

KNYSNA LOCAL MUNICIPALITY

Notice is hereby given of a

FINANCE AND GOVERNANCE COMMITTEE MEETING

(FINANCIAL SERVICES ITEMS)

Which will be held on

WEDNESDAY, 06 MAY 2026

at

09:00

In the Council Chamber

To consider the following items

MUNICIPAL OFFICES
KNYSNA

DR. RICHARD MARTIN
ACTING MUNICIPAL MANAGER

A G E N D A

Chairperson: Cllr K Andrews

Members: Cllr B Charlie
Cllr M Khumelwana
Cllr N Louw
Cllr S Campbell
Cllr S Sabbagh
Cllr L Tyokolo

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A G E N D A

1. Opening and Welcome
2. Attendance (as per attendance register)
 - 2.1 Members: Present
 - 2.2 Members: Absent with Leave
 - 2.3 Members: Absent Without Leave
 - 2.4 Other Councillors Present
 - 2.5 Officials Present
 - 2.6 Members of the Audit Committee Present
 - 2.7 Members of the Public Present
3. Noting the Provisions of Schedule 1 (Code of Conduct for Councillors) of the Local Government Municipal Systems Act, 32 of 2000 and Code for Ethical Leadership as adopted by Council
4. Presentation
 - 4.1 None

5. **MINUTES OF THE PREVIOUS MEETING**

5.1 **FINANCE AND GOVERNANCE COMMITTEE MEETING: WEDNESDAY, 04 MARCH 2026**

RECOMMENDED

That the minutes of the meeting held on Wednesday, 04 March 2026, be adopted as a true reflection of the proceedings.

KNYSNA LOCAL MUNICIPALITY

MINUTES

of a meeting of the

FINANCE AND GOVERNANCE COMMITTEE MEETING

(FINANCE ITEMS)

in the Council Chamber

**Wednesday, 04 March
2026**

at

09:00

1. Opening and Welcoming

At 09:11 the Chairperson welcomed Councillors and officials to the meeting.

2. Attendance of Members:

2.1 Members Present

Cllr K Andrews	Chairperson
Cllr N Louw	
Cllr M Khumelwana	
Cllr B Charlie	
Cllr S Campbell	
Cllr L Tyokolo	

2.2 Members Absent with leave

None

2.3 Members Absent without leave

Cllr S Sabbagh

2.4. Other Councillors Present

Cllr L Nohana (*Via Ms Teams*)
Cllr M Gericke (*from 09:23*)
Cllr T Matika (*from 09:52*)
Cllr N Tsengwa (*from 09:26*)
Cllr P Petros (*from 09:53*)
Cllr R Arends (*from 10:00*)

2.5 Officials Present

Dr R Martin	Acting Municipal Manager
Mr C Julies	Director: Financial Services
Mr C Botha	Acting Director: Corporate Services
Ms A Dunywa	Director: Planning & Economic Development
Ms B Kova	Senior Manager Revenue Services
Ms S Fundi	Manager Budget & Reporting
Mr M Michaels	Manager: Expenditure
Ms A Louw	Chief Audit Executive (<i>On Ms teams</i>)
Ms M Botha	Acting Manager Legal Services
Mr M Mato	Acting Manager SCM
Ms J Lakay	Head: Council Committees and Cllr Support
Mr Z Gwayi	Senior Clerk: Committee and Council Support

2.6 Members of the Audit Committee Present

None

2.7 Members of the Public Present

The meeting was live streamed through YouTube.

3. **NOTING THE PROVISIONS OF SCHEDULE 1 (CODE OF CONDUCT FOR COUNCILLORS) OF THE LOCAL GOVERNMENT MUNICIPAL SYSTEMS ACT, 32 OF 2000 AND CODE FOR ETHICAL LEADERSHIP AS ADOPTED BY COUNCIL**

RESOLVED

[a] That the Noting the Provisions of Schedule 1 (Code of Conduct for Councillors) of the Local Government Municipal Systems act, 32 of 2000 and Code for Ethical Leadership as adopted by Council be noted; and

[b] That it be noted that no Councillors declared an interest.

4. **PRESENTATION**

None

5. **MINUTES OF THE PREVIOUS MEETING**

5.1 **FINANCE AND GOVERNANCE COMMITTEE MEETING: WEDNESDAY, 12 NOVEMBER 2025**

UNANIMOUSLY RESOLVED

That the minutes of the meeting held on Monday, 12 November 2025, be noted.

6. **MATTERS SUBMITTED BY THE MUNICIPAL MANAGER**

F&G01/02/26 QUARTERLY INVESTMENT REPORT: QUARTER 2 OF 2025/2026 ENDING 31 DECEMBER 2025

UNANIMOUSLY RESOLVED

That the Quarterly Investment reconciliation as at 31 December 2025, be noted.

File Number: 9/1/2/10
Execution: Director: Financial Services
Manager: Expenditure

F&G02/02/26 QUARTERLY INSURANCE REPORT- QUARTER 1 OF 2025/2026

Item dealt in committee 09:34

UNANIMOUSLY RECOMMENDED

The Finance and Governance Committee of Council should:

[a] Note the first Quarter report for implementation of the Supply Chain Management in the Municipality.

- [b] Note all the irregular and deviation expenditure and inform MPAC to investigate all the Irregular Expenditure of the first quarter of the 2025/26 financial year.
- [c] Make appropriate recommendations where applicable to Council in relation to implementation of Supply Chain Management policy in the Municipality.
- [d] That all Supply Chain Management report be submitted to the next Council meeting as In Committee agenda with additional information.

File Number: 9/1/2/10
Execution: Director: Financial Services

F&G03/02/26 IMPLEMENTATION SPECIAL RATING AREAS (SRA) POLICY AND BYLAW

UNANIMOUSLY RECOMMENDED

- [a] That Section 80 finance committee notes the application for the establishment of a Special Rating Area has been received; and
- [b] That Section 80 finance committee notes that the application will undergo administrative and statutory assessment processes in terms of the approved SRA Policy and By-law before being submitted to Council for consideration.

File Number: 9/1/2/10
Execution: Director: Financial Services
Manager: Revenue Services

F&G04/02/26 REPORT ON DEBT WRITE-OFF AS 28 FEBRUARY 2026

UNANIMOUSLY RECOMMENDED

That Council notes that the total amount written-off by the Chief Financial Officer equates to R 31 269,27 between 1 July 2025 to 28 February 2026.

File Number: 9/1/2/10
Execution: Director: Financial Services
Senior Manager: Revenue Services

F&G05/02/26 WRITE-OFF IRRECOVERABLE DEBT AS AT 28 FEBRUARY 2026

UNANIMOUSLY RECOMMENDED

- [a] That the account holder be granted special consideration in terms of the applicable policy provisions for financially distressed pensioners.
- [b] That Council notes that the total amount to be considered for write-off in relation to this household equates to R103 416.82.
- [c] That Credit control actions be considered in light of the account holder's circumstances.

File Number: 9/1/2/10
Execution: Director: Financial Services
Senior Manager: Revenue Services

F&G06/02/26 REVIEW OF TARIFF BY-LAW

UNANIMOUSLY RECOMMENDED

- [a] That the report on the Review of the Tariff By-law be noted; and
- [b] That the draft Tariff By-law, as amended, be advertised for public comment in terms of Rule 47 of Council's approved Rules of Order for Internal Arrangements By-law.

F&G07/02/26 REPORT TO COUNCIL ON THE DEVIATION APPROVAL BY THE MUNICIPALITY FROM 24 JANUARY TILL 26 FEBRUARY 2026 – 2025/2026 FINANCIAL YEAR

UNANIMOUSLY RECOMMENDED

- [a] Note the total of R 24 347 694, 02 deviations expenditure approved by the Accounting Officer from 24 January 2026 to 26 February 2026 of the 2025/2026 Financial year
- [b] Note the reasons associated with the approval of the deviations are in line with approved Municipal SCM policy and SCM regulations.
- [c] Note the deviation register for the period of 24 January 2026 to 26 January 2026 of the 2025/26 financial year and make appropriate recommendations where applicable.
- [d] Note that deviations that do not comply to the criteria to be recorded as irregular expenditure, since they could not be avoided.
- [e] that the item on Report to Council on the Deviation Approval by the Municipality from 24 January till 26 February 2026 – 2025/2026 Financial Year be submitted at the Mayco meeting as In Committee Item with more information and clear Annexures.

File Number: 9/1/2/10
Execution: Director: Financial Services

F&G08/02/26 TECHNICAL INTEGRATED MUNICIPAL ENGAGEMENT REPORT 2025/26 (TIME)

UNANIMOUSLY RESOLVED

That Council notes the Time Report as at 28 February 2026

File Number: 9/1/2/10
Execution: Director: Financial Services

4. Closure

The Chairperson thanked everyone, and the meeting concluded at 10:23.

.....
Chairperson: Cllr K Andrews

.....
Date

-oOo-

6. MATTERS SUBMITTED BY THE MUNICIPAL MANAGER
6.1

**F&G01/05/26 QUARTERLY INVESTMENT REPORT: QUARTER 3 OF
2025/2026 ENDING 31 MARCH 2026**

REPORT FROM THE ACTING DIRECTOR: Financial Services

PURPOSE OF THE REPORT

To present to the Finance and Governance Committee the summary of Investments for the quarter ending 31 March 2026.

BACKGROUND

Section 52(d) of the Municipal Finance Management Act (MFMA) determines that the Executive Mayor of the Municipality must within 30 days of the end of each quarter, submit a report to the Municipal Council on the implementation of the budget and the financial state of affairs of the Municipality.

DISCUSSION

The Summary of Investments for the quarter ending 31 March 2026 has been prepared in accordance with section 52(d) of the MFMA.

KNYSNA MUNICIPALITY											
Cash & Investments reconciliation as at 31 MARCH 2026											
Investment No	Institution	Comment	Term	Rate	Acc No	Balance 01-Mar-26	Deposit	Interest	Admitted / Bank Charges	Withdrawn	Balance 31-Mar-26 % Total Investment Is
9	Standard	Ring-fenced GRANTS	call	8.16%	288567420-033	26,931,397.82		186,645.65			27,118,043.47
12	Standard	Ring-fenced Various	fixed	7.39%	288567420-035	50,000,000.00					50,000,000.00
13	Standard	Ring-fenced Various	fixed	7.46%	288567420-036		18,630,000.00				18,630,000.00
7	Standard	Ring-fenced GRANTS	call	7.10%	338568115-001	15,640,815.66		94,316.26			15,735,131.92
						92,572,213.48	18,630,000.00	280,961.91		-	111,483,175.39 96.85%
1	Investec	Ceded to DBSA	call	6.75%	021941-500	3,578,410.07		19,754.78			3,598,164.85
2		Own Funds	call	6.75%	021941-503	23,534.08		129.92			23,664.00
						3,601,944.15	-	19,884.70		-	3,621,828.85 3.15%
Sub Total All Investments						96,174,157.63	18,630,000.00	300,846.61	-	-	115,105,004.24 100.00%
Cashbook Balance - Standard Bank						99,417,650.09	18,630,000.00				85,221,053.29 Cashbook
Petty Cash Advances						10,350.00					10,350.00 Petty Cash
Total cash & all investments						195,602,157.72					200,336,407.53

As at 31 March 2026, the total balance on Investments equated to R115,105,004.24 which consists of current investment amounting to R111,5 million and non-current investments of R3,6 million.

The non-current investment of R3,6 million; is ceded to the Development Bank of South Africa (DBSA) as security for existing loans.

FINANCIAL IMPLICATIONS

No financial implications.

RELEVANT LEGISLATION

Section 52(d) of the MFMA

RECOMMENDATION OF THE ACTING MUNICIPAL MANAGER

That the Quarterly Investment report for the Quarter 3 ending 31 March 2026 be noted.

APPENDIX / ADDENDUM

Annexure A – Cash and Investment reconciliation as at 31 March 2026

File Number: 9/1/2/10

Execution: Director: Financial Services
Manager: Expenditure

FINANCE AND GOVERNANCE COMMITTEE MEETING
AGENDA
06 MAY 2026

KNYSNA MUNICIPALITY												
Cash & Investments reconciliation as at 31 MARCH 2026												
Investment No	Institution	Comment	Term	Rate	Acc No	Balance 01-Mar-26	Deposit	Interest	Admin / Bank Charges	Withdrawn	Balance 31-Mar-26	% Total Investments
9	Standard	Ring-fenced_GRANTS	call	8.10%	288567420-033	26,931,397.82	-	156,645.65			27,118,043.47	
12	Standard	Ring-fenced_Various	fixed	7.55%	288567420-035	50,000,000.00	-				50,000,000.00	
13	Standard	Ring-fenced_Various	fixed	7.40%	288567420-036		18,630,000.00				18,630,000.00	
7	Standard	Ring-fenced_GRANTS	call	7.10%	338568115-001	15,640,815.66		94,316.26		-	15,735,131.92	
						92,572,213.48	18,630,000.00	250,961.91		-	111,433,175.39	96.85%
1	Investec	Ceded to DBSA	call	6.75%	021941-500	3,578,410.07		19,754.78			3,598,164.85	
2	Own Funds		call	6.75%	021941-503	23,534.08		129.92			23,664.00	
						3,601,944.15	-	19,884.70		-	3,621,828.85	3.15%
Sub Total All Investments						96,174,157.63	18,630,000.00	300,846.61	-	-	115,105,004.24	100.00%
Cashbook Balance - Standard Bank						99,417,650.09	18,630,000.00				85,221,053.29	Cashbook
Petty Cash Advances						10,350.00					10,350.00	Petty Cash
Total cash & all investments						195,602,157.72					200,336,407.53	
Ref to previous												

6.2

F&G02/05/26

REQUEST FOR DEBT WRITE OFF

REPORT FROM THE DIRECTOR: FINANCIAL SERVICES

PURPOSE OF THE REPORT

To seek Council approval for the write off of a portion of the outstanding debt on a municipal account, in accordance with the approved Writing off of Irrecoverable Debt Policy 2025/20206.

BACKGROUND AND DISCUSSION

The account holder is the registered owner of the properties listed below and is liable for the municipal charges linked to these accounts.

The accounts were under dispute, and the proposed settlement was intended to resolve these matters. It was agreed that the debtor would pay an amount of R50,000.00 in full and final settlement of all arrears on the accounts, thereby addressing the outstanding disputes.

Following assessment, the offer was accepted, subject to Council approval for the write-off of the remaining balance in terms of the applicable policy provisions.

The debtor has honoured the agreement by paying the agreed settlement amount in full and has further committed to paying the current monthly accounts as billed.

Table 1

ACCOUNT	ACCOUNT NAME	DEBT AS AT 30/09/2025	PAID AMOUNT	WRITE OFF
105408000027	SASS EC	R19 681,53	R8 436,08	R11 245,45
108507000112	SASS EC	R15 866,96	R6 801,04	R 9 065,92
111648000026	SASS EC	R24 583,67	R10 537,28	R14 046,39
500666000017	SASS EC	R23 643,86	R10 134,45	R13 509,41
106058000119	EARL CLINTON SASS	R32 874,80	R14 091,15	R18 783,65
		R116 650,82	R50 000,00	R66 650,82

Although the individual accounts fall under the CFO's delegated authority, the five properties are owned by a single individual; therefore, it is recommended that the matter be escalated to Section 80 and Council for approval.

In terms of the delegations as per Writing off of Irrecoverable Debt Policy council may approve:

6.3 Committee of Council

- 6.3.1** *Council has established a Finance Portfolio Committee in terms of Section 80 of the Local Government: Municipal Structures Act (No 117 of 1998) to assist the Executive Mayor and Mayoral Committee. It is hereby determined that the Finance Portfolio Committee will be the committee of Council to monitor the implementation of this*

policy.

All amounts to be written-off in terms of paragraph 5.9 and 5.10 above must be considered individually and each case on its own merits must be separately reported to the committee of Council who will make a recommendation to the Mayoral Committee and Council.

Council will have the discretion and the delegated powers to resolve on any amount to be written-off in these instances notwithstanding the recommendation of the committee of Council.

RELEVANT LEGISLATION

1. Customer Care Credit Control and Debt Collection Policy and Tampering Policy 2025/2026.
2. Writing-Off Of Irrecoverable Debt Policy

RECOMMENDATION OF THE ACTING MUNICIPAL MANAGER

- [a] That the Report for the Request for Debt Write off, be noted;
- [b] That Council approves the write off in the amount of R66,000 being the balance outstanding after receipt of the settlement of R50 000.00; and
- [c] The debtor remains liable for all further charges on the account.

File Number: 9/1/2/10

Execution: Director: Financial Services
Senior Manager: Revenue Services

6.3

F&G03/05/26

MONTHLY BUDGET STATEMENT – JANUARY 2026

REPORT FROM THE DIRECTOR: FINANCIAL SERVICES

PURPOSE OF THE REPORT

To present to the Finance and Governance Committee the Section 71 Monthly Budget Statement as at 31 January 2026.

BACKGROUND

Section 71(1) of the Municipal Finance Management Act (No. 56 of 2003) (MFMA) determines that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the Executive Mayor of the Municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the Municipality's Budget.

DISCUSSION

The Monthly Budget Statement as at 31 January 2026 has been prepared in compliance with the legislative requirements stipulated in section 71 of the MFMA.

FINANCIAL IMPLICATIONS

The financial implications are contained in the annexure attached hereto.

RELEVANT LEGISLATION

Section 71 of the MFMA (No. 56 of 2003).

RECOMMENDATION OF THE ACTING MUNICIPAL MANAGER

- [a] The Finance and Governance Committee notes the Section 71 Monthly Budget Statement as at 31 January 2026;
- [b] The Finance and Governance Committee notes that the Section 71 Monthly Budget Statement as at 31 January 2026 was submitted to the Executive Mayor, the National Treasury and the Western Cape Provincial Treasury on 13 February 2026, being the 10th working day after the end of January 2026; and
- [c] The Finance and Governance Committee notes that the Section 71 Monthly Budget Statement as at 31 January 2026 has been published on the municipal website.

APPENDIX / ADDENDUM

Annexure 1 – Monthly Budget Statement – January 2026

File Number: 9/1/2/10
Execution: Director: Financial Services

ANNEXURE A



Monthly Budget Statement

(Section 71 of the MFMA)

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

January 2026



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PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

- “(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for that month and for the financial year up to the end of that month –*
- (a) Actual revenue, per revenue source;*
 - (b) Actual borrowings;*
 - (c) Actual expenditure, per vote;*
 - (d) Actual capital expenditure, per vote*
 - (e) The amount of any allocations received;*
 - (f) Actual expenditure on those allocations, excluding expenditure on –*
 - (i) Its share of the local government equitable share; and*
 - (ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and*
 - (g) When necessary, an explanation of –*
 - (i) Any material variances from the municipality’s projected revenue by source, and from the municipality’s expenditure projections per vote;*
 - (ii) Any material variances from the service delivery and budget implementation plan; and*
 - (iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality’s approved budget.*
- (2) The statement must include –*
- (a) A projection of the relevant municipality’s revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and*
 - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).*
- (3) The amounts reflected in the statement must in each case be compared with*

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

- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.*
- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.*
- (6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.*
- (7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter".*

1.2 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

- (ii) *That spending of funds and revenue collection proceed in accordance with the budget;*
 - (e) *Identify any financial problems facing the municipality, including any emerging or impending financial problems; and*
 - (f) *In the case of a section 72 report, submit the report to the council by 31 January of each year.*
- (2) *If the municipality faces any serious financial problems, the mayor must –*
 - (a) *Promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include –*
 - (i) *Steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;*
 - (ii) *The tabling of an adjustments budget; or*
 - (iii) *Steps in terms of Chapter 13; and*
 - (b) *Alert the council and the MEC for local government in the province to those problems.*
- (3) *The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly”.*

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA monthly budget statement for the month ending 31 January 2026, and reflects the implementation of the budget and the financial state of affairs of the Municipality.

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

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

2.2 Overall Financial Status of the Municipality

2.2.1 As at 31 January 2026, the Cash and Cash Equivalents balance equates to R 141.8 million with commitments equating to R 64.2 million. This results in the cash and cash equivalents are exceeding the commitment by R 78.6 million. This reflects that the municipality can meet its obligations as they become due.

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

2.2.3 The Traffic Fines and Security service providers are currently appointed through deviations. These tenders are currently in the evaluation and adjudication process.

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

2.3 Recommendations

(a) That the Mayoral Committee notes the Section 71 Monthly Budget Statement as at 31 January 2026.

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

CLLR THANDO MATIKA
EXECUTIVE MAYOR
DATE: 13 February 2026

3. ACCOUNTING OFFICER'S REPORT

3.1 Introduction

- 3.1.1 In accordance with Section 71(1) of the Municipal Finance Management Act (MFMA), I submit the required statement on the state of Knysna Municipality's budget reflecting the financial information for the month ending January 2026.
- 3.1.2 Section 54(1) of the MFMA requires from the Mayor of a municipality to take certain actions, if needed, following receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).
- 3.1.3 The financial performance of the operating and capital budget for the 2025/2026 financial year, and an overview of the financial position of the Municipality, is provided below.

FINANCE AND GOVERNANCE COMMITTEE MEETING
AGENDA
06 MAY 2026

3.2 Financial Performance Overview

Financial Performance Overview

3.2.1 The Year-to-date total actual operating revenue (Row 19 in the table below) of R 857.4 million against the Year-to-date budgeted operating revenue of R 905.5 million (capital grants excluded) results in a negative variance of 48.2 million (-5.3%). Variances of a material value in nature in the operating revenue budget are presented with appropriate comments in the table below. The reduction in revenue is mainly in the service charges as a result of lower than budgeted billings, this will be addressed in the next adjustments budget.

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to-Date Budget	Variance between YTD Actual and Year-to-Date Budget	YTD Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
1	Service charges - Electricity	465,762,477	465,762,477	263,357,796	298,862,906	-35,505,110	-11.5%	The reduction in electricity revenue is mainly attributable to decreased service charge income resulting from customers moving off-grid, bypassed meters, and related metering irregularities. The user department has procured meters and will therefore conduct a meter audit to identify and address bypassed connections, as well as facilitate the installation of compliant meters to rectify these issues.
2	Service charges - Water	112,803,280	112,803,280	66,797,715	71,658,155	-4,860,440	-6.8%	The decline in water revenue is primarily due to reduced service charge income as a result of free-flow and bypassed meters. The smart meter pilot project is nearing completion, and the results will be submitted to Council in due course. In addition, the procurement of additional meters has been undertaken to assist in addressing these challenges.
3	Service charges - Waste Water Management	79,041,338	79,041,338	23,517,362	30,502,881	-6,531,589	-21.4%	Sanitation revenue is directly linked to water consumption. The reduction is therefore largely due to lower measured water usage following strict consumption controls during the drought/severe disaster period, as well as free-flow and bypassed meters. The smart meter pilot project is almost complete, with results to be presented to Council. The acquisition of additional meters will further support corrective measures.
4	Service charges - Waste Management	46,612,040	46,612,040	33,235,063	34,538,988	-1,303,945	-3.8%	The reduction in waste management revenue is mainly due to application of indigent rebates to the qualifying debtors.
5	Sale of Goods and Rendering of Services	32,753,342	32,753,342	38,168,467	20,804,292	17,364,175	83.5%	The Construction Contract - Housing Operating Revenue and the Building Plan fees are the main contributors to the variance.
6	Agency services	4,037,734	4,037,734	2,600,214	2,256,247	333,967	14.7%	Increased vehicle registrations.
7	Interest earned from Receivables	29,324,126	29,324,126	17,029,195	18,695,907	333,288	2.0%	
8	Interest from Current and Non Current Assets	4,626,054	4,626,054	6,779,982	4,626,054	2,153,928	46.6%	The interest earned on fixed deposits will only be received when the investment is withdrawn.
9	Rental from Fixed Assets	8,582,855	8,582,855	4,434,733	5,027,760	-593,027	-11.8%	Less rental income incurred as lease agreements were terminated for own use (office spaces).
10	Licence and permits	385,314	385,314	69,033	247,106	-178,073	-72.1%	Lesser health certificates issued.
11	Operational Revenue	4,623,655	4,623,655	2,530,131	1,854,334	675,797	36.4%	The skills development levy refund, Augmentations and Sundrys are the main contributors to the variance.
12	Property rates	362,049,268	362,049,268	240,780,696	235,412,855	5,347,841	2.3%	There was a change in the billing methodology for agricultural properties, approved by Council prior to the finalisation of the budget. Previously, agricultural properties were billed at the full base rate, with qualifying customers receiving a separate 75% rebate, and this was implemented during the July debit raising. However, for the current financial year, it was decided that only the net 25% charge would be billed. This change has resulted in the observed variance and can only be formally implemented through the February Adjustments Budget.
13	Fines, penalties and forfeits	103,207,460	103,207,460	20,080,359	47,818,066	-10,729,707	-41.3%	The significant variance is currently being investigated.
14	Licence and permits	1,456,651	1,456,651	730,384	629,623	100,761	16.0%	
15	Transfers and subsidies - Operational	165,381,826	175,973,553	121,881,457	128,057,614	-6,176,157	-4.8%	The main contributor to the variance is the SETA grant.
16	Interest (Property Rates)	11,810,635	11,810,635	6,501,442	6,535,385	-33,943	-0.5%	
17	Gain on Disposal of PPE	1,000,000	1,000,000	0	0	0	0.0%	
18	Other Gains	0	0	440,798	0	440,798	0.0%	
19	Total Revenue (Capital Grants Excluded)	1,433,468,655	1,444,649,782	857,378,847	905,538,283	-48,161,436	-5.3%	

3.2.2 The Year-to-date total actual operating expenditure (Row 33 in the table below) of R 620.8 million against the total Year-to-date budgeted operating expenditure of R 629.1 million results in a positive variance of R 8.3 million (1.3%). Variances of a material value in nature in the operating expenditure budget are presented with appropriate comments in the table below.

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Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to-Date Budget	Variance between YTD Actual and Year-to-Date Budget	YTD Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
20	Employee related costs	374,677,754	374,650,450	196,496,210	192,882,068	-3,614,142	-1.9%	
21	Remuneration of councillors	11,925,784	11,925,784	5,770,649	5,840,100	69,451	1.2%	
22	Bulk purchases - electricity	357,093,221	357,093,221	185,233,894	171,730,310	-13,503,684	-7.9%	The bulk expenditure budget needs to be realigned.
23	Other materials	46,693,594	46,708,594	17,522,386	21,280,613	3,758,227	17.7%	The main contributor to the variance is the water chemical supply.
24	Debt impairment	119,548,650	119,548,650	38,311,315	69,736,716	31,425,401	45.1%	Debt impairment are calculated and projected through debtors billing during budgeting.
25	Depreciation and amortisation	68,548,010	68,548,010	30,348,716	25,842,754	-4,505,962	-17.4%	Depreciation and impairment more than anticipated.
26	Interest	29,426,064	29,426,064	14,811,128	15,366,151	555,023	3.6%	
27	Contracted services	152,032,410	152,556,410	77,734,415	66,036,554	-11,697,861	-17.7%	Security Services, Electrical as well as Roads Repairs and Maintenance program. There are funds however service departments to submit monthly spending as per consultants/contractors to be updated.
28	Treasury and subsidies	3,634,823	14,253,854	4,333,028	6,320,816	1,987,788	31.4%	The major contributor to the variance is the SETA grant expenditure.
29	Irrecoverable debts written off	9,403,903	9,403,903	0	4,911,774	4,911,774	100.0%	Figures changed with the adjustment budget.
30	Operational costs	89,389,646	88,650,646	50,252,057	49,146,137	-1,105,920	-2.3%	The main contributors to the variance is the dumping fees and motor vehicle hire charges.
31	Losses on Disposal of Assets	0	0	0	0	0	0.0%	
32	Other Losses	0	0	0	0	0	0.0%	
33	Total Operating Expenditure	1,262,373,859	1,272,965,586	620,813,898	629,093,993	8,280,095	1.3%	

3.2.3 The year-to-date total actual operating surplus of R 236.6 million against the year-to-date budgeted operating surplus of R 276.4 million (capital grants excluded) results in a lesser operating surplus of R 39.9 million or -14.4% (Row 34 in the table below) because of the decrease in Revenue billed.

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to-Date Budget	Variance between YTD Actual and Year-to-Date Budget	YTD Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
19	Total Revenue (Capital Grants Excluded)	1,433,458,055	1,444,048,782	857,378,847	905,538,283	-48,161,436	-5.3%	
33	Total Operating Expenditure	1,262,373,859	1,272,965,586	620,813,898	629,093,993	8,280,095	1.3%	
34	Operating Surplus(Deficit)	171,084,196	171,084,196	236,562,949	276,444,290	-39,881,341	-14.4%	
35	Capital Grants	63,633,174	63,660,478	17,532,790	19,170,722	-1,637,932	-8.5%	Capital grants expenditure less than anticipated
36	Public Contributions	0	0	0	0	0	0.0%	
37	Surplus(Deficit) for the Year	234,717,370	234,744,674	254,095,739	295,615,012	-41,519,273	-14%	

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

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3.2.5 Overtime

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

Overtime									
Row Number Column Reference	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual January 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (G-H)
	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	0	0	0	0	0	0	0
2	Corporate Services	179,381	129,186	122,142	182,142	19,210	176,357.00	97,893	78,464
3	Financial Services	83,462	54,301	25,769	25,769	5,321	0	5,925	-5,925
4	Planning and Development	0	41,535	17,215	17,215	0	0	0	0
5	Integrated Human Settlements	74,305	605	0	0	9,041	0	9,041	-9,041
6	Community Services	9,203,926	9,306,936	4,158,658	4,158,658	712,532	3,087,272	3,317,916	-230,644
7	Electrical Services	2,077,945	1,876,925	1,230,955	1,230,955	226,398	833,346	974,981	-141,635
8	Technical Services	9,135,628	8,479,856	9,363,322	9,463,322	1,556,236	7,152,305	7,358,995	-206,690
9	Grand Total	20,754,647	19,889,343	14,918,061	15,078,061	2,528,738	11,249,280	11,764,752	-515,472

3.2.6 Standby

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

Standby Allowance									
Row Number Column Reference	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual January 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (G-H)
	A	B	C	D	E	F	G	H	I
1	Executive and Council	148,184	33,722	0	0	0	0	0	0
2	Corporate Services	199,443	213,417	0	10,000	3,086	10,000	3,086	6,914
3	Financial Services	42,535	6,814	160,201	160,201	24,117	141,046	126,026	15,020
4	Planning and Development	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	0	0	0	11,434	0	11,434	-11,434
6	Community Services	1,676,582	1,911,422	997,180	997,180	188,093	739,846	772,611	-32,765
7	Electrical Services	1,656,775	1,713,582	922,539	922,539	104,965	732,476	675,271	57,205
8	Technical Services	3,380,477	3,673,771	2,422,921	2,422,921	497,827	2,041,340	2,622,762	-581,422
9	Grand Total	7,103,996	7,552,727	4,502,841	4,512,841	829,523	3,664,708	4,211,191	-546,483

3.2.7 Consultants

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

Use of Consultants per Directorate										
Row Number Column Reference	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget (Including Virements)	Actual January 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (H-I)
	A	B	C	D	E	F	G	H	I	J
1	Executive and Council	0	0	0	1,500,000	1,355,000	0	-145,000	0	-145,000
2	Corporate Services	6,884,895	7,718,067	4,900,931	5,900,000	7,400,000	251,213	4,356,462	5,640,784	-1,284,322
3	Financial Services	3,868,450	1,509,139	2,173,802	4,390,000	3,990,000	51,164	1,140,761	1,009,737	131,024
4	Planning and Development	1,294,495	1,533,129	1,758,085	4,420,000	3,679,000	43,550	-441,734	719,485	-1,161,219
5	Integrated Human Settlements	2,467,243	1,802,353	106,857	1,750,000	850,000	0	-709,001	12,500	-721,501
6	Community Services	397,881	100,944	42,400	46,543	46,543	0	28,663	29,500	-837
7	Electrical Services	0	0	0	0	0	0	0	0	0
8	Technical Services	2,922,785	949,374	4,228,637	2,245,559	2,245,559	0	155,074	0	155,074
9	Grand Total	17,635,848	13,613,006	13,210,713	20,252,102	19,666,102	345,927	4,385,245	7,412,006	-3,026,761

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3.2.8 Travel and Subsistence

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

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

3.2.9 Contracted Service

The Contracted Services expenditure is presented in the table below.

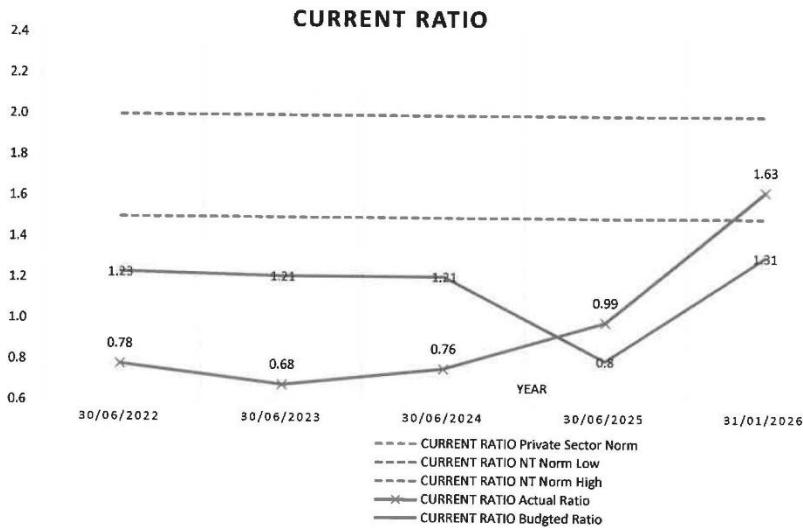
Contracted Services per Directorate							
Row Number	Directorate	Original Budget 2025/2026	Current Budget (Including Virements)	Actual January 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	3,450,000	3,140,000	51,505	810,538	347,967	462,571
2	Corporate Services	7,607,500	9,095,500	264,363	4,592,551	5,926,133	-1,333,582
3	Financial Services	6,115,800	5,755,800	-469,076	1,869,334	1,428,008	441,326
4	Planning and Development	6,460,000	5,743,000	298,390	-182,368	1,742,341	-1,924,709
5	Integrated Human Settlements	34,053,200	33,253,200	3,671,079	10,082,707	24,771,374	-14,688,667
6	Community Services	38,122,412	39,366,412	3,468,773	23,326,124	25,961,151	-2,635,027
7	Electrical Services	24,766,442	24,916,442	734,902	11,419,963	9,706,484	1,713,479
8	Technical Services	31,457,056	31,786,310	1,002,325	14,117,705	7,850,131	6,267,575
9	Grand Total	152,032,410	153,056,664	9,022,260	66,036,554	77,733,589	-11,697,035

3.3 Financial Position Overview

3.3.1 Current Ratio (1.63 : 1)

The Current Ratio as at 31 January 2026 equates to 1.63 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted Current Ratio of 1.31 : 1. This reflects a vast improvement in comparison to the current ratio of 0.99:1 as at 30 June 2025.

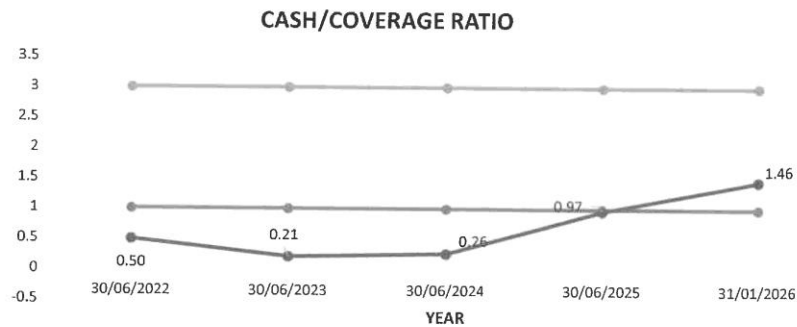
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1	Description	Nov-25	Dec-25	Jan-26
				Current Assets	517,569,720	596,551,940	603,777,509
				Current Liabilities	399,875,905	375,708,242	368,957,571



3.3.2 Cash/Cost Coverage Ratio (1.46 months)

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

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	[(Cash and Cash Equivalents Overdraft) + Short Term Investment] / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months	Description	Nov-25	Dec-25	Jan-26
				Cash and cash equivalents	66,837,636	96,503,374	99,428,003
				Unspent Conditional Grants	55,457,023	26,676,538	26,295,373
				Overdraft			
				Short Term Investments	91,798,872	42,065,789	42,343,368
				Monthly Operational Expenditure	75,719,907	79,991,016	78,879,124



3.3.3 Cash and Cash Equivalents (R 141.8 million)

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

3.3.4 Current Investments (R 42.3 million)

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

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

3.3.5 Cash Commitments (R 63.1 million)

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

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

3.3.6 Unpaid Conditional Grants (R 41.8 million)

Unpaid Conditional Grants (Row 6 in the Table below) reflects a total balance of R 41.1 million at the end of January 2026. This balance continuous to increase indefinitely and should monitored to ensure that claims are timely submitted to the relevant department for processing.

Unpaid Conditional Grants						
Row Number	Description	Directorate	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 31/01/2026	Expenditure: 01/07/2025 to 31/01/2026	Closing Balance: 31/01/2026
Column Reference	A	B	C	D	E	F
1	Integrated Human Settlements Grant	Integrated Human Settlements	12,213,690	-11,961,839	33,765,776	34,017,628
2	Maintenance of Proclaimed Roads	Infrastructure	77,458	0	0	77,458
3	SETA Grant	Development	44,775	-217,350	4,086,218	3,913,643
4	Library Services Grant	Community Services	1,277,780	-7,569,000	9,221,168	2,929,947
5	Chemical Industries Education and Training Authority	Corporate Services	-604,871	0	615,014	10,143
6	Community Development Worker's Grant	Corporate Services	0	-40,000	173,495	133,495
7	Total		13,008,832	-19,788,189	47,861,670	41,082,313

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

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

3.3.7 Unspent Conditional Grants (R 26.3 million)

Unspent Conditional Grants (Row 15 in the Table below) reflects a total balance of R 26.3 million as at 31 January 2026. Directorates are to ensure full spending of their respective grants by the end of the 2025/2026 financial year, in order to avoid Roll-Over Grant applications which are not guaranteed to be approved.

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

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Unspent Conditional Grants							
Row Number	Description	Directorate	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 31/01/2026	Expenditure: 01/07/2025 to 31/01/2026	Repayment of Unspent Grants	Closing Balance: 31/01/2026
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	8,846,887	13,857,000	-9,069,118	-4,849,348	8,785,421
2	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884	0	0	0	56,884
3	Integrated National Electrification Programme	Electrical Services	8,822,514	4,500,000	-3,480,382	-8,822,514	1,019,618
4	Finance Management Capability Grant	Financial Services	1,047,339	0	0	-144,000	903,339
5	Water Services Infrastructure Grant	Water Services	110,922	6,000,000	-4,962,718	-110,922	1,037,282
6	Disaster Response Grant	Planning and Development	331,731	0	0	0	331,731
7	Green Sebenza	Planning and Development	18,115	0	0	0	18,115
8	Neighbourhood Development Partnership Grant	Technical Services	5,740,117	10,000,000	-750,460	-5,740,117	9,249,540
9	Municipal Water Resilience Grant	Technical Services	4,773,075	0	-2,299,264	0	2,473,810
10	Municipal Electricity Resilience Grant	Technical Services	574,764	0	0	0	574,764
11	Finance Management Grant	Financial Services	0	1,900,000	-418,903	0	1,481,097
12	EPWP	Planning and Development	0	1,021,000	-680,132	0	340,868
13	Nedbank/SME Incubator Programme	Planning and Development	22,904	0	0	0	22,904
14							
15	Total		30,345,351	37,278,000	-21,660,978	-19,667,000	26,295,373

3.3.8 Trade Payables (R 20.8 million)

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

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

3.3.9 External Borrowings (R 265.8 million)

External Borrowings as at 31 January 2026 equates to R 265.8 million (Row 6 in the Table below) and are taken up to fund capital expenditure only.

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

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

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

3.3.10 Consumer Debtors (R 603.5 million)

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

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

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

As at 31/01/2026, the total amount of debt handed over to debt collection firms equates to R 72.4 million.

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

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Debtor Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
1	Water	12,779,118	4,361,077	3,370,760	93,899,173	114,410,128
2	Electricity	25,393,503	7,266,412	5,657,349	108,969,522	147,286,786
3	Property Rates	26,699,787	8,830,299	5,652,093	128,230,129	169,412,308
4	Sanitation	4,282,827	2,534,621	2,219,680	79,688,174	88,725,302
5	Refuse	4,182,244	2,040,703	1,618,007	72,116,270	79,957,224
6	Other	697,097	263,464	215,306	2,489,162	3,665,029
7	Grand Total	74,034,576	25,296,576	18,733,195	485,392,430	603,456,777
8	% of Total Outstanding Debtors =	12.3%	4.2%	3.1%	80.4%	100.0%
By Customer Group						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
9	Organs of State	3,287,660	1,491,897	958,187	13,632,557	19,370,301
10	Commercial	22,906,858	7,593,853	6,951,163	168,427,395	205,879,269
11	Households	47,840,058	16,210,826	10,823,845	303,332,478	378,207,207
12	Grand Total	74,034,576	25,296,576	18,733,195	485,392,430	603,456,777
13	% of Total Outstanding Debtors =	12.3%	4.2%	3.1%	80.4%	100.0%
By Ward						
Column Reference	A	B	C	D	E	F
14	Ward 1	6,383,473	1,782,736	1,902,406	33,672,808	43,741,423
15	Ward 2	5,077,804	1,486,706	1,119,783	27,340,522	35,024,816
16	Ward 3	3,341,690	1,241,223	1,091,434	46,107,618	51,781,965
17	Ward 4	1,871,334	1,335,204	1,292,067	54,327,388	58,825,993
18	Ward 5	8,017,139	2,479,910	1,599,310	42,979,778	55,076,137
19	Ward 6	1,476,718	955,136	628,686	20,404,246	23,464,786
20	Ward 7	2,011,154	1,377,504	1,077,629	50,228,892	54,695,178
21	Ward 8	1,036,189	642,213	639,119	40,421,720	42,739,240
22	Ward 9	20,995,938	6,217,141	3,531,001	50,473,023	81,217,102
23	Ward 10	22,928,691	7,021,230	5,285,833	97,412,326	132,648,079
24	Ward 11	827,367	708,363	543,123	18,663,152	20,742,005
25	Unknown Ward (Sundries/Hand over accounts)	63,388	48,639	21,795	3,345,663	3,479,486
26	Unknown Ward (Corrections to be made)	3,692	571	1,010	15,294	20,567
27	Grand Total	74,034,576	25,296,576	18,733,195	485,392,430	603,456,777
28	% of Total Outstanding Debtors =	12.3%	4.2%	3.1%	80.4%	100.0%

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3.3.11 Staff Debtors (R 1.7 million)

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

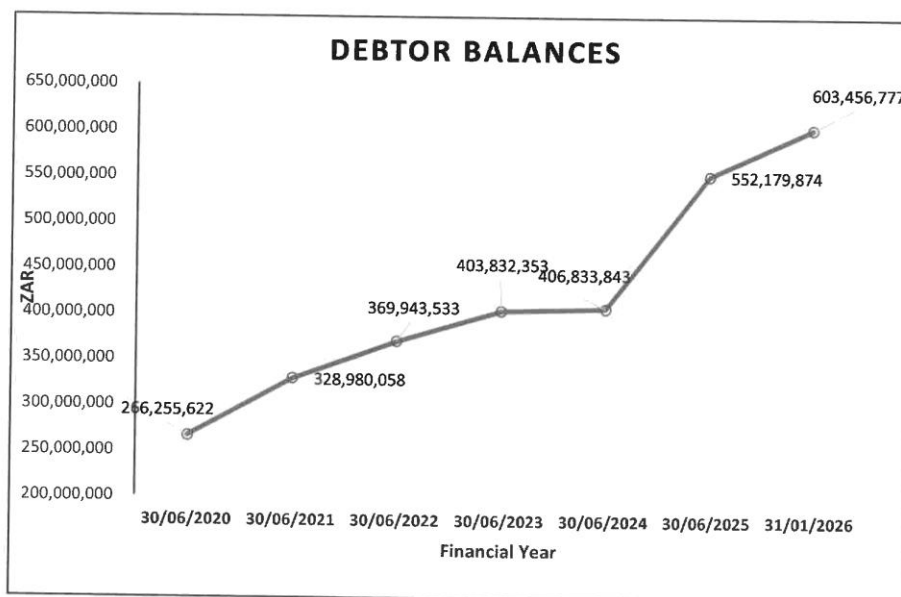
Staff Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Staff Debtors
Column Reference	A	B	C	D	E	F
1	Water	72,044	6,881	6,331	496,310	581,566
2	Electricity	10,311	0	0	12,619	22,930
3	Property Rates	42,171	1,772	1,177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

3.3.12 Councillors Debt (R789)

The Total Councillors Debt (Row 7 in the Table below) equates to R 789 as at 31 January 2026. This is reported on a quarterly basis to the Speaker of Council.

Councillor Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Councillor Debtors
Column Reference	A	B	C	D	E	F
1	Water	1,599	587	269	0	2,455
2	Electricity	561	0	0	0	562
3	Property Rates	5,995	117	2	0	6,114
4	Sanitation	1,016	440	251	0	1,708
5	Refuse	1,009	205	71	0	1,285
6	Other	0	0	0	-11,335	-11,335
7	Grand Total	10,180	1,350	593	-11,335	789
8	% of Total Outstanding Debtors =	1290.7%	171.2%	75.1%	-1437.0%	100.0%

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



3.3.13 Debtor Collection Rate (91.70%)

The overall Debtor Collection Rate as at 31 January 2026 equates to 91.70%, compared to the National Treasury norm of 95%. This percentage will progressively increase on a monthly basis until year-end.

Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off) / Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year Reports, IDP and AR	95%		91.70%
				Gross Debtors closing balance 31/01/2026	603,456,777
				Gross Debtors opening balance 01/07/2025	552,179,874
				Bad debts written Off	31,269
				Billed Revenue	618,418,236

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

3.3.14 Capital Expenditure per Directorate (14.0%)

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

As at 31 January 2026, being month 7 of the financial year, it would have been expected that total actual and commitments should have equated to 58% of the total

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budget allocation of R179 million. As at 31 January 2026, 71.6% was not spent. This poses a huge risk as this contains grant-funded projects as well.

Capital Expenditure per Directorate									
Row Number	Directorate	Original Budget (OB)	Current Budget	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	84,700	84,700	36,685	37,871	0	37,871	0.0%	46,829
2	Corporate Services	1,050,000	1,066,540	459,240	255,628	210,057	465,685	43.7%	600,855
3	Financial Services	45,000	45,000	6,250	0	0	0	0.0%	45,000
4	Planning and Development	0	86,000	86,000	85,993	0	85,993	0.0%	7
5	Integrated Human Settlements	9,200,000	9,700,000	4,500,000	1,431,170	915,796	2,346,966	24.2%	7,353,034
6	Community Services	20,618,120	22,687,539	5,769,202	3,181,730	4,038,676	7,220,406	31.8%	15,467,133
7	Electrical Services	16,495,652	19,071,062	6,737,820	3,037,719	8,238,398	11,276,117	59.1%	7,794,945
8	Technical Services	125,091,382	126,239,314	60,041,456	16,972,383	12,450,751	29,423,135	23.3%	96,816,179
9	Grand Total	172,584,854	178,980,155	77,636,653	25,002,493	25,853,679	50,856,172	28.4%	128,123,983
10	% of Adjusted Budget =				14.0%	14.4%	28.4%		71.6%

3.3.15 Capital Expenditure per Funding Source (14.0%)

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

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

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

Year-to-date actual capital expenditure of R 25.0 million (14.0%) and capital commitments of R 25.9 million (14.4%) of the total capital expenditure budget results in available funds of R 128.1 million (71.6%) which must be spent by 30 June 2026.

No Procurement process has yet been initiated to secure the Borrowings amount of R 40 million allocated to fund Smart Meters.

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

3.4 mSCOA Implementation Status

An mSCOA Technical Committee has been established. This committee will primarily address challenges in relation to the Data Integrity in the General Ledger. The next mSCOA Steering Committee meeting is scheduled to be held on 20 February 2026.

3.5 Conclusion

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: 13 JANUARY 2026

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

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

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


DR RICHARD MARTIN
ACTING MUNICIPAL MANAGER
DATE: 13 February 2026

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

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

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Financial Performance								
Property rates	348,306	362,049	362,049	23,235	240,761	235,413	5,348	2%
Service charges	596,736	704,219	704,219	50,455	387,362	435,563	(48,201)	-11%
Investment revenue	5,306	4,626	4,626	2,827	5,780	4,626	2,154	47%
Transfer income (net) - Capitalised	153,071	166,382	175,974	1,782	121,881	126,050	(8,176)	(8)
Other own revenue	165,548	167,182	197,182	22,761	100,593	101,879	(1,286)	-1%
Total Revenue (excluding capital transfers and contributions)	1,268,967	1,433,458	1,444,039	104,851	837,377	905,338	(68,161)	-8%
Employer costs	338,641	374,678	374,650	27,953	198,496	192,882	5,614	3%
Remuneration of Councilors	9,884	11,506	11,506	829	5,771	5,840	(69)	-1%
Depreciation and amortisation	57,820	68,548	68,548	4,297	30,349	25,843	4,506	17%
Interest	38,025	29,426	29,426	9	14,811	15,366	(555)	-4%
Inventory consumed and bulk purchases	368,178	403,787	403,802	20,532	202,756	193,011	9,745	5%
Grants and subsidies	1,661	3,635	14,254	90	4,333	6,321	(1,988)	-31%
Total Expenditure	361,057	370,375	370,380	23,540	166,258	168,831	(2,573)	-12%
Surplus/(Deficit)	1,175,196	1,262,374	1,272,966	87,451	629,814	629,894	(80)	-1%
Transfers and subsidies - capital (monetary)	80,461	171,084	171,084	13,499	226,563	276,444	(49,881)	-18%
Transfers and subsidies - capital (in-kind)	48,984	53,633	63,660	2,839	17,533	19,171	(1,638)	-9%
Surplus/(Deficit) after capital transfers & contributions	139,575	234,717	234,745	16,249	254,096	295,615	(41,519)	-14%
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	139,575	234,717	234,745	16,249	254,096	295,615	(41,519)	-14%
Capital expenditure & funds sources								
Capital expenditure	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-
Financial position								
Total current assets	450,103	301,155	294,787	-	603,778	-	-	294,787
Total non current assets	1,564,148	1,661,489	1,667,664	-	1,557,249	-	-	1,667,664
Total current liabilities	447,349	258,913	257,186	-	369,958	-	-	257,186
Total non current liabilities	400,509	434,567	436,314	-	364,663	-	-	436,314
Community wealth/Equity	1,133,960	1,268,164	1,268,191	1,172,311	1,172,311	1,172,311	-	1,172,311
Cash flows								
Net cash from (used) operating	(14,801)	322,803	316,259	(11,797)	3,816	193,271	189,455	96%
Net cash from (used) investing	(59,836)	(197,473)	(204,627)	(6,462)	(28,431)	-	28,431	#N/A/0%
Net cash from (used) financing	(56,814)	(50,675)	(50,675)	(1,215)	(28,699)	(29,561)	(862)	-3%
Cash/cash equivalents at the month/year end	(127,645)	98,264	84,358	(19,476)	54,686	177,482	122,795	69%
Debtors & creditors analysis								
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr
Debtors Age Analysis								
Total By Income Source	74,035	26,297	16,733	15,718	50,178	15,470	84,298	319,729
Debtors Age Analysis								
Total Creditors	3,836	-	-	-	-	-	20	280

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Table C2: Financial Performance (Standard Classification)

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		405,383	413,881	424,500	27,140	280,802	276,562	4,240	2%	424,500
Executive and council		4,835	6,031	6,031	—	3,773	3,756	17	0%	6,031
Finance and administration		400,548	407,850	418,469	27,140	277,029	272,806	4,223	2%	418,469
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		137,139	152,507	152,507	19,135	73,603	77,252	(3,649)	-5%	152,507
Community and social services		11,841	14,050	14,050	1,429	10,658	10,792	(134)	-1%	14,050
Sport and recreation		1,587	1,664	1,664	130	929	856	73	9%	1,664
Public safety		97,621	103,533	103,533	2,042	28,164	47,987	(19,824)	-41%	103,533
Housing		26,091	33,260	33,260	15,535	33,852	17,616	16,236	92%	33,260
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		34,807	34,925	34,897	806	10,504	18,210	(7,705)	-42%	34,897
Planning and development		10,499	9,258	9,231	291	5,315	5,349	(34)	-1%	9,231
Road transport		21,926	24,595	24,595	515	5,190	12,661	(7,671)	-60%	24,595
Environmental protection		2,382	1,072	1,072	—	—	—	—	—	1,072
Trading services		738,052	895,779	895,807	56,619	510,000	552,685	(42,685)	-8%	895,807
Energy sources		442,781	518,744	518,744	40,530	299,905	330,731	(30,826)	-9%	518,744
Water management		157,191	170,299	170,299	9,620	105,557	108,294	(2,737)	-3%	170,299
Waste water management		77,101	134,433	134,460	4,003	53,284	61,047	(7,764)	-13%	134,460
Waste management		61,979	72,303	72,303	2,466	51,254	52,613	(1,359)	-3%	72,303
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	1,316,382	1,497,091	1,507,710	103,700	874,910	924,709	(49,799)	-5%	1,507,710
Expenditure - Functional										
Governance and administration		191,191	239,483	240,648	14,202	116,990	116,250	740	1%	240,719
Executive and council		17,983	35,014	35,022	1,240	8,154	9,868	(1,714)	-17%	35,022
Finance and administration		167,938	196,247	197,314	12,671	106,428	103,204	3,224	3%	197,345
Internal audit		5,270	8,202	8,312	291	2,407	3,178	(770)	-24%	8,352
Community and public safety		247,493	229,853	232,752	15,088	108,788	121,099	(12,311)	-10%	232,482
Community and social services		21,491	20,672	21,740	1,621	14,347	12,314	2,034	17%	21,740
Sport and recreation		23,883	28,392	29,101	1,873	15,963	14,915	1,048	7%	28,831
Public safety		160,913	136,246	137,233	7,262	48,550	76,470	(29,920)	-38%	138,033
Housing		41,206	44,543	44,677	4,332	29,927	15,400	14,528	94%	43,877
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		85,156	99,472	110,084	6,446	51,397	49,207	2,189	4%	109,863
Planning and development		39,588	46,467	56,772	3,240	27,863	25,505	2,357	9%	56,637
Road transport		41,554	48,130	48,428	2,861	21,667	21,937	(270)	-1%	48,428
Environmental protection		4,015	4,875	4,883	345	1,866	1,764	102	6%	4,797
Trading services		647,601	693,586	689,482	51,715	343,639	342,538	1,101	0%	689,902
Energy sources		382,082	430,643	430,656	31,090	97,712	198,148	(100,436)	-51%	430,806
Water management		107,001	102,603	98,637	7,805	162,438	57,314	105,124	183%	98,767
Waste water management		86,525	93,056	93,120	7,423	42,567	49,603	(7,036)	-14%	93,190
Waste management		71,993	67,284	67,069	5,398	40,922	37,473	3,450	9%	67,139
Other		—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	1,171,441	1,262,374	1,272,966	87,451	620,814	629,094	(8,280)	-1%	1,272,966
Surplus/ (Deficit) for the year		144,941	234,717	234,745	16,249	254,096	295,615	(41,519)	-0.14045	234,745

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

WC048 Knysna - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description		Ref	Budget Year 2025/26								
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue by Vote		1	-	-	-	-	-	-	-	-	-
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)			-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES (32: IE)			574	-	10,353	-	4,086	5,176	(1,090)	-21.1%	10,353
Vote 3 - COMMUNITY SERVICES (33: IE)			127	-	-	-	5	-	5	#DIV/0!	-
Vote 4 - FINANCIAL SERVICES (34: IE)			-	-	-	-	-	-	-	-	-
Vote 5 - OPERATING SERVICES (35: IE)			-	-	-	-	-	-	-	-	-
Vote 6 - (50: IE)			-	-	-	-	-	-	-	-	-
Vote 7 - 1. Executive AND Council (110: IE)			4,835	6,031	6,031	-	3,773	3,756	17	0.4%	6,031
Vote 8 - 2. Corporate (120: IE)			7,415	9,421	9,687	273	4,731	6,566	(1,834)	-27.9%	9,687
Vote 9 - 3. Finance (130: IE)			369,321	381,741	381,741	26,867	255,695	248,603	7,082	2.9%	381,741
Vote 10 - (140: IE)			-	-	-	-	-	-	-	-	-
Vote 11 - 5. Planning (150: IE)			7,957	8,810	8,810	313	4,593	4,294	300	7.0%	8,810
Vote 12 - 6. Community (160: IE)			194,140	214,068	214,068	6,704	107,251	127,793	(20,542)	-16.1%	214,068
Vote 13 - 7. Electricity (170: IE)			442,755	518,744	518,744	40,530	299,905	330,731	(30,826)	-9.3%	518,744
Vote 14 - 6. Community (180: IE)			247,787	325,017	325,017	13,478	161,018	180,174	(19,156)	-10.6%	325,017
Vote 15 - 8. Technical (180: IE)			-	-	-	-	-	-	-	-	-
Vote 16 - 9. Housing Services (190: IE)			26,081	33,260	33,260	15,535	33,852	17,616	16,236	92.2%	33,260
Total Revenue by Vote		2	1,300,993	1,497,091	1,507,710	103,700	874,910	924,709	(49,799)	-5.4%	1,507,710
Expenditure by Vote		1	-	-	-	-	-	-	-	-	-
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)			58	-	8	-	7	14	(7)	-48.6%	22
Vote 2 - CORPORATE SERVICES (32: IE)			648	-	-	106	721	45	676	1502.2%	45
Vote 3 - COMMUNITY SERVICES (33: IE)			723	51,026	51,201	(362)	(1,326)	30,203	(31,529)	-104.4%	51,537
Vote 4 - FINANCIAL SERVICES (34: IE)			45,573	28,274	28,274	4,709	17,251	17,233	18	0.1%	29,019
Vote 5 - OPERATING SERVICES (35: IE)			52,209	48,320	48,292	6,822	24,279	27,500	(3,221)	-11.7%	48,399
Vote 6 - (50: IE)			-	2,846	2,846	-	-	1,660	(1,660)	-100.0%	2,846
Vote 7 - 1. Executive AND Council (110: IE)			27,881	47,732	47,768	1,949	13,914	14,469	(555)	-3.8%	47,754
Vote 8 - 2. Corporate (120: IE)			63,160	82,406	82,954	3,506	38,159	37,535	624	1.7%	82,173
Vote 9 - 3. Finance (130: IE)			59,383	64,466	64,588	3,027	38,222	37,389	832	2.2%	64,430
Vote 10 - (140: IE)			4,220	7,500	7,653	350	2,240	336	1,904	566.4%	7,201
Vote 11 - 5. Planning (150: IE)			522,246	571,797	568,211	38,112	270,975	270,331	644	0.2%	568,620
Vote 12 - 6. Community (160: IE)			284,550	208,538	211,387	16,725	126,196	117,889	8,307	7.0%	211,937
Vote 13 - 7. Electricity (170: IE)			17,291	31,256	31,391	2,146	16,406	14,158	2,248	15.9%	30,891
Vote 14 - 6. Community (180: IE)			86,829	85,145	85,145	6,641	46,205	45,486	719	1.6%	85,145
Vote 15 - 8. Technical (180: IE)			-	-	-	-	-	-	-	-	-
Vote 16 - 9. Housing Services (190: IE)			25,713	33,069	32,895	3,720	23,479	10,445	13,035	124.8%	32,595
Total Expenditure by Vote		2	1,190,484	1,262,374	1,262,613	87,451	616,728	624,693	(7,965)	-1.3%	1,262,613
Surplus/ (Deficit) for the year		2	110,509	234,717	245,097	16,249	258,182	300,016	(41,834)	-13.9%	245,097

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Table C4: Financial Performance (Revenue and Expenditure)

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		387,816	465,762	465,762	36,376	263,358	258,863	(35,505)	-12%	465,762
Service charges - Water		99,353	112,803	112,803	8,818	66,789	71,658	(4,869)	-7%	112,803
Service charges - Waste Water Management		31,708	79,041	79,041	3,285	23,971	30,503	(6,532)	-21%	79,041
Service charges - Waste management		37,860	46,612	46,612	1,996	33,235	34,539	(1,304)	-4%	46,612
Sale of Goods and Rendering of Services		29,434	32,753	32,753	15,818	38,168	20,804	17,364	83%	32,753
Agency services		3,663	4,038	4,038	372	2,600	2,266	334	15%	4,038
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		29,520	29,324	29,324	2,489	17,029	16,696	333	2%	29,324
Interest from Current and Non Current Assets		5,308	4,626	4,626	2,627	6,780	4,626	2,154	47%	4,626
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7,758	8,583	8,583	507	4,435	5,028	(593)	-12%	8,583
Licence and permits		320	385	385	2	69	247	(178)	-72%	385
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		6,197	4,624	4,624	532	2,530	1,854	676	36%	4,624
Non-Exchange Revenue										
Property rates		348,306	362,049	362,049	23,235	240,761	235,413	5,348	2%	362,049
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		97,190	103,207	103,207	2,039	26,088	47,818	(19,730)	-41%	103,207
Licence and permits		1,478	1,457	1,457	121	730	630	101	16%	1,457
Transfers and subsidies - Operational		153,071	165,382	175,974	1,762	121,881	128,058	(6,176)	-5%	175,974
Interest		11,093	11,811	11,811	882	6,501	6,535	(34)	-1%	11,811
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	1,000	1,000	-	-	-	-	-	1,000
Other Gains		8,496	-	-	-	441	-	441	#DIV/0!	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,268,567	1,433,458	1,444,050	106,861	857,377	905,538	(48,161)	-5%	1,444,050
Expenditure By Type										
Employee related costs		338,641	374,678	374,650	27,653	196,496	192,852	3,614	2%	374,650
Remuneration of councillors		9,684	11,826	11,926	829	5,771	5,840	(69)	-1%	11,926
Bulk purchases - electricity		328,988	357,893	357,053	26,594	165,234	171,730	13,564	8%	357,053
Inventory consumed		38,190	46,884	46,709	4,338	17,522	21,281	(3,758)	-18%	46,709
Debt impairment		126,820	119,549	119,549	10,946	38,311	69,737	(31,425)	-49%	119,549
Depreciation and amortisation		57,820	68,548	68,548	4,297	30,349	25,843	4,506	17%	68,548
Interest		38,025	29,426	29,426	9	14,811	15,366	(555)	-4%	29,426
Contracted services		149,112	152,032	152,595	9,023	77,734	66,037	11,698	18%	152,032
Transfers and subsidies		1,661	3,635	14,254	90	4,333	6,321	(1,988)	-31%	14,254
Irrecoverable debts written off		-	9,404	9,404	-	-	4,912	(4,912)	-100%	9,404
Operational costs		81,673	89,390	88,851	3,671	50,252	49,146	1,106	2%	88,730
Losses on Disposal of Assets		279	-	-	-	-	-	-	-	-
Other Losses		3,214	-	-	-	-	-	-	-	-
Total Expenditure		1,175,106	1,282,374	1,272,969	87,451	620,814	629,094	(8,280)	-1%	1,272,969
Surplus/(Deficit)		93,461	171,084	171,084	19,410	236,563	276,444	(39,881)	(0)	171,084
Transfers and subsidies - capital (monetary allocations)		46,964	63,633	63,660	2,839	17,533	19,171	(1,638)	(0)	63,660
Transfers and subsidies - capital (in-kind)		(850)	-	-	-	-	-	-	(0)	-
Surplus/(Deficit) after capital transfers & contributions		139,575	234,717	234,745	16,249	254,096	295,615	(41,519)	(0)	234,745
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		139,575	234,717	234,745	16,249	254,096	295,615	(41,519)	(0)	234,745
Share of Surplus/(Deficit) attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		139,575	234,717	234,745	16,249	254,096	295,615	(41,519)	(0)	234,745
Share of Surplus/(Deficit) attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		139,575	234,717	234,745	16,249	254,096	295,615	(41,519)	(0)	234,745

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

WC048 Knysna - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - 1. Executive AND Council (110: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - 2. Corporate (120: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - 3. Finance (130: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - 5. Planning (150: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - 6. Community (160: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - 7. Electricity (170: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 24 - 8. Technical (180: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 25 - 9. Housing Services (190: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		-	-	3,029	228	885	686	199	25%	3,715
Vote 18 - 1. Executive AND Council (110: CAPEX)		-	85	85	-	38	37	1	3%	85
Vote 19 - 2. Corporate (120: CAPEX)		-	1,050	1,050	-	256	459	(204)	-44%	1,067
Vote 20 - 3. Finance (130: CAPEX)		-	45	45	-	-	6	(6)	-100%	45
Vote 21 - 5. Planning (150: CAPEX)		-	1,050	2,793	-	1,056	1,991	(935)	-47%	2,793
Vote 22 - 6. Community (160: CAPEX)		-	20,618	22,637	541	2,611	5,169	(2,559)	-49%	21,934
Vote 23 - 7. Electricity (170: CAPEX)		-	16,496	17,616	2,851	3,038	6,738	(3,700)	-55%	17,616
Vote 24 - 8. Technical (180: CAPEX)		-	124,041	123,226	1,726	15,916	58,060	(42,134)	-73%	123,226
Vote 25 - 9. Housing Services (190: CAPEX)		-	9,200	8,500	457	1,203	4,500	(3,297)	-73%	8,500
Total Capital single-year expenditure	4	-	172,585	178,980	5,802	25,002	77,637	(52,634)	-68%	178,980
Total Capital Expenditure		-	172,585	178,980	5,802	25,002	77,637	(52,634)	-68%	178,980
Capital Expenditure - Functional Classification										
Governance and administration		-	2,180	2,180	-	293	935	(642)	-69%	2,213
Executive and council		-	85	85	-	38	37	1	3%	85
Finance and administration		-	2,095	2,095	-	256	899	(643)	-72%	2,128
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	19,818	21,000	998	4,385	9,188	(4,801)	-52%	20,988
Community and social services		-	1,213	1,396	174	353	510	(157)	-31%	1,366
Sport and recreation		-	743	2,664	367	2,747	2,790	(43)	-2%	3,424
Public safety		-	8,462	8,560	-	81	1,385	(1,304)	-94%	7,698
Housing		-	9,200	8,500	457	1,203	4,500	(3,297)	-73%	8,500
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	39,158	34,829	2	4,579	16,780	(12,200)	-73%	34,898
Planning and development		-	500	500	2	55	192	(137)	-71%	484
Road transport		-	38,656	34,329	-	4,438	16,502	(12,063)	-73%	34,329
Environmental protection		-	-	-	-	86	86	(0)	0%	86
Trading services		-	111,631	120,842	4,802	15,745	50,734	(34,991)	-69%	120,842
Energy sources		-	15,496	18,071	2,851	3,038	6,321	(3,283)	-52%	18,071
Water management		-	64,136	69,913	1,724	12,361	34,348	(21,987)	-64%	69,913
Waste water management		-	21,800	22,697	228	346	8,983	(8,638)	-96%	22,697
Waste management		-	10,200	10,200	-	-	1,083	(1,083)	-100%	10,200
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	172,585	178,980	5,802	25,002	77,637	(52,634)	-68%	178,980
Funded by:										
National Government		-	52,387	52,415	3,561	16,374	28,151	(11,777)	-42%	52,415
Provincial Government		-	11,246	11,246	457	3,031	5,087	(2,055)	-40%	11,246
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-
Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	63,633	63,660	4,018	19,405	33,238	(13,833)	-42%	63,660
Borrowing		-	40,000	40,000	-	-	20,000	(20,000)	-100%	40,000
Internally generated funds		-	68,952	75,320	1,784	5,597	24,398	(18,801)	-77%	75,320
Total Capital Funding		-	172,585	178,980	5,802	25,002	77,637	(52,634)	-68%	178,980

Table C6: Financial Position

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

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		106,001	90,724	84,356	141,771	84,356
Trade and other receivables from exchange transactions		64,465	66,862	66,862	124,443	66,862
Receivables from non-exchange transactions		100,564	92,286	92,286	122,821	92,286
Current portion of non-current receivables		4	4	4	(60)	4
Inventory		8,962	12,045	12,045	12,233	12,045
VAT		170,244	38,821	38,821	205,737	38,821
Other current assets		(137)	413	413	(3,166)	413
Total current assets		450,103	301,155	294,787	603,778	294,787
Non current assets						
Investments		3,423	3,176	3,176	3,561	3,176
Investment property		67,370	67,389	67,356	67,244	67,356
Property, plant and equipment		1,474,847	1,572,613	1,579,151	1,467,937	1,579,151
Biological assets						
Living and non-living resources						
Heritage assets		14,613	14,613	14,613	14,613	14,613
Intangible assets		34	34	(75)	34	(75)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(8)	(8)	(8)	(8)	(8)
Other non-current assets		3,869	3,672	3,672	3,869	3,672
Total non current assets		1,564,148	1,661,489	1,667,884	1,557,249	1,667,884
TOTAL ASSETS		2,014,252	1,962,644	1,962,671	2,161,027	1,962,671
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		47,885	(3,702)	(3,702)	47,319	(3,702)
Consumer deposits		15,872	15,538	15,538	16,020	15,538
Trade and other payables from exchange transactions		180,207	210,196	202,968	64,531	202,968
Trade and other payables from non-exchange transactions		11,806	(11,491)	(11,491)	(21,596)	(11,491)
Provision		38,953	40,758	46,239	46,162	46,239
VAT		146,749	7,615	7,615	217,521	7,615
Other current liabilities		5,877	-	-	-	-
Total current liabilities		447,349	258,913	257,166	388,958	257,166
Non current liabilities						
Financial liabilities		253,199	305,829	305,829	227,066	305,829
Provision		44,431	35,481	37,228	38,038	37,228
Long term portion of trade payables						
Other non-current liabilities		102,879	93,257	93,257	99,559	93,257
Total non current liabilities		400,509	434,567	436,314	364,663	436,314
TOTAL LIABILITIES		847,858	693,480	693,480	753,621	693,480
NET ASSETS	2	1,166,394	1,269,164	1,269,191	1,426,406	1,269,191
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,031,029	1,269,164	1,269,191	1,172,311	1,278,595
Reserves and funds						
Other		102,879	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,133,908	1,269,164	1,269,191	1,172,311	1,278,595

FINANCE AND GOVERNANCE COMMITTEE MEETING

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Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2024/25	Budget Year: 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		335,163	354,137	354,137	24,265	152,072	-	152,072	#DIV/0!	-
Service charges		578,775	657,391	755,899	17,361	135,193	-	135,193	#DIV/0!	-
Other revenue		125,003	292,312	200,270	37,364	301,438	-	301,438	#DIV/0!	-
Transfers and Subsidies - Operational		169,383	170,274	180,866	2	171,312	-	171,312	#DIV/0!	-
Transfers and Subsidies - Capital		56,364	63,633	63,690	-	23,857	-	23,857	#DIV/0!	-
Interest		948	45,761	45,761	608	3,014	936,249	(933,235)	-100%	1,601,694
Dividends										
Payments										
Suppliers and employees		(1,239,400)	(1,227,644)	(1,240,764)	(91,653)	(767,932)	(717,499)	(50,433)	7%	(1,240,764)
Interest		(37,378)	(29,426)	(29,426)	(385)	(15,139)	(17,165)	2,026	-12%	(29,426)
Transfers and Subsidies		(1,651)	(3,639)	(14,254)	-	-	(8,315)	8,315	-100%	(14,254)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(14,861)	322,805	316,250	(11,797)	3,816	193,271	189,455	98%	317,250
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	1,000	1,000	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	(20)	(137)	-	(137)	#DIV/0!	-
Payments										
Capital assets		(50,838)	(198,473)	(205,827)	(6,443)	(28,293)	-	(28,293)	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(50,838)	(197,473)	(204,827)	(6,462)	(28,431)	-	28,431	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing		(56,614)	(50,875)	(50,875)	(1,215)	(26,699)	(29,561)	2,861	-10%	(50,875)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(56,614)	(50,875)	(50,875)	(1,215)	(26,699)	(29,561)	(2,861)	10%	(50,875)
NET INCREASE/ (DECREASE) IN CASH HELD		(151,253)	74,855	60,747	(19,474)	(51,315)	163,710	92,229		288,575
Cash/cash equivalents at beginning:		23,609	23,609	23,609	-	106,001	13,772			23,609
Cash/cash equivalents at monthly year end:		(107,645)	98,254	84,356	(19,474)	54,686	177,482			290,183

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

Supporting Table SC3: Debtors Age Analysis

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

Description		Budget Year 2025/26										Total	Over 1Yr	Total	Total over 90 days	Debits Written Off against Debtors	Bad Debts l.to Council	Impairment Below
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dye	151-180 Dye	181 Dye+1 Yr									
R thousands																		
Debtors Age Analysis By Income Source																		
	Trade and Other Receivables from Exchange Transactions - Water	1200	12,779	4,361	3,371	2,565	11,407	2,451	16,351	61,126	114,410	93,889						
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	25,394	7,266	5,657	4,690	5,143	5,098	19,061	74,987	147,287	108,970						
	Receivables from Non-exchange Transactions - Property Rates	1400	26,700	8,630	5,652	4,740	21,608	4,757	27,173	69,953	169,412	128,230						
	Receivables from Exchange Transactions - Waste Water Management	1500	4,283	2,535	2,220	2,154	2,731	1,988	8,398	64,417	88,725	79,688						
	Receivables from Exchange Transactions - Waste Management	1600	4,182	2,041	1,618	1,453	9,159	1,098	11,492	48,915	79,957	72,116						
	Receivables from Exchange Transactions - Property Rental Debtors	1700	473	164	130	23	30	29	1,232	7,683	9,764	8,997						
	Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-						
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-						
	Other	1900	224	100	85	93	101	50	601	(7,352)	(6,099)	(6,507)						
	Total By Income Source	2000	74,035	25,297	18,733	15,718	50,778	15,470	84,298	319,729	603,457	485,392						
	2024/25 - totals only		99,288	23,106	15,195	14,640	49,292	9,500	99,405	243,391	553,817	416,228						
Debtors Age Analysis By Customer Group																		
	Organs of State	2200	3,288	1,492	958	980	4,224	661	3,024	4,744	19,370	13,633						
	Commercial	2300	22,907	7,594	6,951	5,487	9,256	6,239	32,866	114,579	205,879	168,427						
	Households	2400	47,840	16,211	10,824	9,251	36,699	8,570	48,407	200,406	378,207	303,332						
	Other	2500	-	-	-	-	-	-	-	-	-	-						
	Total By Customer Group	2600	74,035	25,297	18,733	15,718	50,778	15,470	84,298	319,729	603,457	485,392						

Supporting Table SC4: Creditors Age Analysis

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

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

Supporting Table SC5: Investment Portfolio

WC048 Knysana - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M07 January

Investments by maturity Name of Institution & Investment ID R thousands	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate *	Commisio n Paid (Rands)	Commisio n Recipient	Expiry date of Investment	Opening balance	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality		Yrs/Months											
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	Call Deposit	Call Deposit	7.25%	-	-	Call Deposit	3,540	20	-	3,560
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Call Deposit	7.25%	-	-	Call Deposit	23	0	-	23
Standard Bank - (Own Funds)	288557420-031	Call	Call Deposit	Call Deposit	Call Deposit	8.35%	-	-	Fixed	0	-	-	0
Standard Bank - (Own Funds)	28855742002	Fixed	Fixed	Fixed	Fixed	7.98%	-	-	Fixed	-	-	-	-
Standard Bank - (Own Funds)	288557420034	Fixed	Fixed	Fixed	Fixed	7.98%	-	-	Fixed	-	-	-	-
Standard Bank - (Own Funds)	288557420-033	Call	Call Deposit	Call Deposit	Call Deposit	8.16%	-	-	Call Deposit	26,590	184	-	26,764
Standard Bank - (Own Funds)	288557420-033	Call	Call Deposit	Call Deposit	Call Deposit	8.16%	-	-	Call Deposit	15,463	93	-	15,556
Municipality sub-total	338558115-011	Call	Call Deposit	Call Deposit	Call Deposit	8.60%	-	-	Call Deposit	45,606	297	-	45,903
Entities sub-total										-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									45,606	297	-	45,903

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Supporting Table SC6: Transfers and Grant Receipts

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		140,661	150,647	150,619	511	107,559	111,019	(3,460)	-3.1%	150,619
Equitable Share		130,575	137,908	137,908	-	103,431	102,972	459	0.4%	137,908
Expanded Public Works Programme Integrated Grant		1,279	1,461	1,461	71	680	933	(253)	-27.1%	1,461
Integrated National Electrification Programme Grant		141	1,304	1,304	426	454	799	(345)	-43.2%	1,304
Local Government Financial Management Grant		1,800	1,900	1,900	14	419	1,245	(826)	-66.3%	1,900
Municipal Infrastructure Grant		3,784	5,204	5,177	-	1,830	3,312	(1,482)	-44.7%	5,177
Neighbourhood Development Partnership Grant		1,922	1,957	1,957	-	98	1,199	(1,101)	-91.8%	1,957
Water Services Infrastructure Grant		1,160	913	913	-	647	559	88	15.7%	913
Provincial Government:		11,523	11,809	11,809	1,271	9,522	9,764	(242)	-2.5%	11,809
Specify (Add grant description)		11,523	11,809	11,809	1,271	9,522	9,764	(242)	-2.5%	11,809
District Municipality:		2	637	637	-	99	489	(390)	-79.8%	637
Specify (Add grant description)		2	637	637	-	99	489	(390)	-79.8%	637
Other grant providers:		574	2,289	12,908	-	4,701	6,786	(2,085)	-30.7%	12,908
Chemical Industry Seti		574	2,289	2,555	-	613	1,810	(995)	-61.6%	2,555
Construction, Education and Training SETA		-	-	10,353	-	4,088	5,176	(1,090)	-21.1%	10,353
Total Operating Transfers and Grants	5	152,760	165,382	175,974	1,782	121,681	128,058	(6,176)	-4.8%	175,974
Capital Transfers and Grants										
National Government:		39,417	53,456	53,487	2,839	15,234	18,247	(3,013)	-16.5%	53,487
Integrated National Electrification Programme Grant		937	8,696	8,696	2,839	3,026	-	3,026	NDN/01	8,696
Municipal Disaster Response Grant		2,072	1,072	1,072	-	-	-	-	-	1,072
Municipal Infrastructure Grant		15,858	24,561	24,568	-	7,239	8,816	(1,577)	-17.9%	24,568
Neighbourhood Development Partnership Grant		12,815	13,043	13,043	-	653	6,255	(5,602)	-89.6%	13,043
Water Services Infrastructure Grant		7,735	6,087	6,087	-	4,316	3,176	1,139	35.9%	6,087
Provincial Government:		7,548	10,174	10,174	-	2,299	924	1,375	148.6%	10,174
Specify (Add grant description)		7,548	10,174	10,174	-	2,299	924	1,375	148.6%	10,174
Total Capital Transfers and Grants	5	48,964	63,633	63,660	2,839	17,533	19,171	(1,638)	-8.9%	63,660
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	199,724	229,015	239,634	4,622	139,414	147,229	(7,814)	-5.3%	239,634

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Supporting Table SC7: Transfers and Grant Expenditure

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

Supporting table 001/1 monthly budget statement - transfers and grant expenditure - M07 January										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
<u>National Government:</u>										
		68,442	68,345	97,320	5,665	52,669	38,465	14,203	36.9%	91,473
Chemical Industry Seta	403	2,289	2,555	103	718	1,394	(676)	-48.5%	2,555	
Construction, Education and Training SETA	171	-	10,353	-	4,086	4,401	(315)	-7.2%	10,353	
Equitable Share	24,913	39,484	39,162	1,777	13,791	13,067	724	5.5%	33,315	
Expanded Public Works Programme Integrated Grant	1,281	1,461	351	268	877	156	721	462.8%	351	
Local Government Financial Management Grant	1,800	1,900	1,900	55	480	868	(406)	-46.9%	1,900	
Municipal Infrastructure Grant	1,645	2,267	2,240	137	1,051	1,074	(23)	-2.1%	2,240	
Specify (Add grant description)	38,230	40,934	40,759	4,325	31,686	17,508	14,178	81.0%	40,759	
<u>Provincial Government:</u>										
Specify (Add grant description)	38,230	40,934	40,759	4,325	31,686	17,508	14,178	81.0%	40,759	
<u>Other grant providers:</u>										
Chemical Industry Seta	574	2,289	12,908	103	4,894	5,785	(991)	-17.1%	12,908	
Construction, Education and Training SETA	403	2,289	2,555	103	718	1,394	(676)	-48.5%	2,555	
	171	-	10,353	-	4,086	4,401	(315)	-7.2%	10,353	
Total operating expenditure of Transfers and Grants:		107,246	131,568	150,987	11,093	89,159	61,788	27,391	44.3%	145,140
<u>Capital expenditure of Transfers and Grants</u>										
<u>National Government:</u>										
	-	63,633	63,660	4,018	19,405	33,238	(13,833)	-41.6%	63,660	
Integrated National Electrification Programme Grant	-	8,696	8,696	2,839	3,026	4,348	(1,321)	-30.4%	8,696	
Municipal Infrastructure Grant	-	24,561	24,588	722	6,379	14,238	(5,859)	-41.1%	24,588	
Neighbourhood Development Partnership Grant	-	13,043	13,043	-	653	6,522	(5,869)	-80.0%	13,043	
Specify (Add grant description)	-	11,246	11,246	457	3,031	5,067	(2,055)	-40.4%	11,246	
Water Services Infrastructure Grant	-	6,087	6,087	-	4,315	3,043	1,272	41.8%	6,087	
<u>Provincial Government:</u>										
Specify (Add grant description)	-	11,246	11,246	457	3,031	5,067	(2,055)	-40.4%	11,246	
	-	11,246	11,246	457	3,031	5,067	(2,055)	-40.4%	11,246	
Total capital expenditure of Transfers and Grants		-	74,879	74,906	4,475	22,437	38,325	(15,888)	-41.5%	74,906
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,246	206,447	225,894	15,568	111,595	100,093	11,602	11.5%	220,047

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Supporting Table SC8: Councillor and Staff Benefits

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

Summary of Employee and Councillor remuneration	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7,668	9,994	10,148	677	4,711	4,803	(92)	-2%	10,148
Pension and UIF Contributions		679	758	534	56	359	379	29	8%	634
Medical Aid Contributions		155	156	101	10	64	59	5	8%	101
Motor Vehicle Allowance		393	391	406	31	219	237	(18)	-8%	406
Cellphone Allowance		569	591	565	50	337	330	7	2%	565
Housing Allowances										
Other benefits and allowances										
				71	5	41	41			71
Sub Total - Councillors		9,669	11,890	11,928	829	5,771	5,840	(69)	-1%	11,928
% Increase	4		23.0%	23.3%						23.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,574	8,367	7,932	524	3,885	3,923	(38)	-1%	7,932
Pension and UIF Contributions		478	899	1,173	62	610	617	(7)	-1%	1,173
Medical Aid Contributions		60	191	218	11	85	88	(4)	-5%	218
Overtime										
Performance Bonus		302	496	486	-	265	-	265	#DIV/0!	486
Motor Vehicle Allowance		419	683	817	97	352	356	(4)	-1%	817
Cellphone Allowance		-	6	4	-	-	-	-		4
Housing Allowances		58	108	108	-	-	-	-		108
Acting and post related allowance		15	14	14	-	-	-	-		14
In kind benefits										
Sub Total - Senior Managers of Municipality		6,996	10,754	10,752	714	5,197	4,985	212	4%	10,752
% Increase	4		55.7%	55.7%						55.7%
Other Municipal Staff										
Basic Salaries and Wages		196,389	226,057	224,676	16,323	113,536	110,961	2,575	2%	223,699
Pension and UIF Contributions		38,596	46,445	46,445	3,337	23,687	23,530	157	1%	46,445
Medical Aid Contributions		14,414	16,931	16,931	1,313	8,900	8,670	231	3%	16,931
Overtime		27,867	20,506	20,506	3,310	15,215	14,899	316	2%	20,666
Performance Bonus		15,161	15,885	15,885	7	15,228	15,885	(656)	-4%	15,885
Motor Vehicle Allowance		8,345	8,622	8,622	641	4,262	3,989	263	7%	8,622
Cellphone Allowance										
Housing Allowances		2,790	3,553	3,553	212	1,297	1,521	(224)	-15%	3,553
Other benefits and allowances		9,736	4,778	6,065	967	5,042	4,570	472	10%	6,075
Payments in lieu of leave		4,970	3,229	3,229	538	1,883	1,883	-		3,229
Long service awards		1,500	-	-	-	-	-	-		-
Post-retirement benefit obligations		16,678	15,042	15,042	-	-	-	-		15,042
Entertainment										
Scarcity		2,698	1,945	1,945	187	1,378	1,196	182	15%	1,945
Acting and post related allowance		10,829	5,435	5,504	934	5,091	4,457	634	14%	6,321
In kind benefits										
Sub Total - Other Municipal Staff		339,973	388,427	388,401	27,788	195,510	191,562	3,948	2%	388,411
% Increase	4		8.4%	8.4%						8.4%
Total Parent Municipality		356,548	391,070	391,079	29,312	206,478	202,387	4,091	2%	391,089
TOTAL SALARY, ALLOWANCES & BENEFITS		356,548	391,070	391,079	29,312	206,478	202,387	4,091	2%	391,089
% Increase	4		9.7%	9.7%						9.7%
TOTAL MANAGERS AND STAFF		346,879	379,181	379,153	28,483	200,707	196,547	4,161	2%	379,183

Supporting Table SC9: Monthly targets for Cash Receipts and Payments

WC048 Knyana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Ref	Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework	
		Budget Year 2025/26												Budget Year 2025/26	
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year 2025/26
1	Cash Receipts By Source														
	Property rates	(35,405)	3,648	38,347	67,193	28,218	28,777	24,295	-	-	-	-	(152,072)	370,772	387,068
	Service charges - Electricity revenue	(25,981)	19,207	20,077	66,229	16,723	20,592	17,911	-	-	-	-	(134,777)	485,611	506,978
	Service charges - Water revenue	(3,274)	82	80	3,389	32	16	30	-	-	-	-	(336)	108,507	113,281
	Service charges - Waste Water Management	(214)	-	-	214	-	-	-	-	-	-	-	-	73,861	76,902
	Service charges - Waste Management	(2,597)	14	8	2,614	14	11	9	-	-	-	-	(78)	49,568	59,482
	Rent of facilities and equipment	2	90	116	210	168	187	118	-	-	-	-	(900)	8,971	8,368
	Interest earned - external investments	298	474	279	430	425	503	543	-	-	-	-	1,676	4,626	4,839
	Interest earned - outstanding debtors	(440)	-	-	440	-	-	64	133,089	133,089	133,089	133,089	1,064,647	1,597,088	43,027
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits	(1,478)	2,263	2,086	5,827	1,704	1,816	1,988	-	-	-	-	(14,070)	51,594	53,865
	Licences and permits	1,349	2,505	3,124	3,073	2,026	1,817	2,362	-	-	-	-	(16,256)	1,827	2,011
	Agency services	134	128	127	150	134	130	130	-	-	-	-	(933)	4,223	4,409
	Transfers and Subsidies - Operational	79,239	46,468	221	7,881	4,442	30,959	2	-	-	-	-	(171,312)	144,627	151,155
	Other revenue	38,239	38,877	38,999	39,102	38,503	35,123	32,787	-	-	-	-	(259,629)	124,500	131,138
	Cash Receipts by Source	47,887	145,735	104,444	196,833	96,469	117,743	80,240	133,089	133,089	133,089	133,089	315,957	1,461,684	1,345,647
	Other Cash Flows by Source														
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,458	-	-	13,578	8,821	-	-	-	-	-	-	(23,857)	58,349	61,107
	Transfers and subsidies - capital (monetary allocations) (Net / Prov. Deparm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/relending	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000
	VAT Control (receipts)	61	-	1,722	240	1,989	5,837	-	-	-	-	-	(8,550)	-	-
	Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	115,146	114,539
	Total Cash Receipts by Source	49,415	145,735	106,166	210,851	101,299	123,340	80,240	133,089	133,089	133,089	133,089	282,451	1,461,684	1,447,333
															1,722,393

[illegible]

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

WC048 Knysna - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

Description	Ref	Budget Year 2025/26								
		2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure		-	59,924	65,249	1,787	7,742	30,384	22,652	74.5%	65,249
Roads		-	9,000	10,152	469	1,043	4,417	3,373	76.4%	10,152
Roads Capital Spares		-	8,000	8,000	457	1,032	4,000	(2,968)	-74.2%	8,000
Electrical Infrastructure		-	1,000	2,152	11	11	417	(405)	-97.3%	2,152
MV Networks		-	2,800	3,985	-	-	417	417	100.0%	3,985
LV Networks		-	2,800	3,374	-	-	417	(417)	-100.0%	3,374
Capital Spares		-	-	611	-	-	-	-	-	611
Water Supply Infrastructure		-	44,424	49,115	1,319	6,528	24,228	17,700	73.1%	49,115
Water Treatment Works		-	2,774	5,117	-	3,824	3,540	284	8.0%	5,117
Distribution		-	650	839	-	-	271	(271)	-100.0%	839
Capital Spares		-	41,000	43,159	1,319	2,704	20,417	(17,713)	-86.8%	43,159
Sewerage Infrastructure		-	1,300	997	-	-	333	333	100.0%	997
Refuse Collection		-	1,300	997	-	-	333	(333)	-100.0%	997
Rail Infrastructure		-	2,400	1,000	-	171	1,000	829	82.9%	1,000
Drainage Collection		-	2,400	1,000	-	171	1,000	(829)	-82.9%	1,000
Community Assets										
Community Facilities		-	3,800	3,898	-	-	(700)	(700)	100.0%	1,298
Fire/Ambulance Stations		-	3,800	3,898	-	-	(700)	700	-100.0%	1,298
Computer Equipment										
Computer Equipment		-	750	750	-	256	334	79	23.5%	767
Furniture and Office Equipment										
Furniture and Office Equipment		-	803	803	156	199	328	129	39.5%	803
Machinery and Equipment										
Machinery and Equipment		-	3,988	3,988	52	187	1,090	903	62.8%	3,249
Transport Assets										
Transport Assets		-	12,307	12,307	-	912	3,272	2,360	72.1%	15,579
Total Capital Expenditure on new assets	1	-	81,572	86,985	1,995	8,296	34,718	25,423	73.2%	86,945

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

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January										
Description	Ref	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		--	32,193	34,994	228	2,464	16,888	14,233	85.2%	35,080
Roads Infrastructure		--	13,543	15,206	--	2,150	8,284	6,134	74.0%	15,206
Roads		--	13,543	15,206	--	2,150	8,284	(6,134)	-74.0%	15,206
Water Supply Infrastructure		--	1,050	1,050	--	--	438	438	100.0%	1,050
Distribution		--	1,050	1,050	--	--	438	(438)	-100.0%	1,050
Sewerage Infrastructure		--	13,600	14,500	228	228	6,333	6,105	96.4%	14,500
Waste Water Treatment Works		--	13,600	14,500	228	228	6,333	(6,105)	-96.4%	14,500
Solid Waste Infrastructure		--	4,000	4,238	--	--	1,557	1,557	100.0%	4,238
Capital Spares		--	4,000	4,238	--	--	1,557	(1,557)	-100.0%	4,238
Coastal Infrastructure		--	--	--	--	86	86	0	0.0%	86
Promenades		--	--	--	--	86	86	(0)	0.0%	86
Community Assets		--	1,000	1,000	--	--	417	417	100.0%	1,000
Sport and Recreation Facilities		--	1,000	1,000	--	--	417	417	100.0%	1,000
Capital Spares		--	1,000	1,000	--	--	417	(417)	-100.0%	1,000
Total Capital Expenditure on renewal of existing assets	1	--	33,193	35,994	228	2,464	17,114	14,650	85.6%	36,080

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

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure		24,064	27,745	27,745	1,193	6,798	13,458	6,660	49.5%	27,851
Roads		3,016	5,600	5,600	298	2,028	609	(1,419)	-233.2%	5,600
Storm water Infrastructure		3,016	5,800	5,600	298	2,028	609	1,419	233.2%	5,600
Drainage Collection		779	1,000	1,000	5	110	498	389	78.0%	1,000
Storm water Conveyance								-		
Attenuation		779	1,000	1,000	5	110	498	(389)	-78.0%	1,000
Electrical Infrastructure		15,736	14,527	14,527	735	3,183	8,062	4,878	60.5%	14,527
Power Plants										
HV Substations		2,185	2,000	2,000	142	789	1,230	(441)	-35.9%	2,000
HV Switching Station		324	261	261	-	2	159	(157)	-99.0%	261
HV Transmission Conductors		589	1,004	1,004	1	252	854	(611)	-70.8%	1,004
MV Substations										
MV Switching Stations										
MV Networks		4,664	5,313	5,313	251	575	1,700	(1,126)	-66.2%	5,313
LV Networks		7,975	5,948	5,948	331	1,566	4,109	(2,543)	-61.9%	5,948
Capital Spares										
Water Supply Infrastructure		3,376	5,038	5,038	147	1,339	4,109	2,770	87.4%	5,038
Water Treatment Works		2,856	4,155	4,155	147	1,334	3,768	(2,453)	-84.8%	4,155
Capital Spares		520	883	883	-	4	321	(317)	-98.6%	883
Sanitation Infrastructure		564	1,230	1,230	8	130	37	(93)	-250.1%	1,230
Waste Water Treatment Works		564	1,230	1,230	8	130	37	93	250.1%	1,230
Solid Waste Infrastructure		582	350	350	-	8	144	135	94.3%	456
Landfill Sites										
Waste Transfer Stations		582	350	350	-	8	144	(135)	-94.3%	456
Community Assets										
Community Facilities		3,273	2,821	2,821	425	2,852	2,263	(590)	-17.2%	2,821
Halls		1,558	1,271	1,271	79	1,178	964	(214)	-22.2%	1,271
Museums		545	455	455	58	449	333	116	34.9%	455
Libraries		13	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		61	75	75	-	69	69	0	0.1%	75
Police		444	306	306	15	286	162	124	76.6%	306
Parks		18	35	35	3	7	19	(12)	-64.6%	35
Public Open Space		477	400	400	3	367	381	(14)	-3.6%	400
Sport and Recreation Facilities		1,715	1,550	1,550	346	1,474	1,299	(176)	-13.5%	1,550
Indoor Facilities										
Outdoor Facilities		1,715	1,550	1,550	346	1,474	1,299	176	13.5%	1,550
Other assets										
Operational Buildings		918	716	716	71	238	294	56	19.0%	716
Municipal Offices		722	714	714	71	238	294	56	19.0%	714
Depots		721	713	713	71	238	294	(56)	-19.0%	713
Capital Spares		1	1	1	-	0	0	-	-	1
Housing										
Staff Housing		196	2	2	-	-	-	-	-	2
Social Housing		2	2	2	-	-	-	-	-	2
		194	-	-	-	-	-	-	-	-
Transport Assets										
Transport Assets		8,673	7,276	7,276	337	2,323	4,247	1,824	45.3%	7,356
Transport Assets		8,673	7,276	7,276	337	2,323	4,247	(1,924)	-45.3%	7,356
Total Repairs and Maintenance Expenditure	1	36,928	38,559	38,559	2,026	12,011	20,261	8,250	40.7%	38,745

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Supporting Table SC13(d): Depreciation

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

Description	Ref	2024/25				Budget Year 2025/26				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		45,661	55,871	52,090	2,825	16,648	18,808	1,960	10.4%	52,090
Roads Infrastructure		9,617	10,932	10,933	570	3,383	4,229	847	20.0%	10,933
Roads		9,617	10,932	10,933	570	3,383	4,229	(847)	-20.0%	10,933
Storm water Infrastructure		20	1,151	1,151	98	580	-	(580)	#DIV/0!	1,151
Drainage Collection		20	1,151	1,151	98	580	-	(580)	#DIV/0!	1,151
Electrical Infrastructure		8,994	19,913	19,931	769	4,567	4,748	181	3.8%	19,931
Power Plants		3	-	18	-	-	11	(11)	-100.0%	18
HV Substations		8,991	19,913	19,913	769	4,567	4,737	(170)	-3.6%	19,913
Water Supply Infrastructure		19,180	21,764	17,802	1,373	8,149	9,655	1,506	15.6%	17,802
Distribution		19,180	21,764	17,802	1,373	8,149	9,655	(1,506)	-15.6%	17,802
Sanitation Infrastructure		6,367	44	163	4	41	95	54	56.7%	163
Pump Station		-	-	72	-	-	42	(42)	-100.0%	72
Retreatment		41	-	-	-	-	-	-	-	-
Waste Water Treatment Works		6,282	-	47	-	-	28	(28)	-100.0%	47
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		44	44	44	4	41	25	16	61.2%	44
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,504	1,988	2,019	4	46	29	17	-59.5%	2,019
Landfill Sites		1,504	1,988	2,019	4	46	29	17	59.5%	2,019
Information and Communication Infrastructure		78	80	91	8	82	52	(30)	-57.1%	91
Distribution Layers		78	80	91	8	82	52	30	57.1%	91
Community Assets		2,093	2,061	2,992	174	1,880	940	(940)	-100.0%	2,992
Community Facilities		1,464	1,323	2,249	117	1,279	925	(354)	-38.3%	2,249
Halls		618	619	726	53	583	108	475	439.1%	726
Centres		7	7	558	1	7	325	(318)	-97.9%	558
Fire/Ambulance Stations		46	58	58	2	21	14	7	50.6%	58
Testing Stations		0	0	0	-	-	0	(0)	-100.0%	0
Museums		6	-	6	-	0	3	(3)	-100.0%	6
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		437	243	243	25	268	139	130	33.8%	243
Cemeteries/Crematoria		15	58	61	9	95	1	94	6917.1%	61
Police		2	-	-	-	-	-	-	-	-
Parks		116	122	126	10	111	73	38	51.6%	126
Public Open Space		-	-	5	-	-	3	(3)	-100.0%	5
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		27	23	272	2	21	148	(127)	-85.5%	272
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		191	191	194	16	171	109	62	56.5%	194
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		629	738	743	57	601	15	(586)	-3811.4%	743
Indoor Facilities		-	717	717	54	577	-	577	#DIV/0!	717
Outdoor Facilities		629	21	26	2	24	15	9	57.5%	26
Investment properties		138	138	170	12	126	99	(27)	-27.2%	170
Revenue Generating		138	138	170	12	126	99	(27)	-27.2%	170
Improved Property		138	138	170	12	126	99	27	27.2%	170
Other assets		703	688	778	82	672	279	(394)	-141.2%	778
Operational Buildings		703	688	704	62	672	236	(437)	-185.4%	704
Municipal Offices		703	688	704	62	672	236	437	185.4%	704
Housing		-	1	74	-	-	43	43	100.0%	74
Staff Housing		-	1	74	-	-	43	43	100.0%	74
Social Housing		-	-	-	-	-	-	-	-	-
Intangible Assets		15	15	124	2	19	72	53	73.8%	124
Services		-	-	-	-	-	-	-	-	-
Licences and Rights		15	15	124	2	19	72	53	73.8%	124
Computer Software and Applications		15	15	124	2	19	72	(53)	-73.8%	124
Computer Equipment		911	839	1,834	73	791	912	121	13.2%	1,834
Computer Equipment		911	839	1,834	73	791	912	(121)	-13.2%	1,834
Furniture and Office Equipment		1,821	7,412	8,065	718	5,330	3,787	(1,543)	-40.7%	8,065
Furniture and Office Equipment		1,821	7,412	8,065	718	5,330	3,787	1,543	40.7%	8,065
Machinery and Equipment		789	1,142	1,150	251	2,717	209	(2,507)	-1198.2%	1,150
Machinery and Equipment		789	1,142	1,150	251	2,717	209	2,507	1198.2%	1,150
Transport Assets		1,832	383	1,345	180	1,965	736	(1,230)	-167.2%	1,345
Transport Assets		1,832	383	1,345	180	1,965	736	1,230	167.2%	1,345
Total Depreciation	1	54,161	68,548	68,548	4,297	30,349	25,843	(4,506)	-17.4%	68,548

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Supporting Table SC13(e): Upgrading of Existing Assets

WC048 Knysna - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	57,170	53,287	3,244	11,268	23,649	12,382	52.4%	53,267
Roads Infrastructure		-	25,112	19,123	-	2,288	8,218	5,929	72.2%	19,123
Roads		-	25,112	19,123	-	2,288	8,218	(5,929)	-72.2%	19,123
Storm water Infrastructure		-	1,500	1,800	-	43	208	165	79.4%	1,800
Drainage Collection		-	1,500	1,800	-	43	208	(165)	-79.4%	1,800
Electrical Infrastructure		-	8,696	8,696	2,839	3,026	4,348	1,321	30.4%	8,696
MV Substations		-	8,696	8,696	2,839	3,026	4,348	(1,321)	-30.4%	8,696
Water Supply Infrastructure		-	15,182	16,248	405	5,834	7,933	2,099	26.5%	16,248
Bulk Mains		-	917	917	-	-	382	(382)	-100.0%	917
Distribution		-	14,245	15,331	405	5,834	7,551	(1,717)	-22.7%	15,331
Sanitation Infrastructure		-	6,700	7,400	-	75	2,942	2,867	97.5%	7,400
Pump Station		-	3,000	3,700	-	75	1,250	(1,175)	-94.0%	3,700
Reticulation		-	3,300	3,300	-	-	1,525	(1,525)	-100.0%	3,300
Waste Water Treatment Works		-	400	400	-	-	157	(167)	-100.0%	400
Community Assets		-	-	2,074	317	1,834	1,921	87	4.5%	2,074
Community Facilities		-	-	153	-	50	-	(50)	#DIV/0!	153
Cemeteries/Crematoria		-	-	153	-	50	-	50	#DIV/0!	153
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	1,921	317	1,784	1,921	137	7.1%	1,921
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	1,921	317	1,784	1,921	(137)	-7.1%	1,921
Other assets		-	650	650	18	143	235	92	39.2%	614
Operational Buildings		-	650	650	18	143	235	92	39.2%	614
Municipal Offices		-	650	650	18	143	235	(92)	-39.2%	614
Total Capital Expenditure on upgrading of existing assets	1	-	57,820	55,991	3,570	13,243	25,804	12,561	48.7%	55,935

APPENDIX A - Capex Report as at 31 January 2026

2025/26 MSCOA CAPITAL FINANCIAL PERFORMANCE REPORT AS AT 31 JANUARY 2026											
	ORDER ACCOUNT	NOTE DESCRIPTION	MSCOA CODE	MSCOA EXPENDITURE DESCRIPTION	ORIGINAL BUDGET	ROLLOVER ADJUSTED BUDGET (Roll Forward)	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENT	AVAILABLE
New Labels Vote 1 - Executive & Council MUNICIPAL MANAGER	- 28-45-05-25-1131	Program Office Equipment	9/106-2-3	Assets Non-current Assets Property, Plant and Equipment Cost Model Internally Generated Funds	86,700	86,700	86,499	86,499	(1,100)	-	86,599
	- 28-45-05-25-1135	Program Office Furniture	9/106-5-3	Assets Non-current Assets Property, Plant and Equipment Cost Model Internally Generated Funds	38,800	38,800	20,766	38,210	(4,576)	-	35,114
	- 28-45-05-25-1132	Program Office Furniture	9/106-5-3	Assets Non-current Assets Property, Plant and Equipment Cost Model Internally Generated Funds	45,800	45,800	17,064	26,475	3,591	-	29,716
Vote 2 - Corporate Services DIRECTOR, CORPORATE INFORMATION TECHNOLOGY	- 28-45-05-25-4105	Program Office Furniture	9/103-36-36	Assets Non-current Assets Property, Plant and Equipment Cost Model Internally Generated Funds	1,000,000	1,000,000	253,438	253,438	337,460	316,097	686,853
	- 28-45-05-25-4105	Program Office Furniture	9/106-4-4	Re-furniture Landings	300,000	300,000	145,540	213,560	145,540	173,020	42,985
	- 28-45-05-25-4105	Program Computer Equipment	9/106-4-4	Re-furniture Desktops	250,000	250,000	5,300	109,365	104,165	125,930	118,860
Vote 3 - Financial Services DIRECTOR, FINANCE	- 28-45-05-25-3070	Switches/Upgrade Network	9/106-23/277-0000	PPE Cost Model Computer Equipment In-use Cost Acquired	200,000	200,000	37,000	81,335	-	-	162,172
	- 28-45-05-25-1151	Program Office Equipment	9/101-07-07	Assets Non-current Assets Property, Plant and Equipment Cost Model Internally Generated Funds	48,000	48,000	-	6,390	6,390	-	61,600
	- 28-45-05-25-1153	Program Office Furniture	9/101-07-07	Assets Non-current Assets Property, Plant and Equipment Cost Model Internally Generated Funds	10,000	10,000	-	6,390	6,390	-	15,000
Vote 4 - Planning & Development ENVIRONMENTAL MANAGEMENT HOUSING ADMINISTRATION	- 28-45-05-25-7009	Flood Intervention - Kestrel	9/103-33/277-0000	MOFG - Kestrel	5,200,000	5,200,000	1,517,142	4,156,000	1,043,958	813,794	7,013,842
	- 28-45-05-25-7011	Seagriffed Infill - Informal Settlements Upgrading Partnership Grant	9/103-36-36	Assets Non-current Assets Property, Plant and Equipment Cost Model Provincial Government Grants	8,000,000	8,000,000	3,091,098	4,008,000	2,997,800	879,710	6,338,192
	- 28-45-05-25-7011	Schoolfield (roll - Informal Settlements Upgrading Partnership) Grant	9/103-36-36	Assets Non-current Assets Property, Plant and Equipment Cost Model Internally Generated Funds	1,300,000	1,300,000	271,072	500,000	328,928	386,068	42,842
Vote 5 - Community Services CEMETERY	- 28-45-05-25-4101	Installation of Septic Tanks in Informal Areas (Pilot)	9/105-23/277-0000	Installation of Septic Tanks in Informal Areas (Pilot)	1,200,000	1,200,000	226,000	-	(226,000)	-	974,000
	- 28-45-05-25-4101	Installation of Septic Tanks in Informal Areas (Pilot)	9/124-23/277-0000	PPE Cost Model Community Assets Cost Acquisitions	20,518,120	22,097,138	1,341,735	5,799,252	2,458,517	6,038,016	15,867,123
	- 28-45-05-25-4101	Installation of Septic Tanks in Informal Areas (Pilot)	9/124-23/277-0000	PPE Cost Model Community Assets Cost Acquisitions	450,000	450,000	154,112	50,000	-	(50,000)	399,182
CLEANING REFUSE REMOVAL SERV.	- 28-45-05-25-7125	Mini digger loader	9/113-23/277-0000	PPE Cost Model Machinery and Equipment In-use Cost Acq	5,000,000	5,000,000	5,672,000	187,500	387,500	-	490,000
	- 28-45-05-25-7075	Compactor loader	9/113-23/277-0000	PPE Cost Model Machinery and Equipment In-use Cost Acq	5,000,000	5,000,000	5,672,000	187,500	387,500	-	490,000
	- 28-45-05-25-7075	Compactor loader	9/113-23/277-0000	PPE Cost Model Machinery and Equipment In-use Cost Acq	5,000,000	5,000,000	5,672,000	187,500	387,500	-	490,000
HALLS / FACILITIES LIBRARY	- 28-45-05-25-4100	Class 1 Noise Level Meter (2)	9/103-36-36	PPE Cost Model Machinery and Equipment In-use Cost Acq	300,000	300,000	200,000	88,335	-	-	200,000
	- 28-45-05-25-4070	Furniture - Equipment	9/103-36-36	PPE Cost Model Furniture and Office Equipment In-use Cost Acq	313,200	313,200	160,775	152,199	(25,925)	320,449	31,853
	- 28-45-05-25-4071	Abilities Schoolfield Library	9/103-36-36	PPE Cost Model Furniture and Office Equipment In-use Cost Acq	290,000	290,000	242,700	104,105	(184,935)	460	106,810
PARKS RECREATION	- 28-45-05-25-9071	Remove Old Goal	9/103-36-36	PPE Cost Model Other Assets Cost Acquisitions	200,000	200,000	-	81,335	81,335	24,000	176,000
	- 28-45-05-25-9080	New LED Sports Facilities	9/103-36-36	PPE Cost Model Other Assets Cost Acquisitions	480,000	480,000	391,076	-	(88,924)	-	568,974
	- 28-45-05-25-9080	New LED Sports Facilities	9/103-36-36	PPE Cost Model Other Assets Cost Acquisitions	357,000	357,000	347,500	238,300	387,349	216,999	140,029
New Tiger Truck	- 28-45-05-25-9082	New Tiger Truck	9/113-23/277-0000	PPE Cost Model Transport Assets Owned and In-use Cost Acq	50,000	50,000	50,000	50,000	-	-	50,000
	- 28-45-05-25-9082	New Tiger Truck	9/113-23/277-0000	PPE Cost Model Transport Assets Owned and In-use Cost Acq	50,000	50,000	50,000	50,000	-	-	50,000
	- 28-45-05-25-9082	New Tiger Truck	9/113-23/277-0000	PPE Cost Model Transport Assets Owned and In-use Cost Acq	50,000	50,000	50,000	50,000	-	-	50,000

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F&G04/05/26

MONTHLY BUDGET STATEMENT – FEBRUARY 2026

REPORT FROM THE DIRECTOR: FINANCIAL SERVICES

PURPOSE OF THE REPORT

To present to the Finance and Governance Committee the Section 71 Monthly Budget Statement as at 28 February 2026.

BACKGROUND

Section 71(1) of the Municipal Finance Management Act (No. 56 of 2003) (MFMA) determines that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the Executive Mayor of the Municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the Municipality's Budget.

DISCUSSION

The Monthly Budget Statement as at 28 February 2026 has been prepared in compliance with the legislative requirements stipulated in section 71 of the MFMA.

FINANCIAL IMPLICATIONS

The financial implications are contained in the annexure attached hereto.

RELEVANT LEGISLATION

Section 71 of the MFMA (No. 56 of 2003).

RECOMMENDATION OF THE ACTING MUNICIPAL MANAGER

- [a] The Finance and Governance Committee notes the Section 71 Monthly Budget Statement as at 28 February 2026;
- [b] The Finance and Governance Committee notes that the Section 71 Monthly Budget Statement as at 28 February 2026 was submitted to the Executive Mayor, the National Treasury and the Western Cape Provincial Treasury on 13 March 2026, being the 10th working day after the end of February 2026; and
- [c] The Finance and Governance Committee notes that the Section 71 Monthly Budget Statement as at 28 February 2026 has been published on the municipal website.

APPENDIX / ADDENDUM

Annexure 1 – Monthly Budget Statement – February 2026

File Number: 9/1/2/10
Execution: Director: Financial Services

ANNEXURE A



Monthly Budget Statement

(Section 71 of the MFMA)

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

February 2026



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PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

- “(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for that month and for the financial year up to the end of that month –*
- (a) Actual revenue, per revenue source;*
 - (b) Actual borrowings;*
 - (c) Actual expenditure, per vote;*
 - (d) Actual capital expenditure, per vote*
 - (e) The amount of any allocations received;*
 - (f) Actual expenditure on those allocations, excluding expenditure on –*
 - (i) Its share of the local government equitable share; and*
 - (ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and*
 - (g) When necessary, an explanation of –*
 - (i) Any material variances from the municipality’s projected revenue by source, and from the municipality’s expenditure projections per vote;*
 - (ii) Any material variances from the service delivery and budget implementation plan; and*
 - (iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality’s approved budget.*
- (2) The statement must include –*
- (a) A projection of the relevant municipality’s revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and*
 - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).*
- (3) The amounts reflected in the statement must in each case be compared with*

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

- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.*
- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.*
- (6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.*
- (7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter".*

1.2 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

- (ii) That spending of funds and revenue collection proceed in accordance with the budget;*
- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and*
- (f) In the case of a section 72 report, submit the report to the council by 31 January of each year.*
- (2) If the municipality faces any serious financial problems, the mayor must –*
 - (a) Promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include –*
 - (i) Steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;*
 - (ii) The tabling of an adjustments budget; or*
 - (iii) Steps in terms of Chapter 13; and*
 - (b) Alert the council and the MEC for local government in the province to those problems.*
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly”.*

2. EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA monthly budget statement for the month ending 28 February 2026, and reflects the implementation of the budget and the financial state of affairs of the Municipality.

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

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

2.2 Overall Financial Status of the Municipality

2.2.1 As at 28 February 2026, the Cash and Cash Equivalents balance equates to R 129.7 million with commitments equating to R 58.1 million. This results in the cash and cash equivalents are exceeding the commitment by R 71.6 million. This reflects that the municipality can meet its obligations as they become due.

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

2.2.3 The Traffic Fines and Security service providers are currently appointed through deviations. The Traffic Fines tender process has been finalised and the appointment made, and the Security tender process is still ongoing.

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

2.3 Recommendations

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

CLLR THANDO MATIKA
EXECUTIVE MAYOR
DATE: 13 March 2026

3. ACCOUNTING OFFICER'S REPORT

3.1 Introduction

- 3.1.1 In accordance with Section 71(1) of the Municipal Finance Management Act (MFMA), I submit the required statement on the state of Knysna Municipality's budget reflecting the financial information for the month ending February 2026.
- 3.1.2 Section 54(1) of the MFMA requires from the Mayor of a municipality to take certain actions, if needed, following receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).
- 3.1.3 The financial performance of the operating and capital budget for the 2025/2026 financial year, and an overview of the financial position of the Municipality, is provided below.

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3.2 Financial Performance Overview

Financial Performance Overview

3.2.1 The Year-to-date total actual operating revenue (Row 19 in the table below) of R 931.5 million against the expected Year-to-date budgeted operating revenue of R 965.7 million (capital grants excluded) results in a variance of 4%. Variances of a material value in nature in the operating revenue budget are presented with appropriate comments in the table below.

Variances between Year-to-Date Actual and Year-to-Date Budget									
Row Number	Description	Original Budget		February Adjustments Budget	Year-to-Date Actual	YTD Actual vs Total Budget %	Expected YTD Budget	YTD Actual vs Expected YTD Budget Variance	Comments
Column Reference	A	B		C	D	E	F	%	Value
1	Service charges - Electricity	465,762,477	-2,165,083	463,597,394	298,751,579	64.4%	309,054,509	3.34%	10,313,350
									The decline in units consumed resulted in reduction in average revenue estimated to be billed compared to 2024-2025 audited outcome. In addition, Small Scale Embedded Generation SSEG tariff application, an of grid application by small scale consumers, are contributing towards a decline in units consumed by customers compared. The Electrical Department is currently addressing the by-passed meters and working through the existing backlog. As a result, revenue is expected to increase in the coming months as conventional meters has been procured to address the unmet meters.
2	Service charges - Water	112,803,280	32,338	112,835,618	74,683,087	66.2%	75,223,745	0.72%	540,658
3	Service charges - Waste Water Management	79,041,338	-11,931,092	67,110,246	27,031,509	40.3%	44,740,154	39.59%	17,706,655
									Due to the water meter installations not yet being concluded, consumption at certain properties remains
4	Service charges - Waste management	46,612,040	9,078,808	55,690,848	35,827,756	64.3%	37,107,232	3.50%	1,256,475
									The current underperformance is being addressed. The Waste Management Department is undertaking inspections of business refuse removal to verify the actual number of bins on site and the frequency of collection compared to what is currently being billed. In addition, stricter measures are being implemented at the dumping site to regulate customers who are privately disposing of waste.
5	Sale of Goods and Rendering of Services	32,753,342	1,575,657	34,328,999	26,603,518	77.5%	22,865,590	-18.24%	3,717,518
									The Sale of goods is overperforming due to Construction Contract Revenue for the revenue recognised on the
6	Agency services	4,037,734	142,162	4,179,896	2,926,446	70.0%	2,786,567	-5.02%	139,648
7	Interest earned from Receivables	29,324,126	3,715,469	33,039,625	19,519,214	59.1%	22,005,417	11.38%	2,507,203
									The decrease in interest earned from receivables is mainly attributable to the write-off of indigent debt
8	Interest from Current and Non Current Assets	4,626,064	3,802,754	8,428,808	7,688,672	91.2%	5,619,205	-36.83%	2,069,467
									Interest is over performing due to interest earned from primary and investment accounts invested that has grown
9	Rental from Fixed Assets	8,582,855	-1,177,646	7,405,209	4,448,327	60.1%	4,636,806	9.86%	488,479
									The decrease in revenue is mainly due to adjustments made to the Rental Land billing
10	Licence and permits	385,314	-146,095	239,219	80,589	33.7%	159,479	-49.47%	78,690
11	Operational Revenue	4,623,655	197,918	4,821,573	3,015,165	62.5%	3,214,382	6.30%	196,217
12	Property rates	362,049,268	674,201	362,723,469	265,069,405	73.1%	241,845,646	-9.82%	23,273,759
									The overperformance in Property Rates is mainly attributable to improved collection levels and ongoing debt
13	Fines, penalties and forfeits	103,207,460	1,072	103,208,532	32,127,456	31.1%	68,805,688	53.31%	36,678,232
									Fines are difficult to project due to IGAP implementation on fines. Also
14	Licence and permits	1,456,551	-242,220	1,214,331	844,577	69.5%	805,621	-4.32%	34,956
15	Transfers and subsidies - Operational	165,381,826	11,671,257	177,053,083	124,986,013	70.6%	118,025,389	-5.90%	5,960,624
									Grants were adjusted upward due to Grant roll-over that were brought into the budget with the main February
16	Interest (Property Rates)	11,810,635	-469,151	11,341,484	7,387,762	65.2%	7,560,968	2.16%	163,227
									Not material
17	Gains on Disposal of PPE	1,000,000	0	1,000,000	0	0.0%	696,667	100.00%	696,667
									No Auction held to date
18	Other Gains	0	440,798	440,798	440,798	100.0%	293,805	-50.00%	146,993
									Gains due to SCM Inventory stock items recognised hence the provision
19	Total Revenue (Capital Grants Excluded)	1,433,458,055	15,261,177	1,448,659,232	931,471,873	64%	965,772,821	4%	34,100,848

3.2.2 The Year-to-date total actual operating expenditure (Row 33 in the table below) of R 706.4 million against the total expected Year-to-date budgeted operating expenditure of R 999.1 million result in a variance of 29.3%. Variances of a material

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value in nature in the operating expenditure budget are presented with appropriate comments in the table below.

Variances between Year-to-Date Actual and Year-to-Date Budget									
Row Number	Description	Original Budget	February Adjustments Budget	Year-to-Date Actual	YTD Actual vs Total Budget %	Expected YTD Budget	YTD Actual vs Expected YTD Budget Variance	Comments	
Column Reference	A	B	C	D	E	F	%	Value	
20	Employee related costs	374,677,754	4,475,689	379,152,843	224,118,577	59.1%			Under expenditure mainly on 111 vacant pools budgeted for not yet all filled. Currently 7 been developed to test test pool appointment. As well as actual costs budgeted for however journals pooled at year-end, all funds (R15 million) to be allocated future 2025. Council has authorised on savings on allowances such as overtime and stand-by, limited to 40 in trying to reduce the costs where possible.
21	Remuneration of councillors	11,925,784	-1,000,000	10,925,784	6,600,129	60.4%			
22	Bulk purchases - electricity	357,093,221	9,136,303	366,229,524	211,412,803	57.7%			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 2025-2025 financial year such as Legacy tariffs will be determined by year-end.
23	Other materials	46,693,594	1,437,308	48,130,902	20,961,970	43.6%			Under expenditure projected in Water Chemical supply. Though increased implemented use in the financial year, expenditure expected to increase over the months as well as demand or the new meters to be installed.
24	Debt impairment	119,548,650	1,695,057	121,243,707	43,784,360	36.1%			Monthly cash flows automatically calculated by system based on uncollected rated projected however journal done at year-end. System patch will be done Friday 13 March 2026 where monthly cash flows will be addressed with the March reporting period.
25	Depreciation and amortisation	68,548,010	168,895,603	237,443,613	33,983,974	14.3%			No asset system available to calculate monthly asset impairment. The provision will be done with the annual interest paid by annually. Cannot be divided by 12.
26	Interest	29,426,064	-1,195,365	28,230,699	15,315,958	54.3%			Interest paid by annually. Cannot be divided by 12. remainder of the projections is the outstanding amount by
27	Contracted services	152,032,410	27,666,504	179,698,914	87,079,344	48.5%			Consultant and Water emergency water projects recently awarded, as expenditure should reflect towards year-end.
28	Transfers and subsidies	3,634,823	11,522,370	15,157,193	4,539,028	29.9%			Mainly as a result of the SETA grant receipt monthly. Total grant recognised as per grant however expenditure based on number of interns registered, in this instance some interns deregistered the program.
29	Irrecoverable debts written off	9,403,903	-855,405	8,548,498	0	0.0%			Monthly cash flows automatically calculated by system based on uncollected rated projected however journal
30	Operational costs	89,389,646	14,536,713	103,926,359	58,554,040	56.3%			Under expenditure due to various under expenditure per department.
31	Losses on Disposal of Assets	0	0	0	0	0.0%			
32	Other Losses	0	0	0	0	0.0%			
33	Total Operating Expenditure	1,282,373,839	236,316,177	1,498,690,035	706,350,183	47.1%			

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

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Variances between Year-to-Date Actual and Year-to-Date Budget									
Row Number	Description	Original Budget	February Adjustments Budget	Year-to-Date Actual	YTD Actual vs Total Budget %	Expected YTD Budget	YTD Actual vs Expected YTD Budget Variance		Comments
Column Reference	A	B	C	D	E	F	%	Value	
19	Total Revenue (Capital Grants Excluded)	1,431,458,053	15,201,177	1,446,659,232	931,471,873	64%	965,772,821	4%	34,300,948
33	Total Operating Expenditure	1,262,373,859	236,316,177	1,498,690,036	706,350,183	47.1%	996,128,691	29.3%	292,776,508
34	Operating Surplus/(Deficit)	171,084,194	-221,115,060	-50,030,804	225,121,690	-493.0%	-33,353,869	775%	-258,473,559
35	Capital Grants	83,633,174	890,170	84,523,344	22,342,636	34.6%	43,615,963	48.00%	20,672,927
36	Public Contributions	0	0	0	0	0.0%	0	0.00%	-
37	Surplus/(Deficit) for the Year	234,717,370	-220,224,830	14,492,540	247,464,326	1707.9%	9,661,893	-2461%	-257,802,633

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

3.2.5 Overtime

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

Overtime									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	February Adjustments Budget	Actual February 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	0	0	0	0	0	0	0
2	Corporate Services	179,381	129,186	122,142	209,010	24,375	119,521	122,268	-2,747
3	Financial Services	83,462	54,301	25,769	31,278	576	7,419	6,502	917
4	Planning and Development	0	41,535	17,215	17,215	0	3,443	0	3,443
5	Integrated Human Settlements	74,305	605	0	56,859	9,041	14,666	18,083	-3,417
6	Community Services	9,203,926	9,306,936	4,158,658	7,392,246	827,141	4,056,476	4,145,057	-88,581
7	Electrical Services	2,077,945	1,876,925	1,230,955	2,256,724	173,285	1,163,461	1,146,265	15,216
8	Technical Services	9,135,628	8,479,856	9,363,322	16,220,000	1,529,517	8,652,647	8,888,513	-35,866
9	Grand Total	20,754,647	19,889,343	14,918,061	26,183,332	2,563,936	14,217,653	14,328,687	-111,034

3.2.6 Standby

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

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Standby Allowance									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	February Adjustments Budget	Actual February 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	148,184	33,722	0	0	133	0	133	-133
2	Corporate Services	199,443	213,417	0	0	2,360	0	5,446	-5,446
3	Financial Services	42,535	6,814	160,201	267,028	24,419	148,096	150,445	-2,349
4	Planning and Development	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	0	0	68,605	4,560	15,245	15,994	-749
6	Community Services	1,676,582	1,911,422	997,180	1,820,663	156,078	932,296	928,689	3,607
7	Electrical Services	1,656,775	1,713,582	922,539	1,353,823	122,506	798,694	797,777	917
8	Technical Services	3,380,477	3,673,771	2,422,921	5,449,137	458,651	3,096,165	3,081,412	14,753
9	Grand Total	7,103,998	7,552,727	4,502,841	8,959,256	788,706	4,990,496	4,978,897	10,599

3.2.7 Consultants

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

Use of Consultants per Directorate										
Row Number	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	February Adjustments Budget	Actual February 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (H-I)
Column Reference	A	B	C	D	E	F	G	H	I	J
1	Executive and Council	0	0	0	1,500,000	1,355,000	0	0	0	0
2	Corporate Services	6,684,895	7,718,067	4,900,931	5,900,000	8,900,000	550,810	8,191,594	6,191,593	1
3	Financial Services	3,868,450	1,509,139	2,173,802	4,390,000	3,990,000	4,328	1,014,068	1,014,065	1
4	Planning and Development	1,294,495	1,533,129	1,758,085	4,420,000	2,895,800	57,878	777,363	777,363	0
5	Integrated Human Settlements	2,467,243	1,802,353	106,857	1,750,000	1,312,500	0	12,500	12,500	0
6	Community Services	397,981	100,944	42,400	46,543	46,543	0	29,500	29,500	0
7	Electrical Services	0	0	0	0	614,764	0	0	0	0
8	Technical Services	2,922,785	949,374	4,228,637	2,245,559	7,245,559	0	0	0	0
9	Grand Total	17,835,848	13,813,006	13,210,713	20,252,102	28,360,166	613,018	8,025,023	8,025,021	2

3.2.8 Travel and Subsistence

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

Travel and Subsistence per Directorate							
Row Number	Directorate	Original Budget 2025/2026	February Adjustments Budget	Actual February 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	327,940	572,940	20,185	142,514	159,576	-17,062
2	Corporate Services	155,000	195,000	12,252	48,466	68,110	-19,644
3	Financial Services	255,042	465,042	34,891	144,699	190,066	-45,367
4	Planning and Development	465,000	908,000	110,821	290,150	428,235	-138,085
5	Integrated Human Settlements	82,000	82,000	0	31,158	31,159	-1
6	Community Services	81,673	177,158	4,306	97,591	125,601	-28,010
7	Electrical Services	7,477	7,477	0	1,126	1,126	0
8	Technical Services	76,227	138,860	21,999	42,737	60,128	-17,391
9	Grand Total	1,450,359	2,546,477	204,455	798,441	1,064,001	-265,560

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3.2.9 Contracted Service

The Contracted Services expenditure is presented in the table below.

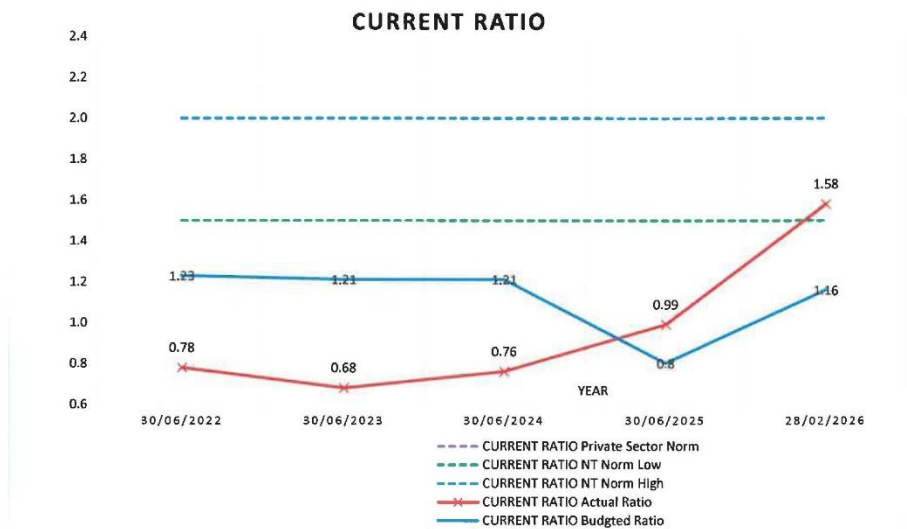
Contracted Services per Directorate							
Row Number	Directorate	Original Budget 2025/2026	February Adjustments Budget	Actual February 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	3,450,000	2,100,000	137,815	485,781	485,782	-1
2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

3.3 Financial Position Overview

3.3.1 Current Ratio (1.58 : 1)

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

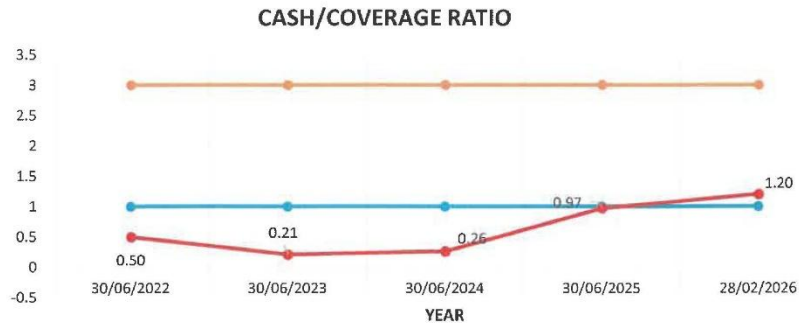
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1	Description	Dec-25	Jan-26	Feb-26
				Current Assets	596,551,940	603,777,509	595,444,840
				Current Liabilities	375,708,242	369,957,571	376,605,334



3.3.2 Cash/Cost Coverage Ratio (1.2 months)

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

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



3.3.3 Cash and Cash Equivalents (R 129.7 million)

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

3.3.4 Current Investments (R 92.6 million)

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

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

3.3.5 Cash Commitments (R 58.1 million)

Total commitments (Row 9 in the Table above) decreased by R 5.1 million during the month under review from R 63.2 million at the end of January 2026 to R 58.1 million

at the end of February 2026. Cash and Cash Equivalents exceeded the Commitments by R 71.7 million at the end of February 2026 (Row 10 in the Table above).

3.3.6 Unpaid Conditional Grants (R 36.6 million)

Unpaid Conditional Grants (Row 5 in the Table below) reflects a total balance of R 36.6 million at the end of February 2026. This balance continuous to increase indefinitely and should monitored to ensure that claims are timely submitted to the relevant department for processing.

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

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

3.3.7 Unspent Conditional Grants (R 21.9 million)

Unspent Conditional Grants (Row 17 in the Table below) reflects a total balance of R 21.9 million as at 28 February 2026. Directorates are to ensure full spending of their respective grants by the end of the 2025/2026 financial year, in order to avoid Roll-Over Grant applications which are not guaranteed to be approved.

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Unspent Conditional Grants							
Row Number	Description	Directorate	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 28/02/2026	Expenditure: 01/07/2025 to 28/02/2026	Repayment of Unspent Grants	Closing Balance: 28/02/2026
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	8,846,887	13,857,000	-11,711,089	-4,849,348	6,143,451
2	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884	0	0	0	56,884
3	Integrated National Electrification Programme	Electrical Services	8,822,614	4,500,000	-4,396,250	-8,822,614	103,750
4	Finance Management Capability Grant	Financial Services	1,047,339	0	0	-144,000	903,339
5	Water Services Infrastructure Grant	Water Services	110,922	6,000,000	-6,827,745	-110,922	-827,745
6	Disaster Response Grant	Planning and Development	331,731	0	0	0	331,731
7	Groen Sebenza	Planning and Development	18,115	0	0	0	18,115
8	Neighbourhood Development Partnership Grant	Technical Services	5,740,117	10,000,000	-1,106,960	-5,740,117	8,893,040
9	Municipal Water Resilience Grant	Technical Services	4,773,075	0	-2,289,264	0	2,473,810
10	Municipal Electricity Resilience Grant	Technical Services	574,764	0	0	0	574,764
11	Finance Management Grant	Financial Services	0	1,900,000	-501,183	0	1,398,817
12	EPWP	Planning and Development	0	1,461,000	-1,026,650	0	434,350
13	Nedbank-SMME Incubator Programme	Planning and Development	22,904	0	0	0	22,904
14	Community Development Worker's Grant	Corporate Services	0	40,000	-12,550	0	27,450
15	Chemical Industries Education and Training Authority	Corporate Services	604,871	621,000	-1,002,414	0	223,457
16	Municipal Fire Service Capacity Support	Community Services	0	1,072,000	0	0	1,072,000
17	Total		30,950,222	39,451,000	-28,884,104	-19,667,000	21,850,118

3.3.8 Trade Payables (R 20.0 million)

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

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

3.3.9 External Borrowings (R 264.7 million)

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

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

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

3.3.10 Consumer Debtors (R 600.1 million)

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

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

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

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

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By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
1	Water	10,138,477	7,142,422	3,370,676	91,563,818	112,215,393
2	Electricity	24,961,704	9,220,641	5,701,619	111,121,523	151,005,487
3	Property Rates	25,031,638	10,167,278	5,692,281	127,584,997	168,476,194
4	Sanitation	3,921,142	2,476,619	2,022,433	76,722,009	85,142,203
5	Refuse	3,895,250	2,092,626	1,565,951	69,685,978	77,239,805
6	Other	528,125	185,545	137,069	5,167,062	6,017,801
7	Grand Total	68,476,336	31,285,131	18,490,029	481,845,387	600,096,883
8	% of Total Outstanding Debtors =	11.4%	5.2%	3.1%	80.3%	100.0%
By Customer Group						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
9	Organs of State	3,432,860	2,003,237	1,346,697	14,462,897	21,245,691
10	Commercial	23,305,470	9,443,534	6,055,190	171,560,023	210,364,217
11	Households	41,738,006	19,838,360	11,088,142	295,822,467	368,486,975
12	Grand Total	68,476,336	31,285,131	18,490,029	481,845,387	600,096,883
13	% of Total Outstanding Debtors =	11.4%	5.2%	3.1%	80.3%	100.0%
By Ward						
Column Reference	A	B	C	D	E	F
14	Ward 1	6,302,954	2,527,256	1,239,352	34,263,016	44,332,579
15	Ward 2	5,005,493	1,766,115	1,084,322	28,049,209	35,905,138
16	Ward 3	3,473,204	1,713,479	1,165,228	46,051,447	52,403,359
17	Ward 4	1,857,306	1,356,639	1,244,376	52,699,711	57,158,032
18	Ward 5	7,409,680	2,950,994	1,781,471	43,243,880	55,386,025
19	Ward 6	1,263,089	790,997	705,950	18,819,414	21,579,450
20	Ward 7	2,283,499	1,844,093	1,301,915	48,317,423	53,746,930
21	Ward 8	965,691	634,658	588,775	38,427,568	40,616,692
22	Ward 9	19,111,244	6,830,504	3,214,574	51,641,110	80,797,431
23	Ward 10	19,997,072	10,219,604	5,525,348	99,862,658	135,604,681
24	Ward 11	754,841	605,185	600,115	17,091,725	19,051,866
25	Unknown Ward (Sundries/Hand over accounts)	48,712	45,181	38,500	3,365,235	3,497,628
26	Unknown Ward (Corrections to be made)	3,550	425	105	12,992	17,073
27	Grand Total	68,476,336	31,285,131	18,490,029	481,845,387	600,096,883
28	% of Total Outstanding Debtors =	11.4%	5.2%	3.1%	80.3%	100.0%

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3.3.11 Staff Debtors (R 1.7 million)

The Total Staff Debtors (Row 7 in Table below) equates to R 1.7 million as at 28 February 2026.

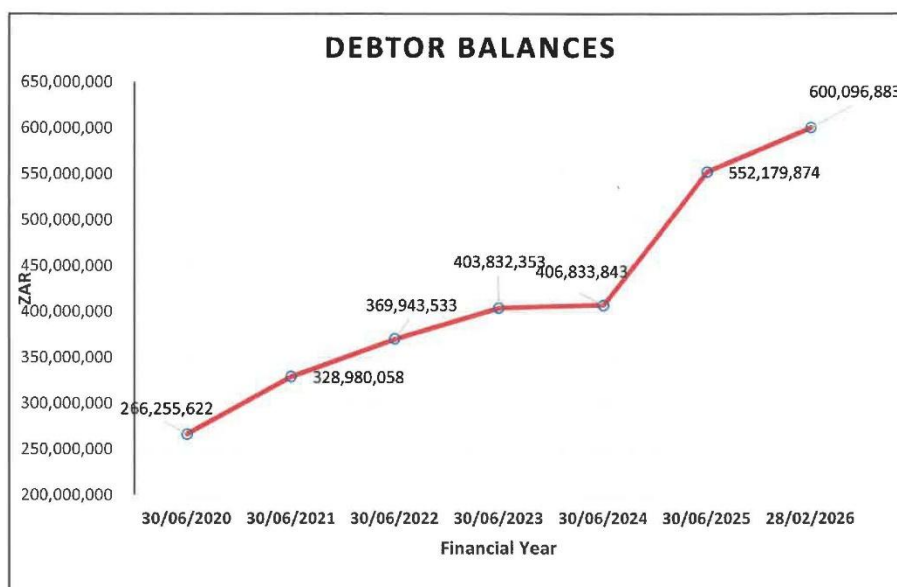
Staff Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Staff Debtors
Column Reference	A	B	C	D	E	F
1	Water	72,581	7,309	6,085	487,515	573,490
2	Electricity	7,137	0	0	12,046	19,183
3	Property Rates	41,556	1,814	1,158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

3.3.12 Councillors Debt (R7 thousand)

The Total Councillors Debt (Row 7 in the Table below) equates to R 7 thousand as at 28 February 2026. This is reported on a quarterly basis to the Speaker of Council.

Councillor Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Councillor Debtors
Column Reference	A	B	C	D	E	F
1	Water	1,219	666	0	0	1,884
2	Electricity	561	0	0	0	562
3	Property Rates	4,242	3,365	20	0	7,628
4	Sanitation	816	610	238	0	1,664
5	Refuse	806	412	205	0	1,424
6	Other	0	0	0	-6,154	-6,154
7	Grand Total	7,644	5,053	464	-6,154	7,007
8	% of Total Outstanding Debtors =	109.1%	72.1%	6.6%	-87.8%	100.0%

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



3.3.13 Debtor Collection Rate (91.31%)

The overall Debtor Collection Rate as at 28 February 2026 equates to 91.31%, compared to the National Treasury norm of 95%. This percentage will progressively increase on a monthly basis until year-end.

Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off) / Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year Reports, IDP and AR	95%		91.31%
				Gross Debtors closing balance 28/02/2026	600,096,883
				Gross Debtors opening balance 01/07/2025	552,179,874
				Bad debts written Off	12,234,446
				Billed Revenue	692,472,556

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

3.3.14 Capital Expenditure per Directorate (25.8%)

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

As at 28 February 2026, being month 8 of the financial year, it would have been expected that total actual and commitments should have equated to 67% of the total

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budget allocation of R137 million. As at 28 February 2026, 58.0% was not spent. This poses a huge risk as this contains grant-funded projects as well.

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

3.3.15 Capital Expenditure per Funding Source (25.8%)

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

Capital Expenditure per Funding Source									
Row Number	Funding Source	Original Budget (OB)	February Adjustments Budget	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	National Government Grant	52,387,261	56,177,989	19,810,171	20,777,838	11,466,826	32,244,664	57.4%	23,933,325
2	Provincial Government Grant	11,245,913	7,396,650	1,999,361	3,031,458	1,389,384	4,420,842	59.8%	2,975,808
3	District Municipality Grant	0		0	0	0	0	0.0%	0
4	Borrowings	40,000,000	0	0	0	0	0	0.0%	0
5	Internally Generated Funds	68,951,680	73,475,189	11,525,402	11,594,197	9,335,975	20,930,172	28.5%	52,545,017
6	Grand Total	172,584,854	137,049,828	33,134,934	35,403,493	22,192,186	57,595,678	42.0%	79,454,150
7	% of Adjusted Budget =				25.8%	16.2%	42.0%		58.0%

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

Year-to-date actual capital expenditure of R 35.4 million (25.8%) and capital commitments of R 22.2 million (16.2%) of the total capital expenditure budget results in available funds of R 79.5 million (58.0%) which must be spent by 30 June 2026.

Appendix A (attached hereto) contains the capital expenditure by Directorate, Department and Project as at 28 February 2026.

3.4 mSCOA Implementation Status

An mSCOA Technical Committee has been established. This committee will primarily address challenges in relation to the Data Integrity in the General Ledger. The next mSCOA Steering Committee meeting was held on 20 February 2026. During March National Treasury will be hosting workshops of the Regulations on the Minimum Business Process and System Requirements for mSCOA.

3.5 Conclusion

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: 13 March 2026

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

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

for the month ending 28 February 2026 of the 2025/2026 financial year has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.



DR RICHARD MARTIN
ACTING MUNICIPAL MANAGER
DATE: 13 March 2026

FINANCE AND GOVERNANCE COMMITTEE MEETING
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PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knyana Municipality - Table C1 Monthly Budget Statement Summary - M08 February									
Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	348,306	362,049	382,723	24,329	255,089	284,418	671	0%	362,723
Service charges	566,735	704,219	699,234	48,932	436,294	437,665	(1,371)	-0%	698,812
Investment revenue	5,308	4,626	8,429	909	7,689	7,472	217	3%	8,429
Transfers and subsidies - Government	153,071	155,382	177,053	3,115	124,966	123,784	1,202	0	177,053
Other own revenue	195,148	137,182	201,220	(3,189)	97,404	101,217	(3,813)	-4%	201,642
Total Revenue including capital transfers and contributions	1,268,567	1,433,458	1,448,659	74,085	931,472	954,506	(3,834)	-0%	1,448,659
Employee costs	338,641	374,678	379,153	27,622	224,119	223,345	874	0%	379,153
Remuneration of Councilors	5,684	11,825	10,926	829	8,600	6,599	1	0%	10,926
Depreciation and amortisation	57,820	56,548	237,444	3,635	33,584	30,696	3,288	11%	237,444
Interest	38,025	25,426	28,231	505	15,316	15,323	(7)	-0%	28,231
Inventory consumed and bulk purchases	366,178	403,787	414,360	29,618	232,375	231,886	476	0%	414,360
Transfers and subsidies	1,661	3,635	15,157	206	4,639	4,625	(8)	-2%	15,157
Other expenditure	361,097	370,375	413,419	23,120	185,418	231,232	(41,815)	-18%	413,419
Total Expenditure	1,175,106	1,262,374	1,498,680	85,336	796,330	743,619	(37,268)	-5%	1,498,680
Surplus/(Deficit)	93,461	171,084	(50,031)	(11,441)	225,122	190,886	34,235	18%	(50,031)
Transfers and subsidies - capital (monetary)	46,964	63,633	64,523	4,810	22,343	17,856	4,486	25%	64,523
Transfers and subsidies - capital (in-kind)	(650)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	138,575	234,717	14,493	(6,631)	247,464	208,743	38,722	19%	14,493
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	138,575	234,717	14,493	(6,631)	247,464	208,743	38,722	19%	14,493
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	63,633	63,575	4,404	23,869	21,610	2,200	10%	63,575
Borrowing	-	40,000	-	-	-	-	-	-	-
Internally generated funds	-	68,962	73,475	5,997	11,594	11,525	69	1%	73,475
Total sources of capital funds	-	172,595	137,050	10,401	35,463	33,135	2,368	7%	137,050
Financial position									
Total current assets	450,103	301,155	465,220		595,445				465,220
Total non current assets	1,564,148	1,661,469	1,492,064		1,564,651				1,492,064
Total current liabilities	447,349	256,913	391,828		376,605				391,828
Total non current liabilities	400,509	424,567	338,653		363,156				338,653
Community wealth/Equity	1,132,908	1,268,104	1,186,803		1,172,311				1,186,803
Cash flows									
Net cash from (used) operating	(14,801)	322,903	243,317	(13,069)	(8,246)	112,873	122,120	108%	142,795
Net cash from (used) investing	(59,839)	(197,473)	(154,210)	(12,179)	(40,804)	-	40,804	#DIV/0!	-
Net cash from (used) financing	(56,614)	(50,675)	(56,675)	(972)	(27,672)	-	27,672	#DIV/0!	(50,675)
Cash/cash equivalents at the month/year end	(197,645)	98,254	144,433	(28,299)	28,478	183,540	155,062	84%	198,129
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	68,476	31,285	18,490	15,899	13,763	46,126	84,157	322,202	600,097
Creditors Age Analysis									
Total Creditors	3,261	-	-	-	-	-	20	260	3,541

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Table C2: Financial Performance (Standard Classification)

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

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		405,383	413,881	428,834	26,522	307,325	306,621	704	0%	428,834
Executive and council		4,835	6,031	6,031	-	3,773	3,773	-	-	6,031
Finance and administration		400,548	407,850	422,803	26,522	303,551	302,848	704	0%	422,803
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		137,139	152,507	146,090	(6,413)	67,191	70,692	(3,501)	-5%	146,090
Community and social services		11,841	14,050	13,685	1,367	12,026	12,123	(97)	-1%	13,685
Sport and recreation		1,587	1,664	1,584	146	1,075	1,060	15	1%	1,584
Public safety		97,621	103,533	104,552	4,049	32,213	31,251	962	3%	104,552
Housing		26,091	33,260	26,269	(11,975)	21,877	26,257	(4,380)	-17%	26,269
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		34,807	34,925	34,728	2,126	12,630	12,102	529	4%	34,728
Planning and development		10,499	9,258	9,642	942	6,257	6,403	(146)	-2%	9,642
Road transport		21,926	24,595	24,754	1,184	6,374	5,641	732	13%	24,754
Environmental protection		2,382	1,072	332	-	-	58	(58)	-100%	332
<i>Trading services</i>		739,052	895,779	903,530	56,669	566,669	562,947	3,721	1%	903,530
Energy sources		442,781	518,744	520,085	37,237	337,142	337,162	(20)	0%	520,085
Water management		157,191	170,299	174,258	10,573	116,130	114,386	1,744	2%	174,258
Waste water management		77,101	134,433	127,659	5,815	59,099	57,116	1,983	3%	127,659
Waste management		61,979	72,303	81,528	3,043	54,297	54,283	15	0%	81,528
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,316,382	1,497,091	1,513,183	78,905	953,815	952,362	1,453	0%	1,513,183
Expenditure - Functional										
<i>Governance and administration</i>		191,191	239,463	238,921	15,137	132,126	130,010	2,116	2%	238,921
Executive and council		17,983	35,014	23,535	1,166	9,320	9,242	78	1%	36,572
Finance and administration		167,938	196,247	209,619	13,672	120,100	118,095	2,005	2%	196,582
Internal audit		5,270	8,202	5,767	299	2,706	2,673	33	1%	5,767
<i>Community and public safety</i>		247,493	229,853	248,002	13,649	122,437	156,660	(34,223)	-22%	248,002
Community and social services		21,491	20,672	23,608	1,693	16,041	15,442	598	4%	23,608
Sport and recreation		23,883	28,392	25,927	1,995	17,959	17,413	545	3%	25,927
Public safety		160,913	136,246	147,715	7,907	56,457	91,707	(35,251)	-38%	147,715
Housing		41,206	44,543	50,752	2,054	31,961	32,097	(136)	0%	50,752
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		85,156	99,472	117,527	6,597	57,994	58,301	(307)	-1%	117,527
Planning and development		39,588	46,467	66,100	3,216	31,079	30,690	389	1%	66,100
Road transport		41,554	48,130	47,508	3,146	24,813	25,351	(537)	-2%	47,508
Environmental protection		4,015	4,875	3,919	236	2,102	2,260	(158)	-7%	3,919
<i>Trading services</i>		547,601	693,586	874,741	50,153	393,793	398,648	(4,856)	-1%	874,741
Energy sources		382,082	430,643	439,756	28,370	126,082	127,436	(1,354)	-1%	439,756
Water management		107,001	102,603	111,189	7,238	169,677	170,933	(1,256)	-1%	111,189
Waste water management		86,525	93,056	242,693	6,062	48,628	49,206	(577)	-1%	242,693
Waste management		71,993	67,284	81,103	8,483	49,405	51,074	(1,669)	-3%	81,103
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1,171,441	1,262,374	1,479,191	85,536	706,350	743,619	(37,269)	-5%	1,479,191
Surplus/ (Deficit) for the year		144,941	234,717	33,992	(6,631)	247,464	208,743	38,722	0.1855	33,992

FINANCE AND GOVERNANCE COMMITTEE MEETING
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Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)

WC048 Knysna - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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

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Table C4: Financial Performance (Revenue and Expenditure)

Description	Ref	2025/26	Budget Year 2026/27						Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		397,816	465,762	463,597	35,394	298,752	299,697	(945)	0%	483,224
Service charges - Water		99,353	112,803	112,836	7,885	74,683	74,891	(208)	0%	112,787
Service charges - Waste Water Management		31,708	79,041	67,110	3,060	27,032	27,235	(204)	-1%	67,110
Service charges - Waste management		37,860	46,612	55,691	2,593	35,828	35,781	46	0%	55,691
Sale of Goods and Rendering of Services		29,434	32,753	34,329	(11,565)	26,604	31,190	(4,587)	-15%	34,329
Agency services		3,663	4,038	4,180	326	2,928	2,941	(14)	0%	4,180
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		29,520	29,324	33,040	2,490	19,519	19,516	4	0%	33,040
Interest from Current and Non Current Assets		5,308	4,626	8,429	909	7,689	7,472	217	3%	8,429
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7,758	8,583	7,405	14	4,448	5,032	(584)	-12%	7,405
Licence and permits		320	385	239	12	81	76	5	6%	239
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		6,197	4,624	4,822	485	3,015	2,802	213	8%	5,244
Non-Exchange Revenue										
Property rates		348,306	362,049	362,723	24,329	265,089	264,418	671	0%	362,723
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		97,190	103,207	103,209	4,039	32,127	30,952	1,175	4%	103,209
Licence and permits		1,478	1,467	1,214	114	845	834	11	1%	1,214
Transfers and subsidies - Operational		153,071	166,382	177,053	3,115	124,696	123,794	1,202	1%	177,053
Interest		11,093	11,811	11,341	896	7,396	7,463	(65)	-1%	11,341
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	1,000	1,000	-	-	-	-	-	1,000
Other Gains		8,496	-	441	-	441	441	-	-	441
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,288,967	1,433,458	1,448,659	74,093	931,472	934,508	(3,036)	0%	1,448,659
Expenditure By Type										
Employee related costs		338,641	374,678	379,153	27,622	224,119	223,245	874	0%	379,153
Remuneration of councillors		9,684	11,526	10,926	829	6,600	6,599	1	0%	10,926
Bulk purchases - electricity		328,988	357,093	366,230	26,179	211,413	211,828	(415)	0%	366,230
Inventory consumed		39,190	46,694	48,131	3,440	20,962	20,070	892	4%	48,131
Debt impairment		126,820	119,549	121,244	5,473	43,784	80,829	(37,045)	-46%	121,244
Depreciation and amortisation		57,820	68,548	237,444	3,636	33,684	30,696	3,288	11%	237,444
Interest		38,025	29,425	28,231	595	15,316	15,323	(7)	0%	28,231
Contracted services		149,112	152,032	179,699	9,345	87,079	87,205	(126)	0%	179,699
Transfers and subsidies		1,661	3,635	15,157	206	4,539	4,625	(86)	-2%	15,157
Irrecoverable debts written off		-	9,404	8,546	-	-	3,802	(3,802)	-100%	8,546
Operational costs		81,673	89,390	103,928	8,302	58,554	59,396	(842)	-1%	103,928
Losses on Disposal of Assets		279	-	-	-	-	-	-	-	-
Other Losses		3,214	-	-	-	-	-	-	-	-
Total Expenditure		1,175,106	1,262,374	1,498,690	85,536	706,350	743,819	(37,289)	-5%	1,498,690
Surplus/(Deficit)		93,461	171,084	(50,031)	(11,441)	225,122	190,688	34,233	0	(50,031)
Transfers and subsidies - capital (monetary allocations)		46,964	63,633	64,523	4,810	22,343	17,856	4,486	0	64,523
Transfers and subsidies - capital (in-kind)		(850)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		139,575	234,717	14,493	(6,631)	247,464	208,743	38,722	0	14,493
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		139,575	234,717	14,493	(6,631)	247,464	208,743	38,722	0	14,493
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		139,575	234,717	14,493	(6,631)	247,464	208,743	38,722	0	14,493
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		139,575	234,717	14,493	(6,631)	247,464	208,743	38,722	0	14,493

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

WC048 Knyasa - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - 1. Executive AND Council (110: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - 2. Corporate (120: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - 3. Finance (130: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - 5. Planning (150: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - 6. Community (160: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - 7. Electricity (170: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 24 - 8. Technical (180: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 25 - 9. Housing Services (190: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		-	-	16,159	207	1,052	1,061	11	1%	16,159
Vote 18 - 1. Executive AND Council (110: CAPEX)		-	85	85	1	39	39	-	-	85
Vote 19 - 2. Corporate (120: CAPEX)		-	1,060	1,944	12	268	268	-	-	1,944
Vote 20 - 3. Finance (130: CAPEX)		-	45	45	-	-	-	-	-	45
Vote 21 - 5. Planning (150: CAPEX)		-	1,060	5,307	169	1,225	-	1,225	#DIV/0!	5,307
Vote 22 - 6. Community (160: CAPEX)		-	20,818	17,371	4,993	7,604	-	-	-	17,371
Vote 23 - 7. Electricity (170: CAPEX)		-	16,496	16,790	1,209	4,247	-	-	-	16,790
Vote 24 - 8. Technical (180: CAPEX)		-	124,041	78,850	3,797	19,713	-	-	-	78,850
Vote 25 - 9. Housing Services (190: CAPEX)		-	9,200	500	12	1,215	183	1,032	565%	500
Total Capital single-year expenditure	4	-	172,585	137,050	10,401	35,403	33,135	2,269	7%	137,050
Total Capital Expenditure		-	172,585	137,050	10,401	35,403	33,135	2,269	7%	137,050
Capital Expenditure - Functional Classification										
Governance and administration		-	2,180	3,000	426	720	720	-	-	3,000
Executive and council		-	85	85	1	39	39	-	-	85
Finance and administration		-	2,095	3,005	425	681	681	-	-	3,005
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	19,618	16,150	79	4,484	3,432	1,032	30%	10,150
Community and social services		-	1,213	1,004	7	360	360	-	-	1,004
Sport and recreation		-	743	3,110	35	2,782	2,782	-	-	3,110
Public safety		-	8,462	5,536	26	107	107	-	-	5,536
Housing		-	9,200	500	12	1,215	183	1,032	565%	500
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	39,156	29,230	1,795	6,375	5,138	1,236	24%	29,230
Planning and development		-	500	419	35	90	90	-	-	419
Road transport		-	38,656	28,437	1,760	6,199	4,973	1,225	25%	28,437
Environmental protection		-	-	375	-	86	75	11	15%	375
Trading services		-	111,631	94,580	8,100	23,845	23,845	-	-	94,580
Energy sources		-	15,496	18,071	998	4,035	4,035	-	-	18,071
Water management		-	64,136	53,066	2,033	14,394	14,394	-	-	53,066
Waste water management		-	21,800	14,797	138	484	484	-	-	14,797
Waste management		-	10,200	8,646	4,932	4,932	-	-	-	8,646
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	172,585	137,050	10,401	35,403	33,135	2,269	7%	137,050
Funded by:										
National Government		-	52,367	56,178	4,404	20,778	19,610	1,168	6%	56,178
Provincial Government		-	11,246	7,397	-	3,031	1,969	1,032	52%	7,397
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-
Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	63,633	63,575	4,404	23,808	21,610	2,200	10%	63,575
Borrowing	6	-	40,000	-	-	-	-	-	-	-
Internally generated funds		-	68,962	73,475	5,997	11,594	11,525	69	1%	73,475
Total Capital Funding		-	172,585	137,050	10,401	35,403	33,135	2,269	7%	137,050

FINANCE AND GOVERNANCE COMMITTEE MEETING

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Table C6: Financial Position

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

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		106,001	90,724	106,475	129,748	106,475
Trade and other receivables from exchange transactions		64,465	66,862	65,844	117,309	65,844
Receivables from non-exchange transactions		100,564	92,286	100,564	122,061	100,564
Current portion of non-current receivables		4	4	4	(60)	4
Inventory		8,962	12,045	10,653	11,874	10,653
VAT		170,244	38,821	171,817	214,562	171,817
Other current assets		(137)	413	(137)	(48)	(137)
Total current assets		450,103	301,155	455,220	595,445	455,220
Non current assets						
Investments		3,423	3,176	3,423	3,578	3,423
Investment property		67,370	67,389	67,201	67,234	67,201
Property, plant and equipment		1,474,847	1,572,613	1,373,057	1,474,772	1,373,057
Biological assets						
Living and non-living resources						
Heritage assets		14,613	14,613	14,613	14,613	14,613
Intangible assets		34	34	(90)	32	(90)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(8)	(8)	(8)	(8)	(8)
Other non-current assets		3,869	3,672	3,869	3,869	3,869
Total non current assets		1,564,148	1,661,489	1,462,064	1,564,091	1,462,064
TOTAL ASSETS		2,014,252	1,962,644	1,917,284	2,159,536	1,917,284
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		47,885	(3,702)	(3,357)	47,319	(3,357)
Consumer deposits		15,872	15,538	15,872	16,241	15,872
Trade and other payables from exchange transactions		180,207	210,196	172,935	58,695	172,935
Trade and other payables from non-exchange transactions		11,806	(11,491)	11,716	(9,466)	11,716
Provision		38,953	40,758	44,961	46,431	44,961
VAT		146,749	7,615	149,701	217,386	149,701
Other current liabilities		5,877	-	-	-	-
Total current liabilities		447,349	258,913	391,828	376,605	391,828
Non current liabilities						
Financial liabilities		253,199	305,829	202,918	226,093	202,918
Provision		44,431	35,481	38,515	38,038	38,515
Long term portion of trade payables						
Other non-current liabilities		102,879	93,257	97,220	99,024	97,220
Total non current liabilities		400,509	434,567	338,653	363,156	338,653
TOTAL LIABILITIES		847,858	693,480	730,481	739,761	730,481
NET ASSETS	2	1,166,394	1,269,164	1,186,803	1,419,775	1,186,803
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,031,029	1,269,164	1,186,803	1,172,311	1,186,803
Reserves and funds						
Other		102,879	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,133,908	1,269,164	1,186,803	1,172,311	1,186,803

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Table C7: Cash Flow

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

Description	Ref	2025/26		Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		335,163	354,137	334,933	23,243	175,316	—	175,316	#DIV/0!	—
Service charges		576,775	657,391	749,314	16,183	151,375	—	151,375	#DIV/0!	—
Other revenue		125,003	292,312	201,019	39,821	341,259	—	341,259	#DIV/0!	—
Transfers and Subsidies - Operational		169,383	170,274	189,540	4,226	175,538	—	175,538	#DIV/0!	—
Transfers and Subsidies - Capital		56,364	63,633	64,523	—	23,857	—	23,857	#DIV/0!	—
Interest		948	45,761	52,810	638	3,653	996,265	(962,612)	-100%	1,491,617
Dividends		—	—	—	—	—	—	—	—	—
Payments										
Suppliers and employees		(1,239,408)	(1,227,644)	(1,303,881)	(97,063)	(864,995)	(853,431)	(11,563)	1%	(1,303,881)
Interest		(37,378)	(29,426)	(28,231)	(112)	(15,251)	(18,821)	3,570	-19%	(28,231)
Transfers and Subsidies		(1,651)	(3,635)	(16,710)	—	—	(11,140)	11,140	-100%	(16,710)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(14,801)	322,803	243,317	(13,063)	(9,248)	112,873	122,120	108%	142,794
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		—	1,000	1,000	—	—	—	—	—	—
Decrease (increase) in non-current receivables		—	—	—	(18)	(155)	—	(155)	#DIV/0!	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—
Payments										
Capital assets		(50,838)	(198,473)	(155,210)	(12,155)	(40,449)	—	(40,449)	#DIV/0!	—
NET CASH FROM/(USED) INVESTING ACTIVITIES		(50,838)	(197,473)	(154,210)	(12,173)	(40,604)	—	40,604	#DIV/0!	—
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—
Payments										
Repayment of borrowing		(96,614)	(50,675)	(50,675)	(972)	(27,872)	—	(27,872)	#DIV/0!	(50,675)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(96,614)	(50,675)	(50,675)	(972)	(27,872)	—	27,872	#DIV/0!	(50,675)
NET INCREASE/ (DECREASE) IN CASH HELD		(131,253)	74,655	38,432	(26,209)	(77,523)	112,873			92,119
Cash/cash equivalents at beginning:		23,609	23,609	106,001	—	106,001	70,667	35,334		106,001
Cash/cash equivalents at monthly year end:		(107,645)	98,264	144,433	(26,209)	28,478	183,540			198,120

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

Supporting Table SC3: Debtors Age Analysis

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

Description		Budget Year 2026/27										Actual 2025/26	
NT Code		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days	Debits Written Off against Debtors	Bad Debts I.L.O Council Policies
R thousands													
Debtors Age Analysis By Income Source													
1200	Trade and Other Receivables from Exchange Transactions - Water	10,138	7,142	3,371	2,901	2,210	10,653	15,548	60,252	112,215	91,584	-	-
1300	Trade and Other Receivables from Exchange Transactions - Electricity	24,962	9,221	5,702	4,674	4,087	4,653	20,482	77,217	151,005	111,122	-	-
1400	Receivables from Non-exchange Transactions - Property Rates	25,032	10,167	5,692	4,645	4,164	19,952	28,274	70,549	168,476	127,585	-	-
1500	Receivables from Exchange Transactions - Waste Water Management	3,921	2,477	2,022	1,895	1,796	2,325	7,706	62,989	85,142	76,722	-	-
1600	Receivables from Exchange Transactions - Waste Management	3,895	2,093	1,566	1,425	1,326	8,416	10,427	48,092	77,240	69,886	-	-
1700	Receivables from Exchange Transactions - Property Rental Debtors	345	64	47	36	22	28	1,198	7,180	8,920	8,464	-	-
1810	Interest on Ameer Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
1820	Recoverable unauthorised, irregular, fullless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
1900	Other	183	121	90	84	88	98	521	(4,088)	(2,902)	(3,297)	-	-
2000	Total By Income Source	68,476	31,285	18,490	15,659	13,703	46,126	84,157	322,202	600,097	481,845	-	-
2025/26 - totals only		69,879	23,930	13,324	12,750	13,158	46,538	101,266	246,312	530,457	420,323	-	-
Debtors Age Analysis By Customer Group													
2200	Organs of State	3,433	2,003	1,347	931	948	4,141	3,376	5,067	21,246	14,463	-	-
2300	Commercial	23,305	9,444	6,055	6,015	5,021	8,502	33,518	118,504	210,364	171,960	-	-
2400	Households	41,738	19,838	11,088	8,713	7,735	33,482	47,262	198,630	368,487	295,822	-	-
2500	Other	-	-	-	-	-	-	-	-	-	-	-	-
2600	Total By Customer Group	68,476	31,285	18,490	15,659	13,703	46,126	84,157	322,202	600,097	481,845	-	-

Supporting Table SC4: Creditors Age Analysis

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

Budget Year 2026/27														Prior year totals for chart (same)
Description		NT Code	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			
R thousands														
Creditors Age Analysis By Customer Type														
	Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-	
	Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-	
	PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-	
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	
	Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-	
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	
	Trade Creditors	0700	3,261	-	-	-	-	-	20	260	3,541	4,546	-	
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	
	Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-	
	Total By Customer Type	1000	3,261	-	-	-	-	-	20	260	3,541	4,546	-	

Supporting Table SC5: Investment Portfolio

WCO48 Kayana - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M08 February

R thousands	Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Capital Guarantee (Yr/No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commitment Recipient	Expiry date of Investment	Opening balance	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
			Yr	Months										
	Municipality													
	Investec - (Caded to DBSA)	021941-500	Call		Call Deposit	Call Deposit	7.25%	-	-	Call Deposit	3,550	18	-	3,578
	Investec - (Own Funds)	021941-503	Call		Call Deposit	Call Deposit	7.25%	-	-	Call Deposit	23	0	-	24
	Standard Bank - (Own Funds)	2885674203-011	Call		Call Deposit	Call Deposit	8.25%	-	-	Call Deposit	0	-	-	0
	Standard Bank - (Own Funds)	2885674203-032	Fixed		Fixed	Fixed	8.55%	-	-	Fixed	-	-	-	-
	Standard Bank - (Own Funds)	2885674203-035	Fixed		Fixed	Fixed	7.39%	-	-	Fixed	-	-	50,000	50,000
	Standard Bank - (Own Funds)	2885674203-034	Fixed		Fixed	Fixed	7.39%	-	-	Fixed	-	-	-	-
	Standard Bank - (Own Funds)	2885674203-033	Call		Call Deposit	Call Deposit	8.16%	-	-	Call Deposit	26,754	108	-	26,931
	Standard Bank - (Own Funds)	338568115-001	Call		Call Deposit	Call Deposit	8.60%	-	-	Call Deposit	15,555	85	-	15,641
	Municipality sub-total										45,903	270	50,000	95,173
	TOTAL INVESTMENTS AND INTEREST	2									45,903	270	50,000	95,173

FINANCE AND GOVERNANCE COMMITTEE MEETING
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Supporting Table SC6: Transfers and Grant Receipts

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

Description	Ref	2025/26		Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		140,972	150,647	151,184	1,398	108,958	108,197	769	0.7%	151,184
Equitable Share		130,576	137,908	137,908	—	103,431	103,431	—	—	137,908
Expanded Public Works Programme Integrated Grant		1,279	1,461	1,461	347	1,027	1,120	(93)	-8.3%	1,461
Integrated National Electrification Programme Grant		141	1,304	1,304	119	573	454	119	26.3%	1,304
Local Government Financial Management Grant		1,800	1,900	1,900	82	501	493	8	1.7%	1,900
Municipal Disaster Response Grant		311	—	43	—	—	—	—	—	43
Municipal Infrastructure Grant		3,784	5,204	5,698	580	2,390	1,954	436	22.3%	5,698
Neighbourhood Development Partnership Grant		1,922	1,957	1,957	47	144	98	47	47.5%	1,957
Water Services Infrastructure Grant		1,160	913	913	243	891	647	243	37.6%	913
Provincial Government:		11,523	11,809	12,981	1,329	10,851	10,793	58	0.5%	12,981
Specify (Add grant description)		11,523	11,809	12,981	1,329	10,851	10,793	58	0.5%	12,981
District Municipality:		2	637	—	—	99	—	99	#DIV/0!	—
Specify (Add grant description)		2	637	—	—	99	—	99	#DIV/0!	—
Other grant providers:		574	2,289	12,908	387	5,089	4,803	285	5.9%	12,908
Chemical Industry Seta		574	2,289	2,555	387	1,002	717	285	39.6%	2,555
Construction, Education and Training SETA		—	—	10,353	—	4,086	4,086	—	—	10,353
Total Operating Transfers and Grants	5	153,071	165,382	177,053	3,115	124,998	123,794	1,202	1.0%	177,053
Capital Transfers and Grants										
National Government:		39,417	53,459	56,178	4,810	20,043	16,187	3,856	23.8%	56,178
Integrated National Electrification Programme Grant		937	6,696	6,696	796	3,823	3,026	796	26.3%	6,696
Municipal Disaster Response Grant		2,072	1,072	289	—	—	58	(58)	-100.0%	289
Municipal Infrastructure Grant		15,868	24,561	28,063	2,082	9,321	7,299	2,082	28.8%	28,063
Neighbourhood Development Partnership Grant		12,815	13,043	13,043	310	963	663	310	47.5%	13,043
Water Services Infrastructure Grant		7,735	6,087	6,087	1,622	5,937	5,211	726	13.9%	6,087
Provincial Government:		7,548	10,174	8,345	—	2,299	1,889	630	37.8%	8,345
Specify (Add grant description)		7,548	10,174	8,345	—	2,299	1,889	630	37.8%	8,345
Other grant providers:		850	—	—	—	—	—	—	—	—
Unspecified		850	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	47,815	63,633	64,523	4,810	22,343	17,856	4,488	25.1%	64,523
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	200,885	229,015	241,576	7,924	147,339	141,650	5,689	4.0%	241,576

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Supporting Table SC7: Transfers and Grant Expenditure

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

Description	Ref	2025/26		Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		68,442	88,545	94,930	4,605	57,274	56,223	1,051	1.9%	94,930
Chemical Industry Seta	403	2,289	2,555	285	1,002	-	1,002	#DIV/0!		2,555
Construction, Education and Training SETA	171	-	10,353	-	4,086	4,310	(223)	-5.2%		10,353
Equitable Share	24,913	39,494	33,876	1,954	15,745	15,225	520	3.4%		33,876
Expanded Public Works Programme Integrated Grant	1,281	1,461	1,461	150	1,027	1,067	(71)	-6.4%		1,461
Local Government Financial Management Grant	1,800	1,900	1,900	41	501	515	(14)	-2.6%		1,900
Municipal Infrastructure Grant	1,645	2,267	1,494	137	1,189	1,128	61	5.4%		1,494
Specify (Add grant description)	38,230	40,934	43,291	2,038	33,724	33,948	(224)	-0.7%		43,291
Provincial Government:		38,230	40,934	43,291	2,038	33,724	33,948	(224)	-0.7%	43,291
Specify (Add grant description)	38,230	40,934	43,291	2,038	33,724	33,948	(224)	-0.7%		43,291
Other grant providers:		574	2,289	12,908	285	5,069	4,310	779	16.1%	12,908
Chemical Industry Seta	403	2,289	2,555	285	1,002	-	1,002	#DIV/0!		2,555
Construction, Education and Training SETA	171	-	10,353	-	4,086	4,310	(223)	-5.2%		10,353
Total operating expenditure of Transfers and Grants:		107,246	131,568	151,129	6,928	96,087	94,400	1,687	1.7%	151,129
Capital expenditure of Transfers and Grants										
National Government:		-	63,633	63,575	4,404	23,809	21,610	2,200	10.2%	63,575
Integrated National Electrification Programme Grant	-	8,696	8,696	796	3,823	3,823	-	-		8,696
Municipal Disaster Response Grant	-	-	289	-	-	58	(58)	-100.0%		289
Municipal Infrastructure Grant	-	24,561	28,083	1,676	10,055	8,830	1,225	13.9%		28,083
Neighbourhood Development Partnership Grant	-	13,043	13,043	310	963	963	-	-		13,043
Specify (Add grant description)	-	11,246	7,397	-	3,031	1,999	1,032	51.6%		7,397
Water Services Infrastructure Grant	-	6,087	6,087	1,622	5,937	5,937	-	-		6,087
Provincial Government:		-	11,246	7,397	-	3,031	1,999	1,032	51.6%	7,397
Specify (Add grant description)	-	11,246	7,397	-	3,031	1,999	1,032	51.6%		7,397
Total capital expenditure of Transfers and Grants		-	74,879	70,971	4,404	26,841	23,609	3,232	13.7%	70,971
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,246	206,447	222,100	11,332	122,928	118,009	4,938	4.1%	222,100

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Supporting Table SC8: Councillor and Staff Benefits

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

Summary of Employee and Councillor remuneration	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands		A	B	C					
	1								D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		7,868	9,994	9,148	677	5,388	5,387	1	0%
Pension and UIF Contributions		679	758	634	56	455	456	(1)	0%
Medical Aid Contributions		155	156	101	10	74	73	1	1%
Motor Vehicle Allowance		363	391	406	31	250	250	-	-
Cellphone Allowance		569	581	565	50	387	386	0	0%
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		6	-	71	6	47	47	-	-
Sub Total - Councillors		9,669	11,890	10,928	829	6,600	6,599	1	0%
% Increase	4		23.0%	13.0%					13.0%
Senior Managers of the Municipality	3								
Basic Salaries and Wages		5,574	8,367	12,216	522	4,407	4,433	(26)	-1%
Pension and UIF Contributions		478	899	1,173	82	692	704	(12)	-2%
Medical Aid Contributions		60	191	218	11	96	108	(12)	-11%
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		302	486	490	-	265	490	(225)	-46%
Motor Vehicle Allowance		419	683	817	97	450	422	28	7%
Cellphone Allowance		-	6	4	-	-	1	(1)	-100%
Housing Allowances		58	108	108	-	-	22	(22)	-100%
Acting and post related allowance		15	14	14	-	-	3	(3)	-100%
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,908	10,754	15,040	712	5,909	6,181	(272)	-4%
% Increase	4		55.7%	117.8%					117.8%
Other Municipal Staff									
Basic Salaries and Wages		186,389	226,057	205,287	16,810	130,145	127,968	2,178	2%
Pension and UIF Contributions		38,596	46,445	42,953	3,367	27,064	27,694	(640)	-2%
Medical Aid Contributions		14,414	16,931	15,810	1,314	10,215	10,026	188	2%
Overtime		27,867	20,506	34,159	3,112	18,328	18,424	(96)	-1%
Performance Bonus		15,161	15,885	15,885	-	15,228	16,164	(935)	-6%
Motor Vehicle Allowance		8,345	8,622	8,622	637	4,889	4,592	297	6%
Cellphone Allowance		-	-	-	-	-	-	-	-
Housing Allowances		2,790	3,553	3,553	211	1,508	1,513	(5)	0%
Other benefits and allowances		9,736	4,778	10,596	901	5,843	5,959	(116)	0%
Payments in lieu of leave		4,970	3,229	5,965	268	2,152	2,161	(9)	0%
Long service awards		1,900	-	-	-	-	-	-	-
Post-retirement benefit obligations		16,678	15,042	15,281	-	-	1	(1)	-100%
Entertainment		-	-	-	-	-	-	-	-
Scarcity		2,088	1,945	2,211	195	1,573	1,460	113	8%
Acting and post related allowance		10,829	5,435	11,538	1,063	6,154	6,093	61	1%
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		339,973	368,427	371,478	27,679	223,190	222,054	1,135	1%
% Increase	4		8.4%	9.3%					9.3%
Total Parent Municipality		356,548	391,070	397,444	29,221	235,699	234,634	865	0%
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS		356,548	391,070	397,444	29,221	235,699	234,634	865	0%
% Increase	4		8.7%	11.3%					11.5%
TOTAL MANAGERS AND STAFF		346,879	379,181	386,518	28,391	229,098	228,235	863	0%

Supporting Table SC9: Monthly targets for Cash Receipts and Payments

WC488 Kuyana - Supporting Table SC3 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

WUono nylsila - supporting rate 303 monthly budget statement - saucens and revesed targets for cash receipts - moor tatory	Ref	Description	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
			Budget Year 2026/27												Budget Year Budget Year Budget Year		
			July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	2026/27	+1 2027/28	
R thousands	1																
Cash Receipts By Source																	
Priority rates		(35,405)	3,648	39,347	67,193	26,219	26,777	24,295	23,243	-	-	-	(175,319)	-	370,772	387,088	
Service charges - Electricity revenue		(25,851)	19,207	20,077	66,228	16,723	20,592	17,911	16,113	-	-	-	(150,860)	-	485,511	506,979	
Service charges - Water revenue		(3,274)	62	60	3,389	52	16	30	95	-	-	-	(391)	-	185,507	115,281	
Service charges - Waste Water Management		(214)	-	-	214	-	-	-	-	-	-	-	-	-	73,961	76,902	
Service charges - Waste Management		(2,591)	14	8	2,614	14	11	9	15	-	-	-	(84)	-	49,598	59,452	
Rental of facilities and equipment		2	90	116	210	168	197	118	91	-	-	-	(991)	-	8,971	9,386	
Interest earned - external investments		296	474	278	430	425	503	543	639	692	692	692	2,764	8,429	4,839	5,052	
Interest earned - outstanding debtors		(440)	-	-	440	-	-	-	84	-	123,569	123,569	1,112,377	1,483,188	43,027	44,920	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		(1,478)	2,263	2,098	5,027	1,794	1,616	1,968	2,139	-	-	-	(16,209)	-	51,594	53,865	
Licences and permits		1,349	2,505	3,124	3,073	2,026	1,877	2,362	1,952	-	-	-	(18,209)	-	1,927	2,011	
Agency services		134	128	127	150	134	130	130	129	-	-	-	(1,062)	-	4,223	4,409	
Transfers and Subsidies - Operational		79,238	49,468	221	7,981	4,442	30,959	2	4,226	-	-	-	(175,539)	-	144,927	151,155	
Other revenue		39,238	38,877	38,999	39,102	38,503	35,123	32,797	33,882	-	-	-	(293,511)	-	124,500	131,138	
Cash Receipts by Source		47,837	115,735	104,444	186,833	90,489	117,743	80,240	82,484	124,291	124,291	124,291	232,879	1,491,617	1,471,828	1,546,647	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1,458	-	-	13,578	8,821	-	-	-	-	-	-	(23,857)	-	59,346	61,107	
Transfers and subsidies - capital (monetary allocations) (Net / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	
VAT Control (receipts)		61	-	1,722	240	1,999	5,837	-	1,627	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	115,146	114,839	
Total Cash Receipts by Source		49,415	115,735	106,166	210,651	101,299	121,360	80,240	84,111	124,291	124,291	124,291	232,879	1,491,617	1,643,373	1,722,313	

Cash Payments by Type		Other Cash Flows/Payments by Type		Other Cash Flows/Payments		Total Cash Payments by Type		NET INCREASE/(DECREASE) IN CASH HELD		Cash/cash equivalents at the month/ye end:	
Employer-related costs	44,825	41,149	41,434	57,210	43,034	43,449	43,474	32,371	39,351	32,184	408,517
Remuneration of directors	-	-	-	-	-	-	-	910	910	910	12,807
Interest	440	470	-	-	13,844	385	112	2,353	2,353	2,353	12,292
Bank purchases - Electricity	38,545	38,017	25,910	26,989	24,995	25,906	26,382	35,097	35,097	35,097	18,979
Acquisitions - water & other inventory	2,720	835	1,102	1,572	1,346	1,734	3,102	3,420	3,429	3,162	415,306
Contracted services	13,213	8,444	12,018	12,515	11,868	7,880	8,837	12,211	17,211	17,211	54,995
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	175,092
Transfers and subsidies - other	-	-	-	-	-	-	-	1,303	1,303	1,303	3,240
Other expenditure	21,805	15,222	18,512	15,291	17,881	36,530	16,285	9,829	9,829	9,829	111,473
	112,879	112,131	112,269	98,721	114,722	141,398	92,148	102,584	102,372	102,140	1,213,450
Other Cash Flows/Payments by Type											
Capital assets	-	5	3,332	4,711	5,626	7,657	12,155	-	-	-	153,988
Repayment of borrowing	1,159	-	1,528	-	-	22,800	872	-	-	-	59,467
Other Cash Flow/Payments	1,546	-	-	-	-	-	-	8,474	8,474	8,474	117,858
	1,546	-	-	-	-	-	-	8,474	8,474	8,474	176,310
NET INCREASE/(DECREASE) IN CASH HELD											
Cash/cash equivalents at the month/ye beginning:	66,169	3,598	117,447	108,219	(44,475)	(19,365)	(26,314)	13,233	13,445	13,677	171,629
Cash/cash equivalents at the month/ye end:	(42,560)	(38,961)	(50,443)	38,728	(8,747)	(28,312)	(54,630)	(41,397)	(41,397)	(41,397)	238,101
	(42,560)	(38,961)	(50,443)	38,728	(8,747)	(28,312)	(54,630)	(41,397)	(41,397)	(41,397)	413,731

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

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

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

Description	Ref	2025/26		Budget Year 2026/27						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	†									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	99,824	22,303	812	8,554	7,522	(1,032)	-13.7%	22,303
Roads Infrastructure		–	9,000	2,152	–	1,043	11	(1,032)	-9134.4%	2,152
Roads		–	8,000	–	–	1,032	–	1,032	#DIV/0!	–
Capital Spares		–	1,000	2,152	–	11	11	–	–	2,152
Electrical Infrastructure		–	2,800	5,224	614	614	614	–	–	5,224
MV Networks		–	2,800	4,613	413	413	413	–	–	4,613
LV Networks		–	–	611	201	201	201	–	–	611
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	44,424	13,931	186	6,714	6,714	–	–	13,931
Water Treatment Works		–	2,774	9,868	186	4,010	4,010	–	–	9,868
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	650	838	–	–	–	–	–	838
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	41,000	3,224	–	2,704	2,704	–	–	3,224
Sanitation Infrastructure		–	1,300	397	–	–	–	–	–	397
Pump Station		–	–	–	–	–	–	–	–	–
Retreatment		–	1,300	397	–	–	–	–	–	397
Rail Infrastructure		–	2,400	600	12	183	183	–	–	600
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	2,400	600	12	183	183	–	–	600
Community Assets		–	3,800	500	–	–	–	–	–	500
Community Facilities		–	3,800	500	–	–	–	–	–	500
Fire/Ambulance Stations		–	3,800	250	–	–	–	–	–	250
Police		–	–	250	–	–	–	–	–	250
Computer Equipment		–	750	1,714	12	268	268	–	–	1,714
Computer Equipment		–	750	1,714	12	268	268	–	–	1,714
Furniture and Office Equipment		–	803	700	2	200	200	–	–	700
Furniture and Office Equipment		–	803	700	2	200	200	–	–	700
Machinery and Equipment		–	3,988	1,312	96	283	283	–	–	1,312
Machinery and Equipment		–	3,988	1,312	96	283	283	–	–	1,312
Transport Assets		–	12,307	14,030	4,932	5,844	5,844	–	–	14,030
Transport Assets		–	12,307	14,030	4,932	5,844	5,844	–	–	14,030
Total Capital Expenditure on new assets	1	–	81,572	40,580	5,853	15,148	14,117	(1,032)	-7.3%	40,580

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

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February										
Description	Ref	2025/26		Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	32,193	42,194	479	2,943	1,707	(1,236)	-72.4%	42,194
Roads Infrastructure		-	13,543	18,020	479	2,629	1,404	(1,225)	-87.3%	18,020
Roads		-	13,543	18,020	479	2,629	1,404	1,225	87.3%	18,020
Water Supply Infrastructure		-	1,050	11,000	-	-	-	-	-	11,000
Distribution		-	1,050	11,000	-	-	-	-	-	11,000
Sanitation Infrastructure		-	13,600	9,800	-	228	228	-	-	9,800
Waste Water Treatment Works		-	13,600	9,800	-	228	228	-	-	9,800
Solid Waste Infrastructure		-	4,000	3,000	-	-	-	-	-	3,000
Capital Spares		-	4,000	3,000	-	-	-	-	-	3,000
Coastal Infrastructure		-	-	375	-	86	75	(11)	-14.8%	375
Promenades		-	-	375	-	86	75	11	14.8%	375
Community Assets		-	1,000	1,000	-	-	-	-	-	1,000
Sport and Recreation Facilities		-	1,000	1,000	-	-	-	-	-	1,000
Capital Spares		-	1,000	1,000	-	-	-	-	-	1,000
Total Capital Expenditure on renewal of existing assets	1	-	33,193	43,194	479	2,943	1,707	(1,236)	-72.4%	43,194

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

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

Description	Ref	2025/26			Budget Year 2026/27					Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		24,064	27,745	28,742	1,347	8,145	8,073	(73)	-0.9%	28,742
Roads Infrastructure		3,016	5,600	5,600	513	2,540	2,540	-		5,600
Roads		3,016	5,600	5,600	513	2,540	2,540	-		5,600
Storm water Infrastructure		779	1,000	1,000	5	114	114	-		1,000
Drainage Collection										
Storm water Conveyance		779	1,000	1,000	5	114	114	-		1,000
Attenuation										
Electrical Infrastructure		15,736	14,527	15,027	419	3,602	3,602	-		15,027
Power Plants										
HV Substations		2,185	2,000	2,000	63	852	852	-		2,000
HV Switching Station		324	261	261	3	5	5	-		261
HV Transmission Conductors		589	1,004	1,504	31	283	283	-		1,504
MV Substations										
MV Switching Stations										
MV Networks		4,664	5,313	5,313	256	830	830	-		5,313
LV Networks		7,975	5,946	5,946	65	1,631	1,631	-		5,946
Capital Spares										
Water Supply Infrastructure		3,376	5,038	5,368	111	1,450	1,377	(73)	-5.3%	5,368
Water Treatment Works		2,856	4,155	4,155	111	1,445	1,373	73	5.3%	4,155
Capital Spares		520	883	1,233	-	4	4	-		1,233
Sanitation Infrastructure		564	1,230	1,230	240	370	370	-		1,230
Waste Water Treatment Works		564	1,230	1,230	240	370	370	-		1,230
Solid Waste Infrastructure		592	350	497	60	68	68	-		497
Landfill Sites										
Waste Transfer Stations		592	350	497	60	68	68	-		497
Community Assets		3,273	2,821	2,933	39	2,691	2,691	-		2,933
Community Facilities		1,558	1,271	1,304	33	1,211	1,211	-		1,304
Halls		545	455	475	1	449	449	-		475
Museums		13	-	-	-	-	-	-		-
Libraries		61	75	82	1	71	71	-		82
Cemeteries/Crematoria		444	306	311	-	286	286	-		311
Police		18	35	35	-	7	7	-		35
Parks										
Public Open Space		477	400	400	31	398	398	-		400
Sport and Recreation Facilities		1,715	1,550	1,629	6	1,480	1,480	-		1,629
Indoor Facilities										
Outdoor Facilities		1,715	1,550	1,629	6	1,480	1,480	-		1,629
Other assets		918	716	715	81	319	319	-		715
Operational Buildings		722	714	714	81	319	319	-		714
Municipal Offices		721	713	713	80	318	318	-		713
Depots		1	1	1	0	1	1	-		1
Capital Spares										
Housing		196	2	2	-	-	-	-		2
Staff Housing		2	2	2	-	-	-	-		2
Social Housing		194	-	-	-	-	-	-		-
Transport Assets		8,673	7,276	7,940	722	3,046	3,046	-		7,940
Transport Assets		8,673	7,276	7,940	722	3,046	3,046	-		7,940
Total Repairs and Maintenance Expenditure	1	36,928	38,569	40,331	2,189	14,200	14,128	(73)	-0.5%	40,331

FINANCE AND GOVERNANCE COMMITTEE MEETING
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Supporting Table SC13(d): Depreciation

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

Description	Ref	2025/26		Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		45,851	55,871	45,506	2,443	19,293	20,131	838	4.2%	45,506
Roads Infrastructure		9,617	10,932	10,933	546	3,928	4,595	667	14.5%	10,933
Roads		9,617	10,932	10,933	546	3,928	4,595	(667)	-14.5%	10,933
Storm water Infrastructure		20	1,151	1,151	88	669	671	2	0.3%	1,151
Drainage Collection		20	1,151	1,151	88	669	671	(2)	-0.3%	1,151
Electrical Infrastructure		8,994	19,913	13,345	584	5,151	5,456	305	5.8%	13,345
Power Plants		3	-	18	-	-	2	(2)	-100.0%	18
HV Substations		8,991	19,913	13,327	584	5,151	5,454	(304)	-3.6%	13,327
Water Supply Infrastructure		19,180	21,784	17,802	1,213	9,363	9,280	(82)	-0.9%	17,802
Distribution		19,180	21,784	17,802	1,213	9,363	9,280	82	0.9%	17,802
Sanitation Infrastructure		6,367	44	163	3	44	39	(5)	-12.9%	163
Pump Station		-	-	72	-	-	6	(6)	-100.0%	72
Retreatment		41	-	-	-	-	-	-	-	-
Waste Water Treatment Works		6,282	-	47	-	-	4	(4)	-100.0%	47
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		44	44	44	3	44	29	15	50.9%	44
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,504	1,988	2,019	4	50	33	(17)	-50.8%	2,019
Landfill Sites		1,504	1,988	2,019	4	50	33	17	50.8%	2,019
Information and Communication Infrastructure		78	80	93	6	88	57	(31)	-55.4%	93
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		78	80	93	6	88	57	31	55.4%	93
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		2,093	2,061	3,234	142	2,022	1,268	(754)	-59.4%	3,234
Community Facilities		1,464	1,323	2,478	93	1,372	892	(480)	-53.8%	2,478
Halls		618	619	726	44	627	367	259	70.7%	726
Centres		7	7	558	1	8	51	(43)	-84.7%	558
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		46	58	58	2	23	16	7	47.5%	58
Teaching Stations		0	0	0	0	0	0	(0)	-75.0%	0
Museums		6	-	6	0	0	2	(1)	-76.8%	6
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		437	243	392	18	286	175	112	63.9%	392
Cemeteries/Crematoria		15	58	142	3	98	41	57	139.4%	142
Police		2	-	-	-	-	-	-	-	-
Parks		116	122	126	9	121	81	39	48.6%	126
Public Ablution Facilities		-	-	5	1	1	2	(1)	-66.8%	5
Markets		-	-	-	-	-	-	-	-	-
Stalls		27	23	272	2	23	35	(11)	-33.0%	272
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		191	191	194	14	185	123	62	50.5%	194
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		629	738	756	49	650	376	(274)	-72.8%	756
Indoor Facilities		-	717	717	45	621	369	263	73.3%	717
Outdoor Facilities		629	21	39	4	29	18	11	63.1%	39
Capital Spares		-	-	-	-	-	-	-	-	-
Investment properties		136	136	170	10	137	93	(43)	-46.1%	170
Revenue Generating		136	136	170	10	137	93	(43)	-46.1%	170
Improved Property		136	136	170	10	137	93	43	46.1%	170
Other assets		703	688	945	53	726	455	(271)	-59.5%	945
Operational Buildings		703	688	871	53	726	449	(277)	-41.7%	871
Municipal Offices		703	688	871	53	726	449	277	61.7%	871
Housing		-	1	74	-	-	6	6	100.0%	74
Staff Housing		-	1	74	-	-	6	(6)	-100.0%	74
Social Housing		-	-	-	-	-	-	-	-	-
Intangible Assets		15	15	124	1	20	21	1	4.6%	124
Services		-	-	-	-	-	-	-	-	-
Licences and Rights		15	15	124	1	20	21	1	4.6%	124
Computer Software and Applications		15	15	124	1	20	21	(1)	-4.6%	124
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		911	839	1,922	216	1,007	1,051	44	4.2%	1,922
Computer Equipment		911	839	1,922	216	1,007	1,051	(44)	-4.2%	1,922
Furniture and Office Equipment		1,821	7,412	10,052	507	5,837	5,023	(814)	-16.2%	10,052
Furniture and Office Equipment		1,821	7,412	10,052	507	5,837	5,023	814	16.2%	10,052
Machinery and Equipment		789	1,142	3,805	79	2,796	1,276	(1,520)	-119.1%	3,805
Machinery and Equipment		789	1,142	3,805	79	2,796	1,276	1,520	119.1%	3,805
Transport Assets		1,832	383	2,790	182	2,147	1,378	(769)	-55.8%	2,790
Transport Assets		1,832	383	2,790	182	2,147	1,378	769	55.8%	2,790
Total Depreciation	1	84,161	68,548	68,548	3,635	33,984	30,888	(3,266)	-10.7%	68,548

Monthly Budget Statement – February 2026

FINANCE AND GOVERNANCE COMMITTEE MEETING
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Supporting Table SC13(e): Upgrading of Existing Assets

WC048 Knyema - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

Description	Ref	2025/26		Budget Year 2026/27						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	57,170	50,748	4,083	15,329	15,329	–		50,748
Roads Infrastructure		–	25,112	10,417	1,281	3,570	3,570	–		10,417
Roads		–	25,112	10,417	1,281	3,570	3,570	–		10,417
Storm water Infrastructure		–	1,500	1,500	50	93	93	–		1,500
Drainage Collection		–	1,500	1,500	50	93	93	–		1,500
Electrical Infrastructure		–	8,696	8,696	796	3,823	3,823	–		8,696
MV Substations		–	8,696	8,696	796	3,823	3,823	–		8,696
Water Supply Infrastructure		–	15,162	24,635	1,847	7,681	7,681	–		24,635
Dams and Weirs		–	–	4,300	–	–	–	–		4,300
Bulk Mains		–	917	917	–	–	–	–		917
Distribution		–	14,245	19,418	1,847	7,681	7,681	–		19,418
Sanitation Infrastructure		–	6,700	5,400	88	163	163	–		5,400
Pump Station		–	3,000	3,200	–	75	75	–		3,200
Retiulation		–	3,300	1,800	88	88	88	–		1,800
Waste Water Treatment Works		–	400	400	–	–	–	–		400
Community Assets		–	–	2,074	3	1,837	1,840	3	0.2%	2,074
Community Facilities		–	–	153	3	53	56	3	5.6%	153
Halls		–	–	–	(3)	(3)	–	(3)	NDN/DI	–
Cemeteries/Crematoria		–	–	153	6	56	56	–		153
Sport and Recreation Facilities		–	–	1,921	–	1,784	1,784	–		1,921
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	1,921	–	1,784	1,784	–		1,921
Other assets		–	650	474	(2)	141	143	2	1.1%	474
Operational Buildings		–	650	474	(2)	141	143	2	1.1%	474
Municipal Offices		–	650	474	(2)	141	143	(2)	-1.1%	474
Total Capital Expenditure on upgrading of existing assets	1	–	57,820	53,298	4,084	17,307	17,312	5	0.0%	53,298

APPENDIX A - Capex Report as at 28 February 2026

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

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

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Monthly Budget Statement – February 2026

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F&G05/05/26

QUARTERLY INSURANCE REPORT – QUARTER 3 OF 2025/2026

REPORT FROM THE DIRECTOR: FINANCIAL SERVICES

PURPOSE OF THE REPORT

To present to the Finance and Governance Committee the Quarterly Insurance Report for the quarter ending March 2026.

BACKGROUND

Knysna Municipality is insured against various perils including fire, theft, storm and malicious damage to property. The Municipality has extensive public liability cover, and the portfolio is updated as and when necessary.

DISCUSSION

The main classifications for claims are as follows:

- Public liability: the legal liability the Municipality may have towards members of the public.
- Property loss: coverage of incidents on Municipal property.

Active Claims on main classifications are as follows:

PUBLIC LIABILITY	Active Claims
Storm Water / Broken Water / Sewer Pipes	21
Potholes / Poor Road Conditions	26
Electricity	7
Glass & Other	24
PROPERTY LOSS	Active Claims
Machinery Breakdown	2
Theft & Vandalism	7
House Owners	6
Glass / Windscreen	15
Vehicle Accidents	29
Business All Risk / Other	5

FINANCIAL IMPLICATIONS

Various claims have not yet been finalised. The total cost to Council for these claims are therefore unknown at this stage

Should claims be below the excess value, the Municipality is liable for payment.

Excess amounts paid by the Municipality for the period 1 July 2025 to 31 March 2026:

Public Liability	Excess Amount
StormWater/ Sewerage	-
Potholes and Poor Road Conditions	4,347.83
Electricity	-
Glass & Other	878.10
Cost to Council	5,225.93

Property Loss	Excess Amount	Jul'25	Aug'25	Sep'25	Oct'25	Nov'25	Dec'25	Jan'26	Feb'26	Mar'26
Machinery Breakdown	-	-	-	-	-	-	-			
Theft & Vandalism	-	-	-	-	-	-	-			
House Owners	-	-	-	-	-	-	-			
Glass/ Windscreen	5,480.54	1,091.28	1,345.78	-	-	-	-		3043.48	
Vehicle Accidents	33,043.51	-	8,695.66	-	-	8,695.66	-		8695.66	6956.53
Business All Risk/ Other	37,305.33	2,173.91	8,695.65	14,696.65	-	2,173.91	-	2173.91	7391.3	
Cost to Council	75,829.38	3,265.19	18,737.09	14,696.65	-	10,869.57	-	2,173.91	19,130.44	6,956.53

RELEVANT LEGISLATION

Municipal Finance Management Act (No 56 of 2003);
Asset Management Policy;
Fleet Management Policy;
Supply Chain Management Policy; and
Information Technology Policy.

RECOMMENDATION OF THE ACTING MUNICIPAL MANAGER

That the Quarterly Insurance Report for the Quarter 3 ending December 2025 be noted.

APPENDIX / ADDENDUM

Annexure A – Quarterly Insurance Report as at 31 March 2026

File Number: 9/1/2/10

Execution: Director: Financial Services

FINANCE AND GOVERNANCE COMMITTEE MEETING
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Knysna Municipality						
Claims Register as at 31 March 2026						
Reporting Period	Claim No.	Directorate / Department Description	Classification	Incident Description	Excess amount	Claim Progress
2021/22_Q4	E6/21-22/147	Refuse Removal	Property Loss: Glass/Windscreens	Canopy CX9757	3,500.00	Arranged for repairs
2021/22_Q4	E6/21-22/151	Workshop	Property Loss: Vehicle Accident	Accident CX44800 & CA/62648	Not available	Claim registered with insurers
2021/22_Q4	E6/21-22/152	Water Reticulation	Property Loss: Vehicle Accident	Accident CX19189	Not available	Claim registered with insurers
2021/22_Q4	E6/21-22/155	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim- Damage to Car- 7 Kloof Gardens	100,000.00	Referred to Insurance Committee
2021/22_Q4	E6/21-22/159	Housing	Property Loss: House Owners	House Burnt- 07 DD Nxoli,Joodsekamp	Not available	Claim registered with insurers
2022/23_Q1	E6/22-23/8	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim- Fell on Pavement- Bellrock Crescent, Cola Beach	25,000.00	Referred to Insurance Committee
2022/23_Q2	E6/22-23/15	Refuse Removal	Property Loss: Glass/Windscreens	CX9757	3,500.00	Claim registered with insurer
2022/23_Q2	E6/22-23/19	Water Reticulation	Public Liability:Storm Water/Broken Water/Sewer	3rd Party Claim- Water Damage	25,000.00	Claim registered with insurers
2022/23_Q2	E6/22-23/32	Water Reticulation	Property Loss: Vehicle Accident	Accident CX67989	5,000.00	Claim registered with insurers
2022/23_Q2	E6/22-23/36	Income	Property Loss: Business All Risk/Other	Damage to PC and Screen	2,500.00	Claim registered with insurers
2022/23_Q2	E6/22-23/36	Water Reticulation	Property Loss: Glass/Windscreens	Windscreen CX18227	500.00	Claim registered with insurers
2022/23_Q2	E6/22-23/40	Refuse Removal	Property Loss: Vehicle Accident	Accident CX69686	5,000.00	Claim registered with insurer
2022/23_Q3	E6/22-23/44	Community Services	Property Loss: Business All Risk/Other	Fire - Taxi Rank	10,000.00	Claim registered with insurers
2022/23_Q3	E6/22-23/45	Community Services	Property Loss: Business All Risk/Other	Fire - Taxi Rank	10,000.00	Claim registered with insurers
2022/23_Q3	E6/22-23/46	Law Enforcement	Property Loss: Vehicle Accident	Accident CX67989 & CX2503	5,000.00	Claim registered with insurers
2022/23_Q3	E6/22-23/53	Electrical Distribution	Public Liability: Other	3rd Party Claim-01 Gardiner Street	25,000.00	Requested Departmental report
2022/23_Q3	E6/22-23/55	P/W Stormwater	Public Liability:Storm Water/Broken Water/Sewer	3rd Party Claim- C826 Concordia, Knysna,65/0	25,000.00	Requested Departmental report
2022/23_Q3	E6/22-23/60	P/W Stormwater	Public Liability:Storm Water/Broken Water/Sewer	3rd Party Claim- Water Damage- CW28 / Concordia	25,000.00	Requested Departmental Report
2022/23_Q3	E6/22-23/62	Refuse Removal	Property Loss: Glass/Windscreens	Canopy Window CX9757	500.00	Claim registered with insurers
2022/23_Q4	E6/22-23/65	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim- Fell on Pavement (Tide Street Soh & Associates)	25,000.00	Claim registered with insurers
2022/23_Q4	E6/22-23/66	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim- Pothole damage - Rexford via Howard Road	10,000.00	Requested Departmental Report
2022/23_Q4	E6/22-23/67	Fire	Property Loss: Glass/Windscreens	Window CX44710	7,500.00	Claim registered with insurers
2022/23_Q4	E6/22-23/70	Refuse Removal	Property Loss: Glass/Windscreens	Windscreen CX62454	5,000.00	Claim registered with insurers
2022/23_Q4	E6/22-23/75	Housing	Property Loss: House Owners	House Burnt- CW145 Concordia	25,000.00	Claim registered with insurers
2022/23_Q4	E6/22-23/77	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim- Pothole damage - Park Street	100,000.00	Requested Departmental Report
2022/23_Q4	E6/22-23/79	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim- Pothole Damage- Waterfront Drive	100,000.00	Requested Departmental Report
2022/23_Q4	E6/22-23/89	P/W Stormwater	Public Liability:Storm Water/Broken Water/Sewer	3rd Party Claim- Water Damage- 1321 Calendar Street	25,000.00	Claim registered with insurers
2022/23_Q4	E6/22-23/91	Water Reticulation	Property Loss: Glass/Windscreens	Windscreen (CX68422)	3,500.00	Claim registered with insurers
2022/23_Q4	E6/22-23/92	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim- Kingfisher Drive- VBH Attorneys	25,000.00	Claim registered with insurers
2022/23_Q4	E6/22-23/94	Water Reticulation	Property Loss: Vehicle Accident	Accident CX19189 & CX58092	5,000.00	Claim registered with insurers
2022/23_Q4	E6/22-23/95	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim- Pothole Damage- Kunjani Mall	100,000.00	Requested Departmental Report
2022/23_Q4	E6/22-23/96	Water Reticulation	Public Liability:Storm Water/Broken Water/Sewer	3rd Party Claim- Damage to Vehicle- Waterfront Drive Turn of	25,000.00	Requested Departmental Report
2022/23_Q4	E6/22-23/97	Electrical Distribution	Property Loss: Vehicle Accident	Accident CX11493 & CX35350	5,000.00	Claim registered with insurers
2022/23_Q4	E6/22-23/98	Water Reticulation	Property Loss: Vehicle Accident	Accident CX68446	5,000.00	Claim registered with insurers
2022/23_Q4	E6/22-23/99	Parks Department	Public Liability: Glass & Other	3rd Party Claim- Damage to Car- CX68395	25,000.00	Claim registered with insurers
2022/23_Q4	E6/22-23/100	Parks	Public Liability: Glass & Other	3rd Party Claim- Damage to Vehicle	25,000.00	Requested Departmental Report
2022/23_Q4	E6/22-23/101	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim- Fell on Pavement Oldes Restaurant	25,000.00	Requested Departmental Report
2023/24_Q1	E6/23-24/9	Fire Department	Property Loss: Vehicle Accident	Accident CX31861 Riots(884098)	5,000.00	Awaiting feedback from dept
2023/24_Q1	E6/23-24/27	Law Enforcement	Property Loss: Vehicle Accident	Accident CX67991	3,500.00	Claim registered with insurers
2023/24_Q1	E6/23-24/30	Parks & Recreation	Property Loss: Glass/Windscreens	Windscreen (CX68427)	500.00	Claim registered with insurers
2023/24_Q1	E6/23-24/38	Water Reticulation	Property Loss: Vehicle Accident	Accident CX68422 (885828)	5,000.00	Claim registered with insurers
2023/24_Q1	E6/23-24/39	Traffic Department	Property Loss: Vehicle Accident	Accident CX53563	5,000.00	Claim registered with insurers
2023/24_Q1	E6/23-24/40	Refuse Removal	Property Loss: Vehicle Accident	Accident CX69904	5,000.00	Claim registered with insurers
2023/24_Q1	E6/23-24/41	Fire Department	Property Loss: Vehicle Accident	Accident CX13574 & CX50166	5,000.00	Claim registered with insurers
2023/24_Q2	E6/23-24/49	Parks & Recreation	Public Liability: Glass & Other	3rd Party Claim- Damage to Car-Tree fell on car	25,000.00	Requested Dept Report
2023/24_Q2	E6/23-24/51	P/W Stormwater	Public Liability:Storm Water/Broken Water/Sewer	3rd Party Claim- Water Damage- 477 Protea Street	25,000.00	Requested Dept Report
2023/24_Q2	E6/23-24/53	Disaster Management	Public Liability:Storm Water/Broken Water/Sewer	3rd Party Claim - Storm water Damage- Noetzee	25,000.00	Requested Dept Report
2023/24_Q2	E6/23-24/55	Parks & Recreation	Public Liability: Glass & Other	3rd Party Claim- Tree fell on Roof	25,000.00	Requested Dept Report
2023/24_Q2	E6/23-24/62	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim- Damage to Vehicle-George Rex Drive	25,000.00	Requested Dept Report
2023/24_Q2	E6/23-24/65	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim-Pothole- Knysna Correctional Services (G Zondagh)	25,000.00	Requested Dept Report
2023/24_Q2	E6/23-24/68	P/W Stormwater	Public Liability:Storm Water/Broken Water/Sewer	3rd Party Claim- Water Damage-10 Mfuleni Street, White Location	25,000.00	Requested Dept Report
2023/24_Q3	E6/23-24/82	Water Reticulation	Public Liability:Storm Water/Broken Water/Sewer	3rd Party Claim - 17 Bitou Street, Hornlee, Knysna	25,000.00	Claim registered with insurers
2023/24_Q3	E6/23-24/83	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim - Pothole Damage, 145 Bibbys Hoek	25,000.00	Requested Dept Report
2023/24_Q3	E6/23-24/92	Parks & Recreation	Public Liability: Glass & Other	3rd Party Claim- Damage to Window- Queen Street	25,000.00	Awaiting Dept Report
2023/24_Q3	E6/23-24/96	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim- Pothole Damage Gray Street	25,000.00	Requested Dept Report
2023/24_Q4	E6/23-24/99	Water Reticulation	Property Loss: Vehicle Accident	Accident CX67989 & CX55935	5,000.00	Claim registered with insurers
2023/24_Q4	E6/23-24/100	Housing	Property Loss: House Owners	Water Damage - 173 Damsobos North (Linda Kamte)	10,000.00	Claim registered with insurers
2023/24_Q4	E6/23-24/101	Water Reticulation	Public Liability:Storm Water/Broken Water/Sewer	3rd Party Claim - Water Damage (23 Daffidol Avenue Fraaisig)	25,000.00	Claim registered with insurers

FINANCE AND GOVERNANCE COMMITTEE MEETING

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Knysna Municipality						
Claims Register as at 31 March 2026						
Reporting Period	Claim No.	Directorate / Department Description	Classification	Incident Description	Excess amount	Claim Progress
2023/24_Q4	E6/23-24/102	Water Reticulation	Property Loss: Glass/Windcreens	Windscreen CX68422	5,000.00	Claim registered with insurers
2023/24_Q4	E6/23-24/103	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim - Pothole Damage (N2 near KwikSpar)	25,000.00	Requested Dept Report
2023/24_Q4	E6/23-24/104	Water Reticulation	Public Liability: Storm Water/Broken Water/Sewer	3rd Party Claim - Water Damage (17 Church Square)	25,000.00	Requested Dept Report
2023/24_Q4	E6/23-24/105	P/W Streets	Public Liability: Glass & Other	3rd Party Claim - Stolen Street Pole (Kennet Street & Wilson Street)	25,000.00	Requested Dept Report
2023/24_Q4	E6/23-24/107	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim - Pothole Damage (N2 After Quick spar)	25,000.00	Claim Registered with insurers
2023/24_Q4	E6/23-24/108	Parks & Recreation	Public Liability: Glass & Other	3rd Party Claim - Damage to Window (Back of Fire Station)	25,000.00	Claim Approved by Department
2023/24_Q4	E6/23-24/109	Water Reticulation	Public Liability: Storm Water/Broken Water/Sewer	3rd Party Claim - Sinkhole Damage (Old Toll Road)	25,000.00	Requested Dept Report
2023/24_Q4	E6/23-24/120	Water Reticulation	Public Liability: Storm Water/Broken Water/Sewer	3rd Party Claim - Water Damage (Saltriver, Old Cape Road)	25,000.00	Claim registered with insurers
2023/24_Q4	E6/23-24/121	Refuse Removal	Public Liability: Glass & Other	3rd Party Claim - Spill kit	25,000.00	Requested Dept Report
2023/24_Q4	E6/23-24/123	Water Reticulation	Public Liability: Storm Water/Broken Water/Sewer	3rd Party Claim - Damage to Vehicle (Saltriver, Old Cape Road)	25,000.00	Claim registered with insurers
2023/24_Q4	E6/23-24/126	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim - Damage to vehicle (9 Sunridge Street)	25,000.00	Requested Dept Report
2023/24_Q4	E6/23-24/127	Parks & Recreation	Public Liability: Glass & Other	3rd Party Claim - Tree fell on Property (6/A Howard Street)	25,000.00	Claim registered with insurers
2023/24_Q4	E6/23-24/134	P/W Streets	Public Liability: Poor road conditions	3rd Party Claim - Pothole Damage (Chungwa Street, Khayaletu)	2,500.00	Claim registered with insurers
2023/24_Q4	E6/23-24/144	Sports Ground	Property Loss: Business All Risk/Other	Burst Geyser & Stolen Plumbing pipes - Loeie Park Sports Ground	2,500.00	Claim registered with insurers
2023/24_Q4	E6/23-24/154	Parks & Recreation	Public Liability: Glass & Other	3rd Party Claim - Window Damage (Springs Car Wholesalers)	25,000.00	Claim Approved by Department
2023/24_Q4	E6/23-24/158	Water Reticulation	Public Liability: Storm Water/Broken Water/Sewer	3rd Party Claim - Water Damage (1158 Jonathan Street)	25,000.00	Report Requested from Department
2023/24_Q4	E6/23-24/159	Sports Ground	Property Loss: Theft & Vandalism	Stolen Electrical Transformer Cables	Not available	Claim Registered with insurer
2023/24_Q4	E6/23-24/160	Sports Ground	Public Liability: Other	3rd Party Claim - Injury on Sports Ground (Anzil Williams)	Not available	File close by insurer pending summons
2023/24_Q4	E6/23-24/161	Electrical Distribution	Public Liability: Other	3rd Party Claim - Stolen truck batteries x 2	25,000.00	Awaiting departmental report
2023/24_Q4	E6/23-24/165	Electrical Distribution	Public Liability: Other	3rd Party Claim: stolen car battery and bulbs:858 Hall Street, Hornlee	25,000.00	Report Request from Department
2024/25_Q1	E6/24-25/13	Sewer Reticulation	Property Loss: Machinery Breakdown	Belvidere Upper Duthie - Pumpstation	150,000.00	Follow up on claim progress
2024/25_Q1	E6/24-25/14	Water Reticulation	Property Loss: Theft & Vandalism	Vandalism - Saltriver 2 Sewer Pumpstation	5,000.00	Await claim documents
2024/25_Q1	E6/24-25/27	Parks & Recreation	Property Loss: Glass/Windcreens	Windscreen CX18096	3,500.00	Claim Registered with insurers
2024/25_Q2	E6/24-25/28	P/W Streets	Property Loss: Glass/Windcreens	Windscreen CX1741	3,500.00	Claim Registered with insurers
2024/25_Q2	E6/24-25/29	Water Reticulation	Property Loss: Theft & Vandalism	Vandalism - Bgali Reservoir	25,000.00	Claim Registered with insurers
2024/25_Q2	E6/24-25/32	Parks & Recreation	Public Liability: Glass & Other	3rd Party Claim - Window Damage	25,000.00	Report Requested from department
2024/25_Q2	E6/24-25/36	Mechanical Workshop	Property Loss: Glass/Windcreens	Windscreen CX35482	3,500.00	Claim Registered with insurers, awaiting authorization
2024/25_Q2	E6/24-25/37	PMU	Property Loss: House Owners	Damage House (Property Loss)	25,000.00	Report Requested from department, Contractor involved for works performed
2024/25_Q2	E6/24-25/38	Parks & Recreation	Public Liability: Glass & Other	3rd Party Claim - Window Damage	25,000.00	Request information by claimant - only email received
2024/25_Q2	E6/24-25/39	Refuse	Property Loss: Vehicle Accident	Damage to Mount Joy Property (Refuse Truck)	30,000.00	Claim registered with insurers
2024/25_Q3	E6/24-25/40	Electrical Distribution	Public Liability: Electricity	Damage to ice machine due to power outage	25,000.00	Report Requested from department
2024/25_Q3	E6/24-25/49	Housing	Property Loss: House Owners	3rd Party Claim- House Burnt	5,000.00	Email to department requesting proof of transfer of ownership
2024/25_Q3	E6/24-25/50	Community Services	Property Loss: Vehicle Accident	Accident-CX66256	5,000.00	Report Request from Department
2024/25_Q3	E6/24-25/52	Electrical Distribution	Public Liability: Electricity	3rd Party: Electrical Damage	25,000.00	Requested info from 3rd party/request dept report
2024/25_Q3	E6/24-25/53	Community Services	Property Loss: Glass/Windcreens	Damage to vehicle: CX6 /990	500.00	Claim submitted to Insurer
2024/25_Q3	E6/24-25/56	Infrastructure	Property Loss: Vehicle Accident	Damage to Vehicle: CX40/35	5,000.00	Request SAPS report from Claimant
2024/25_Q3	E6/24-25/58	Solid Waste	Property Loss: Vehicle Accident	Damage to Vehicle: CAA 519447	5,000.00	Claim submitted to Insurer
2024/25_Q3	E6/24-25/60	Community Services	Property Loss: Vehicle Accident	Damage to Vehicle: CX71376	5,000.00	Request information from Claimant
2024/25_Q3	E6/24-25/61	Electrical Distribution	Public Liability: Electricity	3rd Party Claim: Electrical Damage	25,000.00	Report Request from Department
2024/25_Q4	E6/24-25/63	Community Services	Public Liability: Other	3rd Party Claim: Damaged yard	25,000.00	Requested information from Claimant
2024/25_Q4	E6/24-25/64	Community Services	Property Loss: Glass/Windcreens	Broken windscreen: CX34649	500.00	Claim submitted to Insurer
2024/25_Q4	E6/24-25/67	Electrical Distribution	Public Liability: Electricity	3rd Party Claim - Electrical Damage	25,000.00	Report Request from Department
2024/25_Q4	E6/24-25/72	Infrastructure Services	Property Loss: Theft & Vandalism	Stolen Fence	25,000.00	Report requested from Department
2024/25_Q4	E6/24-25/75	Infrastructure Services	Public Liability: Poor road conditions	3rd Party Claim: Damage tyre	25,000.00	Report requested from Department
2024/25_Q4	E6/24-25/79	Infrastructure Services	Property Loss: Vehicle Accident	Damage to Vehicle CX40131	3,500.00	Claim submitted to insurers
2024/25_Q4	E6/24-25/82	Infrastructure Services	Public Liability: Storm Water/Broken Water/Sewer	3rd Party claim: Burst Geyser	25,000.00	Request information from IP
2024/25_Q4	E6/24-25/85	Electrical Distribution	Public Liability: Electricity	3rd Party claim: Electrical Damage	25,000.00	Request information from IP
2024/25_Q4	E6/24-25/86	Electrical Distribution	Public Liability: Electricity	3rd party claim-Fire Damage	25,000.00	Request Departmental report
2025/26_Q1	E6/25-26/03	Community Services	Public Liability: Glass & Other	3rd party claim Damage to property	R25,000.00	Requested information from IP
2025/26_Q1	E6/25-26/05	Community Services	Property Loss: Vehicle Accident	Damage to Vehicle: CX66256&CX76657	R5,000.00	Submit claim to insurer
2025/26_Q1	E6/25-26/06	Community Services	Public Liability: Glass & Other	3rd party claim-Windscreen Damage	R25,000.00	Requested information from IP
2025/26_Q1	E6/25-26/13	Electrical Distribution	Public Liability: Electricity	3rd Party Claim: Electrical Damage	R25 000.00	Request report from Department
2025/26_Q1	E6/25-26/19	Infrastructure Services	Public Liability: Potholes/Poor road conditions	3rd party claim:Fell in drain	Not available	Requested report from Department
2025/26_Q1	E6/25-26/20	Community Services	Property Loss: Vehicle Accident	Damage to Vehicle: CX47765	R5,000.00	Claim Registered with Insurer
2025/26_Q1	E6/25-26/23	Infrastructure Services	Property Loss: Vehicle Accident	Accident CX8429	R5,000.00	Claim registered with insurer
2025/26_Q1	E6/25-26/24	Housing	Property Loss: House Owners	Burnt House(MLS 89 Dinangwe)	R10 000.00	Claim regised with insurer
2025/26_Q1	E6/25-26/25	Infrastructure Services	Public Liability: Storm Water/Broken Water/Sewer	3rd party claim: Damage to property	Not available	Request documents from IP
2025/26_Q2	E6/25-26/26	Electrical Distribution	Public Liability: Glass & Other	Windshield Damage CX44033 (920135)	3,500.00	Claim regised with insurer

FINANCE AND GOVERNANCE COMMITTEE MEETING
AGENDA
06 MAY 2026

Knysna Municipality						
Claims Register as at 31 March 2026						
Reporting Period	Claim No.	Directorate / Department Description	Classification	Incident Description	Excess amount	Claim Progress
2025/26_Q2	E6.2025-26.27	Infrastructure Services	Public Liability:Storm Water/Broken Water/Sewer	3rd party claim: Water Damage	25,000.00	Claim registered with insurer
2025/26_Q2	E6.2025-26.28	I.H.S	Public Liability:Storm Water/Broken Water/Sewer	3rd party claim: Water Damage	25,000.00	Request Report from Department
2025/26_Q2	E6.2025-26.29	Public works	Property Loss: Vehicle Accident	Accident CX9186&CG19453	25,000.00	Claim registered with insurer
2025/26_Q2	E6.2025-26.32	I.H.S	Public Liability: Potholes/Poor road conditions	3rd party claim:TP Fell on staircase	25,000.00	Request documents from TP
2025/26_Q2	E6.2025-26.33	Water and Sewer	Public Liability: Potholes/Poor road conditions	3rd party claim: TP fell in a defective manhole	25,000.00	Request documents from TP
2025/26_Q2	E6.2025-26.35	P/W Roads	Public Liability: Potholes/Poor road conditions	3rd party claim: TP Fell in an uncovered drain	25,000.00	Request information from Department
2025/26_Q2	E6.2025-26.36	Water and Sewer	Property Loss: Vehicle Accident	Windshield Damage: CX44941 (5006251)	3,500.00	Claim registered with insurer
2025/26_Q2	E6.2025-26.37	Properties	Property Loss: Theft & Vandalism	Break-In Hornlee Civic Offices	25,000.00	Claim registered with insurer
2025/26_Q3	E6.2025-26.40	P/W Roads	Public Liability: Potholes/Poor road conditions	3rd Party Claim:Pothole Damage	R100 000.00	Request Report from Department
2025/26_Q3	E6.2025-26.41	LED	Property Loss: Business All Risk/Other	Fire Damage-Taxi Rank	R10 000.00	Claim registered with insurer
2025/26_Q3	E6.2025-26.42	Libraries	Public Liability: Glass & Other	3rd party claim: AccidentCAA4231&CX42220	R25 000.00	Claim registered with insurer
2025/26_Q3	E6.2025-26.43	Libraries	Property Loss: Theft & Vandalism	Break-in Smutsville Library	R25 000.00	Request Report from Department
2025/26_Q3	E6.2025-26.44	Properties	Property Loss: Theft & Vandalism	Stolen airconditioners-Electrical Department	R5,000.00	Claim registered with insurer
2025/26_Q3	E6.2025-26.47	P/W Roads	Public Liability: Glass & Other	3rd party claim: Damage to property (CX4058)	R25 000.00	Claim registered with insurer
2025/26_Q3	E6.2025-26.48	Planning and Development	Property Loss: Vehicle Accident	Damag to Vehicle: CX67986	R5,000.00	Claim registered with insurer
2025/26_Q3	E6.2025-26.49	I.H.S	Public Liability: Glass & Other	3rd party claim: Damage to property	R25 000.00	Requested information from TP
2025/26_Q3	E6.2025-26.50	Community Services	Property Loss: Vehicle Accident	Damage to Vehicle CX69905	R5,000.00	Awaiting for Mr. Pietesen to sign the claim form
2025/26_Q3	E6.2025-26.51	P/W Roads	Public Liability: Potholes/Poor road conditions	3rd Party Claim: Pothole Damage	R100 000.00	Request Report from Department
2025/26_Q3	E6.2025-26.53	Parks and Recreation	Public Liability: Potholes/Poor road conditions	3rd Party Claim: Pothole Damage	R25 000.00	Claim registered with insurer
2025/26_Q3	E6.2025-26.54	Parks and Recreation	Public Liability: Glass & Other	Accident CX39940&M175BS GP	R25 000.00	Claim registered with insurer
2025/26_Q3	E6.2025-26.56	Electrical Department	Property Loss: Glass/Windcreens	Window Damage: CX35482 (4082739.)	R2 500.00	Claim Registered with insurer
2025/26_Q3	E6.2025-26.57	P/W Roads	Public Liability:Storm Water/Broken Water/Sewer	Water Damage:12 C Concordia Road	R25 000.00	Request documents fom TP
2025/26_Q3	E6.2025-26.58	Electrical Department	Property Loss: Vehicle Accident	Accidednt CX13465&CX52036	R5,000.00	Claim Registered with insurer
2025/26_Q3	E6.2025-26.59	P/W Roads	Public Liability: Potholes/Poor road conditions	3rd Party-Pothole Damage	R100,000.00	Request report from Department
2025/26_Q3	E6.2025-26.60	P/W Roads	Public Liability:Storm Water/Broken Water/Sewer	3rd party claim: Water Damage	R25 000.00	Claim registered with insurer
2025/26_Q3	E6.2025-26.61	Electrical Department	Property Loss: Machinery Breakdown	Damage Transformer	R150,000.00	Claim submitted to insurer
					2,632,500.00	

7. **IN COMMITTEE ITEMS (SEE SEPARATE AGENDA)**
8. **ADJOURNMENT**

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