ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

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Monthly and Quarterly Budget Statement

(Section 71 and Section 52 of the MFMA)

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

March 2026

TABLE OF CONTENTS

PAGE

PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

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

(a) Actual revenue, per revenue source;

(b) Actual borrowings;

(c) Actual expenditure, per vote;

(d) Actual capital expenditure, per vote

(e) The amount of any allocations received;

(f) Actual expenditure on those allocations, excluding expenditure on –

(i) Its share of the local government equitable share; and

(ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and

(g) When necessary, an explanation of –

(i) Any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;

(ii) Any material variances from the service delivery and budget implementation plan; and

(iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

(2) The statement must include –

(a) A projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and

(b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).

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

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

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

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

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

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

1.2 Quarterly Budget Statement

Section 52 of the MFMA determines that:

"The mayor of a municipality –

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

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

1.3 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

"(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must –

(a) Consider the statement or report;

(b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

(c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;

(d) Issue any appropriate instructions to the accounting officer to ensure –

(i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and

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

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

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

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

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

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

(ii) The tabling of an adjustments budget; or

(iii) Steps in terms of Chapter 13; and

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

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

EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA Monthly Budget Statement and Section 52 Quarterly Budget Statement for the month ending 31 March 2026 and reflects the implementation of the budget and the financial state of affairs of the Municipality.

2.1.2 I hereby wish to submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality as at the end of March 2026.

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

2.2 Overall Financial Status of the Municipality

2.2.1 As at 31 March 2026, the Cash and Cash Equivalents balance equates to R 196.7 million with commitments equating to R 83.4 million. This results in the cash and cash equivalents are exceeding the commitment by R 113.3 million. This reflects that the municipality can meet its obligations as they become due.

2.2.2 The Debt Collection and Credit Control Policy remains fully effective. Disconnection of services/reduction of services, as well as handing over of old debt to debt collectors, remain in practice.

2.2.3 The Traffic Fines tender has been finalised and a service provider appointed. The process is currently in the appeal process and should be finalise soon. The Security service tenders has been recommended for cancellation, and a new procurement process must be followed which must particularly focus on the specification of the security services required. A deviation process is currently followed to ensure the continuous service delivery in terms of safe keeping of the municipal assets and personnel.

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

2.3 Recommendations

(a) That Council notes the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 31 March 2026.

(b) That Council notes that the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 31 March 2026 will be published on the municipal website.

CLLR THANDO MATIKA
EXECUTIVE MAYOR
DATE: 16 April 2026

3 ACCOUNTING OFFICER'S REPORT

3.1 Introduction

3.1.1 In accordance with Section 71(1) of the Municipal Finance Management Act (MFMA), I submit the required statement on the state of Knysna Municipality's budget reflecting the financial information for the month ending March 2026.

3.1.2 Section 52(d) of the MFMA requires from the Executive Mayor to submit a quarterly report to Council on the implementation of the approved budget. The report relates to the quarter ending 31 March 2026.

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

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

3.2 Financial Performance Overview

3.2.1 The Year-to-date total actual operating revenue (Row 19 in the table below) of R 1.08 billion against the Year-to-date budgeted operating revenue of R 1.06 billion (capital grants excluded) results in a positive variance of 2%. Variances of a material value in nature in the operating revenue budget are presented with appropriate comments in the table below.

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	**Description**	**Original Budget**	**Current Budget**	**Year-to-Date Actual**	**Year-to Date Budget**	**Variance between YTD Actual and Year-to Date Budget**	**YTD Variance %**	**Reasons for Material Variance (D - E)**
Column Reference	A	B	C	D	E	F	G	H
1	Service charges - Electricity	465,762,477	463,597,394	340,501,497	336,014,184	4,487,313	1.3%	
2	Service charges - Water	112,803,280	112,835,618	80,441,068	82,865,797	-2,424,729	-2.9%	Due to the water meter installations not yet being concluded, consumption at certain properties remains unmeasurable. As a result, customers are currently being charged the minimum rate tariff.
3	Service charges - Waste Water Management	79,041,338	67,110,246	30,011,445	30,412,636	-401,191	-1.3%	
4	Service charges - Waste management	46,612,040	55,690,848	38,567,019	38,327,883	239,136	0.6%	
5	Sale of Goods and Rendering of Services	32,753,342	34,328,999	29,483,141	31,749,918	-2,266,777	-7.1%	
6	Agency services	4,037,734	4,179,896	3,280,343	3,281,610	-1,267	0.0%	
7	Interest earned from Receivables	29,324,126	33,039,625	22,018,534	22,002,027	16,507	0.1%	
8	Interest from Current and Non Current Assets	4,626,054	8,428,808	8,406,092	8,164,290	241,802	3.0%	
9	Rental from Fixed Assets	8,582,855	7,405,209	4,529,604	5,629,265	-1,099,661	-19.5%	The decrease in revenue is mainly due to adjustments made to the Rental Land billing.
10	Licence and permits	385,314	239,219	91,848	82,521	9,327	11.3%	More licences and permits issued than anticipated.
11	Operational Revenue	4,623,655	4,821,573	3,797,504	3,136,670	660,834	21.1%	Increased operational revenue
12	Property rates	362,049,268	362,723,469	289,070,640	288,075,740	994,900	0.3%	
13	Fines, penalties and forfeits	103,207,460	103,208,532	40,170,929	33,816,491	6,354,438	18.8%	Fines are difficult to project due to iGRAP implementation on fines. Also all relevant calculations done at year-end.
14	Licence and permits	1,456,651	1,214,431	994,546	937,350	57,196	6.1%	
15	Transfers and subsidies - Operational	165,381,826	177,053,083	161,191,742	162,761,156	-1,569,414	-1.0%	Grants were adjusted upward due to Grant roll-over that were brought into the budget with the main February adjustments budget. All projects were awarded and awaiting on budget upload, expenditure should expedite in the upcoming months.
16	Interest (Property Rates)	11,810,635	11,341,484	8,226,837	8,424,962	-198,125	-2.4%	
17	Gains on Disposal of PPE	1,000,000	1,000,000	18,630,000	0	18,630,000	0.0%	Disposal Journals still to be processed.
18	Other Gains	0	440,798	440,798	440,798	0	0.0%	
19	**Total Revenue (Capital Grants Excluded)**	**1,433,458,055**	**1,448,659,232**	**1,079,853,587**	**1,056,123,298**	**23,730,289**	**2.2%**	

3.2.2 The Year-to-date total actual operating expenditure (Row 33 in the table below) of R 798.1 million against the total Year-to-date budgeted operating expenditure of R 827.4 million result in a positive variance of 3.5%. Variances of a material value in nature in the operating expenditure budget are presented with appropriate comments in the table below.

Variances between Year-to-Date Actual and Year-to-Date Budget

Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to Date Budget	Variance between YTD Actual and Year-to Date Budget	YTD Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
20	Employee related costs	374,677,754	379,152,843	250,680,815	250,031,292	-649,523	-0.3%	
21	Remuneration of councillors	11,925,784	10,925,784	7,429,609	7,421,845	-7,764	-0.1%	
22	Bulk purchases - electricity	357,093,221	366,229,524	235,750,415	238,422,034	2,671,619	1.1%	Eskom charges different tariffs during different season (peak, Off-peak and standard) and big invoices come during June and July period. Also the new tariffs implemented by Eskom for the first time in the 2025-2026 financial year such as Legacy tariffs will be determined by year-end.
23	Other materials	46,693,594	48,130,902	24,591,231	23,106,115	-1,485,116	-6.4%	
24	Debt impairment	119,548,650	121,243,707	50,528,682	90,932,769	40,404,087	44.4%	Monthly cash flows automatically calculated by system based on uncollected rated projected however journal done at year-end.
25	Depreciation and amortisation	68,548,010	237,443,613	37,303,505	34,755,432	-2,548,073	-7.3%	No asset system available to calculate monthly asset impairment. The provision will be done with the annual journal at year-end June 2026
26	Interest	29,426,064	28,230,699	15,563,148	15,448,209	-114,939	-0.7%	
27	Contracted services	152,032,410	179,698,914	103,606,280	94,203,810	-9,402,470	-10.0%	The main contributors to the variance are Electrical services (due to the emergency repairs as a result of the lighting and thunder), Integrated Human Settlement, Community services and Corporate services.
28	Transfers and subsidies	3,634,823	15,157,193	5,564,219	4,917,864	-646,355	-13.1%	Mainly as a result of the SETA grant receipt monthly. Total grant recognised as per grant however expenditure based on number of interns registered.
29	Irrecoverable debts written off	9,403,903	8,548,498	0	4,277,025	4,277,025	100.0%	Monthly cash flows automatically calculated by system based on uncollected rated projected however journal done at year-end.
30	Operational costs	89,389,646	103,928,359	67,053,432	63,857,001	-3,196,431	-5.0%	The main contributors to the variance are Financial Service (external audit fees) and Technical services.
31	Losses on Disposal of Assets	0	0	0	0	0	0.0%	
32	Other Losses	0	0	0	0	0	0.0%	
33	**Total Operating Expenditure**	**1,262,373,859**	**1,498,690,036**	**798,071,336**	**827,373,396**	**29,302,060**	**3.5%**	

3.2.3 The year-to-date total actual operating surplus of R 281.8 million against the year-to-date budgeted operating surplus of R 228.7 million (capital grants excluded) results in a positive operating surplus of R 53.0 million (Row 34 in the table below).

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to Date Budget	Variance between YTD Actual and Year-to Date Budget	YTD Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
19	Total Revenue (Capital Grants Excluded)	1,433,458,055	1,448,659,232	1,079,853,587	1,056,123,298	23,730,289	2.2%	
33	Total Operating Expenditure	1,262,373,859	1,498,690,036	798,071,336	827,373,396	29,302,060	3.5%	
34	Operating Surplus/(Deficit)	171,084,196	-50,030,804	281,782,251	228,749,902	53,032,349	23.2%	
35	Capital Grants	63,633,174	64,523,344	28,256,229	34,021,063	-5,764,834	-16.9%	Under performance of capital grant expenditure.
36	Public Contributions	0	0	0	0	0	0.0%	
37	Surplus/(Deficit) for the Year	234,717,370	14,492,540	310,038,480	262,770,965	47,267,515	18%	

3.2.4 The year-to-date actual surplus for the year (Row 37 in the table above) of R 310.0 million against the total year to date budgeted surplus for the year of R 262.8 million (capital grants included) results in an positive operating surplus of R 47.3 million.

3.2.5 Overtime

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

Overtime									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual March 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	0	0	0	0	0	0	0
2	Corporate Services	179,381	129,186	122,142	209,010	25,811	133,572	148,079	-14,507
3	Financial Services	83,462	54,301	25,769	31,278		9,130	6,502	2,628
4	Planning and Development	0	41,535	17,215	17,215	6,886	24,650	24,650	0
5	Integrated Human Settlements	74,305	605	0	56,859	17,680	18,083	0	18,083
6	Community Services	9,203,926	9,306,936	4,158,658	7,392,246	4,688,832	5,009,236	864,179	4,145,057
7	Electrical Services	2,077,945	1,876,925	1,230,955	2,256,724	1,351,981	1,284,086	135,821	1,148,265
8	Technical Services	9,135,628	8,479,856	9,363,322	16,220,000	10,183,669	10,063,086	1,174,573	8,888,513
9	Grand Total	20,754,647	19,889,343	14,918,061	26,183,332	16,274,859	16,541,843	2,353,804	14,188,039

3.2.6 Standby

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

Standby Allowance									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual March 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	148,184	33,722	0	0	25,367	0	25,500	-25,500
2	Corporate Services	199,443	213,417	0		0	0	5,446	-5,446
3	Financial Services	42,535	6,814	160,201	267,028	18,763	169,852	169,208	644
4	Planning and Development	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	0	0	68,605	0	19,056	15,994	3,062
6	Community Services	1,676,582	1,911,422	997,180	1,820,663	140,886	1,076,599	1,069,575	7,024
7	Electrical Services	1,656,775	1,713,582	922,539	1,353,823	96,344	912,432	894,121	18,311
8	Technical Services	3,380,477	3,673,771	2,422,921	5,449,137	414,904	3,550,831	3,496,316	54,515
9	Grand Total	7,103,996	7,552,727	4,502,841	8,959,256	696,263	5,728,770	5,676,160	52,610

3.2.7 Consultants

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

Use of Consultants per Directorate										
Row Number	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual March 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (H-I)
Column Reference	A	B	C	D	E	F	G	H	I	J
1	Executive and Council	0	0	0	1,500,000	1,355,000	0	0	0	0
2	Corporate Services	6,684,895	7,718,067	4,900,931	5,900,000	8,900,000	1,647,799	6,592,606	7,839,392	-1,246,786
3	Financial Services	3,868,450	1,509,139	2,173,802	4,390,000	3,990,000	252,302	1,041,813	1,266,367	-224,554
4	Planning and Development	1,294,495	1,533,129	1,758,085	4,420,000	2,672,668	133,290	604,945	910,653	-305,708
5	Integrated Human Settlements	2,467,243	1,802,353	106,857	1,750,000	1,312,500	0	12,500	12,500	0
6	Community Services	397,981	100,944	42,400	46,543	46,543	0	29,500	29,500	0
7	Electrical Services	0	0	0	0	614,764	498,018	0	498,018	-498,018
8	Technical Services	2,922,785	949,374	4,228,637	2,245,559	7,245,559	0	0	0	0
9	Grand Total	17,635,848	13,613,006	13,210,713	20,252,102	26,137,034	2,531,408	8,281,364	10,556,430	-2,275,066

3.2.8 Travel and Subsistence

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

Travel and Subsistence per Directorate							
Row Number	Directorate	Original Budget 2025/2026	Current Budget	Actual March 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	327,940	572,940	16,357	145,638	175,933	-30,295
2	Corporate Services	155,000	195,000	8,323	54,556	76,433	-21,877
3	Financial Services	255,042	465,042	19,860	145,765	209,927	-64,162
4	Planning and Development	465,000	908,000	45,460	771,294	473,695	297,599
5	Integrated Human Settlements	82,000	82,000	2,190	31,158	33,348	-2,190
6	Community Services	81,673	177,158	12,200	121,397	137,800	-16,403
7	Electrical Services	7,477	7,477	5,434	23,626	6,560	17,066
8	Technical Services	76,227	138,860	2,050	47,345	62,178	-14,833
9	Grand Total	1,450,359	2,546,477	111,874	1,340,779	1,175,875	164,904

3.2.9 Contracted Service

The Contracted Services expenditure is presented in the table below.

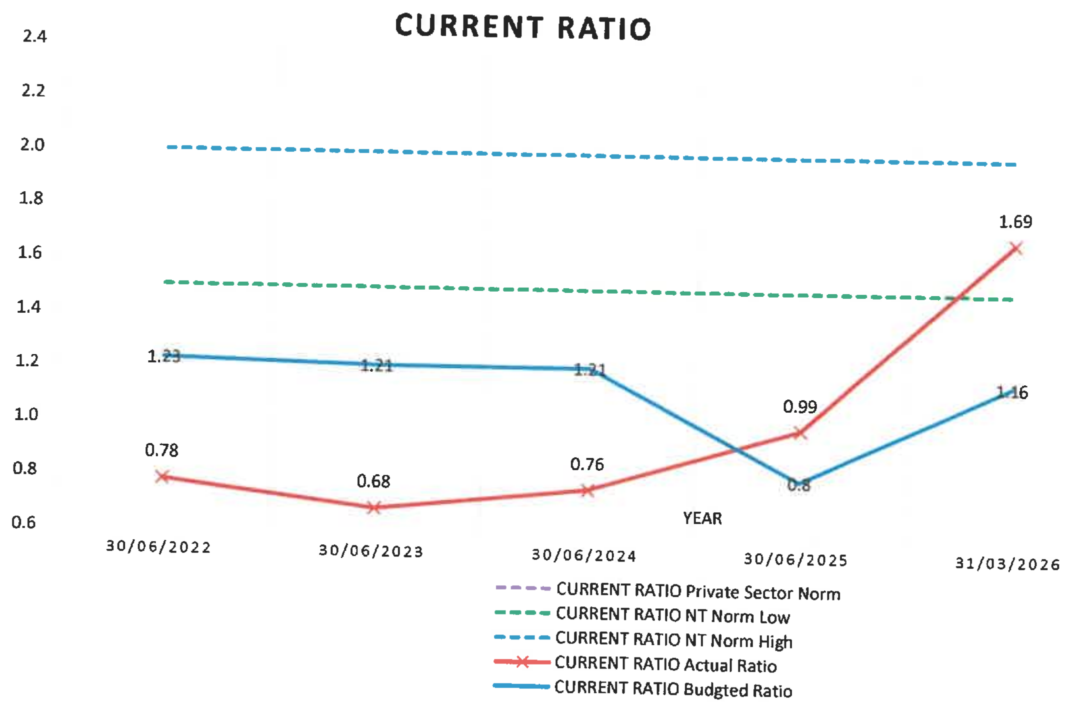
Contracted Services per Directorate							
Row Number	Directorate	Original Budget 2025/2026	Current Budget	Actual March 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	3,450,000	2,100,000	16,108	580,441	501,889	78,552
2	Corporate Services	7,607,500	9,958,500	1,671,249	6,840,060	8,186,133	-1,346,073
3	Financial Services	6,115,800	5,735,800	365,771	1,302,505	1,866,468	-563,963
4	Planning and Development	6,460,000	5,556,668	483,361	1,795,456	2,434,086	-638,630
5	Integrated Human Settlements	34,053,200	39,935,700	3,009,791	27,696,591	29,150,327	-1,453,736
6	Community Services	38,122,412	48,972,842	4,881,909	33,992,730	35,218,143	-1,225,413
7	Electrical Services	24,766,442	28,911,206	4,076,463	10,268,853	13,913,475	-3,644,622
8	Technical Services	31,457,056	38,266,066	2,021,375	11,727,174	12,334,856	-607,682
9	**Grand Total**	**152,032,410**	**179,436,782**	**16,526,027**	**94,203,810**	**103,605,377**	**-9,401,567**

3.3 Financial Position Overview

3.3.1 Current Ratio (1.69 : 1)

The Current Ratio as at 31 March 2026 equates to 1.69 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted Current Ratio of 1.16 : 1. This reflects a vast improvement in comparison to the current ratio of 0.99:1 as at 30 June 2025.

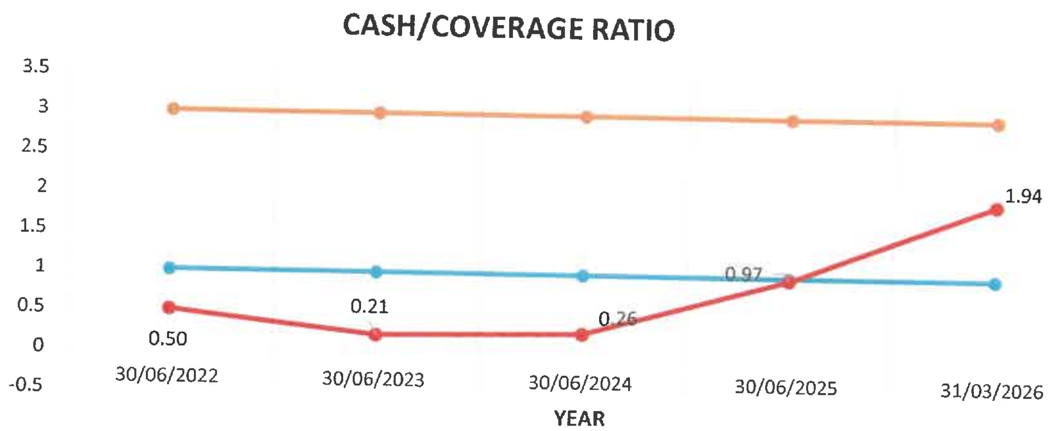
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1	**Description**	**Jan-26**	**Feb-26**	**Mar-26**
					1.63	1.58	1.69
				Current Assets	603,777,509	595,444,840	678,634,447
				Current Liabilities	369,957,571	376,605,334	402,437,289



3.3.2 Cash/Cost Coverage Ratio (1.9 months)

The Cash/Cost Coverage Ratio as at 31 March 2026 equates to 1.9 months compared to the National Treasury norm of 1 – 3 months.

				Description	Jan-26	Feb-26	Mar-26
Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		1.46	1.20	1.94
				Cash and cash equivalents	99,428,003	37,151,845	85,231,409
				Unspent Conditional Grants	26,295,373	21,850,118	44,009,411
				Overdraft			
				Short Term Investments	42,343,369	92,595,748	111,506,839
				Monthly Operational Expenditure	78,879,124	89,797,407	78,915,461



3.3.3 Cash and Cash Equivalents (R 196.7 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 196.7 million as at 31 March 2026.

3.3.4 Current Investments (R 111.5 million)

Current investments (Row 2 in the Table below) equates to R 111.5 million as at 31 March 2026. The total investment portfolio equates to R 115.1 million, which includes non-current investments of R 3.6 million.

Cash and Cash Equivalents versus Commitments

Row Number	Description	January 2026	February 2026	March 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	99,428,003	37,151,845	85,231,409	48,079,563
2	Investments - Current	42,343,369	92,595,748	111,506,839	18,911,092
3	**Total Cash and Cash Equivalents**	**141,771,372**	**129,747,593**	**196,738,248**	**66,990,655**
4	Unspent Conditional Transfers and Grants	26,295,373	21,850,118	44,009,411	22,159,293
5	Unspent Condifional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Trade Payables	20,845,735	20,004,517	23,198,714	3,194,197
8	Consumer Deposits	16,019,843	16,239,700	16,239,700	0
9	**Total Commitments**	**63,160,951**	**58,094,335**	**83,447,825**	**25,353,490**
10	**Surplus / (Shortfall)**	**80,238,793**	**66,523,935**	**113,290,423**	**41,637,165**

3.3.5 Cash Commitments (R 83.4 million)

Total commitments (Row 9 in the Table above) increased by R 25.3 million during the month under review from R 58.1 million at the end of February 2026 to R 83.4 million at the end of March 2026. Cash and Cash Equivalents exceeded the Commitments by R 113.3 million at the end of March 2026 (Row 10 in the Table above).

3.3.6 Unpaid Conditional Grants (R 23.8 million)

Unpaid Conditional Grants (Row 5 in the Table below) reflects a total balance of R 23.8 million at the end of March 2026

Unpaid Conditional Grants						
Row Number	Description	Directorate	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 31/03/2026	Expenditure: 01/07/2025 to 31/03/2026	Closing Balance: 31/03/2026
Column Reference	A	B	C	D	E	F
1	Integrated Human Settlements Grant	Integrated Human Settlements	12,213,690	-16,721,966	25,072,388	20,564,112
2	Maintenance of Proclaimed Roads	Infrastructure	77,458	-68,729	74,705	83,434
3	SETA Grant	Planning and Development	44,775	-939,365	4,086,218	3,191,628
4	Library Services Grant	Community Services	1,277,780	-11,353,000	10,075,220	0
5	**Total**		**13,613,703**	**-29,083,060**	**39,308,531**	**23,839,174**

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

3.3.7 Unspent Conditional Grants (R 44.0 million)

Unspent Conditional Grants (Row 17 in the Table below) reflects a total balance of R 44.0 million as at 31 March 2026. Directorates are to ensure full spending of their respective grants by the end of the 2025/2026 financial year, in order to avoid Roll-Over Grant applications which are not guaranteed to be approved.

Unspent Conditional Grants							
Row Number	Description	Directorate	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 31/03/2026	Expenditure: 01/07/2025 to 31/03/2026	Repayment of Unspent Grants	Closing Balance: 31/03/2026
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	8,846,887	27,765,000	-14,033,436	-4,849,348	17,729,103
2	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884	0	0	0	56,884
3	Integrated National Electrification Programme	Electrical Services	8,822,614	6,077,000	-4,396,250	-8,822,614	1,680,750
4	Finance Management Capability Grant	Financial Services	1,047,339	0	-234,600	-144,000	668,739
5	Water Services Infrastructure Grant	Water Services	110,922	7,000,000	-6,995,755	-110,922	4,246
6	Disaster Response Grant	Planning and Development	331,731	0	0	0	331,731
7	Groen Sebenza	Planning and Development	18,115	0	0	0	18,115
8	Neighbourhood Development Partnership Grant	Technical Services	5,740,117	20,000,000	-1,106,960	-5,740,117	18,893,040
9	Municipal Water Resilience Grant	Technical Services	4,773,075	2,500,000	-4,012,167	0	3,260,908
10	Municipal Electricity Resilience Grant	Technical Services	574,764	0	-498,018	0	76,746
11	Finance Management Grant	Financial Services	0	1,900,000	-729,564	0	1,170,436
12	EPWP	Planning and Development	0	1,461,000	-1,205,481	0	255,519
13	Nedbank:SMME Incubator Programme	Planning and Development	22,904	0	0	0	22,904
14	Community Development Worker's Grant	Corporate Services	0	40,000	-17,358	0	22,642
15	Chemical Industries Education and Training Authority	Corporate Services	604,871	621,000	-1,548,514	0	-322,643
16	Municipal Fire Service Capacity Support	Community Services	0	1,072,000	-931,708	0	140,292
17	**Total**		**30,950,222**	**68,436,000**	**-35,709,811**	**-19,667,000**	**44,009,411**

3.3.8 Trade Payables (R 23.1 million)

Trade Payables (Row 4 in the Table below) as at the end of March 2026 amounts to R 23.1 million.

Payables from Exchange Transactions					
Row Number	Description	January 2026	February 2026	March 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Creditors	4,116,451	3,541,494	5,350,537	1,809,043
2	Retentions	15,137,890	14,908,907	16,294,061	1,385,154
3	Sundry Creditors	1,591,395	1,554,117	1,554,117	0
4	**Total**	**20,845,735**	**20,004,517**	**23,198,714**	**3,194,197**

3.3.9 External Borrowings (R 264.0 million)

External Borrowings as at 31 March 2026 equates to R 264.0 million (Row 6 in the Table below) and are taken up to fund capital expenditure only.

External Borrowings					
Row Number	Description	January 2026	February 2026	March 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	266,864,813	265,650,107	264,677,623	-972,484
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	384,797	111,535	238,852	127,317
4	Repayments	-1,599,503	-1,084,019	-877,399	206,620
5	Adjustments	0	0	0	0
6	**Closing Balance**	**265,650,107**	**264,677,623**	**264,039,076**	**-638,547**
7	**Current Budgeted Operating Revenue (Conditional Operating Grants excluded) =**	1,409,514,149			
8	**Gearing Ratio =**	**18.7%**			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 18.7%, which is below the National Treasury benchmark of 45%.

3.3.10 Consumer Debtors (R 606.9 million)

Total outstanding debtors of R 606.9 million as at 31 March 2026 is presented by

Income Source, Customer Group and by Ward.

The total outstanding debtors has increased by R 6.8 million from R 600.1 million as at 28 February 2025 to R 606.9 million at 31 March 2026.

The total amount due by Organs of State of R 22.7 million and Businesses of R 210.9 million constitutes 38% of the total outstanding debtors of R 606.9 million.

As at 31/03/2026, the total amount of debt handed over to debt collection firms equates to R 71.5 million.

Debtor Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
1	Water	9,452,317	5,103,865	4,011,918	92,701,500	111,269,600
2	Electricity	30,492,812	8,602,261	5,847,188	114,363,315	159,305,576
3	Property Rates	24,929,227	8,804,701	6,213,952	128,090,852	168,038,732
4	Sanitation	3,889,091	2,339,381	2,041,495	77,983,675	86,253,642
5	Refuse	3,895,228	1,866,768	1,561,756	69,988,314	77,312,066
6	Other	523,968	174,199	157,601	3,870,571	4,726,339
7	Grand Total	73,182,643	26,891,175	19,833,910	486,998,227	606,905,955
8	% of Total Outstanding Debtors =	12.1%	4.4%	3.3%	80.2%	100.0%
By Customer Group						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
9	Organs of State	3,186,008	2,275,654	1,838,353	15,416,218	22,716,233
10	Commercial	21,004,455	8,467,469	6,352,115	175,084,125	210,908,164
11	Households	48,992,180	16,148,052	11,643,442	296,497,884	373,281,558
12	Grand Total	73,182,643	26,891,175	19,833,910	486,998,227	606,905,955
13	% of Total Outstanding Debtors =	12.1%	4.4%	3.3%	80.2%	100.0%
By Ward						
Column Reference	A	B	C	D	E	F
14	Ward 1	8,703,624	2,167,725	1,767,603	34,316,626	46,955,577
15	Ward 2	4,402,560	1,686,268	1,119,262	27,812,510	35,020,600
16	Ward 3	2,495,118	1,456,472	1,215,175	46,663,715	51,830,480
17	Ward 4	1,727,763	1,396,400	1,263,869	53,536,474	57,924,506
18	Ward 5	7,126,096	2,771,704	1,870,472	43,397,161	55,165,433
19	Ward 6	1,332,447	694,615	536,838	18,872,730	21,436,631
20	Ward 7	1,952,098	2,119,613	1,786,290	49,363,219	55,221,220
21	Ward 8	991,456	616,041	627,270	38,756,902	40,991,669
22	Ward 9	22,739,087	5,789,162	3,321,083	51,340,261	83,189,593
23	Ward 10	20,866,076	7,596,908	5,800,924	102,482,138	136,746,046
24	Ward 11	795,203	554,402	481,906	17,053,813	18,885,324
25	Unkown Ward (Sundries/Hand over accounts)	47,777	41,154	43,292	3,390,553	3,522,776
26	Unknown Ward (Corrections to be made)	3,339	711	-74	12,126	16,102
27	Grand Total	73,182,643	26,891,175	19,833,910	486,998,227	606,905,955
28	% of Total Outstanding Debtors =	12.1%	4.4%	3.3%	80.2%	100.0%

3.3.11 Staff Debtors (R 1.7 million)

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

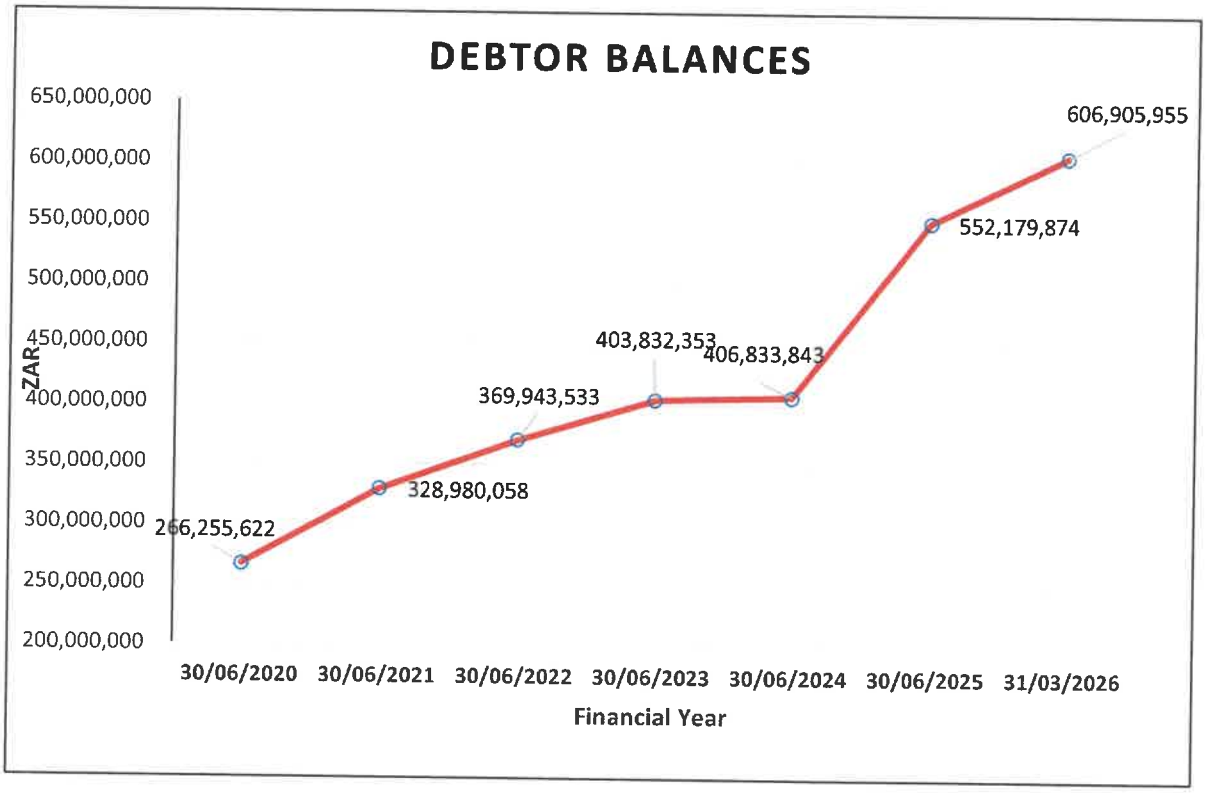
Staff Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Staff Debtors
Column Reference	A	B	C	D	E	F
1	Water	66,901	11,284	6,524	479,040	563,749
2	Electricity	6,269	0	0	11,472	17,741
3	Property Rates	41,679	1,194	1,166	24,058	68,097
4	Sanitation	50,465	8,018	6,439	416,233	481,155
5	Refuse	45,818	5,259	5,257	244,943	301,277
6	Other	36,829	654	523	218,670	256,676
7	**Grand Total**	**247,961**	**26,409**	**19,909**	**1,394,416**	**1,688,695**
8	**% of Total Outstanding Debtors =**	**14.7%**	**1.6%**	**1.2%**	**82.6%**	**100.0%**

3.3.12 Councillors Debt (R2 thousand)

The Total Councillors Debt (Row 7 in the Table below) equates to R 2 thousand as at 31 March 2026. This is reported on a quarterly basis to the Speaker of Council.

Councillor Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Councillor Debtors
Column Reference	A	B	C	D	E	F
1	Water	1,138	110	0	0	1,248
2	Electricity	561	3	0	0	564
3	Property Rates	4,212	118	0	0	4,330
4	Sanitation	814	410	202	35	1,461
5	Refuse	804	209	0	0	1,013
6	Other	0	0	0	-6,154	-6,154
7	**Grand Total**	**7,529**	**850**	**202**	**-6,119**	**2,462**
8	**% of Total Outstanding Debtors =**	**305.8%**	**34.5%**	**8.2%**	**-248.5%**	**100.0%**

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



3.3.13 Debtor Collection Rate (91.31%)

The overall Debtor Collection Rate as at 31 March 2026 equates to 91.31%, compared to the National Treasury norm of 95%. This percentage will progressively increase on a monthly basis until year-end.

Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		91.31%
				Gross Debtors closing balance 31/03/2026	606,905,955
				Gross Debtors opening balance 01/07/2025	552,179,874
				Bad debts written Off	12,206,539
				Billed Revenue	770,270,021

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

3.3.14 Capital Expenditure per Directorate (31.2%)

The year-to-date actual capital expenditure of R 42.7 million (Row 9 in the Table below) equates to 31.2% (Row 10 in the Table below) of the total annual capital expenditure budget of R 137.0 million. Commitments of R 27.9 million (20.3%) and the year-to-date actual capital expenditure in total equates to R 70.6 million or 51.5% of the total capital expenditure budget.

As at 31 March 2026, being month 9 of the financial year, it would have been expected that total actual and commitments should have equated to 75% of the total budget allocation of R137 million. As at 31 March 2026, 48.5% was not spent. This poses a huge risk as this contains grant-funded projects as well.

Capital Expenditure per Directorate									
Row Number	Directorate	Original Budget (OB)	Current Budget	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	84,700	84,700	20,452	39,694	12,500	52,194	0.0%	32,506
2	Corporate Services	1,050,000	1,943,931	349,823	343,145	395,112	738,257	38.0%	1,205,674
3	Financial Services	45,000	45,000	0	0	0	0	0.0%	45,000
4	Planning and Development	0	374,696	149,878	85,993	102,888	188,881	0.0%	185,815
5	Integrated Human Settlements	9,200,000	1,700,000	516,520	1,615,378	731,587	2,346,966	138.1%	-646,966
6	Community Services	20,618,120	18,295,321	9,573,008	9,802,675	7,098,447	16,901,122	92.4%	1,394,199
7	Electrical Services	16,495,652	19,071,062	6,289,682	4,659,159	7,363,363	12,022,522	63.0%	7,048,540
8	Technical Services	125,091,382	95,535,115	30,948,703	26,202,777	12,161,018	38,363,795	40.2%	57,171,320
9	**Grand Total**	**172,584,854**	**137,049,825**	**47,848,066**	**42,748,821**	**27,864,915**	**70,613,736**	**51.5%**	**66,436,089**
10				**% of Adjusted Budget =**	**31.2%**	**20.3%**	**51.5%**		**48.5%**

3.3.15 Capital Expenditure per Funding Source (31.2%)

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

Capital Expenditure per Funding Source									
Row Number	Funding Source	Original Budget (OB)	Current Budget	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	National Government Grant	52,387,261	56,177,989	25,442,568	23,593,353	13,057,834	36,651,188	65.2%	19,526,801
2	Provincial Government Grant	11,245,913	7,396,650	4,971,361	5,503,707	828,766	6,332,473	85.6%	1,064,177
3	District Municipality Grant	0		0	0	0	0	0.0%	0
4	Borrowings	40,000,000	0	0	0	0	0	0.0%	0
5	Internally Generated Funds	68,951,680	73,475,189	17,434,137	13,651,761	13,978,315	27,630,075	37.6%	45,845,114
6	**Grand Total**	**172,584,854**	**137,049,828**	**47,848,066**	**42,748,821**	**27,864,915**	**70,613,736**	**51.5%**	**66,436,092**
7				**% of Adjusted Budget =**	**31.2%**	**20.3%**	**51.5%**		**48.5%**

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 65.2% and 85.6% respectively; external borrowings of 0.0% and, internally generated funds of 37.6%.

Year-to-date actual capital expenditure of R 42.7 million (31.2%) and capital commitments of R 27.9 million (20.3%) of the total capital expenditure budget results in available funds of R 66.4 million (48.5%) which must be spent by 30 June 2026.

Appendix A (attached hereto) contains the capital expenditure by Directorate, Department and Project as at 31 March 2026.

3.4 mSCOA Implementation Status

National Treasury hosted workshops of the Regulations on the Minimum Business Process and System Requirements for mSCOA. The next mSCOA Technical Committee meeting is scheduled for 28 April 2026.

3.5 Cost Containment

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

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

Cost Containment									
Row Number	Expenditure Measures	Current Budget	Quarter 1 Expenditure	Quarter 2 Expenditure	Quarter 3 Expenditure	Quarter 4 Expenditure	Year-to-Date Expenditure	% of Approved Budget	Available Budgeted Expenditure
Column Reference	A	B	C	D	E	F	G	H	I
1	Use of Consultants	25,837,034	2,494,111	4,571,967	3,490,351	0	10,556,430	40.9%	15,280,604
2	Vehicles used for political office-bearers	0	0	0	0	0	0	0.0%	0
3	Travel and Subsistence	2,173,334	213,321	344,241	364,653	0	922,215	42.4%	1,251,119
4	Domestic Accommodation	791,775	34,288	99,134	120,238	0	253,660	32.0%	538,115
5	Sponsorships, Events and Catering	2,294,852	85,143	144,893	174,038	0	404,074	17.6%	1,890,778
6	Communication	600,000	155,255	97,318	205,428	0	458,000	0.0%	142,000
7	Other related expenditure items	0	0	0	0	0	0	0	0
8	Totals	31,696,995	2,982,118	5,257,554	4,354,708	0	12,594,380	39.7%	19,102,615

3.6 Conclusion

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

DR RICHARD MARTIN
ACTING MUNICIPAL MANAGER
DATE: 16 APRIL 2026

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

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

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

DR RICHARD MARTIN
ACTING MUNICIPAL MANAGER
DATE: 16 APRIL 2026

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M09 March

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	348,306	362,049	362,723	23,981	289,071	288,076	995	0%	362,723
Service charges	566,736	704,219	699,234	53,227	489,521	487,621	1,901	0%	698,812
Investment revenue	5,308	4,626	8,429	717	8,406	8,164	242	3%	8,429
Transfers and subsidies - Operational	153,071	165,382	177,053	36,196	161,192	162,761	(1,569)	(0)	177,053
Other own revenue	195,148	197,182	201,220	34,260	131,664	109,502	22,162	20%	201,642
Total Revenue (excluding capital transfers and contributions)	**1,268,567**	**1,433,458**	**1,448,659**	**148,382**	**1,079,854**	**1,056,123**	**23,730**	**2%**	**1,448,659**
Employee costs	338,641	374,678	379,153	26,562	250,681	250,031	650	0%	379,153
Remuneration of Councillors	9,684	11,926	10,926	829	7,430	7,422	8	0%	10,926
Depreciation and amortisation	57,820	68,548	237,444	3,320	37,304	34,755	2,548	7%	237,444
Interest	38,025	29,426	28,231	247	15,563	15,448	115	1%	28,231
Inventory consumed and bulk purchases	368,178	403,787	414,360	27,967	260,342	261,528	(1,187)	-0%	414,334
Transfers and subsidies	1,661	3,635	15,157	1,025	5,564	4,918	646	13%	14,907
Other expenditure	361,097	370,375	413,419	31,771	221,188	253,271	(32,082)	-13%	413,696
Total Expenditure	**1,175,106**	**1,262,374**	**1,498,690**	**91,721**	**798,071**	**827,373**	**(29,302)**	**-4%**	**1,498,690**
Surplus/(Deficit)	**93,461**	**171,084**	**(50,031)**	**56,661**	**281,782**	**228,750**	**53,032**	**23%**	**(50,031)**
Transfers and subsidies - capital (monetary	46,964	63,633	64,523	5,914	28,256	34,021	(5,765)	-17%	64,523
Transfers and subsidies - capital (in-kind)	(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**139,575**	**234,717**	**14,493**	**62,574**	**310,038**	**262,771**	**47,268**	**18%**	**14,493**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**139,575**	**234,717**	**14,493**	**62,574**	**310,038**	**262,771**	**47,268**	**18%**	**14,493**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised	–	63,633	63,575	5,909	29,719	30,414	(695)	-2%	63,575
Borrowing	–	40,000	–	–	–	–	–		–
Internally generated funds	–	68,952	73,475	1,436	13,030	17,434	(4,404)	-25%	73,475
Total sources of capital funds	–	**172,585**	**137,050**	**7,345**	**42,749**	**47,848**	**(5,099)**	**-11%**	**137,050**
Financial position									
Total current assets	450,103	301,155	455,220		678,634				455,220
Total non current assets	1,564,148	1,661,489	1,462,064		1,568,137				1,462,064
Total current liabilities	447,349	258,913	391,828		402,437				391,828
Total non current liabilities	400,509	434,567	338,653		361,985				338,653
Community wealth/Equity	**1,133,908**	**1,269,164**	**1,186,803**		**1,172,311**				**1,186,803**
Cash flows									
Net cash from (used) operating	(14,801)	322,803	243,317	31,234	21,987	201,497	179,511	89%	243,317
Net cash from (used) investing	(59,838)	(197,473)	(154,210)	12,300	(28,304)	(53,410)	(25,106)	47%	(154,210)
Net cash from (used) financing	(56,614)	(50,675)	(50,675)	(639)	(28,310)	–	28,310	#DIV/0!	(50,675)
Cash/cash equivalents at the month/year end	**(107,645)**	**98,264**	**144,433**	**42,895**	**71,373**	**227,588**	**156,215**	**69%**	**144,433**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	73,183	26,891	19,834	15,272	14,156	12,572	122,397	322,602	606,906
Creditors Age Analysis									
Total Creditors	5,031	39	–	–	–	–	20	260	5,351

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**405,383**	**413,881**	**428,834**	**51,112**	**358,437**	**339,660**	18,777	6%	**428,834**
Executive and council		4,835	6,031	6,031	19,888	23,661	5,031	18,630	370%	6,031
Finance and administration		400,548	407,850	422,803	31,225	334,776	334,629	147	0%	422,803
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**137,139**	**152,507**	**146,090**	**11,547**	**78,738**	**74,680**	4,058	5%	**146,090**
Community and social services		11,841	14,050	13,685	(298)	11,727	12,889	(1,162)	-9%	13,685
Sport and recreation		1,587	1,664	1,584	11	1,086	1,191	(105)	-9%	1,584
Public safety		97,621	103,533	104,552	8,712	40,925	34,339	6,586	19%	104,552
Housing		26,091	33,260	26,269	3,122	24,999	26,260	(1,261)	-5%	26,269
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**34,807**	**34,925**	**34,728**	**2,289**	**14,920**	**18,974**	(4,054)	-21%	**34,728**
Planning and development		10,499	9,258	9,642	1,214	7,471	7,050	420	6%	9,642
Road transport		21,926	24,595	24,754	1,076	7,449	11,808	(4,359)	-37%	24,754
Environmental protection		2,382	1,072	332	–	–	115	(115)	-100%	332
Trading services		**739,052**	**895,779**	**903,530**	**89,346**	**656,015**	**656,830**	**(815)**	0%	**903,530**
Energy sources		442,781	518,744	520,085	52,598	389,740	386,809	2,930	1%	520,085
Water management		157,191	170,299	174,258	17,213	133,343	134,637	(1,295)	-1%	174,258
Waste water management		77,101	134,433	127,659	11,395	70,494	73,121	(2,626)	-4%	127,659
Waste management		61,979	72,303	81,528	8,140	62,438	62,263	175	0%	81,528
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,316,382**	**1,497,091**	**1,513,183**	**154,295**	**1,108,110**	**1,090,144**	**17,965**	**2%**	**1,513,183**
Expenditure - Functional										
Governance and administration		**191,191**	**239,463**	**238,921**	**18,954**	**151,081**	**143,229**	7,852	5%	**238,577**
Executive and council		17,983	35,014	23,535	1,316	10,636	10,397	239	2%	36,322
Finance and administration		167,938	196,247	209,619	17,329	137,429	129,865	7,564	6%	196,718
Internal audit		5,270	8,202	5,767	310	3,016	2,968	48	2%	5,537
Community and public safety		**247,493**	**229,853**	**248,002**	**15,378**	**137,815**	**173,646**	(35,831)	-21%	**248,252**
Community and social services		21,491	20,672	23,608	1,910	17,951	17,129	822	5%	23,858
Sport and recreation		23,883	28,392	25,927	1,849	19,807	19,170	638	3%	25,927
Public safety		160,913	136,246	147,715	7,799	64,255	103,376	(39,121)	-38%	147,715
Housing		41,206	44,543	50,752	3,820	35,801	33,971	1,830	5%	50,752
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**85,156**	**99,472**	**117,527**	**6,026**	**64,020**	**64,687**	(667)	-1%	**117,527**
Planning and development		39,588	46,467	66,100	3,258	34,337	33,755	581	2%	66,100
Road transport		41,554	48,130	47,508	2,546	27,359	28,230	(871)	-3%	47,508
Environmental protection		4,015	4,875	3,919	223	2,325	2,702	(378)	-14%	3,919
Trading services		**647,601**	**693,586**	**874,741**	**51,363**	**445,156**	**445,811**	**(656)**	0%	**874,835**
Energy sources		382,082	430,643	439,756	30,861	156,943	155,836	1,107	1%	439,850
Water management		107,001	102,603	111,189	10,139	179,815	177,913	1,902	1%	111,189
Waste water management		86,525	93,056	242,693	4,744	53,372	55,275	(1,903)	-3%	242,693
Waste management		71,993	67,284	81,103	5,619	55,025	56,787	(1,762)	-3%	81,103
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,171,441**	**1,262,374**	**1,479,191**	**91,721**	**798,071**	**827,373**	**(29,302)**	**-4%**	**1,479,191**
Surplus/ (Deficit) for the year		**144,941**	**234,717**	**33,992**	**62,574**	**310,038**	**262,771**	**47,268**	**0.179881**	**33,992**

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

WC048 Knysna - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES (32: IE)		574	–	10,353	–	4,086	5,448	(1,362)	-25.0%	10,353
Vote 3 - COMMUNITY SERVICES (33: IE)		400	–	5	–	5	5	–		5
Vote 4 - FINANCIAL SERVICES (34: IE)		49	–	–	–	–	–	–		–
Vote 5 - OPERATING SERVICES (35: IE)		7,235	–	992	–	–	379	(379)	-100.0%	992
Vote 6 - (50: IE)		–	–	–	–	–	–	–		–
Vote 7 - 1. Executive AND Council (110: IE)		4,835	6,031	6,031	19,888	23,661	5,031	18,630	370.3%	6,031
Vote 8 - 2. Corporate (120: IE)		7,415	9,421	8,787	885	5,802	5,796	6	0.1%	8,787
Vote 9 - 3. Finance (130: IE)		369,638	381,741	386,975	26,167	308,199	306,697	1,503	0.5%	386,975
Vote 10 - (140: IE)		–	–	–	–	–	–	–		–
Vote 11 - 5. Planning (150: IE)		7,957	8,810	8,503	1,109	6,397	6,211	185	3.0%	8,503
Vote 12 - 6. Community (160: IE)		194,140	214,068	223,035	20,372	136,748	131,670	5,078	3.9%	223,035
Vote 13 - 7. Electricity (170: IE)		442,755	518,744	519,510	52,100	389,242	386,809	2,432	0.6%	519,510
Vote 14 - 6. Community (180: IE)		247,787	325,017	321,076	28,950	207,268	215,408	(8,139)	-3.8%	321,076
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		26,081	33,260	26,269	3,122	24,999	26,260	(1,261)	-4.8%	26,269
Total Revenue by Vote	2	**1,308,866**	**1,497,091**	**1,511,536**	**152,594**	**1,106,408**	**1,089,716**	**16,693**	**1.5%**	**1,511,536**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		16,370	–	27	60	71	9	62	678.5%	27
Vote 2 - CORPORATE SERVICES (32: IE)		658	–	35	6	834	–	834	#DIV/0!	35
Vote 3 - COMMUNITY SERVICES (33: IE)		748	51,026	51,536	(219)	(1,727)	38,623	(40,350)	-104.5%	51,536
Vote 4 - FINANCIAL SERVICES (34: IE)		45,623	28,274	30,171	3,038	22,644	22,274	369	1.7%	30,171
Vote 5 - OPERATING SERVICES (35: IE)		52,589	48,320	197,492	4,428	32,175	36,174	(3,998)	-11.1%	197,531
Vote 6 - (50: IE)		–	2,846	2,846	–	–	–	–		2,846
Vote 7 - 1. Executive AND Council (110: IE)		27,881	47,732	45,348	1,973	17,856	17,631	225	1.3%	44,868
Vote 8 - 2. Corporate (120: IE)		63,160	82,406	77,601	8,122	51,364	46,389	4,976	10.7%	77,831
Vote 9 - 3. Finance (130: IE)		23,037	64,466	65,428	4,546	47,168	46,018	1,150	2.5%	65,334
Vote 10 - (140: IE)		4,220	7,500	7,467	550	3,146	2,491	655	26.3%	7,126
Vote 11 - 5. Planning (150: IE)		522,246	571,797	589,690	39,948	347,652	343,305	4,348	1.3%	590,086
Vote 12 - 6. Community (160: IE)		284,550	208,538	233,690	17,088	164,109	163,015	1,093	0.7%	233,940
Vote 13 - 7. Electricity (170: IE)		17,294	31,256	39,604	3,397	22,339	21,293	1,045	4.9%	39,604
Vote 14 - 6. Community (180: IE)		86,829	85,145	93,454	6,377	59,476	59,758	(282)	-0.5%	93,454
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 16 - 9. Housing Services (190: IE)		25,713	33,069	34,448	2,326	26,798	25,862	936	3.6%	34,448
Total Expenditure by Vote	2	**1,170,917**	**1,262,374**	**1,468,838**	**91,640**	**793,904**	**822,840**	**(28,936)**	**-3.5%**	**1,468,838**
Surplus/ (Deficit) for the year	2	**137,949**	**234,717**	**42,698**	**60,954**	**312,504**	**266,875**	**45,629**	**17.1%**	**42,698**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		397,816	465,762	463,597	41,750	340,501	336,014	4,487	1%	463,224
Service charges - Water		99,353	112,803	112,836	5,758	80,441	82,866	(2,425)	-3%	112,787
Service charges - Waste Water Management		31,708	79,041	67,110	2,980	30,011	30,413	(401)	-1%	67,110
Service charges - Waste management		37,860	46,612	55,691	2,739	38,567	38,328	239	1%	55,691
Sale of Goods and Rendering of Services		29,434	32,753	34,329	2,880	29,483	31,750	(2,267)	-7%	34,329
Agency services		3,663	4,038	4,180	354	3,280	3,282	(1)	0%	4,180
Interest								–		
Interest earned from Receivables		29,520	29,324	33,040	2,499	22,019	22,002	17	0%	33,040
Interest from Current and Non Current Assets		5,308	4,626	8,429	717	8,406	8,164	242	3%	8,429
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		7,758	8,583	7,405	81	4,530	5,629	(1,100)	-20%	7,405
Licence and permits		320	385	239	11	92	83	9	11%	239
Special rating levies								–		
Operational Revenue		6,197	4,624	4,822	782	3,798	3,137	661	21%	5,244
Non-Exchange Revenue								–		
Property rates		348,306	362,049	362,723	23,981	289,071	288,076	995	0%	362,723
Surcharges and Taxes								–		
Fines, penalties and forfeits		97,190	103,207	103,209	8,043	40,171	33,816	6,354	19%	103,209
Licence and permits		1,478	1,457	1,214	150	995	937	57	6%	1,214
Transfers and subsidies - Operational		153,071	165,382	177,053	36,196	161,192	162,761	(1,569)	-1%	177,053
Interest		11,093	11,811	11,341	829	8,227	8,425	(198)	-2%	11,341
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		–	1,000	1,000	18,630	18,630	–	18,630	#DIV/0!	1,000
Other Gains		8,496	–	441	–	441	441	–		441
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1,268,567**	**1,433,458**	**1,448,659**	**148,382**	**1,079,854**	**1,056,123**	**23,730**	**2%**	**1,448,659**
Expenditure By Type										
Employee related costs		338,641	374,678	379,153	26,562	250,681	250,031	650	0%	379,153
Remuneration of councillors		9,684	11,926	10,926	829	7,430	7,422	8	0%	10,926
Bulk purchases - electricity		328,988	357,093	366,230	24,338	235,750	238,422	(2,672)	-1%	366,230
Inventory consumed		39,190	46,694	48,131	3,629	24,591	23,106	1,485	6%	48,104
Debt impairment		126,820	119,549	121,244	6,744	50,529	90,933	(40,404)	-44%	121,244
Depreciation and amortisation		57,820	68,548	237,444	3,320	37,304	34,755	2,548	7%	237,444
Interest		38,025	29,426	28,231	247	15,563	15,448	115	1%	28,231
Contracted services		149,112	152,032	179,699	16,527	103,606	94,204	9,402	10%	179,593
Transfers and subsidies		1,661	3,635	15,157	1,025	5,564	4,918	646	13%	14,907
Irrecoverable debts written off		–	9,404	8,548	–	–	4,277	(4,277)	-100%	8,548
Operational costs		81,673	89,390	103,928	8,499	67,053	63,857	3,196	5%	104,311
Losses on Disposal of Assets		279	–	–	–	–	–	–		–
Other Losses		3,214	–	–	–	–	–	–		–
Total Expenditure		**1,175,106**	**1,262,374**	**1,498,690**	**91,721**	**798,071**	**827,373**	**(29,302)**	**-4%**	**1,498,690**
Surplus/(Deficit)		**93,461**	**171,084**	**(50,031)**	**56,661**	**281,782**	**228,750**	**53,032**	**0**	**(50,031)**
Transfers and subsidies - capital (monetary allocations)		46,964	63,633	64,523	5,914	28,256	34,021	(5,765)	(0)	64,523
Transfers and subsidies - capital (in-kind)		(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**139,575**	**234,717**	**14,493**	**62,574**	**310,038**	**262,771**	**47,268**	**0**	**14,493**
Income Tax								–		
Surplus/(Deficit) after income tax		**139,575**	**234,717**	**14,493**	**62,574**	**310,038**	**262,771**	**47,268**	**0**	**14,493**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**139,575**	**234,717**	**14,493**	**62,574**	**310,038**	**262,771**	47,268	0	**14,493**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**139,575**	**234,717**	**14,493**	**62,574**	**310,038**	**262,771**	**47,268**	**0**	**14,493**

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

WC048 Knysna - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		–	–	–	–	–	–	–		–
Vote 18 - 1. Executive AND Council (110: CAPEX)		–	–	–	–	–	–	–		–
Vote 19 - 2. Corporate (120: CAPEX)		–	–	–	–	–	–	–		–
Vote 20 - 3. Finance (130: CAPEX)		–	–	–	–	–	–	–		–
Vote 21 - 5. Planning (150: CAPEX)		–	–	–	–	–	–	–		–
Vote 22 - 6. Community (160: CAPEX)		–	–	–	–	–	–	–		–
Vote 23 - 7. Electricity (170: CAPEX)		–	–	–	–	–	–	–		–
Vote 24 - 8. Technical (180: CAPEX)		–	–	–	–	–	–	–		–
Vote 25-- 9. Housing Services (190: CAPEX)		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		–	–	16,159	247	1,339	3,495	(2,156)	-62%	16,062
Vote 18 - 1. Executive AND Council (110: CAPEX)		–	85	85	1	40	20	19	94%	66
Vote 19 - 2. Corporate (120: CAPEX)		–	1,050	1,944	75	343	350	(7)	-2%	1,968
Vote 20 - 3. Finance (130: CAPEX)		–	45	45	–	–	–	–		45
Vote 21 - 5. Planning (150: CAPEX)		–	1,050	5,307	1,423	2,648	1,939	709	37%	5,307
Vote 22 - 6. Community (160: CAPEX)		–	20,618	17,371	1,622	9,226	8,996	230	3%	17,468
Vote 23 - 7. Electricity (170: CAPEX)		–	16,496	16,790	–	4,247	5,909	(1,662)	-28%	16,790
Vote 24 - 8. Technical (180: CAPEX)		–	124,041	78,850	3,805	23,518	26,851	(3,332)	-12%	78,844
Vote 25 - 9. Housing Services (190: CAPEX)		–	9,200	500	173	1,387	289	1,099	381%	500
Total Capital single-year expenditure	4	–	172,585	137,050	7,345	42,749	47,848	(5,099)	-11%	137,050
Total Capital Expenditure		–	172,585	137,050	7,345	42,749	47,848	(5,099)	-11%	137,050
Capital Expenditure - Functional Classification										
Governance and administration		–	2,180	3,090	77	797	866	(69)	-8%	3,096
Executive and council		–	85	85	1	40	20	19	94%	66
Finance and administration		–	2,095	3,005	76	757	846	(89)	-10%	3,030
Internal audit								–		
Community and public safety		–	19,618	10,150	1,794	6,258	4,930	1,329	27%	10,332
Community and social services		–	1,213	1,004	–	360	184	176	96%	610
Sport and recreation		–	743	3,110	–	2,782	3,375	(593)	-18%	3,800
Public safety		–	8,462	5,536	1,622	1,729	1,082	646	60%	5,422
Housing		–	9,200	500	173	1,387	289	1,099	381%	500
Health								–		
Economic and environmental services		–	39,156	29,230	2,102	8,477	8,332	145	2%	29,224
Planning and development		–	500	419	40	129	84	46	54%	413
Road transport		–	38,656	28,437	2,063	8,262	8,098	164	2%	28,437
Environmental protection		–	–	375	–	86	150	(64)	-43%	375
Trading services		–	111,631	94,580	3,372	27,216	33,720	(6,504)	-19%	94,397
Energy sources		–	15,496	18,071	211	4,246	5,794	(1,547)	-27%	18,071
Water management		–	64,136	53,066	2,900	17,294	21,541	(4,247)	-20%	53,066
Waste water management		–	21,800	14,797	261	744	1,454	(709)	-49%	14,797
Waste management		–	10,200	8,646	–	4,932	4,932	–		8,463
Other								–		
Total Capital Expenditure - Functional Classification	3	–	172,585	137,050	7,345	42,749	47,848	(5,099)	-11%	137,050
Funded by:										
National Government		–	52,387	56,178	3,437	24,215	25,443	(1,228)	-5%	56,178
Provincial Government		–	11,246	7,397	2,472	5,504	4,971	532	11%	7,397
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								–		
Transfers recognised - capital		–	63,633	63,575	5,909	29,719	30,414	(695)	-2%	63,575
Borrowing	6	–	40,000	–	–	–	–	–		–
Internally generated funds		–	68,952	73,475	1,436	13,030	17,434	(4,404)	-25%	73,475
Total Capital Funding		–	172,585	137,050	7,345	42,749	47,848	(5,099)	-11%	137,050

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		106,001	90,724	106,475	196,738	106,475
Trade and other receivables from exchange transactions		64,465	66,862	65,844	122,087	65,844
Receivables from non-exchange transactions		100,564	92,286	100,564	126,058	100,564
Current portion of non-current receivables		4	4	4	(60)	4
Inventory		8,962	12,045	10,653	11,466	10,653
VAT		170,244	38,821	171,817	222,840	171,817
Other current assets		(137)	413	(137)	(495)	(137)
Total current assets		**450,103**	**301,155**	**455,220**	**678,634**	**455,220**
Non current assets						
Investments		3,423	3,176	3,423	3,598	3,423
Investment property		67,370	67,389	67,201	67,234	67,201
Property, plant and equipment		1,474,847	1,572,613	1,373,057	1,478,798	1,373,057
Biological assets						
Living and non-living resources						
Heritage assets		14,613	14,613	14,613	14,613	14,613
Intangible assets		34	34	(90)	32	(90)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(8)	(8)	(8)	(8)	(8)
Other non-current assets		3,869	3,672	3,869	3,869	3,869
Total non current assets		**1,564,148**	**1,661,489**	**1,462,064**	**1,568,137**	**1,462,064**
TOTAL ASSETS		**2,014,252**	**1,962,644**	**1,917,284**	**2,246,771**	**1,917,284**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		47,885	(3,702)	(3,357)	47,319	(3,357)
Consumer deposits		15,872	15,538	15,872	16,294	15,872
Trade and other payables from exchange transactions		180,207	210,196	172,935	53,951	172,935
Trade and other payables from non-exchange transactions		11,806	(11,491)	11,716	13,293	11,716
Provision		38,953	40,758	44,961	46,717	44,961
VAT		146,749	7,615	149,701	224,864	149,701
Other current liabilities		5,877	–	–	–	–
Total current liabilities		**447,349**	**258,913**	**391,828**	**402,437**	**391,828**
Non current liabilities						
Financial liabilities		253,199	305,829	202,918	225,455	202,918
Provision		44,431	35,481	38,515	38,038	38,515
Long term portion of trade payables						
Other non-current liabilities		102,879	93,257	97,220	98,492	97,220
Total non current liabilities		**400,509**	**434,567**	**338,653**	**361,985**	**338,653**
TOTAL LIABILITIES		**847,858**	**693,480**	**730,481**	**764,422**	**730,481**
NET ASSETS	2	**1,166,394**	**1,269,164**	**1,186,803**	**1,482,349**	**1,186,803**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,031,029	1,269,164	1,186,803	1,172,311	1,186,803
Reserves and funds						
Other		102,879	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,133,908**	**1,269,164**	**1,186,803**	**1,172,311**	**1,186,803**

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		335,163	354,137	334,933	24,123	199,439	251,200	(51,761)	-21%	334,933
Service charges		576,775	657,391	749,314	19,132	170,507	561,985	(391,478)	-70%	749,314
Other revenue		125,003	292,312	201,019	41,145	382,403	150,765	231,639	154%	201,019
Transfers and Subsidies - Operational		169,383	170,274	189,540	37,211	212,749	142,155	70,594	50%	189,540
Transfers and Subsidies - Capital		56,364	63,633	64,523	25,485	49,342	48,393	949	2%	64,523
Interest		948	45,761	52,810	3,192	6,845	41,450	(34,605)	-83%	52,810
Dividends								–		
Payments										
Suppliers and employees		(1,239,408)	(1,227,644)	(1,303,881)	(118,815)	(983,810)	(960,745)	(23,065)	2%	(1,303,881)
Interest		(37,378)	(29,426)	(28,231)	(239)	(15,489)	(21,173)	5,684	-27%	(28,231)
Transfers and Subsidies		(1,651)	(3,635)	(16,710)	–	–	(12,533)	12,533	-100%	(16,710)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(14,801)**	**322,803**	**243,317**	**31,234**	**21,987**	**201,497**	**179,511**	**89%**	**243,317**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	1,000	1,000	18,630	18,630	750	17,880	2384%	1,000
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments		–	–	–	(20)	(175)	–	(175)	#DIV/0!	–
Payments										
Capital assets		(59,838)	(198,473)	(155,210)	(6,311)	(46,759)	(54,160)	7,401	-14%	(155,210)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(59,838)**	**(197,473)**	**(154,210)**	**12,300**	**(28,304)**	**(53,410)**	**(25,106)**	**47%**	**(154,210)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(56,614)	(50,675)	(50,675)	(639)	(28,310)	–	(28,310)	#DIV/0!	(50,675)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(56,614)**	**(50,675)**	**(50,675)**	**(639)**	**(28,310)**	**–**	**28,310**	**#DIV/0!**	**(50,675)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(131,253)**	**74,655**	**38,432**	**42,895**	**(34,628)**	**148,088**			**38,432**
Cash/cash equivalents at beginning:		23,609	23,609	106,001	–	106,001	79,501	26,500		106,001
Cash/cash equivalents at month/year end:		(107,645)	98,264	144,433	42,895	71,373	227,588			144,433

Note: The figures contained in the above schedule is incorrect the correct Cash and Cash Equivalent balance as at 31 March 2026 amounts to R 196,738,248 (Refer to C6 Statement of Financial Position)

Supporting Table SC3: Debtors Age Analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	9,452	5,104	4,012	2,675	2,617	2,032	25,036	60,341	111,270	92,702	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30,493	8,602	5,847	4,659	4,321	3,848	22,910	78,625	159,306	114,363	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	24,929	8,805	6,214	4,555	3,994	3,711	45,393	70,437	168,039	128,091	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3,889	2,339	2,041	1,879	1,796	1,726	9,192	63,391	86,254	77,984	–	–
Receivables from Exchange Transactions - Waste Management	1600	3,895	1,867	1,562	1,374	1,310	1,148	18,122	48,033	77,312	69,988	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	356	63	52	41	36	21	1,182	7,203	8,955	8,483	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	168	111	105	88	82	84	562	(5,428)	(4,228)	(4,613)	–	–
Total By Income Source	**2000**	**73,183**	**26,891**	**19,834**	**15,272**	**14,156**	**12,572**	**122,397**	**322,602**	**606,906**	**486,998**	**–**	**–**
2024/25 - totals only		62,811	24,040	15,136	13,550	11,277	11,215	138,102	248,930	525,060	423,073		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,186	2,276	1,838	1,237	895	937	7,220	5,128	22,716	15,416	–	–
Commercial	2300	21,004	8,467	6,352	5,504	5,676	4,854	39,499	119,553	210,908	175,084	–	–
Households	2400	48,992	16,148	11,643	8,531	7,586	6,781	75,678	197,922	373,282	296,498	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**73,183**	**26,891**	**19,834**	**15,272**	**14,156**	**12,572**	**122,397**	**322,602**	**606,906**	**486,998**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	5,031	39	–	–	–	–	20	260	5,351	3,581
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**5,031**	**39**	**–**	**–**	**–**	**–**	**20**	**260**	**5,351**	3,581

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance		Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	Call Deposit	Call Deposit	7.25%	–	–	Call Deposit	3,578	20	–	–	3,597
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Call Deposit	7.25%	–	–	Call Deposit	24	0	–	–	24
Standard Bank - (Own Funds)	288567420-031	Call	Call Deposit	Call Deposit	Call Deposit	8.25%	–	–	Call Deposit	0		–		0
Standard Bank - (Own Funds)	288567420032	Fixed	Fixed	Fixed	Fixed	8.35%	–	–	Fixed	–		–	–	–
Standard Bank - (Own Funds)	288567420035	Fixed	Fixed	Fixed	Fixed	7.39%	–	–	Fixed	50,000		–		50,000
Standard Bank - (Own Funds)	288567420034	Fixed	Fixed	Fixed	Fixed	7.98%	–	–	Fixed	–		–	–	–
Standard Bank - (Own Funds)	288567420-033	Call	Call Deposit	Call Deposit	Call Deposit	8.16%	–	–	Call Deposit	26,931	187	–	–	27,118
Standard Bank - (Own Funds)	288567420-036	Fixed	Fixed	Fixed	Fixed	7.46%			Fixed	–			18,630	18,630
Standard Bank - (Own Funds)	338568115-001	Call	Call Deposit	Call Deposit	Call Deposit	8.60%	–	–	Call Deposit	15,641	94	–	–	15,735
Municipality sub-total										96,173	301	–	18,630	115,104
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									96,173	301	–	18,630	115,104

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		140,972	150,647	151,184	35,310	144,268	145,128	(860)	-0.6%	151,184
Equitable Share		130,575	137,908	137,908	34,477	137,908	137,908	–		137,908
Expanded Public Works Programme Integrated Grant		1,279	1,461	1,461	179	1,205	1,120	85	7.6%	1,461
Integrated National Electrification Programme Grant		141	1,304	1,304	–	573	979	(406)	-41.4%	1,304
Local Government Financial Management Grant		1,800	1,900	1,900	228	730	567	162	28.6%	1,900
Municipal Disaster Response Grant		311	–	43	–	–	–	–		43
Municipal Infrastructure Grant		3,784	5,204	5,698	404	2,794	2,793	1	0.1%	5,698
Neighbourhood Development Partnership Grant		1,922	1,957	1,957	–	144	848	(704)	-83.0%	1,957
Water Services Infrastructure Grant		1,160	913	913	22	912	913	(1)	-0.1%	913
Provincial Government:		11,523	11,809	12,961	339	11,190	11,366	(175)	-1.5%	12,961
Specify (Add grant description)		11,523	11,809	12,961	339	11,190	11,366	(175)	-1.5%	12,961
District Municipality:		2	637	–	–	99	–	99	#DIV/0!	–
Specify (Add grant description)		2	637	–	–	99	–	99	#DIV/0!	–
Other grant providers:		574	2,289	12,908	546	5,635	6,267	(632)	-10.1%	12,908
Chemical Industry Seta		574	2,289	2,555	546	1,549	819	730	89.1%	2,555
Construction, Education and Training SETA		–	–	10,353	–	4,086	5,448	(1,362)	-25.0%	10,353
Total Operating Transfers and Grants	5	153,071	165,382	177,053	36,196	161,192	162,761	(1,569)	-1.0%	177,053
Capital Transfers and Grants										
National Government:		39,417	53,459	56,178	2,064	22,108	30,683	(8,575)	-27.9%	56,178
Integrated National Electrification Programme Grant		937	8,696	8,696	–	3,823	6,001	(2,179)	-36.3%	8,696
Municipal Disaster Response Grant		2,072	1,072	289	–	–	115	(115)	-100.0%	289
Municipal Infrastructure Grant		15,858	24,561	28,063	1,918	11,239	13,556	(2,317)	-17.1%	28,063
Neighbourhood Development Partnership Grant		12,815	13,043	13,043	–	963	4,903	(3,940)	-80.4%	13,043
Water Services Infrastructure Grant		7,735	6,087	6,087	146	6,083	6,107	(24)	-0.4%	6,087
Provincial Government:		7,548	10,174	8,345	3,849	6,149	3,338	2,810	84.2%	8,345
Specify (Add grant description)		7,548	10,174	8,345	3,849	6,149	3,338	2,810	84.2%	8,345
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		850	–	–	–	–	–	–		–
Unspecified		850	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	47,815	63,633	64,523	5,914	28,256	34,021	(5,765)	-16.9%	64,523
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	200,885	229,015	241,576	42,109	189,448	196,782	(7,334)	-3.7%	241,576

Supporting Table SC7: Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		68,442	88,345	94,930	9,243	66,517	60,065	6,452	10.7%	94,451
Chemical Industry Seta		403	2,289	2,555	546	1,549	–	1,549	#DIV/0!	2,555
Construction, Education and Training SETA		171	–	10,353	81	4,168	4,533	(366)	-8.1%	10,353
Equitable Share		24.913	39,494	33,876	3,932	19,677	16,359	3,318	20.3%	33,398
Expanded Public Works Programme Integrated Grant		1,281	1,461	1,461	179	1,205	1,318	(113)	-8.5%	1,461
Local Government Financial Management Grant		1,800	1,900	1,900	228	730	522	208	39.8%	1,900
Municipal Infrastructure Grant		1,645	2,267	1,494	137	1,326	1,204	122	10.1%	1,494
Specify (Add grant description)		38,230	40,934	43,291	4,139	37,863	36,129	1,734	4.8%	43,291
Provincial Government:		38,230	40,934	43,291	4,139	37,863	36,129	1,734	4.8%	43,291
Specify (Add grant description)		38,230	40,934	43,291	4,139	37,863	36,129	1,734	4.8%	43,291
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		574	2,289	12,908	627	5,716	4,533	1,183	26.1%	12,908
Chemical Industry Seta		403	2,289	2,555	546	1,549	–	1,549	#DIV/0!	2,555
Construction, Education and Training SETA		171	–	10,353	81	4,168	4,533	(366)	-8.1%	10,353
Total operating expenditure of Transfers and Grants:		107,246	131,568	151,129	14,009	110,096	100,727	9,369	9.3%	150,650
Capital expenditure of Transfers and Grants										
National Government:		–	63,633	63,575	5,909	29,719	30,414	(695)	-2.3%	63,575
Integrated National Electrification Programme Grant		–	8,696	8,696	–	3,823	4,512	(690)	-15.3%	8,696
Municipal Disaster Response Grant		–	–	289	–	–	115	(115)	-100.0%	289
Municipal Infrastructure Grant		–	24,561	28,063	3,291	13,346	13,165	181	1.4%	28,063
Neighbourhood Development Partnership Grant		–	13,043	13,043	–	963	1,563	(600)	-38.4%	13,043
Specify (Add grant description)		–	11,246	7,397	2,472	5,504	4,971	532	10.7%	7,397
Water Services Infrastructure Grant		–	6,087	6,087	146	6,083	6,087	(4)	-0.1%	6,087
Provincial Government:		–	11,246	7,397	2,472	5,504	4,971	532	10.7%	7,397
Specify (Add grant description)		–	11,246	7,397	2,472	5,504	4,971	532	10.7%	7,397
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	74,879	70,971	8,382	35,222	35,385	(163)	-0.5%	70,971
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,246	206,447	222,100	22,391	145,318	136,112	9,206	6.8%	221,621

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7,868	9,994	9,148	677	6,065	6,063	2	0%	9,148
Pension and UIF Contributions		679	758	634	56	511	513	(1)	0%	634
Medical Aid Contributions		155	156	101	10	84	83	1	1%	101
Motor Vehicle Allowance		393	391	406	31	280	275	5	2%	406
Cellphone Allowance		569	591	565	50	436	436	1	0%	565
Housing Allowances								–		
Other benefits and allowances		6	–	71	6	53	53	–		71
Sub Total - Councillors		9,669	11,890	10,926	829	7,430	7,422	8	0%	10,926
% increase	4		23.0%	13.0%						13.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,574	8,367	12,216	568	4,975	4,981	(5)	0%	12,216
Pension and UIF Contributions		478	899	1,173	90	782	798	(16)	-2%	1,173
Medical Aid Contributions		60	191	218	11	107	131	(24)	-18%	218
Overtime								–		
Performance Bonus		302	486	490	–	265	490	(225)	-46%	490
Motor Vehicle Allowance		419	683	817	58	508	488	20	4%	817
Cellphone Allowance		–	6	4	–	–	2	(2)	-100%	4
Housing Allowances		58	108	108	–	–	43	(43)	-100%	108
Acting and post related allowance		15	14	14	27	27	5	22	403%	14
In kind benefits								–		
Sub Total - Senior Managers of Municipality		6,906	10,754	15,040	755	6,664	6,937	(273)	-4%	15,040
% increase	4		55.7%	117.8%						117.8%
Other Municipal Staff										
Basic Salaries and Wages		186,389	226,057	205,297	16,330	146,475	143,810	2,665	2%	205,297
Pension and UIF Contributions		38,596	46,445	42,953	3,378	30,432	31,303	(870)	-3%	42,953
Medical Aid Contributions		14,414	16,931	15,810	1,337	11,552	11,206	346	3%	15,810
Overtime		27,867	20,506	34,159	2,455	20,783	21,194	(411)	-2%	47,196
Performance Bonus		15,161	15,885	15,885	21	15,250	16,423	(1,173)	-7%	15,885
Motor Vehicle Allowance		8,345	8,622	8,622	641	5,530	5,217	313	6%	8,622
Cellphone Allowance								–		
Housing Allowances		2,790	3,553	3,553	211	1,719	1,733	(14)	-1%	3,553
Other benefits and allowances		9,736	4,778	10,596	824	6,767	6,836	(69)	-1%	10,596
Payments in lieu of leave		4,970	3,229	5,565	286	2,438	2,438	–		5,565
Long service awards		1,500	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	16,678	15,042	15,291	–	–	3	(3)	-100%	2,254
Entertainment								–		
Scarcity		2,698	1,945	2,211	192	1,765	1,647	118	7%	2,211
Acting and post related allowance		10,829	5,435	11,538	829	6,983	7,014	(31)	0%	11,538
In kind benefits								–		
Sub Total - Other Municipal Staff		339,973	368,427	371,478	28,504	249,693	248,823	870	0%	371,478
% increase	4		8.4%	9.3%						9.3%
Total Parent Municipality		356,548	391,070	397,444	28,088	263,787	263,182	605	0%	397,444
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		356,548	391,070	397,444	28,088	263,787	263,182	605	0%	397,444
% increase	4		9.7%	11.5%						11.5%
TOTAL MANAGERS AND STAFF		346,879	379,181	386,518	27,259	256,357	255,760	597	0%	386,518

Supporting Table SC9: Monthly targets for Cash Receipts and Payments

WC048 Knysna - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source																
Property rates		(35,405)	3,648	39,347	67,193	26,218	26,777	24,295	23,243	24,123	27,911	27,911	79,672	334,933	370,772	387,088
Service charges - Electricity revenue		(25,961)	19,207	20,077	66,229	16,723	20,592	17,911	16,113	19,067	42,134	42,134	251,379	505,603	485,611	506,978
Service charges - Water revenue		(3,274)	62	80	3,369	52	16	30	55	56	9,788	9,788	97,431	117,453	108,507	113,281
Service charges - Waste Water Management		(214)	–	–	214	–	–	–	–	–	5,785	5,785	57,847	69,416	73,661	76,902
Service charges - Waste Mangement		(2,591)	14	8	2,614	14	11	9	15	9	4,737	4,737	47,264	56,842	49,568	59,482
Rental of facilities and equipment		2	90	116	210	168	197	118	91	77	707	707	6,002	8,484	8,971	9,366
Interest earned - external investments		296	474	279	430	425	503	543	639	417	692	692	3,039	8,429	4,839	5,052
Interest earned - outstanding debtors		(440)	–	–	440	–	–	64	–	2,776	3,698	3,698	34,144	44,381	43,027	44,920
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		(1,478)	2,263	2,068	5,827	1,784	1,618	1,988	2,139	2,117	4,111	4,111	22,788	49,336	51,594	53,865
Licences and permits		1,349	2,505	3,124	3,073	2,026	1,817	2,362	1,952	2,184	139	139	(18,999)	1,672	1,927	2,011
Agency services		134	128	127	150	134	130	130	129	133	401	401	2,811	4,807	4,223	4,409
Transfers and Subsidies - Operational		79,239	48,468	221	7,981	4,442	30,959	2	4,226	37,211	15,795	15,795	(54,799)	189,540	144,627	151,155
Other revenue		36,239	38,877	38,999	39,102	38,503	35,123	32,787	33,882	36,382	1,314	1,314	(316,750)	15,773	124,500	131,138
Cash Receipts by Source		**47,897**	**115,735**	**104,444**	**196,833**	**90,489**	**117,743**	**80,240**	**82,484**	**124,552**	**117,212**	**117,212**	**211,829**	**1,406,670**	**1,471,828**	**1,545,647**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1,458	–	–	13,578	8,821	–	–	–	25,485	5,377	5,377	4,427	64,523	59,349	61,107
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	18,630	83	83	(17,797)	1,000	1,000	1,000
Short term loans		–	–	–	–	–	–	–	–	–	(8,460)	(8,460)	(84,602)	(101,522)	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		61	–	1,722	240	1,989	5,637	–	1,627	251	10,079	10,079	89,261	120,946	115,146	114,639
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**49,415**	**115,735**	**106,166**	**210,651**	**101,299**	**123,380**	**80,240**	**84,111**	**168,919**	**124,291**	**124,291**	**203,118**	**1,491,617**	**1,647,323**	**1,722,393**

Cash Payments by Type															
Employee related costs	35,056	44,825	41,149	41,434	57,210	43,034	43,449	43,474	53,299	32,351	32,184	-			
Remuneration of councillors	-	-	-	-	-	-	-	-	6,071	910	910	(75,423)	392,043	383,954	400,491
Interest	440	-	470	-	-	13,844	385	112	239	2,353	2,353	3,033	10,926	12,292	12,807
Bulk purchases - Electricity	39,545	42,805	39,017	25,910	26,399	24,995	25,906	26,382	24,823	35,097	35,097	8,036	28,231	24,425	18,979
Acquisitions - water & other inventory	2,720	835	1,102	1,572	1,346	1,734	3,102	1,212	571	3,229	3,162	75,189	421,164	415,306	420,007
Contracted services	13,213	8,444	12,018	12,515	11,886	21,263	7,880	9,837	15,348	17,211	17,211	32,989	53,572	54,995	57,415
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	59,707	206,532	175,092	182,804
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	1,393	1,393	-	-	-	-
Other expenditure	21,905	15,222	18,512	15,291	17,881	36,530	11,427	16,285	18,826	9,829	9,829	13,925	16,710	3,240	3,448
Cash Payments by Type	112,879	112,131	112,269	96,721	114,722	141,398	92,148	97,301	119,177	102,372	102,140	(73,585)	117,952	106,065	111,473
Other Cash Flows/Payments by Type												43,871	1,247,130	1,175,369	1,207,425
Capital assets	-	5	3,852	4,711	5,626	7,657	6,443	12,155	6,311	21,077	37,126	50,248	155,210	176,142	153,988
Repayment of borrowing	1,159	-	1,526	-	-	22,800	1,215	972	639	-	-	22,365	50,675	57,876	59,467
Other Cash Flows/Payments	1,546	-	-	-	-	-	-	-	-	8,474	8,474	83,198	101,692	111,779	117,858
Total Cash Payments by Type	115,584	112,136	117,647	101,432	120,348	171,855	99,805	110,429	126,126	131,923	147,740	199,682	1,554,708	1,521,167	1,538,738
NET INCREASE/(DECREASE) IN CASH HELD	(66,168)	3,598	(11,481)	109,219	(19,048)	(48,475)	(19,565)	(26,318)	42,793	(7,632)	(23,449)	3,436	(63,091)	126,155	183,655
Cash/cash equivalents at the month/year beginning:	23,609	(42,560)	(38,961)	(50,443)	58,777	39,728	(8,747)	(28,312)	(54,630)	(11,837)	(19,469)	(42,918)	23,609	(39,482)	86,673
Cash/cash equivalents at the month/year end:	(42,560)	(38,961)	(50,443)	58,777	39,728	(8,747)	(28,312)	(54,630)	(11,837)	(19,469)	(42,918)	(39,482)	(39,482)	86,673	270,328

Note: The figures contained in the above schedule is incorrect the correct Cash and Cash Equivalent balance as at 31 March 2026 amounts to R 196,738,248 (Refer to C6 Statement of Financial Position)

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

WC048 Knysna - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure		–	59,924	22,303	2,083	10,637	11,254	617	5.5%	22,303
Roads		–	9,000	2,152	173	1,216	258	(958)	-372.0%	2,152
Capital Spares		–	8,000	–	173	1,205	–	1,205	#DIV/0!	–
Storm water Infrastructure		–	1,000	2,152	–	11	258	(246)	-95.6%	2,152
Electrical Infrastructure		–	–	–	–	–	–	–		–
MV Networks		–	2,800	5,224	211	825	1,095	270	24.7%	5,224
LV Networks		–	2,800	4,613	12	425	894	(469)	-52.5%	4,613
Capital Spares		–	–	611	199	400	201	199	98.9%	611
Water Supply Infrastructure								–		
Water Treatment Works		–	44,424	13,931	1,700	8,413	9,613	1,199	12.5%	13,931
Bulk Mains		–	2,774	9,868	1,700	5,710	6,470	(760)	-11.8%	9,868
Distribution								–		
Distribution Points		–	650	839	–	–	139	(139)	-100.0%	839
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	41,000	3,224	–	2,704	3,004	(300)	-10.0%	3,224
Pump Station		–	1,300	397	–	–	–	–		397
Reticulation								–		
Rail Infrastructure		–	1,300	397	–	–	–	–		397
Drainage Collection		–	2,400	600	–	183	289	106	36.6%	600
Community Assets		–	2,400	600	–	183	289	(106)	-36.6%	600
Community Facilities		–	3,800	500	–	–	–	–		500
Fire/Ambulance Stations		–	3,800	500	–	–	–	–		500
Police		–	3,800	250	–	–	–	–		250
Computer Equipment		–	–	250	–	–	–	–		250
Computer Equipment		–	750	1,714	75	343	242	(101)	-41.9%	1,688
		–	750	1,714	75	343	242	101	41.9%	1,688
Furniture and Office Equipment										
Furniture and Office Equipment		–	803	700	3	203	290	86	29.8%	732
		–	803	700	3	203	290	(86)	-29.8%	732
Machinery and Equipment										
Machinery and Equipment		–	3,988	1,312	40	322	870	547	62.9%	1,676
		–	3,988	1,312	40	322	870	(547)	-62.9%	1,676
Transport Assets										
Transport Assets		–	12,307	14,030	1,620	7,464	6,819	(645)	-9.5%	13,933
		–	12,307	14,030	1,620	7,464	6,819	645	9.5%	13,933
Total Capital Expenditure on new assets	1	–	81,572	40,560	3,821	18,970	19,474	504	2.6%	40,833

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

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	32,193	42,194	1,423	4,386	6,106	1,740	28.5%	42,194
Roads Infrastructure		–	13,543	18,020	1,423	4,052	3,804	(248)	-6.5%	18,020
Roads		–	13,543	18,020	1,423	4,052	3,804	248	6.5%	18,020
Water Supply Infrastructure		–	1,050	11,000	–	–	1,500	1,500	100.0%	11,000
Distribution		–	1,050	11,000	–	–	1,500	(1,500)	-100.0%	11,000
Sanitation Infrastructure		–	13,600	9,800	–	228	228	–		9,800
Waste Water Treatment Works		–	13,600	9,800	–	228	228	–		9,800
Solid Waste Infrastructure		–	4,000	3,000	–	–	425	425	100.0%	3,000
Capital Spares		–	4,000	3,000	–	–	425	(425)	-100.0%	3,000
Coastal Infrastructure		–	–	375	–	86	150	64	42.6%	375
Promenades		–	–	375	–	86	150	(64)	-42.6%	375
Community Assets		–	1,000	1,000	–	–	–	–		1,000
Sport and Recreation Facilities		–	1,000	1,000	–	–	–	–		1,000
Capital Spares		–	1,000	1,000	–	–	–	–		1,000
Total Capital Expenditure on renewal of existing assets	1	–	33,193	43,194	1,423	4,386	6,106	1,740	28.5%	43,194

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**24,064**	**27,745**	**28,742**	**2,337**	**10,482**	**9,306**	(1,176)	**-12.6%**	**28,742**
Roads Infrastructure		3,016	5,600	5,600	160	2,701	2,946	245	**8.3%**	5,600
Roads		3,016	5,600	5,600	160	2,701	2,946	(245)	**-8.3%**	5,600
Storm water Infrastructure		779	1,000	1,000	–	114	119	5	**4.1%**	1,000
Drainage Collection								–		
Storm water Conveyance		779	1,000	1,000	–	114	119	(5)	**-4.1%**	1,000
Attenuation								–		
Electrical Infrastructure		15,736	14,527	15,027	801	4,404	4,179	(225)	**-5.4%**	15,027
Power Plants								–		
HV Substations		2,185	2.000	2,000	45	898	955	(57)	**-6.0%**	2,000
HV Switching Station		324	261	261	–	5	7	(2)	**-25.4%**	261
HV Transmission Conductors		589	1,004	1,504	–	283	300	(16)	**-5.4%**	1,504
MV Substations								–		
MV Switching Stations								–		
MV Networks		4,664	5,313	5,313	260	1,090	1,089	2	**0.2%**	5,313
LV Networks		7,975	5,948	5,948	496	2,127	1,830	298	**16.3%**	5,948
Capital Spares								–		
Water Supply Infrastructure		3,376	5,038	5,388	1,112	2,562	1,470	(1,092)	**-74.3%**	5,388
Water Treatment Works		2,856	4,155	4,155	1,111	2,557	1,466	1,091	**74.5%**	4,155
Capital Spares		520	883	1,233	1	5	4	1	**13.5%**	1,233
Sanitation Infrastructure		564	1,230	1,230	12	382	494	112	**22.6%**	1,230
Waste Water Treatment Works		564	1,230	1,230	12	382	494	(112)	**-22.6%**	1,230
Solid Waste Infrastructure		592	350	497	251	319	98	(221)	**-225.2%**	497
Landfill Sites								–		
Waste Transfer Stations		592	350	497	251	319	98	221	**225.2%**	497
Community Assets		**3,273**	**2,821**	**2,933**	**64**	**2,754**	**2,720**	**(35)**	**-1.3%**	**2,933**
Community Facilities		1,558	1,271	1,304	23	1,234	1,215	(20)	**-1.6%**	1,304
Halls		545	455	475	1	450	450	0	0.1%	475
Museums		13	–	–	–	–	–	–		–
Libraries		61	75	82	0	71	72	(0)	-0.5%	82
Cemeteries/Crematoria		444	306	311	12	297	286	11	3.8%	311
Police		18	35	35	10	17	8	9	106.1%	35
Purls								–		
Public Open Space		477	400	400	–	398	398	–		400
Sport and Recreation Facilities		1,715	1,550	1,629	40	1,520	1,505	(15)	**-1.0%**	1,629
Indoor Facilities								–		
Outdoor Facilities		1,715	1,550	1,629	40	1,520	1,505	15	1.0%	1 629
Other assets		**918**	**716**	**716**	**1**	**320**	**394**	**75**	**19.0%**	**816**
Operational Buildings		722	714	714	1	320	394	75	**19.0%**	814
Municipal Offices		721	713	713	1	319	394	(75)	-19.0%	813
Depots		1	1	1	–	1	1	–		1
Capital Spares								–		
Housing		196	2	2	–	–	–	–		2
Staff Housing		2	2	2	–	–	–	–		2
Social Housing		194	–	–	–	–	–	–		–
Transport Assets		**8,673**	**7,276**	**7,940**	**518**	**3,564**	**3,583**	**20**	0.5%	**7,970**
Transport Assets		8,673	7,276	7,940	518	3,564	3,583	(20)	-0.5%	7,970
Total Repairs and Maintenance Expenditure	1	**36,928**	**38,559**	**40,331**	**2,919**	**17,120**	**18,004**	**(1,116)**	**-7.0%**	**40,461**

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**45,861**	**55,871**	**45,506**	**2,549**	**21,842**	**22,732**	890	**3.9%**	**45,506**
Roads Infrastructure		9,617	10,932	10,933	515	4,443	5,159	716	**13.9%**	10,933
Roads		9,617	10,932	10,933	515	4,443	5,159	(716)	**-13.9%**	10,933
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		20	1,151	1,151	88	757	768	11	**1.4%**	1,151
Drainage Collection		20	1,151	1,151	88	757	768	(11)	**-1.4%**	1,151
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		8,994	19,913	13,345	694	5,845	6,081	237	**3.9%**	13,345
Power Plants		3	–	18	–	–	2	(2)	**-100.0%**	18
HV Substations		8,991	19,913	13,327	694	5,845	6,080	(235)	**-3.9%**	13,327
Water Supply Infrastructure		19,180	21,764	17,802	1,239	10,602	10,580	(22)	**-0.2%**	17,802
Distribution		19,180	21,764	17,802	1,239	10,602	10,580	22	**0.2%**	17,802
Sanitation Infrastructure		6,367	44	163	3	47	43	(4)	**-10.0%**	163
Pump Station		–	–	72	–	–	6	(6)	**-100.0%**	72
Reticulation		41	–	–	–	–	–	–		–
Waste Water Treatment Works		6,282	–	47	–	–	4	(4)	**-100.0%**	47
Outfall Sewers								–		
Toilet Facilities		44	44	44	3	47	33	14	**42.9%**	44
Capital Spares								–		
Solid Waste Infrastructure		1,604	1,988	2,019	4	54	37	(16)	**-44.1%**	2,019
Landfill Sites		1,604	1,988	2,019	4	54	37	16	**44.1%**	2,019
Information and Communication Infrastructure		78	80	93	6	94	64	(30)	**-47.4%**	93
Distribution Layers		78	80	93	6	94	64	30	**47.4%**	93
Capital Spares								–		
Community Assets		**2,093**	**2,061**	**3,234**	**99**	**2,121**	**1,440**	**(681)**	**-47.3%**	**3,234**
Community Facilities		1,464	1,323	2,478	65	1,437	1,008	(429)	**-42.6%**	2,478
Halls		618	619	726	22	649	420	229	54.4%	726
Centres		7	7	558	1	8	52	(43)	-83.8%	558
Fire/Ambulance Stations		46	58	58	2	25	18	7	41.3%	58
Testing Stations		0	0	0	–	0	0	(0)	-75.0%	0
Museums		6	–	6	–	0	2	(1)	-76.8%	6
Libraries		437	243	392	16	302	199	103	51.8%	392
Cemeteries/Crematoria		15	58	142	1	99	50	49	99.0%	142
Police		2	–	–	–	–	–	–		–
Purls		116	122	126	9	129	91	38	41.6%	126
Public Ablution Facilities		–	–	5	–	1	2	(1)	-66.8%	5
Markets								–		
Stalls		27	23	272	2	25	37	(12)	-31.7%	272
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals		191	191	194	14	199	139	61	43.8%	194
Capital Spares								–		
Sport and Recreation Facilities		629	738	756	34	683	432	(251)	**-58.1%**	756
Indoor Facilities		–	717	717	32	653	412	240	58.3%	717
Outdoor Facilities		629	21	39	2	31	20	11	54.9%	39
Capital Spares								–		
Investment properties		**136**	**136**	**170**	**–**	**137**	**105**	(32)	-30.2%	**170**
Revenue Generating		136	136	170	–	137	105	(32)	**-30.2%**	170
Improved Property		136	136	170	–	137	105	32	30.2%	170
Other assets		**703**	**688**	**945**	**14**	**740**	**516**	**(224)**	**-43.4%**	**945**
Operational Buildings		703	688	871	14	740	510	(230)	**-45.1%**	871
Municipal Offices		703	688	871	14	740	510	230	45.1%	871
Housing		–	1	74	–	–	6	6	**100.0%**	74
Staff Housing								–		
Social Housing		–	1	74	–	–	6	(6)	-100.0%	74
Intangible Assets		**15**	**15**	**124**	**1**	**22**	**23**	1	5.4%	**124**
Servitudes								–		
Licences and Rights		15	15	124	1	22	23	1	**5.4%**	124
Computer Software and Applications		15	15	124	1	22	23	(1)	-5.4%	124
Computer Equipment		**911**	**839**	**1,922**	**40**	**1,047**	**1,123**	**76**	6.8%	**1,922**
Computer Equipment		911	839	1,922	40	1,047	1,123	(76)	-6.8%	1,922
Furniture and Office Equipment		**1,821**	**7,412**	**10,052**	**488**	**6,325**	**5,737**	**(588)**	-10.2%	**10,052**
Furniture and Office Equipment		1,821	7,412	10,052	488	6,325	5,737	588	10.2%	10,052
Machinery and Equipment		**789**	**1,142**	**3,805**	**128**	**2,924**	**1,524**	**(1,400)**	-91.9%	**3,805**
Machinery and Equipment		789	1,142	3,805	128	2,924	1,524	1,400	91.9%	3,805
Transport Assets		**1,832**	**383**	**2,790**	**–**	**2,147**	**1,556**	**(591)**	-38.0%	**2,790**
Transport Assets		1,832	383	2,790	–	2,147	1,556	591	38.0%	2,790
Total Depreciation	1	**54,161**	**68,548**	**68,548**	**3,320**	**37,304**	**34,755**	**(2,548)**	**-7.3%**	**68,548**

Supporting Table SC13(e): Upgrading of Existing Assets

WC048 Knysna - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	57,170	50,748	2,101	17,430	20,481	3,031	14.8%	50,748
Roads Infrastructure		–	25,112	10,417	640	4,209	4,294	85	2.0%	10,417
Roads		–	25,112	10,417	640	4,209	4,294	(85)	-2.0%	10,417
Storm water Infrastructure		–	1,500	1,600	–	93	293	200	68.3%	1,600
Drainage Collection		–	1,500	1,600	–	93	293	(200)	-68.3%	1,600
Electrical Infrastructure		–	8,696	8,696	–	3,823	4,512	690	15.3%	8,696
MV Substations		–	8,696	8,696	–	3,823	4,512	(690)	-15.3%	8,696
Water Supply Infrastructure		–	15,162	24,635	1,200	8,881	10,429	1,548	14.8%	24,635
Dams and Weirs		–	–	4,300	–	–	608	(608)	-100.0%	4,300
Bulk Mains		–	917	917	–	–	–	–		917
Distribution		–	14,245	19,418	1,200	8,881	9,820	(939)	-9.6%	19,418
Sanitation Infrastructure		–	6,700	5,400	261	423	933	509	54.6%	5,400
Pump Station		–	3,000	3,200	261	336	685	(349)	-51.0%	3,200
Reticulation		–	3,300	1,800	–	88	88	–		1,800
Waste Water Treatment Works		–	400	400	–	–	160	(160)	-100.0%	400
Community Assets		–	–	2,074	–	1,837	1,840	3	0.2%	1,977
Community Facilities		–	–	153	–	53	56	3	5.6%	56
Halls		–	–	–	–	(3)	–	(3)	#DIV/0!	–
Cemeteries/Crematoria		–	–	153	–	56	56	–		56
Sport and Recreation Facilities		–	–	1,921	–	1,784	1,784	–		1,921
Indoor Facilities								–		
Outdoor Facilities		–	–	1,921	–	1,784	1,784	–		1,921
Other assets		–	650	474	–	141	(33)	(174)	523.6%	298
Operational Buildings		–	650	474	–	141	(33)	(174)	523.6%	298
Municipal Offices		–	650	474	–	141	(33)	174	-523.6%	298
Total Capital Expenditure on upgrading of existing assets	1	–	57,820	53,296	2,101	19,408	22,268	2,860	12.8%	53,023

APPENDIX A - Capex Report as at 31 March 2026

Include: Yes

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

Row Labels	LEDGER ACCOUNT	VOTE DESCRIPTION	MSCOA CODE	MSCOA EXPENDITURE DESCRIPTION	FUNDING SOURCES	ORIGINAL BUDGET	FEBRUARY ADJUSTED BUDGET (Incl. Virements)	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive & Council						84,700	66,240	39,694	20,452	(19,242)	12,500	14,046
MUNICIPAL MANAGER	28-32-85-20-1151	Program Office Equipment	9/108-2-2	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Furniture and O	Internally Generated Funds	38,900	38,900	22,610	21,828	(782)	12,500	3,790
	28-32-85-20-1155	Program Office Furniture	9/108-3-3	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Furniture and O	Internally Generated Funds	45,800	27,340	17,084	(1,376)	(18,460)	-	10,256
Vote 2 - Corporate Services						1,050,000	1,968,391	343,145	349,823	6,678	395,112	1,230,134
DIRECTOR: CORPORATE	28-33-85-20-4155	Program Office Furniture	9/101-39-39	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Furniture and O	Internally Generated Funds	300,000	23,912	-	(148,588)	(148,588)	23,912	-
	28-33-85-20-4010	New airconditioners	9/101-62-62	New airconditioners	Internally Generated Funds	-	256,548	-	256,548	256,548	250,700	5,848
INFORMATION TECHNOLOGY	28-66-85-26-1152	Program Computer Equipment	9/106-6-8	Replacement Laptops	Internally Generated Funds	300,000	290,540	288,642	187,360	(101,282)	-	1,898
			9/106-6-9	Replacement Desktops		250,000	130,000	10,650	10,650	-	120,500	(1,150)
	28-66-85-25-8002	New Server	9/106-212277-360890	PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisitions	Internally Generated Funds	-	1,217,391	-	-	-	-	1,217,391
	28-66-85-26-1070	Switches/Upgrade Network	9/106-212277-60890	PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisit	Internally Generated Funds	200,000	50,000	43,853	43,853	-	-	6,147
Vote 3 - Financial Services						45,000	45,000	-	-	-	-	45,000
DIRECTOR: FINANCE	28-62-85-25-9151	Program Office Equipment	9/101-57-57	Assets: Non-current Assets - Property; Plant and Equipment - Cost Model - Furniture a	Internally Generated Funds	15,000	15,000	-	-	-	-	15,000
	28-62-85-25-9155	Program Office Furniture	9/101-2-16	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Furniture and O	Internally Generated Funds	30,000	30,000	-	-	-	-	30,000
Vote 5 - Planning & Development						9,200,000	2,074,696	1,701,371	666,398	(1,034,973)	834,475	(461,150)
ENVIRONMENTAL MANAGEMENT	28-83-84-28-7504	Flood Intervention (MDRG)	9/183-213087-60975	PPE:Cost Model:Coastal Infrastructure:Cost:Acquisition	National Government Grants	-	288,696	-	115,478	115,478	102,888	185,808
	28-83-85-28-7505	Flood Intervention - Knoetzie	9/183-93077-360975	MDRG - Knoetzie	Internally Generated Funds	-	86,000	85,993	34,400	(51,593)	-	7
HOUSING ADMINISTRATION	28-48-84-22-4011	Sedgefield Infill - Informal Settlements Upgrading Partnership Grant	9/105-28-28	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Other Assets:Co	Provincial Government Grants	8,000,000	-	1,204,598	-	(1,204,598)	457,210	(1,661,808)
	28-48-85-22-4066	Subsoil drains - Bongani Khayalethu Valley	9/105-55-55	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Storm water Inf	Internally Generated Funds	1,200,000	500,000	182,781	288,520	105,739	274,377	42,842
	28-48-85-31-4011	Installation of Septic Tanks in Informal Areas (Pilot)	9/105-210477-360737	Installation of Septic Tanks in Informal Areas (Pilot)	Internally Generated Funds	-	1,200,000	228,000	228,000	-	-	972,000
Vote 6 - Community Services						20,818,120	18,295,321	9,802,675	9,253,008	(333,030)	7,008,447	1,394,199
CEMETERY	28-39-85-20-7020	Fencing at cemetery	9/124-219577-361026	PPE:Cost Model:Community Assets:Cost:Acquisitions	Internally Generated Funds	-	55,940	55,939	55,939	-	-	1
	28-39-85-20-7155	Mini digger loader	9/124-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	450,000	-	-	(120,000)	-	-	-
CLEANSING REFUSE REMOVAL SERV.	28-72-85-26-9075	Compactor Trucks	9/113-212677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	5,000,000	4,931,554	4,931,554	4,931,554	0	-	0
	28-72-85-26-9076	Class 1 Noise Level Meter (2)	9/113-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	200,000	-	-	(200,000)	(200,000)	-	-

HALLS / FACILITIES	28-41-85-21-4008	Furniture Equipment	9/103-32-32	Furniture Equipment	Internally Generated Funds	313,200	280,436	161,339	161,339	(0)	104,733	14,364
LIBRARY	28-51-85-22-9070	Ablution Sedgefield Library	9/151-22077-61043	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	250,000	250,000	142,700	142,700	-	490	106,810
	28-51-85-22-9071	Fence Old Goal	9/151-102077-61043	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	200,000	24,000		(176,000)	(176,000)	24,000	
PARKS RECREATION	28-53-85-21-5060	New LDV Sports Facilities	9/115-20-20	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Transport Asset	Internally Generated Funds	480,000	391,076	391,076	391,076	(0)		(0)
	28-53-85-23-5005	Small Plant Equipment	9/115-30-30	Small Plant Equipment	Internally Generated Funds	187,920	891,780	86,134	678,770	592,636	575,352	230,294
	28-53-85-21-5002	New Tipper Truck	9/115-212677-360074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:Acquisitions	Internally Generated Funds		521,217	521,217	521,217	(0)		(0)
	28-53-85-23-5080	New Tractor (bossiekappers)	9/115-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	75,000	75,000				65,217	9,783
SAFETY FIRE BRIGADE SERVICES	28-56-80-24-2006	Establishment of fire stations - Rheenendal	9/120-21-21	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Community	Internally Generated Funds	2,000,000					-	
	28-56-80-24-2007	Establishment of fire stations - Khayalethu	9/120-22-22	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Community	Internally Generated Funds	1,800,000	250,000					250,000
	28-56-85-24-2010	Procurement of portable handheld radio's	9/120-25-25	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Machinery	Internally Generated Funds	100,000	68,910	68,910	68,910		-	
	28-56-85-24-2011	Fire Hoses and Nozzles	9/120-212477-360805	PPE:Cost Model:Machinery and Equipment:Future Use:Cost	Internally Generated Funds	200,000	215,800	26,039	26,039			189,761
	28-56-84-24-2047	Fire truck - Major pumper (WCPA)	9/120-72677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Provincial Government Grants	1,072,000	1,072,000	810,181	1,072,000	261,819	121,993	139,826
	28-56-85-24-2062	Fire Truck - Major Pumper (Co-funding)	9/120-12677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	1,000,000	3,000,000	810,181		(810,181)	2,030,434	159,385
	28-56-85-24-2060	Replacement of a vehicle CX 13574	9/120-212677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	600,000	503,363		(96,637)		503,363	0
	28-56-85-24-2064	Refurbish Ablution Facilities	9/120-132077-61043	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	200,000	24,000		-		-	24,000
	28-56-85-24-2156	Office Equipment	9/120-132377-60839	PPE:Cost Model:Furniture and Office Equipment:In-use:C	Internally Generated Funds	60,000	43,460	1,303		(1,303)	37,900	4,257
	28-56-85-24-2063	Generator	9/120-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	25,000	12,043	12,043	12,043	(0)		(0)
SAFETY LAW ENFORCEMENT	28-57-85-24-2060	CCTV camera Project	9/157-212177-360788	CCTV Control Room Equipment	Internally Generated Funds		250,000				2,000	248,000
SAFETY TRAFFIC DEPARTMENT	28-59-85-25-0004	Breathalizer Sets	9/121-11-11	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Machinery	Internally Generated Funds	250,000						
	28-59-85-25-0156	Vehicle Replacements (3)	9/121-22677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	1,155,000			-		-	
SPORT FIELDS	28-60-84-25-5011	MIG: 285770 Upgrade Sportsfield PH2 (Bongani)	9/116-40-40	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Community	National Government Grants		1,920,742	1,784,057	1,784,058	1	118,966	17,719
TRANSFER STATION	28-73-85-27-1020	Hooklift Truck	9/114-212677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	3,000,000	3,514,000	-			3,514,000	
	28-73-85-27-1021	Containers (5)	9/114-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	2,000,000						
Vote 7 - Electrical Services						16,495,852	19,071,065	4,659,159	6,289,682	1,630,523	7,353,383	7,048,543
ELECTRICITY DISTRIBUTION	28-76-85-27-8001	Electrification of Informal areas	9/104-100-125	Electrification of informal areas - Ward 7	Internally Generated Funds		317,489		44,928	44,928	95,408	222,081
			9/104-97-122	Electrification of informal areas - Ward 1	Internally Generated Funds		780,389		110,432	110,432	13,204	767,185
			9/104-98-123	Electrification of informal areas - Ward 3	Internally Generated Funds	1,000,000	127,240	-	18,006	18,006		127,240
			9/104-99-124	Electrification of informal areas - Ward 4	Internally Generated Funds		317,489	-	44,928	44,928		317,489
	28-76-80-20-8003	Electrification of Formal Housing	9/104-112-138	Electrification of Formal Housing	Internally Generated Funds	1,000,000	1,000,000	412,967	496,038	83,071	492,782	94,251
	28-76-85-20-2003	Relay replacement to reduce overloading	9/104-210177-360261	PPE:Cost Model:Electrical Infrastructure:In-use:Capital Spares:Cost:Acquisitions	Internally Generated Funds	1,000,000			-			
	28-76-85-20-2004	Replacement of 2 RMUs Eastford and White location	9/104-213377-360193	PPE:Cost Model:Electrical Infrastructure:In-use:MV Swi	Internally Generated Funds	1,200,000	1,200,000		169,811	169,811	924,000	276,000
	28-76-85-27-8155	Refurbishment of Ring Main Units	9/104-210177-60261	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infras	Internally Generated Funds	1,800,000	1,800,000		254,717	254,717	1,041,450	758,550
	28-76-85-27-8156	Smart Meters Installation	9/104-211377-60414	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infras	Internally Generated Funds	1,000,000	1,751,739	11,299	257,588	246,289	787,581	952,859
	28-76-84-27-9080	20MVA 66/22KV Knysna Main Intake Substation Ph 2	9/104-210677-60176	PPE:Cost Model:Electrical Infrastructure:In-use:MV Sub	National Government Grants	8,695,652	8,695,652	1,822,826	4,512,377	689,551	3,738,611	1,134,215
	28-76-85-20-2007	New MV Transformers	9/104-211577-360227	PPE:Cost Model:Electrical Infrastructure:In-use:MV Swi	Internally Generated Funds	800,000	800,000	-			-	800,000
	28-76-85-27-9061	Electrification of informal areas - Ward 2	9/104-21577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infras	Internally Generated Funds	-	317,489	-	44,928	44,928		317,489
	28-76-85-20-2005	Rheenendal Spotlights	9/104-51377-360414	Rheenendal Spotlights	Internally Generated Funds	-	400,000					400,000
	28-76-85-27-9060	Electrification of informal areas - Ward 5	9/104-51577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infras	Internally Generated Funds	-	317,489	-	44,928	44,928		317,489
	28-76-85-27-9059	Electrification of informal areas - Ward 6	9/104-61577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infras	Internally Generated Funds		317,489	-	44,928	44,928	96,617	220,872
	28-76-85-27-9058	Electrification of informal areas - Ward 8	9/104-81577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infras	Internally Generated Funds		317,489	11,972	44,928	32,956	21,154	284,362
	28-76-85-20-2006	Electrification of informal areas - Homlee	9/104-111477-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Electrical Infras	Internally Generated Funds	-	611,111	400,095	201,145	(198,950)	152,555	58,460

Vote 8 -Technical Services						125,091,382	95,529,115	26,202,777	30,948,703	4,445,926	12,181,018	57,165,320
DIRECTOR: TECHNICAL SERVICES	28-80-85-28-5154	Program Tools Equipment	9/101-33-33	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Machinery a	Internally Generated Funds	500,000	412,500	129 360	81,739	(45,621)	261,124	22,016
	28-80-85-28-5155	Program Office Furniture	9/101-69-69	Office Furniture Replacement	Internally Generated Funds	-	16,500	1,110	-	(1,110)	8,974	6,416
RDS,S/WTR,DRAINAGE:STORMWATER	28-87-85-29-0026	Upgrade Stormwater Infrastructure	9/117-19-19	Storm water minor improvements (All wards)	Internally Generated Funds	500,000	500,000	50,000	150,000	100,000	143,200	306,800
	28-87-85-29-0009	Knysna Heights Retaining Wall	9/117-103577-361009	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Storm water Inf	Internally Generated Funds	1,200,000	100,000	-	-	-	-	100,000
	28-87-85-29-0008	Brenton on Lake to Storwater Management	9/117-50977-361009	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Storm water Inf	Internally Generated Funds	500,000	300,000	42,993	42,993	0	245,438	11,569
	28-87-85-29-0007	Rehabilitation of Hornlee Internal Streets Counter Funding	9/117-60977-361009	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	500,000	800,000	621,575	100,000	(521,575)	77,172	101,253
RDS,S/WTR DRAINAGE:STREETS	28-88-80-20-9035	Upgrade Gravel Roads Ward 4	9/110-100-100	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infra	Internally Generated Funds	-	39,000	33,913	33,913	(0)	-	5,087
	28-88-80-20-9037	Upgrade Gravel Roads Ward 7	9/110-102-102	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infra	Internally Generated Funds	-	108,515	94,361	94,361	0	-	14,154
	28-88-84-20-9040	Public Transport Facilities	9/110-115-115	Public Transport Facilities	National Government Grants	13,043,478	13,043,478	962,574	1,562,575	600,001	1,553,914	10,526,989
	28-88-84-20-9075	MIG: Rehabilitation of Streets	9/110-132-132	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Roads Infra	National Government Grants	-	4,367,699	2,026,802	1,800,000	(226,802)	2,005,451	335,446
	28-88-85-20-9049	Upgrade Howard Street Ward 9	9/110-305-305	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Roads Infrastru	Internally Generated Funds	400,000	100,000	-	-	-	-	100,000
	28-88-85-20-9062	Resealing of streets	9/110-210777-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	5,000,000	2,750,000	-	-	-	-	2,750,000
	28-88-85-20-9013	Resurface Gravel Roads	9/110-8077-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Roads Infrastru	Internally Generated Funds	-	178,876	-	178,876	178,876	155,544	23,332
	28-88-84-20-9036	Surface Gravel Roads- Ward 1	9/110-10787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	2,695,652	217,391	2,150	2,150	-	302,198	(86,957)
	28-88-84-20-9034	Surface Gravel Roads- Ward 3	9/110-30787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	4,456,522	339,991	200,717	162,285	(38,432)	285,381	(146,108)
	28-88-84-20-9033	Surface Gravel Roads- Ward 4	9/110-40787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	4,826,087	483,263	353,834	300,179	(53,655)	130,476	(1,047)
	28-88-84-20-9032	Surface Gravel Roads- Ward 5	9/110-50787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	4,138,043	5,535,337	3,109,671	3,143,634	33,963	1,721,415	704,251
	28-88-84-20-9035	Surface Gravel Roads- Ward 7	9/110-70787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Government Grants	3,096,011	473,194	473,194	473,194	0	-	0
	28-88-85-29-5156	Upgrade Gravel Roads Ward 7	9/110-70277-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Roads Infrastru	Internally Generated Funds	500,000	500,000	346,865	346,865	0	87,918	65,217
	28-88-85-29-5158	Upgrade of George Rex Drive	9/110-90777-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Roads Infrastru	Internally Generated Funds	500,000	300,000	-	-	-	-	300,000
	28-88-85-20-9064	Sinkholes	9/110-100777-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	-	-	35,925	-	(35,925)	-	(35,925)
SEWERAGE PURIFICATION SERVICES	28-89-85-31-0040	Knysna Windheuwel WWTW	9/112-133-133	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Sanitation Infra	Internally Generated Funds	400,000	400,000	-	160,000	160,000	-	400,000
	28-89-85-31-0013	Refurbishment of biodisk in Belvedere	9/111-50477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	400,000	400,000	-	-	-	-	400,000
	28-89-85-31-0012	Refurbishment of biodisk in Karatara	9/111-20477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	400,000	400,000	-	-	-	-	400,000
	28-89-85-31-0086	Refurbishment of knysna Waste Water Treatment Works	9/111-210477-60737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisit	Internally Generated Funds	3,500,000	3,500,000	-	-	-	-	3,500,000
SEWERAGE RETICULATION SERVICES	28-90-80-31-3010	MCC Replacement	9/112-59-59	MCC Replacement	Internally Generated Funds	1,000,000	1,000,000	-	-	-	-	1,000,000
	28-90-80-31-3020	Replacement of Pump, Valves and rails	9/112-60-60	Pump Replacement	Internally Generated Funds	600,000	740,149	244,114	324,115	80,001	282,120	213,915
	28-90-80-31-3023	Brenton on Lake to Belvedere Sewer Link	9/112-65-65	Brenton on Lake to Belvedere Sewer Link	Internally Generated Funds	500,000	500,000	87,825	87,825	(0)	-	412,175
	28-90-85-31-3085	Bulk Sewer Services Damsebos next to Unlondale Road	9/112-80-80	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Sanitation I	Internally Generated Funds	300,000	197,409	-	-	-	-	197,409
	28-90-85-31-3015	Upgrade main Sewer Pump Station and sewers in the CBD	9/112-81-81	Assets:Non-current:PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	2,500,000	2,500,000	158,962	454,795	295,833	834,497	1,506,541
	28-90-85-31-3038	Rehabilitation of the khayalethu sewer project	9/112-70477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	8,500,000	4,000,000	-	-	-	-	4,000,000
	28-90-85-31-4004	New Inlets at Sewer Pumpstations	9/112-213277-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Sanitation Infra	Internally Generated Funds	500,000	200,000	-	-	-	-	200,000
	28-90-85-31-3040	Sedgefield Bulk Sewer Services Counter-Funding	9/112-20877-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	1,800,000	600,000	-	-	-	-	600,000
	28-90-85-31-4005	Upgrade of Hornlee Auger Street Sewer Pipeline	9/112-90877-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Sanitation Infra	Internally Generated Funds	1,000,000	700,000	-	-	-	-	700,000
	28-90-85-31-4007	Replacement of Sewerage Line: Gordon Street	9/112-100477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	800,000	300,000	-	-	-	-	300,000
	28-90-85-31-3039	Salt River Sewer Pumpstation Upgrade Outfall Sewers	9/112-103477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	500,000	700,000	176,697	230,000	53,303	171,129	352,174
	28-90-85-31-4008	Installation of Septic Tanks in Informal Areas	9/112-213277-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	500,000	-	-	-	-	-	-
WATER PURIFICATION WORKS	28-92-85-21-3012	Refurbish steel section at Akkerkloof	9/118-37-37	Refurbish steel section at Akkerkloof	Internally Generated Funds	-	4,300,000	-	608,491	608,491	-	4,300,000
	28-92-84-32-0108	Municipal Water Resilience Grant - W C P A	9/118-211877-60703	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Supply In	Provincial Government Grants	2,173,913	6,324,650	3,488,928	3,899,361	410,433	249,563	2,586,159

- WATER RETICULATION	28-93-84-32-3032	Water services Infrastructure Grant	9/119-78-78	Water services infrastructure Grant	National Government Grants	6,086,957	6,086,957	6,083,265	6,086,957	3,692	3,692	0
	28-93-80-31-3037	Re-align Karawater pipeline	9/119-82-82	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supp	Internally Generated Funds	800,000	200,000	-	-			200,000
	28-93-80-31-3040	Old Place Pipe replacement - Melkhoud, Old Toll Road, Camdeboo, Sand piper	9/119-85-85	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supp	Internally Generated Funds	250,000	200,000		-	-		200,000
	28-93-80-31-3060	Purchase of new 20mm Water Meters	9/119-95-95	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supp	Borrowings	40,000,000			-			
	28-93-85-32-3016	Bulk Water Supply - Rheenendal	9/119-99-99	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supp	Internally Generated Funds	917,160	917,160				-	917,160
	28-93-85-31-3001	Bulk Water Supply - Karatara	9/119-101-101	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Supply In	Internally Generated Funds	650,000	839,035	-	139,035	139,035	-	839,035
	28-93-84-32-3282	MIG: 196403 - New Lower River Dam	9/119-133-133	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Supp	National Government Grants		2,203,069	1,976,460	1,766,429	(210,031)	121	226,488
	28-93-85-32-3098	Smart Meters Installation	9/119-211677-60720	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Supply In	Internally Generated Funds	1,000,000	3,223,722	2,703,679	3,003,679		9,330	510,713
	28-93-84-31-3062	Upgrade Bulk Water Supply Rheenendal	9/119-53287-360635	PPE:Cost Model:Water Supply Infrastructure:Distributio	National Government Grants	5,348,859	12,522,520	2,797,803	3,733,252	935,449	3,094,721	6,629,996
	28-93-85-32-4101	Upgrade of Howard Street Pipeline	9/119-91677-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	1,432,000	432,000	-				432,000
	28-93-85-32-4105	Upgrade of Sandpiper Street Pipeline	9/119-91877-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	410,150	110,150		-			110,150
	28-93-85-32-4104	Upgrade of Westhill Pipeline	9/119-1010077-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	408,850	108,850					108,850
	28-93-85-32-4103	Upgrade of Ager Street Pipeline	9/119-910077-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	403,650	103,650					103,650
	28-93-85-32-4102	Upgrade of Reinecke Street pipeline	9/119-91777-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	154,050	54,050	-				54,050
	28-93-85-32-4201	Emergency Drought Interventions	9/119-210577-360601	Emergency Drought Interventions	Internally Generated Funds	-	10,600,000	-	1,500,000	1,500,000	15,900	10,584,100
	28-93-85-32-4202	Lower Knysna River Dam: Co-funding	9/119-211877-360635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	-	600,000	-	480,000	480,000	521,739	78,261
Grand Total						172,584,854	137,048,828	42,748,821	47,528,066	[illegible]	27,804,915	[illegible]

YTD Actual spend % expenditure	25%	31%		90%			

Directorate	ORIGINAL BUDGET	FEBRUARY ADJUSTED BUDGET (Incl. Virements)	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive and Council	84,700	66,240	39,694	20,452	(19,242)	12,500	14,046
% Expenditure Vote 1	47%	60%					
Vote 2 - Corporate Services	1,050,000	1,968,391	343,145	349,823	6,678	395,112	1,230,134
% Expenditure Vote 2	33%	17%					
Vote 3 - Financial Services	45,000	45,000	-	-	-	-	45,000
% Expenditure Vote 3	0%	0%					
Vote 5 - Planning & Developmen	9,200,000	2,074,696	1,701,371	666,398	(1,034,973)	834,475	(461,150)
% Expenditure Vote 5	18%	82%					
Vote 6 - Community Services	20,618,120	18,295,321	9,802,675	9,253,008	(333,030)	7,098,447	1,394,199
% Expenditure Vote 6	48%	54%					
Vote 7 - Electrical Services	16,495,652	19,071,065	4,659,159	6,289,682	1,630,523	7,363,363	7,048,543
% Expenditure Vote 7	28%	24%					
Vote 8 -Technical Services	125,091,382	95,529,115	26,202,777	30,948,703	4,445,926	11,161,018	57,165,320
% Expenditure Vote 8	21%	27%					
Grand Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]