%**	**178,980**
Funded by:										
National Government		–	52,387	52,415	3,561	16,374	28,151	(11,777)	-42%	52,415
Provincial Government		–	11,246	11,246	457	3,031	5,087	(2,055)	-40%	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**	**4,018**	**19,405**	**33,238**	**(13,833)**	**-42%**	**63,660**
Borrowing	6	–	40,000	40,000	–	–	20,000	(20,000)	-100%	40,000
Internally generated funds		–	68,952	75,320	1,784	5,597	24,398	(18,801)	-77%	75,320
Total Capital Funding		–	172,585	**178,980**	**5,802**	25,002	77,637	**(52,634)**	**-68%**	**178,980**

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		106,001	90,724	84,356	141,771	84,356
Trade and other receivables from exchange transactions		64,465	66,862	66,862	124,443	66,862
Receivables from non-exchange transactions		100,564	92,286	92,286	122,821	92,286
Current portion of non-current receivables		4	4	4	(60)	4
Inventory		8,962	12,045	12,045	12,233	12,045
VAT		170,244	38,821	38,821	205,737	38,821
Other current assets		(137)	413	413	(3,166)	413
Total current assets		**450,103**	**301,155**	**294,787**	**603,778**	**294,787**
Non current assets						
Investments		3,423	3,176	3,176	3,561	3,176
Investment property		67,370	67,389	67,356	67,244	67,356
Property, plant and equipment		1,474,847	1,572,613	1,579,151	1,467,937	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**	**1,557,249**	**1,667,884**
TOTAL ASSETS		**2,014,252**	**1,962,644**	**1,962,671**	**2,161,027**	**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	16,020	15,538
Trade and other payables from exchange transactions		180,207	210,196	202,968	64,531	202,968
Trade and other payables from non-exchange transactions		11,806	(11,491)	(11,491)	(21,596)	(11,491)
Provision		38,953	40,758	46,239	46,162	46,239
VAT		146,749	7,615	7,615	217,521	7,615
Other current liabilities		5,877	–	–	–	–
Total current liabilities		**447,349**	**258,913**	**257,166**	**389,958**	**257,166**
Non current liabilities						
Financial liabilities		253,199	305,829	305,829	227,066	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	99,559	93,257
Total non current liabilities		**400,509**	**434,567**	**436,314**	**364,663**	**436,314**
TOTAL LIABILITIES		**847,858**	**693,480**	**693,480**	**734,620**	**693,480**
NET ASSETS	2	**1,166,394**	**1,269,164**	**1,269,191**	**1,426,406**	**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 - M07 January

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	24,295	152,072	–	152,072	#DIV/0!	–
Service charges		576,775	657,391	755,999	17,951	135,193	–	135,193	#DIV/0!	–
Other revenue		125,003	292,312	200,270	37,384	301,438	–	301,438	#DIV/0!	–
Transfers and Subsidies - Operational		169,383	170,274	180,866	2	171,312	–	171,312	#DIV/0!	–
Transfers and Subsidies - Capital		56,364	63,633	63,660	–	23,857	–	23,857	#DIV/0!	–
Interest		948	45,761	45,761	608	3,014	936,249	(933,235)	-100%	1,601,694
Dividends								–		
Payments										
Suppliers and employees		(1,239,408)	(1,227,644)	(1,240,764)	(91,653)	(767,932)	(717,499)	(50,433)	7%	(1,240,764)
Interest		(37,378)	(29,426)	(29,426)	(385)	(15,139)	(17,165)	2,026	-12%	(29,426)
Transfers and Subsidies		(1,651)	(3,635)	(14,254)	–	–	(8,315)	8,315	-100%	(14,254)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(14,801)**	**322,803**	**316,250**	**(11,797)**	**3,816**	**193,271**	**189,455**	**98%**	**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		–	–	–	(20)	(137)	–	(137)	#DIV/0!	–
Payments										
Capital assets		(59,838)	(198,473)	(205,827)	(6,443)	(28,293)	–	(28,293)	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(59,838)**	**(197,473)**	**(204,827)**	**(6,462)**	**(28,431)**	**–**	**28,431**	**#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)	(1,215)	(26,699)	(29,561)	2,861	-10%	(50,675)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(56,614)**	**(50,675)**	**(50,675)**	**(1,215)**	**(26,699)**	**(29,561)**	**(2,861)**	**10%**	**(50,675)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(131,253)**	**74,655**	**60,747**	**(19,474)**	**(51,315)**	**163,710**			**266,575**
Cash/cash equivalents at beginning:		23,609	23,609	23,609	–	106,001	13,772	92,229		23,609
Cash/cash equivalents at month/year end:		(107,645)	98,264	84,356	(19,474)	54,686	177,482			290,183

Note: The figures contained in the above schedule is incorrect the correct Cash and Cash Equivalent balance as at 31 January 2026 amounts to R141,771,372 (Refer to C6 Statement of Financial Position)

Supporting Table SC3: Debtors Age Analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

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	12,779	4,361	3,371	2,565	11,407	2,451	16,351	61,126	114,410	93,899	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25,394	7,266	5,657	4,690	5,143	5,098	19,051	74,987	147,287	108,970	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	26,700	8,830	5,652	4,740	21,608	4,757	27,173	69,953	169,412	128,230	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	4,283	2,535	2,220	2,154	2,731	1,988	8,398	64,417	88,725	79,688	–	–
Receivables from Exchange Transactions - Waste Management	1600	4,182	2,041	1,618	1,453	9,159	1,098	11,492	48,915	79,957	72,116	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	473	164	130	23	30	29	1,232	7,683	9,764	8,997	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	224	100	85	93	101	50	601	(7,352)	(6,099)	(6,507)	–	–
Total By Income Source	**2000**	**74,035**	**25,297**	**18,733**	**15,718**	**50,178**	**15,470**	**84,298**	**319,729**	**603,457**	**485,392**	**–**	**–**
2024/25 - totals only		99,288	23,106	15,195	14,640	49,292	9,500	99,405	243,391	553,817	416,228		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,288	1,492	958	980	4,224	661	3,024	4,744	19,370	13,633	–	–
Commercial	2300	22,907	7,594	6,951	5,487	9,256	6,239	32,866	114,579	205,879	168,427	–	–
Households	2400	47,840	16,211	10,824	9,251	36,699	8,570	48,407	200,406	378,207	303,332	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**74,035**	**25,297**	**18,733**	**15,718**	**50,178**	**15,470**	**84,298**	**319,729**	**603,457**	**485,392**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	3,836	–	–	–	–	–	20	260	4,116	8,301
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	3,836	–	–	–	–	–	20	260	4,116	8,301

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ᵃ	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance		Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	Call Deposit	Call Deposit	7.25%	–	–	Call Deposit	3,540	20	–	–	3,560
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	–		–	–	–
Standard Bank - (Own Funds)	288567420-033	Call	Call Deposit	Call Deposit	Call Deposit	8.16%	–	–	Call Deposit	26,580	184	–	–	26,764
Standard Bank - (Own Funds)	338568115-001	Call	Call Deposit	Call Deposit	Call Deposit	8.60%	–	–	Call Deposit	15,463	93	–	–	15,556
Municipality sub-total										**45,606**	**297**	**–**	**–**	**45,903**
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									**45,606**	**297**	**–**	**–**	**45,903**

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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	511	107,559	111,019	(3,460)	-3.1%	150,619
Equitable Share		130,575	137,908	137,908	–	103,431	102,972	459	0.4%	137,908
Expanded Public Works Programme Integrated Grant		1,279	1,461	1,461	71	680	933	(253)	-27.1%	1,461
Integrated National Electrification Programme Grant		141	1,304	1,304	426	454	799	(345)	-43.2%	1,304
Local Government Financial Management Grant		1,800	1,900	1,900	14	419	1,245	(826)	-66.3%	1,900
Municipal Infrastructure Grant		3,784	5,204	5,177	–	1,830	3,312	(1,482)	-44.7%	5,177
Neighbourhood Development Partnership Grant		1,922	1,957	1,957	–	98	1,199	(1,101)	-91.8%	1,957
Water Services Infrastructure Grant		1,160	913	913	–	647	559	88	15.7%	913
Provincial Government:		11,523	11,809	11,809	1,271	9,522	9,764	(242)	-2.5%	11,809
Specify (Add grant description)		11,523	11,809	11,809	1,271	9,522	9,764	(242)	-2.5%	11,809
District Municipality:		2	637	637	–	99	489	(390)	-79.8%	637
Specify (Add grant description)		2	637	637	–	99	489	(390)	-79.8%	637
Other grant providers:		574	2,289	12,908	–	4,701	6,786	(2,085)	-30.7%	12,908
Chemical Industry Seta		574	2,289	2,555	–	615	1,610	(995)	-61.8%	2,555
Construction, Education and Training SETA		–	–	10,353	–	4,086	5,176	(1,090)	-21.1%	10,353
Total Operating Transfers and Grants	5	152,760	165,382	175,974	1,782	121,881	128,058	(6,176)	-4.8%	175,974
Capital Transfers and Grants										
National Government:		39,417	53,459	53,487	2,839	15,234	18,247	(3,013)	-16.5%	53,487
Integrated National Electrification Programme Grant		937	8,696	8,696	2,839	3,026	–	3,026	#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	–	7,239	8,816	(1,577)	-17.9%	24,588
Neighbourhood Development Partnership Grant		12,815	13,043	13,043	–	653	6,255	(5,602)	-89.6%	13,043
Water Services Infrastructure Grant		7,735	6,087	6,087	–	4,315	3,176	1,139	35.9%	6,087
Provincial Government:		7,548	10,174	10,174	–	2,299	924	1,375	148.8%	10,174
Specify (Add grant description)		7,548	10,174	10,174	–	2,299	924	1,375	148.8%	10,174
Total Capital Transfers and Grants	5	46,964	63,633	63,660	2,839	17,533	19,171	(1,638)	-8.5%	63,660
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	199,724	229,015	239,634	4,622	139,414	147,228	(7,814)	-5.3%	239,634

Supporting Table SC7: Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	6,665	52,669	38,465	14,203	36.9%	91,473
Chemical Industry Seta		403	2,289	2,555	103	718	1,394	(676)	-48.5%	2,555
Construction, Education and Training SETA		171	–	10,353	–	4,086	4,401	(315)	-7.2%	10,353
Equitable Share		24,913	39,494	39,162	1,777	13,791	13,067	724	5.5%	33,315
Expanded Public Works Programme Integrated Grant		1,281	1,461	351	268	877	156	721	462.8%	351
Local Government Financial Management Grant		1,800	1,900	1,900	55	460	866	(406)	-46.9%	1,900
Municipal Infrastructure Grant		1,645	2,267	2,240	137	1,051	1,074	(23)	-2.1%	2,240
Specify (Add grant description)		38,230	40,934	40,759	4,325	31,686	17,508	14,178	81.0%	40,759
Provincial Government:		38,230	40,934	40,759	4,325	31,686	17,508	14,178	81.0%	40,759
Specify (Add grant description)		38,230	40,934	40,759	4,325	31,686	17,508	14,178	81.0%	40,759
Other grant providers:		574	2,289	12,908	103	4,804	5,795	(991)	-17.1%	12,908
Chemical Industry Seta		403	2,289	2,555	103	718	1,394	(676)	-48.5%	2,555
Construction, Education and Training SETA		171	–	10,353	–	4,086	4,401	(315)	-7.2%	10,353
Total operating expenditure of Transfers and Grants:		107,246	131,568	150,987	11,093	89,159	61,766	27,391	44.3%	145,140
Capital expenditure of Transfers and Grants										
National Government:		–	63,633	63,660	4,018	19,405	33,238	(13,833)	-41.6%	63,660
Integrated National Electrification Programme Grant		–	8,696	8,696	2,839	3,026	4,348	(1,321)	-30.4%	8,696
Municipal Infrastructure Grant		–	24,561	24,588	722	8,379	14,238	(5,859)	-41.1%	24,588
Neighbourhood Development Partnership Grant		–	13,043	13,043	–	653	6,522	(5,869)	-90.0%	13,043
Specify (Add grant description)		–	11,246	11,246	457	3,031	5,087	(2,055)	-40.4%	11,246
Water Services Infrastructure Grant		–	6,087	6,087	–	4,315	3,043	1,272	41.8%	6,087
Provincial Government:		–	11,246	11,246	457	3,031	5,087	(2,055)	-40.4%	11,246
Specify (Add grant description)		–	11,246	11,246	457	3,031	5,087	(2,055)	-40.4%	11,246
Total capital expenditure of Transfers and Grants		–	74,879	74,906	4,475	22,437	38,325	(15,888)	-41.5%	74,906
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,246	206,447	225,894	15,568	111,595	100,093	11,502	11.5%	220,047

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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	677	4,711	4,803	(92)	-2%	10,148
Pension and UIF Contributions		679	758	634	56	399	370	29	8%	634
Medical Aid Contributions		155	156	101	10	64	59	5	8%	101
Motor Vehicle Allowance		393	391	406	31	219	237	(18)	-8%	406
Cellphone Allowance		569	591	565	50	337	330	7	2%	565
Housing Allowances								–		
Other benefits and allowances		6	–	71	6	41	41	–		71
Sub Total - Councillors		9,669	11,890	11,926	829	5,771	5,840	(69)	-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	524	3,885	3,923	(38)	-1%	7,932
Pension and UIF Contributions		478	899	1,173	82	610	617	(7)	-1%	1,173
Medical Aid Contributions		60	191	218	11	85	89	(4)	-5%	218
Overtime								–		
Performance Bonus		302	486	486	–	265	–	265	#DIV/0!	486
Motor Vehicle Allowance		419	683	817	97	352	356	(4)	-1%	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	714	5,197	4,985	212	4%	10,752
% increase	4		55.7%	55.7%						55.7%
Other Municipal Staff										
Basic Salaries and Wages		186,389	226,057	224,676	16,323	113,536	110,961	2,575	2%	223,699
Pension and UIF Contributions		38,596	46,445	46,445	3,337	23,687	23,530	157	1%	46,445
Medical Aid Contributions		14,414	16,931	16,931	1,313	8,900	8,670	231	3%	16,931
Overtime		27,867	20,506	20,506	3,310	15,215	14,899	316	2%	20,666
Performance Bonus		15,161	15,885	15,885	7	15,228	15,885	(656)	-4%	15,885
Motor Vehicle Allowance		8,345	8,622	8,622	641	4,252	3,989	263	7%	8,622
Cellphone Allowance								–		
Housing Allowances		2,790	3,553	3,553	212	1,297	1,521	(224)	-15%	3,553
Other benefits and allowances		9,736	4,778	6,065	967	5,042	4,570	472	10%	6,075
Payments in lieu of leave		4,970	3,229	3,229	538	1,883	1,883	–		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	1,378	1,196	182	15%	1,945
Acting and post related allowance		10,829	5,435	5,504	934	5,091	4,457	634	14%	6,321
In kind benefits								–		
Sub Total - Other Municipal Staff		339,973	368,427	368,401	27,768	195,510	191,562	3,948	2%	368,411
% increase	4		8.4%	8.4%						8.4%
Total Parent Municipality		356,548	391,070	391,079	29,312	206,478	202,387	4,091	2%	391,089
TOTAL SALARY, ALLOWANCES & BENEFITS		356,548	391,070	391,079	29,312	206,478	202,387	4,091	2%	391,089
% increase	4		9.7%	9.7%						9.7%
TOTAL MANAGERS AND STAFF		346,879	379,181	379,153	28,483	200,707	196,547	4,161	2%	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 - M07 January

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source																
Property rates		(35,405)	3,648	39,347	67,193	26,218	26,777	24,295	–	–	–	–	(152,072)	–	370,772	387,088
Service charges - Electricity revenue		(25,961)	19,207	20,077	66,229	16,723	20,592	17,911	–	–	–	–	(134,777)	–	485,611	506,978
Service charges - Water revenue		(3,274)	62	80	3,369	52	16	30	–	–	–	–	(336)	–	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	9	–	–	–	–	(79)	–	49,568	59,482
Rental of facilities and equipment		2	90	116	210	168	197	118	–	–	–	–	(900)	–	8,971	9,366
Interest earned - external investments		298	474	279	430	425	503	543	–	–	–	–	1,676	4,626	4,839	5,052
Interest earned - outstanding debtors		(440)	–	–	440	–	–	64	133,089	133,089	133,089	133,089	1,064,647	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	1,988	–	–	–	–	(14,070)	–	51,594	53,865
Licences and permits		1,349	2,505	3,124	3,073	2,026	1,817	2,362	–	–	–	–	(16,256)	–	1,927	2,011
Agency services		134	128	127	150	134	130	130	–	–	–	–	(933)	–	4,223	4,409
Transfers and Subsidies - Operational		79,239	48,468	221	7,981	4,442	30,959	2	–	–	–	–	(171,312)	–	144,627	151,155
Other revenue		36,239	38,877	38,999	39,102	38,503	35,123	32,787	–	–	–	–	(259,629)	–	124,500	131,138
Cash Receipts by Source		47,897	115,735	104,444	196,833	90,489	117,743	80,240	133,089	133,089	133,089	133,089	315,957	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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	1,000	1,000
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	80,240	133,089	133,089	133,089	133,089	282,451	1,601,694	1,647,323	1,722,393

Cash Payments by Type												–			
Employee related costs	35,058	44,825	41,149	41,434	57,210	43,034	43,449	32,295	32,295	32,295	32,295	(47,797)	387,540	389,737	406,517
Remuneration of councillors	–	–	–	–	–	–	–	994	994	994	994	7,951	11,926	12,292	12,807
Interest	440	–	470	–	–	13,844	385	2,452	2,452	2,452	2,452	4,478	29,426	24,425	18,979
Bulk purchases - Electricity	39,545	42,805	39,017	25,910	26,399	24,995	25,906	34,221	34,221	34,221	34,221	49,196	410,657	415,306	420,007
Acquisitions - water & other inventory	2,720	835	1,102	1,572	1,346	1,734	3,102	4,117	1,538	4,492	1,772	27,535	51,864	54,995	57,415
Contracted services	13,213	8,444	12,018	12,515	11,886	21,263	7,880	14,610	14,810	14,610	14,610	29,660	175,318	175,092	182,804
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	–	–	–	–	–	–	–	1,188	1,188	1,188	1,188	9,503	14,254	3,240	3,448
Other expenditure	21,905	15,222	18,512	15,291	17,881	36,530	11,427	8,405	8,405	8,405	8,405	(69,531)	100,857	106,065	111,473
Cash Payments by Type	**112,879**	**112,131**	**112,269**	**96,721**	**114,722**	**141,398**	**92,148**	**98,282**	**95,703**	**98,657**	**95,937**	**10,993**	**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	8,443	–	–	–	–	(28,293)	–	176,142	153,988
Repayment of borrowing	1,159	–	1,526	–	–	22,800	1,215	4,223	4,223	4,223	4,223	7,084	50,675	57,876	59,467
Other Cash Flows/Payments	1,546	–	–	–	–	–	–	8,550	8,550	8,550	8,550	66,856	102,602	111,779	117,858
Total Cash Payments by Type	**115,584**	**112,136**	**117,647**	**101,432**	**120,348**	**171,855**	**99,805**	**111,055**	**108,476**	**111,430**	**108,710**	**56,640**	**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)**	**(19,565)**	**22,034**	**24,613**	**21,659**	**24,379**	**225,811**	**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)	(28,312)	(6,278)	18,335	39,994	64,373	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)	(28,312)	(6,278)	18,335	39,994	64,373	290,183	290,183	410,556	588,186

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 - M07 January

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	1,787	7,742	30,394	22,652	74.5%	65,249
Roads Infrastructure		–	9,000	10,152	469	1,043	4,417	3,373	76.4%	10,152
Roads		–	8,000	8,000	457	1,032	4,000	(2,968)	-74.2%	8,000
Capital Spares		–	1,000	2,152	11	11	417	(405)	-97.3%	2,152
Electrical Infrastructure		–	2,800	3,985	–	–	417	417	100.0%	3,985
MV Networks		–	2,800	3,374	–	–	417	(417)	-100.0%	3,374
LV Networks		–	–	611	–	–	–	–		611
Capital Spares								–		
Water Supply Infrastructure		–	44,424	49,115	1,319	6,528	24,228	17,700	73.1%	49,115
Water Treatment Works		–	2,774	5,117	–	3,824	3,540	284	8.0%	5,117
Distribution		–	650	839	–	–	271	(271)	-100.0%	839
Capital Spares		–	41,000	43,159	1,319	2,704	20,417	(17,713)	-86.8%	43,159
Sanitation Infrastructure		–	1,300	997	–	–	333	333	100.0%	997
Reticulation		–	1,300	997	–	–	333	(333)	-100.0%	997
Rail Infrastructure		–	2,400	1,000	–	171	1,000	829	82.9%	1,000
Drainage Collection		–	2,400	1,000	–	171	1,000	(829)	-82.9%	1,000
Community Assets		–	3,800	3,898	–	–	(700)	(700)	100.0%	1,298
Community Facilities		–	3,800	3,898	–	–	(700)	(700)	100.0%	1,298
Fire/Ambulance Stations		–	3,800	3,898	–	–	(700)	700	-100.0%	1,298
Computer Equipment		–	750	750	–	256	334	79	23.5%	767
Computer Equipment		–	750	750	–	256	334	(79)	-23.5%	767
Furniture and Office Equipment		–	803	803	156	199	328	129	39.5%	803
Furniture and Office Equipment		–	803	803	156	199	328	(129)	-39.5%	803
Machinery and Equipment		–	3,988	3,988	52	187	1,090	903	82.8%	3,249
Machinery and Equipment		–	3,988	3,988	52	187	1,090	(903)	-82.8%	3,249
Transport Assets		–	12,307	12,307	–	912	3,272	2,360	72.1%	15,579
Transport Assets		–	12,307	12,307	–	912	3,272	(2,360)	-72.1%	15,579
Total Capital Expenditure on new assets	1	–	81,572	86,995	1,995	9,296	34,718	25,423	73.2%	86,945

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 - M07 January

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**	**228**	**2,464**	**16,698**	14,233	**85.2%**	**35,080**
Roads Infrastructure		–	13,543	15,206	–	2,150	8,284	6,134	**74.0%**	15,206
Roads		–	13,543	15,206	–	2,150	8,284	(6,134)	**-74.0%**	15,206
Water Supply Infrastructure		–	1,050	1,050	–	–	438	438	**100.0%**	1,050
Distribution		–	1,050	1,050	–	–	438	(438)	**-100.0%**	1,050
Sanitation Infrastructure		–	13,600	14,500	228	228	6,333	6,105	**96.4%**	14,500
Waste Water Treatment Works		–	13,600	14,500	228	228	6,333	(6,105)	**-96.4%**	14,500
Solid Waste Infrastructure		–	4,000	4,238	–	–	1,557	1,557	**100.0%**	4,238
Capital Spares		–	4,000	4,238	–	–	1,557	(1,557)	**-100.0%**	4,238
Coastal Infrastructure		–	–	–	–	86	86	0	**0.0%**	86
Promenades		–	–	–	–	86	86	(0)	**0.0%**	86
Community Assets		–	**1,000**	**1,000**	–	–	**417**	**417**	**100.0%**	**1,000**
Sport and Recreation Facilities		–	1,000	1,000	–	–	417	417	**100.0%**	1,000
Capital Spares		–	1,000	1,000	–	–	417	(417)	-100.0%	1,000
Total Capital Expenditure on renewal of existing assets	1	–	**33,193**	**35,994**	**228**	**2,464**	**17,114**	**14,650**	85.6%	**36,080**

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

0 - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

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	1,193	6,798	13,458	6,660	49.5%	27,851
Roads Infrastructure		3,016	5,600	5,600	298	2,028	609	(1,419)	-233.2%	5,600
Roads		3,016	5,600	5,600	298	2,028	609	1,419	233.2%	5,600
Storm water Infrastructure		779	1,000	1,000	5	110	498	389	78.0%	1,000
Drainage Collection								–		
Storm water Conveyance		779	1,000	1,000	5	110	498	(389)	-78.0%	1,000
Attenuation								–		
Electrical Infrastructure		15,736	14,527	14,527	735	3,183	8,062	4,878	60.5%	14,527
Power Plants								–		
HV Substations		2,185	2,000	2,000	142	789	1,230	(441)	-35.9%	2,000
HV Switching Station		324	261	261	–	2	159	(157)	-99.0%	261
HV Transmission Conductors		589	1,004	1,004	1	252	864	(611)	-70.8%	1,004
MV Substations								–		
MV Switching Stations								–		
MV Networks		4,664	5,313	5,313	261	575	1,700	(1,126)	-66.2%	5,313
LV Networks		7,975	5,948	5,948	331	1,566	4,109	(2,543)	-61.9%	5,948
Capital Spares								–		
Water Supply Infrastructure		3,376	5,038	5,038	147	1,339	4,109	2,770	67.4%	5,038
Water Treatment Works		2,856	4,155	4,155	147	1,334	3,788	(2,453)	-64.8%	4,155
Capital Spares		520	883	883	–	4	321	(317)	-98.6%	883
Sanitation Infrastructure		564	1,230	1,230	8	130	37	(93)	-250.1%	1,230
Waste Water Treatment Works		564	1,230	1,230	8	130	37	93	250.1%	1,230
Solid Waste Infrastructure		592	350	350	–	8	144	135	94.3%	456
Landfill Sites								–		
Waste Transfer Stations		592	350	350	–	8	144	(135)	-94.3%	456
Community Assets		3,273	2,821	2,821	425	2,652	2,263	(390)	-17.2%	2,821
Community Facilities		1,558	1,271	1,271	79	1,178	964	(214)	-22.2%	1,271
Halls		545	455	455	58	449	333	116	34.9%	455
Museums		13	–	–	–	–	–	–		–
Libraries		61	75	75	–	69	69	0	0.1%	75
Cemeteries/Crematoria		444	306	306	15	286	162	124	76.6%	306
Police		18	35	35	3	7	19	(12)	-64.6%	35
Purls								–		
Public Open Space		477	400	400	3	367	381	(14)	-3.6%	400
Sport and Recreation Facilities		1,715	1,550	1,550	346	1,474	1,299	(176)	-13.5%	1,550
Indoor Facilities								–		
Outdoor Facilities		1,715	1,550	1,550	346	1,474	1,299	176	13.5%	1,550
Other assets		918	716	716	71	238	294	56	19.0%	716
Operational Buildings		722	714	714	71	238	294	56	19.0%	714
Municipal Offices		721	713	713	71	238	294	(56)	-19.0%	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	337	2,323	4,247	1,924	45.3%	7,356
Transport Assets		8,673	7,276	7,276	337	2,323	4,247	(1,924)	-45.3%	7,356
Total Repairs and Maintenance Expenditure	1	36,928	38,559	38,559	2,026	12,011	20,261	8,250	40.7%	38,745

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		45,861	55,871	52,090	2,825	16,848	18,808	1,960	10.4%	52,090
Roads Infrastructure		9,617	10,932	10,933	570	3,383	4,229	847	20.0%	10,933
Roads		9,617	10,932	10,933	570	3,383	4,229	(847)	-20.0%	10,933
Storm water Infrastructure		20	1,151	1,151	98	580	–	(580)	#DIV/0!	1,151
Drainage Collection		20	1,151	1,151	98	580	–	580	#DIV/0!	1,151
Electrical Infrastructure		8,994	19,913	19,931	769	4,567	4,748	181	3.8%	19,931
Power Plants		3	–	18	–	–	11	(11)	-100.0%	18
HV Substations		8,991	19,913	19,913	769	4,567	4,737	(170)	-3.6%	19,913
Water Supply Infrastructure		19,180	21,764	17,802	1,373	8,149	9,655	1,506	15.6%	17,802
Distribution		19,180	21,764	17,802	1,373	8,149	9,655	(1,506)	-15.6%	17,802
Sanitation Infrastructure		6,367	44	163	4	41	95	54	56.7%	163
Pump Station		–	–	72	–	–	42	(42)	-100.0%	72
Reticulation		41	–	–	–	–	–	–		–
Waste Water Treatment Works		6,282	–	47	–	–	28	(28)	-100.0%	47
Outfall Sewers								–		
Toilet Facilities		44	44	44	4	41	25	16	61.2%	44
Capital Spares								–		
Solid Waste Infrastructure		1,604	1,988	2,019	4	46	29	(17)	-59.5%	2,019
Landfill Sites		1,604	1,988	2,019	4	46	29	17	59.5%	2,019
Information and Communication Infrastructure		78	80	91	8	82	52	(30)	-57.1%	91
Distribution Layers		78	80	91	8	82	52	30	57.1%	91
Community Assets		2,093	2,061	2,992	174	1,880	940	(940)	-100.0%	2,992
Community Facilities		1,464	1,323	2,249	117	1,279	925	(354)	-38.3%	2,249
Halls		618	619	726	53	583	108	475	439.1%	726
Centres		7	7	558	1	7	325	(318)	-97.9%	558
Fire/Ambulance Stations		46	58	58	2	21	14	7	50.6%	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	268	139	130	93.8%	243
Cemeteries/Crematoria		15	58	61	9	95	1	94	6917.1%	61
Police		2	–	–	–	–	–	–		–
Purls		116	122	126	10	111	73	38	51.8%	126
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities		–	–	5	–	–	3	(3)	-100.0%	5
Markets								–		
Stalls		27	23	272	2	21	148	(127)	-85.5%	272
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals		191	191	194	16	171	109	62	56.5%	194
Capital Spares								–		
Sport and Recreation Facilities		629	738	743	57	601	15	(586)	-3811.4%	743
Indoor Facilities		–	717	717	54	577	–	577	#DIV/0!	717
Outdoor Facilities		629	21	26	2	24	15	9	57.5%	26
Investment properties		136	136	170	12	126	99	(27)	-27.2%	170
Revenue Generating		136	136	170	12	126	99	(27)	-27.2%	170
Improved Property		136	136	170	12	126	99	27	27.2%	170
Other assets		703	688	778	62	672	279	(394)	-141.2%	778
Operational Buildings		703	688	704	62	672	236	(437)	-185.4%	704
Municipal Offices		703	688	704	62	672	236	437	185.4%	704
Housing		–	1	74	–	–	43	43	100.0%	74
Staff Housing								–		
Social Housing		–	1	74	–	–	43	(43)	-100.0%	74
Intangible Assets		15	15	124	2	19	72	53	73.8%	124
Servitudes								–		
Licences and Rights		15	15	124	2	19	72	53	73.8%	124
Computer Software and Applications		15	15	124	2	19	72	(53)	-73.8%	124
Computer Equipment		911	839	1,834	73	791	912	121	13.2%	1,834
Computer Equipment		911	839	1,834	73	791	912	(121)	-13.2%	1,834
Furniture and Office Equipment		1,821	7,412	8,065	718	5,330	3,787	(1,543)	-40.7%	8,065
Furniture and Office Equipment		1,821	7,412	8,065	718	5,330	3,787	1,543	40.7%	8,065
Machinery and Equipment		789	1,142	1,150	251	2,717	209	(2,507)	-1198.2%	1,150
Machinery and Equipment		789	1,142	1,150	251	2,717	209	2,507	1198.2%	1,150
Transport Assets		1,832	383	1,345	180	1,965	736	(1,230)	-167.2%	1,345
Transport Assets		1,832	383	1,345	180	1,965	736	1,230	167.2%	1,345
Total Depreciation	1	54,181	68,548	68,548	4,297	30,349	25,843	(4,506)	-17.4%	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 - M07 January

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	3,244	11,266	23,649	12,382	52.4%	53,267
Roads Infrastructure		–	25,112	19,123	–	2,288	8,218	5,929	72.2%	19,123
Roads		–	25,112	19,123	–	2,288	8,218	(5,929)	-72.2%	19,123
Storm water Infrastructure		–	1,500	1,800	–	43	208	165	79.4%	1,800
Drainage Collection		–	1,500	1,800	–	43	208	(165)	-79.4%	1,800
Electrical Infrastructure		–	8,696	8,696	2,839	3,026	4,348	1,321	30.4%	8,696
MV Substations		–	8,696	8,696	2,839	3,026	4,348	(1,321)	-30.4%	8,696
Water Supply Infrastructure		–	15,162	16,248	405	5,834	7,933	2,099	26.5%	16,248
Bulk Mains		–	917	917	–	–	382	(382)	-100.0%	917
Distribution		–	14,245	15,331	405	5,834	7,551	(1,717)	-22.7%	15,331
Sanitation Infrastructure		–	6,700	7,400	–	75	2,942	2,867	97.5%	7,400
Pump Station		–	3,000	3,700	–	75	1,250	(1,175)	-94.0%	3,700
Reticulation		–	3,300	3,300	–	–	1,525	(1,525)	-100.0%	3,300
Waste Water Treatment Works		–	400	400	–	–	167	(167)	-100.0%	400
Community Assets		–	–	2,074	317	1,834	1,921	87	4.5%	2,074
Community Facilities		–	–	153	–	50	–	(50)	#DIV/0!	153
Cemeteries/Crematoria		–	–	153	–	50	–	50	#DIV/0!	153
Capital Spares								–		
Sport and Recreation Facilities		–	–	1,921	317	1,784	1,921	137	7.1%	1,921
Indoor Facilities								–		
Outdoor Facilities		–	–	1,921	317	1,784	1,921	(137)	-7.1%	1,921
Other assets		–	650	650	18	143	235	92	39.2%	614
Operational Buildings		–	650	650	18	143	235	92	39.2%	614
Municipal Offices		–	650	650	18	143	235	(92)	-39.2%	614
Total Capital Expenditure on upgrading of existing assets	1	–	57,820	55,991	3,579	13,243	25,804	12,561	48.7%	55,955

APPENDIX A - Capex Report as at 31 January 2026

Include	Yes

2025/26 mSCOA CAPITAL FINANCIAL PERFORMANCE REPORT AS AT 31 JANUARY 2026

Row Labels	LEDGER ACCOUNT	VOTE DESCRIPTION	MSCOA CODE	MSCOA EXPENDITURE DESCRIPTION	FUNDING SOURCES	ORIGINAL BUDGET	ROLLOVER ADJUSTED BUDGET (Incl. Virements)	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive & Council						84,700	84,700	37,871	36,685	(1,186)	-	46,829
MUNICIPAL MANAGER	28-32-85-20-1151	Program Office Equipment	9/108-2-2	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:I	Internally Generated Funds	38,900	38,900	20,786	16,210	(4,576)	-	18,114
	28-32-85-20-1155	Program Office Furniture	9/108-3-3	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	45,800	45,800	17,084	20,475	3,391	-	28,716
Vote 2 - Corporate Services						1,050,000	1,066,540	255,628	459,240	157,345	210,057	600,855
DIRECTOR: CORPORATE	28-38-85-20-4155	Program Office Furniture	9/101-39-39	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	300,000	300,000	-	125,000	125,000	23,912	276,0[illegible]
INFORMATION TECHNOLOGY	28-66-85-26-1152	Program Computer Equipment	9/106-6-8	Replacement Laptops	Internally Generated Funds	300,000	316,540	213,360	141,540	(71,820)	60,195	42,985
			9/106-6-9	Replacement Desktops		250,000	250,000	5,200	109,965	104,165	125,950	118,850
	28-66-85-26-1070	Switches/Upgrade Network	9/106-212277-80890	PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisit	Internally Generated Funds	200,000	200,000	37,068	83,335		-	162,932
Vote 3 - Financial Services						45,000	45,000	-	6,250	6,250	-	45,000
DIRECTOR: FINANCE	28-62-85-25-9151	Program Office Equipment	9/101-57-57	Assets: Non-current Assets - Property; Plant and Equipment - Cost Mod	Internally Generated Funds	15,000	15,000	-	6,250	6,250	-	15,000
	28-62-85-25-9155	Program Office Furniture	9/101-2-16	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:I	Internally Generated Funds	30,000	30,000	-	-	-	-	30,000
Vote 5 - Planning & Development						9,200,000	9,786,000	1,517,162	4,586,000	3,068,838	915,796	7,353,042
ENVIRONMENTAL MANAGEMENT	28-83-85-28-7505	Flood Intervention - Knoetzie	9/183-93077-360975	MDRG - Knoetzie	Internally Generated Funds	-	86,000	85,993	86,000	7	-	7
HOUSING ADMINISTRATION	28-48-84-22-4011	Sedgefield Infill - Informal Settlements Upgrading Partnership Grant	9/105-28-28	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:(	Provincial Government Grants	8,000,000	8,000,000	1,032,098	4,000,000	2,967,902	629,710	6,338,192
	28-48-85-22-4066	Subsoil drains - Bongani Khayalethu Valley	9/105-55-55	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	1,200,000	500,000	171,072	500,000	328,928	286,086	42,842
	28-48-85-31-4011	Installation of Septic Tanks in Informal Areas (Pilot)	9/105-210477-360737	Installation of Septic Tanks in Informal Areas (Pilot)	Internally Generated Funds	-	1,200,000	228,000	-	(228,000)	-	972,000
Vote 6 - Community Services						20,618,120	22,687,539	3,181,730	5,769,202	2,495,677	4,038,676	15,487,133
CEMETERY	28-39-85-20-7020	Fencing at cemetery	9/124-219577-361026	PPE:Cost Model:Community Assets:Cost:Acquisitions	Internally Generated Funds	-	153,132	50,000	-	(50,000)	-	103,132
	28-39-85-20-7155	Mini digger loader	9/124-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	450,000	450,000	-	187,500	187,500	-	450,000
CLEANSING REFUSE REMOVAL SERV.	28-72-85-26-9075	Compactor Trucks	9/113-212677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	5,000,000	5,672,000	-	672,000	672,000	-	5,672,000
	28-72-85-26-9076	Class 1 Noise Level Meter (2)	9/113-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	200,000	200,000	-	83,335		-	200,000
HALLS / FACILITIES	28-41-85-21-4008	Furniture Equipment	9/103-32-32	PPE:Cost Model:Furniture and Office Equipment:In-use:C	Internally Generated Funds	313,200	313,200	160,775	135,193	(25,582)	120,443	31,983
LIBRARY	28-51-85-22-9070	Ablution Sedgefield Library	9/151-22077-61043	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	250,000	250,000	142,700	104,165	(38,535)	490	106,810
	28-51-85-22-9071	Fence Old Goal	9/151-102077-61043	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	200,000	200,000	-	83,335	83,335	24,000	176,000
PARKS RECREATION	28-53-85-21-5060	New LDV Sports Facilities	9/115-20-20	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	480,000	480,000	391,076	-	(391,076)	-	88,924
	28-53-85-29-5005	Small Plant Equipment	9/115-90-30	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	187,920	347,920	50,951	238,300	187,349	116,939	180,029
	28-53-85-21-5002	New Tipper Truck	9/115-212677-360074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:Acquisitions	Internally Generated Funds	-	600,000	521,217	600,000	78,783	-	78,783
	28-53-85-29-5080	New Tractor (bossiekappers)	9/115-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	75,000	75,000	-	31,250	31,250	75,000	-

SAFETY FIRE BRIGADE SERVICES	28-56-80-24-2006	Establishment of fire stations - Rheenendal	9/120-21-21	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	Internally Generated Funds	2,000,000	-	-	(1,000,000)	(1,000,000)	-	-
	28-56-80-24-2007	Establishment of fire stations - Khayalethu	9/120-22-22	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	Internally Generated Funds	1,800,000	1,298,078	-	300,000	300,000	-	1,298,078
	28-56-85-24-2010	Procurement of portable handheld radio's	9/120-25-25	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	Internally Generated Funds	100,000	100,000	68,910	41,665	(27,245)	-	31,090
	28-56-85-24-2011	Fire Hoses and Nozzles	9/120-212477-360805	PPE:Cost Model:Machinery and Equipment:Future Use:Cost	Internally Generated Funds	200,000	236,000	-	119,335	119,335	179,800	56,200
	28-56-84-24-2047	Fire truck -Major pumper (WCPA)	9/120-72677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Provincial Government Grants	1,072,000	1,072,000	-	-	-	932,174	139,826
	28-56-85-24-2062	Fire Truck -Major Pumper (Co-funding)	9/120-12677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	1,000,000	3,000,000	-	2,000,000	2,000,000	2,545,529	454,471
	28-56-85-24-2060	Replacement of a vehicle CX 13574	9/120-212677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	600,000	600,000	-	-	-	-	600,000
	28-56-85-24-2064	Refurbish Ablution Facilities	9/120-132077-61043	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	200,000	164,000	-	47,335	47,335	-	164,000
	28-56-85-24-2156	Office Equipment	9/120-132977-60839	PPE:Cost Model:Furniture and Office Equipment:In-use:C	Internally Generated Funds	60,000	43,460	-	8,460		43,460	-
	28-56-85-24-2063	Generator	9/120-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	25,000	25,000	12,043	10,415	(1,628)	-	12,957
SAFETY TRAFFIC DEPARTMENT	28-59-85-25-0004	Breatherlizer Sets	9/121-11-11	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	Internally Generated Funds	250,000	4,000	-	(141,835)	(141,835)	-	4,000
	28-59-85-25-0156	Vehicle Replacements (3)	9/121-22677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	1,155,000	1,155,000	-	-	-	-	1,155,000
SPORT FIELDS	28-60-84-25-5011	MIG: 285770 Upgrade Sportsfield PH2 (Bongani)	9/116-40-40	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	National Government Grants	-	1,920,749	1,784,057	1,920,749	136,692	841	135,850
TRANSFER STATION	28-73-85-27-1020	Hooklift Truck	9/114-212677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	3,000,000	3,000,000	-	-	-	-	3,000,000
	28-73-85-27-1021	Containers (5)	9/114-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	2,000,000	1,328,000	-	328,000	328,000	-	1,328,000
Vote 7 - Electrical Services						16,495,652	19,071,062	3,037,719	6,737,820	2,878,071	8,238,398	7,794,945
ELECTRICITY DISTRIBUTION	28-76-85-27-8001	Electrification of informal areas	9/104-100-125	Electrification of informal areas - Ward 7	Internally Generated Funds	-	111,111	-	-	-	109,719	1,392
			9/104-97-122	Electrification of informal areas - Ward 1	Internally Generated Funds	-	780,389	-	-		-	780,389
			9/104-98-123	Electrification of informal areas - Ward 3	Internally Generated Funds	1,000,000	127,240	-	-	-	-	127,240
			9/104-99-124	Electrification of informal areas - Ward 4	Internally Generated Funds	-	111,111	-	-	-	-	111,111
	28-76-80-20-8003	Electrification of Formal Housing	9/104-112-138	Electrification of Formal Housing	Internally Generated Funds	1,000,000	1,000,000	-	416,665		84,585	915,415
	28-76-85-20-2003	Relay replacement to reduce overloading	9/104-210177-360261	PPE:Cost Model:Electrical Infrastructure:In-use:Capital Spares:Cost:Acq	Internally Generated Funds	1,000,000	1,238,265	-	416,665	416,665	-	1,238,265
	28-76-85-20-2004	Replacement of 2 RMU s Eastford and White location	9/104-213377-360193	PPE:Cost Model:Electrical Infrastructure:In-use:MV Swi	Internally Generated Funds	1,200,000	1,200,000	-	600,000	600,000	1,062,600	137,400
	28-76-85-27-8155	Refurbishment of Ring Main Units	9/104-210177-60261	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	1,800,000	1,800,000	-	540,000	540,000	1,197,668	602,333
	28-76-85-27-8156	Smart Meters Installation	9/104-211577-60414	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	1,000,000	1,751,739	11,299	416,665		787,581	952,859
	28-76-84-27-9080	20MVA 66/22KV Knysna Main Intake Substation Ph 2	9/104-210677-60176	PPE:Cost Model:Electrical Infrastructure:In-use:MV Sub	National Government Grants	8,695,652	8,695,652	3,026,419	4,347,825	1,321,406	4,535,017	1,134,215
	28-76-85-20-2007	New MV Transformers	9/104-211577-360227	PPE:Cost Model:Electrical Infrastructure:In-use:MV Swi	Internally Generated Funds	800,000	800,000	-	-	-	-	800,000
	28-76-85-27-9061	Electrification of informal areas - Ward 2	9/104-21577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	-	111,111	-	-	-	-	111,111
	28-76-85-20-2005	Rheenendal Spotlights	9/104-51577-360414	Rheenendal Spotlights	Internally Generated Funds	-	400,000	-	-	-	-	400,000
	28-76-85-27-9060	Electrification of informal areas - Ward 5	9/104-51577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	-	111,111	-	-		-	111,111
	28-76-85-27-9059	Electrification of informal areas - Ward 6	9/104-61577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	-	111,111	-	-	-	111,110	1
	28-76-85-27-9058	Electrification of informal areas - Ward 8	9/104-81577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	-	111,111	-	-	-	11,972	99,139
	28-76-85-20-2006	Electrification of informal areas - Hornlee	9/104-111477-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	-	611,111	-	-	-	338,146	272,965
Vote 8 - Technical Services						125,091,392	126,239,314	16,972,383	60,041,456	16,879,538	12,450,751	96,816,179
DIRECTOR: TECHNICAL SERVICES	28-80-85-28-5154	Program Tools Equipment	9/101-33-33	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	Internally Generated Funds	500,000	483,500	55,017	191,835	136,818	194,103	234,380
	28-80-85-28-5155	Program Office Furniture	9/101-69-69	Office Furniture Replacement	Internally Generated Funds	-	16,500	-	16,500	16,500	6,525	9,975
RDS,S/WTR,DRAINAGE:STORMWATER	28-87-85-29-0026	Upgrade Stormwater Infrastructure	9/117-19-19	Storm water minor improvements (All wards)	Internally Generated Funds	500,000	500,000	-	208,335	208,335	193,200	306,800
	28-87-85-29-0009	Knysna Heights Retaining Wall	9/117-103577-361009	Rehabilitation of Hornlee Internal Streets Counter Funding	Internally Generated Funds	1,200,000	500,000	-	500,000	500,000	-	500,000
	28-87-85-29-0008	Brenton on Lake to Storwater Management	9/117-50977-361009	Rehabilitation of Hornlee Internal Streets Counter Funding	Internally Generated Funds	500,000	500,000	42,993	-	(42,993)	-	457,007
	28-87-85-29-0007	Rehabilitation of Hornlee Internal Streets Counter Funding	9/117-60977-361009	Rehabilitation of Hornlee Internal Streets Counter Funding	Internally Generated Funds	500,000	800,000	-	-	-	23,724	776,276

RDS S/WTR DRAINAGE:STREETS	28-88-80-20-9095	Upgrade Gravel Roads Ward 4	9/110-100-100	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	Internally Generated Funds	-	39,000	33,913	-	(33,913)	-	5,087
	28-88-80-20-9097	Upgrade Gravel Roads Ward 7	9/110-102-102	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	Internally Generated Funds	-	108,515	94,361	-	(94,361)	-	14,154
	28-88-84-20-9040	Public Transport Facilities	9/110-115-115	Public Transport Facilities	National Government Grants	13,043,478	13,043,478	652,574	6,521,740		1,863,914	10,526,989
	28-88-84-20-9075	MIG: Rehabilitation of Streets	9/110-132-132	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	National Government Grants	-	1,553,986	1,056,277	1,553,986		739,673	(241,964)
	28-88-85-20-9049	Upgrade Howard Street Ward 9	9/110-305-305	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	400,000	400,000	-	166,665	166,665	-	400,000
	28-88-85-20-9062	Resealing of streets	9/110-210777-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	5,000,000	5,488,357	-	2,500,000	2,500,000	-	5,488,357
	28-88-85-20-9013	Resurface Gravel Roads	9/110-8077-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	-	178,876	-	-		155,544	23,332
	28-88-84-20-9036	Surface Gravel Roads- Ward 1	9/110-10787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	2,695,652	869,565	2,150	-	(2,150)	302,198	565,217
	28-88-84-20-9034	Surface Gravel Roads- Ward 3	9/110-30787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	4,456,522	3,586,957	161,285	1,537,267	1,374,982	323,814	3,100,858
	28-88-84-20-9033	Surface Gravel Roads- Ward 4	9/110-40787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	4,826,087	3,526,741	300,179	1,511,460	1,211,281	184,131	3,042,431
	28-88-84-20-9032	Surface Gravel Roads- Ward 5	9/110-50787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	4,138,043	2,752,719	1,316,617	2,293,935		88,973	1,347,129
	28-88-84-20-9035	Surface Gravel Roads- Ward 7	9/110-70787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	3,096,011	1,739,130	473,194	-	(473,194)	473,913	792,023
	28-88-85-29-5156	Upgrade Gravel Roads Ward 7	9/110-70277-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	500,000	500,000	346,865	208,335	(138,530)	87,918	65,217
	28-88-85-29-5158	Upgrade of George Rex Drive	9/110-90777-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	500,000	500,000	-	208,335	208,335	-	500,000
	28-88-85-20-9064	Sinkholes	9/110-100777-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	-	41,314	-	-	-	-	41,314
SEWERAGE PURIFICATION SERVICES	28-89-85-31-0040	Knysna Windheuwel WWTW	9/112-133-133	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	400,000	400,000	-	166,665	166,665	-	400,000
	28-89-85-31-0013	Refurbishment of biodisk in Belvedere	9/111-50477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	400,000	400,000	-	166,665	166,665	-	400,000
	28-89-85-31-0012	Refurbishment of biodisk in Karatara	9/111-20477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	400,000	400,000	-	166,665	166,665	-	400,000
	28-89-85-31-0086	Refurbishment of knysna Waste Water Treatment Works	9/111-210477-60737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisit	Internally Generated Funds	3,500,000	3,500,000	-	1,750,000	1,750,000	-	3,500,000
SEWERAGE RETICULATION SERVICES	28-90-80-31-3010	MCC Replacement	9/112-59-59	MCC Replacement	Internally Generated Funds	1,000,000	1,000,000	-	416,665	416,665	-	1,000,000
	28-90-80-31-3020	Replacement of Pump, Valves and rails	9/112-60-60	Pump Replacement	Internally Generated Funds	600,000	740,149	58,084	250,000	191,916	367,151	314,915
	28-90-80-31-3023	Brenton on Lake to Belvedere Sewer Link	9/112-65-65	Brenton on Lake to Belvedere Sewer Link	Internally Generated Funds	500,000	500,000	-	208,335	208,335	-	500,000
	28-90-85-31-3085	Bulk Sewer Services Damsebos next to Uniondale Road	9/112-80-80	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	Internally Generated Funds	300,000	497,409	-	125,000	125,000	-	497,409
	28-90-85-31-3015	Upgrade main Sewer Pump Station and sewers in the CBD	9/112-81-81	Assets:Non-current:PPE:Cost Model:Sanitation Infrastructure:Cost:Acq	Internally Generated Funds	2,500,000	2,500,000	74,795	1,250,000	1,175,205	902,388	1,522,816
	28-90-85-31-3038	Rehabilitation of the khayalethu sewer project	9/112-70477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	8,500,000	8,500,000	-	4,250,000	4,250,000	-	8,500,000
	28-90-85-31-4004	New Inlets at Sewer Pumpstations	9/112-219277-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	500,000	500,000	-	208,335		-	500,000
	28-90-85-31-3040	Sedgefield Bulk Sewer Services Counter-Funding	9/112-20877-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	1,800,000	1,800,000	-	900,000	900,000	-	1,800,000
	28-90-85-31-4005	Upgrade of Homlee Ager Street Sewer Pipeline	9/112-90877-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	1,000,000	1,000,000	-	416,665	416,665	-	1,000,000
	28-90-85-31-4007	Replacement of Sewerage Line: Gordon Street	9/112-100477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	800,000	500,000	-	-	-	-	500,000
	28-90-85-31-3039	Salt River Sewer Pumpstation Upgrade Outfall Sewers	9/112-103477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	500,000	1,200,000	-	-	-	347,826	852,174
	28-90-85-31-4008	Installation of Septic Tanks in Informal Areas	9/112-213277-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	500,000	-	-	-		-	-
WATER PURIFICATION WORKS	28-92-84-32-0108	Municipal Water Resilience Grant - W C P A	9/118-211877-60703	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Provincial Government Grants	2,173,913	2,173,913	1,999,360	1,086,957		-	174,553

- WATER RETICULATION	- 28-93-84-32-3032	- Water services Infrastructure Grant	- 9/119-78-78	- Water services Infrastructure Grant	National Government Grants	6,086,957	6,086,957	4,315,407	3,043,478		1,771,550	0
	- 28-93-80-31-3037	Re-align Karawater pipeline	- 9/119-82-82	- Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	Internally Generated Funds	800,000	800,000	-	333,335	333,335	-	800,000
	- 28-93-80-31-3040	Old Place Pipe replacement - Melkhoud, Old Toll Road, Camdeboo, Sand piper	- 9/119-85-85	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	Internally Generated Funds	250,000	250,000	-	104,165		-	250,000
	- 28-93-80-31-3060	Purchase of new 20mm Water Meters	- 9/119-95-95	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	Borrowings	40,000,000	40,000,000	-	20,000,000		-	40,000,000
	- 28-93-85-32-3016	- Bulk Water Supply - Rheenendal	- 9/119-99-99	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	Internally Generated Funds	917,160	917,160	-	382,150		-	917,160
	- 28-93-85-31-3001	Bulk Water Supply - Karatara	- 9/119-101-101	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	650,000	839,035	-	270,835		-	839,035
	- 28-93-84-32-3282	- MIG: 196403 - New Lower River Dam	- 9/119-133-133	Assets: Non-current Assets - Property, Plant and Equipment - Cost Mod	National Government Grants	-	2,203,068	1,766,428	2,203,068	436,640	149,283	287,357
	- 28-93-85-32-3098	Smart Meters Installation	- 9/119-211677-60720	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:	Internally Generated Funds	1,000,000	3,158,722	2,703,679	416,665	(2,287,014)	9,330	445,713
	- 28-93-84-31-3062	Upgrade Bulk Water Supply Rheenendal	- 9/119-53287-360635	PPE:Cost Model:Water Supply Infrastructure:Distributio	National Government Grants	5,348,859	6,435,563	1,518,204	3,217,785	1,699,581	4,265,595	651,764
	- 28-93-85-32-4101	Upgrade of Howard Street Pipeline	9/119-91677-60635	- PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	1,432,000	1,432,000	-	716,000	716,000	-	1,432,000
	- 28-93-85-32-4105	Upgrade of Sandpiper Street Pipeline	9/119-91877-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	410,150	410,150	-	170,895	170,895	-	410,150
	- 28-93-85-32-4104	Upgrade of Westhill Pipeline	- 9/119-1010077-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	408,850	408,850	-	170,355	170,355	-	408,850
	- 28-93-85-32-4103	Upgrade of Agter Street Pipeline	- 9/119-910077-60635	- PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	403,650	403,650	-	168,190	168,190	-	403,650
	- 28-93-85-32-4102	Upgrade of Reinecke Street pipeline	9/119-91777-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	154,050	154,050	-	64,190		-	154,050
Grand Total						172,584,854	178,980,155	25,002,493	77,636,653	25,484,532	25,853,679	128,123,983

YTD Actual spend % expenditure	14%	14%		32%			

Directorate	ORIGINAL BUDGET	ROLLOVER ADJUSTED BUDGET (Incl. Virements)	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive and Council	84,700	84,700	37,871	36,685	(1,186)	-	46,829
% Expenditure Vote 1	45%	45%					
Vote 2 - Corporate Services	1,050,000	1,066,540	255,628	459,240	157,345	210,057	600,855
% Expenditure Vote 2	24%	24%					
Vote 3 - Financial Services	45,000	45,000	-	6,250	6,250	-	45,000
% Expenditure Vote 3	0%	0%					
Vote 5 - Planning & Developmer	9,200,000	9,786,000	1,517,162	4,586,000	3,068,838	915,796	7,353,042
% Expenditure Vote 5	16%	16%					
Vote 6 - Community Services	20,618,120	22,687,539	3,181,730	5,769,202	2,485,677	4,038,676	15,467,133
% Expenditure Vote 6	15%	14%					
Vote 7 - Electrical Services	16,495,652	19,071,062	3,037,719	6,737,820	2,878,071	8,238,398	7,794,945
% Expenditure Vote 7	18%	16%					
Vote 8 - Technical Services	125,091,382	126,299,314	16,972,383	60,041,456	16,879,538	12,450,751	96,816,179
% Expenditure Vote 8	14%	13%					
Grand Total	172,584,854	178,980,155	25,002,493	77,636,653	25,484,532	25,853,679	128,123,983