



Annexure A

Main Budget Tables

Draft

Medium Term

Revenue and Expenditure

Framework (MTREF)

WC048 Knysna - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
<u>Financial Performance</u>										
Property rates	(19 053)	311 886	348 306	362 049	362 723	362 723	265 057	389 118	403 516	418 446
Service charges	440 283	512 582	566 736	704 219	699 234	698 812	443 103	782 045	850 002	924 961
Investment revenue	2 014	2 131	5 308	4 626	8 429	8 429	8 105	11 241	11 657	12 088
Transfer and subsidies - Operational	133 960	144 436	153 071	165 382	177 053	177 053	159 473	166 581	171 808	176 276
Other own revenue	(363 323)	(415 783)	(455 066)	197 182	201 220	201 642	117 268	175 221	170 303	183 097
Total Revenue (excluding capital transfers and contributions)	193 881	555 253	618 353	1 433 458	1 448 659	1 448 659	993 007	1 524 207	1 607 286	1 714 869
Employee costs	288 254	322 441	337 141	374 678	379 153	379 153	224 403	405 620	426 464	440 133
Remuneration of councillors	9 787	9 821	9 684	11 926	10 926	10 926	6 600	11 472	11 897	12 303
Depreciation, amortisation and impairment	59 435	71 867	57 859	68 548	237 444	237 444	33 984	189 054	186 906	155 169
Interest, Dividends and Rent on Land	35 276	41 587	38 025	29 426	28 231	28 231	15 316	22 992	18 062	13 284
Inventory consumed and bulk purchases	296 765	337 910	368 178	403 787	414 360	414 334	258 106	456 031	493 956	511 366
Transfers and subsidies	1 934	1 118	1 661	3 635	15 157	15 157	5 339	3 278	3 118	3 241
Other expenditure	379 485	396 037	361 052	370 375	413 419	413 446	216 700	441 073	421 241	429 309
Total Expenditure	1 070 935	1 180 782	1 173 600	1 262 374	1 498 690	1 498 690	760 447	1 529 520	1 561 643	1 564 805
Surplus/(Deficit)	(877 054)	(625 529)	(555 247)	171 084	(50 031)	(50 031)	232 559	(5 314)	45 643	150 064
Transfers and subsidies - capital (monetary allocations)	38 901	64 894	46 964	63 633	64 523	64 523	22 343	53 547	45 500	46 649
Transfers and subsidies - capital (in-kind)	–	–	850	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(838 153)	(560 635)	(507 433)	234 717	14 493	14 493	254 902	48 233	91 142	196 713
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(838 153)	(560 635)	(507 433)	234 717	14 493	14 493	254 902	48 233	91 142	196 713
<u>Capital expenditure & funds sources</u>										
Capital expenditure	–	–	–	172 585	137 050	137 050	39 891	237 570	243 207	244 389
Transfers recognised - capital	–	–	–	63 633	63 575	63 575	27 674	53 315	45 500	46 649
Borrowing	–	–	–	40 000	–	–	–	105 160	117 954	116 373
Internally generated funds	–	–	–	68 952	73 475	73 475	12 217	79 094	79 754	81 367
Total sources of capital funds	–	–	–	172 585	137 050	137 050	39 891	237 570	243 207	244 389
<u>Financial position</u>										
Total current assets	–	–	–	580 291	636 994	636 994	727 910	410 409	397 008	458 845
Total non current assets	–	–	–	1 661 489	1 462 064	1 462 064	1 568 579	1 610 974	1 667 276	1 756 495
Total current liabilities	–	–	–	243 794	232 538	232 538	180 214	456 823	456 823	456 823
Total non current liabilities	–	–	–	323 191	221 192	221 192	244 367	344 017	295 776	250 119
Community wealth/Equity	–	–	–	(1 269 164)	(1 186 803)	(1 186 803)	(1 172 311)	(1 220 544)	(1 311 686)	(1 508 398)
<u>Cash flows</u>										
Net cash from (used) operating	262 426	208 005	(5 716)	426 308	342 109	342 109	32 229	384 133	434 565	517 353
Net cash from (used) investing	(91 314)	(87 099)	(64 277)	(197 473)	(154 210)	(154 210)	(25 472)	(271 205)	(276 688)	(276 047)
Net cash from (used) financing	–	25 005	–	–	(101 522)	(101 522)	2 863	(48 894)	(48 242)	(45 656)
Cash/cash equivalents at the year end	171 111	145 911	(69 993)	228 835	86 376	86 376	9 620	170 035	279 670	475 320
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	171 111	145 911	(69 993)	232 011	89 799	89 799	13 198	173 458	283 094	478 743
Application of cash and investments	22 750	25 425	25 386	32 841	21 715	23 118	(45 035)	21 576	30 013	38 739
Balance - surplus (shortfall)	148 361	120 486	(95 380)	199 170	68 084	66 681	58 234	151 882	253 080	440 004
<u>Asset management</u>										
Asset register summary (WDV)	1 112 333	1 090 190	1 068 721	1 193 405	966 637	966 637		1 115 547	1 171 848	1 261 068
Depreciation	51 416	53 167	54 161	68 548	68 548	68 548		62 926	59 782	59 260
Renewal and Upgrading of Existing Assets	–	–	–	91 013	96 490	96 314		187 213	192 226	194 413
Repairs and Maintenance	66 820	47 448	36 928	38 559	40 331	40 361		57 292	69 740	72 903
<u>Free services</u>										
Cost of Free Basic Services provided	(15 540)	(20 184)	(26 263)	(24 627)	(25 030)	(25 030)		–	(25 000)	(27 317)
Revenue cost of free services provided	(26 656)	(33 033)	(32 142)	(35 162)	(23 834)	(23 834)		(19 498)	(24 625)	(25 536)
<u>Households below minimum service level</u>										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

WC048 Knysna - Table A1 Budget Summary

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Investment revenue	2 014	2 131	5 308	4 626	8 429	8 429	8 105	11 241	11 657	12 088
Transfer and subsidies - Operational	133 960	144 436	153 071	165 382	177 053	177 053	159 473	166 581	171 808	176 276
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Employee costs	288 254	322 441	337 141	374 678	379 153	379 153	224 403	405 620	426 464	440 133
Remuneration of councillors	9 787	9 821	9 684	11 926	10 926	10 926	6 600	11 472	11 897	12 303
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Other expenditure	379 485	396 037	361 052	370 375	413 419	413 446	216 700	441 073	421 241	429 309
Total Expenditure	1 070 935	1 180 782	1 173 600	1 262 374	1 498 690	1 498 690	760 447	1 529 520	1 561 643	1 564 805
Surplus/(Deficit)	(877 054)	(625 529)	(555 247)	171 084	(50 031)	(50 031)	232 559	(5 314)	45 643	150 064
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Surplus/(Deficit) for the year	(838 153)	(560 635)	(507 433)	234 717	14 493	14 493	254 902	48 233	91 142	196 713
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Total non current liabilities	–	–	–	323 191	221 192	221 192	244 367	344 017	295 776	250 119
Community wealth/Equity	–	–	–	(1 269 164)	(1 186 803)	(1 186 803)	(1 172 311)	(1 220 544)	(1 311 686)	(1 508 398)
<u>Cash flows</u>										
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Balance - surplus (shortfall)	148 361	120 486	(95 380)	199 170	68 084	66 681	58 234	151 882	253 080	440 004
<u>Asset management</u>										
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Depreciation	51 416	53 167	54 161	68 548	68 548	68 548		62 926	59 782	59 260
Renewal and Upgrading of Existing Assets	–	–	–	91 013	96 490	96 314		187 213	192 226	194 413
Repairs and Maintenance	66 820	47 448	36 928	38 559	40 331	40 361		57 292	69 740	72 903
<u>Free services</u>										
Cost of Free Basic Services provided	(15 540)	(20 184)	(26 263)	(24 627)	(25 030)	(25 030)		–	(25 000)	(27 317)
Revenue cost of free services provided	(26 656)	(33 033)	(32 142)	(35 162)	(23 834)	(23 834)		(19 498)	(24 625)	(25 536)
<u>Households below minimum service level</u>										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

WC048 Knysna - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Governance and administration		305 878	355 609	405 383	413 881	428 834	428 834	444 456	462 088	480 869
Executive and council		5 132	5 738	4 835	6 031	6 031	6 031	7 208	8 388	10 556
Finance and administration		300 746	349 870	400 548	407 850	422 803	422 803	437 248	453 700	470 313
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		116 419	132 616	137 139	152 507	146 090	146 090	151 132	145 424	156 460
Community and social services		12 026	11 092	11 841	14 050	13 685	13 685	13 802	14 307	14 519
Sport and recreation		1 460	1 465	1 587	1 664	1 584	1 584	1 621	1 681	1 743
Public safety		87 818	95 518	97 621	103 533	104 552	104 552	98 027	101 395	105 146
Housing		15 115	24 541	26 091	33 260	26 269	26 269	37 683	28 041	35 051
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		22 828	26 110	34 807	34 925	34 728	34 728	29 405	19 056	19 708
Planning and development		10 843	12 288	10 499	9 258	9 642	9 642	9 908	8 968	9 286
Road transport		11 091	13 812	21 926	24 595	24 754	24 754	19 496	10 088	10 422
Environmental protection		893	10	2 382	1 072	332	332	–	–	–
Trading services		594 890	706 908	739 052	895 779	903 530	903 530	952 761	1 026 217	1 104 481
Energy sources		343 742	432 806	442 781	518 744	520 085	520 085	554 342	613 613	678 507
Water management		118 750	141 920	157 191	170 299	174 258	174 258	174 821	179 807	186 078
Waste water management		80 796	78 396	77 101	134 433	127 659	127 659	132 338	137 994	141 822
Waste management		51 601	53 787	61 979	72 303	81 528	81 528	91 260	94 803	98 075
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 040 014	1 221 243	1 316 382	1 497 091	1 513 183	1 513 183	1 577 753	1 652 785	1 761 517
Expenditure - Functional										
Governance and administration		168 988	193 695	191 335	239 463	238 974	238 974	227 956	222 783	212 374
Executive and council		19 524	33 153	17 983	35 014	23 535	36 572	44 969	32 576	33 733
Finance and administration		145 347	155 828	168 082	196 247	209 672	196 635	176 924	181 818	169 902
Internal audit		4 118	4 714	5 270	8 202	5 767	5 767	6 063	8 389	8 740
Community and public safety		250 077	252 426	248 231	229 853	248 626	248 626	283 073	295 644	310 805
Community and social services		24 168	24 410	21 491	20 672	23 608	23 608	37 475	36 868	37 433
Sport and recreation		26 326	24 305	23 466	28 392	25 975	25 975	31 770	39 956	40 826
Public safety		150 329	160 759	162 068	136 246	148 290	148 290	164 011	179 266	185 306
Housing		49 253	42 953	41 206	44 543	50 752	50 752	49 817	39 554	47 240
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		80 540	89 454	85 483	99 472	135 737	135 737	138 227	140 675	135 959
Planning and development		36 699	36 109	39 588	46 467	66 100	66 100	63 445	61 411	60 693
Road transport		37 359	48 765	41 880	48 130	65 717	65 717	69 147	73 895	69 719
Environmental protection		6 483	4 580	4 015	4 875	3 919	3 919	5 636	5 369	5 546
Trading services		575 548	646 692	650 052	693 586	875 354	875 354	880 264	902 541	905 666
Energy sources		287 116	351 332	382 461	430 643	439 920	439 920	512 533	558 569	570 325
Water management		123 947	126 017	107 052	102 603	111 189	111 189	137 970	157 818	149 130
Waste water management		100 940	100 582	86 462	93 056	242 693	242 693	129 649	125 349	123 494
Waste management		63 545	68 762	74 078	67 284	81 552	81 552	100 112	60 806	62 717
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	1 075 153	1 182 268	1 175 100	1 262 374	1 498 690	1 498 690	1 529 520	1 561 643	1 564 805
Surplus/(Deficit) for the year		(35 139)	38 975	141 281	234 717	14 493	14 493	48 233	91 142	196 713

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

WC048 Knsyna - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Municipal governance and administration		305 878	355 609	405 383	413 881	428 834	428 834	444 456	462 088	480 869
Executive and council		5 132	5 738	4 835	6 031	6 031	6 031	7 208	8 388	10 556
Mayor and Council		5 132	5 738	4 835	6 031	6 031	6 031	7 208	8 388	10 556
Municipal Manager, Town Secretary and Chief Executive										
Finance and administration		300 746	349 870	400 548	407 850	422 803	422 803	437 248	453 700	470 313
Administrative and Corporate Support		17 046	15 353	24 180	18 048	18 048	18 048	18 854	19 701	20 214
Asset Management										
Finance		9 592	5 866	10 240	7 881	12 910	12 910	138 788	143 847	149 118
Fleet Management		14	–	–	–	–	–	–	–	–
Human Resources		406	–	1 646	2 289	13 269	13 269	1 433	1 486	1 541
Information Technology		66	–	49	–	–	–	–	–	–
Legal Services		11	4	4	642	0	0	0	200	300
Marketing, Customer Relations, Publicity and Media Co-ordination										
Property Services		4 429	5 059	5 033	5 130	4 511	4 511	4 678	4 851	5 030
Risk Management										
Security Services										
Supply Chain Management		26	1 015	–	–	–	–	–	–	–
Valuation Service		269 155	322 573	359 398	373 860	374 065	374 065	273 496	283 615	294 109
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function										
Community and public safety		116 419	132 616	137 139	152 507	146 090	146 090	151 132	145 424	156 460
Community and social services		12 026	11 092	11 841	14 050	13 685	13 685	13 802	14 307	14 519
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums		499	426	558	599	713	713	739	766	795
Child Care Facilities										
Community Halls and Facilities		757	1 017	1 303	1 999	1 479	1 479	1 533	1 590	1 649
Consumer Protection										
Cultural Matters										
Disaster Management		17	–	–	–	–	–	–	–	–
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives		10 748	9 646	9 976	11 451	11 491	11 491	11 526	11 947	12 072
Literacy Programmes										
Media Services										
Museums and Art Galleries		5	3	3	1	3	3	3	4	4
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		1 460	1 465	1 587	1 664	1 584	1 584	1 621	1 681	1 743
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)		106	–	–	–	–	–	–	–	–
Recreational Facilities		1 317	1 438	1 564	1 658	1 526	1 526	1 560	1 618	1 678
Sports Grounds and Stadiums		37	27	23	6	58	58	61	63	65
Public safety		87 818	95 518	97 621	103 533	104 552	104 552	98 027	101 395	105 146
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		70	116	217	219	1 159	1 159	341	94	97
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control		87 747	95 402	97 404	103 314	103 393	103 393	97 687	101 301	105 049
Pounds										
Housing		15 115	24 541	26 091	33 260	26 269	26 269	37 683	28 041	35 051
Housing		15 115	24 541	26 091	33 260	26 269	26 269	37 683	28 041	35 051
Informal Settlements										
Health		–	–	–	–	–	–	–	–	–
Ambulance										
Health Services										
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable Diseases										
Vector Control										
Chemical Safety										
Economic and environmental services		22 828	26 110	34 807	34 925	34 728	34 728	29 405	19 056	19 708
Planning and development		10 843	12 288	10 499	9 258	9 642	9 642	9 908	8 968	9 286
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)										
Central City Improvement District										
Development Facilitation										
Economic Development/Planning		1 258	1 264	1 279	1 461	1 461	1 461	1 350	–	–
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City		8 180	6 642	7 225	6 277	6 692	6 692	7 053	7 314	7 585
Project Management Unit		1 406	4 382	1 995	1 520	1 488	1 488	1 505	1 654	1 701
Provincial Planning										
Support to Local Municipalities										
Road transport		11 091	13 812	21 926	24 595	24 754	24 754	19 496	10 088	10 422
Public Transport										
Road and Traffic Regulation		5 463	5 388	5 141	5 494	5 394	5 394	5 594	5 801	6 016
Roads		5 628	8 423	16 785	19 100	19 360	19 360	13 902	4 287	4 406
Taxi Ranks										
Environmental protection		893	10	2 382	1 072	332	332	–	–	–
Biodiversity and Landscape		–	–	2 382	1 072	332	332	–	–	–
Coastal Protection										
Indigenous Forests										
Nature Conservation		893	10	–	–	–	–	–	–	–
Pollution Control										
Soil Conservation										
Trading services		594 890	706 908	739 052	895 779	903 530	903 530	952 761	1 026 217	1 104 481

Energy sources	343 742	432 806	442 781	518 744	520 085	520 085	554 342	613 613	678 507
Electricity	343 742	432 806	442 781	518 744	520 085	520 085	554 342	613 613	678 507
Street Lighting and Signal Systems									
Nonelectric Energy									
Water management	118 750	141 920	157 191	170 299	174 258	174 258	174 821	179 807	186 078
Water Treatment	0	—	4 363	2 174	7 273	7 273	1 775	—	—
Water Distribution	118 750	141 920	152 828	168 125	166 985	166 985	173 046	179 807	186 078
Water Storage									
Waste water management	80 796	78 396	77 101	134 433	127 659	127 659	132 338	137 994	141 822
Public Toilets									
Sewerage	940	833	721	416	681	681	762	791	820
Storm Water Management									
Waste Water Treatment	79 856	77 563	76 380	134 017	126 978	126 978	131 576	137 204	141 002
Waste management	51 601	53 787	61 979	72 303	81 528	81 528	91 260	94 803	98 075
Recycling									
Solid Waste Disposal (Landfill Sites)	51 601	53 787	61 979	72 303	81 528	81 528	91 260	94 803	98 075
Solid Waste Removal									
Street Cleaning									
Other	—	—	—	—	—	—	—	—	—
Abattoirs									
Air Transport									
Forestry									
Licensing and Regulation									
Markets									
Tourism									
Total Revenue - Functional	2 1 040 014	1 221 243	1 316 382	1 497 091	1 513 183	1 513 183	1 577 753	1 652 785	1 761 517
Expenditure - Functional									
Municipal governance and administration	168 988	193 695	191 335	239 463	238 974	238 974	227 956	222 783	212 374
Executive and council	19 524	33 153	17 983	35 014	23 535	36 572	44 969	32 576	33 733
Mayor and Council	17 434	30 423	15 478	31 983	19 877	32 914	41 334	28 836	29 868
Municipal Manager, Town Secretary and Chief Executive	2 090	2 730	2 505	3 030	3 658	3 658	3 635	3 741	3 865
Finance and administration	145 347	155 828	168 082	196 247	209 672	196 635	176 924	181 818	169 902
Administrative and Corporate Support	23 262	23 698	40 186	34 609	46 777	33 740	30 679	31 961	30 587
Asset Management									
Finance	49 196	50 414	54 479	58 791	61 329	61 329	44 427	48 373	49 726
Fleet Management	3 687	3 506	4 166	4 801	4 658	5 282	6 173	6 372	6 372
Human Resources	15 216	15 155	16 205	21 742	21 462	21 462	18 794	22 275	23 068
Information Technology	16 192	17 596	17 025	20 320	20 272	20 272	23 795	26 073	12 061
Legal Services	7 909	11 343	6 375	10 479	10 357	10 357	12 054	14 568	14 693
Marketing, Customer Relations, Publicity and Media Co-ordination	61	187	57	15	39	39	3 337	7 234	7 542
Property Services	15 159	17 882	15 311	11 501	10 414	10 414	31 535	14 908	15 242
Risk Management	—	—	—	—	—	—	228	17	17
Security Services									
Supply Chain Management	4 966	4 735	6 355	5 739	5 682	5 682	5 981	7 088	7 332
Valuation Service	9 699	11 314	7 923	28 249	28 682	28 682	814	3 150	3 262
Internal audit	4 118	4 714	5 270	8 202	5 767	5 767	6 063	8 389	8 740
Governance Function	4 118	4 714	5 270	8 202	5 767	5 767	6 063	8 389	8 740
Community and public safety	250 077	252 426	248 231	229 853	248 626	248 626	283 073	295 644	310 805
Community and social services	24 168	24 410	21 491	20 672	23 608	23 608	37 475	36 868	37 433
Aged Care									
Agricultural									
Animal Care and Diseases									
Cemeteries, Funeral Parlours and Crematoriums	4 110	3 766	3 714	3 225	3 728	3 728	4 721	4 435	4 533
Child Care Facilities									
Community Halls and Facilities	3 697	3 944	3 997	4 112	4 885	4 885	5 375	5 264	5 411
Consumer Protection									
Cultural Matters									
Disaster Management	7 701	7 843	4 683	4 308	5 690	5 690	7 012	7 498	7 756
Education									
Indigenous and Customary Law									
Industrial Promotion									
Language Policy									
Libraries and Archives	8 175	8 401	8 677	8 589	8 874	8 874	19 851	19 240	19 287
Literacy Programmes									
Media Services									
Museums and Art Galleries	485	456	419	438	432	432	516	430	446
Population Development									
Provincial Cultural Matters									
Theatres									
Zoo's									
Sport and recreation	26 326	24 305	23 466	28 392	25 975	25 975	31 770	39 956	40 826
Beaches and Jetties									
Casinos, Racing, Gambling, Wagering									
Community Parks (including Nurseries)	4 629	2 459	3 742	3 450	3 490	3 490	4 699	5 741	5 916
Recreational Facilities	18 296	18 574	16 001	21 232	18 011	18 011	21 254	26 788	27 211
Sports Grounds and Stadlums	3 402	3 272	3 724	3 710	4 474	4 474	5 817	7 427	7 700
Public safety	150 329	160 759	162 068	136 246	148 290	148 290	164 011	179 266	185 306
Civil Defence									
Cleansing	457	110	197	24	60	60	280	20	21
Control of Public Nuisances	—	—	—	—	150	150	280	331	344
Fencing and Fences									
Fire Fighting and Protection	26 277	31 645	29 315	29 933	32 176	32 176	33 384	40 385	41 447
Licensing and Control of Animals									
Police Forces, Traffic and Street Parking Control	123 595	129 004	132 557	106 289	115 904	115 904	130 068	138 529	143 494
Pounds									
Housing	49 253	42 953	41 206	44 543	50 752	50 752	49 817	39 554	47 240
Housing	49 253	42 953	41 206	44 543	50 752	50 752	49 817	39 554	47 240
Informal Settlements									
Health	—	—	—	—	—	—	—	—	—
Ambulance									
Health Services									
Laboratory Services									
Food Control									
Health Surveillance and Prevention of Communicable Diseases									
Vector Control									
Chemical Safety									

Economic and environmental services		80 540	89 454	85 483	99 472	135 737	135 737	138 227	140 675	135 959
Planning and development		36 699	36 109	39 588	46 467	66 100	66 100	63 445	61 411	60 693
<i>Billboards</i>										
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>										
<i>Central City Improvement District</i>										
<i>Development Facilitation</i>										
<i>Economic Development/Planning</i>										
<i>Regional Planning and Development</i>										
<i>Town Planning, Building Regulations and Enforcement, and City</i>										
<i>Project Management Unit</i>										
<i>Provincial Planning</i>										
<i>Support to Local Municipalities</i>										
Road transport		37 359	48 765	41 880	48 130	65 717	65 717	69 147	73 895	69 719
<i>Public Transport</i>										
<i>Road and Traffic Regulation</i>										
<i>Roads</i>										
<i>Taxi Ranks</i>										
Environmental protection		6 483	4 580	4 015	4 875	3 919	3 919	5 636	5 369	5 546
<i>Biodiversity and Landscape</i>										
<i>Coastal Protection</i>										
<i>Indigenous Forests</i>										
<i>Nature Conservation</i>										
<i>Pollution Control</i>										
<i>Soil Conservation</i>										
Trading services		575 548	646 692	650 052	693 586	875 354	875 354	880 264	902 541	905 666
Energy sources		287 116	351 332	382 461	430 643	439 920	439 920	512 533	558 569	570 325
<i>Electricity</i>										
<i>Street Lighting and Signal Systems</i>										
<i>Nonelectric Energy</i>										
Water management		123 947	126 017	107 052	102 603	111 189	111 189	137 970	157 818	149 130
<i>Water Treatment</i>										
<i>Water Distribution</i>										
<i>Water Storage</i>										
Waste water management		100 940	100 582	86 462	93 056	242 693	242 693	129 649	125 349	123 494
<i>Public Toilets</i>										
<i>Sewerage</i>										
<i>Storm Water Management</i>										
<i>Waste Water Treatment</i>										
Waste management		63 545	68 762	74 078	67 284	81 552	81 552	100 112	60 806	62 717
<i>Recycling</i>										
<i>Solid Waste Disposal (Landfill Sites)</i>										
<i>Solid Waste Removal</i>										
<i>Street Cleaning</i>										
Other		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>										
<i>Air Transport</i>										
<i>Forestry</i>										
<i>Licensing and Regulation</i>										
<i>Markets</i>										
<i>Tourism</i>										
Total Expenditure - Functional	3	1 075 153	1 182 268	1 175 100	1 262 374	1 498 690	1 498 690	1 529 520	1 561 643	1 564 805
Surplus/(Deficit) for the year		(35 139)	38 975	141 281	234 717	14 493	14 493	48 233	91 142	196 713

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

WC048 Knysna - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		–	–	6 994	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES (32: IE)		–	–	574	–	10 353	10 353	–	–	–
Vote 3 - COMMUNITY SERVICES (33: IE)		7 059	5 290	410	–	5	5	5	5	6
Vote 4 - FINANCIAL SERVICES (34: IE)		56	–	49	–	–	–	407 490	422 567	438 202
Vote 5 - OPERATING SERVICES (35: IE)		5 452	989	7 462	–	992	992	740	527	546
Vote 6 - (50: IE)		–	–	–	–	–	–	–	–	–
Vote 7 - 1. Executive AND Council (110: IE)		5 132	5 738	4 835	6 031	6 031	6 031	7 208	8 388	10 556
Vote 8 - 2. Corporate (120: IE)		6 579	6 297	7 415	9 421	8 787	8 787	7 529	8 017	8 389
Vote 9 - 3. Finance (130: IE)		278 773	329 454	369 638	381 741	386 975	386 975	4 793	4 895	5 025
Vote 10 - (140: IE)		–	–	–	–	–	–	–	–	–
Vote 11 - 5. Planning (150: IE)		7 031	7 006	7 957	8 810	8 503	8 503	7 958	6 853	7 106
Vote 12 - 6. Community (160: IE)		166 346	176 866	194 140	214 068	223 035	223 035	228 246	236 993	245 009
Vote 13 - 7. Electricity (170: IE)		343 742	432 806	442 755	518 744	519 510	519 510	554 342	613 613	678 507
Vote 14 - 6. Community (180: IE)		204 755	232 325	247 787	325 017	321 076	321 076	321 510	322 886	333 119
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–	–	–
Vote 16 - 9. Housing Services (190: IE)		15 088	24 471	26 081	33 260	26 269	26 269	37 683	28 041	35 051
Total Revenue by Vote	2	1 040 014	1 221 243	1 316 098	1 497 091	1 511 536	1 511 536	1 577 503	1 652 785	1 761 517
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		299	681	16 370	–	27	27	14 386	17 017	17 626
Vote 2 - CORPORATE SERVICES (32: IE)		84	204	833	–	35	35	304	27	24
Vote 3 - COMMUNITY SERVICES (33: IE)		3 197	28 671	1 781	51 026	52 160	52 160	60 005	54 788	79 161
Vote 4 - FINANCIAL SERVICES (34: IE)		41	453	45 745	28 274	30 224	30 224	5 484	1 810	649
Vote 5 - OPERATING SERVICES (35: IE)		724	19 334	55 470	48 320	216 315	216 354	218 972	225 607	201 242
Vote 6 - (50: IE)		–	–	–	2 846	2 846	2 846	–	–	–
Vote 7 - 1. Executive AND Council (110: IE)		27 704	41 014	27 881	47 732	45 348	45 348	43 326	35 027	36 361
Vote 8 - 2. Corporate (120: IE)		63 880	69 914	63 673	82 914	78 109	78 109	89 643	85 325	72 399
Vote 9 - 3. Finance (130: IE)		63 737	65 941	22 989	64 423	65 384	65 384	51 314	61 237	63 160
Vote 10 - (140: IE)		–	1 324	4 220	7 500	7 467	7 126	9 745	10 361	10 738
Vote 11 - 5. Planning (150: IE)		27 165	520 014	522 251	571 802	589 696	589 998	586 057	630 686	648 685
Vote 12 - 6. Community (160: IE)		278 957	289 334	287 793	212 685	237 837	237 837	276 035	261 778	270 464
Vote 13 - 7. Electricity (170: IE)		290 753	15 812	(11 848)	4 423	12 771	12 771	18 436	38 460	36 852
Vote 14 - 6. Community (180: IE)		269 903	120 370	111 710	107 110	115 419	115 419	122 121	114 235	116 746
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–	–	–
Vote 16 - 9. Housing Services (190: IE)		48 708	8 987	26 232	33 321	34 700	34 700	33 692	25 284	10 700
		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	1 075 153	1 182 053	1 175 100	1 262 374	1 488 337	1 488 337	1 529 520	1 561 643	1 564 805
Surplus/(Deficit) for the year	2	(35 139)	39 190	140 997	234 717	23 198	23 198	47 983	91 142	196 713

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

WC048 Knysna - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		-	-	6 994	-	-	-	-	-	-
1.1 - COUNCIL GENERAL EXPENSES (31)		-	-	6 994	-	-	-	-	-	-
1.2 - MUNICIPAL MANAGER (32)		-	-	-	-	-	-	-	-	-
1.3 - COMMUNICATION (45)		-	-	-	-	-	-	-	-	-
1.4 - ORGANISATIONAL PERFORMANCE (98)		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES (32: IE)		-	-	574	-	10 353	10 353	-	-	-
2.1 - DIRECTOR: CORPORATE (33)		-	-	-	-	-	-	-	-	-
2.2 - PROPERTY AND RECORDS MANAGEMENT (34)		-	-	-	-	-	-	-	-	-
2.3 - HUMAN RESOURCES (35)		-	-	574	-	10 353	10 353	-	-	-
2.4 - LEGAL SERVICES (36)		-	-	-	-	-	-	-	-	-
2.5 - COMMITTEE SERVICES (37)		-	-	-	-	-	-	-	-	-
2.6 - CEMETERY (39)		-	-	-	-	-	-	-	-	-
2.7 - PUBLIC PARTICIPATION (42)		-	-	-	-	-	-	-	-	-
2.8 - ADMIN (95)		-	-	-	-	-	-	-	-	-
2.9 - RISK MANAGEMENT (99)		-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES (33: IE)		7 059	5 290	410	-	5	5	5	5	6
3.1 - CEMETERY (39)		-	-	-	-	-	-	-	-	-
3.2 - CIVIC BUILDINGS (40)		-	-	-	-	-	-	-	-	-
3.3 - HALLS / FACILITIES (41)		-	-	-	-	-	-	-	-	-
3.4 - PUBLIC TOILETS (47)		-	-	-	-	-	-	-	-	-
3.5 - HOUSING ADMIN (48)		27	70	10	-	-	-	-	-	-
3.6 - HOUSING SELLING SCHEMES (50)		-	-	-	-	-	-	-	-	-
3.7 - LIBRARY (51)		2	-	186	-	-	-	-	-	-
3.8 - DIRECTOR: COMMUNITY (52)		-	-	87	-	-	-	-	-	-
3.9 - PARKS AND RECREATION (53)		106	-	-	-	-	-	-	-	-
3.10 - DISASTER MANAGMENT AND SOCIAL SERVICES (55)		17	-	-	-	-	-	-	-	-
3.11 - SAFETY FIRE BRIGADE SERVICES (56)		0	-	-	-	-	-	-	-	-
3.12 - SAFETY LAW ENFORCEMENT (57)		120	-	-	-	-	-	-	-	-
3.13 - SAFETY VEHICLE LIC. AND TESTING (58)		-	-	-	-	-	-	-	-	-
3.14 - SAFETY TRAFFIC DEPARTMENT (59)		6 786	5 220	127	-	5	5	5	5	6
3.15 - SPORT FIELDS (60)		1	-	-	-	-	-	-	-	-
3.16 - SWIMMING POOL (61)		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES (34: IE)		56	-	49	-	-	-	407 490	422 567	438 202
4.1 - DIRECTOR: FINANCE (62)		-	-	-	-	-	-	-	-	-
4.2 - ASSESSMENT RATES (63)		-	-	-	-	-	-	407 490	422 567	438 202
4.3 - EXPENDITURE: PAYROLL (64)		-	-	-	-	-	-	-	-	-
4.4 - METER READING (65)		-	-	-	-	-	-	-	-	-
4.5 - INFORMATION TECHNOLOGY (66)		55	-	49	-	-	-	-	-	-
4.6 - INCOME (67)		-	-	-	-	-	-	-	-	-
4.7 - EXPENDITURE: STORES (68)		-	-	-	-	-	-	-	-	-
4.8 - EXPENDITURE (69)		-	-	-	-	-	-	-	-	-
4.9 - BUDGET OFFICE (70)		1	-	-	-	-	-	-	-	-
4.10 - EXPENDITURE: PROCUREMENT (97)		-	-	-	-	-	-	-	-	-
Vote 5 - OPERATING SERVICES (35: IE)		5 452	989	7 462	-	992	992	740	527	546
5.1 - PMU (38)		-	-	-	-	-	-	-	-	-
5.2 - INTEGRATED DEVELOPMENT PLANNING (54)		-	-	-	-	-	-	-	-	-
5.3 - METER READING (65)		-	-	-	-	-	-	-	-	-
5.4 - CLEANSING REFUSE REMOVAL SERV. (72)		313	39	-	-	-	-	-	-	-
5.5 - TRANSFER STATION (73)		-	-	-	-	-	-	-	-	-
5.6 - ESTATES (74)		-	-	-	-	-	-	-	-	-
5.7 - STREET LIGHTING (75)		-	-	-	-	-	-	-	-	-
5.8 - ELECTRICITY DISTRIBUTION (76)		-	-	-	-	-	-	-	-	-
5.9 - ELECTRICITY ADMIN (77)		-	-	-	-	-	-	-	-	-
5.10 - DIRECTOR: PLANNING AND I.H.S (78)		-	-	-	-	-	-	-	-	-
5.11 - DIRECTOR: TECHNICAL SERVICES (80)		-	-	-	-	-	-	-	-	-
5.12 - MUSEUM AND HERITAGE BUILDINGS (81)		-	-	-	-	-	-	-	-	-
5.13 - TOWN PLANNING AND BLDG CONTROL (82)		-	-	57	-	-	-	-	-	-
5.14 - ENVIRONMENTAL MANAGEMENT (83)		-	10	2 382	-	43	43	-	-	-
5.15 - LOCAL ECONOMIC DEVELOPMENT (84)		50	-	-	-	-	-	-	-	-
5.16 - PLANNING AND DEV TOWN PLANNING (85)		-	900	490	-	-	-	508	527	546
5.17 - RDS;S/WTR;DRAINAGE;STORMWATER (87)		-	-	-	-	-	-	-	-	-
5.18 - RDS;S/WTR;DRAINAGE;STREETS (88)		2 644	26	170	-	-	-	-	-	-
5.19 - SEWERAGE PURIFICATION SERVICES (89)		31	-	-	-	-	-	-	-	-
5.2 - SEWERAGE RETICULATION SERVICES (90)		-	-	-	-	-	-	-	-	-
5.21 - SEWERAGE SANITATION SERVICES (91)		-	-	-	-	-	-	-	-	-
5.22 - WATER PURIFICATION WORKS (92)		0	-	4 363	-	949	949	232	-	-
5.23 - WATER RETICULATION (93)		2 400	13	-	-	-	-	-	-	-
5.24 - WORKSHOP AND DEPOT (94)		14	-	-	-	-	-	-	-	-
Vote 6 - (50: IE)		-	-	-	-	-	-	-	-	-
6.1 - COUNCIL GENERAL EXPENSES (31)		-	-	-	-	-	-	-	-	-
Vote 7 - 1. Executive AND Council (110: IE)		5 132	5 738	4 835	6 031	6 031	6 031	7 208	8 388	10 556
7.1 - COUNCIL GENERAL EXPENSES (310)		5 132	5 738	4 835	6 031	6 031	6 031	7 208	8 388	10 556
7.2 - MUNICIPAL MANAGER (320)		-	-	-	-	-	-	-	-	-
7.3 - COMMUNICATION (450)		-	-	-	-	-	-	-	-	-
7.4 - IDP (540)		-	-	-	-	-	-	-	-	-
7.5 - ORGANISATIONAL PERFORMANCE (980)		-	-	-	-	-	-	-	-	-
Vote 8 - 2. Corporate (120: IE)		6 579	6 297	7 415	9 421	8 787	8 787	7 529	8 017	8 389
8.1 - DIRECTOR: CORPORATE (330)		-	-	-	-	-	-	-	-	-
8.2 - PROPERTY AND RECORDS MANAGEMENT (340)		-	-	-	-	-	-	-	-	-
8.3 - HUMAN RESOURCES (350)		406	-	1 072	2 289	2 916	2 916	1 433	1 486	1 541

WC048 Knysna - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
8.4 - LEGAL SERVICES (360)		11	4	4	642	0	0	0	200	300
8.5 - COMMITTEE SERVICES (370)		–	–	–	–	–	–	–	–	–
8.6 - PUBLIC PARTICIPATION (420)		1 722	1 234	1 306	1 360	1 360	1 360	1 418	1 481	1 518
8.7 - INFORMATION TECHNOLOGY (660)		11	–	–	–	–	–	–	–	–
8.8 - ESTATES (740)		4 429	5 059	5 033	5 130	4 511	4 511	4 678	4 851	5 030
8.9 - ADMIN (950)		–	–	–	–	–	–	–	–	–
8.10 - -990		–	–	–	–	–	–	–	–	–
Vote 9 - 3. Finance (130: IE)		278 773	329 454	369 638	381 741	386 975	386 975	4 793	4 895	5 025
9.1 - DIRECTOR: FINANCE (620)		363	32	317	–	903	903	–	–	–
9.2 - ASSESSMENT RATES (630)		268 684	322 573	359 398	373 860	374 065	374 065	(9 571)	(9 926)	(10 293)
9.3 - EXPENDITURE: PAYROLL (640)		–	–	–	–	–	–	–	–	–
9.4 - METER READING (650)		–	–	–	–	–	–	–	–	–
9.5 - INCOME (670)		4 059	4 063	6 621	5 981	9 666	9 666	12 365	12 720	13 118
9.6 - EXPENDITURE: STORES (680)		3 920	–	1 501	–	441	441	–	–	–
9.7 - EXPENDITURE (690)		–	–	–	–	–	–	–	–	–
9.8 - BUDGET OFFICE (700)		1 721	1 771	1 800	1 900	1 900	1 900	2 000	2 100	2 200
9.9 - EXPENDITURE: PROCUREMENT (970)		26	1 015	–	–	–	–	–	–	–
Vote 10 - (140: IE)		–	–	–	–	–	–	–	–	–
10.1 - DIRECTOR: PLANNING AND DEVELOPMENT (780)		–	–	–	–	–	–	–	–	–
10.2 - PLAN AND DEV BUILDING CONTROL (820)		–	–	–	–	–	–	–	–	–
10.3 - ENVIRONMENTAL MANAGEMENT (830)		–	–	–	–	–	–	–	–	–
10.4 - LED (840)		–	–	–	–	–	–	–	–	–
10.5 - TOWN PLANNING AND BUILDING CONTROL (850)		–	–	–	–	–	–	–	–	–
Vote 11 - 5. Planning (150: IE)		7 031	7 006	7 957	8 810	8 503	8 503	7 958	6 853	7 106
11.1 - PMU (380)		–	–	–	–	–	–	–	–	–
11.2 - CIVIC BUILDINGS (400)		–	–	–	–	–	–	–	–	–
11.3 - STREET LIGHTING (750)		–	–	–	–	–	–	–	–	–
11.4 - ELECTRICITY DISTRIBUTION (760)		–	–	–	–	–	–	–	–	–
11.5 - ELECTRICITY ADMINISTRATION (770)		–	–	–	–	–	–	–	–	–
11.6 - DIRECTOR: PLANNING AND DEVELOPMENT (780)		–	–	–	–	–	–	–	–	–
11.7 - TOWN ENGINEER (800)		–	–	–	–	–	–	–	–	–
11.8 - PLAN AND DEV BUILDING CONTROL (820)		45	52	81	105	132	132	137	142	147
11.9 - ENVIRONMENTAL MANAGEMENT (830)		893	–	–	1 072	289	289	–	–	–
11.10 - LED (840)		1 207	1 264	1 279	1 461	1 461	1 461	1 350	–	–
11.11 - TOWN PLANNING AND BUILDING CONTROL (850)		4 885	5 690	6 597	6 173	6 560	6 560	6 408	6 646	6 891
11.12 - RDS;S/WTR;DRAINAGE:STORMWATER (870)		–	–	–	–	–	–	–	–	–
11.13 - RDS;S/WTR;DRAINAGE:STREETS (880)		–	–	–	–	61	61	63	65	67
11.14 - SEWERAGE PURIFICATION SERVICES (890)		–	–	–	–	–	–	–	–	–
11.15 - SEWERAGE RETICULATION SERVICES (900)		–	–	–	–	–	–	–	–	–
11.16 - SEWERAGE SANITATION SERVICES (910)		–	–	–	–	–	–	–	–	–
11.17 - WATER PURIFICATION WORKS (920)		–	–	–	–	–	–	–	–	–
11.18 - WATER RETICULATION (930)		–	–	–	–	–	–	–	–	–
11.19 - WORKSHOP AND DEPOT (940)		–	–	–	–	–	–	–	–	–
Vote 12 - 6. Community (160: IE)		166 346	176 866	194 140	214 068	223 035	223 035	228 246	236 993	245 009
12.1 - CEMETERY (390)		499	426	558	599	713	713	739	766	795
12.2 - HALLS / FACILITIES (410)		757	1 017	1 303	1 999	1 479	1 479	1 533	1 590	1 649
12.3 - HEALTH:PUBLIC TOILETS (470)		–	–	–	–	–	–	–	–	–
12.4 - LIBRARY (510)		10 746	9 646	9 791	11 451	11 491	11 491	11 526	11 947	12 072
12.5 - DIRECTOR: COMMUNITY (520)		15 324	14 119	15 792	16 688	16 688	16 688	17 435	18 221	18 696
12.6 - PARKS AND RECREATION (530)		1 317	1 438	1 564	1 658	1 526	1 526	1 560	1 618	1 678
12.7 - DISASTER MANAGEMENT (550)		–	–	–	–	–	–	–	–	–
12.8 - SAFETY FIRE BRIGADE SERVICES (560)		70	116	217	219	87	87	91	94	97
12.9 - SAFETY LAW ENFORCEMENT (570)		–	–	–	–	–	–	–	–	–
12.10 - SAFETY VEHICLE LIC. AND TESTING (580)		5 463	5 388	5 141	5 494	5 394	5 394	5 594	5 801	6 016
12.11 - SAFETY TRAFFIC DEPARTMENT (590)		80 841	90 182	97 107	103 314	103 388	103 388	97 681	101 296	105 043
12.12 - SPORT FIELDS (600)		43	42	124	168	210	210	218	226	234
12.13 - SWIMMING POOL (610)		–	–	–	–	–	–	–	–	–
12.14 - CLEANSING REFUSE REMOVAL SERV. (720)		51 281	53 732	61 878	72 141	81 376	81 376	91 102	94 640	97 905
12.15 - TRANSFER STATION (730)		–	–	–	–	–	–	–	–	–
12.16 - HEALTH:STREET CLEANING (790)		–	–	–	–	–	–	–	–	–
12.17 - MUSEUM AND HERITAGE BUILDINGS (810)		5	3	3	1	3	3	3	4	4
12.18 - SEWERAGE SANITATION SERVICES (910)		–	756	663	335	681	681	762	791	820
Vote 13 - 7. Electricity (170: IE)		343 742	432 806	442 755	518 744	519 510	519 510	554 342	613 613	678 507
13.1 - HOUSING ADMINISTRATION (480)		–	–	–	–	–	–	–	–	–
13.2 - HOUSING LETTING SCHEMES (490)		–	–	–	–	–	–	–	–	–
13.3 - STREET LIGHTING (750)		–	–	–	–	–	–	–	–	–
13.4 - ELECTRICITY DISTRIBUTION (760)		343 742	432 806	442 755	518 744	519 510	519 510	554 342	613 613	678 507
13.5 - ELECTRICITY ADMIN (770)		–	–	–	–	–	–	–	–	–
13.6 - WORKSHOP AND DEPOT (940)		–	–	–	–	–	–	–	–	–
Vote 14 - 6. Community (180: IE)		204 755	232 325	247 787	325 017	321 076	321 076	321 510	322 886	333 119
14.1 - PMU (380)		1 406	4 382	1 995	1 520	1 488	1 488	1 505	1 654	1 701
14.2 - CIVIC BUILDINGS (400)		–	–	–	–	–	–	–	–	–
14.3 - TOWN ENGINEER (800)		3 250	–	–	–	–	–	–	–	–
14.4 - RDS;S/WTR;DRAINAGE:MAIN ROADS (860)		80	–	–	416	90	90	110	124	124
14.5 - RDS;S/WTR;DRAINAGE:STORMWATER (870)		–	–	–	–	–	–	–	–	–
14.6 - RDS;S/WTR;DRAINAGE:STREETS (880)		2 904	8 397	16 526	18 684	19 209	19 209	13 730	4 098	4 215
14.7 - SEWERAGE PURIFICATION SERVICES (890)		56 780	57 822	60 580	109 537	98 915	98 915	106 712	109 884	112 902
14.8 - SEWERAGE RETICULATION SERVICES (900)		–	950	1 005	711	1 531	1 531	(3)	(3)	(3)

WC048 Knysna - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
14.9 - SEWERAGE SANITATION SERVICES (910)		844	–	–	–	–	–	–	–	–
14.10 - WATER PURIFICATION WORKS (920)		23 140	19 817	15 858	26 735	34 388	34 388	26 407	27 320	28 099
14.11 - WATER RETICULATION (930)		116 350	140 956	151 823	167 413	165 454	165 454	173 049	179 810	186 081
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–	–	–
15.1 - 0										
Vote 16 - 9. Housing Services (190: IE)		15 088	24 471	26 081	33 260	26 269	26 269	37 683	28 041	35 051
16.1 - HOUSING ADMIN (480)		15 056	24 440	26 049	33 227	26 234	26 234	37 647	28 004	35 012
16.2 - HOUSING LETTING SCHEMES (490)		32	31	31	33	34	34	35	37	38
16.3 - HOUSING SELLING SCHEMES (500)		1	0	0	0	1	1	1	1	1
Total Revenue by Vote	2	1 040 014	1 221 243	1 316 098	1 497 091	1 511 536	1 511 536	1 577 503	1 652 785	1 761 517

WC048 Knysna - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		299	681	16 370	–	27	27	14 386	17 017	17 626
1.1 - COUNCIL GENERAL EXPENSES (31)		99	500	16 312	–	–	–	14 282	16 841	17 441
1.2 - MUNICIPAL MANAGER (32)		152	29	–	–	–	–	–	–	–
1.3 - COMMUNICATION (45)		9	152	58	–	27	27	43	51	54
1.4 - ORGANISATIONAL PERFORMANCE (98)		41	–	–	–	–	–	62	125	131
Vote 2 - CORPORATE SERVICES (32: IE)		84	204	833	–	35	35	304	27	24
2.1 - DIRECTOR: CORPORATE (33)		14	54	7	–	–	–	–	–	–
2.2 - PROPERTY AND RECORDS MANAGEMENT (34)		25	97	11	–	–	–	–	–	–
2.3 - HUMAN RESOURCES (35)		20	0	587	–	–	–	–	–	–
2.4 - LEGAL SERVICES (36)		25	14	–	–	–	–	–	–	–
2.5 - COMMITTEE SERVICES (37)		–	2	168	–	–	–	–	–	–
2.6 - CEMETERY (39)		–	0	–	–	–	–	–	–	–
2.7 - PUBLIC PARTICIPATION (42)		–	37	61	–	35	35	66	5	5
2.8 - ADMIN (95)		–	–	–	–	–	–	10	6	2
2.9 - RISK MANAGEMENT (99)		–	–	–	–	–	–	228	17	17
Vote 3 - COMMUNITY SERVICES (33: IE)		3 197	28 671	1 781	51 026	52 160	52 160	60 005	54 788	79 161
3.1 - CEMETERY (39)		–	26	10	–	–	–	1 000	122	114
3.2 - CIVIC BUILDINGS (40)		–	–	–	–	–	–	2	2	0
3.3 - HALLS / FACILITIES (41)		–	1	–	–	–	–	–	–	–
3.4 - PUBLIC TOILETS (47)		–	4	43	–	–	–	–	–	–
3.5 - HOUSING ADMIN (48)		544	24 405	535	(2 846)	(2 671)	(2 671)	363	540	25 232
3.6 - HOUSING SELLING SCHEMES (50)		–	8	27	–	–	–	–	–	–
3.7 - LIBRARY (51)		–	57	25	–	–	–	3 204	2 549	2 096
3.8 - DIRECTOR: COMMUNITY (52)		112	(329)	3	–	65	65	4 872	3 933	3 171
3.9 - PARKS AND RECREATION (53)		1 388	1 364	(398)	–	48	48	453	2 128	1 627
3.10 - DISASTER MANAGMENT AND SOCIAL SERVICES (55)		1 154	33	201	–	–	–	–	–	–
3.11 - SAFETY FIRE BRIGADE SERVICES (56)		1	2 914	1 033	–	513	513	1 817	1 555	1 407
3.12 - SAFETY LAW ENFORCEMENT (57)		–	4	–	–	270	270	932	68	70
3.13 - SAFETY VEHICLE LIC. AND TESTING (58)		–	39	24	–	–	–	0	0	0
3.14 - SAFETY TRAFFIC DEPARTMENT (59)		(1)	145	263	53 872	53 934	53 934	46 539	43 109	44 666
3.15 - SPORT FIELDS (60)		–	1	14	–	–	–	781	777	775
3.16 - SWIMMING POOL (61)		–	–	–	–	–	–	42	3	3
Vote 4 - FINANCIAL SERVICES (34: IE)		41	453	45 745	28 274	30 224	30 224	5 484	1 810	649
4.1 - DIRECTOR: FINANCE (62)		2	91	104	25	33	33	155	106	106
4.2 - ASSESSMENT RATES (63)		–	–	44 269	28 249	28 682	28 682	(814)	(3 150)	(3 262)
4.3 - EXPENDITURE: PAYROLL (64)		5	0	0	–	–	–	30	4	3
4.4 - METER READING (65)		–	37	94	–	44	44	407	325	267
4.5 - INFORMATION TECHNOLOGY (66)		–	41	67	–	5	5	5 566	4 420	3 463
4.6 - INCOME (67)		3	2	20	–	–	–	50	29	22
4.7 - EXPENDITURE: STORES (68)		–	88	10	–	5	5	85	71	44
4.8 - EXPENDITURE (69)		11	1	–	–	3	3	3	5	7
4.9 - BUDGET OFFICE (70)		10	186	1 180	–	1 453	1 453	–	–	–
4.10 - EXPENDITURE: PROCUREMENT (97)		10	5	–	–	–	–	–	–	–
Vote 5 - OPERATING SERVICES (35: IE)		724	19 334	55 470	48 320	216 315	216 354	218 972	225 607	201 242
5.1 - PMU (38)		23	21	21	1 488	715	715	27	25	25
5.2 - INTEGRATED DEVELOPMENT PLANNING (54)		–	95	8	–	–	–	84	6	6
5.3 - METER READING (65)		–	–	25	–	–	–	–	–	–
5.4 - CLEANSING REFUSE REMOVAL SERV. (72)		42	3 857	9 316	5 307	6 714	6 714	10 920	8 970	9 247
5.5 - TRANSFER STATION (73)		–	1	–	–	–	–	489	485	483
5.6 - ESTATES (74)		(652)	–	–	–	–	–	374	374	374
5.7 - STREET LIGHTING (75)		–	–	–	–	–	–	1	1	1
5.8 - ELECTRICITY DISTRIBUTION (76)		51	1 104	31 500	23 723	23 734	23 734	64 528	56 875	53 390
5.9 - ELECTRICITY ADMIN (77)		–	–	182	–	–	–	10	7	5
5.10 - DIRECTOR: PLANNING AND I.H.S (78)		287	47	30	–	50	50	149	111	101
5.11 - DIRECTOR: TECHNICAL SERVICES (80)		20	30	124	–	–	–	5 748	4 292	3 293
5.12 - MUSEUM AND HERITAGE BUILDINGS (81)		–	–	–	–	–	–	9	1	1
5.13 - TOWN PLANNING AND BLDG CONTROL (82)		–	–	37	–	72	72	74	46	48
5.14 - ENVIRONMENTAL MANAGEMENT (83)		1	245	113	–	20	59	37	3	3
5.15 - LOCAL ECONOMIC DEVELOPMENT (84)		5	2 662	53	–	–	–	932	1 105	1 145
5.16 - PLANNING AND DEV TOWN PLANNING (85)		–	618	1	–	–	–	149	121	113
5.17 - RDS;SWTR;DRAINAGE:STORMWATER (87)		–	–	–	–	–	–	1 267	1 267	1 261
5.18 - RDS;SWTR;DRAINAGE:STREETS (88)		(17)	3 076	326	–	18 210	18 210	29 835	33 057	27 938
5.19 - SEWERAGE PURIFICATION SERVICES (89)		–	4	5 539	8 621	6 749	6 749	7 559	7 839	8 129
5.2 - SEWERAGE RETICULATION SERVICES (90)		–	154	(26)	–	149 396	149 396	39 004	23 053	18 136
5.21 - SEWERAGE SANITATION SERVICES (91)		–	391	3	–	–	–	–	–	–
5.22 - WATER PURIFICATION WORKS (92)		1 034	743	125	–	–	–	7 392	5 412	4 029
5.23 - WATER RETICULATION (93)		(69)	6 249	7 974	9 181	10 654	10 654	50 132	82 289	73 249
5.24 - WORKSHOP AND DEPOT (94)		–	37	117	–	–	–	252	268	265
Vote 6 - (50: IE)		–	–	–	2 846	2 846	2 846	–	–	–
6.1 - COUNCIL GENERAL EXPENSES (31)		–	–	–	2 846	2 846	2 846	–	–	–

WC048 Knysna - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 7 - 1. Executive AND Council (110: IE)		27 704	41 014	27 881	47 732	45 348	45 348	43 326	35 027	36 361
7.1 - COUNCIL GENERAL EXPENSES (310)		17 336	29 923	15 444	29 137	30 068	30 068	27 052	11 994	12 427
7.2 - MUNICIPAL MANAGER (320)		1 938	2 701	2 505	3 030	3 658	3 658	3 635	3 741	3 865
7.3 - COMMUNICATION (450)		2 410	2 160	2 082	2 659	2 675	2 675	3 381	7 189	7 495
7.4 - IDP (540)		1 943	1 528	2 617	4 748	3 223	3 223	3 301	3 893	4 023
7.5 - ORGANISATIONAL PERFORMANCE (980)		4 077	4 701	5 233	8 157	5 724	5 724	5 957	8 210	8 551
Vote 8 - 2. Corporate (120: IE)		63 880	69 914	63 673	82 914	78 109	78 109	89 643	85 325	72 399
8.1 - DIRECTOR: CORPORATE (330)		1 596	2 410	1 959	5 958	4 128	4 128	3 205	3 315	3 386
8.2 - PROPERTY AND RECORDS MANAGEMENT (340)		2 962	3 128	2 824	3 947	3 202	3 202	3 533	4 190	4 205
8.3 - HUMAN RESOURCES (350)		15 191	15 155	15 615	21 731	21 459	21 459	18 784	22 258	23 042
8.4 - LEGAL SERVICES (360)		7 883	11 329	6 375	10 479	10 357	10 357	12 054	14 568	14 693
8.5 - COMMITTEE SERVICES (370)		2 089	2 242	2 338	2 524	2 625	2 625	2 713	3 217	3 325
8.6 - PUBLIC PARTICIPATION (420)		5 590	5 093	5 165	6 102	6 047	6 047	6 246	7 176	5 913
8.7 - INFORMATION TECHNOLOGY (660)		16 192	17 339	16 958	20 320	20 267	20 267	18 228	21 653	8 599
8.8 - ESTATES (740)		8 847	9 237	7 259	6 067	4 774	4 774	19 348	2 384	2 449
8.9 - ADMIN (950)		3 531	3 969	5 144	5 741	5 209	5 209	5 488	6 509	6 729
8.10 - 990		-	13	37	45	43	43	45	54	57
Vote 9 - 3. Finance (130: IE)		63 737	65 941	22 989	64 423	65 384	65 384	51 314	61 237	63 160
9.1 - DIRECTOR: FINANCE (620)		11 080	11 676	13 604	15 190	18 840	18 840	3 830	3 074	2 945
9.2 - ASSESSMENT RATES (630)		9 699	11 314	(36 346)	-	-	-	814	3 150	3 262
9.3 - EXPENDITURE: PAYROLL (640)		1 729	1 871	1 820	2 034	2 010	2 010	2 018	2 412	2 529
9.4 - METER READING (650)		3 487	3 354	3 483	4 037	3 766	3 766	3 966	4 648	4 807
9.5 - INCOME (670)		15 278	13 577	14 006	16 495	15 062	15 062	13 740	16 155	16 699
9.6 - EXPENDITURE: STORES (680)		2 951	4 485	5 348	2 185	2 207	2 207	2 319	2 867	2 967
9.7 - EXPENDITURE (690)		3 093	3 385	3 907	3 982	3 907	3 907	4 025	4 787	4 967
9.8 - BUDGET OFFICE (700)		11 463	11 549	10 811	14 760	13 910	13 910	14 621	17 056	17 652
9.9 - EXPENDITURE: PROCUREMENT (970)		4 956	4 730	6 355	5 739	5 682	5 682	5 981	7 088	7 332
Vote 10 - (140: IE)		-	1 324	4 220	7 500	7 467	7 126	9 745	10 361	10 738
10.1 - DIRECTOR: PLANNING AND DEVELOPMENT (780)		-	27	79	163	455	455	12	16	18
10.2 - PLAN AND DEV BUILDING CONTROL (820)		-	25	47	88	100	100	98	59	61
10.3 - ENVIRONMENTAL MANAGEMENT (830)		-	1 012	830	1 351	1 319	1 280	2 546	2 209	2 282
10.4 - LED (840)		-	24	2 745	4 664	5 274	4 972	5 553	6 342	6 575
10.5 - TOWN PLANNING AND BUILDING CONTROL (850)		-	236	519	1 235	319	319	1 536	1 736	1 803
Vote 11 - 5. Planning (150: IE)		27 165	520 014	522 251	571 802	589 696	589 998	586 057	630 686	648 685
11.1 - PMU (380)		-	34	12	20	20	20	-	-	-
11.2 - CIVIC BUILDINGS (400)		-	1 252	37	56	45	45	54	60	61
11.3 - STREET LIGHTING (750)		-	20	17	13	10	10	9	10	12
11.4 - ELECTRICITY DISTRIBUTION (760)		-	346 593	380 564	417 805	423 218	423 218	449 608	481 972	496 563
11.5 - ELECTRICITY ADMINISTRATION (770)		-	64	14	34	67	67	62	75	80
11.6 - DIRECTOR: PLANNING AND DEVELOPMENT (780)		1 384	1 687	2 172	2 140	3 513	3 513	3 059	2 362	2 439
11.7 - TOWN ENGINEER (800)		-	394	194	422	5 641	5 641	376	355	328
11.8 - PLAN AND DEV BUILDING CONTROL (820)		30	-	(1)	10	210	210	219	52	54
11.9 - ENVIRONMENTAL MANAGEMENT (830)		6 482	3 554	3 071	3 525	2 580	2 580	3 053	3 158	3 262
11.10 - LED (840)		8 079	5 782	5 905	4 915	6 176	6 477	7 930	4 503	4 652
11.11 - TOWN PLANNING AND BUILDING CONTROL (850)		11 192	10 225	13 915	13 063	13 809	13 809	16 980	19 656	20 310
11.12 - RDS;S/WTR;DRAINAGE:STORMWATER (870)		-	2 573	2 584	4 002	3 999	3 999	5 033	5 930	6 135
11.13 - RDS;S/WTR;DRAINAGE:STREETS (880)		-	22 480	20 192	25 126	25 832	25 832	17 528	19 690	19 890
11.14 - SEWERAGE PURIFICATION SERVICES (890)		-	13 022	12 909	6 942	7 576	7 576	14 175	15 115	15 152
11.15 - SEWERAGE RETICULATION SERVICES (900)		-	18 735	7 383	13 932	13 764	13 764	7 573	7 300	6 698
11.16 - SEWERAGE SANITATION SERVICES (910)		-	741	545	508	730	730	547	651	682
11.17 - WATER PURIFICATION WORKS (920)		-	24 397	21 188	25 789	25 658	25 658	25 257	31 181	33 721
11.18 - WATER RETICULATION (930)		-	67 693	51 057	52 830	56 192	56 192	33 923	37 815	37 808
11.19 - WORKSHOP AND DEPOT (940)		-	768	495	669	656	656	672	802	838
Vote 12 - 6. Community (160: IE)		278 957	289 334	287 793	212 685	237 837	237 837	276 035	261 778	270 464
12.1 - CEMETERY (390)		4 110	3 740	3 704	3 225	3 728	3 728	3 721	4 313	4 420
12.2 - HALLS / FACILITIES (410)		3 697	3 943	3 997	4 112	4 885	4 885	5 375	5 264	5 411
12.3 - HEALTH:PUBLIC TOILETS (470)		3 414	2 463	2 579	2 360	2 748	2 748	3 601	3 424	3 418
12.4 - LIBRARY (510)		15 447	15 838	16 520	15 037	15 336	15 336	16 708	16 731	17 232
12.5 - DIRECTOR: COMMUNITY (520)		3 188	3 253	1 802	5 196	5 549	5 549	4 565	5 056	5 234
12.6 - PARKS AND RECREATION (530)		21 518	19 668	19 940	24 532	21 304	21 304	25 254	30 156	31 243
12.7 - DISASTER MANAGEMENT (550)		6 548	7 810	4 482	4 308	5 690	5 690	7 012	7 498	7 756
12.8 - SAFETY FIRE BRIGADE SERVICES (560)		26 276	28 731	28 282	29 933	31 663	31 663	31 567	38 829	40 040
12.9 - SAFETY LAW ENFORCEMENT (570)		29 913	33 572	38 898	33 515	39 460	39 460	50 435	55 508	57 511
12.10 - SAFETY VEHICLE LIC. AND TESTING (580)		3 271	3 305	3 049	3 865	3 539	3 539	3 906	4 388	4 535
12.11 - SAFETY TRAFFIC DEPARTMENT (590)		94 166	97 030	94 024	18 926	22 449	22 449	27 869	30 073	31 125
12.12 - SPORT FIELDS (600)		3 402	3 264	3 881	3 860	4 623	4 623	5 239	6 892	7 178
12.13 - SWIMMING POOL (610)		18	0	1	0	0	0	0	0	0
12.14 - CLEANSING REFUSE REMOVAL SERV. (720)		53 887	55 643	55 410	53 315	62 954	62 954	78 564	42 195	43 529
12.15 - TRANSFER STATION (730)		3 093	3 069	2 462	2 080	5 040	5 040	3 320	2 341	2 414
12.16 - HEALTH:STREET CLEANING (790)		6 523	6 192	6 890	6 583	6 845	6 845	6 819	6 815	7 043
12.17 - MUSEUM AND HERITAGE BUILDINGS (810)		485	404	407	438	419	419	445	389	404
12.18 - SEWERAGE SANITATION SERVICES (910)		-	1 409	1 467	1 399	1 607	1 607	1 634	1 905	1 970
Vote 13 - 7. Electricity (170: IE)		290 753	15 812	(11 848)	4 423	12 771	12 771	18 436	38 460	36 852
13.1 - HOUSING ADMINISTRATION (480)		-	9 390	14 238	11 211	15 871	15 871	14 213	11 891	9 400
13.2 - HOUSING LETTING SCHEMES (490)		-	170	202	12	7	7	1 550	1 839	1 908
13.3 - STREET LIGHTING (750)		6 653	7 029	10 082	7 350	7 350	7 350	8 195	3	3
13.4 - ELECTRICITY DISTRIBUTION (760)		277 926	(6 170)	(41 157)	(21 104)	(16 559)	(16 559)	(11 955)	17 165	17 729
13.5 - ELECTRICITY ADMIN (770)		2 486	2 710	1 558	3 083	2 361	2 361	2 401	2 846	2 940

WC048 Knysna - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
13.6 - WORKSHOP AND DEPOT (940)		3 687	2 681	3 230	3 872	3 742	3 742	4 032	4 717	4 872
Vote 14 - 6. Community (180: IE)		269 903	120 370	111 710	107 110	115 419	115 419	122 121	114 235	116 746
14.1 - PMU (380)		1 997	1 868	1 645	779	779	779	2 205	2 287	2 362
14.2 - CIVIC BUILDINGS (400)		6 764	7 198	7 945	8 144	8 369	8 369	8 224	7 897	8 153
14.3 - TOWN ENGINEER (800)		13 712	12 362	11 853	15 284	19 655	19 655	18 439	17 182	16 151
14.4 - RDS;SWTR;DRAINAGE:MAIN ROADS (860)		89	—	—	—	—	—	—	—	—
14.5 - RDS;SWTR;DRAINAGE:STORMWATER (870)		4 084	2 379	1 451	1 890	1 793	1 793	2 234	2 654	2 751
14.6 - RDS;SWTR;DRAINAGE:STREETS (880)		33 991	18 215	17 850	19 038	18 038	18 038	22 608	26 742	27 701
14.7 - SEWERAGE PURIFICATION SERVICES (890)		29 856	24 251	18 064	14 754	15 215	15 215	9 728	11 593	11 972
14.8 - SEWERAGE RETICULATION SERVICES (900)		27 571	2 760	2 748	2 630	2 641	2 641	573	683	712
14.9 - SEWERAGE SANITATION SERVICES (910)		2 279	—	—	—	—	—	—	—	—
14.10 - WATER PURIFICATION WORKS (920)		48 079	15 475	16 999	16 419	18 241	18 241	20 858	19 910	20 627
14.11 - WATER RETICULATION (930)		101 481	35 862	33 155	28 172	30 688	30 688	37 251	25 286	26 315
Vote 15 - 8. Technical (180: IE)		—	—	—	—	—	—	—	—	—
15.1 - 0										
Vote 16 - 9. Housing Services (190: IE)		48 708	8 987	26 232	33 321	34 700	34 700	33 692	25 284	10 700
16.1 - HOUSING ADMIN (480)		47 307	8 987	26 232	33 321	34 700	34 700	33 692	25 284	10 700
16.2 - HOUSING LETTING SCHEMES (490)		1 401	—	—	—	—	—	—	—	—
16.3 - HOUSING SELLING SCHEMES (500)		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	1 075 153	1 182 053	1 175 100	1 262 374	1 488 337	1 488 337	1 529 520	1 561 643	1 564 805
Surplus/(Deficit) for the year	2	(35 139)	39 190	140 997	234 717	23 198	23 198	47 983	91 142	196 713

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

WC048 Knysna - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	305 379	353 187	397 816	465 762	463 597	463 224	300 114	500 277	557 809	621 957
Service charges - Water	2	77 198	97 876	99 353	112 803	112 836	112 787	79 909	136 197	141 236	146 462
Service charges - Waste Water Management	2	29 240	30 709	31 708	79 041	67 110	67 110	27 297	75 163	77 945	80 828
Service charges - Waste Management	2	28 466	30 810	37 860	46 612	55 691	55 691	35 784	70 407	73 012	75 713
Sale of Goods and Rendering of Services	2	6 236	7 247	7 864	7 541	8 097	8 097	5 500	8 004	8 300	8 607
Agency services	2	4 086	3 988	3 663	4 038	4 180	4 180	3 012	4 335	4 495	4 661
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	22 440	26 965	29 520	29 324	33 040	33 040	19 504	14 581	12 685	11 417
Interest earned from Current and Non Current Assets	2	2 014	2 131	5 308	4 626	8 429	8 429	8 105	11 241	11 657	12 088
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	6 396	7 390	7 758	8 583	7 405	7 405	4 512	7 657	7 941	8 234
Licence and permits	2	71	134	320	385	239	239	88	248	257	267
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	25 212	26 232	26 232	21 852	26 890	17 992	25 000
Development Charges	2	-	-	-	-	4 019	-	-	1 582	1 640	1 701
Operational Revenue	2	7 912	4 319	6 197	4 624	803	5 244	3 237	1 848	1 917	1 987
Non-Exchange Revenue											
Property rates	2	(19 053)	311 886	348 306	362 049	362 723	362 723	265 057	389 118	403 516	418 446
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	(136 663)	(141 172)	(148 321)	103 207	103 209	103 209	32 129	98 017	101 644	105 405
Licences or permits	2	1 377	1 400	1 478	1 457	1 214	1 214	966	1 259	1 306	1 354
Transfer and subsidies - Operational	2	133 960	144 436	153 071	165 382	177 053	177 053	159 473	166 581	171 808	176 276
Interest	2	(43 605)	(42 464)	(43 053)	11 811	11 341	11 341	7 398	8 800	9 126	9 463
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	(238 307)	(284 633)	(328 988)	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	2 815	53	-	1 000	1 000	1 000	18 630	2 000	3 000	5 000
Other Gains	2	3 920	989	8 496	-	441	441	441	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		193 881	555 253	618 353	1 433 458	1 448 659	1 448 659	993 007	1 524 207	1 607 286	1 714 869
Expenditure											
Employee related costs	2	288 254	322 441	337 141	374 678	379 153	379 153	224 403	405 620	426 464	440 133
Remuneration of councillors	2	9 787	9 821	9 684	11 926	10 926	10 926	6 600	11 472	11 897	12 303
Bulk purchases - electricity	2	238 307	284 633	328 988	357 093	366 230	366 230	235 750	406 070	433 482	447 354
Inventory consumed	2,8	58 457	53 278	39 190	46 694	48 131	48 104	22 356	49 961	60 474	64 012
Debt impairment	2,3	128 577	153 548	126 780	119 549	121 244	121 244	50 529	94 424	87 332	92 344
Depreciation, amortisation and impairment	2	59 435	71 867	57 859	68 548	237 444	237 444	33 984	189 054	186 906	155 169
Interest, Dividends and Rent on Land	2	35 276	41 587	38 025	29 426	28 231	28 231	15 316	22 992	18 062	13 284
Contracted services	2	187 171	155 307	149 112	152 032	179 699	179 337	100 773	224 049	245 201	259 727
Transfers and subsidies	2	1 934	1 118	1 661	3 635	15 157	15 157	5 339	3 278	3 118	3 241
Irrecoverable debts written off	2	-	-	-	9 404	8 548	8 548	-	8 323	21 024	22 037
Operational costs	2	62 516	84 365	81 666	89 390	103 928	104 317	65 398	114 278	67 683	55 201
Disposal of Fixed and Intangible Assets	2	-	422	279	-	-	-	-	-	-	-
Other Losses	2	1 221	2 394	3 214	-	-	-	-	-	-	-
Total Expenditure		1 070 935	1 180 782	1 173 600	1 262 374	1 498 690	1 498 690	760 447	1 529 520	1 561 643	1 564 805
Surplus/(Deficit)		(877 054)	(625 529)	(555 247)	171 084	(50 031)	(50 031)	232 559	(5 314)	45 643	150 064
Transfers and subsidies - capital (monetary allocations)	6	38 901	64 894	46 964	63 633	64 523	64 523	22 343	53 547	45 500	46 649
Transfers and subsidies - capital (in-kind)	6	-	-	850	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(838 153)	(560 635)	(507 433)	234 717	14 493	14 493	254 902	48 233	91 142	196 713
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(838 153)	(560 635)	(507 433)	234 717	14 493	14 493	254 902	48 233	91 142	196 713
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(838 153)	(560 635)	(507 433)	234 717	14 493	14 493	254 902	48 233	91 142	196 713
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(838 153)	(560 635)	(507 433)	234 717	14 493	14 493	254 902	48 233	91 142	196 713

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Debt impairment includes Impairment and Reversal of Impairment Losses

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method (Includes Joint Ventures)

8. All materials consumed including water consumed and materials used in operations.

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	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)		-	-	-	-	-	-	-	-	-	-
Vote 10 - (140: IE)		-	-	-	-	-	-	-	-	-	-
Vote 11 - 5. Planning (150: IE)		-	-	-	-	-	-	-	-	-	-
Vote 12 - 6. Community (160: IE)		-	-	-	-	-	-	-	-	-	-
Vote 13 - 7. Electricity (170: IE)		-	-	-	-	-	-	-	-	-	-
Vote 14 - 6. Community (180: IE)		-	-	-	-	-	-	-	-	-	-
Vote 15 - 8. Technical (180: IE)		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		-	-	-	-	16 159	16 159	1 339	158 645	182 605	186 482
Vote 18 - 1. Executive AND Council (110: CAPEX)		-	-	-	85	85	66	39	3	-	-
Vote 19 - 2. Corporate (120: CAPEX)		-	-	-	1 050	1 944	1 968	343	787	280	280
Vote 20 - 3. Finance (130: CAPEX)		-	-	-	45	45	45	-	-	-	-
Vote 21 - 5. Planning (150: CAPEX)		-	-	-	1 050	5 307	5 307	1 225	3 531	240	400
Vote 22 - 6. Community (160: CAPEX)		-	-	-	20 618	17 371	17 371	9 224	2 150	4 600	4 320
Vote 23 - 7. Electricity (170: CAPEX)		-	-	-	16 496	16 790	16 790	4 247	4 895	3 600	2 800
Vote 24 - 8. Technical (180: CAPEX)		-	-	-	124 041	78 850	78 844	22 086	56 814	41 883	40 107
Vote 25 - 9. Housing Services (190: CAPEX)		-	-	-	9 200	500	500	1 387	10 745	10 000	10 000
Vote 10 - (140: IE)		-	-	-	-	-	-	-	-	-	-
Vote 11 - 5. Planning (150: IE)		-	-	-	-	-	-	-	-	-	-
Vote 12 - 6. Community (160: IE)		-	-	-	-	-	-	-	-	-	-
Vote 13 - 7. Electricity (170: IE)		-	-	-	-	-	-	-	-	-	-
Vote 14 - 6. Community (180: IE)		-	-	-	-	-	-	-	-	-	-
Vote 15 - 8. Technical (180: IE)		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	172 585	137 050	137 050	39 891	237 570	243 207	244 389
Total Capital Expenditure - Vote		-	-	-	172 585	137 050	137 050	39 891	237 570	243 207	244 389
Capital Expenditure - Functional											
Governance and administration		-	-	-	2 180	3 090	3 096	796	26 800	28 314	29 095
Executive and council		-	-	-	85	85	66	39	353	-	-
Finance and administration		-	-	-	2 095	3 005	3 030	757	26 447	28 314	29 095
Community and public safety		-	-	-	19 618	10 150	10 350	6 257	20 760	22 540	18 040
Community and social services		-	-	-	1 213	1 004	708	360	752	4 000	2 400
Sport and recreation		-	-	-	743	3 110	3 703	2 782	4 461	2 080	880
Public safety		-	-	-	8 462	5 536	5 440	1 727	4 533	6 460	4 760
Housing		-	-	-	9 200	500	500	1 387	11 014	10 000	10 000
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	39 156	29 230	29 224	6 610	30 915	17 880	22 687
Planning and development		-	-	-	500	419	413	129	210	280	327
Road transport		-	-	-	38 656	28 437	28 437	6 395	30 706	17 600	22 360
Environmental protection		-	-	-	-	375	375	86	-	-	-
Trading services		-	-	-	111 631	94 580	94 380	26 228	159 094	174 474	174 567
Energy sources		-	-	-	15 496	18 071	18 071	4 246	27 740	25 580	30 250
Water management		-	-	-	64 136	53 066	53 066	16 305	28 068	7 517	7 859
Waste water management		-	-	-	21 800	14 797	14 797	744	101 489	117 277	115 714
Waste management		-	-	-	10 200	8 646	8 446	4 932	1 797	24 100	20 744
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	-	-	172 585	137 050	137 050	39 891	237 570	243 207	244 389
Funded by:											
National Government		-	-	-	52 387	56 178	56 178	21 360	40 777	35 500	36 649
Provincial Government		-	-	-	11 246	7 397	7 397	6 314	12 538	10 000	10 000
District Municipality		-	-	-	-	-	-	-	-	-	-
Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	63 633	63 575	63 575	27 674	53 315	45 500	46 649
Borrowing	6	-	-	-	40 000	-	-	-	105 160	117 954	116 373
Internally generated funds		-	-	-	68 952	73 475	73 475	12 217	79 094	79 754	81 367
Total Capital Funding	7	-	-	-	172 585	137 050	137 050	39 891	237 570	243 207	244 389

References
1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

WC048 Knysna - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding[illegible]

Vote 24 - 8. Technical (180: CAPEX)		–	–	–	124 041	78 850	78 844	22 086	56 814	41 883	40 107
24.1 - TOWN ENGINEER (800)		–	–	–	500	435	429	130	308	394	443
24.2 - RDS;S/WTR;DRAINAGE:STORMWATER (800)		–	–	–	2 700	1 700	1 700	93	1 014	3 880	4 000
24.3 - RDS;S/WTR;DRAINAGE:STREETS (880)		–	–	–	38 256	23 790	23 790	5 134	23 991	11 600	14 000
24.4 - SEWERAGE PURIFICATION SERVICES (800)		–	–	–	4 300	4 300	4 300	–	3 899	–	–
24.5 - SEWERAGE RETICULATION SERVICES (800)		–	–	–	18 900	11 838	11 838	668	21 560	25 849	21 664
24.6 - WATER PURIFICATION WORKS (920)		–	–	–	2 174	10 625	10 625	3 489	1 543	–	–
24.7 - WATER RETICULATION (930)		–	–	–	57 212	26 162	26 162	12 572	4 499	160	–
8.8 - ESTATES (740)											
8.9 - ADMIN (950)											
8.10 - -990											
Vote 25 - 9. Housing Services (190: CAPEX)		–	–	–	9 200	500	500	1 387	10 745	10 000	10 000
25.1 - HOUSING ADMIN (480)		–	–	–	9 200	500	500	1 387	10 745	10 000	10 000
Capital single-year expenditure sub-total		–	–	–	172 585	137 050	137 050	39 891	237 570	243 207	244 389
Total Capital Expenditure		–	–	–	172 585	137 050	137 050	39 891	237 570	243 207	244 389

WC048 Knysna - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	–	–	–	90 724	106 475	106 475	188 995	60 335	53 857	123 072
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	–	–	–	384 818	419 435	419 435	422 144	88 616	81 693	74 315
Receivables from non-exchange transactions	3	–	–	–	92 286	100 564	100 564	105 152	100 564	100 564	100 564
Current portion of non-current receivables	4	–	–	–	4	4	4	(60)	4	4	4
Inventory	5	–	–	–	12 045	10 653	10 653	11 444	10 653	10 653	10 653
VAT Receivable	6	–	–	–	–	–	–	–	150 374	150 374	150 374
Other current assets	7	–	–	–	413	(137)	(137)	234	(137)	(137)	(137)
Total current assets		–	–	–	580 291	636 994	636 994	727 910	410 409	397 008	458 845
Non current assets											
Investments	8	–	–	–	3 176	3 423	3 423	3 578	3 423	3 423	3 423
Investment property	9	–	–	–	67 389	67 201	67 201	67 234	67 370	67 370	67 370
Property, plant and equipment	10	–	–	–	1 572 613	1 373 057	1 373 057	1 479 260	1 521 323	1 577 625	1 666 844
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	–	–	–	14 613	14 613	14 613	14 613	14 613	14 613	14 613
Intangible assets	14	–	–	–	34	(90)	(90)	32	383	383	383
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	–	–	–	(8)	(8)	(8)	(8)	(8)	(8)	(8)
Other non-current assets	16	–	–	–	3 672	3 869	3 869	3 869	3 869	3 869	3 869
Total non current assets		–	–	–	1 661 489	1 462 064	1 462 064	1 568 579	1 610 974	1 667 276	1 756 495
TOTAL ASSETS		–	–	–	2 241 779	2 099 058	2 099 058	2 296 489	2 021 383	2 064 284	2 215 340
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	–	–	–	(3 702)	(3 357)	(3 357)	47 319	47 319	47 319	47 319
Consumer deposits	19	–	–	–	15 538	15 872	15 872	16 304	15 872	15 872	15 872
Trade and other payables from exchange transactions	20	–	–	–	210 196	172 935	172 935	85 936	186 358	186 372	186 372
Trade and other payables from non-exchange transactions	21	–	–	–	(11 491)	11 716	11 716	(6 473)	11 696	11 682	11 682
Provision	22	–	–	–	33 253	35 372	35 372	37 128	35 372	35 372	35 372
VAT Payable	23	–	–	–	–	–	–	–	150 617	150 617	150 617
Other current liabilities	24	–	–	–	–	–	–	–	9 589	9 589	9 589
Total current liabilities		–	–	–	243 794	232 538	232 538	180 214	456 823	456 823	456 823
Non current liabilities											
Financial liabilities	25	–	–	–	305 829	202 918	202 918	226 093	202 755	154 513	108 857
Provision	26	–	–	–	17 362	18 274	18 274	18 274	18 318	18 318	18 318
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	–	–	–	–	–	–	–	122 945	122 945	122 945
Total non current liabilities		–	–	–	323 191	221 192	221 192	244 367	344 017	295 776	250 119
TOTAL LIABILITIES		–	–	–	566 985	453 730	453 730	424 581	800 840	752 598	706 942
NET ASSETS		–	–	–	1 674 794	1 645 328	1 645 328	1 871 907	1 220 544	1 311 686	1 508 398
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	–	–	–	(1 269 164)	(1 186 803)	(1 186 803)	(1 172 311)	(1 220 544)	(1 311 686)	(1 508 398)
Reserves and funds	30	–	–	–	–	–	–	–	–	–	–
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	–	–	–	(1 269 164)	(1 186 803)	(1 186 803)	(1 172 311)	(1 220 544)	(1 311 686)	(1 508 398)

References

WC048 Knysna - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		237 376	188 733	335 163	354 137	334 933	334 933	188 267	403 431	418 369	433 833
Service charges		311 691	422 919	576 775	657 391	749 314	749 314	166 400	839 150	912 957	994 412
Other revenue		24 838	49 687	125 003	292 312	201 019	201 019	362 857	223 811	229 827	237 457
Transfers and Subsidies - Operational	1	109 684	226 396	169 383	170 274	189 540	189 540	212 679	179 208	174 998	185 942
Transfers and Subsidies - Capital	1	–	72 599	56 364	63 633	64 523	64 523	23 857	53 547	45 500	46 649
Interest		–	–	–	41 135	44 381	44 381	4 230	34 622	33 468	32 968
Dividends									–	–	–
Payments											
Suppliers and employees		(453 604)	(787 092)	(1 231 027)	(1 119 513)	(1 196 661)	(1 196 661)	(910 572)	(1 323 364)	(1 359 373)	(1 397 383)
Finance charges		32 440	34 763	(37 378)	(29 426)	(28 231)	(28 231)	(15 489)	(22 992)	(18 062)	(13 284)
Transfers and Subsidies	1	–	–	–	(3 635)	(16 710)	(16 710)	–	(3 278)	(3 118)	(3 241)
NET CASH FROM/(USED) OPERATING ACTIVITIES		262 426	208 005	(5 716)	426 308	342 109	342 109	32 229	384 133	434 565	517 353
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		2 105	39	–	1 000	1 000	1 000	18 630	2 000	3 000	5 000
Decrease (increase) in non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Insurance Refund - Capital									–	–	–
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments									–	–	–
Payments											
Capital assets		(93 419)	(87 138)	(64 277)	(198 473)	(155 210)	(155 210)	(44 102)	(273 205)	(279 688)	(281 047)
Retention (Capital)									–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(91 314)	(87 099)	(64 277)	(197 473)	(154 210)	(154 210)	(25 472)	(271 205)	(276 688)	(276 047)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	25 005	–	–	(101 522)	(101 522)	–	–	–	–
Borrowing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	2 863	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	(48 894)	(48 242)	(45 656)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	25 005	–	–	(101 522)	(101 522)	2 863	(48 894)	(48 242)	(45 656)
NET INCREASE/ (DECREASE) IN CASH HELD		171 111	145 911	(69 993)	228 835	86 376	86 376	9 620	64 034	109 635	195 650
Cash/cash equivalents at the year begin:	2				228 835	86 376	86 376		106 001	170 035	279 670
Cash/cash equivalents at the year end:	2	171 111	145 911	(69 993)	228 835	86 376	86 376	9 620	170 035	279 670	475 320

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

Total receipts	685 695	960 373	1 262 689	1 579 882	1 584 711	1 584 711	976 921	1 735 768	1 818 118	1 936 260
Total payments	(514 584)	(839 467)	(1 332 682)	(1 351 047)	(1 396 812)	(1 396 812)	(970 164)	(1 622 840)	(1 660 241)	(1 694 954)
	171 111	120 906	(69 993)	228 835	187 899	187 899	6 757	112 928	157 877	241 306
Borrowings & investments & c.deposits	–	–	–	–	–	–	2 863	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	(48 894)	(48 242)	(45 656)
	171 111	120 906	(69 993)	228 835	187 899	187 899	9 620	64 034	109 635	195 650
	–	25 005	–	–	(101 522)	(101 522)	–	–	–	–

WC048 Knysna - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	171 111	145 911	(69 993)	228 835	86 376	86 376	9 620	170 035	279 670	475 320
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	3 176	3 423	3 423	3 578	3 423	3 423	3 423
Cash and investments available:		171 111	145 911	(69 993)	232 011	89 799	89 799	13 198	173 458	283 094	478 743
Application of cash and investments											
Unspent conditional transfers		–	–	–	(11 491)	11 716	11 716	(6 473)	11 696	11 682	11 682
Unspent borrowing											
Statutory requirements	2	(16 236)	(20 814)	(19 444)	(31 202)	(18 065)	(18 065)	(3 863)	4 051	4 051	4 051
Other working capital requirements	3	–	–	–	34 776	(16 897)	(15 494)	(81 417)	(29 543)	(21 092)	(12 366)
Other provisions		38 987	46 239	44 830	40 758	44 961	44 961	46 717	35 372	35 372	35 372
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		22 750	25 425	25 386	32 841	21 715	23 118	(45 035)	21 576	30 013	38 739
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		148 361	120 486	(95 380)	199 170	68 084	66 681	58 234	151 882	253 080	440 004
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		148 361	120 486	(95 380)	199 170	68 084	66 681	58 234	151 882	253 080	440 004

Other working capital requirements

Debtors	—	—	—	175 420	189 832	188 429	167 353	215 901	207 464	198 738
Creditors due	—	—	—	210 196	172 935	172 935	85 936	186 358	186 372	186 372
Total	—	—	—	(34 776)	16 897	15 494	81 417	29 543	21 092	12 366

Debtors collection assumptions

Balance outstanding - debtors	—	—	—	477 100	519 994	519 994	527 228	189 176	182 252	174 874
Estimate of debtors collection rate	-30,9%	-530,9%	-701,6%	36,8%	36,5%	36,2%	31,7%	114,1%	113,8%	113,6%

Long term investments committed

Balance (insert description; eg sinking fund)

Reserves to be backed by cash/investments

Housing Development Fund	—	—	—	—	—	—	—	—	—	—
Capital replacement	—	—	—	—	—	—	—	—	—	—
Self-insurance	—	—	—	—	—	—	—	—	—	—
Compensation for Occupational Injuries and Diseases				—	—	—	—	—	—	—
Employee Benefit reserve				—	—	—	—	—	—	—
Non-current Provisions reserve				—	—	—	—	—	—	—
Valuation reserve				—	—	—	—	—	—	—
Investment in associate account				—	—	—	—	—	—	—
Capitalisation				—	—	—	—	—	—	—
6	—	—	—	—	—	—	—	—	—	—

Note:

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

WC048 Knysna - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	171 111	145 911	(69 993)	228 835	86 376	86 376	9 620	170 035	279 670	475 320
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	3 176	3 423	3 423	3 578	3 423	3 423	3 423
Cash and investments available:		171 111	145 911	(69 993)	232 011	89 799	89 799	13 198	173 458	283 094	478 743
Application of cash and investments											
Unspent conditional transfers		–	–	–	(11 491)	11 716	11 716	(6 473)	11 696	11 682	11 682
Unspent borrowing											
Statutory requirements	2	(16 236)	(20 814)	(19 444)	(31 202)	(18 065)	(18 065)	(3 863)	4 051	4 051	4 051
Other working capital requirements	3	–	–	–	34 776	(16 897)	(15 494)	(81 417)	(29 543)	(21 092)	(12 366)
Other provisions		38 987	46 239	44 830	40 758	44 961	44 961	46 717	35 372	35 372	35 372
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		22 750	25 425	25 386	32 841	21 715	23 118	(45 035)	21 576	30 013	38 739
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		148 361	120 486	(95 380)	199 170	68 084	66 681	58 234	151 882	253 080	440 004
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		148 361	120 486	(95 380)	199 170	68 084	66 681	58 234	151 882	253 080	440 004

Other working capital requirements

Debtors	—	—	—	175 420	189 832	188 429	167 353	215 901	207 464	198 738
Creditors due	—	—	—	210 196	172 935	172 935	85 936	186 358	186 372	186 372
Total	—	—	—	(34 776)	16 897	15 494	81 417	29 543	21 092	12 366

Debtors collection assumptions

Balance outstanding - debtors	—	—	—	477 100	519 994	519 994	527 228	189 176	182 252	174 874
Estimate of debtors collection rate	-30,9%	-530,9%	-701,6%	36,8%	36,5%	36,2%	31,7%	114,1%	113,8%	113,6%

Long term investments committed

Balance (insert description; eg sinking fund)

Reserves to be backed by cash/investments

Housing Development Fund	—	—	—	—	—	—	—	—	—	—
Capital replacement	—	—	—	—	—	—	—	—	—	—
Self-insurance	—	—	—	—	—	—	—	—	—	—
Compensation for Occupational Injuries and Diseases				—	—	—	—	—	—	—
Employee Benefit reserve				—	—	—	—	—	—	—
Non-current Provisions reserve				—	—	—	—	—	—	—
Valuation reserve				—	—	—	—	—	—	—
Investment in associate account				—	—	—	—	—	—	—
Capitalisation				—	—	—	—	—	—	—
6	—	—	—	—	—	—	—	—	—	—

Note:

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

WC048 Knysna - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	81 572	40 560	40 736	50 357	50 981	49 976
Roads Infrastructure		-	-	-	8 000	-	-	10 745	10 000	10 000
Storm water Infrastructure		-	-	-	2 400	600	600	35	480	600
Electrical Infrastructure		-	-	-	3 800	7 375	7 375	10 139	10 800	17 300
Water Supply Infrastructure		-	-	-	44 424	13 931	13 931	7 970	4 557	4 659
Sanitation Infrastructure		-	-	-	1 300	397	397	1 433	970	950
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	59 924	22 303	22 303	30 322	26 807	33 509
Community Facilities		-	-	-	3 800	500	500	3 339	7 720	4 520
Sport and Recreation Facilities		-	-	-	-	-	-	350	1 200	600
Community Assets		-	-	-	3 800	500	500	3 688	8 920	5 120
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	350	-	-
Intangible Assets		-	-	-	-	-	-	350	-	-
Computer Equipment		-	-	-	750	1 714	1 688	787	280	280
Furniture and Office Equipment		-	-	-	803	700	732	224	114	116
Machinery and Equipment		-	-	-	3 988	1 312	1 579	5 900	8 260	5 951
Transport Assets		-	-	-	12 307	14 030	13 933	9 086	6 600	5 000
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	33 193	43 194	43 194	43 613	41 583	34 724
Roads Infrastructure		-	-	-	13 543	18 020	18 020	13 262	1 600	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	4 000	3 000	3 000	2 797	2 200	1 200
Water Supply Infrastructure		-	-	-	1 050	11 000	11 000	6 013	600	800
Sanitation Infrastructure		-	-	-	14 600	10 800	10 800	20 143	21 583	17 124
Solid Waste Infrastructure		-	-	-	-	-	-	-	14 000	14 000
Rail Infrastructure		-	-	-	-	-	-	1 398	1 600	1 600
Coastal Infrastructure		-	-	-	-	375	375	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	33 193	43 194	43 194	43 613	41 583	34 724
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

WC048 Knysna - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
Total Upgrading of Existing Assets	6	-	-	-	57 820	53 296	53 120	143 600	150 644	159 689
<i>Roads Infrastructure</i>		-	-	-	25 112	10 417	10 417	15 147	15 040	21 400
<i>Storm water Infrastructure</i>		-	-	-	1 500	1 600	1 600	979	3 400	3 400
<i>Electrical Infrastructure</i>		-	-	-	8 696	8 696	8 696	12 287	11 580	10 750
<i>Water Supply Infrastructure</i>		-	-	-	15 162	24 635	24 635	30 411	29 680	30 499
<i>Sanitation Infrastructure</i>		-	-	-	6 700	5 400	5 400	82 053	90 844	93 640
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	57 170	50 748	50 748	140 877	150 544	159 689
Community Facilities		-	-	-	-	153	153	612	-	-
Sport and Recreation Facilities		-	-	-	-	1 921	1 921	1 727	-	-
Community Assets		-	-	-	-	2 074	2 074	2 339	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	650	474	298	385	100	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	650	474	298	385	100	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	172 585	137 050	137 050	237 570	243 207	244 389
<i>Roads Infrastructure</i>		-	-	-	46 656	28 437	28 437	39 154	26 640	31 400
<i>Storm water Infrastructure</i>		-	-	-	3 900	2 200	2 200	1 014	3 880	4 000
<i>Electrical Infrastructure</i>		-	-	-	16 496	19 071	19 071	25 223	24 580	29 250
<i>Water Supply Infrastructure</i>		-	-	-	60 636	49 566	49 566	44 394	34 837	35 959
<i>Sanitation Infrastructure</i>		-	-	-	22 600	16 597	16 597	103 629	113 397	111 714
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	14 000	14 000
<i>Rail Infrastructure</i>		-	-	-	-	-	-	1 398	1 600	1 600
<i>Coastal Infrastructure</i>		-	-	-	-	375	375	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	150 287	116 246	116 246	214 812	218 933	227 922
Community Facilities		-	-	-	3 800	653	653	3 951	7 720	4 520
Sport and Recreation Facilities		-	-	-	-	1 921	1 921	2 077	1 200	600
Community Assets		-	-	-	3 800	2 574	2 574	6 027	8 920	5 120
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	650	474	298	385	100	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	650	474	298	385	100	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	350	-	-
Intangible Assets		-	-	-	-	-	-	350	-	-
Computer Equipment		-	-	-	750	1 714	1 688	787	280	280
Furniture and Office Equipment		-	-	-	803	700	732	224	114	116
Machinery and Equipment		-	-	-	3 988	1 312	1 579	5 900	8 260	5 951
Transport Assets		-	-	-	12 307	14 030	13 933	9 086	6 600	5 000
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		-	-	-	172 585	137 050	137 050	237 570	243 207	244 389

WC048 Knysna - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 112 333	1 090 190	1 068 721	1 193 405	966 637	966 637	1 115 547	1 171 848	1 261 068
Roads Infrastructure		129 509	144 529	138 360	180 252	137 654	137 654	157 419	160 727	173 906
Storm water Infrastructure		28 071	30 267	30 528	33 016	31 577	31 577	31 542	35 422	39 422
Electrical Infrastructure		194 429	195 637	198 739	192 220	204 465	204 465	225 360	251 540	282 389
Water Supply Infrastructure		262 248	252 992	240 547	291 264	271 571	271 571	282 360	312 640	343 939
Sanitation Infrastructure		104 207	97 729	97 120	120 885	(35 102)	(35 102)	164 281	259 136	357 329
Solid Waste Infrastructure		1 519	1 469	315	(519)	(1 704)	(1 704)	(8 501)	(1 225)	7 530
Rail Infrastructure		—	—	—	—	375	375	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		224	127	41	47	(52)	(52)	(2 729)	(5 478)	(8 167)
Infrastructure		720 207	722 750	705 649	817 166	608 783	608 783	849 732	1 012 761	1 196 347
Community Assets		67 774	64 924	65 299	66 854	64 583	64 583	58 518	54 174	46 047
Heritage Assets		14 613	14 613	14 613	14 613	14 613	14 613	14 613	14 613	14 613
Investment properties		67 661	67 525	67 370	67 389	67 201	67 201	67 370	67 370	67 370
Other Assets		35 082	31 791	32 237	31 561	30 282	30 106	(47 949)	(87 671)	(90 813)
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		64	49	34	34	(90)	(90)	383	383	383
Computer Equipment		4 519	4 039	3 596	3 128	1 698	1 672	(3 980)	(10 156)	(16 253)
Furniture and Office Equipment		5 691	4 445	6 966	(2 164)	(2 386)	(2 354)	7 054	7 056	7 076
Machinery and Equipment		20 741	20 649	18 161	23 495	15 919	16 185	6 334	(553)	(9 434)
Transport Assets		51 664	35 088	30 479	47 012	41 719	41 622	39 539	(10 141)	(78 341)
Land		124 317	124 317	124 317	124 317	124 317	124 317	123 934	124 010	124 072
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 112 333	1 090 190	1 068 721	1 193 405	966 637	966 637	1 115 547	1 171 848	1 261 068
EXPENDITURE OTHER ITEMS		118 236	100 615	91 088	107 107	108 879	108 909	120 218	129 522	132 163
Depreciation	7	51 416	53 167	54 161	68 548	68 548	68 548	62 926	59 782	59 260
Repairs and Maintenance by Asset Class	3	66 820	47 448	36 928	38 559	40 331	40 361	57 292	69 740	72 903
Roads Infrastructure		3 918	4 509	3 016	5 600	5 600	5 600	8 272	9 867	10 277
Storm water Infrastructure		877	411	779	1 000	1 000	1 000	1 752	2 089	2 172
Electrical Infrastructure		20 898	16 857	15 736	14 527	15 027	15 027	19 295	22 861	23 676
Water Supply Infrastructure		15 743	8 855	3 376	5 038	5 388	5 388	5 595	7 108	7 828
Sanitation Infrastructure		9 946	4 443	564	1 230	1 230	1 230	3 534	4 215	4 398
Solid Waste Infrastructure		1 218	1 189	592	350	497	497	466	552	573
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		52 600	36 264	24 064	27 745	28 742	28 742	38 913	46 693	48 925
Community Facilities		3 465	1 897	1 558	1 271	1 304	1 304	3 239	3 761	3 920
Sport and Recreation Facilities		1 351	1 061	1 715	1 550	1 629	1 629	3 472	4 970	5 185
Community Assets		4 816	2 958	3 273	2 821	2 933	2 933	6 711	8 730	9 106
Heritage Assets		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Operational Buildings		740	788	722	714	714	714	1 762	2 088	2 158
Housing		2 511	303	196	2	2	2	1 631	1 830	1 897
Other Assets		3 251	1 091	918	716	716	716	3 393	3 918	4 056
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment		14	—	—	—	—	—	—	—	—
Machinery and Equipment		—	—	—	—	—	—	—	—	—
Transport Assets		6 140	7 136	8 673	7 276	7 940	7 970	8 275	10 399	10 817
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURE OTHER ITEMS		118 236	100 615	91 088	107 107	108 879	108 909	120 218	129 522	132 163
Renewal and upgrading of Existing Assets as % of total capex		0,0%	0,0%	0,0%	52,7%	70,4%	70,3%	78,8%	79,0%	79,6%
Renewal and upgrading of Existing Assets as % of deprecn		0,0%	0,0%	0,0%	132,8%	140,8%	140,5%	297,5%	321,5%	328,1%
R&M as a % of PPE & Investment Property		6,1%	4,4%	3,5%	3,3%	4,2%	4,2%	5,2%	6,0%	5,9%
Renewal and upgrading and R&M as a % of PPE and Investment Property		6,1%	4,4%	3,5%	11,0%	14,4%	14,4%	22,2%	22,6%	21,5%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

WC048 Knysna - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Households receiving Free Basic Service</u>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>										
Water (6 kilolitres per indigent household per month)		(4 001)	(6 164)	(8 112)	(8 379)	(8 806)	(8 806)	-	(6 909)	(7 165)
Sanitation (free sanitation service to indigent households)		(229)	(234)	(237)	(247)	(224)	(224)	-	(251)	(260)
Electricity/other energy (50kwh per indigent household per month)		(11 300)	(13 782)	(17 915)	(16 000)	(16 000)	(16 000)	-	(17 840)	(19 892)
Refuse (removed once a week for indigent households)		(11)	(3)	-	-	-	-	-	-	-
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>										
Total cost of FBS provided	8	(15 540)	(20 184)	(26 263)	(24 627)	(25 030)	(25 030)	-	(25 000)	(27 317)
<u>Highest level of free service provided per household</u>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<u>Revenue cost of subsidised services provided (R'000)</u>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		(19 053)	(22 603)	(19 315)	(20 959)	(15 700)	(15 700)	(13 856)	(16 281)	(16 883)
Water (in excess of 6 kilolitres per indigent household per month)		(265)	(294)	(265)	(277)	(275)	(275)	(266)	(356)	(369)
Sanitation (in excess of free sanitation service to indigent households)		(3 969)	(5 471)	(6 643)	(7 333)	(837)	(837)	(754)	(938)	(972)
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		(3 369)	(4 666)	(5 918)	(6 593)	(7 023)	(7 023)	(4 622)	(7 050)	(7 311)
Municipal Housing - rental rebates	6									
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided		(26 656)	(33 033)	(32 142)	(35 162)	(23 834)	(23 834)	(19 498)	(24 625)	(25 536)
<u>References</u>										

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Appliance Maintenance		-	-	-	-	361	-	-	402	449	500
Availability Charges		4.551	5.309	5.776	14.354	6.420	6.420	5.237	7.159	7.982	8.900
Connection/Reconnection		3.004	2.245	3.535	2.693	2.818	2.806	2.806	3.142	3.504	3.907
Electricity Distribution Revenue for Services											
Electricity Sales		309.124	359.415	406.419	464.715	469.998	469.998	292.070	507.414	565.767	630.830
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenues											
Temporary Service Plant											
Total Service charges - Electricity		316.679	366.969	415.730	481.763	479.597	479.224	300.114	518.118	577.701	644.137
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(11.300)	(13.782)	(17.915)	(16.000)	(16.000)	(16.000)		(17.840)	(19.892)	(22.179)
Net Service charges - Electricity		305.379	353.187	397.816	465.762	463.597	463.224	300.114	500.277	557.809	621.957
Service charges - Water	6										
Agricultural and Rural Water Service											
Availability Charges		3.235	3.444	3.356	3.581	3.495	3.495	2.610	4.662	4.834	5.013
Connection/Disconnection		886	954	1.009	713	1.548	1.528	(8)	17	18	18
Industrial Water											
Meter Reading Fees											
Sale		77.343	99.936	103.364	117.166	116.874	116.845	77.573	138.784	143.919	149.244
Urban Higher Level Service											
Total Service charges - Water		81.464	104.334	107.729	121.460	121.917	121.868	80.175	143.463	148.771	154.275
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		(265)	(294)	(265)	(277)	(275)	(275)	(266)	(356)	(369)	(383)
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(4.001)	(6.164)	(8.112)	(8.379)	(8.806)	(8.806)		(6.909)	(7.165)	(7.430)
Net Service charges - Water		77.198	97.876	99.353	112.803	112.836	112.787	79.909	136.197	141.236	146.462
Service charges - Waste Water Management	6										
Agricultural and Rural											
Availability Charges		1.763	1.824	1.825	2.077	1.872	1.872	1.404	2.097	2.175	2.255
Connection/Reconnection		96	77	58	81	-	-	-	-	-	-
Higher Level Service											
Industrial Water											

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Industrial Waste Water	6										
Pump/Removal of Waste Water											
Sanitation Charges		31.579	34.512	36.705	84.465	66.299	66.299	26.647	74.255	77.002	79.851
Treatment of Effluent											
Total Service charges - Waste Water Management		33.438	36.414	38.588	86.622	68.171	68.171	28.051	76.352	79.177	82.106
Less Revenue Foregone (in excess of free sanitation service to indigent households)		(3.969)	(5.471)	(6.643)	(7.333)	(837)	(837)	(754)	(938)	(972)	(1.008)
Less Cost of Free Basis Services (free sanitation service to indigent households)		(229)	(234)	(237)	(247)	(224)	(224)		(251)	(260)	(270)
Net Service charges - Waste Water Management		29.240	30.709	31.708	79.041	67.110	67.110	27.297	75.163	77.945	80.828
Service charges - Waste Management											
Availability Charges		1.552	2.135	2.245	2.852	2.549	2.549	2.009	4.495	4.661	4.834
Carrier Bags											
Disposal Facilities											
Refuse Bags		78	39	38	31	30	30	26	36	37	38
Refuse Removal		30.216	33.305	41.495	50.322	60.135	60.135	38.371	72.927	75.625	78.423
Skip											
Waste Bins											
Total refuse removal revenue		31.845	35.480	43.778	53.205	62.714	62.714	40.406	77.457	80.323	83.295
Less Revenue Foregone (in excess of one removal a week to indigent households)		(3.369)	(4.666)	(5.918)	(6.593)	(7.023)	(7.023)	(4.622)	(7.050)	(7.311)	(7.582)
Less Cost of Free Basis Services (removed once a week to indigent households)		(11)	(3)	-	-	-	-		-	-	-
Net Service charges - Waste Management		28.466	30.810	37.860	46.612	55.691	55.691	35.784	70.407	73.012	75.713
Sales of Goods and Rendering of Services											
Academic Services											
Advertisements											
Amendment Fees											
Application Fees for Land Usage		598	600	798	592	379	379	656	0	0	0
Building Plan Approval		4.287	5.082	5.794	5.585	6.175	6.175	4.198	6.404	6.641	6.887
Building Plan Clause Levy											
Buyers Card											
Camping Fees											
Cemetery and Burial		499	426	558	599	713	713	349	739	766	795
Cleaning and Removal		7	11	-	-	(4)	(4)	2	(4)	(4)	(4)
Clearance Certificates											
Computer Services											
Day Care Fees											

WC048 Knysna - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Demolition Application Fees		-	1	57	37	37	37	-	38	39	41
Development Charges											
Domestic Services											
Drainage Fees											

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Encroachment Fees		221	246	268	287	287	287	1	298	309	320
Entrance Fees		17	-	-	-	-	-	-	-	-	-
Escort Fees		6	11	11	7	3	3	8	3	3	3
Exempted Parking		4	7	8	7	4	4	6	4	5	5
Fire Services		4	-	-	-	-	-	-	-	-	-
Health Services											
Housing (Boarding Services)		32	31	32	33	35	35	21	36	37	39
Immunisation Fees											
Laboratory Services											
Legal Fees											
Library Fees		0	0	0	-	-	-	-	-	-	-
Management Fees											
Meal and Refreshment											
Membership Fees											
Objections and Appeals											
Occupation Certificates											
Parking Fees		33	-	22	118	199	199	20	207	214	222
Photo copies, Faxes and Telephone charges											
Removal of Restrictions											
Sale of Carbon Credits											
Sale of Goods											
Scrap, Waste & Other Goods		29	31	26	26	47	47	24	49	51	53
Shared Services											
Squatter Re-allocation											
Stone and Gravel											
Streets/Street Markets (Informal Traders)											
Town Planning and Servitudes											
Traffic Control											
Transport Fees											
Valuation Services		497	801	290	250	222	222	215	230	239	247
Water Meter Protectors											
Weighbridge Fees											
Total Sales of Goods and Rendering of Services		6.236	7.247	7.864	7.541	8.097	8.097	5.500	8.004	8.300	8.607
Agency Services											
District Municipalities											
Eastern Cape											
Free State											
Gauteng											

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
KwazuluNatal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape											
Total District Municipalities		-	-	-	-	-	-	-	-	-	-
National											
AARTO											
Department of Environmental Affairs											
Total National		-	-	-	-	-	-	-	-	-	-
Provincial											
Eastern Cape											
Free State											
Gauteng											
KwazuluNatal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape		4.086	3.988	3.663	4.038	4.180	4.180	3.012	4.335	4.495	4.661
Total Provincial		4.086	3.988	3.663	4.038	4.180	4.180	3.012	4.335	4.495	4.661
Total Agency Services		4.086	3.988	3.663	4.038	4.180	4.180	3.012	4.335	4.495	4.661
Interest - Deemed Interest											
Interest earned from Receivables											
Affiliates/Related Parties/Associated Companies											
Electricity		5.759	7.216	9.443	7.115	9.905	9.905	6.831	8.148	7.088	6.380
Housing		7	6	4	4	2	2	4	2	1	1
Housing Land Sales											
Housing Selling Schemes											
Merchandising, Jobbing and Contracts		1.102	899	710	781	743	743	546	611	532	479
Property Rental Debtors											
SARS											
Service Charges											
Sporting and Other Bodies											
Staff											
Waste Management		4.478	5.289	5.263	5.713	5.876	5.876	3.599	(0)	(0)	(0)
Waste Water Management		5.464	6.270	6.190	6.704	7.506	7.506	3.895	6.174	5.374	4.834

WC048 Knysna - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Water		5.629	7.285	7.911	9.007	9.007	9.007	4.629	(353)	(307)	(276)
Shared Services											
Total Interest earned from Receivables		22.440	26.965	29.520	29.324	33.040	33.040	19.504	14.581	12.685	11.417
<u>Interest earned from Current and Non Current Assets</u>											
Bank Accounts		1.674	1.883	2.917	2.660	4.939	4.939	4.005	5.122	5.312	5.508
Financial Assets		340	248	2.391	1.966	3.489	3.489	4.100	6.119	6.345	6.580
Short Term Investments and Call Accounts											
Total Interest earned from Current and Non Current Assets		2.014	2.131	5.308	4.626	8.429	8.429	8.105	11.241	11.657	12.088
<u>Dividends</u>											
External Investment											
Municipal Entities											
Total Dividends		-	-	-	-	-	-	-	-	-	-
<u>Rent on Land</u>											
Land											
Prospecting, Mining, Royalties											
Servitudes											
Total Rent on Land		-	-	-	-	-	-	-	-	-	-
<u>Rental from Fixed Assets</u>											
Market Related											
Biological Assets											
Heritage Assets											
Investment Property		0	-	1	-	-	-	-	-	-	-
Property Plant and Equipment		1.340	1.466	1.576	1.664	1.553	1.553	1.045	1.589	1.648	1.709
Total Market Related		1.340	1.466	1.577	1.664	1.553	1.553	1.045	1.589	1.648	1.709
Non-market Related											
Biological Assets											
Heritage Assets		4	3	3	1	3	3	2	3	4	4
Investment Property		4.208	4.814	4.764	4.842	4.223	4.223	2.454	4.380	4.542	4.710
Property Plant and Equipment		844	1.109	1.414	2.076	1.625	1.625	1.010	1.685	1.748	1.812
Total Non-market Related		5.056	5.925	6.181	6.919	5.852	5.852	3.467	6.068	6.293	6.526
Total Rental from Fixed Assets		6.396	7.390	7.758	8.583	7.405	7.405	4.512	7.657	7.941	8.234
<u>Licences or Permits</u>											
Angling/Fishing											
Atmospheric Emissions											
Boat											
Dog											
Fauna and Flora											

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Filming Fees											
Game											
Health Certificates		70	130	318	381	239	239	88	248	257	267
Hiking Trails											
Hoarding (Collecting/Storing)											
Market Porters											
Road and Transport											
Threatened and Protected Species											
Trading		0	4	2	5	-	-	-	-	-	-
Total Licences or Permits		71	134	320	385	239	239	88	248	257	267
Special Rating Levies											
Agricultural Properties											
Business and Commercial Properties											
Industrial Properties											
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties											
Public Service Purposes Properties											
Residential Properties											
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land											
Total Special Rating Levies		-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	25.212	26.232	26.232	21.852	26.890	17.992	25.000
Development Charges		-	-	-	-	4.019	-	-	1.582	1.640	1.701
Operational Revenue											
Administrative Handling Fees		735	868	844	456	273	666	478	283	294	305
Arbor City Awards Competition											
Bad Debts Recovered											
Bontle Ke Botho Cleaning and Greening Award											
Breakages and Losses Recovered											
Bursary Repayment											
Collection Charges		39	(46)	-	-	-	-	-	-	-	-
Commission											
Discounts and Early Settlements											
Incidental Cash Surpluses		3	2	5	4	3	3	1	3	3	3
Inspection Fees		1	1	-	-	-	-	-	-	-	-
Insurance		55	321	264	-	5	5	5	5	6	6

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Merchandising, Jobbing and Contracts		3.953	3.088	3.912	4.080	-	4.048	2.281	(43)	(45)	(46)
Recovery Maintenance		2.552	26	-	-	61	61	23	63	65	67
Registration Fees											
Request for Information		54	59	100	84	101	101	88	105	108	112
Sale of Property											
Skills Development Levy Refund		520	-	1.072	-	361	361	361	1.433	1.486	1.541
Staff and Councillors Recoveries											
Total Operational Revenue		7.912	4.319	6.197	4.624	803	5.244	3.237	1.848	1.917	1.987
Non-Exchange revenue											
Property Rates											
Agricultural Properties		-	1.987	8.606	9.166	2.499	2.499	2.288	2.591	2.687	2.786
Business and Commercial Properties		-	43.969	46.775	48.898	49.092	49.092	36.181	32.724	33.934	35.190
Industrial Properties		-	5.422	5.744	6.094	5.989	5.989	4.394	-	-	-
Mining Properties											
Public Benefit Organisations		-	2.460	2.569	2.676	2.805	2.805	2.747	6.620	6.864	7.118
Public Service Infrastructure Properties		-	9.272	9.566	10.006	10.067	10.067	8.498	27	28	30
Public Service Purposes Properties		-	-	-	-	-	-	-	10.412	10.797	11.197
Residential Properties		-	254.134	271.532	281.906	284.203	284.203	206.342	322.595	334.531	346.909
Residential Sectional Title Garages		-	27	54	57	24	24	23	-	-	-
Sport Clubs and Fields											
Vacant Land		-	17.217	22.774	24.206	23.745	23.745	18.440	30.430	31.556	32.723
Total Property Rates		-	334.489	367.621	383.008	378.423	378.423	278.913	405.399	420.399	435.953
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		(19.053)	(22.603)	(19.315)	(20.959)	(15.700)	(15.700)	(13.856)	(16.281)	(16.883)	(17.508)
Net Property Rates		(19.053)	311.886	348.306	362.049	362.723	362.723	265.057	389.118	403.516	418.446
Surcharges and Taxes											
Surcharges											
Taxes											
Total Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits											
Fines		(87.790)	(89.853)	(95.532)	103.198	103.209	103.209	32.129	97.498	101.106	104.847
Forfeits		(35.692)	(37.610)	(38.584)	(1)	-	-	0	509	528	547
Penalties		(13.181)	(13.709)	(14.205)	10	-	-	-	10	11	11
Total Fines, Penalties and Forfeits		(136.663)	(141.172)	(148.321)	103.207	103.209	103.209	32.129	98.017	101.644	105.405
Licences or Permits											
Angling/Fishing											
Atmospheric Emission											
Boat											

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

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R thousand											
Dog											
Fauna and Flora											
Filming Fees											
Game											
Health Certificates											
Hiking Trails											
Hoarding (Collecting/Storing)											
Market Porters											
Road and Transport		1.321	1.336	1.429	1.393	1.120	1.120	904	1.162	1.205	1.249
Threatened and Protected Species											
Trading		56	64	49	64	94	94	62	98	101	105
Total Licences or Permits		1.377	1.400	1.478	1.457	1.214	1.214	966	1.259	1.306	1.354
Transfer and subsidies - Operational											
Allocations In-kind											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government											
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government											
Public Corporations											
Total Allocations In-kind		-	-	-	-	-	-	-	-	-	-
Monetary Allocations											
Departmental Agencies and Accounts		-	10	574	2.289	12.908	12.908	5.089	-	-	-
District Municipalities		1.904	-	2	637	-	-	99	-	200	300
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Governments		9.199	14.103	10.397	12.739	13.276	13.276	5.527	10.971	9.078	9.398
National Revenue Fund		111.172	122.358	130.575	137.908	137.908	137.908	137.908	144.083	150.573	154.502
Non-Profit Institutions											
Parent Municipality											
Private Enterprises		214	-	-	-	-	-	-	-	-	-
Provincial Government		11.471	7.965	11.523	11.809	12.961	12.961	10.851	11.527	11.957	12.076

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

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		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Public Corporations											
Total Monetary Allocations		133.960	144.436	153.071	165.382	177.053	177.053	159.473	166.581	171.808	176.276
Total Transfer and subsidies - Operational		133.960	144.436	153.071	165.382	177.053	177.053	159.473	166.581	171.808	176.276
<u>Interest Receivables</u>											
Property Rates		(43.605)	(42.464)	(43.053)	11.811	11.341	11.341	7.398	8.800	9.126	9.463
Service Charges											
Electricity											
Waste Management											
Waste Water Management											
Water											
Total Service Charges		-	-	-	-	-	-	-	-	-	-
Total Interest Receivables		(43.605)	(42.464)	(43.053)	11.811	11.341	11.341	7.398	8.800	9.126	9.463
Fuel Levy (RSC Replacement Grant)											
<u>Operational Revenue - Service Charges</u>											
Electricity - Availability Charges		(238.307)	(284.633)	(328.988)	-	-	-	-	-	-	-
Waste Management - Availability Charges											
Waste Water Management - Availability Charges											
Water - Availability Charges											
Total Operational Revenue - Service Charges		(238.307)	(284.633)	(328.988)	-	-	-	-	-	-	-
<u>Gains on Disposal of Fixed and Intangible Assets</u>											
Biological Assets											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Property, Plant and Equipment		2.815	53	-	1.000	1.000	1.000	18.630	2.000	3.000	5.000
Total Disposal of Fixed and Intangible Assets		2.815	53	-	1.000	1.000	1.000	18.630	2.000	3.000	5.000
<u>Other Gains</u>											
Debt waived											
Discontinued Operations and Disposals of Non-current Assets											
Inventory											
Fair value assessment - Water stock											
Increase to net-realisable Value		3.920	-	1.501	-	441	441	441	-	-	-
Total Inventory		3.920	-	1.501	-	441	441	441	-	-	-
Fair Value Adjustment											
Actuarial Assessments											
Leave Gratuity											
Long Service Award		-	-	128	-	-	-	-	-	-	-

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Medical		-	989	6.866	-	-	-	-	-	-	-
Pension Funds											
Total Actuarial Assessments		-	989	6.994	-	-	-	-	-	-	-
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property											
Investments											
Living resources											
Total Fair Value Adjustment		-	989	6.994	-	-	-	-	-	-	-
Foreign Exchange											
Contributions to Provisions for landfill sites											
Total Other Gains		3.920	989	8.496	-	441	441	441	-	-	-
Discontinued Operations											
Total Revenue		193.881	555.253	618.353	1.433.458	1.448.659	1.448.659	993.007	1.524.207	1.607.286	1.714.869
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Allowances											
Basic Salary	2	175.353	185.260	191.963	234.424	217.512	217.512	134.535	231.124	256.946	265.118
Bonuses		(171)	(290)	302	486	490	490	265	483	572	591
Allowance											
Accommodation, Travel and Incidental											
Cellular and Telephone		5	21	-	6	4	4	-	-	-	-
Housing Benefits		2.684	2.655	2.848	3.660	3.660	3.660	1.508	4.980	5.880	6.074
Non-pensionable		39	128	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		8.844	8.910	8.763	9.305	9.438	9.438	5.339	8.347	9.842	10.166
Voluntary Work											
Total Allowance		11.572	11.714	11.612	12.972	13.103	13.103	6.847	13.327	15.722	16.240
Service Related Benefits											
Acting		2.493	2.995	2.606	946	2.593	2.593	1.174	1.162	631	471
Bonus		13.570	13.802	15.161	15.885	15.885	15.885	15.228	16.841	19.824	20.478
Danger Allowance											
Entertainment											
Fire Brigade		1.316	1.344	1.407	169	1.531	1.531	899	1.669	1.978	2.043
In-kind Benefits											
Leave Pay		3.034	3.087	4.970	3.229	5.565	5.565	2.438	5.377	6.374	6.608
Lifeguard/Duty Squads											
Long Service Award		-	-	-	-	1.594	1.594	-	1.560	1.849	1.917

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Overtime		24.483	27.691	27.867	20.506	34.159	47.196	18.328	34.273	24.181	25.068
Scarcity		1.911	1.923	2.698	1.945	2.211	2.211	1.573	2.238	2.639	2.726
Standby Allowance		6.661	7.744	8.238	4.503	8.959	8.959	4.980	7.883	7.643	7.773
Tools Allowance											
Uniform-Special-Protective Clothing		1	1	1	1	1	1	0	0	1	1
Leave gratuity											
Long Term Service Award											
Total Service Related Benefits		53.468	58.587	62.949	47.182	72.496	85.533	44.620	71.003	65.118	67.085
Total Salaries and Allowances		240.221	255.271	266.824	295.064	303.601	316.638	186.268	315.937	338.359	349.035
Social Contributions											
Bargaining Council		84	85	90	106	106	106	63	101	120	124
Group Life Insurance		4.815	4.939	5.232	6.163	6.188	6.188	3.742	6.224	7.338	7.580
Medical		13.186	13.779	14.473	17.122	16.028	16.028	10.326	18.512	21.792	22.509
Pension		29.128	30.824	32.173	39.333	36.091	36.091	23.050	37.706	44.231	45.687
Unemployment Insurance		1.751	2.749	1.670	1.848	1.847	1.847	954	2.920	3.400	3.530
Total Social Contributions		48.963	52.376	53.638	64.572	60.261	60.261	38.135	65.463	76.879	79.430
Post-retirement Benefit											
Medical		(12.513)	2.052	16.671	-	15.284	2.247	-	24.213	11.218	11.660
Other Benefits											
Pension		11.582	12.742	7	15.042	7	7	-	7	9	9
Total Post-retirement Benefit	4	(931)	14.794	16.678	15.042	15.291	2.254	-	24.220	11.226	11.668
Sub-Total		288.254	322.441	337.141	374.678	379.153	379.153	224.403	405.620	426.464	440.133
Less: Employees costs capitalised to PPE											
Total Employee Related Cost	1,5	288.254	322.441	337.141	374.678	379.153	379.153	224.403	405.620	426.464	440.133
Remuneration of Councillors											
Allowances and Service Related Benefits											
Basic Salary		8.219	8.024	7.868	9.994	9.148	9.148	5.388	9.623	9.979	10.322
Cell phone Allowance		544	589	569	591	565	565	387	628	652	673
Housing Allowance											
In-kind Benefits											
Market Related Non-pensionable Allowance											
Motor Vehicle Allowance		249	358	393	391	406	406	250	370	384	396
Office-bearer Allowance											
Out of pocket Expenses											
Travelling Allowance		16	-	6	-	71	71	47	71	74	76
Use of Personal Facilities											
Total Allowances and Service Related Benefits		9.027	8.971	8.836	10.976	10.191	10.191	6.071	10.692	10.881	11.468

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Social Contributions											
Medial Aid Benefits		108	146	169	192	101	101	74	109	113	117
Pension Fund Contributions		651	705	679	758	634	634	455	671	696	719
Total Social Contributions		760	850	848	950	735	735	529	780	809	835
Total Remuneration of Councillors	1,5	9.787	9.821	9.684	11.926	10.926	10.926	6.600	11.472	11.897	12.303
Bulk Purchases - Electricity											
ESKOM		238.307	284.633	328.988	357.093	366.230	366.230	235.750	406.070	433.482	447.354
Independent Power Producers											
Green Electricity											
Green Charges											
Green Rights and Certificates											
Total Green Electricity		-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc											
Total Independent Power Producers		-	-	-	-	-	-	-	-	-	-
Self Generation											
Capitalisation Electricity Costs (Credit Account)											
Total Bulk Purchases - Electricity	1	238.307	284.633	328.988	357.093	366.230	366.230	235.750	406.070	433.482	447.354
Inventory Consumed											
Agricultural											
Consumables		44.665	42.571	34.511	41.808	42.952	42.948	19.521	42.246	51.366	54.576
Finished Goods											
Housing Stock											
Land											
Materials and Supplies		14.271	10.190	4.566	4.886	5.179	5.157	2.834	7.715	9.109	9.436
Water		(479)	516	113	-	-	-	-	-	-	-
Sub-total		58.457	53.278	39.190	46.694	48.131	48.104	22.356	49.961	60.474	64.012
Less: Capitalisation of inventory consumed											
Total Inventory Consumed	1	58.457	53.278	39.190	46.694	48.131	48.104	22.356	49.961	60.474	64.012
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Electricity		7.403	24.320	17.219	21.972	22.048	22.048	16.536	22.407	20.326	22.845
Shared Services											
Waste Management		13.025	6.885	9.199	4.324	5.410	5.410	4.058	7.441	7.671	7.955
Waste Water Management		8.492	14.741	8.905	6.348	4.772	4.772	3.579	7.040	7.224	7.491
Water		14.398	20.020	12.257	7.630	9.305	9.305	6.979	12.338	12.637	13.105
Non Specific Accounts		122	296	31	(2.846)	(2.846)	(2.846)	(2.134)	-	-	-
Total Trade and Other Receivables from Exchange Transactions		43.440	66.262	47.611	37.428	38.690	38.690	29.017	49.226	48.867	51.396

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Other Receivables from Non-exchange Revenue											
Property Rates											
Property Rates General		9.699	11.314	7.923	28.249	28.682	28.682	21.512	-	-	-
Agricultural Properties											
Business and Commercial Properties											
Industrial Properties											
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties											
Public Service Purposes Properties											
Residential Properties		-	-	-	-	-	-	-	(814)	(3.150)	(3.262)
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land											
Total Property Rates		9.699	11.314	7.923	28.249	28.682	28.682	21.512	(814)	(3.150)	(3.262)
Service Charges											
Service Charges General											
Electricity											
Waste Management											
Waste Water Management											
Water											
Total Service Charges		-	-	-	-	-	-	-	-	-	-
Non Specific Accounts		75.438	75.973	71.247	53.872	53.872	53.872	-	46.011	42.623	44.210
Total Other Receivables from Non-exchange Revenue		85.137	87.286	79.170	82.121	82.554	82.554	21.512	45.198	39.474	40.949
Total Debt Impairment	1	128.577	153.548	126.780	119.549	121.244	121.244	50.529	94.424	87.332	92.344
Depreciation, Amortisation and Impairment											
Amortisation											
Intangible Assets		16	15	15	15	124	124	20	-	-	-
Total Amortisation		16	15	15	15	124	124	20	-	-	-
Depreciation											
Biological or Cultivated Assets											
Coastal Infrastructure											
Community Assets		2.524	2.330	2.093	2.061	3.234	3.234	2.022	12.931	12.861	12.821
Computer Equipment		973	(828)	911	839	1.922	1.922	1.007	6.673	6.455	6.378
Electrical Infrastructure		8.001	8.477	8.994	19.913	13.345	13.345	5.151	-	-	-
Furniture and Office Equipment		1.616	7.637	1.821	7.412	10.052	10.052	5.837	136	112	96
Heritage Assets											
Information and Communication Technology		92	91	78	80	93	93	88	2.770	2.749	2.690

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Investment Property		137	136	136	136	170	170	137	-	-	-
Land											
Libraries											
Living resources											
Machinery and Equipment		735	753	789	1.142	3.805	3.805	2.796	17.989	15.267	14.952
Other Assets		1.773	1.920	703	688	945	945	726	18.577	18.514	18.511
Rail Infrastructure											
Roads Infrastructure		5.818	8.450	9.617	10.932	10.933	10.933	3.928	-	-	-
Sanitation Infrastructure		6.120	184	6.367	44	163	163	44	3.335	3.314	3.305
Solid Waste Infrastructure		1.818	1.253	1.604	1.988	2.019	2.019	50	489	485	483
Storm water Infrastructure		1.029	1.151	20	1.151	1.151	1.151	669	-	-	-
Transport Assets		3.263	3.109	1.832	383	2.790	2.790	2.147	27	25	25
Water Supply Infrastructure		17.501	18.489	19.180	21.764	17.802	17.802	9.363	-	-	-
Zoo, Marine and Non-biological Animals											
Total Depreciation		51.400	53.151	54.145	68.533	68.424	68.424	33.964	62.926	59.782	59.260
Capital Impairment Losses and Reversals											
Biological or Cultivated Assets											
Construction Work-in-progress											
Heritage Assets											
Intangible Assets											
Investment Property		(652)	-	-	-	-	-	-	-	-	-
Living resources											
Contributions to Provisions for landfill sites											
Property, Plant and Equipment											
Coastal Infrastructure											
Community Assets		370	(370)	-	-	-	-	-	5.355	4.287	3.432
Computer Equipment		2.114	-	-	-	-	-	-	-	-	-
Electrical Infrastructure											
Furniture and Office Equipment		354	-	-	-	-	-	-	-	-	-
Housing											
Information and Communication Infrastructure											
Land		1.056	-	-	-	-	-	-	383	306	245
Machinery and Equipment		245	-	-	-	-	-	-	-	-	-
Operational Buildings											
Other Assets											
Rails Infrastructure											
Roads Infrastructure		-	3.003	326	-	18.210	18.210	-	20.095	23.332	18.221
Sanitation Infrastructure		-	154	(26)	-	149.396	149.396	-	35.714	19.784	14.876

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Solid Waste Infrastructure	1	3.122	-	-	-	-	-	-	935	827	733
Storm water Infrastructure											
Transport Assets		(3)	15.914	3.398	-	1.289	1.289	-	56.254	73.174	54.373
Water Supply Infrastructure		1.412	-	-	-	-	-	-	7.392	5.412	4.029
Zoo, Marine and Non-biological Assets											
Total Property, Plant and Equipment		8.671	18.700	3.699	-	168.896	168.896	-	126.128	127.124	95.909
Total Capital Impairment Losses and Reversals		8.019	18.700	3.699	-	168.896	168.896	-	126.128	127.124	95.909
Total Depreciation, Amortisation and Impairment		59.435	71.867	57.859	68.548	237.444	237.444	33.984	189.054	186.906	155.169
Interest, Dividends and Rent on Land											
Dividends Paid	1										
Interest Paid		35.276	41.587	38.025	29.426	28.231	28.231	15.316	22.992	18.062	13.284
Rent on Land											
Total Interest, Dividends and Rent on Land		35.276	41.587	38.025	29.426	28.231	28.231	15.316	22.992	18.062	13.284
Contracted Services											
Consultants and Professional Services	1	17.636	19.589	10.467	20.252	26.360	26.137	10.511	36.118	36.518	60.960
Contractors		121.071	90.602	87.954	88.481	103.171	103.152	60.366	125.946	130.987	117.660
Outsourced Services		48.464	45.116	50.691	43.299	50.167	50.047	29.896	61.985	77.697	81.107
Total Contracted Services		187.171	155.307	149.112	152.032	179.699	179.337	100.773	224.049	245.201	259.727
Transfers and Subsidies											
Capital	1										
Allocations In-kind											
Monetary Allocations											
Total Capital		-	-	-	-	-	-	-	-	-	-
Operational	1										
Allocations In-kind											
Monetary Allocations		1.934	1.118	1.661	3.635	15.157	15.157	5.339	3.278	3.118	3.241
Total Operational		1.934	1.118	1.661	3.635	15.157	15.157	5.339	3.278	3.118	3.241
Total Transfers and Subsidies		1.934	1.118	1.661	3.635	15.157	15.157	5.339	3.278	3.118	3.241
Irrecoverable Debts Written Off											
Bad debt written off											
Exchange	1										
Electricity		-	-	-	1.751	1.523	1.523	-	774	5.520	5.974
Non Specific Accounts		-	-	-	2.846	2.846	2.846	-	-	-	-
Waste Management		-	-	-	983	855	855	-	301	357	370
Waste Water Management		-	-	-	2.273	1.977	1.977	-	519	615	638
Water		-	-	-	1.551	1.349	1.349	-	1.063	1.260	1.306
Total Exchange		-	-	-	9.404	8.548	8.548	-	2.657	7.752	8.288
Non-exchange											

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R thousand											
Non Specific Accounts	1	-	-	-	-	-	-	-	4.852	10.122	10.487
Property Rates		-	-	-	-	-	-	-	814	3.150	3.262
Service Charges											
Total Non-exchange		-	-	-	-	-	-	-	5.666	13.272	13.749
Total Irrecoverable Debts Written Off		-	-	-	9.404	8.548	8.548	-	8.323	21.024	22.037
Operational Cost and Other Cost											
Operational Cost											
Achievements and Awards		18	-	-	-	-	-	-	-	-	-
Advertising, Publicity and Marketing		1.902	790	344	677	690	690	316	674	756	574
Assets less than the Capitalisation Threshold											
Atmospheric Emission Licence											
Bank Charges, Facility and Card Fees		1.461	1.821	1.361	2.000	2.000	2.000	1.010	-	-	-
Bargaining Council											
Bond Issue Amortisation Costs											
Brokers Fees		351	460	321	422	311	311	233	453	577	643
Bursaries (Employees)		363	571	689	500	513	513	471	466	552	573
Cash Discount											
Cleaning Services											
Commission											
Communication											
Contribution to Provisions		476	354	450	400	400	400	396	466	713	744
Copy Right Fees		60	-	-	-	-	-	-	117	9	9
Cost relating to the Sale of Houses		36	16	27	29	29	29	22	28	34	2
Courier and Delivery Services		1.577	133	31	73	73	73	14	82	83	86
Deeds		448	41	10	25	40	40	17	24	2	2
Drivers Licences and Permits											
Dumping Fees (District Council)		2.458	4.102	3.177	12.020	6.120	6.120	3.776	11.651	849	877
Electricity Compliance Certificate											
Entertainment											
Entrance Fees											
Environmental Levy											
Eskom Connection Fees											
External Audit Fees		6.593	8.242	9.330	10.184	11.184	11.184	10.576	847	566	584
External Computer Service		7.252	8.015	7.518	8.751	9.247	9.247	7.310	7.385	8.810	556
Fines and Penalties		-	-	13	-	-	-	-	-	-	-
Firearm Handling Fees											
Freight Services											
Full Time Union Representative		-	11	153	100	100	100	-	97	115	119

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

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R thousand											
Hire Charges		6.004	6.188	5.027	6.099	6.378	6.378	7.481	1.459	2.224	1.737
Honoraria (Voluntarily Workers)											
Indigent Relief		703	877	912	959	1.209	1.209	930	1.183	86	89
Insurance Underwriting		5.973	6.658	3.532	5.074	3.762	3.762	2.586	5.343	6.804	7.581
Capitalisation of Wet Fuel Costs (Credit Account)											
Land Alienation Costs											
Learnerships and Internships											
Levies Paid - Water Resource Management Charges		390	707	925	500	1.000	1.000	498	419	500	522
Licences		718	685	777	1.166	1.203	1.203	722	874	350	333
Management Fee		567	1.270	177	245	701	701	323	708	765	802
Municipal Services		28	52	14	10	10	10	-	10	12	1
Office Decorations											
Parking Fees											
Permits											
Personnel Agency Fees [Personnel Recruitment Costs]		120	101	284	500	500	500	12	483	573	594
Printing, Publications and Books		260	49	10	8	8	8	6	64	18	25
Professional Bodies, Membership and Subscription		3.090	3.284	3.341	3.803	3.828	3.828	2.453	3.667	4.300	4.187
Registration Fees		538	828	802	2.181	2.218	2.218	399	1.624	1.729	1.793
Remuneration to Section 79 Committee Members											
Repayment of Forfeited Deposits											
Resettlement Cost		121	-	-	100	100	100	-	97	115	119
Rewards Incentives											
Road Worthy Test											
Samples and Specimens											
Search Fees											
Seating Allowance for Traditional Leaders											
Servitudes and Land Surveys											
Signage		113	99	4	50	50	50	52	160	186	194
Skills Development Fund Levy		2.481	2.822	2.737	2.749	2.884	2.884	1.770	2.672	3.167	3.283
Small Differences Tolerances											
Storage of Assets and Goods											
Storage of Files (Archiving)											
Supplier Development Programme											
System Access and Information Fees											
Taking over Contractual Obligations											
Toll Gate Fees											
Transport Provided as Part of Departmental Activities		68	70	74	92	92	92	-	154	27	28
Travel Agency and Visas											

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WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Travel and Subsistence		1.089	550	1.136	1.450	2.546	2.965	1.170	2.441	1.364	1.231
Uniform and Protective Clothing		177	137	22	215	165	165	79	312	52	36
Vehicle Tracking											
Ward Committees		836	832	776	860	756	756	367	1.742	2.070	1.400
Warrantees and Guarantees											
Wet Fuel											
Witness Fees											
Workmens Compensation Fund		2.459	1.313	1.858	2.000	2.000	2.000	-	1.933	2.292	2.376
Total Operational Cost		48.731	51.078	45.832	63.244	60.119	60.538	42.986	47.640	39.695	31.099
Operating Leases											
Biological Assets											
Community Assets											
Computer Equipment											
Furniture and Office Equipment											
Heritage Assets											
Infrastructure		194	588	517	553	630	630	448	746	54	56
Intangible Assets											
Investment Properties		6.208	7.017	5.826	4.698	3.198	3.198	2.571	18.147	1.322	1.365
Land											
Libraries											
Machinery and Equipment		6.906	23.710	28.645	20.195	39.281	39.251	19.271	46.626	25.278	21.288
Other Assets											
Transport Assets		478	1.973	846	700	700	700	120	1.119	1.335	1.393
Zoo, Marine and Non-biological Animals											
Total Operational Leases		13.785	33.288	35.834	26.145	43.809	43.779	22.411	66.638	27.988	24.102
Discontinued Operations											
Statutory Payments other than Income Taxes											
Total Operational Cost and Other Cost	1	62.516	84.365	81.666	89.390	103.928	104.317	65.398	114.278	67.683	55.201
Disposal of Fixed and Intangible Assets											
Biological Assets											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Property, Plant and Equipment		-	422	279	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	1	-	422	279	-	-	-	-	-	-	-
Other Losses											
Inventory Monday, 09 March 2026 21:21:27 SAT											

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Decrease in net-realisable Value		1.221	2.394	3.208	-	-	-	-	-	-	-
Total Inventory		1.221	2.394	3.208	-	-	-	-	-	-	-
Water Losses											
Apparent Losses											
Customer Meter Inaccuracies											
Unauthorised Consumption											
Total Apparent Losses		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors											
Real Losses											
Leakage and Overflows at Storage Tanks/Reservoirs											
Leakage on Service Connections up to the point of Customer Meter											
Leakage on Transmission and Distribution Mains											
Total Real Losses		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses											
Total Water Losses		-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment											
Actuarial Assessments											
Leave Gratuity											
Long Service Awards											
Medical											
Pension Funds		-	-	6	-	-	-	-	-	-	-
Total Actuarial Assessments		-	-	6	-	-	-	-	-	-	-
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property											
Investments											
Living resources											
Total Fair Value Adjustment		-	-	6	-	-	-	-	-	-	-
Foreign Exchange											
Discontinued Operations and Disposals of Non-current Assets											
Contributions to Provisions for landfill sites											
Total Other Losses	1	1.221	2.394	3.214	-	-	-	-	-	-	-
Total Expenditure		1.070.935	1.180.782	1.173.600	1.262.374	1.498.690	1.498.690	760.447	1.529.520	1.561.643	1.564.805
Surplus/(Deficit)		(877.054)	(625.529)	(555.247)	171.084	(50.031)	(50.031)	232.559	(5.314)	45.643	150.064
Transfers and subsidies - capital (monetary allocations)											
Departmental Agencies and Accounts											
District Municipality		120	-	-	-	-	-	-	-	-	-

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government		34.996	64.859	39.417	53.459	56.178	56.178	20.043	40.777	35.500	36.649
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Governments		3.784	35	7.548	10.174	8.345	8.345	2.299	12.770	10.000	10.000
Public Corporations											
Total Transfers and subsidies - capital (monetary allocations)		38.901	64.894	46.964	63.633	64.523	64.523	22.343	53.547	45.500	46.649
Transfers and subsidies - capital (in-kind)											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
Local Municipalities											
National Government											
Non Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Governments											
Public Corporations		-	-	850	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)		-	-	850	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(838.153)	(560.635)	(507.433)	234.717	14.493	14.493	254.902	48.233	91.142	196.713
Income Tax											
Continuing Operations											
Discontinued Operations											
Total Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(838.153)	(560.635)	(507.433)	234.717	14.493	14.493	254.902	48.233	91.142	196.713
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		(838.153)	(560.635)	(507.433)	234.717	14.493	14.493	254.902	48.233	91.142	196.713
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent-subsidiary Transactions											
Surplus/(Deficit) for the year		(838.153)	(560.635)	(507.433)	234.717	14.493	14.493	254.902	48.233	91.142	196.713
Repairs and Maintenance by Expenditure Item											
Employee related costs											

WC048 Knysna - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Inventory Consumed (Project Maintenance)											
Contracted Services		66.742	47.448	36.924	38.559	40.331	40.361	17.085	57.292	69.740	72.903
Operational Costs		78	-	4	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	66.820	47.448	36.928	38.559	40.331	40.361	17.085	57.292	69.740	72.903

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References

- 1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
- 2. Must reconcile to supporting documentation on staff salaries
- 4. Expenditure to meet any 'unfunded obligations'
- 5 This total must agree with the total on SA22, but excluding councillor
- 6. Include a note for each revenue item that is affected by 'revenue foregone'
- 8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
- 9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

WC048 Knysna - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL (31: IE)	Vote 2 - CORPORATE SERVICES (32: IE)	Vote 3 - COMMUNITY SERVICES (33: IE)	Vote 4 - FINANCIAL SERVICES (34: IE)	Vote 5 - OPERATING SERVICES (35: IE)	Vote 6 - (50: IE)	Vote 7 - 1. Executive AND Council (110: IE)	Vote 8 - 2. Corporate (120: IE)	Vote 9 - 3. Finance (130: IE)	Vote 10 - (140: IE)
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-	298	230	-
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	611	-
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	11.241	-
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	4.380	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	5	-	-	-	-	1.433	282	-
Non-Exchange Revenue											
Property rates		-	-	-	407.490	-	-	-	-	(18.371)	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	508	-	-	-	1	-
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	5.208	1.418	2.000	-
Interest		-	-	-	-	-	-	-	-	8.800	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	(2.000)	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	5	407.490	508	-	3.208	7.529	4.793	-
Expenditure											
Employee related costs		14.033	19	-	-	276	-	24.029	33.845	47.114	-
Remuneration of councillors		-	-	-	-	-	-	11.472	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	5	42	-	9	-	167	253	300	281
Debt impairment		-	-	46.011	-	49.226	-	-	-	-	-
Depreciation, amortisation and impairment		268	10	11.931	6.294	159.620	-	68	171	53	53
Interest, Dividends and Rent on Land		-	-	-	-	-	-	72	249	90	34

WC048 Knysna - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL (31: IE)	Vote 2 - CORPORATE SERVICES (32: IE)	Vote 3 - COMMUNITY SERVICES (33: IE)	Vote 4 - FINANCIAL SERVICES (34: IE)	Vote 5 - OPERATING SERVICES (35: IE)	Vote 6 - (50: IE)	Vote 7 - 1. Executive AND Council (110: IE)	Vote 8 - 2. Corporate (120: IE)	Vote 9 - 3. Finance (130: IE)	Vote 10 - (140: IE)
R thousand	1										
Revenue											
Contracted services		6	93	932	–	6.991	–	2.610	11.963	2.153	8.256
Transfers and subsidies		–	–	–	–	–	–	3.278	–	–	–
Irrecoverable debts written off		–	–	–	–	2.657	–	–	–	814	–
Operational costs		79	178	1.089	3	193	–	1.631	42.604	839	1.121
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–
Total Expenditure		14.386	304	60.005	6.297	218.972	–	43.326	89.085	51.362	9.745
Surplus/(Deficit)		(14.386)	(304)	(60.000)	401.193	(218.464)	–	(40.118)	(81.556)	(46.569)	(9.745)
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	232	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(14.386)	(304)	(60.000)	401.193	(218.232)	–	(40.118)	(81.556)	(46.569)	(9.745)

References

1. Departmental columns to be based on municipal organisation structure

WC048 Knysna - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2020/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		-	-	-	21	40.437	40.437	111.226	40.437	40.437	40.437
Cash at Bank		-	-	-	90.693	66.027	66.027	77.759	19.887	13.409	82.624
Cash on Hand		-	-	-	10	10	10	10	10	10	10
Total Cash and Cash Equivalents		-	-	-	90.724	106.475	106.475	188.995	60.335	53.857	123.072
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
Electricity		-	-	-	128.881	143.767	143.767	131.651	144.180	167.556	193.827
Waste Management		-	-	-	63.821	70.930	70.930	78.073	73.265	82.087	91.236
Waste Water Management		-	-	-	75.221	79.580	79.580	81.794	82.188	90.495	99.109
Water		-	-	-	96.224	104.939	104.939	109.655	108.099	122.858	137.982
Other trade receivables from exchange transactions		-	-	-	20.672	20.218	20.218	20.971	23.393	23.166	23.113
VAT Receivable Input Tax Accrual		-	-	-	-	-	-	-	13.368	6.445	(933)
Gross: Trade and other receivables from exchange transactions		-	-	-	384.818	419.435	419.435	422.144	444.493	492.607	544.334
Less: Impairment for debt											
Impairment for Electricity		-	-	-	(91.200)	(109.486)	(109.486)	(98.916)	(108.148)	(131.523)	(157.795)
Impairment for Waste Management		-	-	-	(57.087)	(63.699)	(63.699)	(53.969)	(65.051)	(73.873)	(83.022)
Impairment for Waste Water Management		-	-	-	(72.278)	(74.722)	(74.722)	(70.540)	(75.057)	(83.364)	(91.979)
Impairment for Water		-	-	-	(76.868)	(85.981)	(85.981)	(80.708)	(87.918)	(102.451)	(117.521)
Impairment for other trade receivalbes from exchange transactions		-	-	-	(20.522)	(19.703)	(19.703)	(21.573)	(19.703)	(19.703)	(19.703)
Total Less: Impairment for debt									(355.877)	(410.914)	(470.019)
Total net Trade and other receivables from Exchange Transactions		-	-	-	384.818	419.435	419.435	422.144	88.616	81.693	74.315
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		-	-	-	10.841	13.867	13.867	15.834	13.867	13.867	13.867
Business and Commercial Properties		-	-	-	28.427	29.579	29.579	30.318	29.579	29.579	29.579
Industrial Properties		-	-	-	1.160	1.368	1.368	1.322	1.368	1.368	1.368
Mining Properties											
Public Benefit Organisations		-	-	-	7.756	6.013	6.013	6.014	6.013	6.013	6.013
Public Service Infrastructure Properties											
Public Service Purposes Properties		-	-	-	-	-	-	3.164	-	-	-
Residential Properties		-	-	-	31.305	34.785	34.785	8.371	5.290	2.954	2.842
Residential Sectional Title Garages											
Sports Clubs and Fields											
Monetary Unit		-	-	-	30.211	33.723	33.723	36.654	33.723	33.723	33.723

WC048 Knysna - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Property Rates General											
Gross: Property rates		-	-	-	109.701	119.336	119.336	101.675	89.840	87.504	87.392
Less: Impairment of Property rates		-	-	-	(36.042)	(38.267)	(38.267)	(30.464)	(8.772)	(6.436)	(6.324)
Net Property rates		-	-	-	73.660	81.068	81.068	71.211	81.068	81.068	81.068
Other receivables from non-exchange transactions		-	-	-	230.405	257.193	257.193	217.766	249.332	291.955	336.165
Less:Impairment for other receivables from non-exchange transactions		-	-	-	(211.779)	(237.697)	(237.697)	(183.825)	(229.836)	(272.459)	(316.670)
Net other receivables from non-exchange transactions		-	-	-	18.627	19.496	19.496	33.941	19.496	19.496	19.496
Total net Receivables from non-exchange transactions		-	-	-	92.286	100.564	100.564	105.152	100.564	100.564	100.564
Current Portion of Non-current Receivables											
Associates											
Bursary Obligations											
Car											
Computer and Electronic Equipment											
Employee Benefits											
Finance Lease Receivable											
Housing		-	-	-	4	4	4	4	4	4	4
Housing Land Sales											
Housing Selling Schemes											
Intercompany/Parent-subsidiary Transactions											
Joint Ventures											
Operating Lease											
Public Organisation		-	-	-	-	-	-	(64)	-	-	-
Sporting and Other Bodies											
Staff Loans/Recoveries											
Subsidiaries											
Total Current Portion of Non-current Receivables		-	-	-	4	4	4	(60)	4	4	4
Inventory											
Agricultural											
Consumables		-	-	-	1.982	1.376	1.376	1.911	1.376	1.376	1.376
Finished Goods											
Housing Stock											
Land											
Materials and Supplies		-	-	-	9.310	8.637	8.637	8.894	8.637	8.637	8.637
Water		-	-	-	753	640	640	640	640	640	640
Work-in-progress											
Total Inventory		-	-	-	12.045	10.653	10.653	11.444	10.653	10.653	10.653
VAT Receivable											

WC048 Knysna - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Input Tax Capital		-	-	-	-	-	-	-	330	330	330
Input Tax General		-	-	-	-	-	-	-	(193)	(193)	(193)
VAT Control (Receivable)		-	-	-	-	-	-	-	150.237	150.237	150.237
Total VAT Receivable		-	-	-	-	-	-	-	150.374	150.374	150.374
Other current assets											
Construction Contracts and Receivables		-	-	-	(6.809)	(6.809)	(6.809)	(6.809)	(6.809)	(6.809)	(6.809)
Control, Clearing and Interface Accounts		-	-	-	7.215	6.665	6.665	7.036	6.665	6.665	6.665
Deposits		-	-	-	7	7	7	7	7	7	7
Fair Value Adjustments											
Income Tax Receivable											
Operating Lease - Straight Lining											
Intercompany/Parent-subsidiary Transactions											
Total Other current assets		-	-	-	413	(137)	(137)	234	(137)	(137)	(137)
Total Current Assets		-	-	-	580.291	636.994	636.994	727.910	410.409	397.008	458.845
Non-current Assets											
Investments											
Bank Repurchase Agreements											
Bankers Acceptance Certificate											
Deposit Taking Institutions		-	-	-	3.176	3.423	3.423	3.578	3.423	3.423	3.423
Derivative Financial Assets											
Guaranteed Endowment Policies (Sinking)											
Interest Rate Swaps											
Listed/Unlisted Bonds and Stocks											
Municipal Bonds											
National Government Securities											
Negotiable Certificate of Deposits											
Unamortised Debt Expense											
Unamortised Preference Share Expense											
Total Investments		-	-	-	3.176	3.423	3.423	3.578	3.423	3.423	3.423
Investment Property											
Investment Property at Cost / Fair Value		-	-	-	150.218	150.199	150.199	150.199	150.199	150.199	150.199
Less: Accumulated Depreciation		-	-	-	(2.542)	(2.712)	(2.712)	(2.679)	(2.542)	(2.542)	(2.542)
Less: Accumulated Impairment		-	-	-	(80.287)	(80.287)	(80.287)	(80.287)	(80.287)	(80.287)	(80.287)
Total Investment Property		-	-	-	67.389	67.201	67.201	67.234	67.370	67.370	67.370
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		-	-	-	1.972.567	1.972.956	1.972.956	1.875.752	2.073.126	2.316.334	2.560.722
Leases recognised as Property, Plant and Equipment	3	-	-	-	1.757	1.757	1.757	1.757	1.757	1.757	1.757

WC048 Knysna - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Less: Accumulated Depreciation	2	-	-	-	(646.908)	(701.159)	(701.159)	(666.647)	(695.830)	(755.612)	(814.873)
Less: Accumulated Impairment		-	-	-	(216.047)	(388.641)	(388.641)	(219.746)	(345.873)	(472.997)	(568.906)
Total Property, Plant and Equipment		-	-	-	1.111.369	884.913	884.913	991.117	1.033.180	1.089.481	1.178.701
Construction Work-in-progress	2										
Acquisitions		-	-	-	416.101	435.934	435.934	435.934	435.934	435.934	435.934
Opening Balance		-	-	-	45.144	52.209	52.209	52.209	52.209	52.209	52.209
Prior period corrections											
Transfer to Heritage asset											
Transfer to Intangible Assets											
Transfer to Investment property											
Transfer to PPE											
Less: Accumulated Impairment											
Total Construction Work-in-progress		-	-	-	461.245	488.143	488.143	488.143	488.143	488.143	488.143
Biological Assets	2										
Biological Assets at Cost / Fair Value											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Biological Assets	2	-	-	-	-	-	-	-	-	-	-
Living resources											
Living resources at Cost / Revaluation											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Living resources	2	-	-	-	-	-	-	-	-	-	-
Heritage Assets											
Heritage Assets at Cost / Revaluation		-	-	-	24.338	24.338	24.338	24.338	24.338	24.338	24.338
Less: Accumulated Impairment		-	-	-	(9.725)	(9.725)	(9.725)	(9.725)	(9.725)	(9.725)	(9.725)
Total Heritage Assets	2	-	-	-	14.613	14.613	14.613	14.613	14.613	14.613	14.613
Intangible Assets											
Heritage Assets at Cost / Revaluation		-	-	-	184	184	184	184	534	534	534
Less: Accumulated Amortisation		-	-	-	(151)	(274)	(274)	(152)	(151)	(151)	(151)
Less: Accumulated Impairment											
Total Intangible Assets	2	-	-	-	34	(90)	(90)	32	383	383	383
Trade and other receivables from exchange transactions											
Electricity											
Property Rental Debtors											
Service Charges											
Waste Management											

WC048 Knysna - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Waste Water Management											
Water											
Total Trade and other Receivables from Exchange Transactions		-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions											
Associates											
Bursary Obligations											
Car											
Computer and Electronic Equipment											
Employee Benefits											
Finance Lease Receivable											
Housing Land Sales											
Housing Loans											
Housing Selling Schemes		-	-	-	(8)	(8)	(8)	(8)	(8)	(8)	(8)
Intercompany/Parent-subsiidiary Transactions											
Joint Ventures											
Operating Lease											
Property Rates											
Public Organisation											
Sporting and Other Bodies											
Staff Loans/Recoveries											
Subsidiaries											
Total Non-current Receivables from Non-exchange Transactions		-	-	-	(8)	(8)	(8)	(8)	(8)	(8)	(8)
Other non-current assets											
Deferred Tax Assets											
Defined Benefit Asset											
Intercompany/Parent-subsiidiary Transactions											
Investment in Associate											
Investment in Joint Venture											
Investment in Subsidiary											
Operating Lease Receivable		-	-	-	3.672	3.869	3.869	3.869	3.869	3.869	3.869
Deposits											
Total Other non-current assets		-	-	-	3.672	3.869	3.869	3.869	3.869	3.869	3.869
Total Non Current Assets		-	-	-	1.661.489	1.462.064	1.462.064	1.568.579	1.610.974	1.667.276	1.756.495
TOTAL ASSETS		-	-	-	2.241.779	2.099.058	2.099.058	2.296.489	2.021.383	2.064.284	2.215.340
Liabilities											
Current Liabilities											
Bank Overdraft											

WC048 Knysna - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ABSA											
First National Bank											
Nedbank											
Rand Merchant Bank											
Standard Bank											
Unspecified											
Total Bank Overdraft		-	-	-	-	-	-	-	-	-	-
Financial Liabilities											
Concessionary Loan											
Short-term Borrowings											
Current portion of Finance Lease Liabilities		-	-	-	-	911	911	911	911	911	911
Current portion of Non-current Borrowings		-	-	-	(3.702)	(4.268)	(4.268)	46.407	46.407	46.407	46.407
Current portion of Operating Lease Liabilities											
Unamortised Premium on Long-term Debts											
Total Financial Liabilities		-	-	-	(3.702)	(3.357)	(3.357)	47.319	47.319	47.319	47.319
Consumer Deposits											
Building Plans											
Buying Card											
Electricity		-	-	-	8.762	8.961	8.961	9.216	8.961	8.961	8.961
Hiring of Decorative Items											
Library Books		-	-	-	6	6	6	6	6	6	6
Posters		-	-	-	238	276	276	287	276	276	276
Refuse											
Rental Properties		-	-	-	195	110	110	139	110	110	110
Sewer		-	-	-	0	0	0	0	0	0	0
Street Closure											
Valuation Appeal											
Water		-	-	-	6.336	6.520	6.520	6.656	6.520	6.520	6.520
Wayleave											
Total Consumer Deposits		-	-	-	15.538	15.872	15.872	16.304	15.872	15.872	15.872
Trade and Other Payable Exchange Transactions											
Accrued Interest		-	-	-	4.225	478	478	239	478	478	478
Advance Payments		-	-	-	21.910	22.321	22.321	20.818	22.321	22.321	22.321
Affiliates, Related Parties and Associated Companies											
Agency Fees Payable											
Auditor-General of South Africa											
Bonus											

WC048 Knysna - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2020/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Compensation Commission (COID)											
Control, Clearing and Interface Accounts		-	-	-	3.155	4.765	4.765	(1.969)	4.898	4.898	4.898
Deferred Revenue											
Dividends Declared											
Electricity Bulk Purchase		-	-	-	34.385	40.849	40.849	25.153	40.849	40.849	40.849
Fair Value Adjustment											
Intercompany/Parent-subsidiary Transactions											
Leave Accrual		-	-	-	-	(5.481)	(5.481)	(514)	-	-	-
Long Service Award		-	-	-	-	(1.748)	(1.748)	(918)	-	-	-
Municipal Debt Relief											
Overtime											
Payables and Accruals		-	-	-	125.652	92.798	92.798	25.621	92.818	92.832	92.832
PAYE Deductions		-	-	-	77	77	77	77	77	77	77
Pension and Retirement Contributions											
Retentions		-	-	-	15.571	16.479	16.479	14.288	16.479	16.479	16.479
Standby											
Tender documentation											
Unallocated Deposits		-	-	-	5.223	2.397	2.397	3.140	2.397	2.397	2.397
Water Inventory Bulk Purchases											
VAT Payables Output Tax Accrual		-	-	-	-	-	-	-	59.083	66.262	73.971
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	-	(53.042)	(60.221)	(67.930)
Total Trade and Other Payable Exchange Transactions	2, 5	-	-	-	210.196	172.935	172.935	85.936	186.358	186.372	186.372
Trade and Other Payable Non-exchange Transactions											
Transfers and Subsidies Payable											
Capital											
Operational											
Total Transfers and Subsidies Payable		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent											
Capital		-	-	-	12.882	32.234	32.234	17.628	36.658	33.888	33.888
Operational		-	-	-	(24.373)	(20.518)	(20.518)	(24.101)	(24.963)	(22.207)	(22.207)
Total Transfers and Subsidies Unspent		-	-	-	(11.491)	11.716	11.716	(6.473)	11.696	11.682	11.682
VAT Payables Output Tax Accrual											
VAT Payables Output Tax Provision for Doubtful Debt Impairment											
Total Trade and Other Payable Non-exchange Transactions	2	-	-	-	(11.491)	11.716	11.716	(6.473)	11.696	11.682	11.682
Provision											
Alien Vegetation											
Monoculture		-	-	-	8.934	10.074	10.074	10.074	10.074	10.074	10.074

WC048 Knysna - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Decommissioning, Restoration and Similar Liabilities		-	-	-	7.671	907	907	907	907	907	907
Ex-gratia Pension		-	-	-	11	11	11	11	11	11	11
Insurance Claims											
Leave		-	-	-	16.637	24.380	24.380	26.136	24.380	24.380	24.380
Litigation											
Pension Fund Investment Return Shortfall											
Staff Parity											
Impairment											
Total Provision		-	-	-	33.253	35.372	35.372	37.128	35.372	35.372	35.372
VAT Payable											
VAT Payable: Output Tax		-	-	-	-	-	-	-	(1.591)	(1.591)	(1.591)
VAT Payable: VAT Control		-	-	-	-	-	-	-	152.208	152.208	152.208
Total VAT Payable		-	-	-	-	-	-	-	150.617	150.617	150.617
Other current liabilities											
Employee Benefits											
Post-employment Benefits		-	-	-	-	-	-	-	6.008	6.008	6.008
Other Long-Term Benefits		-	-	-	-	-	-	-	3.581	3.581	3.581
Termination Benefits											
Total Employee Benefits		-	-	-	-	-	-	-	9.589	9.589	9.589
Deferred Tax Liabilities											
Income Tax Payable											
Intercompany/Parent-subsiidiary Transactions											
Total Other current liabilities		-	-	-	-	-	-	-	9.589	9.589	9.589
Total Current Liabilities		-	-	-	243.794	232.538	232.538	180.214	456.823	456.823	456.823
Non-current Liabilities											
Financial Liabilities											
Borrowings											
Annuity and Bullet Loans		-	-	-	304.731	197.729	197.729	220.904	197.566	149.324	103.668
Bankers Acceptance Certificate											
Concessionary Loan											
Derivative Financial Liability											
Finance Lease Liability		-	-	-	893	70	70	70	70	70	70
Government Loans											
Intercompany/Parent-subsiidiary Transactions											
Local Registered Stock											
Marketable Bonds											
Non-annuity Loans											

WC048 Knysna - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Non-marketable Bonds	4										
PPP Liabilities											
Securities											
Interest Rate Swaps											
Total Borrowings		-	-	-	305.624	197.799	197.799	220.974	197.636	149.394	103.738
Operating Lease Liability		-	-	-	205	5.119	5.119	5.119	5.119	5.119	5.119
Total Financial Liabilities		-	-	-	305.829	202.918	202.918	226.093	202.755	154.513	108.857
Provisions											
Alien Vegetation											
Bonus											
Decommissioning, Restoration and Similar Liabilities		-	-	-	17.362	18.261	18.261	18.261	18.261	18.261	18.261
Ex-gratia Pension		-	-	-	-	13	13	13	57	57	57
Impairment											
Insurance Claims											
Leave											
Litigation											
Pension Fund Investment Return Shortfall											
Staff Parity											
Total Provisions		-	-	-	17.362	18.274	18.274	18.274	18.318	18.318	18.318
Long term Trade and other Payables											
Bulk Water											
Electricity Bulk Purchase											
Municipal Debt Relief											
Payables and Accruals											
Total Long term Trade and other Payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits		-	-	-	-	-	-	-	100.903	100.903	100.903
Other Long-Term Benefits		-	-	-	-	-	-	-	22.042	22.042	22.042
Termination Benefits											
Total Employee Benefits		-	-	-	-	-	-	-	122.945	122.945	122.945
Deferred Tax Liabilities											
Intercompany/Parent-subsidiary Transactions											
Total Other non-current liabilities		-	-	-	-	-	-	-	122.945	122.945	122.945
Total non current liabilities		-	-	-	323.191	221.192	221.192	244.367	344.017	295.776	250.119
TOTAL LIABILITIES		-	-	-	566.985	453.730	453.730	424.581	800.840	752.598	706.942
CHANGES IN NET ASSETS		-	-	-	1.674.794	1.645.328	1.645.328	1.871.907	1.220.544	1.311.686	1.508.398

WC048 Knysna - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Changes in Accounting Policy											
Correction of Prior Period Error											
Depreciation Offsets											
Opening Balance		-	-	-	(1.034.447)	(1.172.311)	(1.172.311)	(1.172.311)	(1.172.311)	(1.220.544)	(1.311.686)
Transfers to/from operating revenue and expenditure		-	-	-	(234.717)	(14.493)	(14.493)	-	(48.233)	(91.142)	(196.713)
Transfers to/from Reserves											
Total Accumulated Surplus/(Deficit)	1	-	-	-	(1.269.164)	(1.186.803)	(1.186.803)	(1.172.311)	(1.220.544)	(1.311.686)	(1.508.398)
Reserves and Funds											
Capital Replacement Reserve											
Capitalisation Reserve											
Compensation for Occupational Injuries and Diseases											
Employee Benefit Reserve											
Housing Development Fund											
Investment in associate account											
Non-current Provisions Reserve											
Revaluation Reserve											
Self Insurance Reserve											
Valuation Reserve											
Total Reserves and Funds	2	-	-	-	-	-	-	-	-	-	-
Other											
Equity											
Capital Contributed by Other Government Units											
Ordinary Shares											
Preference Shares											
Share Premium											
Total Equity		-	-	-	-	-	-	-	-	-	-
Non-controlling Interest											
Opening Balance											
Movement during the year											
Total Non-controlling Interest		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions											
Total Other	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	(1.269.164)	(1.186.803)	(1.186.803)	(1.172.311)	(1.220.544)	(1.311.686)	(1.508.398)

WC048 Knysna - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue Framework	
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
R thousand											
Allocations to other priorities			2								
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	-	-

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

WC048 Knysna - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue Framework	
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
R thousand											
compliance: effective internal audit support	Good Governance & Public Participation	5		-	-	-	-	-	-	0	0

WC048 Knysna - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue Framework	
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
R thousand											
compliance: effective internal audit support	Good Governance & Public Participation	5	1	-	-	-	-	-	-	0	0
Allocations to other priorities											
Total Expenditure			1	-	-	-	-	-	-	0	0

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

WC048 Knysna - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue Framework	
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
R thousand											
compliance: effective internal audit support	Good Governance & Public Participation	5		-	-	-	-	-	-	0	0

WC048 Knysna - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue Framework	
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
R thousand											
compliance: effective internal audit support	Good Governance & Public Participation	5		-	-	-	-	-	-	0	0
Allocations to other priorities			3								
Total Capital Expenditure			1	-	-	-	-	-	-	0	0

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. IUDF code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective

WC048 Knysna - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										

WC048 Knysna - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - vote name										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC048 Knysna - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - vote name										

WC048 Knysna - Entities measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC048 Knysna - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.3%	3.5%	3.2%	2.3%	1.9%	1.9%	2.0%	4.7%	4.2%	3.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	18.5%	7.5%	6.1%	2.1%	2.0%	2.0%	1.6%	4.7%	4.1%	3.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	–	–	–	2.4	2.7	2.7	4.0	0.9	0.9	1.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	–	–	–	2.4	2.7	2.7	4.0	0.9	0.9	1.0
Liquidity Ratio	Monetary Assets/Current Liabilities	–	–	–	2.0	2.3	2.3	3.4	0.3	0.3	0.4
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	123.0%	117.7%	158.7%	142.1%	153.3%	153.4%	79.1%	157.3%	155.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		123.0%	117.7%	158.7%	142.1%	153.3%	153.4%	79.1%	157.3%	155.1%	153.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	12.0%	12.3%	12.3%	18.5%	21.6%	20.5%	19.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	0.0%	0.0%	91.9%	200.2%	200.2%	893.3%	109.6%	66.6%	39.2%
<u>Other Indicators</u>											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										

WC048 Knysna - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Borrowing Management</u>											
Water Volumes :System input	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Bulk Purchase										
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	148.7%	58.1%	54.5%	26.1%	26.2%	26.2%	22.6%	26.6%	26.5%	25.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	153.7%	59.8%	56.1%	27.0%	25.1%	26.9%	42.0%	27.4%	27.3%	26.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	34.5%	8.5%	6.0%	2.7%	2.8%	2.8%	5.8%	3.8%	4.3%	4.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	48.8%	20.4%	15.5%	6.8%	18.3%	18.3%	5.0%	13.9%	12.8%	9.8%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	15.0	32.3	32.6	342.2	11.7	18.6	20.4	21.7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	14.6%	15.6%	15.6%	25.8%	32.9%	30.3%	27.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.7	1.4	(0.6)	2.1	1.3	0.8	0.1	1.4	–	–

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days

Monthly fixed operational expenditure

99.262	105.377	110.280	110.262	68.995	112.334	116.439	120.288	–	–
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WC048 Knysna - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Borrowing Management</u>											
Fixed operational expenditure % assumption		40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Borrowing		-	25.005	-	-	(101.522)	(101.522)	-	-	-	-

WC048 Knysna - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
Demographics											
Population											
Females aged 5 - 14											
Males aged 5 - 14											
Females aged 15 - 34											
Males aged 15 - 34											
Unemployment											
Monthly household income (no. of households)	1, 12										
No income											
R1 - R1 600											
R1 601 - R3 200											
R3 201 - R6 400											
R6 401 - R12 800											
R12 801 - R25 600											
R25 601 - R51 200											
R52 201 - R102 400											
R102 401 - R204 800											
R204 801 - R409 600											
R409 601 - R819 200											
> R819 200											
Poverty profiles (no. of households)											
< R2 060 per household per month	13										
Insert description	2										
Household/demographics (000)											
Number of people in municipal area											
Number of poor people in municipal area											
Number of households in municipal area											
Number of poor households in municipal area											
Definition of poor household (R per month)											
Housing statistics	3										
Formal											
Informal											
Total number of households			-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4										
Dwellings provided by province/s											
Dwellings provided by private sector	5										
Total new housing dwellings			-	-	-	-	-	-	-	-	-
Economic	6										
Inflation/inflation outlook (CPIX)											
Interest rate											

WC048 Knysna - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
Demographics	7										
Interest rate - investment											
Remuneration increases											
Consumption growth (electricity)											
Consumption growth (water)											
Collection rates											
Property tax/service charges											
Rental of facilities & equipment											
Interest - external investments											
Interest - debtors											
Revenue from agency services											

WC048 Knysna - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
<u>Demographics</u>											

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue Framework	
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
		Household service targets (000)								
		<u>Water:</u>								
		Piped water inside dwelling	-	-	-	-	-	-	-	-
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-
	8	Using public tap (at least min.service level)	-	-	-	-	-	-	-	-
	10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-
		<u>Sanitation/sewerage:</u>								
		Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-
		<u>Energy:</u>								
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-
		<u>Refuse:</u>								
		Removed at least once a week	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-

WC048 Knysna - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
Demographics											
		Using own refuse dump		-	-	-	-	-	-	-	-
		Other rubbish disposal		-	-	-	-	-	-	-	-
		No rubbish disposal		-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-
		Total number of households		-	-	-	-	-	-	-	-
Municipal in-house services	Ref.			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue Framework	
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-
		Total number of households		-	-	-	-	-	-	-	-
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-
		Total number of households		-	-	-	-	-	-	-	-
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-
		Total number of households		-	-	-	-	-	-	-	-
		Refuse:									

WC048 Knysna - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
Demographics											
		Removed at least once a week									
		Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-
		Total number of households		-	-	-	-	-	-	-	-

WC048 Knysna - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
<u>Demographics</u>											
Municipal entity services	Ref.			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue Framework	
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
Name of municipal entity		Household service targets (000)									
		<u>Water:</u>									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-
Name of municipal entity		Total number of households		-	-	-	-	-	-	-	-
		<u>Sanitation/sewerage:</u>									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-
Name of municipal entity		Total number of households		-	-	-	-	-	-	-	-
		<u>Energy:</u>									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-
Name of municipal entity		Total number of households		-	-	-	-	-	-	-	-
		<u>Refuse:</u>									
		Removed at least once a week									
		<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									

WC048 Knysna - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
<u>Demographics</u>											
		No rubbish disposal									
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-
		Total number of households		-	-	-	-	-	-	-	-
Services provided by 'external mechanisms'	Ref.			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue Framework	
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
Names of service providers		Household service targets (000)									
		<u>Water:</u>									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-
		Total number of households		-	-	-	-	-	-	-	-
Names of service providers		<u>Sanitation/sewerage:</u>									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-
		Total number of households		-	-	-	-	-	-	-	-
Names of service providers		<u>Energy:</u>									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-
		Total number of households		-	-	-	-	-	-	-	-
Names of service providers		<u>Refuse:</u>									
		Removed at least once a week									
		<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-

WC048 Knysna - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
Demographics											
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-
		Total number of households		-	-	-	-	-	-	-	-
Detail of Free Basic Services (FBS) provided				2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue Framework	
							Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
Electricity											
		<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)		11.299.939	13.782.211	17.914.880	16.000.099	16.000.099	16.000.099	17.840.110	19.891.723
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH									
		Living in informal backyard rental agreement (Rands)									
		Number of HH									
		Other (Rands)									
		Number of HH									
		Total cost of FBS - Electricity for		-	-	-	-	-	-	-	-

WC048 Knysna - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
Demographics											
Water											
List type of FBS service	Ref.	<u>Location of households for each type of FBS</u>									
		settlements - (6 kilolitre per	4.000.580	6.164.216	8.111.734	8.379.349	8.806.317	8.806.317	6.909.416	7.165.064	
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
Number of HH receiving this type of FBS											
Living in informal backyard rental agreement (Rands)											
Number of HH receiving this type of FBS											
Other (Rands)											
Number of HH receiving this type of FBS											
Total cost of FBS - Water for info			-	-	-	-	-	-	-	-	-
Sanitation											
	Ref.	<u>Location of households for each type of FBS</u>									

WC048 Knysna - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
Demographics											
List type of FBS service		Formal settlements - (free sanitation service to indigent households) <i>Number of HH receiving this type of FBS</i> Informal settlements (Rands) <i>Number of HH receiving this type of FBS</i> Informal settlements targeted for upgrading (Rands) <i>Number of HH receiving this type of FBS</i> Living in informal backyard rental agreement (Rands) <i>Number of HH receiving this type of FBS</i> Other (Rands) <i>Number of HH receiving this type of FBS</i>		228.967	233.927	236.583	247.465	224.037	224.037	250.921	260.205
		Total cost of FBS - Sanitation for		-	-	-	-	-	-	-	-
Refuse Removal		<u>Location of households for each type of FBS</u>									
	Ref.										

WC048 Knysna - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
<u>Demographics</u>											
List type of FBS service		Formal settlements - (removed once a week to indigent households) <i>Number of HH receiving this type of FBS</i>		10.657	3.208	-	-	-	-	-	-
		Informal settlements (Rands) <i>Number of HH receiving this type of FBS</i>									
		Informal settlements targeted for upgrading (Rands) <i>Number of HH receiving this type of FBS</i>									
		Living in informal backyard rental agreement (Rands) <i>Number of HH receiving this type of FBS</i>									
		Other (Rands) <i>Number of HH receiving this type of FBS</i>									
		Total cost of FBS - Refuse Removal		-	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

WC048 Knysna - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator		Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
Demographics	Ref.										

- 8. Stand distance <= 200m from dwelling
- 9. Stand distance > 200m from dwelling
- 10. Borehole, spring, rain-water tank etc.
- 11. Must agree to total number of households in municipal area
- 12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
- 13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

WC048 Knysna Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue Framework	
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28
Funding measures											
Cash/cash equivalents at the year end - R'000	18(1)b	1	171.111	145.911	(69.993)	228.835	86.376	86.376	9.620	170.035	279.670
Cash + investments at the yr end less applications - R'000	18(1)b	2	148.361	120.486	(95.380)	199.170	68.084	66.681	58.234	151.882	253.080
Cash year end/monthly employee/supplier payments	18(1)b	3	1.7	1.4	(0.6)	2.1	1.3	0.8	0.1	1.4	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(838.153)	(560.635)	(507.433)	234.717	14.493	14.493	254.902	48.233	91.142
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	89.7%	5.0%	10.5%	(6.4%)	(6.0%)	(39.3%)	4.3%	1.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	(30.9%)	(530.9%)	(701.6%)	36.8%	36.5%	36.2%	31.7%	114.1%	113.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	30.5%	18.6%	13.9%	11.2%	11.4%	11.4%	7.1%	8.1%	7.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.0%	0.0%	0.0%	9.0%	0.0%	1.4%	(64.1%)	(3.7%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	6.1%	4.4%	3.5%	3.3%	4.2%	4.2%	5.2%	6.0%	5.9%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	19.2%	31.5%	31.5%	0.0%	18.4%	17.1%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators											
% incr total service charges (incl prop rates)	18(1)a		0.0%	95.7%	11.0%	16.5%	(0.4%)	(0.0%)	(33.3%)	10.3%	7.0%
% incr Property Tax	18(1)a		0.0%	(1736.9%)	11.7%	3.9%	0.2%	0.0%	(26.9%)	7.3%	3.7%
% incr Service charges - Electricity	18(1)a		0.0%	15.7%	12.6%	17.1%	(0.5%)	(0.1%)	(35.2%)	7.9%	11.5%
% incr Service charges - Water	18(1)a		0.0%	26.8%	1.5%	13.5%	0.0%	(0.0%)	(29.2%)	20.7%	3.7%
% incr Service charges - Waste Water Management	18(1)a		0.0%	5.0%	3.3%	149.3%	(15.1%)	0.0%	(59.3%)	12.0%	3.7%
% incr Service charges - Waste Management	18(1)a		0.0%	8.2%	22.9%	23.1%	19.5%	0.0%	(35.7%)	26.4%	3.7%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

WC048 Knysna Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue Framework	
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28
<u>Funding measures</u>											
Total billable revenue	18(1)a		421.230	824.468	915.041	1.066.268	1.061.958	1.061.535	708.160	1.171.163	1.253.518
Service charges			421.230	824.468	915.041	1.066.268	1.061.958	1.061.535	708.160	1.171.163	1.253.518
Property rates			(19.053)	311.886	348.306	362.049	362.723	362.723	265.057	389.118	403.516
Service charges - electricity revenue			305.379	353.187	397.816	465.762	463.597	463.224	300.114	500.277	557.809
Service charges - water revenue			77.198	97.876	99.353	112.803	112.836	112.787	79.909	136.197	141.236
Service charges - sanitation revenue			29.240	30.709	31.708	79.041	67.110	67.110	27.297	75.163	77.945
Service charges - refuse removal			28.466	30.810	37.860	46.612	55.691	55.691	35.784	70.407	73.012
Agency services			4.086	3.988	3.663	4.038	4.180	4.180	3.012	4.335	4.495
Capital expenditure excluding capital grant funding			–	–	–	108.952	73.475	73.475	12.217	184.255	197.708
Cash receipts from ratepayers	18(1)a		573.906	661.340	1.036.942	1.303.840	1.285.266	1.285.266	717.525	1.466.392	1.561.153
Ratepayer & Other revenue	18(1)a		(1.857.378)	(124.576)	(147.792)	3.546.132	3.520.641	3.546.865	2.260.479	1.284.875	1.371.437
Change in consumer debtors (current and non-current)			N/A	–	–	477.100	42.895	–	7.233	(338.052)	(6.923)
Operating and Capital Grant Revenue	18(1)a		172.860	209.330	200.035	229.015	241.576	241.576	181.816	220.128	217.308
Capital expenditure - total	20(1)(vi)		–	–	–	172.585	137.050	137.050	39.891	237.570	243.207
Capital expenditure - renewal	20(1)(vi)		–	–	–	33.193	43.194	43.194		43.613	41.583
<u>Supporting benchmarks</u>											
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%
DoRA operating grants total MFY											
DoRA capital grants total MFY											
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/advised national, provincial and district grants										–	–
Average annual collection rate (arrears inclusive)											
<u>DoRA operating</u>											
List operating grants											
										–	–
<u>DoRA capital</u>											
List capital grants											

WC048 Knysna Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue Framework	
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28
Funding measures											
										-	-
Trend											
Change in consumer debtors (current and non-current)			N/A	-	-	477.100	42.895	-	7.233	(338.052)	(6.923)
Total Operating Revenue			193.881	555.253	618.353	1.433.458	1.448.659	1.448.659	993.007	1.524.207	1.607.286
Total Operating Expenditure			1.070.935	1.180.782	1.173.600	1.262.374	1.498.690	1.498.690	760.447	1.529.520	1.561.643
Operating Performance Surplus/(Deficit)			(877.054)	(625.529)	(555.247)	171.084	(50.031)	(50.031)	232.559	(5.314)	45.643
Cash and Cash Equivalents (30 June 2012)										170.035	
Revenue											
% Increase in Total Operating Revenue				186.4%	11.4%	131.8%	1.1%	0.0%	(31.5%)	5.2%	5.5%
% Increase in Property Rates Revenue				(1736.9%)	11.7%	3.9%	0.2%	0.0%	(26.9%)	46.8%	3.7%
% Increase in Electricity Revenue				15.7%	12.6%	17.1%	(0.5%)	(0.1%)	(35.2%)	7.9%	11.5%
% Increase in Property Rates & Services Charges				95.7%	11.0%	16.5%	(0.4%)	(0.0%)	(33.3%)	10.3%	7.0%
Expenditure											
% Increase in Total Operating Expenditure			0.0%	10.3%	(0.6%)	7.6%	18.7%	0.0%	(49.3%)	2.1%	2.1%
% Increase in Employee Costs			0.0%	11.9%	4.6%	11.1%	1.2%	0.0%	(40.8%)	7.0%	5.1%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	0	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)			0	0	0	0	0	0	0	0	0
R&M % of PPE			6.1%	4.4%	3.5%	3.3%	4.2%	4.2%	5.2%	5.2%	6.0%
Asset Renewal and R&M as a % of PPE			6.1%	4.4%	3.5%	11.0%	14.4%	14.4%	22.2%	22.2%	22.6%
Debt Impairment % of Total Billable Revenue			30.5%	18.6%	13.9%	11.2%	11.4%	11.4%	7.1%	8.1%	7.0%
Capital Revenue											
Internally Funded & Other (R'000)			-	-	-	68.952	73.475	73.475	12.217	79.094	79.754
Borrowing (R'000)			-	-	-	40.000	-	-	-	105.160	117.954
Grant Funding and Other (R'000)			-	-	-	63.633	63.575	63.575	27.674	53.315	45.500
Internally Generated funds % of Non Grant Funding			0.0%	0.0%	0.0%	63.3%	100.0%	100.0%	100.0%	42.9%	40.3%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	36.7%	0.0%	0.0%	0.0%	57.1%	59.7%
Grant Funding % of Total Funding			0.0%	0.0%	0.0%	36.9%	46.4%	46.4%	69.4%	22.4%	18.7%
Capital Expenditure											
Total Capital Programme (R'000)			-	-	-	172.585	137.050	137.050	39.891	237.570	243.207
Asset Renewal			-	-	-	91.013	96.490	96.314	-	187.213	192.226
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	52.7%	70.4%	70.3%	0.0%	78.8%	79.0%
Cash											
Cash Receipts % of Rate Payer & Other			(30.9%)	(530.9%)	(701.6%)	36.8%	36.5%	36.2%	31.7%	114.1%	113.8%
Cash Coverage Ratio			0	0	(0)	0	0	0	0	0	-

WC048 Knysna Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue Framework	
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28
Funding measures											
Most recent Credit Rating										0	
Capital Charges to Operating			3.3%	3.5%	3.2%	2.3%	1.9%	1.9%	2.0%	4.7%	4.2%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves											
Uncommitted reserves after application of cash and investments			148.361	120.486	(95.380)	199.170	68.084	66.681	58.234	151.882	253.080
Free Services											
Free Basic Services as a % of Equitable Share			(14.0%)	(16.5%)	(20.1%)	(17.9%)	(18.2%)	(18.2%)	0.0%	0.0%	(16.6%)
Free Services as a % of Operating Revenue (excl operational transfers)			(44.5%)	(8.0%)	(6.9%)	(2.8%)	(1.9%)	(1.9%)	(2.3%)	(1.4%)	(1.7%)
High Level Outcome of Funding Compliance											
Total Operating Revenue			193.881	555.253	618.353	1.433.458	1.448.659	1.448.659	993.007	1.524.207	1.607.286
Total Operating Expenditure			1.070.935	1.180.782	1.173.600	1.262.374	1.498.690	1.498.690	760.447	1.529.520	1.561.643
Surplus/(Deficit) Budgeted Operating Statement			(877.054)	(625.529)	(555.247)	171.084	(50.031)	(50.031)	232.559	(5.314)	45.643
Surplus/(Deficit) Considering Reserves and Cash Backing			148.361	120.486	(95.380)	199.170	68.084	66.681	58.234	151.882	253.080
MTREF Funded (1) / Unfunded (0)		15	1	1	0	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✓	✓	✗	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule.

Choose name from list - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1				01/07/2022					
Date of valuation:					2025/2026			2026/2027		
Financial year valuation used	2									
Municipal by-laws s6 in place? (Y/N)										
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)					36			24		
No. of properties	5				24.319			24.422		
No. of sectional title values	5				2.670.286.003			2.841.897.003		
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations					3			4		
No. of valuation roll amendments										
No. of objections by rate payers					7					
No. of appeals by rate payers					2					
No. of successful objections	8				5					
No. of successful objections > 10%	8									
Supplementary valuation					1.638.346.000			1.093.688.000		
Public service infrastructure value (Rm)	5				18.105.000			18.105.000		
Municipality owned property value (Rm)					766.871.000			766.752.000		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)					5.431.500			5.431.500		
Valuation reductions-nature reserves/park (Rm)					45.525.000			43.400.000		
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)					257.670.000			260.460.000		
Valuation reductions-public worship (Rm)					149.006.000			149.006.000		
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	457.632.500	-	-	458.297.500	-	-
Total value used for rating (Rm)	5				40.239.053.581			40.728.369.857		
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5				40.239.053.581			40.728.369.857		
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6				362.049.268			380.151.731		
Rate revenue expected to collect (R'000)	6				354.808.283			372.548.697		
Expected cash collection rate (%)					98.0%			98.0%		
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)					2.014.889			2.115.633		
Rebates, exemptions - pensioners (R'000)					529.232			555.694		
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)					3.238.343			3.400.260		
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	5.782	-	-	6.072	-	-

References

- 1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
- 2. To give effect to rates policy
- 3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
- 4. Required to implement new system (FTE)
- 5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
- 6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
- 7. Included in rate revenue budget
- 8. In favour of the rate-payer

Choose name from list - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties	5 5	1.180	190	1	17.364	425	16	65	636			
No. of sectional title property values		570.460.000	11.208.000	-	2.259.429.003	-	-	-	20.000	780.000	-	-
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)		34.750.000	11.750.000	-	929.815.000	37.036.000	-	-	20.000	54.677.000		
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections												
No. of successful objections > 10%												
Estimated no. of properties not valued												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)	2								5.431.500			
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)					260.460.000							
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)												
Total valuation reductions:												
Total value used for rating (Rm)	6	4.028.577.000	330.631.000	450.000	31.494.638.857	1.670.767.000	84.436.000	553.449.000	18.105.000	1.713.771.000		
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	4.028.577.000	330.631.000	450.000	31.494.638.857	1.670.767.000	84.436.000	553.449.000	18.105.000	1.713.771.000		
Rating:												
Average rate	3	0.0166412	0.0166412	0.0166412	0.0082292	0.0019667	0.0019667	0.0166412	0.0019667	0.016458		
Rate revenue budget (R'000)	4	67.040.356	5.502.097	7.489	259.175.682	3.285.897	166.060	9.210.055	35.607	28.205.929		
Rate revenue expected to collect (R'000)		65.699.548	5.392.055	7.339	253.992.168	3.220.180	162.739	9.025.854	34.895	27.641.810		
Expected cash collection rate (%)		98%	98%	98%	98%	98%	98%	98%	98%	98%		
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)					2.014.889							
Rebates, exemptions - pensioners (R'000)					529.232							
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)					3.238.343							
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

Choose name from list - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties		1.180	190	1	17.364	425	16	65	636	2.852		
No. of sectional title property values		570.460.000	11.208.000	–	2.259.429.003	–	–	–	20.000	780.000		
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)									5.431.500			
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)					260.460.000							
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6	4.028.577.000	330.631.000	450.000	31.494.638.857	1.670.767.000	84.436.000	553.449.000	18.105.000	1.713.771.000		
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	4.028.577.000	330.631.000	450.000	31.494.638.857	1.670.767.000	84.436.000	553.449.000	18.105.000	1.713.771.000		
Rating:												
Average rate	3	0.0174733	0.0174733	0.0174733	0.0086407	0.0020650	0.0020650	0.0174733	0.0020650	0.017281		
Rate revenue budget (R '000)		70.392.373	5.777.201	7.863	272.134.466	3.450.192	174.363	9.670.558	37.387	29.616.225		
Rate revenue expected to collect (R'000)		68.984.526	5.661.657	7.706	266.691.777	3.381.188	170.876	9.477.147	36.640	29.023.901		
Expected cash collection rate (%)	4	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%		
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)					2.014.889							
Rebates, exemptions - pensioners (R'000)					529.232							
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)					3.238.343							
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)												

References

- 1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
- 2. Include value of additional reductions is 'free' value greater than MPRA minimum.
- 3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
- 4. Include arrears collections
- 5. In favour of the rate-payer
- 6. Provide relevant information for historical comparisons.

Choose name from list - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates <i>(rate in the Rand)</i>	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Property rates by usage									
Business and commercial properties						0.0166412	0.0174733		
Industrial properties						0.0166412	0.0174733		
Mining properties						0.0166412	0.0174733		
Residential properties						0.0082292	0.0086407		
Agricultural properties						0.0019667	0.0020650		
Public benefit organisations						0.0019667	0.0020650		
Public service purpose properties						0.0166412	0.0174733		
Public service infrastructure properties						0.0019667	0.0020650		
Vacant land						0.0164584	0.0172813		
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate			15.000	15.000	15.000	15.000	15.000	15.000	15.000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>						230.89	242.43		
Service point - vacant land <i>(Rands/month)</i>						230.89	242.43		
Water usage - flat rate tariff <i>(c/kl)</i>									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 <i>(c/kl)</i>		Consumption charge: >0kl -<=12kl				16.33	17.15		
Water usage - Block 2 <i>(c/kl)</i>		Consumption charge: >12kl -<=25kl				26.96	28.31		
Water usage - Block 3 <i>(c/kl)</i>		Consumption charge: >25kl -<=40kl				40.45	42.47		
Water usage - Block 4 <i>(c/kl)</i>		Consumption charge: >40kl -No limit				60.67	63.70		
Water usage - Block 5 <i>(c/kl)</i>		(fill in thresholds)							
Water usage - Block 6 <i>(c/kl)</i>		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>						175.66	184.44		
Service point - vacant land <i>(Rands/month)</i>									
Waste water - flat rate tariff <i>(c/kl)</i>									
Volumetric charge - Block 1 <i>(c/kl)</i>		Consumption charge: >0kl -<=12kl				11.43	12.00		
Volumetric charge - Block 2 <i>(c/kl)</i>		Consumption charge: >12kl -<=25kl				18.87	19.81		
Volumetric charge - Block 3 <i>(c/kl)</i>		Consumption charge: >25kl -<=35kl				28.31	29.73		
Volumetric charge - Block 4 <i>(c/kl)</i>									
Other	2								

Electricity tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)				432.52	482.26			
Service point - vacant land (Rands/month)				488.00	544.12			
FBE								
Life-line tariff - meter								
Life-line tariff - prepaid								
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid(c/kwh)								
Meter - IBT Block 1 (c/kwh)				2.0288	2.2621			
Meter - IBT Block 2 (c/kwh)				2.5753	2.8715			
Meter - IBT Block 3 (c/kwh)				3.6950	4.1199			
Meter - IBT Block 4 (c/kwh)				4.1045	4.5765			
Meter - IBT Block 5 (c/kwh)								
Prepaid - IBT Block 1 (c/kwh)				2.0288	2.2621			
Prepaid - IBT Block 2 (c/kwh)				2.5753	2.8715			
Prepaid - IBT Block 3 (c/kwh)				3.6950	4.1199			
Prepaid - IBT Block 4 (c/kwh)				4.1045	4.5765			
Prepaid - IBT Block 5 (c/kwh)								
Other	2							
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/ fixed fee				178.02	213.62			
80l bin - once a week								
250l bin - once a week								

References

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

WC048 Knysna - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates <i>(Rands)</i>									
<i>[Insert lines as applicable]</i>									
Water tariffs									
<i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
Waste water tariffs									
<i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
Electricity tariffs									
<i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

WC048 Knysna - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates (Rands)									
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

WC048 Knysna - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates (Rands)									

WC048 Knysna - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates (Rands)									

Choose name from list - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
<u>Monthly Account for Household - 'Middle Income Range'</u>	1										
Rates and services charges:											
Property rates					469.75			5.0%	493.24		
Electricity: Basic levy					432.52			11.5%	482.26		
Electricity: Consumption					3 439.58			11.5%	3 835.13		
Water: Basic levy					230.89			12.0%	258.60		
Water: Consumption					748.69			12.0%	838.53		
Sanitation					524.08			12.0%	586.97		
Refuse removal					178.01			25.0%	222.51		
Other											
sub-total		-	-	-	6 023.52	-	-	11.5%	6 717.24	-	-
VAT on Services											
Total large household bill:		-	-	-	6 023.52	-	-	11.5%	6 717.24	-	-
% increase/-decrease		-	-	-	-	(100.0%)	-	-	-	(100.0%)	-
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
Rates and services charges:											
Property rates					308.60			5.0%	324.02		
Electricity: Basic levy					228.60			11.5%	254.89		
Electricity: Consumption					1 428.28			11.5%	1 592.53		
Water: Basic levy					230.89			12.0%	258.60		
Water: Consumption					546.44			12.0%	612.01		
Sanitation					382.51			12.0%	428.41		
Refuse removal					178.01			25.0%	222.51		
Other											
sub-total		-	-	-	3 303.32	-	-	11.8%	3 692.98	-	-
VAT on Services											
Total small household bill:		-	-	-	3 303.32	-	-	11.8%	3 692.98	-	-
% increase/-decrease		-	-	-	-	(100.0%)	-	-	-	(100.0%)	-
<u>Monthly Account for Household - 'Indigent'</u>	3										
<u>Household receiving free basic services</u>											
Rates and services charges:											
Property rates					-			5.0%	-		
Electricity: Basic levy					-			11.5%	-		
Electricity: Consumption					772.59			11.5%	861.44		
Water: Basic levy					-			12.0%	-		
Water: Consumption					313.66			12.0%	351.30		
Sanitation					219.56			12.0%	245.91		
Refuse removal					-			25.0%	-		
Other											
sub-total		-	-	-	1 305.81	-	-	11.7%	1 458.65	-	-
VAT on Services											
Total small household bill:		-	-	-	1 305.81	-	-	11.7%	1 458.65	-	-
% increase/-decrease		-	-	-	-	(100.0%)	-	-	-	(100.0%)	-

References

- 1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
- 2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
- 3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)
- 4. Note this is for a SINGLE household.

WC048 Knysna - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Investments										
Bank Repurchase Agreements										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Specify 1		5.390.288	3.895.480	3.920.113	2.189.872					
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Deposit Taking Institutions		5.390.288	3.895.480	3.920.113	2.189.872	-	-	-	-	-
Derivative Financial Assets										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										

WC048 Knysna - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Derivative Financial Assets		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Interest Rate Swaps		-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-

WC048 Knysna - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Municipal Bonds										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Municipal Bonds		-	-	-	-	-	-	-	-	-
National Government Securities										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total National Government Securities		-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-
Unamortised Debt Expense										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										

WC048 Knysna - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Unamortised Debt Expense		-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-
Total Investments		5.390.288.117	3.895.480.437	3.920.113.043	2.189.872.343	-	-	-	-	-

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised
Name of institution & investment ID	1	Yrs/Months									
Parent municipality											

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WC048 Knysna - Supporting Table SA16 Investment particulars by maturity

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 *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised
		Yrs/Months									
Parent municipality	1										
Municipality sub-total										-	
Entities											
Entities sub-total										-	
TOTAL INVESTMENTS AND INTEREST	1									-	

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

WC048 Knysna - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Borrowings										
Annuity and Bullet Loans										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan										
Derivative Financial Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										

WC048 Knysna - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Finance Lease Liability		-	-	-	-	-	-	-	-	-
Government Loans										
Intercompany/Parent-subsidiary Transactions										
Local Registered Stock										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Registered Stock		-	-	-	-	-	-	-	-	-
Marketable Bonds										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-annuity Loans										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Non-annuity Loans		-	-	-	-	-	-	-	-	-
Non-marketable Bonds										

WC048 Knysna - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Banks										
Foreign Government and International Organisations										
General Public										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Total Non-marketable Bonds		-	-	-	-	-	-	-	-	-
PPP Liabilities										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total PPP Liabilities		-	-	-	-	-	-	-	-	-
Securities										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Securities		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Total Borrowings	1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

WC048 Knysna - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		120.371	136.461	140.972	150.647	151.184	151.184	155.054	159.651	163.900
Equitable Share		111.172	122.358	130.575	137.908	137.908	137.908	144.083	150.573	154.502
Expanded Public Works Programme Integrated Grant		1.044	1.264	1.279	1.461	1.461	1.461	1.350	–	–
Integrated National Electrification Programme Grant		1.400	5.217	141	1.304	1.304	1.304	1.083	1.227	1.282
Local Government Financial Management Grant		1.721	1.771	1.800	1.900	1.900	1.900	2.000	2.100	2.200
Municipal Disaster Response Grant		–	–	311	–	43	43	–	–	–
Municipal Infrastructure Grant		4.655	4.382	3.784	5.204	5.698	5.698	5.234	5.751	5.916
Neighbourhood Development Partnership Grant		379	1.092	1.922	1.957	1.957	1.957	1.304	–	–
Water Services Infrastructure Grant		–	376	1.160	913	913	913	–	–	–
Other transfers/grants [insert description]										
Provincial Government:		676	32	317	–	903	903	38.649	30.149	37.376
(S)Capital Grant - Load-Shedding Relief(WCPA)		313	–	–	–	–	–	–	–	–
(S)Grant Income - WCPA(FMCBG)		363	32	317	–	903	903	–	–	–
Grant Income - W C P A								39	39	39
Grant Income - W C P A HOUSING BENEFICIARIES								26.890	17.992	25.000
Grant Income - W C P A (LIBRARY)								11.378	11.794	11.913
Grant Income - W C P A (TRANSPORT INFRA)								110	124	124
Grant - W C P A (TRG)								–	200	300
Vat Grant Capex: MWRG								232	–	–
Other transfers/grants [insert description]										
District Municipality:		1.904	–	2	637	–	–	–	–	–
(S)Grant - W C P A		10	–	2	637	–	–	–	–	–
(S)Grant Income - EDEN District(Food security)		1.000	–	–	–	–	–	–	–	–
(S)Grant Income - WCPA (Public Employment Support Grant)		893	–	–	–	–	–	–	–	–
Other grant providers:		214	10	574	2.289	12.908	12.908	–	–	–
Chemical Industry Seta		–	–	574	2.289	2.555	2.555	–	–	–
Construction; Education and Training SETA		–	–	–	–	10.353	10.353	–	–	–
Product		214	–	–	–	–	–	–	–	–
South Africa National Biodiversity Institute (SANBI)		–	10	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	123.165	136.503	141.864	153.573	164.995	164.995	193.703	189.800	201.276
Capital Transfers and Grants										
National Government:		34.996	64.859	39.417	53.459	56.178	56.178	40.777	35.500	36.649
Integrated National Electrification Programme Grant		9.330	34.783	937	8.696	8.696	8.696	7.217	8.180	8.550
Municipal Disaster Response Grant		–	–	2.072	1.072	289	289	–	–	–
Municipal Infrastructure Grant		23.140	19.817	15.858	24.561	28.063	28.063	24.864	27.320	28.099
Neighbourhood Development Partnership Grant		2.526	7.305	12.815	13.043	13.043	13.043	8.696	–	–
Water Services Infrastructure Grant		–	2.954	7.735	6.087	6.087	6.087	–	–	–
Other capital transfers/grants [insert desc]										
Provincial Government:		3.784	35	6.978	10.174	6.325	6.325	12.538	10.000	10.000
(S)Capital Grant - Load-Shedding Relief(WCPA)		–	–	–	–	–	–	–	–	–
(S)Capital Grant PT (MWRG)		–	–	3.794	2.174	6.325	6.325	1.543	–	–
(S)Capital Grant WCPA		1.698	35	3.015	8.000	–	–	10.745	10.000	10.000
(S)Revenue: Revenue Allocation - GRDM Grant		–	–	170	–	–	–	–	–	–
(S)IAT Capital Grant - Load-Shedding Relief(WCPA)		2.087	–	–	–	–	–	–	–	–
Grant Income - WCPA(FSCSG)								250	–	–
District Municipality:		120	–	–	–	–	–	–	–	–
(S)Grant Income - EDEN District(Safety Initiative (CCTV))		120	–	–	–	–	–	–	–	–
Other grant providers:		–	–	850	–	–	–	–	–	–
Unspecified		–	–	850	–	–	–	–	–	–
Total Capital Transfers and Grants	5	38.901	64.894	47.246	63.633	62.503	62.503	53.315	45.500	46.649
TOTAL RECEIPTS OF TRANSFERS & GRANTS		162.065	201.397	189.110	217.206	227.498	227.498	247.018	235.300	247.925

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

WC048 Knysna - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		4.740	4.736	4.726	5.628	4.855	4.855	4.855	3.754	3.901
Expanded Public Works Programme Integrated Grant		1.044	1.264	1.281	1.461	1.461	1.461	1.350	–	–
Local Government Financial Management Grant		1.721	1.604	1.800	1.900	1.900	1.900	2.000	2.100	2.200
Municipal Infrastructure Grant		1.975	1.868	1.645	2.267	1.494	1.494	1.505	1.654	1.701
Other transfers/grants [insert description]										
Provincial Government:		–	–	–	–	–	–	38.417	30.149	37.376
Grant - W C P A (CDW)					40	40	40	39	39	39
Grant - W C P A (LIBRARY)					11.353	11.353	11.353	11.378	11.794	11.913
Grant - W C P A (TRANSPORT INFRA)					90	90	90	110	124	124
Title Deeds Restoration project					637	–	–	–	200	300
Grant - W C P A (HOUSING BENEFICIARIES)					25.212	25.212	25.212	26.890	17.992	25.000
Other transfers/grants [insert description]										
District Municipality:		1.000	43	–	–	–	–	–	–	–
(S)Greater Knysna Food Security Forum		1.000	43	–	–	–	–	–	–	–
Other grant providers:		1.214	53	574	2.289	2.555	2.555	–	–	–
(S)Greater Knysna Food Security Forum		1.000	43	–	–	–	–	–	–	–
Chemical Industry Seta		–	–	403	2.289	2.555	2.555	–	–	–
Construction; Education and Training SETA		–	–	171	–	–	–	–	–	–
Product		214	–	–	–	–	–	–	–	–
South Africa National Biodiversity Institute (SANBI)		–	10	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		6.953	4.833	5.299	7.917	7.411	7.411	43.272	33.903	41.277
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	46.328	49.802	49.802	40.777	35.500	36.649
Integrated National Electrification Programme Grant					8.696	8.696	8.696	7.217	8.180	8.550
Municipal Disaster Response Grant										
Municipal Infrastructure Grant					24.588	28.063	28.063	24.864	27.320	28.099
Neighbourhood Development Partnership Grant					13.043	13.043	13.043	8.696	–	–
Other capital transfers/grants [insert desc]										
Provincial Government:		–	–	–	10.174	6.325	6.325	12.538	10.000	10.000
(S)Capital Grant - Load-Shedding Relief(WCPA)								250	–	–
Municipal Fire Service Capacity Support Grant								1.543	–	–
Municipal Water Resilience Grant - W C P A					2.174	6.325	6.325			
Sedgefield Infill - Informal Settlements Upgrading Partnership Grant					8.000	–	–	10.745	10.000	10.000
District Municipality:		–	–	–	–	–	–	–	–	–
(S)Grant Income - EDEN District(Safety Initiative (CCTV))										
Other grant providers:		–	–	–	–	–	–	–	–	–
Unspecified										
Total capital expenditure of Transfers and Grants		–	–	–	56.502	56.127	56.127	53.315	45.500	46.649
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		6.953	4.833	5.299	64.419	63.538	63.538	96.587	79.402	87.926

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

WC048 Knysna - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		(2.765)	(6.435)	(12.085)	(15.565)	(16.059)	(16.059)	(8.584)	(7.851)	(8.116)
Repayment of grants										
Conditions met - transferred to revenue		(9.693)	(17.881)	(29.766)	(31.130)	(32.117)	(32.117)	(17.169)	(15.703)	(16.231)
Conditions still to be met - transferred to liabilities		6.928	11.446	17.681	15.565	16.059	16.059	8.584	7.851	8.116
Provincial Government:										
Balance unspent at beginning of the year		10.229	14.334	13.896	13.896	12.684	12.684	12.684	12.684	12.684
Current year receipts		(20.741)	(35.631)	(39.439)	(38.314)	(39.392)	(39.392)	(11.417)	(12.033)	(12.252)
Conditions met - transferred to revenue		(11.001)	(21.297)	(25.598)	(24.418)	(26.708)	(26.708)	1.267	651	432
Conditions still to be met - transferred to liabilities		490	-	55	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		(1.000)	-	-	-	-	-	-	-	-
Current year receipts										
Conditions met - transferred to revenue		(2.000)	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		1.000	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		(1.237)	(23)	(113)	(113)	(646)	(646)	(646)	(646)	(646)
Current year receipts		-	(100)	(1.134)	(2.289)	(2.555)	(2.555)	-	-	-
Conditions met - transferred to revenue		(1.237)	(123)	(1.318)	(2.402)	(3.201)	(3.201)	(646)	(646)	(646)
Conditions still to be met - transferred to liabilities		-	-	72	-	-	-	-	-	-
Total operating transfers and grants revenue		(23.931)	(39.301)	(56.682)	(57.949)	(62.027)	(62.027)	(16.548)	(15.698)	(16.445)
Total operating transfers and grants - CTBM	2	8.418	11.446	17.807	15.565	16.059	16.059	8.584	7.851	8.116
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(3.507)	(4.071)	(2.729)	(2.729)	(23.909)	(23.909)	(23.909)	(23.909)	(23.909)
Current year receipts		(45.444)	(75.199)	(58.978)	(46.300)	(49.802)	(49.802)	(40.777)	(35.500)	(36.649)
Conditions met - transferred to revenue		(88.743)	(148.882)	(93.839)	(95.329)	(123.514)	(123.514)	(105.462)	(94.908)	(97.207)
Conditions still to be met - transferred to liabilities		39.791	69.612	32.133	46.300	49.802	49.802	40.777	35.500	36.649
Provincial Government:										
Balance unspent at beginning of the year		17	21	21	21	21	21	21	21	21
Current year receipts		(470)	-	-	(10.174)	(8.345)	(8.345)	(12.770)	(10.000)	(10.000)
Conditions met - transferred to revenue		(453)	(19)	(946)	(10.153)	(8.325)	(8.325)	(12.749)	(9.979)	(9.979)
Conditions still to be met - transferred to liabilities		-	40	966	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		(120)	-	-	-	-	-	-	-	-
Current year receipts		-	-	(170)	-	-	-	-	-	-
Conditions met - transferred to revenue		(240)	-	(340)	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		120	-	170	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										

WC048 Knysna - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Operating transfers and grants:	1,3									
Total capital transfers and grants revenue		(89.436)	(148.901)	(95.125)	(105.483)	(131.838)	(131.838)	(118.212)	(104.887)	(107.186)
Total capital transfers and grants - CTBM	2	39.911	69.652	33.269	46.300	49.802	49.802	40.777	35.500	36.649
TOTAL TRANSFERS AND GRANTS REVENUE		(113.367)	(188.202)	(151.807)	(163.432)	(193.865)	(193.865)	(134.759)	(120.585)	(123.631)
TOTAL TRANSFERS AND GRANTS - CTBM		48.329	81.098	51.076	61.865	65.861	65.861	49.361	43.351	44.765

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

WC048 Knysna - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Monetary Transfers to other municipalities											
<i>District Municipalities</i>	1										
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2										
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State		-	215	483	2.289	12.908	12.908	4.888	-	-	-
<i>Departmental Agencies and Accounts</i>	3										
<i>Provincial Government</i>											
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations		221	-	-	-	-	-	-	-	-	-
<i>Foreign Government and International Organisations</i>											
<i>Higher Educational Institutions</i>											
<i>Non-Profit Institutions</i>											
<i>Private Enterprises</i>		1.712	903	1.178	1.346	2.249	2.249	451	3.278	3.118	3.241
<i>Public Corporations</i>											
Total Monetary Transfers To Organisations		1.712	903	1.178	1.346	2.249	2.249	451	3.278	3.118	3.241
Monetary Transfers to Groups of Individuals											
<i>Households</i>											
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL Monetary TRANSFERS AND GRANTS	6	1.712	903	1.178	1.346	2.249	2.249	451	3.278	3.118	3.241
In-Kind Transfers to other municipalities											
<i>District Municipalities</i>	1										
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2										

WC048 Knysna - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
Departmental Agencies and Accounts Provincial Government	3										
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
Foreign Government and International Organisations Higher Educational Institutions Non-Profit Institutions Private Enterprises Public Corporations	4										
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Households	5										
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	1.712	903	1.178	1.346	2.249	2.249	451	3.278	3.118	3.241

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

WC048 Knysna - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F	G	H	I
Allowances and Service Related Benefits										
Basic Salary		8.219	8.024	7.868	9.994	8.462	9.148	9.623	9.979	10.322
Cell phone Allowance		544	589	569	591	518	565	628	652	673
Housing Allowance										
In-kind Benefits										
Market Related Non-pensionable Allowance										
Motor Vehicle Allowance		249	358	393	391	373	406	370	384	396
Office-bearer Allowance										
Out of pocket Expenses										
Travelling Allowance		16		6	–	65	71	71	74	76
Use of Personal Facilities										
Total Allowances and Service Related Benefits		9.027	8.971	8.836	10.976	9.418	10.191	10.692	11.088	11.468
Social Contributions										
Medial Aid Benefits		108	146	169	192	93	101	109	113	117
Pension Fund Contributions		651	705	679	758	581	634	671	696	719
Total Social Contributions		760	850	848	950	674	735	780	809	835
Total Councillors		9.787	9.821	9.684	11.926	10.091	10.926	11.472	11.897	12.303
% increase	4		0.3%	(1.4%)	23.1%	(15.4%)	8.3%	5.0%	3.7%	3.4%
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		5.076	5.496	5.574	8.367	11.656	12.216	11.956	8.551	8.834
Bonuses		(171)	(290)	302	486	490	490	483	572	591
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3	5	21	–	6	4	4	–	–	
Housing Benefits	3	–	58	58	108	108	108	–	–	
Non-pensionable	3	39	128	–						
Travel or Motor Vehicle	3	522	581	419	683	763	817	1.020	1.209	1.249
Voluntary Work										
Total Allowance		566	789	477	797	875	929	1.020	1.209	1.249
Service Related Benefits										
Acting	3		8	15	14	14	14	5	6	6
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		-	8	15	14	14	14	5	6	6
Total Salaries and Allowances		5.470	6.002	6.368	9.664	13.034	13.648	13.463	10.338	10.680
Social Contributions										
Bargaining Council										
Group Life Insurance		55	37	5	38	63	63	66	78	81
Medical		60	63	60	191	206	218	124	147	152
Pension		285	429	462	844	1.010	1.095	1.043	1.236	1.277

WC048 Knysna - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Unemployment Insurance	1	A	B	C	D	E	F	G	H	I
Total Social Contributions		11	12	12	17	15	16	14	16	17
		410	540	538	1.090	1.293	1.392	1.247	1.478	1.527
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Municipality		5.880	6.543	6.906	10.754	14.328	15.040	14.710	11.817	12.207
% increase	4		11.3%	5.5%	55.7%	33.2%	5.0%	(2.2%)	(19.7%)	3.3%
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		170.278	179.763	186.389	226.057	189.323	205.297	219.168	248.395	256.284
Bonuses										
Allowance										
Accommodation, Travel and Incidental	3									
Cellular and Telephone										
Housing Benefits	3	2.684	2.597	2.790	3.553	3.335	3.553	4.980	5.880	6.074
Non-pensionable										

WC048 Knysna - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Travel or Motor Vehicle	1	A	B	C	D	E	F	G	H	I
Voluntary Work	3	8.322	8.329	8.345	8.622	7.986	8.622	7.327	8.633	8.918
Total Allowance		11.006	10.926	11.134	12.175	11.321	12.175	12.307	14.513	14.992
Service Related Benefits										
Acting	3	2.493	2.987	2.591	932	2.461	2.579	1.157	625	465
Bonus	3	13.570	13.802	15.161	15.885	15.885	15.885	16.841	19.824	20.478
Danger Allowance	3									
Entertainment	3									
Fire Brigade	3	1.316	1.344	1.407	169	1.409	1.531	1.669	1.978	2.043
In-kind Benefits	3									
Leave Pay	3	3.034	3.087	4.970	3.229	5.296	5.565	5.377	6.374	6.608
Lifeguard/Duty Squads										
Long Service Award					–	1.594	1.594	1.560	1.849	1.917
Overtime		24.483	27.691	27.867	20.506	31.733	47.196	34.273	24.181	25.068
Scarcity	3	1.911	1.923	2.698	1.945	2.036	2.211	2.238	2.639	2.726
Standby Allowance	3	6.661	7.744	8.238	4.503	8.274	8.959	7.883	7.643	7.773
Tools Allowance	3									
Uniform/Special/Protective Clothing	3	1	1	1	1	1	1	0	1	1
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		53.468	58.580	62.933	47.169	68.688	85.519	70.999	65.113	67.079
Total Salaries and Allowances		234.752	249.268	260.457	285.400	269.332	302.991	302.474	328.020	338.355
Social Contributions										
Bargaining Council		84	85	90	106	98	106	101	120	124
Group Life Insurance		4.760	4.903	5.227	6.126	5.661	6.126	6.158	7.259	7.499
Medical		13.126	13.715	14.414	16.931	14.557	15.810	18.387	21.644	22.357
Pension		28.843	30.395	31.711	38.488	32.202	34.996	36.663	42.995	44.410
Unemployment Insurance		1.740	2.738	1.658	1.831	1.717	1.831	2.906	3.383	3.513
Total Social Contributions		48.553	51.836	53.100	63.482	54.234	58.869	64.216	75.401	77.903
Post-retirement Benefit	6									
Medical		(12.513)	2.052	16.671	–	15.284	2.247	24.213	11.218	11.660
Other Benefits										
Pension		11.582	12.742	7	15.042	7	7	7	9	9
Total Post-retirement Benefit		(931)	14.794	16.678	15.042	15.291	2.254	24.220	11.226	11.668
Costs Capitalised to PPE										
Sub Total - Other Municipal Staff		282.374	315.898	330.235	363.924	338.857	364.113	390.910	414.647	427.926
% increase	4		11.9%	4.5%	10.2%	(6.9%)	7.5%	7.4%	6.1%	3.2%
Total Parent Municipality		298.041	332.262	346.825	386.604	363.276	390.079	417.092	438.361	452.436
Board Members of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3									
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									

WC048 Knysna - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		1	A	B	C	D	E	F	G	H	I
Fire Brigade											
In-kind Benefits		3									
Leave Pay		3									
Lifeguard/Duty Squads											
Long Service Award											
Overtime											
Scarcity		3									
Standby Allowance		3									
Tools Allowance		3									
Uniform/Special/Protective Clothing		3									
Leave gratuity											
Long Term Service Award											
Total Service Related Benefits			-	-	-	-	-	-	-	-	-
Total Salaries and Allowances			-	-	-	-	-	-	-	-	-
Social Contributions											
Bargaining Council											
Group Life Insurance											
Medical											
Pension											
Unemployment Insurance											
Total Social Contributions			-	-	-	-	-	-	-	-	-
Post-retirement Benefit		6									
Medical											
Other Benefits											
Pension											
Total Post-retirement Benefit			-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE											
Sub Total - Board Members of Entities			-	-	-	-	-	-	-	-	-
% increase		4		-	-	-	-	-	-	-	-
Senior Managers of Entities											
Salaries and Allowances											
Basic Salary											
Bonuses											
Allowance											
Accommodation, Travel and Incidental											
Cellular and Telephone		3									
Housing Benefits		3									
Non-pensionable											
Travel or Motor Vehicle		3									
Voluntary Work											
Total Allowance			-	-	-	-	-	-	-	-	-
Service Related Benefits											
Acting		3									
Bonus		3									
Danger Allowance		3									
Entertainment		3									
Fire Brigade											
In-kind Benefits		3									
Leave Pay		3									
Lifeguard/Duty Squads											

WC048 Knysna - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand		A	B	C	D	E	F	G	H	I
Long Service Award	1									
Overtime										
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3									
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity	3									
Standby Allowance	3									

WC048 Knysna - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Tools Allowance	1	A	B	C	D	E	F	G	H	I
Uniform/Special/Protective Clothing	3									
Leave gratuity	3									
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	4	298.041	332.262	346.825	386.604	363.276	390.079	417.092	438.361	452.436
% increase	4		11.5%	4.4%	11.5%	(6.0%)	7.4%	6.9%	5.1%	3.2%
TOTAL MANAGERS AND STAFF	5,7	288.254	322.441	337.141	374.678	353.184	379.153	405.620	426.464	440.133

References

"TOTAL MANAGERS AND STAFF" must agree to the line on Table A4 "Employee related costs"

"Sub Total - Councillors" must agree to the line on Table A4 "Remuneration of councillors"

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

WC048 Knysna - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)[illegible]

WC048 Knysna - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	21.578.754	1.816.508	2.110.283	482.879		25.988.424

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

WC048 Knysna - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3									
Other Managers	7									
Professionals		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	-	-	-	-	-	-	-	-	-
% increase					-	-	-	-	-	-
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements

WC048 Knysna - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										

- 5. Include municipal entity employees in Consolidated Statements
- 6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)
- 7. Managers who provide the direction of a critical technical function
- 8. Total number of employees working on these functions
- 9. Correct as at 30 June
- 10. Must account for all budgeted positions, as per the municipal organogram

WC048 Knysna - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27									
		July	August	Sept.	October	November	December	January	February	March	April
R thousand											
Revenue											
Exchange Revenue											
Service charges - Electricity		41.690	41.690	41.690	41.690	41.690	41.690	41.690	41.690	41.690	41.690
Service charges - Water		11.350	11.350	11.350	11.350	11.350	11.350	11.350	11.350	11.350	11.350
Service charges - Waste Water Management		6.264	6.264	6.264	6.264	6.264	6.264	6.264	6.264	6.264	6.264
Service charges - Waste Management		5.867	5.867	5.867	5.867	5.867	5.867	5.867	5.867	5.867	5.867
Sale of Goods and Rendering of Services		667	667	667	667	667	667	667	667	667	667
Agency services		361	361	361	361	361	361	361	361	361	361
Interest		–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		1.215	1.215	1.215	1.215	1.215	1.215	1.215	1.215	1.215	1.215
Interest earned from Current and Non Current Assets		937	937	937	937	937	937	937	937	937	937
Dividends		–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		638	638	638	638	638	638	638	638	638	638
Licence and permits		21	21	21	21	21	21	21	21	21	21
Special rating levies		–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–	–
Operational Revenue		154	154	154	154	154	154	154	154	154	154
Non-Exchange Revenue											
Property rates		32.427	32.427	32.427	32.427	32.427	32.427	32.427	32.427	32.427	32.427
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		8.168	8.168	8.168	8.168	8.168	8.168	8.168	8.168	8.168	8.168
Licences or permits		105	105	105	105	105	105	105	105	105	105
Transfer and subsidies - Operational		13.882	13.882	13.882	13.882	13.882	13.882	13.882	13.882	13.882	13.882
Interest		733	733	733	733	733	733	733	733	733	733
Fuel Levy		–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		(167)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(167)
Other Gains		–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		124.311	124.311	124.311	124.311	124.311	124.311	124.311	124.311	124.311	124.311
Expenditure											
Employee related costs		33.802	33.802	33.802	33.802	33.802	33.802	33.802	33.802	33.802	33.802
Remuneration of councillors		956	956	956	956	956	956	956	956	956	956
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–
Inventory consumed		4.163	4.163	4.163	4.163	4.163	4.163	4.163	4.163	4.163	4.163
Debt impairment		7.936	7.936	7.936	7.936	7.936	7.936	7.936	7.936	7.936	7.936
Depreciation, amortisation and impairment		15.754	15.754	15.754	15.754	15.754	15.754	15.754	15.754	15.754	15.754
Interest, Dividends and Rent on Land		1.916	1.916	1.916	1.916	1.916	1.916	1.916	1.916	1.916	1.916

WC048 Knysna - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27									
		July	August	Sept.	October	November	December	January	February	March	April
R thousand											
Revenue											
Contracted services		18.671	18.671	18.671	18.671	18.671	18.671	18.671	18.671	18.671	18.671
Transfers and subsidies		273	273	273	273	273	273	273	273	273	273
Irrecoverable debts written off		694	694	694	694	694	694	694	694	694	694
Operational costs		9.523	9.523	9.523	9.523	9.523	9.523	9.523	9.523	9.523	9.523
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–
Total Expenditure		93.689	93.689	93.689	93.689	93.689	93.689	93.689	93.689	93.689	93.689
Surplus/(Deficit)		30.623	30.623	30.623	30.623	30.623	30.623	30.623	30.623	30.623	30.623
Transfers and subsidies - capital (monetary allocations)		4.462	4.462	4.462	4.462	4.462	4.462	4.462	4.462	4.462	4.462
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		35.085	35.085	35.085	35.085	35.085	35.085	35.085	35.085	35.085	35.085
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		35.085	35.085	35.085	35.085	35.085	35.085	35.085	35.085	35.085	35.085
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		35.085	35.085	35.085	35.085	35.085	35.085	35.085	35.085	35.085	35.085
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	35.085	35.085	35.085	35.085	35.085	35.085	35.085	35.085	35.085	35.085

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

[illegible]

[illegible]

WC048 Knysna - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27									
		July	August	Sept.	October	November	December	January	February	March	April
R thousand											
Revenue by Vote											

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC048 Knysna - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27									
		July	August	Sept.	October	November	December	January	February	March	April
R thousand											
Revenue - Functional											
Governance and administration		37.038	37.038	37.038	37.038	37.038	37.038	37.038	37.038	37.038	37.038
Executive and council		601	601	601	601	601	601	601	601	601	601
Finance and administration		36.437	36.437	36.437	36.437	36.437	36.437	36.437	36.437	36.437	36.437
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		12.594	12.594	12.594	12.594	12.594	12.594	12.594	12.594	12.594	12.594
Community and social services		1.150	1.150	1.150	1.150	1.150	1.150	1.150	1.150	1.150	1.150
Sport and recreation		135	135	135	135	135	135	135	135	135	135
Public safety		8.169	8.169	8.169	8.169	8.169	8.169	8.169	8.169	8.169	8.169
Housing		3.140	3.140	3.140	3.140	3.140	3.140	3.140	3.140	3.140	3.140
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		2.450	2.450	2.450	2.450	2.450	2.450	2.450	2.450	2.450	2.450
Planning and development		826	826	826	826	826	826	826	826	826	826
Road transport		1.625	1.625	1.625	1.625	1.625	1.625	1.625	1.625	1.625	1.625
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		79.397	79.397	79.397	79.397	79.397	79.397	79.397	79.397	79.397	79.397
Energy sources		46.195	46.195	46.195	46.195	46.195	46.195	46.195	46.195	46.195	46.195
Water management		14.568	14.568	14.568	14.568	14.568	14.568	14.568	14.568	14.568	14.568
Waste water management		11.028	11.028	11.028	11.028	11.028	11.028	11.028	11.028	11.028	11.028
Waste management		7.605	7.605	7.605	7.605	7.605	7.605	7.605	7.605	7.605	7.605
Other		–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		131.479	131.479	131.479	131.479	131.479	131.479	131.479	131.479	131.479	131.479
Expenditure - Functional											
Governance and administration		18.144	18.144	18.144	18.144	18.144	18.144	18.144	18.144	18.144	18.144
Executive and council		3.747	3.747	3.747	3.747	3.747	3.747	3.747	3.747	3.747	3.747
Finance and administration		13.891	13.891	13.891	13.891	13.891	13.891	13.891	13.891	13.891	13.891
Internal audit		505	505	505	505	505	505	505	505	505	505
Community and public safety		23.216	23.216	23.216	23.216	23.216	23.216	23.216	23.216	23.216	23.216
Community and social services		2.896	2.896	2.896	2.896	2.896	2.896	2.896	2.896	2.896	2.896
Sport and recreation		2.616	2.616	2.616	2.616	2.616	2.616	2.616	2.616	2.616	2.616
Public safety		13.583	13.583	13.583	13.583	13.583	13.583	13.583	13.583	13.583	13.583
Housing		4.121	4.121	4.121	4.121	4.121	4.121	4.121	4.121	4.121	4.121
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		9.365	9.365	9.365	9.365	9.365	9.365	9.365	9.365	9.365	9.365
Planning and development		4.808	4.808	4.808	4.808	4.808	4.808	4.808	4.808	4.808	4.808
Road transport		4.088	4.088	4.088	4.088	4.088	4.088	4.088	4.088	4.088	4.088
Environmental protection		470	470	470	470	470	470	470	470	470	470
Trading services		69.816	69.816	69.816	69.816	69.816	69.816	69.816	69.816	69.816	69.816
Energy sources		40.308	40.308	40.308	40.308	40.308	40.308	40.308	40.308	40.308	40.308
Water management		10.490	10.490	10.490	10.490	10.490	10.490	10.490	10.490	10.490	10.490
Waste water management		10.754	10.754	10.754	10.754	10.754	10.754	10.754	10.754	10.754	10.754
Waste management		8.265	8.265	8.265	8.265	8.265	8.265	8.265	8.265	8.265	8.265
Other		–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		120.542	120.542	120.542	120.542	120.542	120.542	120.542	120.542	120.542	120.542

WC048 Knysna - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27									
		July	August	Sept.	October	November	December	January	February	March	April
R thousand											
Revenue - Functional											
Surplus/(Deficit) before assoc.		10.938	10.938	10.938	10.938	10.938	10.938	10.938	10.938	10.938	10.938
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	10.938	10.938	10.938	10.938	10.938	10.938	10.938	10.938	10.938	10.938

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

WC048 Knysna - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27									
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April
R thousand											
Multi-year expenditure to be appropriated	1										
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)											
Vote 10 - (140: IE)											
Vote 11 - 5. Planning (150: IE)											
Vote 12 - 6. Community (160: IE)											
Vote 13 - 7. Electricity (170: IE)											
Vote 14 - 6. Community (180: IE)											
Vote 15 - 8. Technical (180: IE)											

WC048 Knysna - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27									
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April
R thousand											
Multi-year expenditure to be appropriated	1										
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated											
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		13.220	13.220	13.220	13.220	13.220	13.220	13.220	13.220	13.220	13.220
Vote 18 - 1. Executive AND Council (110: CAPEX)		0	0	0	0	0	0	0	0	0	0
Vote 19 - 2. Corporate (120: CAPEX)		66	66	66	66	66	66	66	66	66	66
Vote 20 - 3. Finance (130: CAPEX)		-	-	-	-	-	-	-	-	-	-
Vote 21 - 5. Planning (150: CAPEX)		294	294	294	294	294	294	294	294	294	294
Vote 22 - 6. Community (160: CAPEX)		179	179	179	179	179	179	179	179	179	179
Vote 23 - 7. Electricity (170: CAPEX)		408	408	408	408	408	408	408	408	408	408
Vote 24 - 8. Technical (180: CAPEX)		4.734	4.734	4.734	4.734	4.734	4.734	4.734	4.734	4.734	4.734
Vote 25 - 9. Housing Services (190: CAPEX)		895	895	895	895	895	895	895	895	895	895
Vote 10 - (140: IE)											
Vote 11 - 5. Planning (150: IE)											
Vote 12 - 6. Community (160: IE)											
Vote 13 - 7. Electricity (170: IE)											
Vote 14 - 6. Community (180: IE)											
Vote 15 - 8. Technical (180: IE)											

WC048 Knysna - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27									
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April
R thousand											
Multi-year expenditure to be appropriated	1										
Capital single-year expenditure sub-total	2	19.798	19.798	19.798	19.798	19.798	19.798	19.798	19.798	19.798	19.798
Total Capital Expenditure	2	19.798	19.798	19.798	19.798	19.798	19.798	19.798	19.798	19.798	19.798

References

- 1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
- 2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC048 Knysna - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27									
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April
R thousand											
Capital Expenditure - Functional	1										
Governance and administration		2.233	2.233	2.233	2.233	2.233	2.233	2.233	2.233	2.233	2.233
Executive and council		29	29	29	29	29	29	29	29	29	29
Finance and administration		2.204	2.204	2.204	2.204	2.204	2.204	2.204	2.204	2.204	2.204
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		1.730	1.730	1.730	1.730	1.730	1.730	1.730	1.730	1.730	1.730
Community and social services		63	63	63	63	63	63	63	63	63	63
Sport and recreation		372	372	372	372	372	372	372	372	372	372
Public safety		378	378	378	378	378	378	378	378	378	378
Housing		918	918	918	918	918	918	918	918	918	918
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2.576	2.576	2.576	2.576	2.576	2.576	2.576	2.576	2.576	2.576
Planning and development		17	17	17	17	17	17	17	17	17	17
Road transport		2.559	2.559	2.559	2.559	2.559	2.559	2.559	2.559	2.559	2.559
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		13.258	13.258	13.258	13.258	13.258	13.258	13.258	13.258	13.258	13.258
Energy sources		2.312	2.312	2.312	2.312	2.312	2.312	2.312	2.312	2.312	2.312
Water management		2.339	2.339	2.339	2.339	2.339	2.339	2.339	2.339	2.339	2.339
Waste water management		8.457	8.457	8.457	8.457	8.457	8.457	8.457	8.457	8.457	8.457
Waste management		150	150	150	150	150	150	150	150	150	150
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	19.798	19.798	19.798	19.798	19.798	19.798	19.798	19.798	19.798	19.798
Funded by:											
National Government		3.398	3.398	3.398	3.398	3.398	3.398	3.398	3.398	3.398	3.398
Provincial Government		1.045	1.045	1.045	1.045	1.045	1.045	1.045	1.045	1.045	1.045
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		4.443	4.443	4.443	4.443	4.443	4.443	4.443	4.443	4.443	4.443
Borrowing		8.763	8.763	8.763	8.763	8.763	8.763	8.763	8.763	8.763	8.763
Internally generated funds		6.591	6.591	6.591	6.591	6.591	6.591	6.591	6.591	6.591	6.591
Total Capital Funding		19.798	19.798	19.798	19.798	19.798	19.798	19.798	19.798	19.798	19.798

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

Capital multi-year expenditure sub-total

WC048 Knysna - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Cash Receipts By Source													1		
Property rates	33.619	33.619	33.619	33.619	33.619	33.619	33.619	33.619	33.619	33.619	33.619	33.619	403.431	418.369	433.833
Service charges - electricity revenue	45.682	45.682	45.682	45.682	45.682	45.682	45.682	45.682	45.682	45.682	45.682	45.682	548.183	611.224	681.515
Service charges - water revenue	11.763	11.763	11.763	11.763	11.763	11.763	11.763	11.763	11.763	11.763	11.763	11.763	141.154	146.377	151.792
Service charges - sanitation revenue	6.479	6.479	6.479	6.479	6.479	6.479	6.479	6.479	6.479	6.479	6.479	6.479	77.746	80.623	83.606
Service charges - refuse revenue	6.006	6.006	6.006	6.006	6.006	6.006	6.006	6.006	6.006	6.006	6.006	6.006	72.067	74.733	77.498
	307	307	307	307	307	307	307	307	307	307	307	307	3.686	3.822	3.964
Rental of facilities and equipment	731	731	731	731	731	731	731	731	731	731	731	731	8.773	9.098	9.434
Interest earned - external investments	937	937	937	937	937	937	937	937	937	937	937	937	11.241	11.657	12.088
Interest earned - outstanding debtors	1.948	1.948	1.948	1.948	1.948	1.948	1.948	1.948	1.948	1.948	1.948	1.948	23.381	21.811	20.880
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3.929	3.929	3.929	3.929	3.929	3.929	3.929	3.929	3.929	3.929	3.929	3.929	47.143	48.887	50.696
Licences and permits	144	144	144	144	144	144	144	144	144	144	144	144	1.734	1.798	1.864
Agency services	415	415	415	415	415	415	415	415	415	415	415	415	4.985	5.169	5.360
Transfers and Subsidies - Operational	14.934	14.934	14.934	14.934	14.934	14.934	14.934	14.934	14.934	14.934	14.934	14.934	179.208	174.998	185.942
Other revenue	1.140	1.140	1.140	1.140	1.140	1.140	1.140	1.140	1.140	1.140	1.140	1.140	13.680	14.223	14.791
Cash Receipts by Source	127.727	127.727	127.727	127.727	127.727	127.727	127.727	127.727	127.727	127.727	127.727	127.727	1.532.724	1.618.966	1.729.300
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4.462	4.462	4.462	4.462	4.462	4.462	4.462	4.462	4.462	4.462	4.462	4.462	53.547	45.500	46.649
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	167	167	167	167	167	167	167	167	167	167	167	167	2.000	3.000	5.000
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	12.291	12.291	12.291	12.291	12.291	12.291	12.291	12.291	12.291	12.291	12.291	12.291	147.497	150.652	155.311
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments															
Total Cash Receipts by Source	144.647	144.647	144.647	144.647	144.647	144.647	144.647	144.647	144.647	144.647	144.647	144.647	1.735.768	1.818.118	1.936.260
Cash Payments by Type															
Employee related costs	33.802	33.802	33.802	33.802	33.802	33.802	33.802	33.802	33.802	33.802	33.802	33.801	405.620	426.464	440.133
Remuneration of councillors	956	956	956	956	956	956	956	956	956	956	956	956	11.472	11.897	12.303
Finance charges	1.916	1.916	1.916	1.916	1.916	1.916	1.916	1.916	1.916	1.916	1.916	1.916	22.992	18.062	13.284
Bulk purchases - Electricity	38.915	38.915	38.915	38.915	38.915	38.915	38.915	38.915	38.915	38.915	38.915	38.915	466.980	498.504	514.457
Acquisition inventory - water and other inventory	4.637	4.637	4.637	4.637	4.637	4.637	4.637	4.637	4.637	4.637	4.637	4.637	55.641	67.398	71.390
Contracted services	21.149	21.149	21.149	21.149	21.149	21.149	21.149	21.149	21.149	21.149	21.149	21.148	253.782	279.093	297.256
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	273	273	273	273	273	273	273	273	273	273	273	273	3.278	3.118	3.241
Other expenditure	10.822	10.822	10.822	10.822	10.822	10.822	10.822	10.822	10.822	10.822	10.822	10.822	129.868	76.017	61.844
Cash Payments by Type	112.470	112.470	112.470	112.470	112.470	112.470	112.470	112.470	112.470	112.470	112.470	112.469	1.349.634	1.380.553	1.413.907
Other Cash Flows/Payments by Type															
Capital assets	22.767	22.767	22.767	22.767	22.767	22.767	22.767	22.767	22.767	22.767	22.767	22.767	273.205	279.688	281.047
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	4.074	4.074	4.074	4.074	4.074	4.074	4.074	4.074	4.074	4.074	4.074	4.074	48.894	48.242	45.656
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	139.311	139.311	139.311	139.311	139.311	139.311	139.311	139.311	139.311	139.311	139.311	139.310	1.671.734	1.708.483	1.740.610

WC048 Knysna - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
NET INCREASE/(DECREASE) IN CASH HELD	5.336	5.336	5.336	5.336	5.336	5.336	5.336	5.336	5.336	5.336	5.336	5.337	64.034	109.635	195.650
Cash/cash equivalents at the month/year begin:	8.833	8.833	8.833	8.833	8.833	8.833	8.833	8.833	8.833	8.833	8.833	8.833	106.001	60.335	53.857
Cash/cash equivalents at the month/year end:	14.170	14.170	14.170	14.170	14.170	14.170	14.170	14.170	14.170	14.170	14.170	14.170	170.035	169.970	249.507
References															

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

2. Bulk purchases - Electricity - use detail information from Table SA1

3. Acquisition Inventory - Water & other inventory - use detail information from Table A6 Inventory

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WC048 Knysna - NOT REQUIRED - municipality does not have entities

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
Cash flows										
Net cash from (used) operating										

WC048 Knysna - NOT REQUIRED - municipality does not have entities

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R million										
Financial Performance										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

WC048 Knysna - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

References
1. Total agreement period from commencement until end
2. Annual value

WC048 Knysna - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3										
Parent Municipality:											
<u>Revenue Obligation By Contract</u>	2										
Contract 1											
Contract 2											
Contract 3 etc											
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2										
Contract 1											
Contract 2											
Contract 3 etc											
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2										
Contract 1											
Contract 2											
Contract 3 etc											
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-
Entities:											
<u>Revenue Obligation By Contract</u>	2										
Contract 1											
Contract 2											
Contract 3 etc											
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2										
Contract 1											
Contract 2											
Contract 3 etc											
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2										
Contract 1											
Contract 2											
Contract 3 etc											
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

WC048 Knysna - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3										
Parent Municipality:											

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

WC048 Knysna - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	–	–	59.924	22.303	22.303	30.322	26.807	33.509
Roads Infrastructure		–	–	–	8.000	–	–	10.745	10.000	10.000
Roads		–	–	–	8.000	–	–	10.745	10.000	10.000
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	2.400	600	600	35	480	600
Drainage Collection		–	–	–	2.400	600	600	35	480	600
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	3.800	7.375	7.375	10.139	10.800	17.300
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		–	–	–	2.800	4.613	4.613	9.614	10.200	16.900
LV Networks		–	–	–	–	611	611	524	600	400
Capital Spares		–	–	–	1.000	2.152	2.152	–	–	–
Water Supply Infrastructure		–	–	–	44.424	13.931	13.931	7.970	4.557	4.659
Dams and Weirs		–	–	–	–	–	–	350	–	–
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		–	–	–	2.774	9.868	9.868	4.124	4.557	4.659
Bulk Mains										
Distribution		–	–	–	650	839	839	3.496	–	–
Distribution Points										
PRV Stations										
Capital Spares		–	–	–	41.000	3.224	3.224	–	–	–
Sanitation Infrastructure		–	–	–	1.300	397	397	1.433	970	950
Pump Station										
Reticulation		–	–	–	1.300	397	397	1.433	970	950
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										

WC048 Knysna - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

WC048 Knysna - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Community Assets		-	-	-	3.800	500	500	3.688	8.920	5.120
Community Facilities		-	-	-	3.800	500	500	3.339	7.720	4.520
Halls		-	-	-	-	-	-	-	1.600	-
Centres		-	-	-	-	-	-	-	3.600	3.200
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		-	-	-	3.800	250	250	1.049	1.200	800
Testing Stations		-	-	-	-	-	-	874	600	400
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police		-	-	-	-	250	250	262	120	120
Parks		-	-	-	-	-	-	524	600	-
Public Open Space										
Nature Reserves										
Public Ablution Facilities		-	-	-	-	-	-	280	-	-
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	350	-	-
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	350	1.200	600
Indoor Facilities										
Outdoor Facilities		-	-	-	-	-	-	350	1.200	600
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										

WC048 Knysna - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	350	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	350	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		-	-	-	-	-	-	350	-	-
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	-	750	1.714	1.688	787	280	280
Computer Equipment		-	-	-	750	1.714	1.688	787	280	280
Furniture and Office Equipment		-	-	-	803	700	732	224	114	116
Furniture and Office Equipment		-	-	-	803	700	732	224	114	116

WC048 Knysna - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
<u>Machinery and Equipment</u>		–	–	–	3.988	1.312	1.579	5.900	8.260	5.951
Machinery and Equipment		–	–	–	3.988	1.312	1.579	5.900	8.260	5.951
<u>Transport Assets</u>		–	–	–	12.307	14.030	13.933	9.086	6.600	5.000
Transport Assets		–	–	–	12.307	14.030	13.933	9.086	6.600	5.000
<u>Land</u>		–	–	–	–	–	–	–	–	–
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
<u>Living resources</u>		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		–	–	–	–	–	–	–	–	–
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on new assets	1	–	–	–	81.572	40.560	40.736	50.357	50.981	49.976

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

WC048 Knysna - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	33.193	43.194	43.194	43.613	41.583	34.724
Roads Infrastructure		-	-	-	13.543	18.020	18.020	13.262	1.600	-
Roads		-	-	-	13.543	18.020	18.020	13.262	1.600	-
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	4.000	3.000	3.000	2.797	2.200	1.200
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations		-	-	-	-	-	-	524	600	400
MV Networks		-	-	-	-	-	-	699	400	-
LV Networks										
Capital Spares		-	-	-	4.000	3.000	3.000	1.573	1.200	800
Water Supply Infrastructure		-	-	-	1.050	11.000	11.000	6.013	600	800
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		-	-	-	1.050	11.000	11.000	6.013	600	800
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	14.600	10.800	10.800	20.143	21.583	17.124
Pump Station										
Reticulation										
Waste Water Treatment Works		-	-	-	13.600	9.800	9.800	19.283	19.885	15.224
Outfall Sewers										
Toilet Facilities										

WC048 Knysna - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Capital Spares		-	-	-	1.000	1.000	1.000	860	1.698	1.900
Solid Waste Infrastructure		-	-	-	-	-	-	-	14.000	14.000
Landfill Sites										
Waste Transfer Stations		-	-	-	-	-	-	-	4.000	4.000
Waste Processing Facilities										
Waste Drop-off Points		-	-	-	-	-	-	-	10.000	10.000
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	1.398	1.600	1.600
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations		-	-	-	-	-	-	1.398	1.600	1.600
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	375	375	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades		-	-	-	-	375	375	-	-	-
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										

WC048 Knysna - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
<i>Testing Stations</i>										
<i>Museums</i>										
<i>Galleries</i>										
<i>Theatres</i>										
<i>Libraries</i>										
<i>Cemeteries/Crematoria</i>										
<i>Police</i>										
<i>Parks</i>										
<i>Public Open Space</i>										
<i>Nature Reserves</i>										
<i>Public Ablution Facilities</i>										
<i>Markets</i>										
<i>Stalls</i>										
<i>Abattoirs</i>										
<i>Airports</i>										
<i>Taxi Ranks/Bus Terminals</i>										
<i>Capital Spares</i>										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>										
<i>Outdoor Facilities</i>										
<i>Capital Spares</i>										
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>										
<i>Unimproved Property</i>										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>										
<i>Unimproved Property</i>										
<u>Other assets</u>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>										
<i>Pay/Enquiry Points</i>										
<i>Building Plan Offices</i>										

WC048 Knysna - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets										
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										

WC048 Knysna - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	33.193	43.194	43.194	43.613	41.583	34.724
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	19.2%	31.5%	31.5%	18.4%	17.1%	14.2%
Renewal of Existing Assets as % of deprechn"		0.0%	0.0%	0.0%	48.4%	63.0%	63.0%	69.3%	69.6%	58.6%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

WC048 Knysna - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		52.600	36.264	24.064	27.745	28.742	28.742	38.913	46.693	48.925
Roads Infrastructure		3.918	4.509	3.016	5.600	5.600	5.600	8.272	9.867	10.277
Roads		3.905	4.509	3.016	5.600	5.600	5.600	8.272	9.867	10.277
Road Structures										
Road Furniture										
Capital Spares		13	–	–	–	–	–	–	–	–
Storm water Infrastructure		877	411	779	1.000	1.000	1.000	1.752	2.089	2.172
Drainage Collection		70	4	–	–	–	–	–	–	–
Storm water Conveyance		807	407	779	1.000	1.000	1.000	1.752	2.089	2.172
Attenuation										
Electrical Infrastructure		20.898	16.857	15.736	14.527	15.027	15.027	19.295	22.861	23.676
Power Plants										
HV Substations		2.171	2.334	2.185	2.000	2.000	2.000	12.817	15.137	15.622
HV Switching Station		211	20	324	261	261	261	326	385	398
HV Transmission Conductors		4.898	1.356	589	1.004	1.504	1.504	2.890	3.447	3.596
MV Substations										
MV Switching Stations										
MV Networks		9.447	5.941	4.664	5.313	5.313	5.313	3.262	3.892	4.060
LV Networks		4.170	7.207	7.975	5.948	5.948	5.948	–	–	–
Capital Spares										
Water Supply Infrastructure		15.743	8.855	3.376	5.038	5.388	5.388	5.595	7.108	7.828
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		13.676	7.361	2.856	4.155	4.155	4.155	3.461	4.129	4.308
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares		2.067	1.493	520	883	1.233	1.233	2.134	2.979	3.521
Sanitation Infrastructure		9.946	4.443	564	1.230	1.230	1.230	3.534	4.215	4.398
Pump Station										
Reticulation										
Waste Water Treatment Works		9.946	4.443	564	1.230	1.230	1.230	3.534	4.215	4.398
Outfall Sewers										
Toilet Facilities										

WC048 Knysna - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
Capital Spares										
Solid Waste Infrastructure		1.218	1.189	592	350	497	497	466	552	573
Landfill Sites										
Waste Transfer Stations		1.218	1.189	592	350	497	497	466	552	573
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
<u>Community Assets</u>		4.816	2.958	3.273	2.821	2.933	2.933	6.711	8.730	9.106
Community Facilities		3.465	1.897	1.558	1.271	1.304	1.304	3.239	3.761	3.920
Halls		227	322	545	455	475	475	1.555	2.011	2.098
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		67	-	-	-	-	-	-	-	-

WC048 Knysna - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
Testing Stations										
Museums		78	36	13	–	–	–	56	35	36
Galleries										
Theatres										
Libraries		500	178	61	75	82	82	373	442	458
Cemeteries/Crematoria		660	367	444	306	311	311	472	610	637
Police		29	38	18	35	35	35	33	39	40
Parks										
Public Open Space		1.902	956	477	400	400	400	751	624	650
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		1.351	1.061	1.715	1.550	1.629	1.629	3.472	4.970	5.185
Indoor Facilities										
Outdoor Facilities		1.351	1.061	1.715	1.550	1.629	1.629	3.472	4.970	5.185
Capital Spares										
<u>Heritage assets</u>		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<u>Investment properties</u>		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
<u>Other assets</u>		3.251	1.091	918	716	716	716	3.393	3.918	4.056

WC048 Knysna - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
Operational Buildings		740	788	722	714	714	714	1.762	2.088	2.158
Municipal Offices		617	764	721	713	713	713	1.669	1.976	2.042
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots		123	23	1	1	1	1	93	111	116
Capital Spares										
Housing		2.511	303	196	2	2	2	1.631	1.830	1.897
Staff Housing		1.120	146	2	2	2	2	93	7	7
Social Housing		1.391	157	194	-	-	-	1.538	1.823	1.890
Capital Spares										
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<u>Furniture and Office Equipment</u>		14	-	-	-	-	-	-	-	-
Furniture and Office Equipment		14	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<u>Transport Assets</u>		6.140	7.136	8.673	7.276	7.940	7.970	8.275	10.399	10.817
Transport Assets		6.140	7.136	8.673	7.276	7.940	7.970	8.275	10.399	10.817

WC048 Knysna - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	66.820	47.448	36.928	38.559	40.331	40.361	57.292	69.740	72.903
R&M as a % of PPE & Investment Property		6.1%	4.4%	3.5%	3.3%	4.2%	4.2%	5.2%	6.0%	5.9%
R&M as % Operating Expenditure		6.2%	4.0%	3.1%	3.1%	2.7%	2.7%	7.5%	4.6%	4.7%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

WC048 Knysna - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		40.379	38.094	45.861	55.871	45.506	45.506	6.594	6.547	6.478
Roads Infrastructure		5.818	8.450	9.617	10.932	10.933	10.933	–	–	–
Roads		5.818	8.450	9.617	10.932	10.933	10.933	–	–	–
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		1.029	1.151	20	1.151	1.151	1.151	–	–	–
Drainage Collection		1.029	1.151	20	1.151	1.151	1.151	–	–	–
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		8.001	8.477	8.994	19.913	13.345	13.345	–	–	–
Power Plants		3	3	3	–	18	18	–	–	–
HV Substations		7.999	8.474	8.991	19.913	13.327	13.327	–	–	–
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		17.501	18.489	19.180	21.764	17.802	17.802	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		208	–	–	–	–	–	–	–	–
Bulk Mains										
Distribution		17.293	18.489	19.180	21.764	17.802	17.802	–	–	–
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		6.120	184	6.367	44	163	163	3.335	3.314	3.305
Pump Station		1	–	–	–	72	72	–	–	–
Reticulation		5.909	139	41	–	–	–	3.290	3.269	3.260
Waste Water Treatment Works		166	–	6.282	–	47	47	–	–	–
Outfall Sewers										
Toilet Facilities		44	44	44	44	44	44	45	45	45

WC048 Knysna - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Capital Spares										
Solid Waste Infrastructure		1.818	1.253	1.604	1.988	2.019	2.019	489	485	483
Landfill Sites		1.818	1.253	1.604	1.988	2.019	2.019	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	489	485	483
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		92	91	78	80	93	93	2.770	2.749	2.690
Data Centres										
Core Layers										
Distribution Layers		92	91	78	80	93	93	2.770	2.749	2.690
Capital Spares										
Community Assets		2.524	2.330	2.093	2.061	3.234	3.234	12.931	12.861	12.821
Community Facilities		1.900	1.698	1.464	1.323	2.478	2.478	422	391	391
Halls		635	618	618	619	726	726	–	–	–
Centres		7	7	7	7	558	558	5	–	–
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		68	52	46	58	58	58	–	–	–

WC048 Knysna - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Testing Stations		0	0	0	0	0	0	-	-	-
Museums		6	6	6	-	6	6	-	-	-
Galleries										
Theatres										
Libraries		572	558	437	243	392	392	374	374	374
Cemeteries/Crematoria		9	9	15	58	142	142	-	-	-
Police		2	2	2	-	-	-	-	-	-
Parks		252	116	116	122	126	126	-	-	-
Public Open Space										
Nature Reserves										
Public Ablution Facilities		-	-	-	-	5	5	44	18	18
Markets										
Stalls		22	2	27	23	272	272	-	-	-
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals		327	327	191	191	194	194	-	-	-
Capital Spares										
Sport and Recreation Facilities		624	632	629	738	756	756	12.508	12.470	12.429
Indoor Facilities		-	-	-	717	717	717	-	-	-
Outdoor Facilities		624	632	629	21	39	39	12.508	12.470	12.429
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		137	136	136	136	170	170	-	-	-
Revenue Generating		137	136	136	136	170	170	-	-	-
Improved Property		137	136	136	136	170	170	-	-	-
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		1.773	1.920	703	688	945	945	18.577	18.514	18.511
Operational Buildings		1.773	1.919	703	688	871	871	18.577	18.514	18.511
Municipal Assets		1.773	1.919	703	688	871	871	18.577	18.514	18.511

WC048 Knysna - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Depreciation by Asset Class/Sub-class</u>										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	1	-	1	74	74	-	-	-
Staff Housing										
Social Housing		-	1	-	1	74	74	-	-	-
Capital Spares										
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<u>Intangible Assets</u>		16	15	15	15	124	124	-	-	-
Servitudes										
Licences and Rights		16	15	15	15	124	124	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		16	15	15	15	124	124	-	-	-
Load Settlement Software Applications										
Unspecified										
<u>Computer Equipment</u>		973	(828)	911	839	1.922	1.922	6.673	6.455	6.378
Computer Equipment		973	(828)	911	839	1.922	1.922	6.673	6.455	6.378
<u>Furniture and Office Equipment</u>		1.616	7.637	1.821	7.412	10.052	10.052	136	112	96
Furniture and Office Equipment		1.616	7.637	1.821	7.412	10.052	10.052	136	112	96
<u>Machinery and Equipment</u>		735	753	789	1.142	3.805	3.805	17.989	15.267	14.952
Machinery and Equipment		735	753	789	1.142	3.805	3.805	17.989	15.267	14.952
<u>Transport Assets</u>		3.263	3.109	1.832	383	2.790	2.790	27	25	25
Transport Assets		3.263	3.109	1.832	383	2.790	2.790	27	25	25
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land										

WC048 Knysna - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Depreciation	1	51.416	53.167	54.161	68.548	68.548	68.548	62.926	59.782	59.260

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

WC048 Knysna - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	57.170	50.748	50.748	140.877	150.544	159.689
Roads Infrastructure		-	-	-	25.112	10.417	10.417	15.147	15.040	21.400
Roads		-	-	-	25.112	10.417	10.417	15.147	15.040	21.400
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	1.500	1.600	1.600	979	3.400	3.400
Drainage Collection		-	-	-	1.500	1.600	1.600	979	3.400	3.400
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	8.696	8.696	8.696	12.287	11.580	10.750
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		-	-	-	8.696	8.696	8.696	9.490	9.780	9.750
MV Switching Stations										
MV Networks										
LV Networks		-	-	-	-	-	-	2.797	1.800	1.000
Capital Spares										
Water Supply Infrastructure		-	-	-	15.162	24.635	24.635	30.411	29.680	30.499
Dams and Weirs		-	-	-	-	4.300	4.300	-	-	-
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		-	-	-	-	-	-	1.748	2.200	2.400
Bulk Mains		-	-	-	917	917	917	338	160	-
Distribution		-	-	-	14.245	19.418	19.418	28.325	27.320	28.099
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	6.700	5.400	5.400	82.053	90.844	93.640
Pump Station		-	-	-	3.000	3.200	3.200	67.087	64.460	70.935
Reticulation		-	-	-	3.300	1.800	1.800	13.933	24.250	21.850
Waste Water Treatment Works		-	-	-	400	400	400	1.032	2.134	855
Outfall Sewers										
Toilet Facilities										

WC048 Knysna - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u>										
<i>Capital Spares</i>										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>										
<i>Waste Transfer Stations</i>										
<i>Waste Processing Facilities</i>										
<i>Waste Drop-off Points</i>										
<i>Waste Separation Facilities</i>										
<i>Electricity Generation Facilities</i>										
<i>Capital Spares</i>										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>										
<i>Rail Structures</i>										
<i>Rail Furniture</i>										
<i>Drainage Collection</i>										
<i>Storm water Conveyance</i>										
<i>Attenuation</i>										
<i>MV Substations</i>										
<i>LV Networks</i>										
<i>Capital Spares</i>										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>										
<i>Piers</i>										
<i>Revetments</i>										
<i>Promenades</i>										
<i>Capital Spares</i>										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>										
<i>Core Layers</i>										
<i>Distribution Layers</i>										
<i>Capital Spares</i>										
<u>Community Assets</u>		-	-	-	-	2.074	2.074	2.339	-	-
Community Facilities		-	-	-	-	153	153	612	-	-
<i>Halls</i>										
<i>Centres</i>										
<i>Crèches</i>										
<i>Clinics/Care Centres</i>										
<i>Fire/Ambulance Stations</i>										

WC048 Knysna - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u>										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		-	-	-	-	153	153	350	-	-
Police										
Parks		-	-	-	-	-	-	262	-	-
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	1.921	1.921	1.727	-	-
Indoor Facilities										
Outdoor Facilities		-	-	-	-	1.921	1.921	1.727	-	-
Capital Spares										
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
<u>Other assets</u>		-	-	-	650	474	298	385	100	-
Operational Buildings		-	-	-	650	474	298	385	100	-
Municipal Offices		-	-	-	650	474	298	-	-	-
Pay/Enquiry Points										
Building Plan Offices										

WC048 Knysna - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u>										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots		-	-	-	-	-	-	385	100	-
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets										
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										

WC048 Knysna - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	57.820	53.296	53.120	143.600	150.644	159.689
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	33.5%	38.9%	38.8%	60.4%	61.9%	65.3%
Upgrading of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	84.3%	77.7%	77.5%	228.2%	252.0%	269.5%

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

WC048 Knysna - Supporting Table SA35 Future financial implications of the capital budget

[illegible]

WC048 Knysna - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
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)								
Vote 10 - (140: IE)								
Vote 11 - 5. Planning (150: IE)								
Vote 12 - 6. Community (160: IE)								
Vote 13 - 7. Electricity (170: IE)								
Vote 14 - 6. Community (180: IE)								
Vote 15 - 8. Technical (180: IE)								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								

WC048 Knysna - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		–	–	–	–	–	–	–

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

WC048 Knysna - Supporting Table SA36 Detailed capital budget

R thousand		Project Number	Asset Class	Asset Sub-Class	Ward Location				2020/21 medium-term Revenue & Expenditure Framework		
Function	Project Description					Audited Outcome 2024/25	Current Year 2025/26	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: <i>List all capital projects grouped by Function</i>											
CEMETERY	Fencing: Hunters Home Cemetery	39.005		Cemeteries/Crematoria	Ward 9	–	–		175	–	–
	Fencing: Rheenedal Cemetery	39.004		Cemeteries/Crematoria	Ward 5				175	–	–
	New Ablution Facility at Hunters Home Cemetery	39.007		Public Ablution Facilities	Ward 9				140	–	–
	New Ablution Facility at Rheenedal Cemetery	39.006		Public Ablution Facilities	Ward 5				140	–	–
CLEANSING REFUSE REMOVAL SERV.	Bell logger	72.005		Machinery and Equipment	Whole of the Municipality				–	200	200
	Chipper	72.004		Machinery and Equipment	Whole of the Municipality				–	160	168
	Class 1 Noise Level Meter (2)	72.002		Machinery and Equipment	Whole of the Municipality				140	–	–
	Compactor Trucks (3)	72.001		Transport Assets	Whole of the Municipality				–	2.600	2.600
	LDV Vehicles replacements	72.003		Transport Assets	Whole of the Municipality				350	640	720
DIRECTOR: TECHNICAL SERVICES	MIG: Balancing figure to be unbundled	80.002		Distribution	Whole of the Municipality				24.864	27.320	28.099
	Program Office Furniture	92.019		Furniture and Office Equipment	Whole of the Municipality				98	114	116
	Program Tools Equipment	80.001		Machinery and Equipment	Administrative or Head Office (Including Satellite Offices)				210	280	327
ELECTRICITY DISTRIBUTION	2x 20MVA 66/22KV Knysna Main Intake Substation Ph 3	76.214		MV Substations	Whole of the Municipality				6.957	8.180	8.550
	8 ton crane Truck 20 m-t (Sedg): Vehicle Replacement	76.212		Transport Assets	Whole of the Municipality				699	–	–
	Electrification of formal Houses (INEP) - Hlalani Damsebos	76.228		LV Networks	Ward 3				350	–	–
	Electrification of Formal Housing	76.003		MV Networks	Whole of the Municipality				699	600	600
	Electrification of informal areas (Ward 1 to Ward 11)	76.210		MV Networks	Whole of the Municipality				874	600	600
	Hornlee Pre-Eng phase (Bulk Electrical Infrastructure)	76.213		MV Substations	Ward 6				191	–	–
	Karatara Pre-Eng phase (Bulk Electrical Infrastructure)	76.212		MV Substations	Ward 2				70	–	–
	Knysna ageing mini-sub replacements	76.222		MV Substations	Whole of the Municipality				1.398	1.600	1.600
	LDV Vehicles	76.226		Transport Assets	Whole of the Municipality				1.119	–	–
	New MV Transformers	76.003		MV Networks	Whole of the Municipality				1.748	1.200	800
	New Streetlight Installation	76.225		LV Networks	Whole of the Municipality				699	600	400
	Overhead to underground cable	76.224		LV Networks	Whole of the Municipality				1.049	800	600
	Refurbishment and Replacement of HV and MV Circuit Breakers	76.218		MV Switching Stations	Whole of the Municipality				524	600	400
	Refurbishment of Ring Main Units	76.209		Capital Spares	Whole of the Municipality				1.049	1.200	800
	Refurbishment of Substations	76.221		MV Substations	Whole of the Municipality				1.224	1.400	1.200
	Replacement of 2 RMU s Eastford and White location	76.209		Capital Spares	Whole of the Municipality				524	–	–
	Salt River Control Plant Upgrade	76.213		MV Substations	Ward 10				175	200	–
	SCADA Telemetry Installation	76.227		LV Networks	Whole of the Municipality				699	400	–
	Sedgefield Network Upgrade	76.217		MV Networks	Ward 2				3.496	5.000	12.500
	Simola Substation Upgrade	76.214		MV Substations	Ward 10				874	–	–
	Upgrade of LV Overhead lines	76.220		MV Networks	Whole of the Municipality				699	400	–
	Upgrade of MV and LV Cables	76.216		MV Networks	Whole of the Municipality				1.049	1.200	1.200
	Upgrade of MV Overhead lines	76.219		MV Networks	Whole of the Municipality				1.049	1.200	1.200
	Western Feeder 11kV line refurbishments	76.215		MV Networks	Whole of the Municipality				699	400	–
EXPENDITURE: STORES	Smart Meters Installation	76.228		LV Networks	Whole of the Municipality				524	600	400
HALLS / FACILITIES	Community Hall- Rheenedal	41.011		Halls	Ward 5				–	1.600	–
	Furniture Equipment	41.010		Furniture and Office Equipment	Whole of the Municipality				122	–	–
	Multipurpose centre in Karatara	41.013		Centres	Ward 2				–	1.200	1.200
	Multipurpose centre in Rheenedal?	41.012		Centres	Ward 5				–	1.200	1.200
HOUSING ADMINISTRATION	Installation of Septic Tanks in Informal Areas (Pilot)	90.014		Waste Water Treatment Works	Whole of the Municipality				1.049	–	–
	New LDV's	48.002		Transport Assets	Whole of the Municipality				269	–	–
	Sedgefield Infill - Informal Settlements Upgrading Partnership Grant	246		Roads	Ward 1				10.745	10.000	10.000
INFORMATION TECHNOLOGY	New Server	66.202		Computer Equipment	Whole of the Municipality				489	–	–
	Program Computer Equipment	66.002		Computer Equipment	Whole of the Municipality				105	120	120

		66.003	Computer Equipment	Administrative or Head Office (Including Satellite Offices)		87	100	100
	Switches/Upgrade Network	66.004	Computer Equipment	Whole of the Municipality		105	60	60
KARATARA	Decomission/close Old Place Garden Refuse Disposal Site	72.006	Waste Drop-off Points	Whole of the Municipality		–	6.000	6.000
	establishment of 2 new green landfill facilities	72.007	Waste Drop-off Points	Whole of the Municipality		–	4.000	4.000
MUNICIPAL MANAGER	Program Office Furniture	31.001	Furniture and Office Equipment	Administrative or Head Office (Including Satellite Offices)		3	–	–
ORGANISATIONAL PERFORMANCE	Audit software installation	98.001	Computer Software and Applications	Administrative or Head Office (Including Satellite Offices)		350	–	–
PARKS RECREATION	Installation of New Playpark equipment	53.026	Machinery and Equipment	Whole of the Municipality		245	200	200
	New Generator	53.025	Machinery and Equipment	Whole of the Municipality		21	–	–
	Public parks in underserved neighbourhoods?	53.027	Parks	Whole of the Municipality		524	600	–
	Small Plant Equipment	53.010	Machinery and Equipment	Whole of the Municipality		280	80	80
	Upgrading of Buffelskop Caravan Park (Stairs, Boardwalk and Playpark)	53.024	Parks	Ward 5		105	–	–
	Upgrading to Coney Glen Board Walk	53.023	Parks	Ward 9		157	–	–
PMU	3 x Tipper Trucks	73.010	Transport Assets	Whole of the Municipality		–	1.000	–
	New Transfer Stations	73.009	Waste Transfer Stations	Whole of the Municipality		–	4.000	4.000
	Odour Control System	73.007	Machinery and Equipment	Whole of the Municipality		175	200	200
	Reconfigure Compactor machine	73.011	Machinery and Equipment	Whole of the Municipality		–	2.000	–
	Smart Meters Installation	93.065	Distribution	Whole of the Municipality		3.496	–	–
	Waste Skips/Bins	73.008	Machinery and Equipment	Whole of the Municipality		–	2.000	2.000
PROP. PLANT EQUIPMENT	Bulk Sewer Services Damsebos next to Uniondale Road	60.001	Reticulation	Ward 3		860	–	–
RDS,S/WTR,DRAINAGE:STORMWATER	Brenton on Lake to Storwater Management	87.007	Drainage Collection	Ward 5		699	2.400	2.400
	Knysna Heights Retaining Wall	87.010	Drainage Collection	Ward 10		35	480	600
	Rehabilitation of Hornlee Internal Streets Counter Funding	87.007	Drainage Collection	Ward 6		105	–	–
	Upgrade Stormwater Infrastructure	87.007	Drainage Collection	Whole of the Municipality		175	1.000	1.000
RDS,S/WTR,DRAINAGE:STREETS	New Vehicle: 1.5 Ton LDV	88.059	Transport Assets	Whole of the Municipality		192	–	–
	Public Transport Facilities	88.010	Roads	Whole of the Municipality		8.696	–	–
	Replace Vehicle: 3 Ton Trucks (2x per year)	88.060	Transport Assets	Whole of the Municipality		839	960	960
	Resealing of streets	88.055	Roads	Whole of the Municipality		9.527	2.000	6.000
	Resurface Gravel Roads	88.004	Roads	Ward 8		175	2.400	7.000
	Skid steer with ripper	88.061	Machinery and Equipment	Whole of the Municipality		489	–	–
	Upgrade Gravel Roads Ward 4	88.062	Roads	Ward 4		166	2.400	–
	Upgrade Gravel Roads Ward 7	88.056	Roads	Ward 7		524	1.600	–
		88.063	Roads	Ward 7		4.042	–	–
	Upgrade Howard Street Ward 9	88.002	Roads	Ward 9		35	240	400
	Upgrade of George Rex Drive	88.057	Roads	Ward 9		5.244	8.000	8.000
	Vehicles: Replace 6 x 1 Ton LDV	88.058	Transport Assets	Whole of the Municipality		776	–	–
SAFETY FIRE BRIGADE SERVICES	Construction/Establishment of new control centre	56.019	Centres	Whole of the Municipality		–	1.200	800
	Establishment of fire stations - Khayaletu	56.002	Fire/Ambulance Stations	Ward 7		1.049	1.200	800
	Fire Hoses and Nozzles	80.001	Machinery and Equipment	Whole of the Municipality		70	80	80
	Municipal Fire Service Capacity Support Grant - Machinery	56.015	Machinery and Equipment	Administrative or Head Office (Including Satellite Offices)		250	–	–
	Procurement of ladders	56.017	Machinery and Equipment	Whole of the Municipality		105	100	80
	Procurement of new major pumper	56.020	Machinery and Equipment	Whole of the Municipality		–	1.600	1.600
	Procurement of portable handheld radio's	80.001	Machinery and Equipment	Whole of the Municipality		70	40	40
	Refurbishment of CX 22174 CX 11012	56.018	Transport Assets	Whole of the Municipality		524	800	–
	Replacement of a vehicle CX50166	56.015	Transport Assets	Whole of the Municipality		420	–	–
	Replacement of breathing apparatus	56.016	Machinery and Equipment	Whole of the Municipality		140	120	120
SAFETY LAW ENFORCEMENT	CCTV camera Project	57.002	Police	Whole of the Municipality		262	120	120
	Relocation of Taxi Holding Bay- Prepare Bays	57.002	Taxi Ranks/Bus Terminals	Whole of the Municipality		350	–	–
SAFETY TRAFFIC DEPARTMENT	Relocation of Drivers license testing Centre	59.002	Testing Stations	Whole of the Municipality		874	600	400
	Vehicle Replacements (3)	59.002	Transport Assets	Whole of the Municipality		420	600	720
SEWERAGE PURIFICATION SERVICES	Knysna Windheuwel WWTW	90.010	Waste Water Treatment Works	Whole of the Municipality		1.032	2.134	855
	Refurbishment of biodisk in Belvedere	89.003	Waste Water Treatment Works	Ward 5		229	–	–
	Refurbishment of biodisk in Karatara	89.009	Waste Water Treatment Works	Ward 2		516	–	–
	Refurbishment of knysna Waste Water Treatment Works	89.010	Waste Water Treatment Works	Whole of the Municipality		3.154	–	–
SEWERAGE RETICULATION SERVICES	AC Pipe replacements	90.019	Reticulation	Whole of the Municipality		5.734	14.550	19.000
	Brenton on Lake to Belvedere Sewer Link	90.010	Reticulation	Ward 5		2.007	9.700	2.850

Water project A										
Entity B										
Electricity project B										
Entity Capital expenditure						-	-	-	-	-
Total Capital expenditure						-	-	237.570	243.207	244.389

References

Must reconcile with Budgeted Capital Expenditure

Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

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[illegible]

References

List all projects with planned completion dates in current year that have been re-budged in the MTREF

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002 00002)

WC048 Knysna - Supporting Table SA38 Consolidated detailed operational projects

R thousand									Prior year outcomes		2026/27 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Function	Project Description	Project Number	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude						
Parent municipality:													
List all operational projects grouped by Function													
Police Forces, Traffic and Street Parking Control	Default Transactions	–				.	.	–	–		50.864	52.746	54.697
Administrative and Corporate Support	Municipal Running Cost	–				.	.	–	–		30.084	31.280	30.152
Biodiversity and Landscape	Municipal Running Cost	–				.	.	–	–		154	181	187
Cemeteries, Funeral Parlours and Crematoriums	Municipal Running Cost	–				.	.	–	–		4.233	3.809	3.880
Cleansing	Municipal Running Cost	–				.	.	–	–		280	20	21
Community Halls and Facilities	Municipal Running Cost	–				.	.	–	–		2.762	2.960	3.020
Community Parks (including Nurseries)	Municipal Running Cost	–				.	.	–	–		1.036	1.085	1.057
Control of Public Nuisances	Municipal Running Cost	–				.	.	–	–		280	331	344
Corporate Wide Strategic Planning (IDPs, LEDs)	Municipal Running Cost	–				.	.	–	–		5.523	5.121	5.295
Disaster Management	Municipal Running Cost	–				.	.	–	–		6.537	7.194	7.441
Economic Development/Planning	Municipal Running Cost	–				.	.	–	–		5.635	4.504	4.655
Electricity	Municipal Running Cost	–				.	.	–	–		516.163	541.296	552.496
Finance	Municipal Running Cost	–				.	.	–	–		42.476	45.989	47.240
Fire Fighting and Protection	Municipal Running Cost	–				.	.	–	–		32.386	39.491	40.553
Fleet Management	Municipal Running Cost	–				.	.	–	–		4.728	5.576	5.756
Governance Function	Municipal Running Cost	–				.	.	–	–		6.063	8.389	8.740
Housing	Municipal Running Cost	–				.	.	–	–		9.273	10.719	10.972
Human Resources	Municipal Running Cost	–				.	.	–	–		14	9	5
Information Technology	Municipal Running Cost	–				.	.	–	–		23.764	26.068	12.056
Legal Services	Municipal Running Cost	–				.	.	–	–		12.054	14.368	14.393
Libraries and Archives	Municipal Running Cost	–				.	.	–	–		19.042	18.750	18.779
Marketing, Customer Relations, Publicity and Media Co-ordination	Municipal Running Cost	–				.	.	–	–		2.486	2.931	3.025
Mayor and Council	Municipal Running Cost	–				.	.	–	–		41.194	28.836	29.868
Municipal Manager, Town Secretary and Chief Executive	Municipal Running Cost	–				.	.	–	–		3.635	3.741	3.865
Museums and Art Galleries	Municipal Running Cost	–				.	.	–	–		354	393	408
Nature Conservation	Municipal Running Cost	–				.	.	–	–		3.338	3.242	3.341
Police Forces, Traffic and Street Parking Control	Municipal Running Cost	–				.	.	–	–		78.261	84.679	87.651
Project Management Unit	Municipal Running Cost	–				.	.	–	–		2.232	2.312	2.388
Property Services	Municipal Running Cost	–				.	.	–	–		28.522	13.560	13.874
Public Toilets	Municipal Running Cost	–				.	.	–	–		2.813	2.595	2.569
Recreational Facilities	Municipal Running Cost	–				.	.	–	–		18.821	23.655	23.944
Risk Management	Municipal Running Cost	–				.	.	–	–		228	17	17
Road and Traffic Regulation	Municipal Running Cost	–				.	.	–	–		(1.007)	(5.734)	(5.952)
Roads	Municipal Running Cost	–				.	.	–	–		59.681	67.295	62.826
Sewerage	Municipal Running Cost	–				.	.	–	–		46.316	29.996	24.447
Solid Waste Disposal (Landfill Sites)	Municipal Running Cost	–				.	.	–	–		149	11	11
Solid Waste Removal	Municipal Running Cost	–				.	.	–	–		63.174	44.365	45.691
Sports Grounds and Stadiums		–				.	.				2.401	2.695	2.763
Storm Water Management	Municipal Running Cost	–				.	.				6.660	7.622	7.834
Street Cleaning	Municipal Running Cost	–				.	.				6.819	6.815	7.043
Street Lighting and Signal Systems	Municipal Running Cost	–				.	.				10	12	13
Supply Chain Management	Municipal Running Cost	–				.	.				5.951	7.052	7.294
Town Planning, Building Regulations and Enforcement, and City Engineer		–				.	.				41.893	41.900	40.506
Valuation Service	Municipal Running Cost	–				.	.				814	3.150	3.262
Waste Water Treatment	Municipal Running Cost	–				.	.				62.130	71.208	74.164
Water Distribution		–				.	.				106.626	142.714	134.449
Water Treatment		–				.	.				9.376	7.780	6.500
Housing	NERSA: Administrative and General Expenses	–				.	.				390	498	555
Administrative and Corporate Support	Municipal Running Cost	1				.	.				39	39	39
Mayor and Council	Workshops, Seminars and Subject Matter Training	2				.	.				20	–	–
Mayor and Council	Workshops, Seminars and Subject Matter Training	4				.	.				20	–	–
Mayor and Council	Budget Road Show Public Participation	5				.	.				20	–	–

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R thousand									Prior year outcomes		2026/27 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:													
Mayor and Council	Budget Road Show Public Participation	6									20	–	–
Mayor and Council	Budget Road Show Public Participation	7									20	–	–
Mayor and Council	Budget Road Show Public Participation	8									20	–	–
Mayor and Council	Budget Road Show Public Participation	9									20	–	–
Administrative and Corporate Support	Transport Assets	11									29	34	36
Administrative and Corporate Support	Public Participation Meeting	12									181	215	14
Roads	Road Structures	20									110	124	124
Police Forces, Traffic and Street Parking Control	Housing Projects	22									186	221	229
Property Services	Buildings	25									93	7	7
Human Resources	Human Resource Management	28									186	221	229
Finance	Municipal Running Cost										10	17	26
Human Resources	Human Resource Management	29									97	115	119
Human Resources	Human Resource Management	30									870	1.031	1.069
Human Resources	Human Resource Management	35									1.933	2.292	2.376
Human Resources	Human Resource Management	36									97	115	119
Human Resources	Human Resource Management	37									2.672	3.167	3.283
Human Resources	Human Resource Management	39									10	11	12
Human Resources	Human Resource Management	43									483	573	594
Human Resources	Human Resource Management	44									97	115	119
Human Resources	Human Resource Management	45									39	46	48
Human Resources	Human Resource Management	48									34	40	42
Human Resources	Human Resource Management	49									14	17	18
Human Resources	Human Resource Management	50									466	552	573
Human Resources	Human Resource Management	51									3.356	3.978	4.124
Human Resources	Human Resource Management	52									1.398	1.657	1.718
Human Resources	Workshops, Seminars and Subject Matter Training	53									29	34	36
Human Resources	Human Resource Management	54									34	40	42
Human Resources	Human Resource Management	55									5	6	6
Human Resources	Human Resource Management	56									39	46	48
Human Resources	Human Resource Management	60									10	11	12
Human Resources	Human Resource Management	62									5	6	6
Finance	Human Resource Management	66									14	18	21
Finance	Human Resource Management	67									8	14	21
Cemeteries, Funeral Parlours and Crematoriums	Buildings	69									186	241	252
Cemeteries, Funeral Parlours and Crematoriums	Earthworks	70									280	362	377
Cemeteries, Funeral Parlours and Crematoriums	Mechanical Equipment	71									6	7	7
Community Halls and Facilities	Buildings	73									280	334	348
Community Halls and Facilities	Buildings	74									280	334	348
Community Halls and Facilities	Buildings	76									280	334	348
Housing	Housing Projects										2.190	780	806
Community Halls and Facilities	Buildings	78									233	330	345
Community Halls and Facilities	Buildings	80									233	330	345
Community Halls and Facilities	Buildings	82									233	330	345
Community Halls and Facilities	Buildings	84									17	20	21
Housing	Buildings	95									1.538	1.823	1.890
Libraries and Archives	Buildings	118									373	442	458
Libraries and Archives	Transport Assets	127									29	35	36
Recreational Facilities	Mechanical Equipment	128									243	18	18
Recreational Facilities	Earthworks	131									508	606	632
Recreational Facilities	Transport Assets	134									932	1.703	1.777
Disaster Management	Youth Advisory Centre	136									47	55	57
Disaster Management	Youth Advisory Centre	142									28	33	34
Disaster Management	Youth Advisory Centre	144									28	33	34
Town Planning, Building Regulation and Environmental Services	Mechanical Equipment	148									33	39	40

WC048 Knysna - Supporting Table SA38 Consolidated detailed operational projects

R thousand									Prior year outcomes		2026/27 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:													
Police Forces, Traffic and Street Parking Control	Transport Assets	155									466	552	573
Police Forces, Traffic and Street Parking Control	Transport Assets	156									280	331	344
Sports Grounds and Stadiums	Buildings	157									1.864	2.746	2.865
Sports Grounds and Stadiums	Mechanical Equipment	159									6	0	0
Sports Grounds and Stadiums	Buildings	160									1.398	1.981	2.067
Recreational Facilities	Buildings	161									203	242	253
Information Technology	Transport Assets	175									28	2	2
Electricity	Transport Assets	183									343	405	418
Solid Waste Removal	Transport Assets	185									2.330	2.762	2.864
Solid Waste Removal	Mechanical Equipment	186									466	552	573
Electricity	Buildings	188									1.212	1.431	1.477
Electricity	Transport Assets	197									123	145	149
Museums and Art Galleries	Earthworks	200									56	35	36
Nature Conservation	Alien and Invasive Trees	208									152	11	11
Roads	Earthworks	220									3.048	3.636	3.780
Roads	Earthworks	222									4.379	5.224	5.450
Roads	Transport Assets	224									1.212	1.445	1.508
Roads	Transport Assets	225									747	891	930
Waste Water Treatment	MV Network Equipment	228									1.864	2.224	2.320
Waste Water Treatment	MV Network Equipment	229									1.398	1.668	1.740
Waste Water Treatment	Mechanical Equipment	234									1.202	1.434	1.496
Waste Water Treatment	Transport Assets	237									276	329	343
Sewerage	Transport Assets	238									59	71	74
Sewerage	Transport Assets	239									110	131	137
Sewerage	Civil Structure	244									2.330	2.780	2.900
Sewerage	Civil Structure	245									2	2	2
Sewerage	Transport Assets	250									233	278	290
Sewerage	Transport Assets	251									305	364	380
Water Treatment	Capital Spares	261									1.398	2.102	2.605
Water Treatment	Mechanical Equipment	270									466	556	580
Water Treatment	HV Overhead Lines	284									1.585	1.890	1.972
Waste Water Treatment	Mechanical Equipment	297									932	1.112	1.160
Water Distribution	Buildings	298									93	111	116
Water Distribution	HV Overhead Lines	299									1.305	1.557	1.624
Water Distribution	Capital Spares	300									736	878	916
Water Distribution	Mechanical Equipment	302									2.063	2.461	2.567
Water Distribution	Transport Assets	309									594	709	739
Fleet Management	Transport Assets	311									158	187	193
Fleet Management	Transport Assets	312									20	24	25
Human Resources	Human Resource Management	313									4.549	5.392	5.570
Human Resources	Human Resource Management	316									81	96	99
Human Resources	Human Resource Management	317									239	283	292
Human Resources	Human Resource Management	319									109	129	134
Human Resources	Human Resource Management	320									135	160	166
Human Resources	Human Resource Management	321									392	465	480
Human Resources	Human Resource Management	322									819	971	1.003
Human Resources	Human Resource Management	323									22	26	27
Finance	Human Resource Management	328									1.374	1.628	1.682
Finance	Human Resource Management	330									17	20	21
Finance	Human Resource Management	332									114	135	140
Finance	Human Resource Management	333									9	16	23
Finance	Human Resource Management	334									59	69	72
Finance	Human Resource Management	335									41	48	50
Finance	Human Resource Management	336									79	93	96

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R thousand									Prior year outcomes		2026/27 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:													
Finance	Human Resource Management	337									247	293	303
Finance	Human Resource Management	338									8	9	10
Town Planning, Building Regulations and Enforcement, and City Engineer	Budget Road Show Public Participation	341									1.100	1.304	1.352
Finance	Human Resource Management	342									1	1	1
Supply Chain Management	Human Resource Management	343									30	36	38
Housing	Housing Projects	515									1.538	1.823	1.890
Housing	Housing Projects	516									1.538	1.823	1.890
Housing	Housing Projects	517									1.538	1.823	1.890
Housing	Housing Projects	518									1.538	1.823	1.890
Human Resources	Municipal Running Cost	1.011									9	16	23
Human Resources	Municipal Running Cost	1.017									1	2	3
Marketing, Customer Relations, Publicity and Media Co-ordination	Municipal Running Cost	1.209									12	14	15
Housing	Housing Projects	2.289									280	20	21
Human Resources	Human Resource Management	2.549									28	33	34
Human Resources	Human Resource Management	2.558									379	450	464
Roads	Pavements	3.039									845	1.008	1.048
Housing	Housing Projects	3.064									–	250	25.000
Housing	Housing Projects	3.068									4.020	2.814	–
Housing	Housing Projects	3.080									16.840	10.104	–
Housing	Housing Projects	3.191									466	34	35
Human Resources	Human Resource Management	3.221									145	172	178
Administrative and Corporate Support	Meetings	3.223									37	44	46
Administrative and Corporate Support	Meetings	3.224									5	4	4
Administrative and Corporate Support	Ward Initiatives	3.225									25	32	33
Administrative and Corporate Support	Meetings	3.226									5	4	4
Administrative and Corporate Support	Meetings	3.227									17	20	21
Administrative and Corporate Support	Meetings	3.229									5	4	4
Administrative and Corporate Support	Meetings	3.231									6	7	0
Administrative and Corporate Support	Meetings	3.232									5	4	4
Administrative and Corporate Support	Meetings	3.233									5	4	4
Administrative and Corporate Support	Meetings	3.234									5	4	4
Administrative and Corporate Support	Meetings	3.235									12	14	14
Administrative and Corporate Support	Meetings	3.236									5	4	4
Administrative and Corporate Support	Ward Initiatives	3.237									17	20	21
Administrative and Corporate Support	Meetings	3.238									9	11	11
Administrative and Corporate Support	Meetings	3.239									5	4	4
Administrative and Corporate Support	Ward Initiatives	3.240									17	20	21
Administrative and Corporate Support	Meetings	3.241									5	8	8
Administrative and Corporate Support	Meetings	3.242									5	4	4
Administrative and Corporate Support	Ward Initiatives	3.243									9	10	1
Administrative and Corporate Support	Ward Initiatives	3.259									17	20	21
Administrative and Corporate Support	Ward Initiatives	3.262									17	20	21
Administrative and Corporate Support	Public Participation Meeting	3.266									58	70	72
Administrative and Corporate Support	Public Participation Meeting	3.272									9	10	1
Administrative and Corporate Support	Public Participation Meeting	3.279									14	17	1
Administrative and Corporate Support	Public Participation Meeting	3.281									14	17	1
Marketing, Customer Relations, Publicity and Media Co-ordination	Customer Satisfaction Survey	45.202									839	4.288	4.502
Public Toilets	Clean-up Actions	47.015									466	552	573
Housing	Housing Projects	48.206									2.330	170	175
Administrative and Corporate Support	Workshops, Seminars and Subject Matter Training	52.202									9	11	12
Recreational Facilities	Municipal Running Cost	53.007									413	492	514
Community Parks (including Nurseries)	Parks Programme	53.012									3.664	4.656	4.858
Disaster Management	Disaster Relief	55.001									140	166	172
Disaster Management	Disaster Relief	55.005									233	18	18

WC048 Knysna - Supporting Table SA38 Consolidated detailed operational projects

R thousand								Prior year outcomes		2026/27 Medium Term Revenue & Expenditure Framework		
								Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Function	Project Description	Project Number	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude					
Parent municipality:												
Finance	Human Resource Management	58.203								14	16	17
Economic Development/Planning	Project	58.204								1.350	–	–
Information Technology	Municipal Running Cost	66.201								2	3	3
Finance	Protecting the Poor	67.001								4	5	5
Solid Waste Removal	Clean-up Actions	72.001								1.585	1.878	1.947
Solid Waste Removal	Municipal Running Cost	72.002								23.303	1.697	1.753
Solid Waste Removal	Clean-up Actions	72.003								2.517	2.983	3.093
Solid Waste Removal	Clean-up Actions	72.004								5	6	6
Property Services	Buildings	74.030								254	303	314
Property Services	Buildings	74.204								203	242	251
Electricity	HV Transformers	76.189								12.817	15.137	15.622
Fleet Management	MV Station Equipment	76.205								326	385	398
Electricity	Municipal Running Cost	76.207								2.330	170	175
Biodiversity and Landscape	Alien and Invasive Trees	83.003								203	15	15
Nature Conservation	Environmental Health	83.400								305	361	375
Biodiversity and Landscape	Environmental Health	83.402								102	7	8
Biodiversity and Landscape	Alien and Invasive Trees	83.403								66	5	5
Biodiversity and Landscape	Environmental Health	83.404								373	442	458
Biodiversity and Landscape	Environmental Health	83.406								10	1	1
Biodiversity and Landscape	Alien and Invasive Trees	83.408								932	1.105	1.145
Corporate Wide Strategic Planning (IDPs, LEDs)	Project Implementation	84.002								47	3	4
Corporate Wide Strategic Planning (IDPs, LEDs)	Training	84.100								559	663	687
Corporate Wide Strategic Planning (IDPs, LEDs)	Compilation of Plan	84.103								326	387	401
Corporate Wide Strategic Planning (IDPs, LEDs)	Project Implementation	84.104								2.330	2.762	2.864
Corporate Wide Strategic Planning (IDPs, LEDs)	Project Implementation	84.105								1.398	1.657	1.718
Corporate Wide Strategic Planning (IDPs, LEDs)	Training	84.106								326	387	401
Corporate Wide Strategic Planning (IDPs, LEDs)	Training	84.108								186	221	229
Corporate Wide Strategic Planning (IDPs, LEDs)	Compilation of Plan	84.109								121	144	149
Storm Water Management	Drainage	92.006								1.752	2.089	2.172
Legal Services	Housing Projects	93.074								–	200	300
Housing	Housing Projects	94.022								6.030	4.824	–
								–	–	1.529.520	1.561.643	1.564.805
								–	–	–	–	–
								–	–	1.529.520	1.561.643	1.564.805