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.

February 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 28 February 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 February 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 28 February 2026, the Cash and Cash Equivalents balance equates to R 129.7 million with commitments equating to R 58.1 million. This results in the cash and cash equivalents are exceeding the commitment by R 71.6 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. The Traffic Fines tender process has been finalised and the appointment made, and the Security tender process is still ongoing.

2.2.4 The Adjustments Budget was approved during this month. This have resulted in a huge increase in expenditure (+-R 55 million) which will definitely impact the liquidity and going concern ratios of the municipality, this is not an ideal situation but is was necessitated to ensure continuous service delivery (refuse collection & transportation, water and sanitation) as well as the safekeeping of the assets of the municipality.

2.3 Recommendations

(a) That the Mayoral Committee notes the Section 71 Monthly Budget Statement as at 28 February 2026.

(b) That the Mayoral Committee notes that the Section 71 Monthly Budget Statement as at 28 February 2026 will be published on the municipal website.

CLLR THANDO MATIKA
EXECUTIVE MAYOR
DATE: 13 March 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 February 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 931.5 million against the expected Year-to-date budgeted operating revenue of R 965.7 million (capital grants excluded) results in a variance of 4%. Variances of a material value in nature in the operating revenue budget are presented with appropriate comments in the table below.

Variances between Year-to-Date Actual and Year-to-Date Budget										
Row Number	Description	Original Budget		February Adjustments Budget	Year-to-Date Actual	YTD Actual vs Total Budget %	Expected YTD Budget	YTD Actual vs Expected YTD Budget Variance		Comments
Column Reference	A	B		C	D	E	F	%	Value	
1	Service charges - Electricity	465,762,477	-2,165,083	463,597,394	298,751,579	64.4%	309,064,929	3.34%	10,313,350	The decline in units consumed resulted in reduction in average revenue estimated to be billed compared to 2024-2025 audited outcome. In addition, Small Scale Embedded Generation SSEG tariff application, an of grid application by small scale consumers, are contributing towards a decline in units consumed by customers compared. The Electrical Department is currently addressing the by-passed meters and working through the existing backlog. As a result, revenue is expected to increase in the coming months as conventional meters has been procured to address the unread meters..
2	Service charges - Water	112,803,280	32,338	112,835,618	74,683,087	66.2%	75,223,745	0.72%	540,658	
3	Service charges - Waste Water Management	79,041,338	-11,931,092	67,110,246	27,031,509	40.3%	44,740,164	39.58%	17,708,655	Due to the water meter installations not yet being concluded, consumption at certain properties remains
4	Service charges - Waste management	46,612,040	9,078,808	55,690,848	35,827,756	64.3%	37,127,232	3.50%	1,299,476	The current underperformance is being addressed. The Waste Management Department is undertaking inspections of business refuse removal to verify the actual number of bins on site and the frequency of collection compared to what is currently being billed. In addition, stricter measures are being implemented at the dumping site to regulate customers who are privately disposing of waste.
5	Sale of Goods and Rendering of Services	32,753,342	1,575,657	34,328,999	26,603,518	77.5%	22,885,999	-16.24%	- 3,717,519	The Sale of goods is overperforming due to Construction Contract Revenue for the revenue recognised on the
6	Agency services	4,037,734	142,162	4,179,896	2,926,446	70.0%	2,786,597	-5.02%	- 139,849	
7	Interest earned from Receivables	29,324,126	3,715,499	33,039,625	19,519,214	59.1%	22,026,417	11.38%	2,507,203	The decrease in interest earned from receivables is mainly attributable to the write-off of indigent debt
8	Interest from Current and Non Current Assets	4,626,054	3,802,754	8,428,808	7,688,672	91.2%	5,619,205	-36.83%	- 2,069,467	Interest is over performing due to interest earned from primary and investment accounts invested that has grown
9	Rental from Fixed Assets	8,582,855	-1,177,646	7,405,209	4,448,327	60.1%	4,936,806	9.89%	488,479	The decrease in revenue is mainly due to adjustments made to the Rental Land billing.
10	Licence and permits	385,314	-146,095	239,219	80,589	33.7%	159,479	49.47%	78,890	
11	Operational Revenue	4,623,655	197,918	4,821,573	3,015,165	62.5%	3,214,382	6.20%	199,217	
12	Property rates	362,049,268	674,201	362,723,469	265,089,405	73.1%	241,815,646	-9.62%	- 23,273,759	The overperformance in Property Rates is mainly attributable to improved collection levels and ongoing debt
13	Fines, penalties and forfeits	103,207,460	1,072	103,208,532	32,127,456	31.1%	68,805,688	53.31%	36,678,232	Fines are difficult to project due to iGRAP implementation on fines. Also
14	Licence and permits	1,456,651	-242,220	1,214,431	844,577	69.5%	809,621	-4.32%	- 34,956	
15	Transfers and subsidies - Operational	165,381,826	11,671,257	177,053,083	124,996,013	70.6%	118,035,389	-5.90%	- 6,960,624	Grants were adjusted upward due to Grant roll-over that were brought into the budget with the main February
16	Interest (Property Rates)	11,810,635	-469,151	11,341,484	7,397,762	65.2%	7,560,989	2.16%	163,227	Not material
17	Gains on Disposal of PPE	1,000,000	0	1,000,000	0	0.0%	666,667	100.00%	666,667	No Auction held to date
18	Other Gains	0	440,798	440,798	440,798	100.0%	293,865	-50.00%	- 146,933	Gains due to SCM Inventory stock items recognised hence the provision.
19	**Total Revenue (Capital Grants Excluded)**	**1,433,458,055**	**15,201,177**	**1,448,659,232**	**931,471,873**	**64%**	**965,772,821**	**4%**	**34,300,948**	

3.2.2 The Year-to-date total actual operating expenditure (Row 33 in the table below) of R 706.4 million against the total expected Year-to-date budgeted operating expenditure of R 999.1 million result in a variance of 29.3%. 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		February Adjustments Budget	Year-to-Date Actual	YTD Actual vs Total Budget %	Expected YTD Budget	YTD Actual vs Expected YTD Budget Variance		Comments
Column Reference	A	B		C	D	E	F	%	Value	
20	Employee related costs	374,677,754	4,475,089	379,152,843	224,118,577	59.1%	252,768,562	11.33%	28,649,985	Under expenditure mainly on 111 vacant posts budgeted for not yet all filled. Currenty7 team developed to fast trat post appointment. As well as actuarial costs budgeted for however journals posted at year-end, all funds (R15 million) to be allocated Inlune 2026. council has embarked on savings on allowances such as overtime and stand-by, limited to 40 in trying to reduce the costs where possible.
21	Remuneration of councillors	11,925,784	-1,000,000	10,925,784	6,600,129	60.4%	7,283,856	9.39%	683,727	
22	Bulk purchases - electricity	357,093,221	9,136,303	366,229,524	211,412,803	57.7%	244,153,016	13.41%	32,740,213	Eskom charges different tariffs during different season (peak, Off-peak and standard) and big invoices come during June and July period. Also the new tariffs implemented by Eskom for the first time in the 2025-2026 financial year such as Legacy tariffs will be determined by year-end.
23	Other materials	46,693,594	1,437,308	48,130,902	20,961,970	43.6%	32,087,268	34.67%	11,125,298	Under expenditure projected in Water Chemical supply. Though increased implemented late in the financial yearly, expenditure expected to increase over the months as well as demand or the new meters to be installed.
24	Debt impairment	119,548,650	1,695,057	121,243,707	43,784,360	36.1%	80,829,138	45.83%	37,044,778	Monthly cash flows automatically calculated by system based on uncollected rated projected however journal done at year-end. System patch will be done Friday 13 March 2026 where monthly cash flows will be addressed with the March reporting period.
25	Depreciation and amortisation	68,548,010	168,895,603	237,443,613	33,983,974	14.3%	158,295,742	78.53%	124,311,768	No asset system available to calculate monthly asset impairment. The provision will be done with the annual
26	Interest	29,426,064	-1,195,365	28,230,699	15,315,958	54.3%	18,820,466	18.62%	3,504,508	Interest paid by-annually. Cannot be divided by 12. remainder of the projections is the outstanding amount by
27	Contracted services	152,032,410	27,666,504	179,698,914	87,079,344	48.5%	119,799,276	27.31%	32,719,932	Consultant and Water emergency water projects recently awarded, expenditure should reflect towards year-end
28	Transfers and subsidies	3,634,823	11,522,370	15,157,193	4,539,028	29.9%	10,104,795	55.08%	5,565,767	Mainly as a result of the SETA grant receipt monthly. Total grant recognised as per grant however expenditure based on number off interns registered, in this instant some interns deregistered the program.
29	Irrecoverable debts written off	9,403,903	-855,405	8,548,498	0	0.0%	5,698,999	100.00%	5,698,999	Monthly cash flows automatically calculated by system based on uncollected rated projected however journal
30	Operational costs	89,389,646	14,538,713	103,928,359	58,554,040	56.3%	69,285,573	15.49%	10,731,533	Under expenditure due to various under expenditure per department
31	Losses on Disposal of Assets	0	0	0	0	0.0%	-	0.00%	-	
32	Other Losses	0	0	0	0	0.0%	-	0.00%	-	
33	**Total Operating Expenditure**	**1,262,373,859**	**236,316,177**	**1,498,690,036**	**706,350,183**	**47.1%**	**999,126,691**	**29.3%**	**292,776,508**	

3.2.3 The year-to-date total actual operating surplus of R 225.1 million against the year-to-date expected budgeted operating deficit of R 33.3 million (capital grants excluded) results in a operating surplus of R 258.5 million (Row 34 in the table below).

Variances between Year-to-Date Actual and Year-to-Date Budget										
Row Number	Description	Original Budget		February Adjustments Budget	Year-to-Date Actual	YTD Actual vs Total Budget %	Expected YTD Budget	YTD Actual vs Expected YTD Budget Variance		Comments
Column Reference	A	B		C	D	E	F	%	Value	
19	**Total Revenue (Capital Grants Excluded)**	**1,433,458,055**	**15,201,177**	**1,448,659,232**	**931,471,873**	**64%**	**965,772,821**	**4%**	**34,300,948**	
33	**Total Operating Expenditure**	**1,262,373,859**	**236,316,177**	**1,498,690,036**	**706,350,183**	**47.1%**	**999,126,691**	**29.3%**	**292,776,508**	
34	**Operating Surplus/(Deficit)**	**171,084,196**	**-221,115,000**	**-50,030,804**	**225,121,690**	**-450.0%**	**-33,353,869**	**775%**	**-258,475,559**	
35	Capital Grants	63,633,174	890,170	64,523,344	22,342,636	34.6%	43,015,563	48.06%	20,672,927	Under performance of capital grant expenditure.
36	Public Contributions	0	0	0	0	0.0%	0	0.00%		
37	**Surplus/(Deficit) for the Year**	**234,717,370**	**-220,224,830**	**14,492,540**	**247,464,326**	**1707.5%**	**9,661,693**	**-2461%**	**-237,802,633**	

3.2.4 The year-to-date actual surplus for the year (Row 37 in the table above) of R 247.5 million against the total expected year to date budgeted surplus for the year of R 9.7 million (capital grants included) results in an operating surplus of R 237.8 million.

3.2.5 Overtime

The table below depicts the Overtime Expenditure as at 28 February 2026.

Overtime									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	February Adjustments Budget	Actual February 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	209,010	24,375	119,521	122,268	-2,747
3	Financial Services	83,462	54,301	25,769	31,278	576	7,419	6,502	917
4	Planning and Development	0	41,535	17,215	17,215	0	3,443	0	3,443
5	Integrated Human Settlements	74,305	605	0	56,859	9,041	14,666	18,083	-3,417
6	Community Services	9,203,926	9,306,936	4,158,658	7,392,246	827,141	4,056,476	4,145,057	-88,581
7	Electrical Services	2,077,945	1,876,925	1,230,955	2,256,724	173,285	1,163,481	1,148,265	15,216
8	Technical Services	9,135,628	8,479,856	9,363,322	16,220,000	1,529,517	8,852,647	8,888,513	-35,866
9	Grand Total	20,754,647	19,889,343	14,918,061	26,183,332	2,563,936	14,217,653	14,328,687	-111,034

3.2.6 Standby

The below table depicts the Standby Expenditure as at 28 February 2026.

Standby Allowance									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	February Adjustments Budget	Actual February 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	133	0	133	-133
2	Corporate Services	199,443	213,417	0		2,360	0	5,446	-5,446
3	Financial Services	42,535	6,814	160,201	267,028	24,419	148,096	150,445	-2,349
4	Planning and Development	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	0	0	68,605	4,560	15,245	15,994	-749
6	Community Services	1,676,582	1,911,422	997,180	1,820,663	156,078	932,296	928,689	3,607
7	Electrical Services	1,656,775	1,713,582	922,539	1,353,823	122,506	798,694	797,777	917
8	Technical Services	3,380,477	3,673,771	2,422,921	5,449,137	458,651	3,096,165	3,081,412	14,753
9	Grand Total	7,103,996	7,552,727	4,502,841	8,959,256	768,706	4,990,496	4,979,897	10,599

3.2.7 Consultants

The below table depicts the Consultants expenditure as at 28 February 2026.

Use of Consultants per Directorate										
Row Number	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	February Adjustments Budget	Actual February 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	0	0	0
2	Corporate Services	6,684,895	7,718,067	4,900,931	5,900,000	8,900,000	550,810	6,191,594	6,191,593	1
3	Financial Services	3,868,450	1,509,139	2,173,802	4,390,000	3,990,000	4,328	1,014,066	1,014,065	1
4	Planning and Development	1,294,495	1,533,129	1,758,085	4,420,000	2,895,800	57,878	777,363	777,363	0
5	Integrated Human Settlements	2,467,243	1,802,353	106,857	1,750,000	1,312,500	0	12,500	12,500	0
6	Community Services	397,981	100,944	42,400	46,543	46,543	0	29,500	29,500	0
7	Electrical Services	0	0	0	0	614,764	0	0	0	0
8	Technical Services	2,922,785	949,374	4,228,637	2,245,559	7,245,559	0	0	0	0
9	Grand Total	17,635,848	13,613,006	13,210,713	20,252,102	26,360,166	613,016	8,025,023	8,025,021	2

3.2.8 Travel and Subsistence

The Travel and Subsistence expenditure as at 28 February 2026 are depicted in the following table.

Travel and Subsistence per Directorate							
Row Number	Directorate	Original Budget 2025/2026	February Adjustments Budget	Actual February 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	572,940	20,185	142,514	159,576	-17,062
2	Corporate Services	155,000	195,000	12,252	48,466	68,110	-19,644
3	Financial Services	255,042	465,042	34,891	144,699	190,066	-45,367
4	Planning and Development	465,000	908,000	110,821	290,150	428,235	-138,085
5	Integrated Human Settlements	82,000	82,000	0	31,158	31,159	-1
6	Community Services	81,673	177,158	4,306	97,591	125,601	-28,010
7	Electrical Services	7,477	7,477	0	1,126	1,126	0
8	Technical Services	76,227	138,860	21,999	42,737	60,128	-17,391
9	Grand Total	1,450,359	2,546,477	204,455	798,441	1,064,001	-265,560

3.2.9 Contracted Service

The Contracted Services expenditure is presented in the table below.

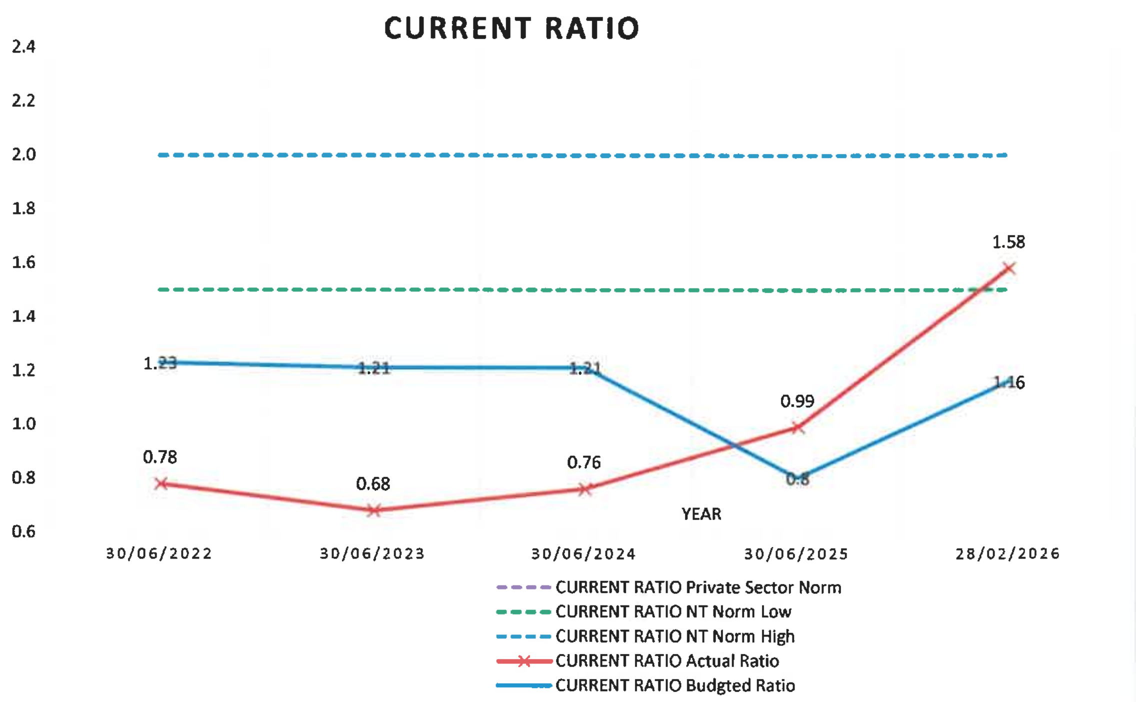
Contracted Services per Directorate							
Row Number	Directorate	Original Budget 2025/2026	February Adjustments Budget	Actual February 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	3,450,000	2,100,000	137,815	485,781	485,782	-1
2	Corporate Services	7,607,500	9,958,500	588,715	6,415,343	6,514,884	-99,541
3	Financial Services	6,115,800	5,735,800	72,689	1,500,698	1,500,697	1
4	Planning and Development	6,460,000	5,908,800	208,384	1,950,723	1,950,725	-2
5	Integrated Human Settlements	34,053,200	39,935,700	1,369,087	26,440,441	26,140,536	299,905
6	Community Services	38,122,412	48,882,842	4,374,948	30,335,202	30,336,233	-1,031
7	Electrical Services	24,766,442	28,911,206	129,939	9,836,428	9,837,012	-584
8	Technical Services	31,457,056	38,266,066	2,463,351	10,240,731	10,313,481	-72,750
9	**Grand Total**	**152,032,410**	**179,698,914**	**9,344,928**	**87,205,347**	**87,079,350**	**125,997**

3.3 Financial Position Overview

3.3.1 Current Ratio (1.58 : 1)

The Current Ratio as at 28 February 2026 equates to 1.58 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted Current Ratio of 1.16 : 1. This reflects a vast improvement in comparison to the current ratio of 0.99:1 as at 30 June 2025.

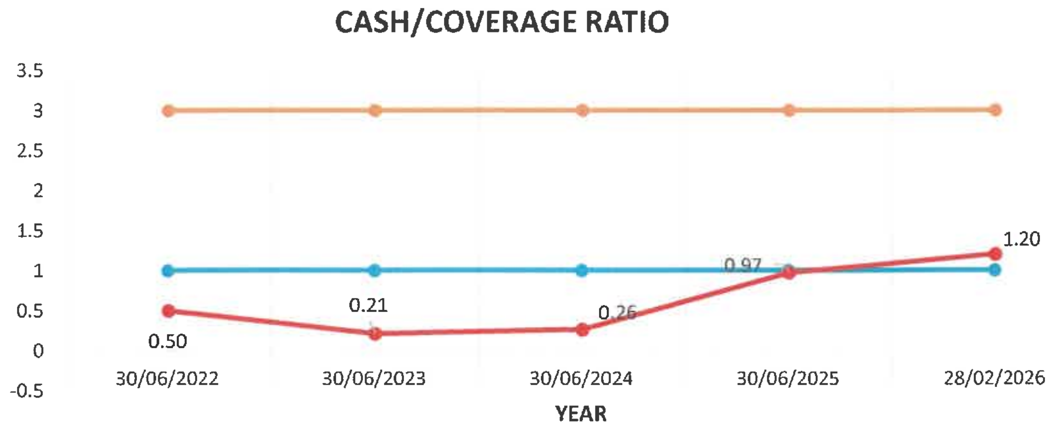
				Description	Dec-25	Jan-26	Feb-26
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.59	1.63	1.58
				Current Assets	596,551,940	603,777,509	595,444,840
				Current Liabilities	375,708,242	369,957,571	376,605,334



3.3.2 Cash/Cost Coverage Ratio (1.2 months)

The Cash/Cost Coverage Ratio as at 28 February 2026 equates to 1.2 months compared to the National Treasury norm of 1 – 3 months.

				Description	Dec-25	Jan-26	Feb-26
Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		1.39	1.46	1.20
				Cash and cash equivalents	98,503,374	99,428,003	37,151,845
				Unspent Conditional Grants	29,676,538	26,295,373	21,850,118
				Overdraft			
				Short Term Investments	42,065,789	42,343,369	92,595,748
				Monthly Operational Expenditure	79,991,018	78,879,124	89,797,407



3.3.3 Cash and Cash Equivalents (R 129.7 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 129.7 million as at 28 February 2026.

3.3.4 Current Investments (R 92.6 million)

Current investments (Row 2 in the Table below) equates to R 92.6 million as at 28 February 2026. The total investment portfolio equates to R 96.2 million, which includes non-current investments of R 3.6 million.

Cash and Cash Equivalents versus Commitments					
Row Number	**Description**	**December 2025**	**January 2026**	**February 2026**	**Movement (C to D)**
Column Reference	**A**	**B**	**C**	**D**	**E**
1	Cash at Bank	98,503,374	99,428,003	37,151,845	-62,276,158
2	Investments - Current	42,065,789	42,343,369	92,595,748	50,252,379
3	**Total Cash and Cash Equivalents**	**140,569,163**	**141,771,372**	**129,747,593**	**-12,023,779**
4	Unspent Conditional Transfers and Grants	29,676,538	26,295,373	21,850,118	-4,445,255
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Trade Payables	18,636,323	20,845,735	20,004,517	-841,218
8	Consumer Deposits	15,996,528	16,019,843	16,239,700	219,856
9	**Total Commitments**	**64,309,389**	**63,160,951**	**58,094,335**	**-5,066,617**
10	**Surplus / (Shortfall)**	**80,238,793**	**66,523,935**	**71,653,258**	**-6,957,162**

3.3.5 Cash Commitments (R 58.1 million)

Total commitments (Row 9 in the Table above) decreased by R 5.1 million during the month under review from R 63.2 million at the end of January 2026 to R 58.1 million at the end of February 2026. Cash and Cash Equivalents exceeded the Commitments by R 71.7 million at the end of February 2026 (Row 10 in the Table above).

3.3.6 Unpaid Conditional Grants (R 36.6 million)

Unpaid Conditional Grants (Row 5 in the Table below) reflects a total balance of R 36.6 million at the end of February 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 28/02/2026	Expenditure: 01/07/2025 to 28/02/2026	Closing Balance: 28/02/2026
Column Reference	A	B	C	D	E	F
1	Integrated Human Settlements Grant	Integrated Human Settlements	12,213,690	-13,398,321	21,950,563	20,765,933
2	Maintenance of Proclaimed Roads	Infrastructure	77,458	0	74,705	152,163
3	SETA Grant	Development	44,775	-939,365	4,086,218	3,191,628
4	Library Services Grant	Community Services	1,277,780	-11,353,000	10,473,303	398,082
5	**Total**		**13,613,703**	**-25,690,686**	**36,584,789**	**24,507,805**

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

3.3.7 Unspent Conditional Grants (R 21.9 million)

Unspent Conditional Grants (Row 17 in the Table below) reflects a total balance of R 21.9 million as at 28 February 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.

Unspent Conditional Grants							
Row Number	Description	Directorate	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 28/02/2026	Expenditure: 01/07/2025 to 28/02/2026	Repayment of Unspent Grants	Closing Balance: 28/02/2026
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	8,846,887	13,857,000	-11,711,089	-4,849,348	6,143,451
2	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884	0	0	0	56,884
3	Integrated National Electrification Programme	Electrical Services	8,822,614	4,500,000	-4,396,250	-8,822,614	103,750
4	Finance Management Capability Grant	Financial Services	1,047,339	0	0	-144,000	903,339
5	Water Services Infrastructure Grant	Water Services	110,922	6,000,000	-6,827,745	-110,922	-827,745
6	Disaster Response Grant	Planning and Development	331,731	0	0	0	331,731
7	Groen Sebenza	Planning and Development	18,115	0	0	0	18,115
8	Neighbourhood Development Partnership Grant	Technical Services	5,740,117	10,000,000	-1,106,960	-5,740,117	8,893,040
9	Municipal Water Resilience Grant	Technical Services	4,773,075	0	-2,299,264	0	2,473,810
10	Municipal Electricity Resilience Grant	Technical Services	574,764	0	0	0	574,764
11	Finance Management Grant	Financial Services	0	1,900,000	-501,183	0	1,398,817
12	EPWP	Planning and Development	0	1,461,000	-1,026,650	0	434,350
13	Nedbank:SMME Incubator Programme	Planning and Development	22,904	0	0	0	22,904
14	Community Development Worker's Grant	Corporate Services	0	40,000	-12,550	0	27,450
15	Chemical Industries Education and Training Authority	Corporate Services	604,871	621,000	-1,002,414	0	223,457
16	Municipal Fire Service Capacity Support	Community Services	0	1,072,000	0	0	1,072,000
17	Total		30,950,222	39,451,000	-28,884,104	-19,667,000	21,850,118

3.3.8 Trade Payables (R 20.0 million)

Trade Payables (Row 4 in the Table below) as at the end of February 2026 amounts to R 20.0 million.

Payables from Exchange Transactions					
Row Number	Description	December 2025	January 2026	February 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Creditors	1,990,699	4,116,451	3,541,494	-574,957
2	Retentions	15,054,230	15,137,890	14,908,907	-228,983
3	Sundry Creditors	1,591,395	1,591,395	1,554,117	-37,278
4	Total	18,636,323	20,845,735	20,004,517	-841,218

3.3.9 External Borrowings (R 264.7 million)

External Borrowings as at 28 February 2026 equates to R 264.7 million (Row 6 in the Table below) and are taken up to fund capital expenditure only.

External Borrowings					
Row Number	Description	December 2025	January 2026	February 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	289,664,368	266,864,813	265,650,107	-1,214,706
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	13,843,697	384,797	111,535	-273,262
4	Repayments	-36,643,252	-1,599,503	-1,084,019	515,483
5	Adjustments	0	0	0	0
6	**Closing Balance**	**266,864,813**	**265,650,107**	**264,677,623**	**-972,484**
7	**Current Budgeted Operating Revenue (Conditional Operating Grants excluded) =**	1,409,514,149			
8	**Gearing Ratio =**	**18.8%**			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 18.8%, which is below the National Treasury benchmark of 45%.

3.3.10 Consumer Debtors (R 600.1 million)

Total outstanding debtors of R 600.1 million as at 28 February 2026 is presented by Income Source, Customer Group and by Ward.

The total outstanding debtors has decreased by R 3.4 million from R 603.5 million as at 31 January 2025 to R 600.1 million at 28 February 2026.

The total amount due by Organs of State of R 21.2 million and Businesses of R 210.4 million constitutes 39% of the total outstanding debtors of R 600.1 million.

As at 28/02/2026, the total amount of debt handed over to debt collection firms equates to R 71.6 million.

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	10,138,477	7,142,422	3,370,676	91,563,818	112,215,393
2	Electricity	24,961,704	9,220,641	5,701,619	111,121,523	151,005,487
3	Property Rates	25,031,638	10,167,278	5,692,281	127,584,997	168,476,194
4	Sanitation	3,921,142	2,476,619	2,022,433	76,722,009	85,142,203
5	Refuse	3,895,250	2,092,626	1,565,951	69,685,978	77,239,805
6	Other	528,125	185,545	137,069	5,167,062	6,017,801
7	**Grand Total**	**68,476,336**	**31,285,131**	**18,490,029**	**481,845,387**	**600,096,883**
8	**% of Total Outstanding Debtors =**	**11.4%**	**5.2%**	**3.1%**	**80.3%**	**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	3,432,860	2,003,237	1,346,697	14,462,897	21,245,691
10	Commercial	23,305,470	9,443,534	6,055,190	171,560,023	210,364,217
11	Households	41,738,006	19,838,360	11,088,142	295,822,467	368,486,975
12	**Grand Total**	**68,476,336**	**31,285,131**	**18,490,029**	**481,845,387**	**600,096,883**
13	**% of Total Outstanding Debtors =**	**11.4%**	**5.2%**	**3.1%**	**80.3%**	**100.0%**
By Ward						
Column Reference	**A**	**B**	**C**	**D**	**E**	**F**
14	Ward 1	6,302,954	2,527,256	1,239,352	34,263,016	44,332,579
15	Ward 2	5,005,493	1,766,115	1,084,322	28,049,209	35,905,138
16	Ward 3	3,473,204	1,713,479	1,165,228	46,051,447	52,403,359
17	Ward 4	1,857,306	1,356,639	1,244,376	52,699,711	57,158,032
18	Ward 5	7,409,680	2,950,994	1,781,471	43,243,880	55,386,025
19	Ward 6	1,263,089	790,997	705,950	18,819,414	21,579,450
20	Ward 7	2,283,499	1,844,093	1,301,915	48,317,423	53,746,930
21	Ward 8	965,691	634,658	588,775	38,427,568	40,616,692
22	Ward 9	19,111,244	6,830,504	3,214,574	51,641,110	80,797,431
23	Ward 10	19,997,072	10,219,604	5,525,348	99,862,658	135,604,681
24	Ward 11	754,841	605,185	600,115	17,091,725	19,051,866
25	Unkown Ward (Sundries/Hand over accounts)	48,712	45,181	38,500	3,365,235	3,497,628
26	Unknown Ward (Corrections to be made)	3,550	425	105	12,992	17,073
27	**Grand Total**	**68,476,336**	**31,285,131**	**18,490,029**	**481,845,387**	**600,096,883**
28	**% of Total Outstanding Debtors =**	**11.4%**	**5.2%**	**3.1%**	**80.3%**	**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 28 February 2026.

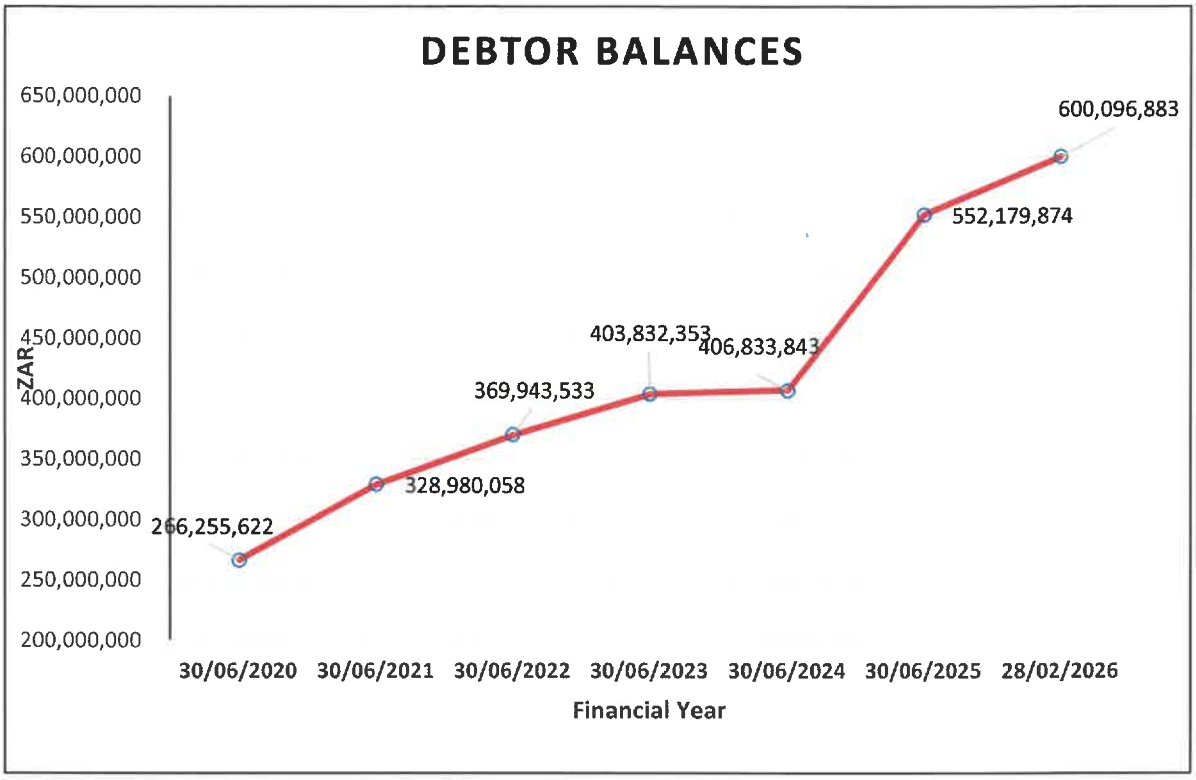
Staff Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Staff Debtors
Column Reference	A	B	C	D	E	F
1	Water	72,581	7,309	6,085	487,515	573,490
2	Electricity	7,137	0	0	12,046	19,183
3	Property Rates	41,556	1,814	1,158	24,648	69,176
4	Sanitation	52,272	6,453	6,368	402,487	467,580
5	Refuse	45,727	5,608	5,220	239,818	296,373
6	Other	44,083	3,567	523	213,144	261,317
7	Grand Total	263,356	24,751	19,353	1,379,659	1,687,119
8	% of Total Outstanding Debtors =	15.6%	1.5%	1.1%	81.8%	100.0%

3.3.12 Councillors Debt (R7 thousand)

The Total Councillors Debt (Row 7 in the Table below) equates to R 7 thousand as at 28 February 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	1,219	666	0	0	1,884
2	Electricity	561	0	0	0	562
3	Property Rates	4,242	3,365	20	0	7,628
4	Sanitation	816	610	238	0	1,664
5	Refuse	806	412	205	0	1,424
6	Other	0	0	0	-6,154	-6,154
7	Grand Total	7,644	5,053	464	-6,154	7,007
8	% of Total Outstanding Debtors =	109.1%	72.1%	6.6%	-87.8%	100.0%

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



3.3.13 Debtor Collection Rate (91.31%)

The overall Debtor Collection Rate as at 28 February 2026 equates to 91.31%, 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%			91.31%
				Gross Debtors closing balance 28/02/2026		600,096,883
				Gross Debtors opening balance 01/07/2025		552,179,874
				Bad debts written Off		12,234,446
				Billed Revenue		692,472,556

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

3.3.14 Capital Expenditure per Directorate (25.8%)

The year-to-date actual capital expenditure of R 35.4 million (Row 9 in the Table below) equates to 25.8% (Row 10 in the Table below) of the total annual capital expenditure budget of R 137.0 million. Commitments of R 22.2 million (16.2%) and the year-to-date actual capital expenditure in total equates to R 57.6 million or 42.0% of the total capital expenditure budget.

As at 28 February 2026, being month 8 of the financial year, it would have been expected that total actual and commitments should have equated to 67% of the total budget allocation of R137 million. As at 28 February 2026, 58.0% 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)	February Adjustments Budget	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	84,700	84,700	38,912	38,912	0	38,912	0.0%	45,788
2	Corporate Services	1,050,000	1,943,931	267,863	267,863	144,412	412,275	21.2%	1,531,656
3	Financial Services	45,000	45,000	0	0	0	0	0.0%	45,000
4	Planning and Development	0	374,696	74,939	85,993	0	85,993	0.0%	288,703
5	Integrated Human Settlements	9,200,000	1,700,000	410,781	1,442,878	731,587	2,174,466	127.9%	-474,466
6	Community Services	20,618,120	18,295,321	8,181,008	8,181,009	4,444,046	12,625,055	69.0%	5,670,266
7	Electrical Services	16,495,652	19,071,062	4,448,237	4,448,237	7,146,585	11,594,822	60.8%	7,476,240
8	Technical Services	125,091,382	95,535,115	19,713,194	20,938,600	9,725,555	30,664,155	32.1%	64,870,960
9	Grand Total	172,584,854	137,049,825	33,134,934	35,403,493	22,192,186	57,595,678	42.0%	79,454,147
10	% of Adjusted Budget =				25.8%	16.2%	42.0%		58.0%

3.3.15 Capital Expenditure per Funding Source (25.8%)

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)	February Adjustments Budget	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	National Government Grant	52,387,261	56,177,989	19,610,171	20,777,838	11,466,826	32,244,664	57.4%	23,933,325
2	Provincial Government Grant	11,245,913	7,396,650	1,999,361	3,031,458	1,389,384	4,420,842	59.8%	2,975,808
3	District Municipality Grant	0		0	0	0	0	0.0%	0
4	Borrowings	40,000,000	0	0	0	0	0	0.0%	0
5	Internally Generated Funds	68,951,680	73,475,189	11,525,402	11,594,197	9,335,975	20,930,172	28.5%	52,545,017
6	Grand Total	172,584,854	137,049,828	33,134,934	35,403,493	22,192,186	57,595,678	42.0%	79,454,150
7	% of Adjusted Budget =				25.8%	16.2%	42.0%		58.0%

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 57.4% and 59.8% respectively; external borrowings of 0.0% and, internally generated funds of 28.5%.

Year-to-date actual capital expenditure of R 35.4 million (25.%) and capital commitments of R 22.2 million (16.2%) of the total capital expenditure budget results in available funds of R 79.5 million (58.0%) which must be spent by 30 June 2026.

Appendix A (attached hereto) contains the capital expenditure by Directorate, Department and Project as at 28 February 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 was held on 20 February 2026. During March National Treasury will be hosting workshops of the Regulations on the Minimum Business Process and System Requirements for mSCOA.

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 March 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 28 February 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 March 2026

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna Municipality - Table C1 Monthly Budget Statement Summary - M08 February

Description	2025/26	Budget Year 2026/27							
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	362,723	24,329	265,089	264,418	671	0%	362,723
Service charges	566,736	704,219	699,234	48,932	436,294	437,605	(1,311)	-0%	698,812
Investment revenue	5,308	4,626	8,429	909	7,689	7,472	217	3%	8,429
Transfers and subsidies - Operational	153,071	165,382	177,053	3,115	124,996	123,794	1,202	0	177,053
Other own revenue	195,148	197,182	201,220	(3,189)	97,404	101,217	(3,813)	-4%	201,642
Total Revenue (excluding capital transfers and contributions)	**1,268,567**	**1,433,458**	**1,448,659**	**74,095**	**931,472**	**934,506**	**(3,034)**	**-0%**	**1,448,659**
Employee costs	338,641	374,678	379,153	27,622	224,119	223,245	874	0%	379,153
Remuneration of Councillors	9,684	11,926	10,926	829	6,600	6,599	1	0%	10,926
Depreciation and amortisation	57,820	68,548	237,444	3,635	33,984	30,696	3,288	11%	237,444
Interest	38,025	29,426	28,231	505	15,316	15,323	(7)	-0%	28,231
Inventory consumed and bulk purchases	368,178	403,787	414,360	29,618	232,375	231,898	476	0%	414,360
Transfers and subsidies	1,661	3,635	15,157	206	4,539	4,625	(86)	-2%	15,157
Other expenditure	361,097	370,375	413,419	23,120	189,418	231,232	(41,815)	-18%	413,419
Total Expenditure	**1,175,106**	**1,262,374**	**1,498,690**	**85,536**	**706,350**	**743,619**	**(37,269)**	**-5%**	**1,498,690**
Surplus/(Deficit)	**93,461**	**171,084**	**(50,031)**	**(11,441)**	**225,122**	**190,886**	**34,235**	**18%**	**(50,031)**
Transfers and subsidies - capital (monetary	46,964	63,633	64,523	4,810	22,343	17,856	4,486	25%	64,523
Transfers and subsidies - capital (in-kind)	(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**139,575**	**234,717**	**14,493**	**(6,631)**	**247,464**	**208,743**	**38,722**	**19%**	**14,493**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**139,575**	**234,717**	**14,493**	**(6,631)**	**247,464**	**208,743**	**38,722**	**19%**	**14,493**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised	–	63,633	63,575	4,404	23,809	21,610	2,200	10%	63,575
Borrowing	–	40,000	–	–	–	–	–		–
Internally generated funds	–	68,952	73,475	5,997	11,594	11,525	69	1%	73,475
Total sources of capital funds	–	**172,585**	**137,050**	**10,401**	**35,403**	**33,135**	**2,269**	**7%**	**137,050**
Financial position									
Total current assets	450,103	301,155	455,220		595,445				455,220
Total non current assets	1,564,148	1,661,489	1,462,064		1,564,091				1,462,064
Total current liabilities	447,349	258,913	391,828		376,605				391,828
Total non current liabilities	400,509	434,567	338,653		363,156				338,653
Community wealth/Equity	**1,133,908**	**1,269,164**	**1,186,803**		**1,172,311**				**1,186,803**
Cash flows									
Net cash from (used) operating	(14,801)	322,803	243,317	(13,063)	(9,248)	112,873	122,120	108%	142,795
Net cash from (used) investing	(59,838)	(197,473)	(154,210)	(12,173)	(40,604)	–	40,604	#DIV/0!	–
Net cash from (used) financing	(56,614)	(50,675)	(50,675)	(972)	(27,672)	–	27,672	#DIV/0!	(50,675)
Cash/cash equivalents at the month/year end	**(107,645)**	**98,264**	**144,433**	**(26,209)**	**28,478**	**183,540**	**155,062**	**84%**	**198,120**
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	68,476	31,285	18,490	15,659	13,703	46,126	84,157	322,202	600,097
Creditors Age Analysis									
Total Creditors	3,261	–	–	–	–	–	20	260	3,541

Table C2: Financial Performance (Standard Classification)

WC048 Knysna Municipality - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
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**	**428,834**	**26,522**	**307,325**	**306,621**	704	0%	**428,834**
Executive and council		4,835	6,031	6,031	–	3,773	3,773	–		6,031
Finance and administration		400,548	407,850	422,803	26,522	303,551	302,848	704	0%	422,803
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**137,139**	**152,507**	**146,090**	**(6,413)**	**67,191**	**70,692**	(3,501)	-5%	**146,090**
Community and social services		11,841	14,050	13,685	1,367	12,026	12,123	(97)	-1%	13,685
Sport and recreation		1,587	1,664	1,584	146	1,075	1,060	15	1%	1,584
Public safety		97,621	103,533	104,552	4,049	32,213	31,251	962	3%	104,552
Housing		26,091	33,260	26,269	(11,975)	21,877	26,257	(4,380)	-17%	26,269
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**34,807**	**34,925**	**34,728**	**2,126**	**12,630**	**12,102**	529	4%	**34,728**
Planning and development		10,499	9,258	9,642	942	6,257	6,403	(146)	-2%	9,642
Road transport		21,926	24,595	24,754	1,184	6,374	5,641	732	13%	24,754
Environmental protection		2,382	1,072	332	–	–	58	(58)	-100%	332
Trading services		**739,052**	**895,779**	**903,530**	**56,669**	**566,669**	**562,947**	**3,721**	1%	**903,530**
Energy sources		442,781	518,744	520,085	37,237	337,142	337,162	(20)	0%	520,085
Water management		157,191	170,299	174,258	10,573	116,130	114,386	1,744	2%	174,258
Waste water management		77,101	134,433	127,659	5,815	59,099	57,116	1,983	3%	127,659
Waste management		61,979	72,303	81,528	3,043	54,297	54,283	15	0%	81,528
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,316,382**	**1,497,091**	**1,513,183**	**78,905**	**953,815**	**952,362**	**1,453**	**0%**	**1,513,183**
Expenditure - Functional										
Governance and administration		**191,191**	**239,463**	**238,921**	**15,137**	**132,126**	**130,010**	2,116	2%	**238,921**
Executive and council		17,983	35,014	23,535	1,166	9,320	9,242	78	1%	36,572
Finance and administration		167,938	196,247	209,619	13,672	120,100	118,095	2,005	2%	196,582
Internal audit		5,270	8,202	5,767	299	2,706	2,673	33	1%	5,767
Community and public safety		**247,493**	**229,853**	**248,002**	**13,649**	**122,437**	**156,660**	(34,223)	-22%	**248,002**
Community and social services		21,491	20,672	23,608	1,693	16,041	15,442	598	4%	23,608
Sport and recreation		23,883	28,392	25,927	1,995	17,959	17,413	545	3%	25,927
Public safety		160,913	136,246	147,715	7,907	56,457	91,707	(35,251)	-38%	147,715
Housing		41,206	44,543	50,752	2,054	31,981	32,097	(116)	0%	50,752
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**85,156**	**99,472**	**117,527**	**6,597**	**57,994**	**58,301**	(307)	-1%	**117,527**
Planning and development		39,588	46,467	66,100	3,216	31,079	30,690	389	1%	66,100
Road transport		41,554	48,130	47,508	3,146	24,813	25,351	(537)	-2%	47,508
Environmental protection		4,015	4,875	3,919	236	2,102	2,260	(158)	-7%	3,919
Trading services		**647,601**	**693,586**	**874,741**	**50,153**	**393,793**	**398,648**	**(4,856)**	-1%	**874,741**
Energy sources		382,082	430,643	439,756	28,370	126,082	127,436	(1,354)	-1%	439,756
Water management		107,001	102,603	111,189	7,238	169,677	170,933	(1,256)	-1%	111,189
Waste water management		86,525	93,056	242,693	6,062	48,628	49,206	(577)	-1%	242,693
Waste management		71,993	67,284	81,103	8,483	49,405	51,074	(1,669)	-3%	81,103
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,171,441**	**1,262,374**	**1,479,191**	**85,536**	**706,350**	**743,619**	**(37,269)**	**-5%**	**1,479,191**
Surplus/ (Deficit) for the year		**144,941**	**234,717**	**33,992**	**(6,631)**	**247,464**	**208,743**	**38,722**	**0.1855**	**33,992**

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) - M08 February

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES (32: IE)		574	–	10,353	–	4,086	4,086	–		10,353
Vote 3 - COMMUNITY SERVICES (33: IE)		400	–	5	–	5	5	–		5
Vote 4 - FINANCIAL SERVICES (34: IE)		49	–	–	–	–	–	–		–
Vote 5 - OPERATING SERVICES (35: IE)		7,235	–	992	–	–	190	(190)	-100.0%	992
Vote 6 - (50: IE)		–	–	–	–	–	–	–		–
Vote 7 - 1. Executive AND Council (110: IE)		4,835	6,031	6,031	–	3,773	3,773	–		6,031
Vote 8 - 2. Corporate (120: IE)		7,415	9,421	8,787	186	4,917	5,049	(132)	-2.6%	8,787
Vote 9 - 3. Finance (130: IE)		369,638	381,741	386,975	26,337	282,032	281,196	836	0.3%	386,975
Vote 10 - (140: IE)		–	–	–	–	–	–	–		–
Vote 11 - 5. Planning (150: IE)		7,957	8,810	8,503	694	5,287	5,622	(335)	-6.0%	8,503
Vote 12 - 6. Community (160: IE)		194,140	214,068	223,035	9,125	116,375	115,248	1,128	1.0%	223,035
Vote 13 - 7. Electricity (170: IE)		442,755	518,744	519,510	37,237	337,142	337,162	(20)	0.0%	519,510
Vote 14 - 6. Community (180: IE)		247,787	325,017	321,076	17,301	178,319	173,558	4,761	2.7%	321,076
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		26,081	33,260	26,269	(11,975)	21,877	26,257	(4,380)	-16.7%	26,269
Total Revenue by Vote	2	**1,308,866**	**1,497,091**	**1,511,536**	**78,905**	**953,815**	**952,147**	**1,667**	**0.2%**	**1,511,536**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		16,370	–	27	3	11	8	2	30.0%	27
Vote 2 - CORPORATE SERVICES (32: IE)		658	–	35	107	828	–	828	#DIV/0!	35
Vote 3 - COMMUNITY SERVICES (33: IE)		748	51,026	51,536	(182)	(1,508)	34,313	(35,822)	-104.4%	51,536
Vote 4 - FINANCIAL SERVICES (34: IE)		45,623	28,274	30,171	2,355	19,606	19,883	(277)	-1.4%	30,171
Vote 5 - OPERATING SERVICES (35: IE)		52,642	48,320	197,492	3,468	27,747	32,188	(4,440)	-13.8%	197,492
Vote 6 - (50: IE)		–	2,846	2,846	–	–	–	–		2,846
Vote 7 - 1. Executive AND Council (110: IE)		27,881	47,732	45,348	1,969	15,883	15,726	157	1.0%	45,348
Vote 8 - 2. Corporate (120: IE)		63,160	82,406	77,601	5,084	43,242	41,861	1,382	3.3%	77,601
Vote 9 - 3. Finance (130: IE)		23,037	64,466	65,428	4,400	42,622	42,782	(160)	-0.4%	65,428
Vote 10 - (140: IE)		4,220	7,500	7,467	356	2,596	2,504	92	3.7%	7,467
Vote 11 - 5. Planning (150: IE)		522,246	571,797	589,690	36,729	307,704	307,034	670	0.2%	589,690
Vote 12 - 6. Community (160: IE)		284,550	208,538	233,690	20,825	147,021	145,932	1,088	0.7%	233,690
Vote 13 - 7. Electricity (170: IE)		17,294	31,256	39,604	2,536	18,942	19,087	(145)	-0.8%	39,604
Vote 14 - 6. Community (180: IE)		86,829	85,145	93,454	6,894	53,099	53,294	(196)	-0.4%	93,454
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		25,713	33,069	34,448	992	24,471	24,697	(226)	-0.9%	34,448
Total Expenditure by Vote	2	**1,170,970**	**1,262,374**	**1,468,838**	**85,536**	**702,264**	**739,310**	**(37,046)**	**-5.0%**	**1,468,838**
Surplus/ (Deficit) for the year	2	**137,896**	**234,717**	**42,698**	**(6,631)**	**251,551**	**212,838**	**38,713**	**18.2%**	**42,698**

Table C4: Financial Performance (Revenue and Expenditure)

Description	Ref	2025/26	Budget Year 2026/27							
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	463,597	35,394	298,752	299,697	(945)	0%	463,224
Service charges - Water		99,353	112,803	112,836	7,885	74,683	74,891	(208)	0%	112,787
Service charges - Waste Water Management		31,708	79,041	67,110	3,060	27,032	27,235	(204)	-1%	67,110
Service charges - Waste management		37,860	46,612	55,691	2,593	35,828	35,781	46	0%	55,691
Sale of Goods and Rendering of Services		29,434	32,753	34,329	(11,565)	26,604	31,160	(4,557)	-15%	34,329
Agency services		3,663	4,038	4,180	326	2,926	2,941	(14)	0%	4,180
Interest								–		
Interest earned from Receivables		29,520	29,324	33,040	2,490	19,519	19,516	4	0%	33,040
Interest from Current and Non Current Assets		5,308	4,626	8,429	909	7,689	7,472	217	3%	8,429
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		7,758	8,583	7,405	14	4,448	5,032	(584)	-12%	7,405
Licence and permits		320	385	239	12	81	76	5	6%	239
Special rating levies								–		
Operational Revenue		6,197	4,624	4,822	485	3,015	2,802	213	8%	5,244
Non-Exchange Revenue								–		
Property rates		348,306	362,049	362,723	24,329	265,089	264,418	671	0%	362,723
Surcharges and Taxes								–		
Fines, penalties and forfeits		97,190	103,207	103,209	4,039	32,127	30,952	1,175	4%	103,209
Licence and permits		1,478	1,457	1,214	114	845	834	11	1%	1,214
Transfers and subsidies - Operational		153,071	165,382	177,053	3,115	124,996	123,794	1,202	1%	177,053
Interest		11,093	11,811	11,341	896	7,398	7,463	(65)	-1%	11,341
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		–	1,000	1,000	–	–	–	–		1,000
Other Gains		8,496	–	441	–	441	441	–		441
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1,268,567**	**1,433,458**	**1,448,659**	**74,095**	**931,472**	**934,506**	**(3,034)**	**0%**	**1,448,659**
Expenditure By Type										
Employee related costs		338,641	374,678	379,153	27,622	224,119	223,245	874	0%	379,153
Remuneration of councillors		9,684	11,926	10,926	829	6,600	6,599	1	0%	10,926
Bulk purchases - electricity		328,988	357,093	366,230	26,179	211,413	211,828	(415)	0%	366,230
Inventory consumed		39,190	46,694	48,131	3,440	20,962	20,070	892	4%	48,131
Debt impairment		126,820	119,549	121,244	5,473	43,784	80,829	(37,045)	-46%	121,244
Depreciation and amortisation		57,820	68,548	237,444	3,635	33,984	30,696	3,288	11%	237,444
Interest		38,025	29,426	28,231	505	15,316	15,323	(7)	0%	28,231
Contracted services		149,112	152,032	179,699	9,345	87,079	87,205	(126)	0%	179,699
Transfers and subsidies		1,661	3,635	15,157	206	4,539	4,625	(86)	-2%	15,157
Irrecoverable debts written off		–	9,404	8,548	–	–	3,802	(3,802)	-100%	8,548
Operational costs		81,673	89,390	103,928	8,302	58,554	59,396	(842)	-1%	103,928
Losses on Disposal of Assets		279	–	–	–	–	–	–		–
Other Losses		3,214	–	–	–	–	–	–		–
Total Expenditure		**1,175,106**	**1,262,374**	**1,498,690**	**85,536**	**706,350**	**743,619**	**(37,269)**	**-5%**	**1,498,690**
Surplus/(Deficit)		**93,461**	**171,084**	**(50,031)**	**(11,441)**	**225,122**	**190,886**	**34,235**	**0**	**(50,031)**
Transfers and subsidies - capital (monetary allocations)		46,964	63,633	64,523	4,810	22,343	17,856	4,486	0	64,523
Transfers and subsidies - capital (in-kind)		(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**139,575**	**234,717**	**14,493**	**(6,631)**	**247,464**	**208,743**	**38,722**	**0**	**14,493**
Income Tax								–		
Surplus/(Deficit) after income tax		**139,575**	**234,717**	**14,493**	**(6,631)**	**247,464**	**208,743**	**38,722**	**0**	**14,493**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**139,575**	**234,717**	**14,493**	**(6,631)**	**247,464**	**208,743**	38,722	0	**14,493**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**139,575**	**234,717**	**14,493**	**(6,631)**	**247,464**	**208,743**	**38,722**	**0**	**14,493**

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) - M08 February

Vote Description	Ref	2025/26	Budget Year 2026/27							
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)		–	–	16,159	207	1,092	1,081	11	1%	16,159
Vote 18 - 1. Executive AND Council (110: CAPEX)		–	85	85	1	39	39	–		85
Vote 19 - 2. Corporate (120: CAPEX)		–	1,050	1,944	12	268	268	–		1,944
Vote 20 - 3. Finance (130: CAPEX)		–	45	45	–	–	–	–		45
Vote 21 - 5. Planning (150: CAPEX)		–	1,050	5,307	169	1,225	–	1,225	#DIV/0!	5,307
Vote 22 - 6. Community (160: CAPEX)		–	20,618	17,371	4,993	7,604	7,604	–		17,371
Vote 23 - 7. Electricity (170: CAPEX)		–	16,496	16,790	1,209	4,247	4,247	–		16,790
Vote 24 - 8. Technical (180: CAPEX)		–	124,041	78,850	3,797	19,713	19,713	–		78,850
Vote 25 - 9. Housing Services (190: CAPEX)		–	9,200	500	12	1,215	183	1,032	565%	500
Total Capital single-year expenditure	4	–	172,585	137,050	10,401	35,403	33,135	2,269	7%	137,050
Total Capital Expenditure		–	172,585	137,050	10,401	35,403	33,135	2,269	7%	137,050
Capital Expenditure - Functional Classification										
Governance and administration		–	2,180	3,090	426	720	720	–		3,090
Executive and council		–	85	85	1	39	39	–		85
Finance and administration		–	2,095	3,005	425	681	681	–		3,005
Internal audit								–		
Community and public safety		–	19,618	10,150	79	4,464	3,432	1,032	30%	10,150
Community and social services		–	1,213	1,004	7	360	360	–		1,004
Sport and recreation		–	743	3,110	35	2,782	2,782	–		3,110
Public safety		–	8,462	5,536	26	107	107	–		5,536
Housing		–	9,200	500	12	1,215	183	1,032	565%	500
Health								–		
Economic and environmental services		–	39,156	29,230	1,795	6,375	5,138	1,236	24%	29,230
Planning and development		–	500	419	35	90	90	–		419
Road transport		–	38,656	28,437	1,760	6,199	4,973	1,225	25%	28,437
Environmental protection		–	–	375	–	86	75	11	15%	375
Trading services		–	111,631	94,580	8,100	23,845	23,845	–		94,580
Energy sources		–	15,496	18,071	998	4,035	4,035	–		18,071
Water management		–	64,136	53,066	2,033	14,394	14,394	–		53,066
Waste water management		–	21,800	14,797	138	484	484	–		14,797
Waste management		–	10,200	8,646	4,932	4,932	4,932	–		8,646
Other								–		
Total Capital Expenditure - Functional Classification	3	–	172,585	137,050	10,401	35,403	33,135	2,269	7%	137,050
Funded by:										
National Government		–	52,387	56,178	4,404	20,778	19,610	1,168	6%	56,178
Provincial Government		–	11,246	7,397	–	3,031	1,999	1,032	52%	7,397
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	63,575	4,404	23,809	21,610	2,200	10%	63,575
Borrowing	6	–	40,000	–	–	–	–	–		–
Internally generated funds		–	68,952	73,475	5,997	11,594	11,525	69	1%	73,475
Total Capital Funding		–	172,585	137,050	10,401	35,403	33,135	2,269	7%	137,050

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2025/26	Budget Year 2026/27			
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	106,475	129,748	106,475
Trade and other receivables from exchange transactions		64,465	66,862	65,844	117,309	65,844
Receivables from non-exchange transactions		100,564	92,286	100,564	122,061	100,564
Current portion of non-current receivables		4	4	4	(60)	4
Inventory		8,962	12,045	10,653	11,874	10,653
VAT		170,244	38,821	171,817	214,562	171,817
Other current assets		(137)	413	(137)	(48)	(137)
Total current assets		**450,103**	**301,155**	**455,220**	**595,445**	**455,220**
Non current assets						
Investments		3,423	3,176	3,423	3,578	3,423
Investment property		67,370	67,389	67,201	67,234	67,201
Property, plant and equipment		1,474,847	1,572,613	1,373,057	1,474,772	1,373,057
Biological assets						
Living and non-living resources						
Heritage assets		14,613	14,613	14,613	14,613	14,613
Intangible assets		34	34	(90)	32	(90)
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	3,869	3,869	3,869
Total non current assets		**1,564,148**	**1,661,489**	**1,462,064**	**1,564,091**	**1,462,064**
TOTAL ASSETS		**2,014,252**	**1,962,644**	**1,917,284**	**2,159,536**	**1,917,284**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		47,885	(3,702)	(3,357)	47,319	(3,357)
Consumer deposits		15,872	15,538	15,872	16,241	15,872
Trade and other payables from exchange transactions		180,207	210,196	172,935	58,695	172,935
Trade and other payables from non-exchange transactions		11,806	(11,491)	11,716	(9,466)	11,716
Provision		38,953	40,758	44,961	46,431	44,961
VAT		146,749	7,615	149,701	217,386	149,701
Other current liabilities		5,877	–	–	–	–
Total current liabilities		**447,349**	**258,913**	**391,828**	**376,605**	**391,828**
Non current liabilities						
Financial liabilities		253,199	305,829	202,918	226,093	202,918
Provision		44,431	35,481	38,515	38,038	38,515
Long term portion of trade payables						
Other non-current liabilities		102,879	93,257	97,220	99,024	97,220
Total non current liabilities		**400,509**	**434,567**	**338,653**	**363,156**	**338,653**
TOTAL LIABILITIES		**847,858**	**693,480**	**730,481**	**739,761**	**730,481**
NET ASSETS	2	**1,166,394**	**1,269,164**	**1,186,803**	**1,419,775**	**1,186,803**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,031,029	1,269,164	1,186,803	1,172,311	1,186,803
Reserves and funds						
Other		102,879	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,133,908**	**1,269,164**	**1,186,803**	**1,172,311**	**1,186,803**

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
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	334,933	23,243	175,316	–	175,316	#DIV/0!	–
Service charges		576,775	657,391	749,314	16,183	151,375	–	151,375	#DIV/0!	–
Other revenue		125,003	292,312	201,019	39,821	341,259	–	341,259	#DIV/0!	–
Transfers and Subsidies - Operational		169,383	170,274	189,540	4,226	175,538	–	175,538	#DIV/0!	–
Transfers and Subsidies - Capital		56,364	63,633	64,523	–	23,857	–	23,857	#DIV/0!	–
Interest		948	45,761	52,810	639	3,653	996,265	(992,612)	-100%	1,491,617
Dividends								–		
Payments										
Suppliers and employees		(1,239,408)	(1,227,644)	(1,303,881)	(97,063)	(864,995)	(853,431)	(11,563)	1%	(1,303,881)
Interest		(37,378)	(29,426)	(28,231)	(112)	(15,251)	(18,821)	3,570	-19%	(28,231)
Transfers and Subsidies		(1,651)	(3,635)	(16,710)	–	–	(11,140)	11,140	-100%	(16,710)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(14,801)**	**322,803**	**243,317**	**(13,063)**	**(9,248)**	**112,873**	**122,120**	**108%**	**142,795**
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		–	–	–	(18)	(155)	–	(155)	#DIV/0!	–
Payments										
Capital assets		(59,838)	(198,473)	(155,210)	(12,155)	(40,449)	–	(40,449)	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(59,838)**	**(197,473)**	**(154,210)**	**(12,173)**	**(40,604)**	**–**	**40,604**	**#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)	(972)	(27,672)	–	(27,672)	#DIV/0!	(50,675)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(56,614)**	**(50,675)**	**(50,675)**	**(972)**	**(27,672)**	**–**	**27,672**	**#DIV/0!**	**(50,675)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(131,253)**	**74,655**	**38,432**	**(26,209)**	**(77,523)**	**112,873**			**92,119**
Cash/cash equivalents at beginning:		23,609	23,609	106,001	–	106,001	70,667	35,334		106,001
Cash/cash equivalents at month/year end:		(107,645)	98,264	144,433	(26,209)	28,478	183,540			198,120

Note: The figures contained in the above schedule is incorrect the correct Cash and Cash Equivalent balance as at 28 February 2026 amounts to R 129,747,593 (Refer to C6 Statement of Financial Position)

Supporting Table SC3: Debtors Age Analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2026/27											
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	10,138	7,142	3,371	2,901	2,210	10,653	15,548	60,252	112,215	91,564	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24,962	9,221	5,702	4,674	4,097	4,653	20,482	77,217	151,005	111,122	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	25,032	10,167	5,692	4,645	4,164	19,952	28,274	70,549	168,476	127,585	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3,921	2,477	2,022	1,895	1,796	2,325	7,706	62,999	85,142	76,722	–	–
Receivables from Exchange Transactions - Waste Management	1600	3,895	2,093	1,566	1,425	1,326	8,416	10,427	48,092	77,240	69,686	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	345	64	47	36	22	28	1,198	7,180	8,920	8,464	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	183	121	90	84	88	98	521	(4,088)	(2,902)	(3,297)	–	–
Total By Income Source	**2000**	**68,476**	**31,285**	**18,490**	**15,659**	**13,703**	**46,126**	**84,157**	**322,202**	**600,097**	**481,845**	**–**	**–**
2025/26 - totals only		69,879	23,930	16,324	12,750	13,158	46,838	101,266	246,312	530,457	420,323		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,433	2,003	1,347	931	948	4,141	3,376	5,067	21,246	14,463	–	–
Commercial	2300	23,305	9,444	6,055	6,015	5,021	8,502	33,518	118,504	210,364	171,560	–	–
Households	2400	41,738	19,838	11,088	8,713	7,735	33,482	47,262	198,630	368,487	295,822	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**68,476**	**31,285**	**18,490**	**15,659**	**13,703**	**46,126**	**84,157**	**322,202**	**600,097**	**481,845**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2026/27 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	Prior year totals for chart (same
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	3,261	–	–	–	–	–	20	260	3,541	4,546
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	3,261	–	–	–	–	–	20	260	3,541	4,546

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance		Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	Call Deposit	Call Deposit	7.25%	–	–	Call Deposit	3,560	18	–	–	3,578
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Call Deposit	7.25%	–	–	Call Deposit	23	0	–	–	24
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)	288567420035	Fixed	Fixed	Fixed	Fixed	7.39%	–	–	Fixed	–		–	50,000	50,000
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	26,764	168	–	–	26,931
Standard Bank - (Own Funds)	338568115-001	Call	Call Deposit	Call Deposit	Call Deposit	8.60%	–	–	Call Deposit	15,556	85	–	–	15,641
Municipality sub-total										**45,903**	**270**	–	**50,000**	**96,173**
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									**45,903**	**270**	–	**50,000**	**96,173**

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
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:		140,972	150,647	151,184	1,398	108,958	108,197	760	0.7%	151,184
Equitable Share		130,575	137,908	137,908	–	103,431	103,431	–		137,908
Expanded Public Works Programme Integrated Grant		1,279	1,461	1,461	347	1,027	1,120	(93)	-8.3%	1,461
Integrated National Electrification Programme Grant		141	1,304	1,304	119	573	454	119	26.3%	1,304
Local Government Financial Management Grant		1,800	1,900	1,900	82	501	493	8	1.7%	1,900
Municipal Disaster Response Grant		311	–	43	–	–	–	–		43
Municipal Infrastructure Grant		3,784	5,204	5,698	560	2,390	1,954	436	22.3%	5,698
Neighbourhood Development Partnership Grant		1,922	1,957	1,957	47	144	98	47	47.5%	1,957
Water Services Infrastructure Grant		1,160	913	913	243	891	647	243	37.6%	913
Provincial Government:		11,523	11,809	12,961	1,329	10,851	10,793	58	0.5%	12,961
Specify (Add grant description)		11,523	11,809	12,961	1,329	10,851	10,793	58	0.5%	12,961
District Municipality:		2	637	–	–	99	–	99	#DIV/0!	–
Specify (Add grant description)		2	637	–	–	99	–	99	#DIV/0!	–
Other grant providers:		574	2,289	12,908	387	5,089	4,803	285	5.9%	12,908
Chemical Industry Seta		574	2,289	2,555	387	1,002	717	285	39.8%	2,555
Construction, Education and Training SETA		–	–	10,353	–	4,086	4,086	–		10,353
Total Operating Transfers and Grants	5	153,071	165,382	177,053	3,115	124,996	123,794	1,202	1.0%	177,053
Capital Transfers and Grants										
National Government:		39,417	53,459	56,178	4,810	20,043	16,187	3,856	23.8%	56,178
Integrated National Electrification Programme Grant		937	8,696	8,696	796	3,823	3,026	796	26.3%	8,696
Municipal Disaster Response Grant		2,072	1,072	289	–	–	58	(58)	-100.0%	289
Municipal Infrastructure Grant		15,858	24,561	28,063	2,082	9,321	7,239	2,082	28.8%	28,063
Neighbourhood Development Partnership Grant		12,815	13,043	13,043	310	963	653	310	47.5%	13,043
Water Services Infrastructure Grant		7,735	6,087	6,087	1,622	5,937	5,211	726	13.9%	6,087
Provincial Government:		7,548	10,174	8,345	–	2,299	1,669	630	37.8%	8,345
Specify (Add grant description)		7,548	10,174	8,345	–	2,299	1,669	630	37.8%	8,345
Other grant providers:		850	–	–	–	–	–	–		–
Unspecified		850	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	47,815	63,633	64,523	4,810	22,343	17,856	4,486	25.1%	64,523
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	200,885	229,015	241,576	7,924	147,339	141,650	5,689	4.0%	241,576

Supporting Table SC7: Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
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	94,930	4,605	57,274	56,223	1,051	1.9%	94,930
Chemical Industry Seta		403	2,289	2,555	285	1,002	–	1,002	#DIV/0!	2,555
Construction, Education and Training SETA		171	–	10,353	–	4,086	4,310	(223)	-5.2%	10,353
Equitable Share		24,913	39,494	33,876	1,954	15,745	15,225	520	3.4%	33,876
Expanded Public Works Programme Integrated Grant		1,281	1,461	1,461	150	1,027	1,097	(71)	-6.4%	1,461
Local Government Financial Management Grant		1,800	1,900	1,900	41	501	515	(14)	-2.6%	1,900
Municipal Infrastructure Grant		1,645	2,267	1,494	137	1,189	1,128	61	5.4%	1,494
Specify (Add grant description)		38,230	40,934	43,291	2,038	33,724	33,948	(224)	-0.7%	43,291
Provincial Government:		38,230	40,934	43,291	2,038	33,724	33,948	(224)	-0.7%	43,291
Specify (Add grant description)		38,230	40,934	43,291	2,038	33,724	33,948	(224)	-0.7%	43,291
Other grant providers:		574	2,289	12,908	285	5,089	4,310	779	18.1%	12,908
Chemical Industry Seta		403	2,289	2,555	285	1,002	–	1,002	#DIV/0!	2,555
Construction, Education and Training SETA		171	–	10,353	–	4,086	4,310	(223)	-5.2%	10,353
Total operating expenditure of Transfers and Grants:		107,246	131,568	151,129	6,928	96,087	94,480	1,607	1.7%	151,129
Capital expenditure of Transfers and Grants										
National Government:		–	63,633	63,575	4,404	23,809	21,610	2,200	10.2%	63,575
Integrated National Electrification Programme Grant		–	8,696	8,696	796	3,823	3,823	–		8,696
Municipal Disaster Response Grant		–	–	289	–	–	58	(58)	-100.0%	289
Municipal Infrastructure Grant		–	24,561	28,063	1,676	10,055	8,830	1,225	13.9%	28,063
Neighbourhood Development Partnership Grant		–	13,043	13,043	310	963	963	–		13,043
Specify (Add grant description)		–	11,246	7,397	–	3,031	1,999	1,032	51.6%	7,397
Water Services Infrastructure Grant		–	6,087	6,087	1,622	5,937	5,937	–		6,087
Provincial Government:		–	11,246	7,397	–	3,031	1,999	1,032	51.6%	7,397
Specify (Add grant description)		–	11,246	7,397	–	3,031	1,999	1,032	51.6%	7,397
Total capital expenditure of Transfers and Grants		–	74,879	70,971	4,404	26,841	23,609	3,232	13.7%	70,971
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,246	206,447	222,100	11,332	122,928	118,089	4,838	4.1%	222,100

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2025/26	Budget Year 2026/27							
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	9,148	677	5,388	5,387	1	0%	9,148
Pension and UIF Contributions		679	758	634	56	455	456	(1)	0%	634
Medical Aid Contributions		155	156	101	10	74	73	1	1%	101
Motor Vehicle Allowance		393	391	406	31	250	250	–		406
Cellphone Allowance		569	591	565	50	387	386	0	0%	565
Housing Allowances								–		
Other benefits and allowances		6	–	71	6	47	47	–		71
Sub Total - Councillors		9,669	11,890	10,926	829	6,600	6,599	1	0%	10,926
% increase	4		23.0%	13.0%						13.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,574	8,367	12,216	522	4,407	4,433	(26)	-1%	12,216
Pension and UIF Contributions		478	899	1,173	82	692	704	(12)	-2%	1,173
Medical Aid Contributions		60	191	218	11	96	108	(12)	-11%	218
Overtime								–		
Performance Bonus		302	486	490	–	265	490	(225)	-46%	490
Motor Vehicle Allowance		419	683	817	97	450	422	28	7%	817
Cellphone Allowance		–	6	4	–	–	1	(1)	-100%	4
Housing Allowances		58	108	108	–	–	22	(22)	-100%	108
Acting and post related allowance		15	14	14	–	–	3	(3)	-100%	14
In kind benefits								–		
Sub Total - Senior Managers of Municipality		6,906	10,754	15,040	712	5,909	6,181	(272)	-4%	15,040
% increase	4		55.7%	117.8%						117.8%
Other Municipal Staff										
Basic Salaries and Wages		186,389	226,057	205,297	16,610	130,145	127,968	2,178	2%	205,297
Pension and UIF Contributions		38,596	46,445	42,953	3,367	27,054	27,694	(640)	-2%	42,953
Medical Aid Contributions		14,414	16,931	15,810	1,314	10,215	10,026	188	2%	15,810
Overtime		27,867	20,506	34,159	3,112	18,328	18,424	(96)	-1%	47,196
Performance Bonus		15,161	15,885	15,885	–	15,228	16,164	(935)	-6%	15,885
Motor Vehicle Allowance		8,345	8,622	8,622	637	4,889	4,592	297	6%	8,622
Cellphone Allowance								–		
Housing Allowances		2,790	3,553	3,553	211	1,508	1,513	(5)	0%	3,553
Other benefits and allowances		9,736	4,778	10,596	901	5,943	5,959	(16)	0%	10,596
Payments in lieu of leave		4,970	3,229	5,565	269	2,152	2,161	(8)	0%	5,565
Long service awards		1,500	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	16,678	15,042	15,291	–	–	1	(1)	-100%	2,254
Entertainment								–		
Scarcity		2,698	1,945	2,211	195	1,573	1,460	113	8%	2,211
Acting and post related allowance		10,829	5,435	11,538	1,063	6,154	6,093	61	1%	11,538
In kind benefits								–		
Sub Total - Other Municipal Staff		339,973	368,427	371,478	27,679	223,190	222,054	1,135	1%	371,478
% increase	4		8.4%	9.3%						9.3%
Total Parent Municipality		356,548	391,070	397,444	29,221	235,699	234,834	865	0%	397,444
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		356,548	391,070	397,444	29,221	235,699	234,834	865	0%	397,444
% increase	4		9.7%	11.5%						11.5%
TOTAL MANAGERS AND STAFF		346,879	379,181	386,518	28,391	229,098	228,235	863	0%	386,518

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 - M08 February

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2026/27	+1 2027/28	+2 2028/29
Cash Receipts By Source																
Property rates		(35,405)	3,648	39,347	67,193	26,218	26,777	24,295	23,243	–	–	–	(175,316)	–	370,772	387,088
Service charges - Electricity revenue		(25,961)	19,207	20,077	66,229	16,723	20,592	17,911	16,113	–	–	–	(150,890)	–	485,611	506,978
Service charges - Water revenue		(3,274)	62	80	3,369	52	16	30	55	–	–	–	(391)	–	108,507	113,281
Service charges - Waste Water Management		(214)	–	–	214	–	–	–	–	–	–	–	–	–	73,861	76,902
Service charges - Waste Mangement		(2,591)	14	8	2,614	14	11	9	15	–	–	–	(94)	–	49,568	59,482
Rental of facilities and equipment		2	90	116	210	168	197	118	91	–	–	–	(991)	–	8,971	9,366
Interest earned - external investments		296	474	279	430	425	503	543	639	692	692	692	2,764	8,429	4,839	5,052
Interest earned - outstanding debtors		(440)	–	–	440	–	–	84	–	123,599	123,599	123,599	1,112,327	1,483,188	43,027	44,920
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		(1,478)	2,263	2,068	5,827	1,784	1,618	1,988	2,139	–	–	–	(16,209)	–	51,594	53,865
Licences and permits		1,349	2,505	3,124	3,073	2,026	1,817	2,362	1,952	–	–	–	(18,208)	–	1,927	2,011
Agency services		134	128	127	150	134	130	130	129	–	–	–	(1,062)	–	4,223	4,409
Transfers and Subsidies - Operational		79,239	48,468	221	7,981	4,442	30,959	2	4,226	–	–	–	(175,538)	–	144,627	151,155
Other revenue		36,239	38,877	38,999	39,102	38,503	35,123	32,787	33,882	–	–	–	(293,511)	–	124,500	131,138
Cash Receipts by Source		47,897	115,735	104,444	198,833	90,489	117,743	80,240	82,484	124,291	124,291	124,291	282,879	1,491,617	1,471,828	1,545,647
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1,458	–	–	13,578	8,821	–	–	–	–	–	–	(23,857)	–	59,349	61,107
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	1,000	1,000
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		61	–	1,722	240	1,989	5,637	–	1,627	–	–	–	(11,277)	–	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	84,111	124,291	124,291	124,291	247,746	1,491,617	1,647,323	1,722,393

Cash Payments by Type												-			
Employee related costs	35,056	44,825	41,149	41,434	57,210	43,034	43,449	43,474	32,371	32,351	32,184	(54,495)	392,043	389,737	406,517
Remuneration of councillors	-	-	-	-	-	-	-	-	910	910	910	8,194	10,926	12,292	12,807
Interest	440	-	470	-	-	13,844	385	112	2,353	2,353	2,353	5,922	28,231	24,425	18,979
Bulk purchases - Electricity	39,545	42,805	39,017	25,910	26,399	24,995	25,906	26,382	35,097	35,097	35,097	64,915	421,164	415,306	420,007
Acquisitions - water & other inventory	2,720	835	1,102	1,572	1,346	1,734	3,102	1,212	3,420	3,229	3,162	30,139	53,572	54,995	57,415
Contracted services	13,213	8,444	12,018	12,515	11,886	21,263	7,880	9,837	17,211	17,211	17,211	57,843	206,532	175,092	182,804
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	1,393	1,393	1,393	12,533	16,710	3,240	3,448
Other expenditure	21,805	15,222	18,512	15,291	17,881	36,530	11,427	16,285	9,829	9,829	9,829	(64,589)	117,952	106,065	111,473
Cash Payments by Type	**112,879**	**112,131**	**112,269**	**96,721**	**114,722**	**141,398**	**92,148**	**97,301**	**102,584**	**102,372**	**102,140**	**60,464**	**1,247,130**	**1,181,152**	**1,213,450**
Other Cash Flows/Payments by Type															
Capital assets	-	5	3,852	4,711	5,626	7,657	6,443	12,155	-	-	-	(40,449)	-	176,142	153,988
Repayment of borrowing	1,159	-	1,526	-	-	22,800	1,215	972	-	-	-	23,004	50,675	57,876	59,467
Other Cash Flows/Payments	1,546	-	-	-	-	-	-	-	8,474	8,474	8,474	74,724	101,692	111,779	117,858
Total Cash Payments by Type	**115,584**	**112,136**	**117,647**	**101,432**	**120,348**	**171,855**	**99,805**	**110,429**	**111,058**	**110,847**	**110,614**	**117,742**	**1,399,498**	**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)**	**(26,318)**	**13,233**	**13,445**	**13,677**	**130,003**	**92,119**	**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)	(54,630)	(41,397)	(27,952)	(14,275)	23,609	115,728	236,101
Cash/cash equivalents at the month/year end:	(42,560)	(38,961)	(50,443)	58,777	39,728	(8,747)	(28,312)	(54,630)	(41,397)	(27,952)	(14,275)	115,728	115,728	236,101	413,731

Note: Kindly note that the above Cash and Cash equivalents balance is incorrect (Refer C6 for the correct balance)

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

WC048 Knysna - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
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	22,303	812	8,554	7,522	(1,032)	-13.7%	22,303
Roads Infrastructure		–	9,000	2,152	–	1,043	11	(1,032)	-9134.4%	2,152
Roads		–	8,000	–	–	1,032	–	1,032	#DIV/0!	–
Capital Spares		–	1,000	2,152	–	11	11	–		2,152
Electrical Infrastructure		–	2,800	5,224	614	614	614	–		5,224
MV Networks		–	2,800	4,613	413	413	413	–		4,613
LV Networks		–	–	611	201	201	201	–		611
Capital Spares								–		
Water Supply Infrastructure		–	44,424	13,931	186	6,714	6,714	–		13,931
Water Treatment Works		–	2,774	9,868	186	4,010	4,010	–		9,868
Bulk Mains								–		
Distribution		–	650	839	–	–	–	–		839
Distribution Points								–		
PRV Stations								–		
Capital Spares		–	41,000	3,224	–	2,704	2,704	–		3,224
Sanitation Infrastructure		–	1,300	397	–	–	–	–		397
Pump Station								–		
Reticulation		–	1,300	397	–	–	–	–		397
Rail Infrastructure		–	2,400	600	12	183	183	–		600
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection		–	2,400	600	12	183	183	–		600
Community Assets		–	3,800	500	–	–	–	–		500
Community Facilities		–	3,800	500	–	–	–	–		500
Fire/Ambulance Stations		–	3,800	250	–	–	–	–		250
Police		–	–	250	–	–	–	–		250
Computer Equipment		–	750	1,714	12	268	268	–		1,714
Computer Equipment		–	750	1,714	12	268	268	–		1,714
Furniture and Office Equipment		–	803	700	2	200	200	–		700
Furniture and Office Equipment		–	803	700	2	200	200	–		700
Machinery and Equipment		–	3,988	1,312	96	283	283	–		1,312
Machinery and Equipment		–	3,988	1,312	96	283	283	–		1,312
Transport Assets		–	12,307	14,030	4,932	5,844	5,844	–		14,030
Transport Assets		–	12,307	14,030	4,932	5,844	5,844	–		14,030
Total Capital Expenditure on new assets	1	–	81,572	40,560	5,853	15,149	14,117	(1,032)	-7.3%	40,560

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 - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
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	42,194	479	2,943	1,707	(1,236)	-72.4%	42,194
Roads Infrastructure		–	13,543	18,020	479	2,629	1,404	(1,225)	-87.3%	18,020
Roads		–	13,543	18,020	479	2,629	1,404	1,225	87.3%	18,020
Water Supply Infrastructure		–	1,050	11,000	–	–	–	–		11,000
Distribution		–	1,050	11,000	–	–	–	–		11,000
Sanitation Infrastructure		–	13,600	9,800	–	228	228	–		9,800
Waste Water Treatment Works		–	13,600	9,800	–	228	228	–		9,800
Solid Waste Infrastructure		–	4,000	3,000	–	–	–	–		3,000
Capital Spares		–	4,000	3,000	–	–	–	–		3,000
Coastal Infrastructure		–	–	375	–	86	75	(11)	-14.8%	375
Promenades		–	–	375	–	86	75	11	14.8%	375
Community Assets		–	1,000	1,000	–	–	–	–		1,000
Sport and Recreation Facilities		–	1,000	1,000	–	–	–	–		1,000
Capital Spares		–	1,000	1,000	–	–	–	–		1,000
Total Capital Expenditure on renewal of existing assets	1	–	33,193	43,194	479	2,943	1,707	(1,236)	-72.4%	43,194

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**24,064**	**27,745**	**28,742**	**1,347**	**8,145**	**8,073**	(73)	**-0.9%**	**28,742**
Roads Infrastructure		3,016	5,600	5,600	513	2,540	2,540	–		5,600
Roads		3,016	5,600	5,600	513	2,540	2,540	–		5,600
Storm water Infrastructure		779	1,000	1,000	5	114	114	–		1,000
Drainage Collection								–		
Storm water Conveyance		779	1,000	1,000	5	114	114	–		1,000
Attenuation								–		
Electrical Infrastructure		15,736	14,527	15,027	419	3,602	3,602	–		15,027
Power Plants								–		
HV Substations		2,185	2,000	2,000	63	852	852	–		2,000
HV Switching Station		324	261	261	3	5	5	–		261
HV Transmission Conductors		589	1,004	1,504	31	283	283	–		1,504
MV Substations								–		
MV Switching Stations								–		
MV Networks		4,664	5,313	5,313	256	830	830	–		5,313
LV Networks		7,975	5,948	5,948	65	1,631	1,631	–		5,948
Capital Spares								–		
Water Supply Infrastructure		3,376	5,038	5,388	111	1,450	1,377	(73)	-5.3%	5,388
Water Treatment Works		2,856	4,155	4,155	111	1,445	1,373	73	5.3%	4,155
Capital Spares		520	883	1,233	–	4	4	–		1,233
Sanitation Infrastructure		564	1,230	1,230	240	370	370	–		1,230
Waste Water Treatment Works		564	1,230	1,230	240	370	370	–		1,230
Solid Waste Infrastructure		592	350	497	60	68	68	–		497
Landfill Sites								–		
Waste Transfer Stations		592	350	497	60	68	68	–		497
Community Assets		**3,273**	**2,821**	**2,933**	**39**	**2,691**	**2,691**	–		**2,933**
Community Facilities		1,558	1,271	1,304	33	1,211	1,211	–		1,304
Halls		545	455	475	1	449	449	–		475
Museums		13	–	–	–	–	–	–		–
Libraries		61	75	82	1	71	71	–		82
Cemeteries/Crematoria		444	306	311	–	286	286	–		311
Police		18	35	35	–	7	7	–		35
Purls								–		
Public Open Space		477	400	400	31	398	398	–		400
Sport and Recreation Facilities		1,715	1,550	1,629	6	1,480	1,480	–		1,629
Indoor Facilities								–		
Outdoor Facilities		1,715	1,550	1,629	6	1,480	1,480	–		1,629
Other assets		**918**	**716**	**716**	**81**	**319**	**319**	–		**716**
Operational Buildings		722	714	714	81	319	319	–		714
Municipal Offices		721	713	713	80	318	318	–		713
Depots		1	1	1	0	1	1	–		1
Capital Spares								–		
Housing		196	2	2	–	–	–	–		2
Staff Housing		2	2	2	–	–	–	–		2
Social Housing		194	–	–	–	–	–	–		–
Transport Assets		**8,673**	**7,276**	**7,940**	**722**	**3,046**	**3,046**	–		**7,940**
Transport Assets		8,673	7,276	7,940	722	3,046	3,046	–		7,940
Total Repairs and Maintenance Expenditure	1	**36,928**	**38,559**	**40,331**	**2,189**	**14,200**	**14,128**	**(73)**	**-0.5%**	**40,331**

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
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	45,506	2,445	19,293	20,131	838	4.2%	45,506
Roads Infrastructure		9,617	10,932	10,933	546	3,928	4,595	667	14.5%	10,933
Roads		9,617	10,932	10,933	546	3,928	4,595	(667)	-14.5%	10,933
Storm water Infrastructure		20	1,151	1,151	88	669	671	2	0.3%	1,151
Drainage Collection		20	1,151	1,151	88	669	671	(2)	-0.3%	1,151
Electrical Infrastructure		8,994	19,913	13,345	584	5,151	5,456	305	5.6%	13,345
Power Plants		3	–	18	–	–	2	(2)	-100.0%	18
HV Substations		8,991	19,913	13,327	584	5,151	5,454	(304)	-5.6%	13,327
Water Supply Infrastructure		19,180	21,764	17,802	1,213	9,363	9,280	(82)	-0.9%	17,802
Distribution		19,180	21,764	17,802	1,213	9,363	9,280	82	0.9%	17,802
Sanitation Infrastructure		6,367	44	163	3	44	39	(5)	-12.9%	163
Pump Station		–	–	72	–	–	6	(6)	-100.0%	72
Reticulation		41	–	–	–	–	–	–		–
Waste Water Treatment Works		6,282	–	47	–	–	4	(4)	-100.0%	47
Outfall Sewers								–		
Toilet Facilities		44	44	44	3	44	29	15	50.9%	44
Capital Spares								–		
Solid Waste Infrastructure		1,604	1,988	2,019	4	50	33	(17)	-50.8%	2,019
Landfill Sites		1,604	1,988	2,019	4	50	33	17	50.8%	2,019
Information and Communication Infrastructure		78	80	93	6	88	57	(31)	-55.4%	93
Data Centres								–		
Core Layers								–		
Distribution Layers		78	80	93	6	88	57	31	55.4%	93
Capital Spares								–		
Community Assets		2,093	2,061	3,234	142	2,022	1,268	(754)	-59.4%	3,234
Community Facilities		1,464	1,323	2,478	93	1,372	892	(480)	-53.8%	2,478
Halls		618	619	726	44	627	367	259	70.7%	726
Centres		7	7	558	1	8	51	(43)	-84.7%	558
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations		46	58	58	2	23	16	7	47.5%	58
Testing Stations		0	0	0	0	0	0	(0)	-75.0%	0
Museums		6	–	6	0	0	2	(1)	-76.8%	6
Galleries								–		
Theatres								–		
Libraries		437	243	392	18	286	175	112	63.9%	392
Cemeteries/Crematoria		15	58	142	3	98	41	57	139.4%	142
Police		2	–	–	–	–	–	–		–
Purls		116	122	126	9	121	81	39	48.6%	126
Public Ablution Facilities		–	–	5	1	1	2	(1)	-66.8%	5
Markets								–		
Stalls		27	23	272	2	23	35	(11)	-33.0%	272
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals		191	191	194	14	185	123	62	50.5%	194
Capital Spares								–		
Sport and Recreation Facilities		629	738	756	49	650	376	(274)	-72.8%	756
Indoor Facilities		–	717	717	45	621	359	263	73.3%	717
Outdoor Facilities		629	21	39	4	29	18	11	63.1%	39
Capital Spares								–		
Investment properties		136	136	170	10	137	93	(43)	-46.1%	170
Revenue Generating		136	136	170	10	137	93	(43)	-46.1%	170
Improved Property		136	136	170	10	137	93	43	46.1%	170
Other assets		703	688	945	53	726	455	(271)	-59.5%	945
Operational Buildings		703	688	871	53	726	449	(277)	-61.7%	871
Municipal Offices		703	688	871	53	726	449	277	61.7%	871
Housing		–	1	74	–	–	6	6	100.0%	74
Staff Housing								–		
Social Housing		–	1	74	–	–	6	(6)	-100.0%	74
Intangible Assets		15	15	124	1	20	21	1	4.6%	124
Servitudes								–		
Licences and Rights		15	15	124	1	20	21	1	4.6%	124
Computer Software and Applications		15	15	124	1	20	21	(1)	-4.6%	124
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		911	839	1,922	216	1,007	1,051	44	4.2%	1,922
Computer Equipment		911	839	1,922	216	1,007	1,051	(44)	-4.2%	1,922
Furniture and Office Equipment		1,821	7,412	10,052	507	5,837	5,023	(814)	-16.2%	10,052
Furniture and Office Equipment		1,821	7,412	10,052	507	5,837	5,023	814	16.2%	10,052
Machinery and Equipment		789	1,142	3,805	79	2,796	1,276	(1,520)	-119.1%	3,805
Machinery and Equipment		789	1,142	3,805	79	2,796	1,276	1,520	119.1%	3,805
Transport Assets		1,832	383	2,790	182	2,147	1,378	(769)	-55.8%	2,790
Transport Assets		1,832	383	2,790	182	2,147	1,378	769	55.8%	2,790
Total Depreciation	1	54,161	68,548	68,548	3,635	33,984	30,696	(3,288)	-10.7%	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 - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
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	50,748	4,063	15,329	15,329	–		50,748
Roads Infrastructure		–	25,112	10,417	1,281	3,570	3,570	–		10,417
Roads		–	25,112	10,417	1,281	3,570	3,570	–		10,417
Storm water Infrastructure		–	1,500	1,600	50	93	93	–		1,600
Drainage Collection		–	1,500	1,600	50	93	93	–		1,600
Electrical Infrastructure		–	8,696	8,696	796	3,823	3,823	–		8,696
MV Substations		–	8,696	8,696	796	3,823	3,823	–		8,696
Water Supply Infrastructure		–	15,162	24,635	1,847	7,681	7,681	–		24,635
Dams and Weirs		–	–	4,300	–	–	–	–		4,300
Bulk Mains		–	917	917	–	–	–	–		917
Distribution		–	14,245	19,418	1,847	7,681	7,681	–		19,418
Sanitation Infrastructure		–	6,700	5,400	88	163	163	–		5,400
Pump Station		–	3,000	3,200	–	75	75	–		3,200
Reticulation		–	3,300	1,800	88	88	88	–		1,800
Waste Water Treatment Works		–	400	400	–	–	–	–		400
Community Assets		–	–	2,074	3	1,837	1,840	3	0.2%	2,074
Community Facilities		–	–	153	3	53	56	3	5.6%	153
Halls		–	–	–	(3)	(3)	–	(3)	#DIV/0!	–
Cemeteries/Crematoria		–	–	153	6	56	56	–		153
Sport and Recreation Facilities		–	–	1,921	–	1,784	1,784	–		1,921
Indoor Facilities								–		
Outdoor Facilities		–	–	1,921	–	1,784	1,784	–		1,921
Other assets		–	650	474	(2)	141	143	2	1.1%	474
Operational Buildings		–	650	474	(2)	141	143	2	1.1%	474
Municipal Offices		–	650	474	(2)	141	143	(2)	-1.1%	474
Total Capital Expenditure on upgrading of existing assets	1	–	57,820	53,296	4,064	17,307	17,312	5	0.0%	53,296

APPENDIX A - Capex Report as at 28 February 2026

Include Yes

2025/26 mSCOA CAPITAL FINANCIAL PERFORMANCE REPORT AS AT 28 FEBRUARY 2026

Row Labels	LEDGER ACCOUNT	VOTE DESCRIPTION	MSCOA CODE	MSCOA EXPENDITURE DESCRIPTION	FUNDING SOURCES	ORIGINAL BUDGET	FEBRUARY ADJUSTED BUDGET (Incl. Virements)	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive & Council						84,700	84,700	38,912	38,912	(0)	-	45,788
MUNICIPAL MANAGER	28-32-85-20-1151	Program Office Equipment	9/108-2-2	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	38,900	38,900	21,828	21,828	(0)	-	17,072
	28-32-85-20-1155	Program Office Furniture	9/108-3-3	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	45,800	45,800	17,084	17,084	(0)	-	28,716
Vote 2 - Corporate Services						1,050,000	1,943,931	267,863	267,863	-	144,412	1,531,656
DIRECTOR: CORPORATE	28-33-85-20-4155	Program Office Furniture	9/101-39-39	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	300,000	230,000	-	-	-	23,912	206,088
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	213,360	-	-	103,180
			9/106-6-9	Replacement Desktops		250,000	130,000	10,650	10,650	-	120,500	(1,150)
	28-66-85-25-8002	New Server	9/106-212277-360890	PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisitions	Internally Generated Funds	-	1,217,391	-	-	-	-	1,217,391
	28-66-85-26-1070	Switches/Upgrade Network	9/106-212277-60890	PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisit	Internally Generated Funds	200,000	50,000	43,853	43,853	-	-	6,147
Vote 3 - Financial Services						45,000	45,000	-	-	-	-	45,000
DIRECTOR: FINANCE	28-62-85-25-9151	Program Office Equipment	9/101-57-57	Assets: Non-current Assets - Property: Plant and Equipment - Co	Internally Generated Funds	15,000	15,000	-	-	-	-	15,000
	28-62-85-25-9155	Program Office Furniture	9/101-2-16	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	30,000	30,000	-	-	-	-	30,000
Vote 5 - Planning & Development						9,200,000	2,074,696	1,528,871	485,720	(1,043,151)	731,587	(185,762)
ENVIRONMENTAL MANAGEMENT	28-83-84-28-7504	Flood intervention (MDRG)	9/183-213087-60975	PPE:Cost Model:Coastal Infrastructure:Cost:Acquisition	National Government Grants	-	288,696	-	57,739	57,739	-	288,696
	28-83-85-28-7505	Flood Intervention - Knoetzie	9/183-93077-360975	MDRG - Knoetzie	Internally Generated Funds	-	86,000	85,993	17,200	(68,793)	-	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	Provincial Government Grants	8,000,000	-	1,032,098	-	(1,032,098)	457,210	(1,489,308)
	28-48-85-22-4066	Subsoil drains - Bongani Khayalethu Valley	9/105-55-55	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	1,200,000	500,000	182,781	182,781	0	274,377	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	18,295,321	8,181,009	8,181,008	(1)	4,444,046	5,670,266
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	55,939	55,939		-	97,193
	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	120,000	-	-		-	120,000
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	4,931,554	4,931,554	4,931,554	0	-	0
	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	-	-	-	-	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	280,436	161,339	161,339	(0)	104,733	14,364
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	142,700	-	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	-	-	-	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	Internally Generated Funds	480,000	391,076	391,076	391,076	(0)	-	(0)
	28-53-85-23-5005	Small Plant Equipment	9/115-30-30	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	187,920	201,951	86,134	86,133	(1)	44,439	71,378
	28-53-85-21-5002	New Tipper Truck	9/115-212677-360074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:Acqui	Internally Generated Funds	-	521,217	521,217	521,217	(0)	-	(0)
	28-53-85-23-5080	New Tractor (bossiekappers)	9/115-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	75,000	75,000	-	-	-	65,217	9,783

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 - Co	Internally Generated Funds	2,000,000	-	-	-		-	-
	28-56-80-24-2007	Establishment of fire stations - Khayalethu	9/120-22-22	Assets: Non-current Assets - Property, Plant and Equipment - Co	Internally Generated Funds	1,800,000	250,000	-	-	-	-	250,000
	28-56-85-24-2010	Procurement of portable handheld radio's	9/120-25-25	Assets: Non-current Assets - Property, Plant and Equipment - Co	Internally Generated Funds	100,000	68,910	68,910	68,910		-	-
	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	215,800	26,039	26,039		179,800	9,961
	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	-	-	-	2,545,529	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	-	-		503,363	96,637
	28-56-85-24-2064	Refurbish Ablution Facilities	9/120-132077-61043	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	200,000	24,000	-	-		-	24,000
	28-56-85-24-2156	Office Equipment	9/120-132377-60899	PPE:Cost Model:Furniture and Office Equipment:In-use:C	Internally Generated Funds	60,000	43,460	-	-	-	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	12,043	12,043	12,043	(0)	-	(0)
SAFETY LAW ENFORCEMENT	28-57-85-24-2060	CCTV camera Project	9/157-212177-360788	CCTV Control Room Equipment	Internally Generated Funds	-	250,000	-	-	-	-	250,000
SAFETY TRAFFIC DEPARTMENT	28-59-85-25-0004	Breatherlizer Sets	9/121-11-11	Assets: Non-current Assets - Property, Plant and Equipment - Co	Internally Generated Funds	250,000	-	-	-	-	-	-
	28-59-85-25-0156	Vehicle Replacements (3)	9/121-22677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	1,155,000	-	-	-		-	-
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 - Co	National Government Grants	-	1,920,742	1,784,057	1,784,058	1	841	135,843
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	3,514,000	-	-	-	-	3,514,000
	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	-	-	-	-	-	-
Vote 7 - Electrical Services						**16,495,652**	**19,071,065**	**4,448,237**	**4,448,237**	**(0)**	**7,146,585**	**7,476,243**
ELECTRICITY DISTRIBUTION	28-76-85-27-8001	Electrification of informal areas	9/104-100-125	Electrification of informal areas - Ward 7	Internally Generated Funds	-	317,489	-	-	-	95,408	222,081
			9/104-97-122	Electrification of informal areas - Ward 1	Internally Generated Funds	-	780,389	-	-	-	8,527	771,862
			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	-	317,489	-	-	-	-	317,489
	28-76-80-20-8009	Electrification of Formal Housing	9/104-112-138	Electrification of Formal Housing	Internally Generated Funds	1,000,000	1,000,000	412,967	412,967	0	102,886	484,148
	28-76-85-20-2003	Relay replacement to reduce overloading	9/104-210177-360261	PPE:Cost Model:Electrical Infrastructure:In-use:Capital Spares:C	Internally Generated Funds	1,000,000	-	-	-	-	-	-
	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	-	-	-	924,000	276,000
	28-76-85-27-8155	Refurbishment of Ring Main Units	9/104-210177-60261	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	1,800,000	1,800,000	-	-	-	1,041,450	758,550
	28-76-85-27-8156	Smart Meters Installation	9/104-211377-60414	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	1,000,000	1,751,739	11,299	11,299	(0)	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	3,822,826	3,822,826	0	3,738,611	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	Internally Generated Funds	-	317,489	-	-	-	-	317,489
	28-76-85-20-2005	Rheenendal Spotlights	9/104-51377-360414	Rheenendal Spotlights	Internally Generated Funds	-	400,000	-	-	-	-	400,000
	28-76-85-27-9060	Electrification of informal areas - Ward 5	9/104-51577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	-	317,489	-	-	-	-	317,489
	28-76-85-27-9059	Electrification of informal areas - Ward 6	9/104-61577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	-	317,489	-	-	-	96,617	220,872
	28-76-85-27-9058	Electrification of informal areas - Ward 8	9/104-81577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	-	317,489	-	-	-	-	317,489
	28-76-85-20-2006	Electrification of informal areas - Hornlee	9/104-111477-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	-	611,111	201,145	201,145	(0)	351,505	58,460

Vote 8 - Technical Services						125,091,382	95,535,115	20,938,600	19,713,194	(1,225,406)	9,725,555	64,870,960
DIRECTOR: TECHNICAL SERVICES	28-80-85-28-5154	Program Tools Equipment	9/101-33-33	Assets: Non-current Assets - Property, Plant and Equipment - Co	Internally Generated Funds	500,000	418,500	89,740	89,739	(1)	160,544	168,217
	28-80-85-28-5155	Program Office Furniture	9/101-69-69	Office Furniture Replacement	Internally Generated Funds	-	16,500	-	-	-	10,084	6,416
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	50,000	50,000	-	143,200	306,800
	28-87-85-29-0009	Knysna Heights Retaining Wall	9/117-103577-361009	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	1,200,000	100,000	-	-	-	-	100,000
	28-87-85-29-0008	Brenton on Lake to Storwater Management	9/117-50977-361009	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	500,000	300,000	42,993	42,993	0	-	257,007
	28-87-85-29-0007	Rehabilitation of Hornlee Internal Streets Counter Funding	9/117-60977-361009	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	500,000	800,000	-	-	-	23,724	776,276
RDS,S/WTR,DRAINAGE:STREETS	28-88-80-20-9035	Upgrade Gravel Roads Ward 4	9/110-100-100	Assets: Non-current Assets - Property, Plant and Equipment - Co	Internally Generated Funds	-	39,000	33,913	33,913	(0)	-	5,087
	28-88-80-20-9037	Upgrade Gravel Roads Ward 7	9/110-102-102	Assets: Non-current Assets - Property, Plant and Equipment - Co	Internally Generated Funds	-	108,515	94,361	94,361	0	-	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	962,574	962,575	1	1,553,914	10,526,989
	28-88-84-20-9075	MIG: Rehabilitation of Streets	9/110-132-132	Assets: Non-current Assets - Property, Plant and Equipment - Co	National Government Grants	-	4,367,699	1,225,408	-	(1,225,408)	570,541	2,571,749
	28-88-85-20-9049	Upgrade Howard Street Ward 9	9/110-305-305	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	400,000	100,000	-	-	-	-	100,000
	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	2,750,000	-	-	-	-	2,750,000
	28-88-85-20-9013	Resurface Gravel Roads	9/110-8077-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost	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	217,391	2,150	2,150	-	302,198	(86,957)
	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	339,991	162,285	162,285	(0)	323,814	(146,108)
	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	483,263	300,179	300,179	(0)	184,131	(1,047)
	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	5,535,337	2,597,891	2,597,891	0	146,238	2,791,208
	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	473,194	473,194	473,194	0	473,913	(473,913)
	28-88-85-29-5156	Upgrade Gravel Roads Ward 7	9/110-70277-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	500,000	500,000	346,865	346,865	0	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	Internally Generated Funds	500,000	300,000	-	-	-	-	300,000
	28-88-85-20-9064	Sinkholes	9/110-100777-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	-	-	-	-	-	35,925	(35,925)
SEWERAGE PURIFICATION SERVICES	28-89-85-31-0040	Knysna Windheuwel WWTW	9/112-133-133	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	400,000	400,000	-	-	-	-	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	-	-	-	-	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	-	-	-	-	400,000
	28-89-85-31-0086	Refurbishment of knysna Waste Water Treatment Works	9/111-210477-60737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisit	Internally Generated Funds	3,500,000	3,500,000	-	-	-	-	3,500,000
SEWERAGE RETICULATION SERVICES	28-90-80-31-3010	MCC Replacement	9/112-59-59	MCC Replacement	Internally Generated Funds	1,000,000	1,000,000	-	-	-	-	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	244,114	244,115	1	282,120	213,915
	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	87,825	87,825	(0)	-	412,175
	28-90-85-31-3085	Bulk Sewer Services Damsebos next to Unlondale Road	9/112-80-80	Assets: Non-current Assets - Property, Plant and Equipment - Co	Internally Generated Funds	300,000	197,409	-	-	-	-	197,409
	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:Co	Internally Generated Funds	2,500,000	2,500,000	74,795	74,795	(0)	918,663	1,506,541
	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	4,000,000	-	-	-	-	4,000,000
	28-90-85-31-4004	New Inlets at Sewer Pumpstations	9/112-213277-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	500,000	200,000	-	-	-	-	200,000
	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	600,000	-	-	-	-	600,000
	28-90-85-31-4005	Upgrade of Hornlee Ager Street Sewer Pipeline	9/112-90877-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	1,000,000	700,000	-	-	-	-	700,000
	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	300,000	-	-	-	-	300,000
	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	700,000	-	-	-	171,129	528,871
	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	28-92-85-21-3012	Refurbish steel section at Akkerkloof	9/118-37-37	Refurbish steel section at Akkerkloof	Internally Generated Funds	-	4,300,000	-	-	-	-	4,300,000
	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	Provincial Government Grants	2,173,913	6,324,650	1,999,360	1,999,361	1	-	4,325,290

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	5,937,170	5,937,170	0	149,787	0
	28-93-80-31-3037	Re-align Karawater pipeline	9/119-82-82	Assets: Non-current Assets - Property, Plant and Equipment - Co	Internally Generated Funds	800,000	200,000	-	-	-	-	200,000
	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 - Co	Internally Generated Funds	250,000	200,000	-	-	-	-	200,000
	28-93-80-31-3060	Purchase of new 20mm Water Meters	9/119-95-95	Assets: Non-current Assets - Property, Plant and Equipment - Co	Borrowings	40,000,000	-	-	-	-	-	-
	28-93-85-32-3016	Bulk Water Supply - Rheenendal	9/119-99-99	Assets: Non-current Assets - Property, Plant and Equipment - Co	Internally Generated Funds	917,160	917,160	-	-	-	-	917,160
	28-93-85-31-3001	Bulk Water Supply - Karatara	9/119-101-101	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	650,000	839,035	-	-	-	-	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 - Co	National Government Grants	-	2,203,069	1,766,428	1,766,429	1	149,283	287,358
	28-93-85-32-3098	Smart Meters Installation	9/119-211677-60720	Assets:Non-current Assets:Property, Plant and Equipment:Cost	Internally Generated Funds	1,000,000	3,223,722	2,703,679	2,703,679		9,330	510,713
	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	12,522,520	1,743,675	1,743,675	(0)	3,873,555	6,905,290
	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	432,000	-	-	-	-	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	110,150	-	-	-	-	110,150
	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	108,850	-	-		-	108,850
	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	103,650	-	-		-	103,650
	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	54,050	-	-	-	-	54,050
	28-93-85-32-4201	Emergency Drought Interventions	9/119-210577-360601	Emergency Drought Interventions	Internally Generated Funds	-	10,600,000	-	-	-	-	10,600,000
	28-93-85-32-4202	Lower Knysna River Dam: Co-funding	9/119-211877-360635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	-	600,000	-	-	-	-	600,000
Grand Total						172,584,854	137,049,828	35,403,493	33,134,934	(2,268,559)	22,192,186	79,454,150

YTD Actual spend % expenditure	21%	26%		107%			

Directorate	ORIGINAL BUDGET	FEBRUARY ADJUSTED BUDGET (Incl. Virements)	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive and Council	84,700	84,700	38,912	38,912	(0)	-	45,788
% Expenditure Vote 1	46%	46%					
Vote 2 - Corporate Services	1,050,000	1,943,931	267,863	267,863	-	144,412	1,531,656
% Expenditure Vote 2	26%	14%					
Vote 3 - Financial Services	45,000	45,000	-	-	-	-	45,000
% Expenditure Vote 3	0%	0%					
Vote 5 - Planning & Development	9,200,000	2,074,696	1,528,871	485,720	(1,043,151)	731,587	(185,762)
% Expenditure Vote 5	17%	74%					
Vote 6 - Community Services	20,618,120	18,295,321	8,181,009	8,181,008	(1)	4,444,046	5,670,266
% Expenditure Vote 6	40%	45%					
Vote 7 - Electrical Services	16,495,652	19,071,065	4,448,237	4,448,237	(0)	7,146,585	7,476,243
% Expenditure Vote 7	27%	23%					
Vote 8 -Technical Services	125,091,382	95,535,115	20,938,600	19,713,194	(1,225,406)	9,725,555	64,870,960
% Expenditure Vote 8	17%	22%					
Grand Total	172,584,854	137,049,828	35,403,493	33,134,934	(2,268,559)	22,192,186	79,454,150