



Annexure A

Main and Supporting Budget Tables

2026/27 MTREF

Final

Medium Term

Revenue and Expenditure

WC048 Knysna - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	(19.053)	311.886	348.306	362.049	362.723	362.723	338.253	389.118	403.516	418.446
Service charges	440.283	512.582	566.736	704.219	699.234	698.812	590.355	758.586	823.728	895.534
Investment revenue	2.014	2.131	5.308	4.626	8.429	8.429	10.058	11.241	11.657	12.088
Transfer and subsidies - Operational	133.960	144.436	153.071	165.382	177.053	177.053	162.826	171.226	171.808	176.276
Other own revenue	163.967	185.313	195.148	197.182	201.220	201.642	156.889	185.951	170.303	183.097
Total Revenue (excluding capital transfers and contributions)	721.171	1.156.349	1.268.567	1.433.458	1.448.659	1.448.659	1.258.381	1.516.122	1.581.011	1.685.441
Employee costs	292.469	323.927	338.641	374.678	379.153	379.153	304.626	413.591	426.464	440.133
Remuneration of councillors	9.787	9.821	9.684	11.926	10.926	10.926	9.089	11.472	11.897	12.303
Depreciation, amortisation and impairment	59.435	71.867	57.859	68.548	237.444	237.444	44.459	152.397	186.906	155.169
Interest, Dividends and Rent on Land	35.276	41.587	38.025	29.426	28.231	28.231	15.594	34.765	36.079	37.038
Inventory consumed and bulk purchases	296.765	337.910	368.178	403.787	414.360	414.776	317.614	452.039	493.956	511.366
Transfers and subsidies	1.934	1.118	1.661	3.635	15.157	14.907	7.280	7.423	3.118	3.241
Other expenditure	379.485	396.037	361.052	370.375	413.419	413.254	273.656	455.880	457.923	464.733
Total Expenditure	1.075.150	1.182.268	1.175.100	1.262.374	1.498.690	1.498.690	972.318	1.527.565	1.616.342	1.623.983
Surplus/(Deficit)	(353.979)	(25.919)	93.467	171.084	(50.031)	(50.031)	286.063	(11.443)	(35.331)	61.458
Transfers and subsidies - capital (monetary allocations)	38.901	64.894	46.964	63.633	64.523	64.523	32.283	53.547	45.500	46.649
Transfers and subsidies - capital (in-kind)	–	–	850	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(315.078)	38.975	141.281	234.717	14.493	14.493	318.346	42.103	10.169	108.107
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(315.078)	38.975	141.281	234.717	14.493	14.493	318.346	42.103	10.169	108.107
Capital expenditure & funds sources										
Capital expenditure	–	–	–	172.585	137.050	137.050	55.603	249.310	174.630	163.753
Transfers recognised - capital	–	–	–	63.633	63.575	63.575	32.745	54.398	45.500	46.649
Borrowing	–	–	–	40.000	–	–	–	99.440	45.820	35.904
Internally generated funds	–	–	–	68.952	73.475	73.475	22.858	95.472	83.310	81.200
Total sources of capital funds	–	–	–	172.585	137.050	137.050	55.603	249.310	174.630	163.753
Financial position										
Total current assets	98.281	204.784	279.859	262.334	283.403	283.403	443.197	483.841	617.899	841.039
Total non current assets	1.511.905	1.526.483	1.531.912	1.661.489	1.462.064	1.462.064	1.573.927	1.659.371	1.647.095	1.655.679
Total current liabilities	278.078	321.725	437.890	251.408	382.239	382.239	403.568	462.685	472.027	481.469
Total non current liabilities	340.914	322.687	271.473	323.191	221.192	221.192	243.729	465.760	568.032	682.206
Community wealth/Equity	1.021.149	995.471	1.031.029	1.269.164	1.186.803	1.186.803	1.172.311	1.214.414	1.224.583	1.332.690
Cash flows										
Net cash from (used) operating	262.426	208.005	(5.719)	426.308	342.109	342.109	(11.698)	260.345	240.676	296.435
Net cash from (used) investing	(91.314)	(87.099)	(64.274)	(197.473)	(154.210)	(154.210)	(42.700)	(273.976)	(197.824)	(183.316)
Net cash from (used) financing	–	26.705	4.712	–	–	–	3.757	38.529	(30.714)	(56.667)
Cash/cash equivalents at the year end	171.111	147.612	(65.281)	228.835	187.899	187.899	(50.641)	130.899	143.037	199.489

WC048 Knysna - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Cash backing/surplus reconciliation										
Cash and investments available	174.041	150.787	(61.858)	232.011	191.322	191.322	(47.003)	134.322	146.460	202.912
Application of cash and investments	157.994	186.996	165.532	149.747	150.799	151.248	34.765	15.312	21.021	24.345
Balance - surplus (shortfall)	16.047	(36.209)	(227.390)	82.264	40.522	40.073	(81.768)	119.010	125.439	178.567
Asset management										
Asset register summary (WDV)	1.077.251	1.058.399	1.036.484	1.193.405	966.637	966.637		1.163.943	1.151.668	1.160.251
Depreciation	51.416	53.167	54.161	68.548	68.548	68.548		50.395	59.782	59.260
Renewal and Upgrading of Existing Assets	–	–	–	91.013	96.490	94.803		186.267	131.480	116.609
Repairs and Maintenance	66.820	47.448	36.928	38.559	40.331	40.704		51.652	69.740	72.903
Free services										
Cost of Free Basic Services provided	(15.540)	(20.184)	(26.263)	(24.627)	(25.030)	(25.030)		–	(25.000)	(27.317)
Revenue cost of free services provided	(26.656)	(33.033)	(32.142)	(35.162)	(23.834)	(23.834)		(20.653)	(24.625)	(25.536)
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	3	3	3		3	3	3
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	3	3	3		4	4	4

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

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Governance and administration		305.878	355.609	405.383	413.881	428.834	428.834	460.135	462.088	480.869
Executive and council		5.132	5.738	4.835	6.031	6.031	6.031	17.757	8.388	10.556
Finance and administration		300.746	349.870	400.548	407.850	422.803	422.803	442.377	453.700	470.313
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		116.419	132.616	137.139	152.507	146.090	146.090	150.787	145.424	156.460
Community and social services		12.026	11.092	11.841	14.050	13.685	13.685	13.560	14.307	14.519
Sport and recreation		1.460	1.465	1.587	1.664	1.584	1.584	1.676	1.681	1.743
Public safety		87.818	95.518	97.621	103.533	104.552	104.552	97.869	101.395	105.146
Housing		15.115	24.541	26.091	33.260	26.269	26.269	37.682	28.041	35.051
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		22.828	26.110	34.807	34.925	34.728	34.728	29.796	19.056	19.708
Planning and development		10.843	12.288	10.499	9.258	9.642	9.642	10.299	8.968	9.286
Road transport		11.091	13.812	21.926	24.595	24.754	24.754	19.496	10.088	10.422
Environmental protection		893	10	2.382	1.072	332	332	–	–	–
Trading services		594.890	706.908	739.052	895.779	903.530	903.530	928.952	999.943	1.075.054
Energy sources		343.742	432.806	442.781	518.744	520.085	520.085	550.602	613.613	678.507
Water management		118.750	141.920	157.191	170.299	174.258	174.258	178.923	179.807	186.078
Waste water management		80.796	78.396	77.101	134.433	127.659	127.659	104.433	111.720	112.394
Waste management		51.601	53.787	61.979	72.303	81.528	81.528	94.994	94.803	98.075
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1.040.014	1.221.243	1.316.382	1.497.091	1.513.183	1.513.183	1.569.669	1.626.511	1.732.090
Expenditure - Functional										
Governance and administration		168.988	193.695	191.335	239.463	238.974	239.135	259.304	256.781	247.484
Executive and council		19.524	33.153	17.983	35.014	23.535	36.214	29.136	15.966	16.512
Finance and administration		145.347	155.828	168.082	196.247	209.672	197.425	224.250	232.427	222.233
Internal audit		4.118	4.714	5.270	8.202	5.767	5.497	5.918	8.389	8.740
Community and public safety		250.077	252.426	248.231	229.853	248.626	248.981	279.139	298.307	313.534
Community and social services		24.168	24.410	21.491	20.672	23.608	23.850	34.644	38.194	38.826
Sport and recreation		26.326	24.305	23.466	28.392	25.975	26.705	29.721	40.171	41.052
Public safety		150.329	160.759	162.068	136.246	148.290	147.827	162.781	179.387	185.433
Housing		49.253	42.953	41.206	44.543	50.752	50.599	51.992	40.554	48.223
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		80.540	89.454	85.483	99.472	135.737	135.755	137.767	141.204	136.514
Planning and development		36.699	36.109	39.588	46.467	66.100	65.876	68.522	61.807	61.110
Road transport		37.359	48.765	41.880	48.130	65.717	66.017	62.951	74.027	69.858
Environmental protection		6.483	4.580	4.015	4.875	3.919	3.861	6.294	5.369	5.546
Trading services		575.548	646.692	650.052	693.586	875.354	874.820	851.356	920.050	926.451
Energy sources		287.116	351.332	382.461	430.643	439.920	439.313	383.281	397.043	400.688
Water management		123.947	126.017	107.052	102.603	111.189	111.129	237.548	302.748	301.332
Waste water management		100.940	100.582	86.462	93.056	242.693	242.407	136.953	152.969	157.197
Waste management		63.545	68.762	74.078	67.284	81.552	81.970	93.574	67.291	67.234
Other	4	–	–	–	–	–	–	–	–	–

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

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Total Expenditure - Functional	3	1.075.153	1.182.268	1.175.100	1.262.374	1.498.690	1.498.690	1.527.565	1.616.342	1.623.983
Surplus/(Deficit) for the year		(35.139)	38.975	141.281	234.717	14.493	14.493	42.103	10.169	108.107

References

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

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

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Municipal governance and administration		305.878	355.609	405.383	413.881	428.834	428.834	460.135	462.088	480.869
Executive and council		5.132	5.738	4.835	6.031	6.031	6.031	17.757	8.388	10.556
Mayor and Council		5.132	5.738	4.835	6.031	6.031	6.031	17.757	8.388	10.556
Municipal Manager, Town Secretary and Chief Executive										
Finance and administration		300.746	349.870	400.548	407.850	422.803	422.803	442.377	453.700	470.313
Administrative and Corporate Support		17.046	15.353	24.180	18.048	18.048	18.048	18.858	19.701	20.214
Asset Management										
Finance		9.592	5.866	10.240	7.881	12.910	12.910	14.935	14.820	15.318
Fleet Management		14	-	-	-	-	-	-	-	-
Human Resources		406	-	1.646	2.289	13.269	13.269	6.077	1.486	1.541
Information Technology		66	-	49	-	-	-	-	-	-
Legal Services		11	4	4	642	0	0	1	200	300
Marketing, Customer Relations, Publicity and Media Co-ordination										
Property Services		4.429	5.059	5.033	5.130	4.511	4.511	4.588	4.851	5.030
Risk Management										
Security Services										
Supply Chain Management		26	1.015	-	-	-	-	-	-	-
Valuation Service		269.155	322.573	359.398	373.860	374.065	374.065	397.918	412.641	427.909
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function										
Community and public safety		116.419	132.616	137.139	152.507	146.090	146.090	150.787	145.424	156.460
Community and social services		12.026	11.092	11.841	14.050	13.685	13.685	13.560	14.307	14.519
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums		499	426	558	599	713	713	462	766	795
Child Care Facilities										
Community Halls and Facilities		757	1.017	1.303	1.999	1.479	1.479	1.548	1.590	1.649
Consumer Protection										
Cultural Matters										
Disaster Management		17	-	-	-	-	-	-	-	-
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives		10.748	9.646	9.976	11.451	11.491	11.491	11.545	11.947	12.072
Literacy Programmes										
Media Services										
Museums and Art Galleries		5	3	3	1	3	3	4	4	4
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		1.460	1.465	1.587	1.664	1.584	1.584	1.676	1.681	1.743
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)		106	-	-	-	-	-	-	-	-
Recreational Facilities		1.317	1.438	1.564	1.658	1.526	1.526	1.588	1.618	1.678
Sports Grounds and Stadiums		37	27	23	6	58	58	88	63	65
Public safety		87.818	95.518	97.621	103.533	104.552	104.552	97.869	101.395	105.146
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		70	116	217	219	1.159	1.159	364	94	97
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control		87.747	95.402	97.404	103.314	103.393	103.393	97.505	101.301	105.049
Pounds										
Housing		15.115	24.541	26.091	33.260	26.269	26.269	37.682	28.041	35.051
Housing		15.115	24.541	26.091	33.260	26.269	26.269	37.682	28.041	35.051
Informal Settlements										
Health		-	-	-	-	-	-	-	-	-
Ambulance										
Health Services										
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable Diseases										
Vector Control										
Chemical Safety										
Economic and environmental services		22.828	26.110	34.807	34.925	34.728	34.728	29.796	19.056	19.708
Planning and development		10.843	12.288	10.499	9.258	9.642	9.642	10.299	8.968	9.286
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)										
Central City Improvement District										
Development Facilitation										
Economic Development/Planning		1.258	1.264	1.279	1.461	1.461	1.461	1.350	-	-
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City		8.180	6.642	7.225	6.277	6.692	6.692	7.444	7.314	7.585
Project Management Unit		1.406	4.382	1.995	1.520	1.488	1.488	1.505	1.654	1.701
Provincial Planning										
Support to Local Municipalities										
Road transport		11.091	13.812	21.926	24.595	24.754	24.754	19.496	10.088	10.422
Public Transport										
Road and Traffic Regulation		5.463	5.388	5.141	5.494	5.394	5.394	5.594	5.801	6.016
Roads		5.628	8.423	16.785	19.100	19.360	19.360	13.902	4.287	4.406
Taxi Ranks										
Environmental protection		893	10	2.382	1.072	332	332	-	-	-
Biodiversity and Landscape		-	-	2.382	1.072	332	332	-	-	-

Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services										
Energy sources										
Electricity	893	10	-	-	-	-	-	-	-	
Street Lighting and Signal Systems										
Nonelectric Energy	594.890	706.908	739.052	895.779	903.530	903.530	928.952	999.943	1.075.054	
Water management	343.742	432.806	442.781	518.744	520.085	520.085	550.602	613.613	678.507	
Water Treatment	343.742	432.806	442.781	518.744	520.085	520.085	550.602	613.613	678.507	
Water Distribution										
Water Storage	118.750	141.920	157.191	170.299	174.258	174.258	178.923	179.807	186.078	
Waste water management	0	-	4.363	2.174	7.273	7.273	1.775	-	-	
Public Toilets	118.750	141.920	152.828	168.125	166.985	166.985	177.148	179.807	186.078	
Sewerage										
Storm Water Management	80.796	78.396	77.101	134.433	127.659	127.659	104.433	111.720	112.394	
Waste Water Treatment	940	833	721	416	681	681	762	791	820	
Waste management	79.856	77.563	76.380	134.017	126.978	126.978	103.670	110.929	111.575	
Recycling	51.601	53.787	61.979	72.303	81.528	81.528	94.994	94.803	98.075	
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal	51.601	53.787	61.979	72.303	81.528	81.528	94.994	94.803	98.075	
Street Cleaning										
Other	-	-	-	-	-	-	-	-	-	
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Revenue - Functional	2	1.040.014	1.221.243	1.316.382	1.497.091	1.513.183	1.513.183	1.569.669	1.626.511	1.732.090
Expenditure - Functional										
Municipal governance and administration		168.988	193.695	191.335	239.463	238.974	239.135	259.304	256.781	247.484
Executive and council		19.524	33.153	17.983	35.014	23.535	36.214	29.136	15.966	16.512
Mayor and Council		17.434	30.423	15.478	31.983	19.877	32.659	25.481	12.225	12.647
Municipal Manager, Town Secretary and Chief Executive		2.090	2.730	2.505	3.030	3.658	3.554	3.655	3.741	3.865
Finance and administration		145.347	155.828	168.082	196.247	209.672	197.425	224.250	232.427	222.233
Administrative and Corporate Support		23.262	23.698	40.186	34.609	46.777	33.503	46.601	59.858	59.431
Asset Management										
Finance		49.196	50.414	54.479	58.791	61.329	61.213	55.031	48.322	49.673
Fleet Management		3.687	3.506	4.166	4.801	4.658	4.658	5.117	6.223	6.425
Human Resources		15.216	15.155	16.205	21.742	21.462	21.436	18.989	22.275	23.068
Information Technology		16.192	17.596	17.025	20.320	20.272	19.920	20.157	26.073	12.061
Legal Services		7.909	11.343	6.375	10.479	10.357	11.897	11.854	14.568	14.693
Marketing, Customer Relations, Publicity and Media Co-ordination		61	187	57	15	39	39	44	34	34
Property Services		15.159	17.882	15.311	11.501	10.414	10.414	28.359	12.878	13.248
Risk Management		-	-	-	-	-	-	174	17	17
Security Services										
Supply Chain Management		4.966	4.735	6.355	5.739	5.682	5.663	6.191	7.088	7.332
Valuation Service		9.699	11.314	7.923	28.249	28.682	28.682	31.735	35.090	36.250
Internal audit		4.118	4.714	5.270	8.202	5.767	5.497	5.918	8.389	8.740
Governance Function		4.118	4.714	5.270	8.202	5.767	5.497	5.918	8.389	8.740
Community and public safety		250.077	252.426	248.231	229.853	248.626	248.981	279.139	298.307	313.534
Community and social services		24.168	24.410	21.491	20.672	23.608	23.850	34.644	38.194	38.826
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums		4.110	3.766	3.714	3.225	3.728	3.728	4.864	4.435	4.533
Child Care Facilities										
Community Halls and Facilities		3.697	3.944	3.997	4.112	4.885	4.885	5.480	6.068	6.255
Consumer Protection										
Cultural Matters										
Disaster Management		7.701	7.843	4.683	4.308	5.690	5.933	6.414	7.498	7.756
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives		8.175	8.401	8.677	8.589	8.874	8.872	17.347	19.653	19.721
Literacy Programmes										
Media Services										
Museums and Art Galleries		485	456	419	438	432	432	539	540	561
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		26.326	24.305	23.466	28.392	25.975	26.705	29.721	40.171	41.052
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering		4.629	2.459	3.742	3.450	3.490	4.090	4.316	5.741	5.916
Community Parks (including Nurseries)		18.296	18.574	16.001	21.232	18.011	18.011	20.388	26.852	27.278
Recreational Facilities		3.402	3.272	3.724	3.710	4.474	4.604	5.017	7.578	7.859
Sports Grounds and Stadiums										
Public safety		150.329	160.759	162.068	136.246	148.290	147.827	162.781	179.387	185.433
Civil Defence										
Cleansing		457	110	197	24	60	60	280	20	21
Control of Public Nuisances		-	-	-	-	150	150	280	331	344
Fencing and Fences										
Fire Fighting and Protection		26.277	31.645	29.315	29.933	32.176	32.173	34.135	40.494	41.562
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control		123.595	129.004	132.557	106.289	115.904	115.444	128.086	138.542	143.507
Pounds										
Housing		49.253	42.953	41.206	44.543	50.752	50.599	51.992	40.554	48.223
Housing		49.253	42.953	41.206	44.543	50.752	50.599	51.992	40.554	48.223
Informal Settlements										
Health		-	-	-	-	-	-	-	-	-

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Ambulance										
Health Services										
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable Diseases										
Vector Control										
Chemical Safety										
Economic and environmental services	80.540	89.454	85.483	99.472	135.737	135.755	137.767	141.204	136.514	
Planning and development	36.699	36.109	39.588	46.467	66.100	65.876	68.522	61.807	61.110	
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)	5.124	5.622	6.579	9.477	8.558	8.212	11.010	11.345	11.747	
Central City Improvement District										
Development Facilitation										
Economic Development/Planning	4.903	4.700	4.748	4.849	16.469	16.629	12.588	4.504	4.655	
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City	24.652	23.864	26.583	29.853	39.558	39.521	42.715	43.646	42.321	
Project Management Unit	2.020	1.923	1.678	2.287	1.514	1.514	2.210	2.312	2.388	
Provincial Planning										
Support to Local Municipalities										
Road transport	37.359	48.765	41.880	48.130	65.717	66.017	62.951	74.027	69.858	
Public Transport										
Road and Traffic Regulation	3.296	3.345	3.073	3.865	3.539	3.539	(927)	(5.670)	(5.884)	
Roads	34.063	45.420	38.807	44.265	62.178	62.478	63.878	79.697	75.742	
Taxi Ranks										
Environmental protection	6.483	4.580	4.015	4.875	3.919	3.861	6.294	5.369	5.546	
Biodiversity and Landscape	448	706	197	727	966	967	2.140	1.755	1.820	
Coastal Protection										
Indigenous Forests										
Nature Conservation	6.021	3.875	3.818	4.148	2.953	2.895	4.153	3.614	3.727	
Pollution Control	15	-	-	-	-	-	-	-	-	
Soil Conservation										
Trading services	575.548	646.692	650.052	693.586	875.354	874.820	851.356	920.050	926.451	
Energy sources	287.116	351.332	382.461	430.643	439.920	439.313	383.281	397.043	400.688	
Electricity	280.463	344.283	372.363	423.280	432.560	431.953	333.766	342.340	343.250	
Street Lighting and Signal Systems	6.653	7.049	10.098	7.363	7.360	7.360	49.515	54.703	57.439	
Nonelectric Energy										
Water management	123.947	126.017	107.052	102.603	111.189	111.129	237.548	302.748	301.332	
Water Treatment	15.780	8.455	7.010	6.090	7.327	7.327	17.182	16.353	15.879	
Water Distribution	108.167	117.562	100.042	96.512	103.862	103.802	220.365	286.395	285.453	
Water Storage										
Waste water management	100.940	100.582	86.462	93.056	242.693	242.407	136.953	152.969	157.197	
Public Toilets	3.414	2.467	2.623	2.360	2.748	2.479	2.922	3.471	3.468	
Sewerage	29.850	24.190	12.185	18.470	168.143	168.143	62.360	57.409	58.047	
Storm Water Management	4.084	4.939	4.027	5.791	5.694	5.694	6.860	9.712	10.006	
Waste Water Treatment	63.593	68.985	67.627	66.435	66.108	66.090	64.812	82.377	85.676	
Waste management	63.545	68.762	74.078	67.284	81.552	81.970	93.574	67.291	67.234	
Recycling										
Solid Waste Disposal (Landfill Sites)	55	71	129	73	161	161	149	11	11	
Solid Waste Removal	56.967	62.499	67.059	60.628	74.546	74.935	86.547	60.465	60.179	
Street Cleaning	6.523	6.192	6.890	6.583	6.845	6.875	6.878	6.815	7.043	
Other	-	-	-	-	-	-	-	-	-	
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Expenditure - Functional	3	1.075.153	1.182.268	1.175.100	1.262.374	1.498.690	1.498.690	1.527.565	1.616.342	1.623.983
Surplus/(Deficit) for the year		(35.139)	38.975	141.281	234.717	14.493	14.493	42.103	10.169	108.107

References

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		-	-	6.994	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES (32: IE)		-	-	574	-	10.353	10.353	4.644	-	-
Vote 3 - COMMUNITY SERVICES (33: IE)		7.059	5.290	410	-	5	5	-	5	6
Vote 4 - FINANCIAL SERVICES (34: IE)		56	-	49	-	-	-	-	-	-
Vote 5 - OPERATING SERVICES (35: IE)		5.452	989	7.462	-	992	992	740	527	546
Vote 6 - (50: IE)		-	-	-	-	-	-	-	-	-
Vote 7 - 1. Executive AND Council (110: IE)		5.132	5.738	4.835	6.031	6.031	6.031	17.757	8.388	10.556
Vote 8 - 2. Corporate (120: IE)		6.579	6.297	7.415	9.421	8.787	8.787	7.440	8.017	8.389
Vote 9 - 3. Finance (130: IE)		278.773	329.454	369.638	381.741	386.975	386.975	412.854	427.462	443.227
Vote 10 - (140: IE)		-	-	-	-	-	-	-	-	-
Vote 11 - 5. Planning (150: IE)		7.031	7.006	7.957	8.810	8.503	8.503	8.349	6.853	7.106
Vote 12 - 6. Community (160: IE)		166.346	176.866	194.140	214.068	223.035	223.035	231.644	236.993	245.009
Vote 13 - 7. Electricity (170: IE)		343.742	432.806	442.755	518.744	519.510	519.510	550.602	613.613	678.507
Vote 14 - 6. Community (180: IE)		204.755	232.325	247.787	325.017	321.076	321.076	297.706	296.612	303.692
Vote 15 - 8. Technical (180: IE)		-	-	-	-	-	-	-	-	-
Vote 16 - 9. Housing Services (190: IE)		15.088	24.471	26.081	33.260	26.269	26.269	37.682	28.041	35.051
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Total Revenue by Vote	2	1.040.014	1.221.243	1.316.098	1.497.091	1.511.536	1.511.536	1.569.419	1.626.511	1.732.090
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		299	681	16.370	-	27	41	14.163	17.017	17.626

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 2 - CORPORATE SERVICES (32: IE)		84	204	833	-	35	123	226	27	24
Vote 3 - COMMUNITY SERVICES (33: IE)		3.197	28.671	1.781	51.026	52.160	52.377	49.474	54.788	79.161
Vote 4 - FINANCIAL SERVICES (34: IE)		41	453	45.745	28.274	30.224	30.247	31.698	33.751	33.637
Vote 5 - OPERATING SERVICES (35: IE)		724	19.334	55.470	48.320	216.315	216.365	163.550	222.979	198.300
Vote 6 - (50: IE)		-	-	-	2.846	2.846	2.846	-	-	-
Vote 7 - 1. Executive AND Council (110: IE)		27.704	41.014	27.881	47.732	45.348	44.688	41.412	35.027	36.361
Vote 8 - 2. Corporate (120: IE)		63.880	69.914	63.673	82.914	78.109	78.963	89.488	85.497	72.580
Vote 9 - 3. Finance (130: IE)		63.737	65.941	22.989	64.423	65.384	65.226	61.757	61.186	63.106
Vote 10 - (140: IE)		-	1.324	4.220	7.500	7.467	6.953	8.164	10.361	10.738
Vote 11 - 5. Planning (150: IE)		27.165	520.014	522.251	571.802	589.696	589.174	611.599	648.702	672.439
Vote 12 - 6. Community (160: IE)		278.957	289.334	287.793	212.685	237.837	238.880	271.998	270.037	276.843
Vote 13 - 7. Electricity (170: IE)		290.753	15.812	(11.848)	4.423	12.771	11.952	(102.164)	(123.568)	(133.305)
Vote 14 - 6. Community (180: IE)		269.903	120.370	111.710	107.110	115.419	115.358	247.818	273.698	284.216
Vote 15 - 8. Technical (180: IE)		-	-	-	-	-	-	-	-	-
Vote 16 - 9. Housing Services (190: IE)		48.708	8.987	26.232	33.321	34.700	35.145	33.239	26.837	12.256
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Total Expenditure by Vote	2	1.075.153	1.182.053	1.175.100	1.262.374	1.488.337	1.488.337	1.522.421	1.616.342	1.623.983
Surplus/(Deficit) for the year	2	(35.139)	39.190	140.997	234.717	23.198	23.198	46.998	10.169	108.107

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									

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

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		-	-	6.994	-	-	-	-	-	-
1.1 - COUNCIL GENERAL EXPENSES (31)		-	-	6.994	-	-	-	-	-	-
1.2 - MUNICIPAL MANAGER (32)		-	-	-	-	-	-	-	-	-
1.3 - COMMUNICATION (45)		-	-	-	-	-	-	-	-	-
1.4 - ORGANISATIONAL PERFORMANCE (98)		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES (32: IE)		-	-	574	-	10.353	10.353	4.644	-	-
2.1 - DIRECTOR: CORPORATE (33)		-	-	-	-	-	-	-	-	-
2.2 - PROPERTY AND RECORDS MANAGEMENT (34)		-	-	-	-	-	-	-	-	-
2.3 - HUMAN RESOURCES (35)		-	-	574	-	10.353	10.353	4.644	-	-
2.4 - LEGAL SERVICES (36)		-	-	-	-	-	-	-	-	-
2.5 - COMMITTEE SERVICES (37)		-	-	-	-	-	-	-	-	-
2.6 - CEMETERY (39)		-	-	-	-	-	-	-	-	-
2.7 - PUBLIC PARTICIPATION (42)		-	-	-	-	-	-	-	-	-
2.8 - ADMIN (95)		-	-	-	-	-	-	-	-	-
2.9 - RISK MANAGEMENT (99)		-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES (33: IE)		7.059	5.290	410	-	5	5	-	5	6
3.1 - CEMETERY (39)		-	-	-	-	-	-	-	-	-
3.2 - CIVIC BUILDINGS (40)		-	-	-	-	-	-	-	-	-
3.3 - HALLS / FACILITIES (41)		-	-	-	-	-	-	-	-	-
3.4 - PUBLIC TOILETS (47)		-	-	-	-	-	-	-	-	-
3.5 - HOUSING ADMIN (48)		27	70	10	-	-	-	-	-	-
3.6 - HOUSING SELLING SCHEMES (50)		-	-	-	-	-	-	-	-	-
3.7 - LIBRARY (51)		2	-	186	-	-	-	-	-	-
3.8 - DIRECTOR: COMMUNITY (52)		-	-	87	-	-	-	-	-	-
3.9 - PARKS AND RECREATION (53)		106	-	-	-	-	-	-	-	-
3.10 - DISASTER MANAGMENT AND SOCIAL SERVICES (55)		17	-	-	-	-	-	-	-	-
3.11 - SAFETY FIRE BRIGADE SERVICES (56)		0	-	-	-	-	-	-	-	-
3.12 - SAFETY LAW ENFORCEMENT (57)		120	-	-	-	-	-	-	-	-
3.13 - SAFETY VEHICLE LIC. AND TESTING (58)		-	-	-	-	-	-	-	-	-
3.14 - SAFETY TRAFFIC DEPARTMENT (59)		6.786	5.220	127	-	5	5	-	5	6
3.15 - SPORT FIELDS (60)		1	-	-	-	-	-	-	-	-
3.16 - SWIMMING POOL (61)		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES (34: IE)		56	-	49	-	-	-	-	-	-
4.1 - DIRECTOR: FINANCE (62)		-	-	-	-	-	-	-	-	-
4.2 - MUNICIPAL CLERK (63)		-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
4.3 - EXPENDITURE: PAYROLL (64)		-	-	-	-	-	-	-	-	-
4.4 - METER READING (65)		-	-	-	-	-	-	-	-	-
4.5 - INFORMATION TECHNOLOGY (66)		55	-	49	-	-	-	-	-	-
4.6 - INCOME (67)		-	-	-	-	-	-	-	-	-
4.7 - EXPENDITURE: STORES (68)		-	-	-	-	-	-	-	-	-
4.8 - EXPENDITURE (69)		-	-	-	-	-	-	-	-	-
4.9 - BUDGET OFFICE (70)		1	-	-	-	-	-	-	-	-
4.10 - EXPENDITURE: PROCUREMENT (97)		-	-	-	-	-	-	-	-	-
Vote 5 - OPERATING SERVICES (35: IE)		5.452	989	7.462	-	992	992	740	527	546
5.1 - PMU (38)		-	-	-	-	-	-	-	-	-
5.2 - INTEGRATED DEVELOPMENT PLANNING (54)		-	-	-	-	-	-	-	-	-
5.3 - METER READING (65)		-	-	-	-	-	-	-	-	-
5.4 - CLEANSING REFUSE REMOVAL SERV. (72)		313	39	-	-	-	-	-	-	-
5.5 - TRANSFER STATION (73)		-	-	-	-	-	-	-	-	-
5.6 - ESTATES (74)		-	-	-	-	-	-	-	-	-
5.7 - STREET LIGHTING (75)		-	-	-	-	-	-	-	-	-
5.8 - ELECTRICITY DISTRIBUTION (76)		-	-	-	-	-	-	-	-	-
5.9 - ELECTRICITY ADMIN (77)		-	-	-	-	-	-	-	-	-
5.10 - DIRECTOR: PLANNING AND I.H.S (78)		-	-	-	-	-	-	-	-	-
5.11 - DIRECTOR: TECHNICAL SERVICES (80)		-	-	-	-	-	-	-	-	-
5.12 - MUSEUM AND HERITAGE BUILDINGS (81)		-	-	-	-	-	-	-	-	-
5.13 - TOWN PLANNING AND BLDG CONTROL (82)		-	-	57	-	-	-	-	-	-
5.14 - ENVIRONMENTAL MANAGEMENT (83)		-	10	2.382	-	43	43	-	-	-
5.15 - LOCAL ECONOMIC DEVELOPMENT (84)		50	-	-	-	-	-	-	-	-
5.16 - PLANNING AND DEV TOWN PLANNING (85)		-	900	490	-	-	-	508	527	546
5.17 - RDS,S/WTR,DRAINAGE:STORMWATER (87)		-	-	-	-	-	-	-	-	-
5.18 - RDS,S/WTR,DRAINAGE:STREETS (88)		2.644	26	170	-	-	-	-	-	-
5.19 - SEWERAGE PURIFICATION SERVICES (89)		31	-	-	-	-	-	-	-	-
5.2 - SEWERAGE RETICULATION SERVICES (90)		-	-	-	-	-	-	-	-	-
5.21 - SEWERAGE SANITATION SERVICES (91)		-	-	-	-	-	-	-	-	-
5.22 - WATER PURIFICATION WORKS (92)		0	-	4.363	-	949	949	232	-	-
5.23 - WATER RETICULATION (93)		2.400	13	-	-	-	-	-	-	-
5.24 - WORKSHOP AND DEPOT (94)		14	-	-	-	-	-	-	-	-
Vote 6 - (50: IE)		-	-	-	-	-	-	-	-	-
6.1 - COUNCIL GENERAL EXPENSES (31)		-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 7 - 1. Executive AND Council (110: IE)		5.132	5.738	4.835	6.031	6.031	6.031	17.757	8.388	10.556
7.1 - COUNCIL GENERAL EXPENSES (310)		5.132	5.738	4.835	6.031	6.031	6.031	17.757	8.388	10.556
7.2 - MUNICIPAL MANAGER (320)		-	-	-	-	-	-	-	-	-
7.3 - COMMUNICATION (450)		-	-	-	-	-	-	-	-	-
7.4 - IDP (540)		-	-	-	-	-	-	-	-	-
7.5 - ORGANISATIONAL PERFORMANCE (980)		-	-	-	-	-	-	-	-	-
Vote 8 - 2. Corporate (120: IE)		6.579	6.297	7.415	9.421	8.787	8.787	7.440	8.017	8.389
8.1 - DIRECTOR: CORPORATE (330)		-	-	-	-	-	-	-	-	-
8.2 - PROPERTY AND RECORDS MANAGEMENT (340)		-	-	-	-	-	-	-	-	-
8.3 - HUMAN RESOURCES (350)		406	-	1.072	2.289	2.916	2.916	1.433	1.486	1.541
8.4 - LEGAL SERVICES (360)		11	4	4	642	0	0	1	200	300
8.5 - COMMITTEE SERVICES (370)		-	-	-	-	-	-	-	-	-
8.6 - PUBLIC PARTICIPATION (420)		1.722	1.234	1.306	1.360	1.360	1.360	1.419	1.481	1.518
8.7 - INFORMATION TECHNOLOGY (660)		11	-	-	-	-	-	-	-	-
8.8 - ESTATES (740)		4.429	5.059	5.033	5.130	4.511	4.511	4.588	4.851	5.030
8.9 - ADMIN (950)		-	-	-	-	-	-	-	-	-
8.10 - -990		-	-	-	-	-	-	-	-	-
Vote 9 - 3. Finance (130: IE)		278.773	329.454	369.638	381.741	386.975	386.975	412.854	427.462	443.227
9.1 - DIRECTOR: FINANCE (620)		363	32	317	-	903	903	-	-	-
9.2 - ASSESSMENT RATES (630)		268.684	322.573	359.398	373.860	374.065	374.065	397.918	412.641	427.909
9.3 - EXPENDITURE: PAYROLL (640)		-	-	-	-	-	-	-	-	-
9.4 - METER READING (650)		-	-	-	-	-	-	-	-	-
9.5 - INCOME (670)		4.059	4.063	6.621	5.981	9.666	9.666	12.935	12.720	13.118
9.6 - EXPENDITURE: STORES (680)		3.920	-	1.501	-	441	441	-	-	-
9.7 - EXPENDITURE (690)		-	-	-	-	-	-	-	-	-
9.8 - BUDGET OFFICE (700)		1.721	1.771	1.800	1.900	1.900	1.900	2.000	2.100	2.200
9.9 - EXPENDITURE: PROCUREMENT (970)		26	1.015	-	-	-	-	-	-	-
Vote 10 - (140: IE)		-	-	-	-	-	-	-	-	-
10.1 - DIRECTOR: PLANNING AND DEVELOPMENT (780)		-	-	-	-	-	-	-	-	-
10.2 - PLAN AND DEV BUILDING CONTROL (820)		-	-	-	-	-	-	-	-	-
10.3 - ENVIRONMENTAL MANAGEMENT (830)		-	-	-	-	-	-	-	-	-
10.4 - LED (840)		-	-	-	-	-	-	-	-	-
10.5 - TOWN PLANNING AND BUILDING CONTROL (850)		-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 11 - 5. Planning (150: IE)		7.031	7.006	7.957	8.810	8.503	8.503	8.349	6.853	7.106
11.1 - PMU (380)		-	-	-	-	-	-	-	-	-
11.2 - CIVIC BUILDINGS (400)		-	-	-	-	-	-	-	-	-
11.3 - STREET LIGHTING (750)		-	-	-	-	-	-	-	-	-
11.4 - ELECTRICITY DISTRIBUTION (760)		-	-	-	-	-	-	-	-	-
11.5 - ELECTRICITY ADMINISTRATION (770)		-	-	-	-	-	-	-	-	-
11.6 - DIRECTOR: PLANNING AND DEVELOPMENT (780)		-	-	-	-	-	-	-	-	-
11.7 - TOWN ENGINEER (800)		-	-	-	-	-	-	-	-	-
11.8 - PLAN AND DEV BUILDING CONTROL (820)		45	52	81	105	132	132	96	142	147
11.9 - ENVIRONMENTAL MANAGEMENT (830)		893	-	-	1.072	289	289	-	-	-
11.10 - LED (840)		1.207	1.264	1.279	1.461	1.461	1.461	1.350	-	-
11.11 - TOWN PLANNING AND BUILDING CONTROL (850)		4.885	5.690	6.597	6.173	6.560	6.560	6.840	6.646	6.891
11.12 - RDS,S/WTR,DRAINAGE:STORMWATER (870)		-	-	-	-	-	-	-	-	-
11.13 - RDS,S/WTR,DRAINAGE:STREETS (880)		-	-	-	-	61	61	63	65	67
11.14 - SEWERAGE PURIFICATION SERVICES (890)		-	-	-	-	-	-	-	-	-
11.15 - SEWERAGE RETICULATION SERVICES (900)		-	-	-	-	-	-	-	-	-
11.16 - SEWERAGE SANITATION SERVICES (910)		-	-	-	-	-	-	-	-	-
11.17 - WATER PURIFICATION WORKS (920)		-	-	-	-	-	-	-	-	-
11.18 - WATER RETICULATION (930)		-	-	-	-	-	-	-	-	-
11.19 - WORKSHOP AND DEPOT (940)		-	-	-	-	-	-	-	-	-
Vote 12 - 6. Community (160: IE)		166.346	176.866	194.140	214.068	223.035	223.035	231.644	236.993	245.009
12.1 - CEMETERY (390)		499	426	558	599	713	713	462	766	795
12.2 - HALLS / FACILITIES (410)		757	1.017	1.303	1.999	1.479	1.479	1.548	1.590	1.649
12.3 - HEALTH:PUBLIC TOILETS (470)		-	-	-	-	-	-	-	-	-
12.4 - LIBRARY (510)		10.746	9.646	9.791	11.451	11.491	11.491	11.545	11.947	12.072
12.5 - DIRECTOR: COMMUNITY (520)		15.324	14.119	15.792	16.688	16.688	16.688	17.439	18.221	18.696
12.6 - PARKS AND RECREATION (530)		1.317	1.438	1.564	1.658	1.526	1.526	1.588	1.618	1.678
12.7 - DISASTER MANAGEMENT (550)		-	-	-	-	-	-	-	-	-
12.8 - SAFETY FIRE BRIGADE SERVICES (560)		70	116	217	219	87	87	114	94	97
12.9 - SAFETY LAW ENFORCEMENT (570)		-	-	-	-	-	-	-	-	-
12.10 - SAFETY VEHICLE LIC. AND TESTING (580)		5.463	5.388	5.141	5.494	5.394	5.394	5.594	5.801	6.016
12.11 - SAFETY TRAFFIC DEPARTMENT (590)		80.841	90.182	97.107	103.314	103.388	103.388	97.505	101.296	105.043
12.12 - SPORT FIELDS (600)		43	42	124	168	210	210	221	226	234
12.13 - SWIMMING POOL (610)		-	-	-	-	-	-	-	-	-
12.14 - CLEANSING REFUSE REMOVAL SERV. (720)		51.281	53.732	61.878	72.141	81.376	81.376	94.860	94.640	97.905
12.15 - TRANSFER STATION (730)		-	-	-	-	-	-	-	-	-
12.16 - HEALTH:STREET CLEANING (790)		-	-	-	-	-	-	-	-	-
12.17 - MUSEUM AND HERITAGE BUILDINGS (810)		5	3	3	1	3	3	4	4	4

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
12.18 - SEWERAGE SANITATION SERVICES (910)		–	756	663	335	681	681	762	791	820
Vote 13 - 7. Electricity (170: IE)		343.742	432.806	442.755	518.744	519.510	519.510	550.602	613.613	678.507
13.1 - HOUSING ADMINISTRATION (480)		–	–	–	–	–	–	–	–	–
13.2 - HOUSING LETTING SCHEMES (490)		–	–	–	–	–	–	–	–	–
13.3 - STREET LIGHTING (750)		–	–	–	–	–	–	–	–	–
13.4 - ELECTRICITY DISTRIBUTION (760)		343.742	432.806	442.755	518.744	519.510	519.510	550.602	613.613	678.507
13.5 - ELECTRICITY ADMIN (770)		–	–	–	–	–	–	–	–	–
13.6 - WORKSHOP AND DEPOT (940)		–	–	–	–	–	–	–	–	–
Vote 14 - 6. Community (180: IE)		204.755	232.325	247.787	325.017	321.076	321.076	297.706	296.612	303.692
14.1 - PMU (380)		1.406	4.382	1.995	1.520	1.488	1.488	1.505	1.654	1.701
14.2 - CIVIC BUILDINGS (400)		–	–	–	–	–	–	–	–	–
14.3 - TOWN ENGINEER (800)		3.250	–	–	–	–	–	–	–	–
14.4 - RDS,S/WTR,DRAINAGE:MAIN ROADS (860)		80	–	–	416	90	90	110	124	124
14.5 - RDS,S/WTR,DRAINAGE:STORMWATER (870)		–	–	–	–	–	–	–	–	–
14.6 - RDS,S/WTR,DRAINAGE:STREETS (880)		2.904	8.397	16.526	18.684	19.209	19.209	13.730	4.098	4.215
14.7 - SEWERAGE PURIFICATION SERVICES (890)		56.780	57.822	60.580	109.537	98.915	98.915	78.807	83.610	83.475
14.8 - SEWERAGE RETICULATION SERVICES (900)		–	950	1.005	711	1.531	1.531	(3)	(3)	(3)
14.9 - SEWERAGE SANITATION SERVICES (910)		844	–	–	–	–	–	–	–	–
14.10 - WATER PURIFICATION WORKS (920)		23.140	19.817	15.858	26.735	34.388	34.388	26.407	27.320	28.099
14.11 - WATER RETICULATION (930)		116.350	140.956	151.823	167.413	165.454	165.454	177.150	179.810	186.081
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–	–	–
15.1 - 0										
Vote 16 - 9. Housing Services (190: IE)		15.088	24.471	26.081	33.260	26.269	26.269	37.682	28.041	35.051

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
16.1 - HOUSING ADMIN (480)		15.056	24.440	26.049	33.227	26.234	26.234	37.652	28.004	35.012
16.2 - HOUSING LETTING SCHEMES (490)		32	31	31	33	34	34	30	37	38
16.3 - HOUSING SELLING SCHEMES (500)		1	0	0	0	1	1	0	1	1
Total Revenue by Vote	2	1.040.014	1.221.243	1.316.098	1.497.091	1.511.536	1.511.536	1.569.419	1.626.511	1.732.090
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		299	681	16.370	-	27	41	14.163	17.017	17.626
1.1 - COUNCIL GENERAL EXPENSES (31)		99	500	16.312	-	-	-	14.013	16.841	17.441
1.2 - MUNICIPAL MANAGER (32)		152	29	-	-	-	-	-	-	-
1.3 - COMMUNICATION (45)		9	152	58	-	27	41	50	51	54
1.4 - ORGANISATIONAL PERFORMANCE (98)		41	-	-	-	-	-	99	125	131
Vote 2 - CORPORATE SERVICES (32: IE)		84	204	833	-	35	123	226	27	24
2.1 - DIRECTOR: CORPORATE (33)		14	54	7	-	-	-	-	-	-
2.2 - PROPERTY AND RECORDS MANAGEMENT (34)		25	97	11	-	-	-	-	-	-
2.3 - HUMAN RESOURCES (35)		20	0	587	-	-	100	-	-	-
2.4 - LEGAL SERVICES (36)		25	14	-	-	-	-	-	-	-
2.5 - COMMITTEE SERVICES (37)		-	2	168	-	-	-	-	-	-
2.6 - CEMETERY (39)		-	0	-	-	-	-	-	-	-
2.7 - PUBLIC PARTICIPATION (42)		-	37	61	-	35	23	52	5	5
2.8 - ADMIN (95)		-	-	-	-	-	-	-	6	2
2.9 - RISK MANAGEMENT (99)		-	-	-	-	-	-	174	17	17
Vote 3 - COMMUNITY SERVICES (33: IE)		3.197	28.671	1.781	51.026	52.160	52.377	49.474	54.788	79.161
3.1 - CEMETERY (39)		-	26	10	-	-	-	1.000	122	114
3.2 - CIVIC BUILDINGS (40)		-	-	-	-	-	-	-	2	0
3.3 - HALLS / FACILITIES (41)		-	1	-	-	-	-	-	-	-
3.4 - PUBLIC TOILETS (47)		-	4	43	-	-	-	-	-	-
3.5 - HOUSING ADMIN (48)		544	24.405	535	(2.846)	(2.671)	(2.451)	636	540	25.232
3.6 - HOUSING SELLING SCHEMES (50)		-	8	27	-	-	-	-	-	-
3.7 - LIBRARY (51)		-	57	25	-	-	-	31	2.549	2.096
3.8 - DIRECTOR: COMMUNITY (52)		112	(329)	3	-	65	62	87	3.933	3.171
3.9 - PARKS AND RECREATION (53)		1.388	1.364	(398)	-	48	48	70	2.128	1.627
3.10 - DISASTER MANAGMENT AND SOCIAL SERVICES (55)		1.154	33	201	-	-	-	-	-	-
3.11 - SAFETY FIRE BRIGADE SERVICES (56)		1	2.914	1.033	-	513	513	814	1.555	1.407

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
3.12 - SAFETY LAW ENFORCEMENT (57)		–	4	–	–	270	270	582	68	70
3.13 - SAFETY VEHICLE LIC. AND TESTING (58)		–	39	24	–	–	–	–	0	0
3.14 - SAFETY TRAFFIC DEPARTMENT (59)		(1)	145	263	53.872	53.934	53.934	46.212	43.109	44.666
3.15 - SPORT FIELDS (60)		–	1	14	–	–	–	–	777	775
3.16 - SWIMMING POOL (61)		–	–	–	–	–	–	42	3	3
Vote 4 - FINANCIAL SERVICES (34: IE)		41	453	45.745	28.274	30.224	30.247	31.698	33.751	33.637
4.1 - DIRECTOR: FINANCE (62)		2	91	104	25	33	37	5	106	106
4.2 - ASSESSMENT RATES (63)		–	–	44.269	28.249	28.682	28.682	30.108	28.791	29.727
4.3 - EXPENDITURE: PAYROLL (64)		5	0	0	–	–	–	–	4	3
4.4 - METER READING (65)		–	37	94	–	44	64	–	325	267
4.5 - INFORMATION TECHNOLOGY (66)		–	41	67	–	5	5	488	4.420	3.463
4.6 - INCOME (67)		3	2	20	–	–	–	–	29	22
4.7 - EXPENDITURE: STORES (68)		–	88	10	–	5	5	59	71	44
4.8 - EXPENDITURE (69)		11	1	–	–	3	2	3	5	7
4.9 - BUDGET OFFICE (70)		10	186	1.180	–	1.453	1.452	1.035	–	–
4.10 - EXPENDITURE: PROCUREMENT (97)		10	5	–	–	–	–	–	–	–
Vote 5 - OPERATING SERVICES (35: IE)		724	19.334	55.470	48.320	216.315	216.365	163.550	222.979	198.300
5.1 - PMU (38)		23	21	21	1.488	715	715	–	25	25
5.2 - INTEGRATED DEVELOPMENT PLANNING (54)		–	95	8	–	–	–	84	6	6
5.3 - METER READING (65)		–	–	25	–	–	–	–	–	–
5.4 - CLEANSING REFUSE REMOVAL SERV. (72)		42	3.857	9.316	5.307	6.714	6.714	8.392	8.970	9.247
5.5 - TRANSFER STATION (73)		–	1	–	–	–	–	–	485	483
5.6 - ESTATES (74)		(652)	–	–	–	–	–	–	374	374
5.7 - STREET LIGHTING (75)		–	–	–	–	–	–	–	1	1
5.8 - ELECTRICITY DISTRIBUTION (76)		51	1.104	31.500	23.723	23.734	23.734	52.019	56.875	53.390
5.9 - ELECTRICITY ADMIN (77)		–	–	182	–	–	–	–	7	5
5.10 - DIRECTOR: PLANNING AND I.H.S (78)		287	47	30	–	50	29	43	111	101
5.11 - DIRECTOR: TECHNICAL SERVICES (80)		20	30	124	–	–	–	5	4.292	3.293
5.12 - MUSEUM AND HERITAGE BUILDINGS (81)		–	–	–	–	–	–	9	1	1
5.13 - TOWN PLANNING AND BLDG CONTROL (82)		–	–	37	–	72	69	7.464	46	48
5.14 - ENVIRONMENTAL MANAGEMENT (83)		1	245	113	–	20	55	337	3	3
5.15 - LOCAL ECONOMIC DEVELOPMENT (84)		5	2.662	53	–	–	–	1.932	1.105	1.145
5.16 - PLANNING AND DEV TOWN PLANNING (85)		–	618	1	–	–	40	118	121	113
5.17 - RDS,S/WTR,DRAINAGE:STORMWATER (87)		–	–	–	–	–	–	–	1.267	1.261
5.18 - RDS,S/WTR,DRAINAGE:STREETS (88)		(17)	3.076	326	–	18.210	18.210	20.095	33.057	27.938
5.19 - SEWERAGE PURIFICATION SERVICES (89)		–	4	5.539	8.621	6.749	6.749	5.213	5.211	5.186
5.2 - SEWERAGE RETICULATION SERVICES (90)		–	154	(26)	–	149.396	149.396	30.555	23.053	18.136
5.21 - SEWERAGE SANITATION SERVICES (91)		–	391	3	–	–	–	–	–	–
5.22 - WATER PURIFICATION WORKS (92)		1.034	743	125	–	–	–	7.392	5.412	4.029
5.23 - WATER RETICULATION (93)		(69)	6.249	7.974	9.181	10.654	10.654	29.654	82.289	73.249
5.24 - WORKSHOP AND DEPOT (94)		–	37	117	–	–	–	236	268	265
Vote 50 - 09 March 2026 21:20:59 SAT		–	–	–	2.846	2.846	2.846	–	–	–

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
6.1 - COUNCIL GENERAL EXPENSES (31)		—	—	—	2.846	2.846	2.846	—	—	—
Vote 7 - 1. Executive AND Council (110: IE)		27.704	41.014	27.881	47.732	45.348	44.688	41.412	35.027	36.361
7.1 - COUNCIL GENERAL EXPENSES (310)		17.336	29.923	15.444	29.137	30.068	29.814	25.481	11.994	12.427
7.2 - MUNICIPAL MANAGER (320)		1.938	2.701	2.505	3.030	3.658	3.554	3.655	3.741	3.865
7.3 - COMMUNICATION (450)		2.410	2.160	2.082	2.659	2.675	2.653	2.910	7.189	7.495
7.4 - IDP (540)		1.943	1.528	2.617	4.748	3.223	3.214	3.592	3.893	4.023
7.5 - ORGANISATIONAL PERFORMANCE (980)		4.077	4.701	5.233	8.157	5.724	5.454	5.774	8.210	8.551
Vote 8 - 2. Corporate (120: IE)		63.880	69.914	63.673	82.914	78.109	78.963	89.488	85.497	72.580
8.1 - DIRECTOR: CORPORATE (330)		1.596	2.410	1.959	5.958	4.128	4.128	3.382	3.315	3.386
8.2 - PROPERTY AND RECORDS MANAGEMENT (340)		2.962	3.128	2.824	3.947	3.202	3.202	3.543	4.190	4.205
8.3 - HUMAN RESOURCES (350)		15.191	15.155	15.615	21.731	21.459	21.334	18.978	22.258	23.042
8.4 - LEGAL SERVICES (360)		7.883	11.329	6.375	10.479	10.357	11.897	11.854	14.568	14.693
8.5 - COMMITTEE SERVICES (370)		2.089	2.242	2.338	2.524	2.625	2.625	2.702	3.217	3.325
8.6 - PUBLIC PARTICIPATION (420)		5.590	5.093	5.165	6.102	6.047	5.838	5.974	7.176	5.913
8.7 - INFORMATION TECHNOLOGY (660)		16.192	17.339	16.958	20.320	20.267	19.914	19.669	21.653	8.599
8.8 - ESTATES (740)		8.847	9.237	7.259	6.067	4.774	4.774	17.603	2.557	2.631
8.9 - ADMIN (950)		3.531	3.969	5.144	5.741	5.209	5.209	5.736	6.509	6.729
8.10 - -990		—	13	37	45	43	43	45	54	57
Vote 9 - 3. Finance (130: IE)		63.737	65.941	22.989	64.423	65.384	65.226	61.757	61.186	63.106
9.1 - DIRECTOR: FINANCE (620)		11.080	11.676	13.604	15.190	18.840	18.823	13.499	3.074	2.945
9.2 - ASSESSMENT RATES (630)		9.699	11.314	(36.346)	—	—	—	814	3.150	3.262
9.3 - EXPENDITURE: PAYROLL (640)		1.729	1.871	1.820	2.034	2.010	2.009	2.138	2.412	2.529
9.4 - METER READING (650)		3.487	3.354	3.483	4.037	3.766	3.766	4.005	4.699	4.860
9.5 - INCOME (670)		15.278	13.577	14.006	16.495	15.062	14.939	13.692	16.155	16.699
9.6 - EXPENDITURE: STORES (680)		2.951	4.485	5.348	2.185	2.207	2.267	2.525	2.765	2.860
9.7 - EXPENDITURE (690)		3.093	3.385	3.907	3.982	3.907	3.903	4.317	4.787	4.967
9.8 - BUDGET OFFICE (700)		11.463	11.549	10.811	14.760	13.910	13.855	14.577	17.056	17.652
9.9 - EXPENDITURE: PROCUREMENT (970)		4.956	4.730	6.355	5.739	5.682	5.663	6.191	7.088	7.332

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 10 - (140: IE)		–	1.324	4.220	7.500	7.467	6.953	8.164	10.361	10.738
10.1 - DIRECTOR: PLANNING AND DEVELOPMENT (780)		–	27	79	163	455	387	201	16	18
10.2 - PLAN AND DEV BUILDING CONTROL (820)		–	25	47	88	100	80	98	59	61
10.3 - ENVIRONMENTAL MANAGEMENT (830)		–	1.012	830	1.351	1.319	1.227	2.549	2.209	2.282
10.4 - LED (840)		–	24	2.745	4.664	5.274	4.911	5.177	6.342	6.575
10.5 - TOWN PLANNING AND BUILDING CONTROL (850)		–	236	519	1.235	319	348	138	1.736	1.803
Vote 11 - 5. Planning (150: IE)		27.165	520.014	522.251	571.802	589.696	589.174	611.599	648.702	672.439
11.1 - PMU (380)		–	34	12	20	20	20	–	–	–
11.2 - CIVIC BUILDINGS (400)		–	1.252	37	56	45	45	67	60	61
11.3 - STREET LIGHTING (750)		–	20	17	13	10	10	11	10	12
11.4 - ELECTRICITY DISTRIBUTION (760)		–	346.593	380.564	417.805	423.218	422.611	455.688	481.972	496.563
11.5 - ELECTRICITY ADMINISTRATION (770)		–	64	14	34	67	67	70	75	80
11.6 - DIRECTOR: PLANNING AND DEVELOPMENT (780)		1.384	1.687	2.172	2.140	3.513	3.513	2.688	2.362	2.439
11.7 - TOWN ENGINEER (800)		–	394	194	422	5.641	5.628	322	355	328
11.8 - PLAN AND DEV BUILDING CONTROL (820)		30	–	(1)	10	210	210	219	52	54
11.9 - ENVIRONMENTAL MANAGEMENT (830)		6.482	3.554	3.071	3.525	2.580	2.580	3.407	3.158	3.262
11.10 - LED (840)		8.079	5.782	5.905	4.915	6.176	6.362	7.887	4.503	4.652
11.11 - TOWN PLANNING AND BUILDING CONTROL (850)		11.192	10.225	13.915	13.063	13.809	13.739	9.427	19.656	20.310
11.12 - RDS,S/WTR,DRAINAGE:STORMWATER (870)		–	2.573	2.584	4.002	3.999	3.999	4.774	5.930	6.135
11.13 - RDS,S/WTR,DRAINAGE:STREETS (880)		–	22.480	20.192	25.126	25.832	25.832	23.269	19.690	19.890
11.14 - SEWERAGE PURIFICATION SERVICES (890)		–	13.022	12.909	6.942	7.576	7.576	6.945	15.115	15.152
11.15 - SEWERAGE RETICULATION SERVICES (900)		–	18.735	7.383	13.932	13.764	13.764	24.227	25.316	30.453
11.16 - SEWERAGE SANITATION SERVICES (910)		–	741	545	508	730	730	439	651	682
11.17 - WATER PURIFICATION WORKS (920)		–	24.397	21.188	25.789	25.658	25.640	24.634	31.181	33.721
11.18 - WATER RETICULATION (930)		–	67.693	51.057	52.830	56.192	56.192	46.869	37.815	37.808
11.19 - WORKSHOP AND DEPOT (940)		–	768	495	669	656	656	655	802	838
Vote 12 - 6. Community (160: IE)		278.957	289.334	287.793	212.685	237.837	238.880	271.998	270.037	276.843
12.1 - CEMETERY (390)		4.110	3.740	3.704	3.225	3.728	3.728	3.864	4.313	4.420
12.2 - HALLS / FACILITIES (410)		3.697	3.943	3.997	4.112	4.885	4.885	5.480	6.068	6.255
12.3 - HEALTH:PUBLIC TOILETS (470)		3.414	2.463	2.579	2.360	2.748	2.479	2.922	3.471	3.468
12.4 - LIBRARY (510)		15.447	15.838	16.520	15.037	15.336	15.334	17.377	17.145	17.666
12.5 - DIRECTOR: COMMUNITY (520)		3.188	3.253	1.802	5.196	5.549	5.634	5.110	5.056	5.234
12.6 - PARKS AND RECREATION (530)		21.518	19.668	19.940	24.532	21.304	21.904	24.389	30.219	31.310
12.7 - DISASTER MANAGEMENT (550)		6.548	7.810	4.482	4.308	5.690	5.933	6.414	7.498	7.756
12.8 - SAFETY FIRE BRIGADE SERVICES (560)		26.276	28.731	28.282	29.933	31.663	31.660	33.321	38.938	40.155
12.9 - SAFETY LAW ENFORCEMENT (570)		29.913	33.572	38.898	33.515	39.460	39.000	49.483	55.508	57.511
12.10 - SAFETY VEHICLE LIC. AND TESTING (580)		3.271	3.305	3.049	3.865	3.539	3.539	3.925	4.452	4.602

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
12.11 - SAFETY TRAFFIC DEPARTMENT (590)		94.166	97.030	94.024	18.926	22.449	22.749	27.516	30.086	31.138
12.12 - SPORT FIELDS (600)		3.402	3.264	3.881	3.860	4.623	4.753	5.220	7.043	7.336
12.13 - SWIMMING POOL (610)		18	0	1	0	0	0	0	0	0
12.14 - CLEANSING REFUSE REMOVAL SERV. (720)		53.887	55.643	55.410	53.315	62.954	63.342	72.626	48.680	48.046
12.15 - TRANSFER STATION (730)		3.093	3.069	2.462	2.080	5.040	5.040	5.428	2.341	2.414
12.16 - HEALTH:STREET CLEANING (790)		6.523	6.192	6.890	6.583	6.845	6.875	6.878	6.815	7.043
12.17 - MUSEUM AND HERITAGE BUILDINGS (810)		485	404	407	438	419	419	468	499	519
12.18 - SEWERAGE SANITATION SERVICES (910)		—	1.409	1.467	1.399	1.607	1.607	1.577	1.905	1.970
Vote 13 - 7. Electricity (170: IE)		290.753	15.812	(11.848)	4.423	12.771	11.952	(102.164)	(123.568)	(133.305)
13.1 - HOUSING ADMINISTRATION (480)		—	9.390	14.238	11.211	15.871	15.052	16.605	11.339	8.828
13.2 - HOUSING LETTING SCHEMES (490)		—	170	202	12	7	7	1.512	1.839	1.908
13.3 - STREET LIGHTING (750)		6.653	7.029	10.082	7.350	7.350	7.350	49.504	54.691	57.426
13.4 - ELECTRICITY DISTRIBUTION (760)		277.926	(6.170)	(41.157)	(21.104)	(16.559)	(16.559)	(176.243)	(199.050)	(209.330)
13.5 - ELECTRICITY ADMIN (770)		2.486	2.710	1.558	3.083	2.361	2.361	2.537	2.846	2.940
13.6 - WORKSHOP AND DEPOT (940)		3.687	2.681	3.230	3.872	3.742	3.742	3.921	4.768	4.925
Vote 14 - 6. Community (180: IE)		269.903	120.370	111.710	107.110	115.419	115.358	247.818	273.698	284.216
14.1 - PMU (380)		1.997	1.868	1.645	779	779	779	2.210	2.287	2.362
14.2 - CIVIC BUILDINGS (400)		6.764	7.198	7.945	8.144	8.369	8.369	10.605	9.781	10.092
14.3 - TOWN ENGINEER (800)		13.712	12.362	11.853	15.284	19.655	19.654	25.187	17.579	16.568
14.4 - RDS,S/WTR,DRAINAGE:MAIN ROADS (860)		89	—	—	—	—	—	—	—	—
14.5 - RDS,S/WTR,DRAINAGE:STORMWATER (870)		4.084	2.379	1.451	1.890	1.793	1.793	2.208	2.654	2.751
14.6 - RDS,S/WTR,DRAINAGE:STREETS (880)		33.991	18.215	17.850	19.038	18.038	18.038	20.393	26.810	27.772
14.7 - SEWERAGE PURIFICATION SERVICES (890)		29.856	24.251	18.064	14.754	15.215	15.215	16.368	18.009	18.753
14.8 - SEWERAGE RETICULATION SERVICES (900)		27.571	2.760	2.748	2.630	2.641	2.641	5.535	6.451	6.772
14.9 - SEWERAGE SANITATION SERVICES (910)		2.279	—	—	—	—	—	—	—	—
14.10 - WATER PURIFICATION WORKS (920)		48.079	15.475	16.999	16.419	18.241	18.241	21.470	23.835	24.749
14.11 - WATER RETICULATION (930)		101.481	35.862	33.155	28.172	30.688	30.628	143.842	166.291	174.396
Vote 15 - 8. Technical (180: IE)		—	—	—	—	—	—	—	—	—
15.1 - 0										
Vote 16 - 9. Housing Services (180: IE)		48.708	8.987	26.232	33.321	34.700	35.145	33.239	26.837	12.256

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
16.1 - HOUSING ADMIN (480)		47.307	8.987	26.232	33.321	34.700	35.145	33.239	26.837	12.256
16.2 - HOUSING LETTING SCHEMES (490)		1.401	–	–	–	–	–	–	–	–
16.3 - HOUSING SELLING SCHEMES (500)		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	1.075.153	1.182.053	1.175.100	1.262.374	1.488.337	1.488.337	1.522.421	1.616.342	1.623.983
Surplus/(Deficit) for the year	2	(35.139)	39.190	140.997	234.717	23.198	23.198	46.998	10.169	108.107

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	305.379	353.187	397.816	465.762	463.597	463.224	408.202	500.277	557.809	621.957
Service charges - Water	2	77.198	97.876	99.353	112.803	112.836	112.787	101.762	136.197	141.236	146.462
Service charges - Waste Water Management	2	29.240	30.709	31.708	79.041	67.110	67.110	36.198	51.704	51.670	51.401
Service charges - Waste Management	2	28.466	30.810	37.860	46.612	55.691	55.691	44.194	70.407	73.012	75.713
Sale of Goods and Rendering of Services	2	6.236	7.247	7.864	7.541	8.097	8.097	6.925	8.004	8.300	8.607
Agency services	2	4.086	3.988	3.663	4.038	4.180	4.180	3.845	4.335	4.495	4.661
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	22.440	26.965	29.520	29.324	33.040	33.040	27.276	14.581	12.685	11.417
Interest earned from Current and Non Current Assets	2	2.014	2.131	5.308	4.626	8.429	8.429	10.058	11.241	11.657	12.088
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	6.396	7.390	7.758	8.583	7.405	7.405	5.894	7.657	7.941	8.234
Licence and permits	2	71	134	320	385	239	239	108	248	257	267
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	13.351	25.761	21.570	25.212	26.232	26.232	25.282	26.890	17.992	25.000
Development Charges	2	-	-	-	-	4.019	-	-	1.539	1.596	1.655
Operational Revenue	2	7.912	4.319	6.197	4.624	803	5.244	4.675	1.891	1.961	2.034
Non-Exchange Revenue											
Property rates	2	(19.053)	311.886	348.306	362.049	362.723	362.723	338.253	389.118	403.516	418.446
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	87.568	96.379	97.190	103.207	103.209	103.209	52.553	98.017	101.644	105.405
Licences or permits	2	1.377	1.400	1.478	1.457	1.214	1.214	1.200	1.259	1.306	1.354
Transfer and subsidies - Operational	2	133.960	144.436	153.071	165.382	177.053	177.053	162.826	171.226	171.808	176.276
Interest	2	7.795	10.687	11.093	11.811	11.341	11.341	10.059	8.800	9.126	9.463
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	2.815	53	-	1.000	1.000	1.000	18.630	12.730	3.000	5.000
Other Gains	2	3.920	989	8.496	-	441	441	442	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		721.171	1.156.349	1.268.567	1.433.458	1.448.659	1.448.659	1.258.381	1.516.122	1.581.011	1.685.441
Expenditure											
Employee related costs	2	292.469	323.927	338.641	374.678	379.153	379.153	304.626	413.591	426.464	440.133
Remuneration of councillors	2	9.787	9.821	9.684	11.926	10.926	10.926	9.089	11.472	11.897	12.303

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Bulk purchases - electricity	2	238.307	284.633	328.988	357.093	366.230	366.230	286.589	406.070	433.482	447.354
Inventory consumed	2,8	58.457	53.278	39.190	46.694	48.131	48.546	31.025	45.969	60.474	64.012
Debt impairment	2,3	128.577	153.548	126.780	119.549	121.244	121.244	61.757	122.999	116.645	122.390
Depreciation, amortisation and impairment	2	59.435	71.867	57.859	68.548	237.444	237.444	44.459	152.397	186.906	155.169
Interest, Dividends and Rent on Land	2	35.276	41.587	38.025	29.426	28.231	28.231	15.594	34.765	36.079	37.038
Contracted services	2	187.171	155.307	149.112	152.032	179.699	180.896	128.139	212.775	245.070	259.605
Transfers and subsidies	2	1.934	1.118	1.661	3.635	15.157	14.907	7.280	7.423	3.118	3.241
Irrecoverable debts written off	2	-	-	-	9.404	8.548	8.548	-	8.323	21.024	22.037
Operational costs	2	62.516	84.365	81.666	89.390	103.928	102.566	83.760	111.783	75.183	60.701
Disposal of Fixed and Intangible Assets	2	-	422	279	-	-	-	-	-	-	-
Other Losses	2	1.221	2.394	3.214	-	-	-	-	-	-	-
Total Expenditure		1.075.150	1.182.268	1.175.100	1.262.374	1.498.690	1.498.690	972.318	1.527.565	1.616.342	1.623.983
Surplus/(Deficit)		(353.979)	(25.919)	93.467	171.084	(50.031)	(50.031)	286.063	(11.443)	(35.331)	61.458
Transfers and subsidies - capital (monetary allocations)	6	38.901	64.894	46.964	63.633	64.523	64.523	32.283	53.547	45.500	46.649
Transfers and subsidies - capital (in-kind)	6	-	-	850	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(315.078)	38.975	141.281	234.717	14.493	14.493	318.346	42.103	10.169	108.107
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(315.078)	38.975	141.281	234.717	14.493	14.493	318.346	42.103	10.169	108.107
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(315.078)	38.975	141.281	234.717	14.493	14.493	318.346	42.103	10.169	108.107
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(315.078)	38.975	141.281	234.717	14.493	14.493	318.346	42.103	10.169	108.107

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.

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Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Vote 19 - 2. Corporate (120: CAPEX)		-	-	-	1.050	1.944	1.999	685	1.697	280	280
Vote 20 - 3. Finance (130: CAPEX)		-	-	-	45	45	28	-	-	-	-
Vote 21 - 5. Planning (150: CAPEX)		-	-	-	1.050	5.307	5.307	2.648	1.535	240	400
Vote 22 - 6. Community (160: CAPEX)		-	-	-	20.618	17.371	18.679	12.303	8.165	4.600	4.320
Vote 23 - 7. Electricity (170: CAPEX)		-	-	-	16.496	16.790	17.481	6.447	5.797	3.600	2.800
Vote 24 - 8. Technical (180: CAPEX)		-	-	-	124.041	78.850	70.773	29.341	108.043	24.654	26.307
Vote 25 - 9. Housing Services (190: CAPEX)		-	-	-	9.200	500	500	1.525	10.745	10.000	10.000
Vote 10 - (140: IE)		-	-	-	-	-	-	-	-	-	-
Vote 11 - 5. Planning (150: IE)		-	-	-	-	-	-	-	-	-	-
Vote 12 - 6. Community (160: IE)		-	-	-	-	-	-	-	-	-	-
Vote 13 - 7. Electricity (170: IE)		-	-	-	-	-	-	-	-	-	-
Vote 14 - 6. Community (180: IE)		-	-	-	-	-	-	-	-	-	-
Vote 15 - 8. Technical (180: IE)		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	172.585	137.050	137.050	55.603	249.310	174.630	163.753
Total Capital Expenditure - Vote		-	-	-	172.585	137.050	137.050	55.603	249.310	174.630	163.753
Capital Expenditure - Functional											
Governance and administration		-	-	-	2.180	3.090	3.110	1.220	8.204	28.314	29.095
Executive and council		-	-	-	85	85	66	53	-	-	-
Finance and administration		-	-	-	2.095	3.005	3.044	1.167	8.204	28.314	29.095
Community and public safety		-	-	-	19.618	10.150	10.798	9.476	26.109	21.640	15.640
Community and social services		-	-	-	1.213	1.004	612	482	752	4.000	2.400
Sport and recreation		-	-	-	743	3.110	4.278	3.586	5.793	3.580	880
Public safety		-	-	-	8.462	5.536	5.408	3.882	6.819	4.060	2.360
Housing		-	-	-	9.200	500	500	1.525	12.745	10.000	10.000
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	39.156	29.230	30.007	10.952	49.190	19.280	22.687
Planning and development		-	-	-	500	419	413	258	210	280	327
Road transport		-	-	-	38.656	28.437	29.219	10.608	48.981	19.000	22.360
Environmental protection		-	-	-	-	375	375	86	-	-	-
Trading services		-	-	-	111.631	94.580	93.135	33.954	165.806	105.396	96.331
Energy sources		-	-	-	15.496	18.071	18.445	6.581	36.456	25.580	30.250
Water management		-	-	-	64.136	53.066	50.204	21.602	41.788	2.960	8.104
Waste water management		-	-	-	21.800	14.797	14.797	840	71.929	46.800	37.000
Waste management		-	-	-	10.200	8.646	9.688	4.932	15.634	30.056	20.977
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	-	-	172.585	137.050	137.050	55.603	249.310	174.630	163.753
Funded by:											
National Government		-	-	-	52.387	56.178	56.178	27.241	41.859	35.500	36.649
Provincial Government		-	-	-	11.246	7.397	7.397	5.504	12.538	10.000	10.000
District Municipality		-	-	-	-	-	-	-	-	-	-
Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	63.633	63.575	63.575	32.745	54.398	45.500	46.649

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Borrowing	6	-	-	-	40.000	-	-	-	99.440	45.820	35.904
Internally generated funds		-	-	-	68.952	73.475	73.475	22.858	95.472	83.310	81.200
Total Capital Funding	7	-	-	-	172.585	137.050	137.050	55.603	249.310	174.630	163.753

- References
- 1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
 - 2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
 - 3. Capital expenditure by functional classification must reconcile to the appropriations by vote
 - 4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
 - 6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
 - 7. Total Capital Funding must balance with Total Capital Expenditure
 - 8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
<u>Capital expenditure - Municipal Vote</u>	2										
<u>Multi-year expenditure appropriation</u>											
Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
<u>Capital expenditure - Municipal Vote</u>	2										
<u>Single-year expenditure appropriation</u>											
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		-	-	-	-	16.159	22.217	2.601	113.328	131.256	119.646
17.1 - KARATARA (28)		-	-	-	-	-	-	-	-	10.000	10.000
17.2 - DIRECTOR: CORPORATE (33)		-	-	-	-	-	-	-	-	-	-
17.3 - PMU (38)		-	-	-	-	-	-	-	300	9.700	4.200
17.4 - CEMETERY (39)		-	-	-	-	153	56	56	629	-	-
17.5 - HALLS / FACILITIES (41)		-	-	-	-	-	-	-	-	4.000	2.400
17.6 - COMMUNICATION (45)		-	-	-	-	-	-	-	-	-	-
17.7 - PUBLIC TOILETS (47)		-	-	-	-	-	-	-	-	-	-
17.8 - HOUSING ADMIN (48)		-	-	-	-	1.200	1.200	228	3.049	-	-
17.9 - LIBRARY (51)		-	-	-	-	-	-	-	-	-	-
17.1 - DIRECTOR: COMMUNITY (52)		-	-	-	-	-	-	-	2.840	-	-
17.11 - PARKS AND RECREATION (53)		-	-	-	-	521	521	521	787	800	200
17.12 - DISASTER MANAGMENT AND SOCIAL SERVICES (55)		-	-	-	-	-	-	-	-	-	-
17.13 - SAFETY FIRE BRIGADE SERVICES (56)		-	-	-	-	-	-	-	1.295	1.420	200
17.14 - SAFETY LAW ENFORCEMENT (57)		-	-	-	-	250	250	2	2.112	120	120
17.15 - SAFETY TRAFFIC DEPARTMENT (59)		-	-	-	-	-	-	-	1.350	600	400
17.16 - SPORT FIELDS (60)		-	-	-	-	-	480	-	4.727	2.700	600
17.17 - DIRECTOR: FINANCE (62)		-	-	-	-	-	-	-	200	-	-
17.18 - INFORMATION TECHNOLOGY (66)		-	-	-	-	-	-	-	-	-	-
17.19 - EXPENDITURE: STORES (68)		-	-	-	-	-	-	-	2.029	600	400
17.2 - CLEANSING REFUSE REMOVAL SERV. (72)		-	-	-	-	-	-	-	600	800	888
17.21 - TRANSFER STATION (73)		-	-	-	-	-	-	-	9.034	6.956	3.289
17.22 - ELECTRICITY DISTRIBUTION (76)		-	-	-	-	2.281	1.964	607	30.130	21.980	27.650
17.23 - DIRECTOR: PLANNING AND I.H.S (78)		-	-	-	-	-	-	-	-	-	-
17.24 - DIRECTOR: TECHNICAL SERVICES (80)		-	-	-	-	-	-	-	-	27.320	28.099
17.25 - ENVIRONMENTAL MANAGEMENT (83)		-	-	-	-	375	375	86	-	-	-
17.26 - RDS,S/WTR,DRAINAGE:STORMWATER (87)		-	-	-	-	-	-	-	-	-	-
17.27 - RDS,S/WTR,DRAINAGE:STREETS (88)		-	-	-	-	179	179	36	8.208	4.800	7.000
17.28 - SEWERAGE PURIFICATION SERVICES (89)		-	-	-	-	-	-	-	-	-	-
17.29 - SEWERAGE RETICULATION SERVICES (90)		-	-	-	-	-	-	-	34.000	36.500	31.000
17.3 - WATER PURIFICATION WORKS (92)		-	-	-	-	-	-	-	3.409	2.200	2.200
17.31 - WATER RETICULATION (93)		-	-	-	-	11.200	17.192	1.065	7.761	760	1.000
17.32 - WORKSHOP AND DEPOT (94)		-	-	-	-	-	-	-	870	-	-
17.33 - ORGANISATIONAL PERFORMANCE (98)		-	-	-	-	-	-	-	-	-	-
Vote 18 - 1. Executive AND Council (110: CAPEX)		-	-	-	85	85	66	53	-	-	-
18.1 - COUNCIL GENERAL EXPENSES (310)		-	-	-	-	-	-	-	-	-	-
18.2 - MUNICIPAL MANAGEMENT		-	-	-	85	85	66	53	-	-	-

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Municipal Vote											
18.3 - COMMUNICATION (450)		-	-	-	-	-	-	-	-	-	-
2.4 - LEGAL SERVICES (36)											
2.5 - COMMITTEE SERVICES (37)											
2.6 - CEMETERY (39)											
2.7 - PUBLIC PARTICIPATION (42)											
2.8 - ADMIN (95)											
2.9 - RISK MANAGEMENT (99)											
Vote 19 - 2. Corporate (120: CAPEX)		-	-	-	1.050	1.944	1.999	685	1.697	280	280
19.1 - DIRECTOR: CORPORATE (330)		-	-	-	300	230	311	270	-	-	-
19.2 - INFORMATION TECHNOLOGY (660)		-	-	-	750	1.714	1.688	414	1.697	280	280
3.3 - HALLS / FACILITIES (41)											
3.4 - PUBLIC TOILETS (47)											
3.5 - HOUSING ADMIN (48)											
3.6 - HOUSING SELLING SCHEMES (50)											
3.7 - LIBRARY (51)											
3.8 - DIRECTOR: COMMUNITY (52)											
3.9 - PARKS AND RECREATION (53)											
3.10 - DISASTER MANAGMENT AND SOCIAL SERVICES (55)											
Vote 20 - 3. Finance (130: CAPEX)		-	-	-	45	45	28	-	-	-	-
20.1 - DIRECTOR: FINANCE (620)		-	-	-	45	45	28	-	-	-	-
4.2 - ASSESSMENT RATES (63)											
4.3 - EXPENDITURE: PAYROLL (64)											
4.4 - METER READING (65)											
4.5 - INFORMATION TECHNOLOGY (66)											
4.6 - INCOME (67)											
4.7 - EXPENDITURE: STORES (68)											
4.8 - EXPENDITURE (69)											
4.9 - BUDGET OFFICE (70)											
4.10 - EXPENDITURE: PROCUREMENT (97)											
Vote 21 - 5. Planning (150: CAPEX)		-	-	-	1.050	5.307	5.307	2.648	1.535	240	400
21.1 - DIRECTOR: PLANNING AND DEVELOPMENT (780)		-	-	-	-	-	-	-	1.000	-	-
21.2 - TOWN ENGINEER (800)		-	-	-	-	-	-	-	-	-	-
21.3 - ENVIRONMENTAL MANAGEMENT (830)		-	-	-	-	-	-	-	-	-	-
21.4 - RDS,S/WTR,DRAINAGE:STORMWATER (870)		-	-	-	-	-	-	-	-	-	-
21.5 - RDS,S/WTR,DRAINAGE:STREETS (880)		-	-	-	400	4.468	4.468	2.648	35	240	400
21.6 - SEWERAGE PURIFICATION SERVICES (890)		-	-	-	-	-	-	-	-	-	-
21.7 - SEWERAGE RETICULATION SERVICES (900)		-	-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Municipal Vote											
21.8 - WATER RETICULATION (930)		-	-	-	650	839	839	-	500	-	-
5.9 - ELECTRICITY ADMIN (77)											
5.10 - DIRECTOR: PLANNING AND I.H.S (78)											
Vote 22 - 6. Community (160: CAPEX)		-	-	-	20.618	17.371	18.679	12.303	8.165	4.600	4.320
22.1 - CEMETERY (390)		-	-	-	450	120	-	-	-	-	-
22.2 - HALLS / FACILITIES (410)		-	-	-	313	280	280	267	122	-	-
22.3 - HEALTH:PUBLIC TOILETS (470)		-	-	-	-	-	-	-	-	-	-
22.4 - LIBRARY (510)		-	-	-	450	450	276	159	-	-	-
22.5 - DIRECTOR: COMMUNITY (520)		-	-	-	-	-	-	-	-	-	-
22.6 - PARKS AND RECREATION (530)		-	-	-	743	668	1.356	1.147	280	80	80
22.7 - SAFETY FIRE BRIGADE SERVICES (560)		-	-	-	7.057	5.286	5.158	3.880	1.119	1.320	920
22.8 - SAFETY LAW ENFORCEMENT (570)		-	-	-	-	-	-	-	-	-	-
22.9 - SAFETY TRAFFIC DEPARTMENT (590)		-	-	-	1.405	-	-	-	944	600	720
22.1 - SPORT FIELDS (600)		-	-	-	-	1.921	1.921	1.918	-	-	-
22.11 - CLEANSING REFUSE REMOVAL SERV. (720)		-	-	-	5.200	5.132	5.532	4.932	-	2.600	2.600
22.12 - TRANSFER STATION (730)		-	-	-	5.000	3.514	4.156	-	5.700	-	-
22.13 - MUSEUM AND HERITAGE BUILDINGS (810)		-	-	-	-	-	-	-	-	-	-
Vote 23 - 7. Electricity (170: CAPEX)		-	-	-	16.496	16.790	17.481	6.447	5.797	3.600	2.800
23.1 - ELECTRICITY DISTRIBUTION (760)		-	-	-	16.496	16.790	17.481	6.447	5.797	3.600	2.800
23.2 - WORKSHOP AND DEPOT (940)		-	-	-	-	-	-	-	-	-	-
7.3 - COMMUNICATION (450)											
7.4 - IDP (540)											
7.5 - ORGANISATIONAL PERFORMANCE (980)											
Vote 24 - 8. Technical (180: CAPEX)		-	-	-	124.041	78.850	70.773	29.341	108.043	24.654	26.307
24.1 - TOWN ENGINEER (800)		-	-	-	500	435	429	268	308	394	443
24.2 - RDS,S/WTR,DRAINAGE:STORMWATER (870)		-	-	-	2.700	1.700	1.700	188	680	2.480	4.000
24.3 - RDS,S/WTR,DRAINAGE:STREETS (880)		-	-	-	38.256	23.790	24.573	7.924	40.738	13.960	14.960
24.4 - SEWERAGE PURIFICATION SERVICES (890)		-	-	-	4.300	4.300	4.300	-	7.800	-	-
24.5 - SEWERAGE RETICULATION SERVICES (900)		-	-	-	18.900	11.838	11.838	849	38.400	7.820	6.904
24.6 - WATER PURIFICATION WORKS (920)		-	-	-	2.174	10.625	10.625	6.097	1.543	-	-
24.7 - WATER RETICULATION (930)		-	-	-	57.212	26.162	17.309	14.015	18.574	-	-
8.8 - ESTATES (740)											
8.9 - ADMIN (740)											

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
<u>Capital expenditure - Municipal Vote</u>											
8.10 - -990											
Vote 25 - 9. Housing Services (190: CAPEX)		-	-	-	9.200	500	500	1.525	10.745	10.000	10.000
25.1 - HOUSING ADMIN (480)		-	-	-	9.200	500	500	1.525	10.745	10.000	10.000
9.2 - ASSESSMENT RATES (630)											
Capital single-year expenditure sub-total		-	-	-	172.585	137.050	137.050	55.603	249.310	174.630	163.753
Total Capital Expenditure		-	-	-	172.585	137.050	137.050	55.603	249.310	174.630	163.753

WC048 Knysna - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	20.358	23.609	106.001	90.724	106.475	106.475	175.053	130.899	268.697	495.727
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	59.245	77.249	64.465	66.862	65.844	65.844	123.686	91.484	87.744	83.854
Receivables from non-exchange transactions	3	18.705	92.286	100.564	92.286	100.564	100.564	132.907	100.564	100.564	100.564
Current portion of non-current receivables	4	4	4	4	4	4	4	(93)	4	4	4
Inventory	5	11.799	11.223	8.962	12.045	10.653	10.653	12.259	10.653	10.653	10.653
VAT Receivable	6	–	–	–	–	–	–	–	150.374	150.374	150.374
Other current assets	7	(11.831)	413	(137)	413	(137)	(137)	(615)	(137)	(137)	(137)
Total current assets		98.281	204.784	279.859	262.334	283.403	283.403	443.197	483.841	617.899	841.039
Non current assets											
Investments	8	2.929	3.176	3.423	3.176	3.423	3.423	3.637	3.423	3.423	3.423
Investment property	9	67.661	67.525	67.370	67.389	67.201	67.201	67.220	67.229	67.229	67.229
Property, plant and equipment	10	1.423.427	1.437.456	1.442.610	1.572.613	1.373.057	1.373.057	1.484.565	1.570.246	1.557.971	1.566.554
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	14.613	14.613	14.613	14.613	14.613	14.613	14.613	14.613	14.613	14.613
Intangible assets	14	64	49	34	34	(90)	(90)	30	(1)	(1)	(1)
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)
Other non-current assets	16	3.218	3.672	3.869	3.672	3.869	3.869	3.869	3.869	3.869	3.869
Total non current assets		1.511.905	1.526.483	1.531.912	1.661.489	1.462.064	1.462.064	1.573.927	1.659.371	1.647.095	1.655.679
TOTAL ASSETS		1.610.185	1.731.267	1.811.771	1.923.823	1.745.467	1.745.467	2.017.124	2.143.212	2.264.994	2.496.718
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	48.822	47.477	47.885	(3.702)	(3.357)	(3.357)	47.319	60.910	76.534	92.571
Consumer deposits	19	14.928	15.538	15.872	15.538	15.872	15.872	16.323	15.872	15.872	15.872
Trade and other payables from exchange transactions	20	206.248	209.913	180.207	210.196	172.935	172.935	56.704	178.629	178.117	177.565
Trade and other payables from non-exchange transactions	21	(22.267)	(11.075)	11.806	(11.491)	11.716	11.716	7.113	11.696	11.682	11.682
Provision	22	31.121	38.734	35.372	33.253	35.372	35.372	37.683	35.372	29.617	23.573
VAT Payable	23	(773)	21.138	146.749	7.615	149.701	149.701	238.427	150.617	150.617	150.617
Other current liabilities	24	–	–	–	–	–	–	–	9.589	9.589	9.589
Total current liabilities		278.078	321.725	437.890	251.408	382.239	382.239	403.568	462.685	472.027	481.469
Non current liabilities											
Financial liabilities	25	319.072	305.325	253.199	305.829	202.918	202.918	225.455	330.302	440.503	563.004
Provision	26	21.842	17.362	18.274	17.362	18.274	18.274	18.274	18.306	18.294	18.281
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	–	–	–	–	–	–	–	117.152	109.234	100.921
Total non current liabilities		340.914	322.687	271.473	323.191	221.192	221.192	243.729	465.760	568.032	682.206
TOTAL LIABILITIES		618.992	644.412	709.363	574.600	603.431	603.431	647.297	928.445	1.040.058	1.163.675
NET ASSETS		991.193	1.086.855	1.102.408	1.349.223	1.142.036	1.142.036	1.369.827	1.214.767	1.224.936	1.333.043

WC048 Knysna - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	1.021.149	995.471	1.031.029	1.269.164	1.186.803	1.186.803	1.172.311	1.214.414	1.224.583	1.332.690
Reserves and funds	30	–	–	–	–	–	–	–	–	–	–
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	1.021.149	995.471	1.031.029	1.269.164	1.186.803	1.186.803	1.172.311	1.214.414	1.224.583	1.332.690

WC048 Knysna - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		237.376	188.733	335.163	354.137	334.933	334.933	243.342	358.975	295.683	293.352
Service charges		311.691	422.919	576.775	657.391	749.314	749.314	205.311	775.477	885.763	963.955
Other revenue		24.838	49.687	125.003	292.312	201.019	201.019	458.280	208.717	220.407	224.092
Transfers and Subsidies - Operational	1	109.684	226.396	169.383	170.274	189.540	189.540	213.747	183.852	174.999	185.943
Transfers and Subsidies - Capital	1	–	72.599	56.364	63.633	64.523	64.523	49.342	53.547	45.500	46.649
Interest		–	–	–	41.135	44.381	44.381	8.830	34.622	33.468	32.968
Dividends									–	–	–
Payments											
Suppliers and employees		(453.604)	(787.092)	(1.231.030)	(1.119.513)	(1.196.661)	(1.196.661)	(1.175.061)	(1.312.657)	(1.375.947)	(1.410.244)
Finance charges		32.440	34.763	(37.378)	(29.426)	(28.231)	(28.231)	(15.489)	(34.765)	(36.079)	(37.038)
Transfers and Subsidies	1	–	–	–	(3.635)	(16.710)	(16.710)	–	(7.423)	(3.118)	(3.241)
NET CASH FROM/(USED) OPERATING ACTIVITIES		262.426	208.005	(5.719)	426.308	342.109	342.109	(11.698)	260.345	240.676	296.435
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		2.105	39	–	1.000	1.000	1.000	18.630	12.730	3.000	5.000
Decrease (increase) in non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Insurance Refund - Capital									–	–	–
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments									–	–	–
Payments											
Capital assets		(93.419)	(87.138)	(64.277)	(198.473)	(155.210)	(155.210)	(61.330)	(286.706)	(200.824)	(188.316)
Retention (Capital)		–	–	3	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(91.314)	(87.099)	(64.274)	(197.473)	(154.210)	(154.210)	(42.700)	(273.976)	(197.824)	(183.316)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	25.005	–	–	–	–	–	–	–	–
Borrowing long term/refinancing									99.440	45.820	35.904
Increase (decrease) in consumer deposits		–	1.700	4.712	–	–	–	3.757	–	–	–
Payments											
Repayment of borrowing									(60.910)	(76.534)	(92.571)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	26.705	4.712	–	–	–	3.757	38.529	(30.714)	(56.667)
NET INCREASE/ (DECREASE) IN CASH HELD		171.111	147.612	(65.281)	228.835	187.899	187.899	(50.641)	24.898	12.138	56.452
Cash/cash equivalents at the year begin:	2								106.001	130.899	143.037
Cash/cash equivalents at the year end:	2	171.111	147.612	(65.281)	228.835	187.899	187.899	(50.641)	130.899	143.037	199.489
References									–	-125.660.467	-296.238.504

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

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

3. The MTREF is populated directly from SA30.

Total receipts	685.695	960.373	1.262.689	1.579.882	1.584.711	1.584.711	1.197.482	1.627.919	1.658.819	1.751.958
Total payments	(514.584)	(839.467)	(1.332.682)	(1.351.047)	(1.396.812)	(1.396.812)	(1.251.880)	(1.641.550)	(1.615.968)	(1.638.839)

WC048 Knysna - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES		171.111	120.906	(69.993)	228.835	187.899	187.899	(54.398)	(13.631)	42.852	113.119
Borrowings & investments & c.deposits		–	1.700	4.712	–	–	–	3.757	99.440	45.820	35.904
Repayment of borrowing		–	–	–	–	–	–	–	(60.910)	(76.534)	(92.571)
		171.111	122.607	(65.281)	228.835	187.899	187.899	(50.641)	24.898	12.138	56.452

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
<u>Cash and investments available</u>											
Cash/cash equivalents at the year end	1	171.111	147.612	(65.281)	228.835	187.899	187.899	(50.641)	130.899	143.037	199.489
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	2.929	3.176	3.423	3.176	3.423	3.423	3.637	3.423	3.423	3.423
Cash and investments available:		174.041	150.787	(61.858)	232.011	191.322	191.322	(47.003)	134.322	146.460	202.912
<u>Application of cash and investments</u>											
Unspent conditional transfers		(22.267)	(11.075)	11.806	(11.491)	11.716	11.716	7.113	11.696	11.682	11.682
Unspent borrowing											
Statutory requirements	2	(16.236)	(20.814)	(19.444)	(31.202)	(18.065)	(18.065)	1.688	(5.901)	(2.161)	1.729
Other working capital requirements	3	157.511	172.646	128.340	151.682	112.187	112.636	(21.308)	(25.854)	(18.116)	(12.638)
Other provisions		38.987	46.239	44.830	40.758	44.961	44.961	47.272	35.372	29.617	23.573
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		157.994	186.996	165.532	149.747	150.799	151.248	34.765	15.312	21.021	24.345
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		16.047	(36.209)	(227.390)	82.264	40.522	40.073	(81.768)	119.010	125.439	178.567
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		16.047	(36.209)	(227.390)	82.264	40.522	40.073	(81.768)	119.010	125.439	178.567

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements

Debtors	48.737	37.267	51.867	58.514	60.748	60.299	78.012	204.483	196.233	190.203
Creditors due	206.248	209.913	180.207	210.196	172.935	172.935	56.704	178.629	178.117	177.565
Total	(157.511)	(172.646)	(128.340)	(151.682)	(112.187)	(112.636)	21.308	25.854	18.116	12.638

Debtors collection assumptions

Balance outstanding - debtors	77.946	169.531	165.025	159.144	166.403	166.403	256.492	192.044	188.303	184.414
Estimate of debtors collection rate	62.5%	22.0%	31.4%	36.8%	36.5%	36.2%	30.4%	106.5%	104.2%	103.1%

Long term investments committed

Balance (Insert description; eg sinking fund)

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Cash and investments available											
		-	-	-	-	-	-	-	-	-	-
<u>Reserves to be backed by cash/investments</u>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases				-	-	-	-	-	-	-	-
Employee Benefit reserve				-	-	-	-	-	-	-	-
Non-current Provisions reserve				-	-	-	-	-	-	-	-
Valuation reserve				-	-	-	-	-	-	-	-
Investment in associate account				-	-	-	-	-	-	-	-
Capitalisation				-	-	-	-	-	-	-	-
	6	-	-	-	-	-	-	-	-	-	-

Note:

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

WC048 Knysna - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	81.572	40.560	42.247	63.042	43.150	47.144
Roads Infrastructure		-	-	-	8.000	-	-	13.145	10.000	10.000
Storm water Infrastructure		-	-	-	2.400	600	600	2.100	480	600
Electrical Infrastructure		-	-	-	3.800	7.375	7.749	13.524	10.800	17.300
Water Supply Infrastructure		-	-	-	44.424	13.931	13.748	7.584	-	4.904
Sanitation Infrastructure		-	-	-	1.300	397	397	2.000	1.000	1.000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	59.924	22.303	22.495	38.354	22.280	33.804
Community Facilities		-	-	-	3.800	500	500	8.954	6.920	3.720
Sport and Recreation Facilities		-	-	-	-	-	-	-	1.200	600
Community Assets		-	-	-	3.800	500	500	8.954	8.120	4.320
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	750	1.714	1.688	1.697	280	280
Furniture and Office Equipment		-	-	-	803	700	746	1.220	114	116
Machinery and Equipment		-	-	-	3.988	1.312	2.299	3.104	6.716	4.584
Transport Assets		-	-	-	12.307	14.030	14.519	9.714	5.640	4.040
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	-	33.193	43.194	49.186	66.581	41.060	28.800
Roads Infrastructure		-	-	-	13.543	18.020	18.020	13.262	1.600	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	4.000	3.000	3.000	2.748	2.200	1.200
Water Supply Infrastructure		-	-	-	1.050	11.000	16.992	11.722	660	-
Sanitation Infrastructure		-	-	-	14.600	10.800	10.800	29.849	15.000	12.000
Solid Waste Infrastructure		-	-	-	-	-	-	7.500	20.000	14.000
Rail Infrastructure		-	-	-	-	-	-	1.500	1.600	1.600

WC048 Knysna - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
Coastal Infrastructure		-	-	-	-	375	375	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	33.193	43.194	49.186	66.581	41.060	28.800
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

WC048 Knysna - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
<u>Total Upgrading of Existing Assets</u>	6	-	-	-	57.820	53.296	45.617	119.686	90.420	87.809
Roads Infrastructure		-	-	-	25.112	10.417	11.200	33.319	17.400	22.360
Storm water Infrastructure		-	-	-	1.500	1.600	1.600	580	2.000	3.400
Electrical Infrastructure		-	-	-	8.696	8.696	8.696	18.183	11.580	10.750
Water Supply Infrastructure		-	-	-	15.162	24.635	15.965	15.981	29.520	31.299
Sanitation Infrastructure		-	-	-	6.700	5.400	5.400	45.900	28.320	20.000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	57.170	50.748	42.860	113.963	88.820	87.809
Community Facilities		-	-	-	-	153	56	612	-	-
Sport and Recreation Facilities		-	-	-	-	1.921	2.401	4.727	1.500	-
Community Assets		-	-	-	-	2.074	2.457	5.339	1.500	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	650	474	300	385	100	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	650	474	300	385	100	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	-	-	-	172.585	137.050	137.050	249.310	174.630	163.753
Roads Infrastructure		-	-	-	46.656	28.437	29.219	59.726	29.000	32.360
Storm water Infrastructure		-	-	-	3.900	2.200	2.200	2.680	2.480	4.000
Electrical Infrastructure		-	-	-	16.496	19.071	19.445	34.456	24.580	29.250
Water Supply Infrastructure		-	-	-	60.636	49.566	46.704	35.288	30.180	36.203
Sanitation Infrastructure		-	-	-	22.600	16.597	16.597	77.749	44.320	33.000
Solid Waste Infrastructure		-	-	-	-	-	-	7.500	20.000	14.000

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WC048 Knysna - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
<i>Rail Infrastructure</i>		-	-	-	-	-	-	1.500	1.600	1.600
<i>Coastal Infrastructure</i>		-	-	-	-	375	375	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	150.287	116.246	114.541	218.897	152.160	150.413
Community Facilities		-	-	-	3.800	653	556	9.566	6.920	3.720
Sport and Recreation Facilities		-	-	-	-	1.921	2.401	4.727	2.700	600
Community Assets		-	-	-	3.800	2.574	2.957	14.293	9.620	4.320
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	650	474	300	385	100	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	650	474	300	385	100	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	750	1.714	1.688	1.697	280	280
Furniture and Office Equipment		-	-	-	803	700	746	1.220	114	116
Machinery and Equipment		-	-	-	3.988	1.312	2.299	3.104	6.716	4.584
Transport Assets		-	-	-	12.307	14.030	14.519	9.714	5.640	4.040
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		-	-	-	172.585	137.050	137.050	249.310	174.630	163.753

WC048 Knysna - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
ASSET REGISTER SUMMARY - PPE (WDV)	5	1.077.251	1.058.399	1.036.484	1.193.405	966.637	966.637	1.163.943	1.151.668	1.160.251
Roads Infrastructure		129.509	144.529	138.360	180.252	137.654	138.437	171.091	176.759	190.898
Storm water Infrastructure		28.071	30.267	30.528	33.016	31.577	31.577	32.154	34.634	38.634
Electrical Infrastructure		194.429	195.637	198.739	192.220	204.465	204.839	225.719	251.899	282.749
Water Supply Infrastructure		262.248	252.992	240.547	291.264	271.571	268.709	256.234	286.414	317.713
Sanitation Infrastructure		104.207	97.729	97.120	120.885	(35.102)	(35.102)	147.761	168.983	188.706
Solid Waste Infrastructure		1.519	1.469	315	(519)	(1.704)	(1.704)	(578)	12.697	21.452
Rail Infrastructure		–	–	–	–	375	375	–	–	–
Coastal Infrastructure		–	–	–	–	375	375	–	–	–
Information and Communication Infrastructure		224	127	41	47	(52)	(52)	(76)	(2.825)	(5.515)
Infrastructure		720.207	722.750	705.649	817.166	608.783	607.078	832.305	928.561	1.034.638
Community Assets		67.774	64.924	65.299	66.854	64.583	64.966	73.512	70.250	61.324
Heritage Assets		14.613	14.613	14.613	14.613	14.613	14.613	14.613	14.613	14.613
Investment properties		67.661	67.525	67.370	67.389	67.201	67.201	67.229	67.229	67.229
Other Assets		–	–	–	31.561	30.282	30.108	(11.654)	(64.647)	(67.789)
Biological or Cultivated Assets										
Intangible Assets		64	49	34	34	(90)	(90)	(1)	(1)	(1)
Computer Equipment		4.519	4.039	3.596	3.128	1.698	1.672	1.846	(4.329)	(10.427)
Furniture and Office Equipment		5.691	4.445	6.966	(2.164)	(2.386)	(2.340)	152	155	174
Machinery and Equipment		20.741	20.649	18.161	23.495	15.919	16.905	23.068	14.638	4.390
Transport Assets		51.664	35.088	30.479	47.012	41.719	42.208	38.556	1.189	(67.971)
Land		124.317	124.317	124.317	124.317	124.317	124.317	124.317	124.010	124.072
Zoo's, Marine and Non-biological Animals										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1.077.251	1.058.399	1.036.484	1.193.405	966.637	966.637	1.163.943	1.151.668	1.160.251
EXPENDITURE OTHER ITEMS										
Depreciation	7	51.416	53.167	54.161	68.548	68.548	68.548	50.395	59.782	59.260
Repairs and Maintenance by Asset Class	3	66.820	47.448	36.928	38.559	40.331	40.704	51.652	69.740	72.903
Roads Infrastructure		3.918	4.509	3.016	5.600	5.600	5.600	7.574	9.867	10.277
Storm water Infrastructure		877	411	779	1.000	1.000	1.000	1.536	2.089	2.172
Electrical Infrastructure		20.898	16.857	15.736	14.527	15.027	15.497	16.918	22.861	23.676
Water Supply Infrastructure		15.743	8.855	3.376	5.038	5.388	5.388	5.294	7.108	7.828
Sanitation Infrastructure		9.946	4.443	564	1.230	1.230	1.230	3.200	4.215	4.398
Solid Waste Infrastructure		1.218	1.189	592	350	497	447	466	552	573
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		52.600	36.264	24.064	27.745	28.742	29.162	34.988	46.693	48.925
Community Facilities		3.465	1.897	1.558	1.271	1.304	1.304	3.239	3.761	3.920
Sport and Recreation Facilities		1.351	1.061	1.715	1.550	1.629	1.759	2.690	4.970	5.185
Community Assets		4.816	2.958	3.273	2.821	2.933	3.063	5.929	8.730	9.106

WC048 Knysna - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		740	788	722	714	714	514	1.176	2.088	2.158
Housing		2.511	303	196	2	2	2	1.593	1.830	1.897
Other Assets		3.251	1.091	918	716	716	516	2.769	3.918	4.056
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		14	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		6.140	7.136	8.673	7.276	7.940	7.963	7.966	10.399	10.817
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		118.236	100.615	91.088	107.107	108.879	109.252	102.047	129.522	132.163
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	52.7%	70.4%	69.2%	74.7%	75.3%	71.2%
Renewal and upgrading of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	132.8%	140.8%	138.3%	369.6%	219.9%	196.8%
R&M as a % of PPE & Investment Property		6.3%	4.5%	3.6%	3.3%	4.2%	4.3%	4.5%	6.1%	6.4%
Renewal and upgrading and R&M as a % of PPE and Investment Property		6.3%	4.5%	3.6%	11.0%	14.4%	14.2%	20.7%	17.7%	16.5%

References

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

WC048 Knysna - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		-	-	-	26.761	26.761	26.761	27.029	27.299	27.572
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	26.761	26.761	26.761	27.029	27.299	27.572
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	26.761	26.761	26.761	27.029	27.299	27.572
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		-	-	-	29.353	29.353	29.353	29.647	29.943	30.242
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	29.353	29.353	29.353	29.647	29.943	30.242
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	3.045	3.045	3.045	3.075	3.106	3.137
<i>Below Minimum Service Level sub-total</i>		-	-	-	3.045	3.045	3.045	3.075	3.106	3.137
Total number of households	5	-	-	-	32.398	32.398	32.398	32.722	33.049	33.380
<u>Energy:</u>										
Electricity (at least min.service level)		-	-	-	30.422	30.422	30.422	30.726	31.033	31.344
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	30.422	30.422	30.422	30.726	31.033	31.344
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	30.422	30.422	30.422	30.726	31.033	31.344
<u>Refuse:</u>										
Removed at least once a week		-	-	-	28.931	28.931	28.931	29.220	29.513	29.808
<i>Minimum Service Level and Above sub-total</i>		-	-	-	28.931	28.931	28.931	29.220	29.513	29.808
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	3.467	3.467	3.467	3.502	3.537	3.572
<i>Below Minimum Service Level sub-total</i>		-	-	-	3.467	3.467	3.467	3.502	3.537	3.572
Total number of households	5	-	-	-	32.398	32.398	32.398	32.722	33.049	33.380

WC048 Knysna - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		(4.001)	(6.164)	(8.112)	(8.379)	(8.806)	(8.806)	-	(6.909)	(7.165)
Sanitation (free sanitation service to indigent households)		(229)	(234)	(237)	(247)	(224)	(224)	-	(251)	(260)
Electricity/other energy (50kwh per indigent household per month)		(11.300)	(13.782)	(17.915)	(16.000)	(16.000)	(16.000)	-	(17.840)	(19.892)
Refuse (removed once a week for indigent households)		(11)	(3)	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided	8	(15.540)	(20.184)	(26.263)	(24.627)	(25.030)	(25.030)	-	(25.000)	(27.317)
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		(19.053)	(22.603)	(19.315)	(20.959)	(15.700)	(15.700)	(14.203)	(16.281)	(16.883)
Water (in excess of 6 kilolitres per indigent household per month)		(265)	(294)	(265)	(277)	(275)	(275)	(283)	(356)	(369)
Sanitation (in excess of free sanitation service to indigent households)		(3.969)	(5.471)	(6.643)	(7.333)	(837)	(837)	(793)	(938)	(972)
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		(3.369)	(4.666)	(5.918)	(6.593)	(7.023)	(7.023)	(5.374)	(7.050)	(7.311)
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	(26.656)	(33.033)	(32.142)	(35.162)	(23.834)	(23.834)	(20.653)	(24.625)	(25.536)

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)

WC048 Knysna - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									

8. Must reflect the cost to the municipality of providing the Free Basic Service

9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Appliance Maintenance		-	-	-	-	361	-	-	402	449	500
Availability Charges		4.551	5.309	5.776	14.354	6.420	6.420	6.172	7.159	7.982	8.900
Connection/Reconnection		3.004	2.245	3.535	2.693	2.818	2.806	2.615	3.142	3.504	3.907
Electricity Distribution Revenue for Services											
Electricity Sales		309.124	359.415	406.419	464.715	469.998	469.998	399.415	507.414	565.767	630.830
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenues											
Temporary Service Plant											
Total Service charges - Electricity		316.679	366.969	415.730	481.763	479.597	479.224	408.202	518.118	577.701	644.137
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(11.300)	(13.782)	(17.915)	(16.000)	(16.000)	(16.000)		(17.840)	(19.892)	(22.179)
Net Service charges - Electricity		305.379	353.187	397.816	465.762	463.597	463.224	408.202	500.277	557.809	621.957
Service charges - Water	6										
Agricultural and Rural Water Service											
Availability Charges		3.235	3.444	3.356	3.581	3.495	3.495	3.174	4.662	4.834	5.013
Connection/Disconnection		886	954	1.009	713	1.548	1.528	208	17	18	18
Industrial Water											
Meter Reading Fees											
Sale		77.343	99.936	103.364	117.166	116.874	116.845	98.663	138.784	143.919	149.244
Urban Higher Level Service											
Total Service charges - Water		81.464	104.334	107.729	121.460	121.917	121.868	102.045	143.463	148.771	154.275
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		(265)	(294)	(265)	(277)	(275)	(275)	(283)	(356)	(369)	(383)
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(4.001)	(6.164)	(8.112)	(8.379)	(8.806)	(8.806)		(6.909)	(7.165)	(7.430)
Net Service charges - Water		77.198	97.876	99.353	112.803	112.836	112.787	101.762	136.197	141.236	146.462
Service charges - Waste Water Management	6										
Agricultural and Rural											
Availability Charges		1.763	1.824	1.825	2.077	1.872	1.872	1.696	2.097	2.175	2.255
Connection/Reconnection		96	77	58	81	-	-	-	-	-	-
Higher Level Service											
Industrial Water											

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Industrial Waste Water	6										
Pump/Removal of Waste Water											
Sanitation Charges		31.579	34.512	36.705	84.465	66.299	66.299	35.295	50.796	50.728	50.424
Treatment of Effluent											
Total Service charges - Waste Water Management		33.438	36.414	38.588	86.622	68.171	68.171	36.991	52.893	52.903	52.679
Less Revenue Foregone (in excess of free sanitation service to indigent households)		(3.969)	(5.471)	(6.643)	(7.333)	(837)	(837)	(793)	(938)	(972)	(1.008)
Less Cost of Free Basis Services (free sanitation service to indigent households)		(229)	(234)	(237)	(247)	(224)	(224)		(251)	(260)	(270)
Net Service charges - Waste Water Management		29.240	30.709	31.708	79.041	67.110	67.110	36.198	51.704	51.670	51.401
Service charges - Waste Management											
Availability Charges		1.552	2.135	2.245	2.852	2.549	2.549	2.444	4.495	4.661	4.834
Carrier Bags											
Disposal Facilities											
Refuse Bags		78	39	38	31	30	30	30	36	37	38
Refuse Removal		30.216	33.305	41.495	50.322	60.135	60.135	47.094	72.927	75.625	78.423
Skip											
Waste Bins											
Total refuse removal revenue		31.845	35.480	43.778	53.205	62.714	62.714	49.568	77.457	80.323	83.295
Less Revenue Foregone (in excess of one removal a week to indigent households)		(3.369)	(4.666)	(5.918)	(6.593)	(7.023)	(7.023)	(5.374)	(7.050)	(7.311)	(7.582)
Less Cost of Free Basis Services (removed once a week to indigent households)		(11)	(3)	-	-	-	-		-	-	-
Net Service charges - Waste Management		28.466	30.810	37.860	46.612	55.691	55.691	44.194	70.407	73.012	75.713
Sales of Goods and Rendering of Services											
Academic Services											
Advertisements											
Amendment Fees											
Application Fees for Land Usage		598	600	798	592	379	379	929	824	0	0
Building Plan Approval		4.287	5.082	5.794	5.585	6.175	6.175	5.179	6.012	6.641	6.887
Building Plan Clause Levy											
Buyers Card											
Camping Fees											
Cemetery and Burial		499	426	558	599	713	713	453	462	766	795
Cleaning and Removal		7	11	-	-	(4)	(4)	2	2	(4)	(4)
Clearance Certificates											
Computer Services											
Day Care Fees											

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

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

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Encroachment Fees		221	246	268	287	287	287	1	298	309	320
Entrance Fees		17	-	-	-	-	-	-	-	-	-
Escort Fees		6	11	11	7	3	3	9	8	3	3
Exempted Parking		4	7	8	7	4	4	8	8	5	5
Fire Services		4	-	-	-	-	-	-	-	-	-
Health Services											
Housing (Boarding Services)		32	31	32	33	35	35	29	30	37	39
Immunisation Fees											
Laboratory Services											
Legal Fees											
Library Fees		0	0	0	-	-	-	-	-	-	-
Management Fees											
Meal and Refreshment											
Membership Fees											
Objections and Appeals											
Occupation Certificates											
Parking Fees		33	-	22	118	199	199	20	21	214	222
Photo copies, Faxes and Telephone charges											
Removal of Restrictions											
Sale of Carbon Credits											
Sale of Goods											
Scrap, Waste & Other Goods		29	31	26	26	47	47	24	25	51	53
Shared Services											
Squatter Re-allocation											
Stone and Gravel											
Streets/Street Markets (Informal Traders)											
Town Planning and Servitudes											
Traffic Control											
Transport Fees											
Valuation Services		497	801	290	250	222	222	272	314	239	247
Water Meter Protectors											
Weighbridge Fees											
Total Sales of Goods and Rendering of Services		6.236	7.247	7.864	7.541	8.097	8.097	6.925	8.004	8.300	8.607
Agency Services											
District Municipalities											
Eastern Cape											
Free State											
Gauteng											

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
KwazuluNatal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape											
Total District Municipalities		-	-	-	-	-	-	-	-	-	-
National											
AARTO											
Department of Environmental Affairs											
Total National		-	-	-	-	-	-	-	-	-	-
Provincial											
Eastern Cape											
Free State											
Gauteng											
KwazuluNatal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape		4.086	3.988	3.663	4.038	4.180	4.180	3.845	4.335	4.495	4.661
Total Provincial		4.086	3.988	3.663	4.038	4.180	4.180	3.845	4.335	4.495	4.661
Total Agency Services		4.086	3.988	3.663	4.038	4.180	4.180	3.845	4.335	4.495	4.661
Interest - Deemed Interest											
Interest earned from Receivables											
Affiliates/Related Parties/Associated Companies											
Electricity		5.759	7.216	9.443	7.115	9.905	9.905	9.754	4.400	7.088	6.380
Housing		7	6	4	4	2	2	6	6	1	1
Housing Land Sales											
Housing Selling Schemes											
Merchandising, Jobbing and Contracts		1.102	899	710	781	743	743	753	860	532	479
Property Rental Debtors											
SARS											
Service Charges											
Sporting and Other Bodies											
Staff											
Waste Management		4.478	5.289	5.263	5.713	5.876	5.876	4.959	3.748	(0)	(0)
Waste Water Management		5.464	6.270	6.190	6.704	7.506	7.506	5.396	2.426	5.371	4.834

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Water		5.629	7.285	7.911	9.007	9.007	9.007	6.408	3.141	(307)	(276)
Shared Services											
Total Interest earned from Receivables		22.440	26.965	29.520	29.324	33.040	33.040	27.276	14.581	12.685	11.417
<u>Interest earned from Current and Non Current Assets</u>											
Bank Accounts		1.674	1.883	2.917	2.660	4.939	4.939	5.050	5.122	5.312	5.508
Financial Assets		340	248	2.391	1.966	3.489	3.489	5.008	6.119	6.345	6.580
Short Term Investments and Call Accounts											
Total Interest earned from Current and Non Current Assets		2.014	2.131	5.308	4.626	8.429	8.429	10.058	11.241	11.657	12.088
<u>Dividends</u>											
External Investment											
Municipal Entities											
Total Dividends		-	-	-	-	-	-	-	-	-	-
<u>Rent on Land</u>											
Land											
Prospecting, Mining, Royalties											
Servitudes											
Total Rent on Land		-	-	-	-	-	-	-	-	-	-
<u>Rental from Fixed Assets</u>											
Market Related											
Biological Assets											
Heritage Assets											
Investment Property		0	-	1	-	-	-	-	-	-	-
Property Plant and Equipment		1.340	1.466	1.576	1.664	1.553	1.553	1.441	1.622	1.648	1.709
Total Market Related		1.340	1.466	1.577	1.664	1.553	1.553	1.441	1.622	1.648	1.709
Non-market Related											
Biological Assets											
Heritage Assets		4	3	3	1	3	3	3	4	4	4
Investment Property		4.208	4.814	4.764	4.842	4.223	4.223	3.268	4.290	4.542	4.710
Property Plant and Equipment		844	1.109	1.414	2.076	1.625	1.625	1.181	1.742	1.748	1.812
Total Non-market Related		5.056	5.925	6.181	6.919	5.852	5.852	4.452	6.035	6.293	6.526
Total Rental from Fixed Assets		6.396	7.390	7.758	8.583	7.405	7.405	5.894	7.657	7.941	8.234
<u>Licences or Permits</u>											
Angling/Fishing											
Atmospheric Emissions											
Boat											
Dog											
Fauna and Flora											

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Filming Fees											
Game											
Health Certificates		70	130	318	381	239	239	108	248	257	267
Hiking Trails											
Hoarding (Collecting/Storing)											
Market Porters											
Road and Transport											
Threatened and Protected Species											
Trading		0	4	2	5	-	-	-	-	-	-
Total Licences or Permits		71	134	320	385	239	239	108	248	257	267
Special Rating Levies											
Agricultural Properties											
Business and Commercial Properties											
Industrial Properties											
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties											
Public Service Purposes Properties											
Residential Properties											
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land											
Total Special Rating Levies		-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		13.351	25.761	21.570	25.212	26.232	26.232	25.282	26.890	17.992	25.000
Development Charges		-	-	-	-	4.019	-	-	1.539	1.596	1.655
Operational Revenue											
Administrative Handling Fees		735	868	844	456	273	666	867	289	294	305
Arbor City Awards Competition											
Bad Debts Recovered											
Bontle Ke Botho Cleaning and Greening Award											
Breakages and Losses Recovered											
Bursary Repayment											
Collection Charges		39	(46)	-	-	-	-	-	-	-	-
Commission											
Discounts and Early Settlements											
Incidental Cash Surpluses		3	2	5	4	3	3	2	3	3	3
Inspection Fees		1	1	-	-	-	-	-	-	-	-
Insurance		55	321	264	-	5	5	5	-	51	6

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Merchandising, Jobbing and Contracts		3.953	3.088	3.912	4.080	-	4.048	3.076	-	-	-
Recovery Maintenance		2.552	26	-	-	61	61	67	63	65	67
Registration Fees											
Request for Information		54	59	100	84	101	101	101	104	108	112
Sale of Property											
Skills Development Levy Refund		520	-	1.072	-	361	361	557	1.433	1.486	1.541
Staff and Councillors Recoveries											
Total Operational Revenue		7.912	4.319	6.197	4.624	803	5.244	4.675	1.891	1.961	2.034
Non-Exchange revenue											
Property Rates											
Agricultural Properties		-	1.987	8.606	9.166	2.499	2.499	2.447	2.624	2.755	2.892
Business and Commercial Properties		-	43.969	46.775	48.898	49.092	49.092	45.943	51.539	54.108	56.805
Industrial Properties		-	5.422	5.744	6.094	5.989	5.989	5.588	6.288	6.603	6.933
Mining Properties											
Public Benefit Organisations		-	2.460	2.569	2.676	2.805	2.805	2.791	2.946	3.093	3.247
Public Service Infrastructure Properties		-	9.272	9.566	10.006	10.067	10.067	9.641	10.570	11.070	11.623
Public Service Purposes Properties											
Residential Properties		-	254.134	271.532	281.906	284.203	284.203	262.930	306.500	316.592	326.965
Residential Sectional Title Garages		-	27	54	57	24	24	24	-	-	-
Sport Clubs and Fields											
Vacant Land		-	17.217	22.774	24.206	23.745	23.745	23.093	24.932	26.179	27.488
Total Property Rates		-	334.489	367.621	383.008	378.423	378.423	352.456	405.399	420.399	435.953
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		(19.053)	(22.603)	(19.315)	(20.959)	(15.700)	(15.700)	(14.203)	(16.281)	(16.883)	(17.508)
Net Property Rates		(19.053)	311.886	348.306	362.049	362.723	362.723	338.253	389.118	403.516	418.446
Surcharges and Taxes											
Surcharges											
Taxes											
Total Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits											
Fines		87.563	95.407	96.430	103.198	103.209	103.209	52.281	97.498	101.106	104.847
Forfeits		1	902	491	(1)	-	-	0	509	528	547
Penalties		5	70	269	10	-	-	272	10	11	11
Total Fines, Penalties and Forfeits		87.568	96.379	97.190	103.207	103.209	103.209	52.553	98.017	101.644	105.405
Licences or Permits											
Angling/Fishing											
Atmospheric Emission											
Boat											

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

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R thousand											
Dog											
Fauna and Flora											
Filming Fees											
Game											
Health Certificates											
Hiking Trails											
Hoarding (Collecting/Storing)											
Market Porters											
Road and Transport		1.321	1.336	1.429	1.393	1.120	1.120	1.123	1.162	1.205	1.249
Threatened and Protected Species											
Trading		56	64	49	64	94	94	77	98	101	105
Total Licences or Permits		1.377	1.400	1.478	1.457	1.214	1.214	1.200	1.259	1.306	1.354
Transfer and subsidies - Operational											
Allocations In-kind											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government											
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government											
Public Corporations											
Total Allocations In-kind		-	-	-	-	-	-	-	-	-	-
Monetary Allocations											
Departmental Agencies and Accounts		-	10	574	2.289	12.908	12.908	5.643	4.644	-	-
District Municipalities		1.904	-	2	637	-	-	99	-	200	300
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Governments		9.199	14.103	10.397	12.739	13.276	13.276	7.981	10.971	9.078	9.398
National Revenue Fund		111.172	122.358	130.575	137.908	137.908	137.908	137.908	144.083	150.573	154.502
Non-Profit Institutions											
Parent Municipality											
Private Enterprises		214	-	-	-	-	-	-	-	-	-
Provincial Government		11.471	7.965	11.523	11.809	12.961	12.961	11.195	11.527	11.957	12.076

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

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		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Public Corporations											
Total Monetary Allocations		133.960	144.436	153.071	165.382	177.053	177.053	162.826	171.226	171.808	176.276
Total Transfer and subsidies - Operational		133.960	144.436	153.071	165.382	177.053	177.053	162.826	171.226	171.808	176.276
<u>Interest Receivables</u>											
Property Rates		7.795	10.687	11.093	11.811	11.341	11.341	10.059	8.800	9.126	9.463
Service Charges											
Electricity											
Waste Management											
Waste Water Management											
Water											
Total Service Charges		-	-	-	-	-	-	-	-	-	-
Total Interest Receivables		7.795	10.687	11.093	11.811	11.341	11.341	10.059	8.800	9.126	9.463
Fuel Levy (RSC Replacement Grant)											
<u>Operational Revenue - Service Charges</u>											
Electricity - Availability Charges											
Waste Management - Availability Charges											
Waste Water Management - Availability Charges											
Water - Availability Charges											
Total Operational Revenue - Service Charges		-	-	-	-	-	-	-	-	-	-
<u>Gains on Disposal of Fixed and Intangible Assets</u>											
Biological Assets											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Property, Plant and Equipment		2.815	53	-	1.000	1.000	1.000	18.630	12.730	3.000	5.000
Total Disposal of Fixed and Intangible Assets		2.815	53	-	1.000	1.000	1.000	18.630	12.730	3.000	5.000
<u>Other Gains</u>											
Debt waived											
Discontinued Operations and Disposals of Non-current Assets											
Inventory											
Fair value assessment - Water stock											
Increase to net-realisable Value		3.920	-	1.501	-	441	441	442	-	-	-
Total Inventory		3.920	-	1.501	-	441	441	442	-	-	-
Fair Value Adjustment											
Actuarial Assessments											
Leave Gratuity											
Long Service Award		-	-	128	-	-	-	-	-	-	-

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

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		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Medical		-	989	6.866	-	-	-	-	-	-	-
Pension Funds											
Total Actuarial Assessments		-	989	6.994	-	-	-	-	-	-	-
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property											
Investments											
Living resources											
Total Fair Value Adjustment		-	989	6.994	-	-	-	-	-	-	-
Foreign Exchange											
Contributions to Provisions for landfill sites											
Total Other Gains		3.920	989	8.496	-	441	441	442	-	-	-
Discontinued Operations											
Total Revenue		721.171	1.156.349	1.268.567	1.433.458	1.448.659	1.448.659	1.258.381	1.516.122	1.581.011	1.685.441
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Allowances											
Basic Salary	2	175.353	185.260	191.963	234.424	217.512	217.433	185.117	239.911	256.946	265.118
Bonuses		(171)	(290)	302	486	490	490	265	645	572	591
Allowance											
Accommodation, Travel and Incidental											
Cellular and Telephone		5	21	-	6	4	4	-	-	-	-
Housing Benefits		2.684	2.655	2.848	3.660	3.660	3.660	2.143	5.028	5.880	6.074
Non-pensionable		39	128	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		8.844	8.910	8.763	9.305	9.438	9.438	7.471	8.957	9.842	10.166
Voluntary Work											
Total Allowance		11.572	11.714	11.612	12.972	13.103	13.103	9.614	13.985	15.722	16.240
Service Related Benefits											
Acting		2.493	2.995	2.606	946	2.593	2.642	1.742	1.162	631	471
Bonus		13.570	13.802	15.161	15.885	15.885	15.885	15.269	16.838	19.824	20.478
Danger Allowance											
Entertainment											
Fire Brigade		1.316	1.344	1.407	169	1.531	1.531	1.270	1.669	1.978	2.043
In-kind Benefits											
Leave Pay		3.034	3.087	4.970	3.229	5.565	5.565	2.993	5.475	6.374	6.608
Lifeguard/Duty Squads											
Long Service Award		-	-	-	-	1.594	1.594	-	1.560	1.491	1.917

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Overtime		24.483	27.691	27.867	20.506	34.159	47.216	26.555	33.784	24.181	25.068
Scarcity		1.911	1.923	2.698	1.945	2.211	2.211	2.141	2.223	2.639	2.726
Standby Allowance		6.661	7.744	8.238	4.503	8.959	8.969	7.095	7.610	7.643	7.773
Tools Allowance											
Uniform-Special-Protective Clothing		1	1	1	1	1	1	0	1	1	1
Leave gratuity											
Long Term Service Award		4.215	1.486	1.500	-	-	-	-	-	-	-
Total Service Related Benefits		57.683	60.073	64.449	47.182	72.496	85.613	57.065	70.322	65.118	67.085
Total Salaries and Allowances		244.437	256.757	268.324	295.064	303.601	316.638	252.060	324.863	338.359	349.035
Social Contributions											
Bargaining Council		84	85	90	106	106	106	87	101	120	124
Group Life Insurance		4.815	4.939	5.232	6.163	6.188	6.188	5.139	6.224	7.338	7.580
Medical		13.186	13.779	14.473	17.122	16.028	16.028	14.301	18.628	21.792	22.509
Pension		29.128	30.824	32.173	39.333	36.091	36.091	31.691	39.406	44.231	45.687
Unemployment Insurance		1.751	2.749	1.670	1.848	1.847	1.847	1.348	1.508	3.400	3.530
Total Social Contributions		48.963	52.376	53.638	64.572	60.261	60.261	52.566	65.867	76.879	79.430
Post-retirement Benefit											
Medical		(12.513)	2.052	16.671	-	15.284	2.247	-	22.853	11.218	11.660
Other Benefits											
Pension		11.582	12.742	7	15.042	7	7	-	7	9	9
Total Post-retirement Benefit	4	(931)	14.794	16.678	15.042	15.291	2.254	-	22.861	11.226	11.668
Sub-Total		292.469	323.927	338.641	374.678	379.153	379.153	304.626	413.591	426.464	440.133
Less: Employees costs capitalised to PPE											
Total Employee Related Cost	1,5	292.469	323.927	338.641	374.678	379.153	379.153	304.626	413.591	426.464	440.133
Remuneration of Councillors											
Allowances and Service Related Benefits											
Basic Salary		8.219	8.024	7.868	9.994	9.148	9.148	7.418	9.557	9.979	10.322
Cell phone Allowance		544	589	569	591	565	565	536	615	652	673
Housing Allowance											
In-kind Benefits											
Market Related Non-pensionable Allowance											
Motor Vehicle Allowance		249	358	393	391	406	406	342	392	384	396
Office-bearer Allowance											
Out of pocket Expenses											
Travelling Allowance		16	-	6	-	71	71	65	74	74	76
Use of Personal Facilities											
Total Allowances and Service Related Benefits		9.027	8.971	8.836	10.976	10.191	10.191	8.361	10.639	11.081	11.468

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Social Contributions											
Medial Aid Benefits		108	146	169	192	101	101	103	119	113	117
Pension Fund Contributions		651	705	679	758	634	634	624	714	696	719
Total Social Contributions		760	850	848	950	735	735	727	833	809	835
Total Remuneration of Councillors	1,5	9.787	9.821	9.684	11.926	10.926	10.926	9.089	11.472	11.897	12.303
Bulk Purchases - Electricity											
ESKOM		238.307	284.633	328.988	357.093	366.230	366.230	286.589	406.070	433.482	447.354
Independent Power Producers											
Green Electricity											
Green Charges											
Green Rights and Certificates											
Total Green Electricity		-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc											
Total Independent Power Producers		-	-	-	-	-	-	-	-	-	-
Self Generation											
Capitalisation Electricity Costs (Credit Account)											
Total Bulk Purchases - Electricity	1	238.307	284.633	328.988	357.093	366.230	366.230	286.589	406.070	433.482	447.354
Inventory Consumed											
Agricultural											
Consumables		44.665	42.571	34.511	41.808	42.952	43.396	27.708	39.751	51.366	54.576
Finished Goods											
Housing Stock											
Land											
Materials and Supplies		14.271	10.190	4.566	4.886	5.179	5.150	3.317	6.218	9.109	9.436
Water		(479)	516	113	-	-	-	-	-	-	-
Sub-total		58.457	53.278	39.190	46.694	48.131	48.546	31.025	45.969	60.474	64.012
Less: Capitalisation of inventory consumed											
Total Inventory Consumed	1	58.457	53.278	39.190	46.694	48.131	48.546	31.025	45.969	60.474	64.012
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Electricity		7.403	24.320	17.219	21.972	22.048	22.048	20.210	22.407	20.326	22.845
Shared Services											
Waste Management		13.025	6.885	9.199	4.324	5.410	5.410	4.959	7.441	7.671	7.955
Waste Water Management		8.492	14.741	8.905	6.348	4.772	4.772	4.375	4.694	4.596	4.548
Water		14.398	20.020	12.257	7.630	9.305	9.305	8.529	12.338	12.637	13.105
Non Specific Accounts		122	296	31	(2.846)	(2.846)	(2.846)	(2.609)	-	-	-
Total Trade and Other Receivables from Exchange Transactions		43.440	66.262	47.611	37.428	38.690	38.690	35.465	46.880	45.611	48.453

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Other Receivables from Non-exchange Revenue											
Property Rates											
Property Rates General		9.699	11.314	7.923	28.249	28.682	28.682	26.292	-	-	-
Agricultural Properties											
Business and Commercial Properties											
Industrial Properties											
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties											
Public Service Purposes Properties											
Residential Properties		-	-	-	-	-	-	-	30.108	28.791	29.727
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land											
Total Property Rates		9.699	11.314	7.923	28.249	28.682	28.682	26.292	30.108	28.791	29.727
Service Charges											
Service Charges General											
Electricity											
Waste Management											
Waste Water Management											
Water											
Total Service Charges		-	-	-	-	-	-	-	-	-	-
Non Specific Accounts		75.438	75.973	71.247	53.872	53.872	53.872	-	46.011	42.623	44.210
Total Other Receivables from Non-exchange Revenue		85.137	87.286	79.170	82.121	82.554	82.554	26.292	76.119	71.414	73.937
Total Debt Impairment	1	128.577	153.548	126.780	119.549	121.244	121.244	61.757	122.999	116.645	122.390
Depreciation, Amortisation and Impairment											
Amortisation											
Intangible Assets		16	15	15	15	124	124	25	35	-	-
Total Amortisation		16	15	15	15	124	124	25	35	-	-
Depreciation											
Biological or Cultivated Assets											
Coastal Infrastructure											
Community Assets		2.524	2.330	2.093	2.061	3.234	3.234	2.295	2.049	12.861	12.821
Computer Equipment		973	(828)	911	839	1.922	1.922	1.139	1.757	6.455	6.378
Electrical Infrastructure		8.001	8.477	8.994	19.913	13.345	13.345	7.197	8.975	-	-
Furniture and Office Equipment		1.616	7.637	1.821	7.412	10.052	10.052	7.479	8.034	112	96
Heritage Assets											
Information and Communication Technology		92	91	78	80	93	93	101	118	22.791	2.690

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Investment Property		137	136	136	136	170	170	150	142	-	-
Land											
Libraries											
Living resources											
Machinery and Equipment		735	753	789	1.142	3.805	3.805	3.304	2.798	15.267	14.952
Other Assets		1.773	1.920	703	688	945	945	789	679	18.514	18.511
Rail Infrastructure											
Roads Infrastructure		5.818	8.450	9.617	10.932	10.933	10.933	5.477	6.899	-	-
Sanitation Infrastructure		6.120	184	6.367	44	163	163	50	53	3.314	3.305
Solid Waste Infrastructure		1.818	1.253	1.604	1.988	2.019	2.019	64	66	485	483
Storm water Infrastructure		1.029	1.151	20	1.151	1.151	1.151	930	1.053	-	-
Transport Assets		3.263	3.109	1.832	383	2.790	2.790	2.318	1.636	25	25
Water Supply Infrastructure		17.501	18.489	19.180	21.764	17.802	17.802	13.141	16.100	-	-
Zoo, Marine and Non-biological Animals											
Total Depreciation		51.400	53.151	54.145	68.533	68.424	68.424	44.434	50.360	59.782	59.260
Capital Impairment Losses and Reversals											
Biological or Cultivated Assets											
Construction Work-in-progress											
Heritage Assets											
Intangible Assets											
Investment Property		(652)	-	-	-	-	-	-	-	-	-
Living resources											
Contributions to Provisions for landfill sites											
Property, Plant and Equipment											
Coastal Infrastructure											
Community Assets		370	(370)	-	-	-	-	-	43	4.287	3.432
Computer Equipment		2.114	-	-	-	-	-	-	-	-	-
Electrical Infrastructure											
Furniture and Office Equipment		354	-	-	-	-	-	-	-	-	-
Housing											
Information and Communication Infrastructure											
Land		1.056	-	-	-	-	-	-	-	306	245
Machinery and Equipment		245	-	-	-	-	-	-	-	-	-
Operational Buildings											
Other Assets											
Rails Infrastructure											
Roads Infrastructure		-	3.003	326	-	18.210	18.210	-	20.095	23.332	18.221
Sanitation Infrastructure		-	154	(26)	-	149.396	149.396	-	30.555	49.784	14.876

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Solid Waste Infrastructure		3.122	-	-	-	-	-	-	935	827	733
Storm water Infrastructure											
Transport Assets		(3)	15.914	3.398	-	1.289	1.289	-	42.982	73.174	54.373
Water Supply Infrastructure		1.412	-	-	-	-	-	-	7.392	5.412	4.029
Zoo, Marine and Non-biological Assets											
Total Property, Plant and Equipment		8.671	18.700	3.699	-	168.896	168.896	-	102.002	127.124	95.909
Total Capital Impairment Losses and Reversals		8.019	18.700	3.699	-	168.896	168.896	-	102.002	127.124	95.909
Total Depreciation, Amortisation and Impairment	1	59.435	71.867	57.859	68.548	237.444	237.444	44.459	152.397	186.906	155.169
Interest, Dividends and Rent on Land											
Dividends Paid											
Interest Paid		35.276	41.587	38.025	29.426	28.231	28.231	15.594	34.765	36.079	37.038
Rent on Land											
Total Interest, Dividends and Rent on Land	1	35.276	41.587	38.025	29.426	28.231	28.231	15.594	34.765	36.079	37.038
Contracted Services											
Consultants and Professional Services		17.636	19.589	10.467	20.252	26.360	27.092	13.894	28.459	35.931	60.352
Contractors		121.071	90.602	87.954	88.481	103.171	103.237	74.899	122.895	131.442	118.146
Outsourced Services		48.464	45.116	50.691	43.299	50.167	50.567	39.346	61.421	77.697	81.107
Total Contracted Services	1	187.171	155.307	149.112	152.032	179.699	180.896	128.139	212.775	245.070	259.605
Transfers and Subsidies											
Capital											
Allocations In-kind											
Monetary Allocations											
Total Capital		-	-	-	-	-	-	-	-	-	-
Operational											
Allocations In-kind		-	-	-	-	-	-	-	1.000	-	-
Monetary Allocations		1.934	1.118	1.661	3.635	15.157	14.907	7.280	6.423	3.118	3.241
Total Operational		1.934	1.118	1.661	3.635	15.157	14.907	7.280	7.423	3.118	3.241
Total Transfers and Subsidies	1	1.934	1.118	1.661	3.635	15.157	14.907	7.280	7.423	3.118	3.241
Irrecoverable Debts Written Off											
Bad debt written off											
Exchange											
Electricity		-	-	-	1.751	1.523	1.523	-	774	5.520	5.974
Non Specific Accounts		-	-	-	2.846	2.846	2.846	-	-	-	-
Waste Management		-	-	-	983	855	855	-	301	357	370
Waste Water Management		-	-	-	2.273	1.977	1.977	-	519	615	638
Water		-	-	-	1.551	1.349	1.349	-	1.063	1.260	1.306
Total Exchange		-	-	-	9.404	8.548	8.548	-	2.657	7.752	8.288
Non-exchange											

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Non Specific Accounts		-	-	-	-	-	-	-	4.852	10.122	10.487
Property Rates		-	-	-	-	-	-	-	814	3.150	3.262
Service Charges											
Total Non-exchange		-	-	-	-	-	-	-	5.666	13.272	13.749
Total Irrecoverable Debts Written Off	1	-	-	-	9.404	8.548	8.548	-	8.323	21.024	22.037
Operational Cost and Other Cost											
Operational Cost											
Achievements and Awards		18	-	-	-	-	-	-	-	-	-
Advertising, Publicity and Marketing		1.902	790	344	677	690	696	362	624	756	574
Assets less than the Capitalisation Threshold											
Atmospheric Emission Licence											
Bank Charges, Facility and Card Fees		1.461	1.821	1.361	2.000	2.000	1.760	1.343	1.420	-	-
Bargaining Council											
Bond Issue Amortisation Costs											
Brokers Fees		351	460	321	422	311	311	268	445	577	643
Bursaries (Employees)		363	571	689	500	513	513	438	600	552	573
Cash Discount											
Cleaning Services											
Commission											
Communication											
Contribution to Provisions		476	354	450	400	400	400	399	466	713	744
Copy Right Fees		60	-	-	-	-	-	-	117	9	9
Cost relating to the Sale of Houses		36	16	27	29	29	29	27	28	34	2
Courier and Delivery Services		1.577	133	31	73	73	73	14	82	83	86
Deeds		448	41	10	25	40	40	22	24	2	2
Drivers Licences and Permits											
Dumping Fees (District Council)		2.458	4.102	3.177	12.020	6.120	6.120	5.040	11.651	849	877
Electricity Compliance Certificate											
Entertainment											
Entrance Fees											
Environmental Levy											
Eskom Connection Fees											
External Audit Fees		6.593	8.242	9.330	10.184	11.184	11.517	10.964	9.336	566	584
External Computer Service		7.252	8.015	7.518	8.751	9.247	8.997	7.685	8.203	8.810	556
Fines and Penalties		-	-	13	-	-	-	-	-	-	-
Firearm Handling Fees											
Freight Services											
Full Time Union Representative		-	11	153	100	100	100	-	97	145	119

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Hire Charges		6.004	6.188	5.027	6.099	6.378	5.518	7.748	1.094	2.224	1.737
Honoraria (Voluntarily Workers)											
Indigent Relief		703	877	912	959	1.209	1.303	1.030	1.163	86	89
Insurance Underwriting		5.973	6.658	3.532	5.074	3.762	3.762	2.654	5.301	6.804	7.581
Capitalisation of Wet Fuel Costs (Credit Account)											
Land Alienation Costs											
Learnerships and Internships											
Levies Paid - Water Resource Management Charges		390	707	925	500	1.000	1.000	577	412	500	522
Licences		718	685	777	1.166	1.203	1.203	761	813	350	333
Management Fee		567	1.270	177	245	701	699	465	2.458	2.265	2.302
Municipal Services		28	52	14	10	10	10	2	10	12	1
Office Decorations											
Parking Fees											
Permits											
Personnel Agency Fees [Personnel Recruitment Costs]		120	101	284	500	500	500	38	483	573	594
Printing, Publications and Books		260	49	10	8	8	8	6	64	18	25
Professional Bodies, Membership and Subscription		3.090	3.284	3.341	3.803	3.828	3.828	3.469	3.589	4.300	4.187
Registration Fees		538	828	802	2.181	2.218	2.218	468	1.575	1.729	1.793
Remuneration to Section 79 Committee Members											
Repayment of Forfeited Deposits											
Resettlement Cost		121	-	-	100	100	-	-	97	115	119
Rewards Incentives											
Road Worthy Test											
Samples and Specimens											
Search Fees											
Seating Allowance for Traditional Leaders											
Servitudes and Land Surveys											
Signage		113	99	4	50	50	50	53	150	186	194
Skills Development Fund Levy		2.481	2.822	2.737	2.749	2.884	2.884	2.490	2.672	3.167	3.283
Small Differences Tolerances											
Storage of Assets and Goods											
Storage of Files (Archiving)											
Supplier Development Programme											
System Access and Information Fees											
Taking over Contractual Obligations											
Toll Gate Fees											
Transport Provided as Part of Departmental Activities		68	70	74	92	92	92	57	154	27	28
Travel Agency and Visas											

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Travel and Subsistence		1.089	550	1.136	1.450	2.546	2.204	1.507	2.080	1.364	1.231
Uniform and Protective Clothing		177	137	22	215	165	195	80	282	52	36
Vehicle Tracking											
Ward Committees		836	832	776	860	756	556	635	1.286	2.070	1.400
Warrantees and Guarantees											
Wet Fuel											
Witness Fees											
Workmens Compensation Fund		2.459	1.313	1.858	2.000	2.000	2.000	1.954	1.933	2.292	2.376
Total Operational Cost		48.731	51.078	45.832	63.244	60.119	58.588	50.554	58.711	41.195	32.599
Operating Leases											
Biological Assets											
Community Assets											
Computer Equipment											
Furniture and Office Equipment											
Heritage Assets											
Infrastructure		194	588	517	553	630	630	510	1.300	54	56
Intangible Assets											
Investment Properties		6.208	7.017	5.826	4.698	3.198	3.098	3.033	15.972	1.322	1.365
Land											
Libraries											
Machinery and Equipment		6.906	23.710	28.645	20.195	39.281	39.250	29.186	35.155	31.278	25.288
Other Assets											
Transport Assets		478	1.973	846	700	700	1.000	477	645	1.335	1.393
Zoo, Marine and Non-biological Animals											
Total Operational Leases		13.785	33.288	35.834	26.145	43.809	43.979	33.206	53.072	33.988	28.102
Discontinued Operations											
Statutory Payments other than Income Taxes											
Total Operational Cost and Other Cost	1	62.516	84.365	81.666	89.390	103.928	102.566	83.760	111.783	75.183	60.701
Disposal of Fixed and Intangible Assets											
Biological Assets											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Property, Plant and Equipment		-	422	279	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	1	-	422	279	-	-	-	-	-	-	-
Other Losses											
Inventory Monday, 09 March 2026 21:21:27 SAT											

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Decrease in net-realisable Value		1.221	2.394	3.208	-	-	-	-	-	-	-
Total Inventory		1.221	2.394	3.208	-	-	-	-	-	-	-
Water Losses											
Apparent Losses											
Customer Meter Inaccuracies											
Unauthorised Consumption											
Total Apparent Losses		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors											
Real Losses											
Leakage and Overflows at Storage Tanks/Reservoirs											
Leakage on Service Connections up to the point of Customer Meter											
Leakage on Transmission and Distribution Mains											
Total Real Losses		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses											
Total Water Losses		-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment											
Actuarial Assessments											
Leave Gratuity											
Long Service Awards											
Medical											
Pension Funds		-	-	6	-	-	-	-	-	-	-
Total Actuarial Assessments		-	-	6	-	-	-	-	-	-	-
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property											
Investments											
Living resources											
Total Fair Value Adjustment		-	-	6	-	-	-	-	-	-	-
Foreign Exchange											
Discontinued Operations and Disposals of Non-current Assets											
Contributions to Provisions for landfill sites											
Total Other Losses	1	1.221	2.394	3.214	-	-	-	-	-	-	-
Total Expenditure		1.075.150	1.182.268	1.175.100	1.262.374	1.498.690	1.498.690	972.318	1.527.565	1.616.342	1.623.983
Surplus/(Deficit)		(353.979)	(25.919)	93.467	171.084	(50.031)	(50.031)	286.063	(11.443)	(35.331)	61.458
Transfers and subsidies - capital (monetary allocations)											
Departmental Agencies and Accounts											
District Municipality		120	-	-	-	-	-	-	-	-	-

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government		34.996	64.859	39.417	53.459	56.178	56.178	26.135	40.777	35.500	36.649
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Governments		3.784	35	7.548	10.174	8.345	8.345	6.149	12.770	10.000	10.000
Public Corporations											
Total Transfers and subsidies - capital (monetary allocations)		38.901	64.894	46.964	63.633	64.523	64.523	32.283	53.547	45.500	46.649
Transfers and subsidies - capital (in-kind)											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
Local Municipalities											
National Government											
Non Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Governments											
Public Corporations		-	-	850	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)		-	-	850	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(315.078)	38.975	141.281	234.717	14.493	14.493	318.346	42.103	10.169	108.107
Income Tax											
Continuing Operations											
Discontinued Operations											
Total Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(315.078)	38.975	141.281	234.717	14.493	14.493	318.346	42.103	10.169	108.107
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		(315.078)	38.975	141.281	234.717	14.493	14.493	318.346	42.103	10.169	108.107
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent-subsidiary Transactions											
Surplus/(Deficit) for the year		(315.078)	38.975	141.281	234.717	14.493	14.493	318.346	42.103	10.169	108.107
Repairs and Maintenance by Expenditure Item											
Employee related costs											

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Inventory Consumed (Project Maintenance)											
Contracted Services		66.742	47.448	36.924	38.559	40.331	40.704	22.366	51.652	69.740	72.903
Operational Costs		78	-	4	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	66.820	47.448	36.928	38.559	40.331	40.704	22.366	51.652	69.740	72.903

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References

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

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

Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL (31: IE)	Vote 2 - CORPORATE SERVICES (32: IE)	Vote 3 - FINANCIAL SERVICES (34: IE)	Vote 5 - 5. Planning (150: IE)	Vote 6 - 6. Community (180: IE)	Vote 7 - 7. Electricity (170: IE)	Vote 8 - 8. Technical (180: IE)	Vote 9 - 9. Housing Services (190: IE)	Total
R thousand	1									
Revenue										
Exchange Revenue										
Service charges - Electricity		-					500.277		0	500.277
Service charges - Water		-						136.197		136.197
Service charges - Waste Water Management		-						51.704		51.704
Service charges - Waste Management		-				70.407				70.407
Sale of Goods and Rendering of Services		-		314	6.836	501		25	30	7.706
Agency services		-				4.335				4.335
Interest		-								-
Interest earned from Receivables		-		860		3.748	4.400	5.567	6	14.581
Interest earned from Current and Non Current Assets		-		11.241						11.241
Dividends		-								-
Rent on Land		-								-
Rental from Fixed Assets		-	4.290			3.367				7.657
Licence and permits		-				248				248
Special rating levies		-								-
Construction Contract Revenue		-							26.890	26.890
Development Charges		-					372	1.167		1.539
Operational Revenue		-	298	290	96	9		63		756
Non-Exchange Revenue										
Property rates		-		389.118						389.118
Surcharges and Taxes		-								-
Fines, penalties and forfeits		-		1	512	97.494				98.007
Licences or permits		-				1.259				1.259
Transfer and subsidies - Operational		5.257	6.063	2.000	1.350	49.513	38.336	68.706	10	171.236
Interest		-								-
Fuel Levy		-								-
Operational Revenue		-	1.433							1.433
Gains on disposal of Fixed and Intangible Assets		12.500		8.800						21.300
Other Gains		-		200						200
Discontinued Operations		-								-
Total Revenue (excluding capital transfers and contributions)		17.757	12.084	412.824	8.794	230.882	543.385	263.429	26.937	1.516.092
Expenditure										
Employee related costs		36.615	34.301	47.386	31.148	131.279	20.648	103.617	8.598	413.591
Remuneration of councillors		11.472								11.472
Bulk purchases - electricity		-					406.070			406.070
Inventory consumed		172	259	375	281	10.370	2.416	31.946	150	45.969
Debt impairment		-		29.453		54.716	25.368	16.807	-	126.344
Depreciation and amortisation		252	2.798	493	246	8.554	38.397	101.176	49	522.397

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

Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL (31: IE)	Vote 2 - CORPORATE SERVICES (32: IE)	Vote 3 - FINANCIAL SERVICES (34: IE)	Vote 5 - 5. Planning (150: IE)	Vote 6 - 6. Community (180: IE)	Vote 7 - 7. Electricity (170: IE)	Vote 8 - 8. Technical (180: IE)	Vote 9 - 9. Housing Services (190: IE)	Total
R thousand	1									
Revenue										
Interest, Dividends and Rent on Land		132	249	142	34	1.501	4.252	28.308	147	34.765
Contracted services		2.224	12.056	1.953	7.796	75.395	33.825	39.103	40.422	212.775
Transfers and subsidies		2.778	-	-	4.644	-	-			7.423
Irrecoverable debts written off		-	-	814		5.154	774	1.582		8.323
Operational costs		2.076	39.970	11.697	2.409	39.278	2.294	12.128	1.930	111.783
Disposal of Fixed and Intangible Assets		-								-
Other Losses		-								-
Total Expenditure		55.721	89.633	92.312	46.559	326.249	534.043	334.666	51.727	1.530.911
Surplus/(Deficit)		(37.964)	(77.549)	320.511	(37.764)	(95.367)	9.341	(71.238)	(24.790)	(14.818)
Transfers and subsidies - capital (monetary allocations)		-				250	7.217	35.334	10.745	53.547
Transfers and subsidies - capital (in-kind)		-								-
Surplus/(Deficit) after capital transfers & contributions		(37.964)	(77.549)	320.511	(37.764)	(95.117)	16.559	(35.903)	(14.045)	38.728

References

1. Departmental columns to be based on municipal organisation structure

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		19	21	40.437	21	40.437	40.437	112.075	40.437	40.437	40.437
Cash at Bank		20.328	23.578	65.553	90.693	66.027	66.027	62.968	90.451	228.249	455.279
Cash on Hand		10	10	10	10	10	10	10	10	10	10
Total Cash and Cash Equivalents		20.358	23.609	106.001	90.724	106.475	106.475	175.053	130.899	268.697	495.727
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
Electricity		76.991	103.613	118.412	128.881	143.767	143.767	155.186	144.180	167.556	193.827
Waste Management		53.927	57851357	63.848	63.821	70.930	70.930	77.561	73.265	82.087	91.236
Waste Water Management		61.885	67.921	74.092	75.221	79.580	79.580	86.563	79.490	84.776	90.006
Water		73.427	92.625	98.754	96.224	104.939	104.939	115.169	108.099	122.858	137.982
Other trade receivables from exchange transactions		16.629	19.339	19.409	20.672	20.218	20.218	21.288	23.393	23.166	23.113
VAT Receivable Input Tax Accrual		-	-	-	-	-	-	-	16.236	12.496	8.606
Gross: Trade and other receivables from exchange transactions		282.859	341.350	374.515	384.818	419.435	419.435	455.767	444.663	492.939	544.770
Less: Impairment for debt											
Impairment for Electricity		(46.488)	(63.919)	(82.861)	(91.200)	(109.486)	(109.486)	(102.590)	(108.148)	(131.523)	(157.795)
Impairment for Waste Management		(47.230)	(50.985)	(56.494)	(57.087)	(63.699)	(63.699)	(53.899)	(65.051)	(73.873)	(83.022)
Impairment for Waste Water Management		(56.860)	(62.365)	(71.764)	(72.278)	(74.722)	(74.722)	(71.336)	(72.359)	(77.645)	(82.875)
Impairment for Water		(51.358)	(66.310)	(79.228)	(76.868)	(85.981)	(85.981)	(82.258)	(87.918)	(102.451)	(117.521)
Impairment for other trade receivealbes from exchange transactions		(21.676)	(20.522)	(19.703)	(20.522)	(19.703)	(19.703)	(21.997)	(19.703)	(19.703)	(19.703)
Total Less: Impairment for debt		(223.613)	(264.100)	(310.050)	(317.956)	(353.591)	(353.591)	(332.081)	(353.179)	(405.195)	(460.916)
Total net Trade and other receivables from Exchange Transactions		59.245	77.249	64.465	66.862	65.844	65.844	123.686	91.484	87.744	83.854
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		-	10.841	13.867	10.841	13.867	13.867	15.776	13.867	13.867	13.867
Business and Commercial Properties		-	28.427	29.579	28.427	29.579	29.579	33.464	29.579	29.579	29.579
Industrial Properties		-	1.160	1.368	1.160	1.368	1.368	1.495	1.368	1.368	1.368
Mining Properties											
Public Benefit Organisations		-	4.148	7.769	7.756	6.013	6.013	6.022	6.013	6.013	6.013
Public Service Infrastructure Properties											
Public Service Purposes Properties		-	3.609	(1.756)	-	-	-	3.772	-	-	-
Residential Properties		-	13.068	10.647	31.305	34.785	34.785	19.063	36.211	34.894	35.830
Residential Sectional Title Garages											
Sports Clubs and Fields											
Monday, 09 March 2026 21:21:32 SAT		10.561	30.211	33.723	30.211	33.723	33.723	38.097	33.723	33.723	33.723

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Property Rates General											
Gross: Property rates		10.561	91.464	95.197	109.701	119.336	119.336	117.689	120.762	119.445	120.380
Less: Impairment of Property rates		(7.850)	(17.804)	(14.129)	(36.042)	(38.267)	(38.267)	(34.873)	(39.693)	(38.376)	(39.312)
Net Property rates		2.711	73.660	81.068	73.660	81.068	81.068	82.816	81.068	81.068	81.068
Other receivables from non-exchange transactions		144.787	176.533	203.320	230.405	257.193	257.193	233.916	249.332	291.955	336.165
Less:Impairment for other receivables from non-exchange transactions		(128.793)	-1.58E+08	(183.825)	(211.779)	(237.697)	(237.697)	(183.825)	(229.836)	(272.459)	(316.670)
Net other receivables from non-exchange transactions		15.994	18.627	19.496	18.627	19.496	19.496	50.091	19.496	19.496	19.496
Total net Receivables from non-exchange transactions		18.705	92.286	100.564	92.286	100.564	100.564	132.907	100.564	100.564	100.564
Current Portion of Non-current Receivables											
Associates											
Bursary Obligations											
Car											
Computer and Electronic Equipment											
Employee Benefits											
Finance Lease Receivable											
Housing		4	4	4	4	4	4	4	4	4	4
Housing Land Sales											
Housing Selling Schemes											
Intercompany/Parent-subsidiary Transactions											
Joint Ventures											
Operating Lease											
Public Organisation		-	-	-	-	-	-	(96)	-	-	-
Sporting and Other Bodies											
Staff Loans/Recoveries											
Subsidiaries											
Total Current Portion of Non-current Receivables		4	4	4	4	4	4	(93)	4	4	4
Inventory											
Agricultural											
Consumables		1.021	1.160	(314)	1.982	1.376	1.376	2.337	1.376	1.376	1.376
Finished Goods											
Housing Stock											
Land											
Materials and Supplies		9.509	9.310	8.637	9.310	8.637	8.637	9.282	8.637	8.637	8.637
Water		1.269	753	640	753	640	640	640	640	640	640
Work-in-progress											
Total Inventory		11.799	11.223	8.962	12.045	10.653	10.653	12.259	10.653	10.653	10.653
VAT Receivable											

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Input Tax Capital		-	-	-	-	-	-	-	330	330	330
Input Tax General		-	-	-	-	-	-	-	(193)	(193)	(193)
VAT Control (Receivable)		-	-	-	-	-	-	-	150.237	150.237	150.237
Total VAT Receivable		-	-	-	-	-	-	-	150.374	150.374	150.374
Other current assets											
Construction Contracts and Receivables		(18.590)	(6.809)	(6.809)	(6.809)	(6.809)	(6.809)	(6.809)	(6.809)	(6.809)	(6.809)
Control, Clearing and Interface Accounts		6.753	7.215	6.665	7.215	6.665	6.665	6.187	6.665	6.665	6.665
Deposits		7	7	7	7	7	7	7	7	7	7
Fair Value Adjustments											
Income Tax Receivable											
Operating Lease - Straight Lining											
Intercompany/Parent-subsidiary Transactions											
Total Other current assets		(11.831)	413	(137)	413	(137)	(137)	(615)	(137)	(137)	(137)
Total Current Assets		98.281	204.784	279.859	262.334	283.403	283.403	443.197	483.841	617.899	841.039
Non-current Assets											
Investments											
Bank Repurchase Agreements											
Bankers Acceptance Certificate											
Deposit Taking Institutions		2.929	3.176	3.423	3.176	3.423	3.423	3.637	3.423	3.423	3.423
Derivative Financial Assets											
Guaranteed Endowment Policies (Sinking)											
Interest Rate Swaps											
Listed/Unlisted Bonds and Stocks											
Municipal Bonds											
National Government Securities											
Negotiable Certificate of Deposits											
Unamortised Debt Expense											
Unamortised Preference Share Expense											
Total Investments		2.929	3.176	3.423	3.176	3.423	3.423	3.637	3.423	3.423	3.423
Investment Property											
Investment Property at Cost / Fair Value		150.218	150.218	150.199	150.218	150.199	150.199	150.199	150.199	150.199	150.199
Less: Accumulated Depreciation		(2.270)	(2.406)	(2.542)	(2.542)	(2.712)	(2.712)	(2.692)	(2.684)	(2.684)	(2.684)
Less: Accumulated Impairment		(80.287)	(80.287)	(80.287)	(80.287)	(80.287)	(80.287)	(80.287)	(80.287)	(80.287)	(80.287)
Total Investment Property		67.661	67.525	67.370	67.389	67.201	67.201	67.220	67.229	67.229	67.229
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		1.710.742	1.754.213	1.789.005	1.972.567	1.972.956	1.972.956	1.891.464	2.085.216	2.259.845	2.423.598
Leases recognised as Property, Plant and Equipment	3	1.757	1.757	1.757	1.757	1.757	1.757	1.757	1.757	1.757	1.757

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Less: Accumulated Depreciation	2	(515.809)	(567.907)	(620.745)	(646.908)	(701.159)	(701.159)	(677.053)	(683.123)	(742.905)	(802.165)
Less: Accumulated Impairment		(201.777)	(211.851)	(215.550)	(216.047)	(388.641)	(388.641)	(219.746)	(321.747)	(448.871)	(544.780)
Total Property, Plant and Equipment		994.913	976.212	954.467	1.111.369	884.913	884.913	996.422	1.082.103	1.069.827	1.078.410
Construction Work-in-progress	2										
Acquisitions		376.011	408.522	443.000	416.101	435.934	435.934	435.934	435.934	435.934	435.934
Opening Balance		52.503	52.723	45.144	45.144	52.209	52.209	52.209	52.209	52.209	52.209
Prior period corrections											
Transfer to Heritage asset											
Transfer to Intangible Assets											
Transfer to Investment property											
Transfer to PPE											
Less: Accumulated Impairment											
Total Construction Work-in-progress		428.514	461.245	488.143	461.245	488.143	488.143	488.143	488.143	488.143	488.143
Biological Assets	2										
Biological Assets at Cost / Fair Value											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Biological Assets		-	-	-	-	-	-	-	-	-	-
Living resources	2										
Living resources at Cost / Revaluation											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Living resources		-	-	-	-	-	-	-	-	-	-
Heritage Assets	2										
Heritage Assets at Cost / Revaluation		24.338	24.338	24.338	24.338	24.338	24.338	24.338	24.338	24.338	24.338
Less: Accumulated Impairment		(9.725)	(9.725)	(9.725)	(9.725)	(9.725)	(9.725)	(9.725)	(9.725)	(9.725)	(9.725)
Total Heritage Assets		14.613	14.613	14.613	14.613	14.613	14.613	14.613	14.613	14.613	14.613
Intangible Assets	2										
Heritage Assets at Cost / Revaluation		184	184	184	184	184	184	184	184	184	184
Less: Accumulated Amortisation		(120)	(135)	(151)	(151)	(274)	(274)	(154)	(186)	(186)	(186)
Less: Accumulated Impairment											
Total Intangible Assets		64	49	34	34	(90)	(90)	30	(1)	(1)	(1)
Trade and other receivables from exchange transactions	2										
Electricity											
Property Rental Debtors											
Service Charges											
Waste Management											

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Waste Water Management											
Water											
Total Trade and other Receivables from Exchange Transactions		-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions											
Associates											
Bursary Obligations											
Car											
Computer and Electronic Equipment											
Employee Benefits											
Finance Lease Receivable											
Housing Land Sales											
Housing Loans											
Housing Selling Schemes		(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)
Intercompany/Parent-subsiidiary Transactions											
Joint Ventures											
Operating Lease											
Property Rates											
Public Organisation											
Sporting and Other Bodies											
Staff Loans/Recoveries											
Subsidiaries											
Total Non-current Receivables from Non-exchange Transactions		(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)
Other non-current assets											
Deferred Tax Assets											
Defined Benefit Asset											
Intercompany/Parent-subsiidiary Transactions											
Investment in Associate											
Investment in Joint Venture											
Investment in Subsidiary											
Operating Lease Receivable		3.218	3.672	3.869	3.672	3.869	3.869	3.869	3.869	3.869	3.869
Deposits											
Total Other non-current assets		3.218	3.672	3.869	3.672	3.869	3.869	3.869	3.869	3.869	3.869
Total Non Current Assets		1.511.905	1.526.483	1.531.912	1.661.489	1.462.064	1.462.064	1.573.927	1.659.371	1.647.095	1.655.679
TOTAL ASSETS		1.610.185	1.731.267	1.811.771	1.923.823	1.745.467	1.745.467	2.017.124	2.143.212	2.264.994	2.496.718
Liabilities											
Current Liabilities											
Bank Overdraft											

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ABSA											
First National Bank											
Nedbank											
Rand Merchant Bank											
Standard Bank											
Unspecified											
Total Bank Overdraft		-	-	-	-	-	-	-	-	-	-
Financial Liabilities											
Concessionary Loan											
Short-term Borrowings											
Current portion of Finance Lease Liabilities		893	-	911	-	911	911	911	911	911	911
Current portion of Non-current Borrowings		47.929	47.477	46.973	(3.702)	(4.268)	(4.268)	46.407	59.999	75.622	91.660
Current portion of Operating Lease Liabilities											
Unamortised Premium on Long-term Debts											
Total Financial Liabilities		48.822	47.477	47.885	(3.702)	(3.357)	(3.357)	47.319	60.910	76.534	92.571
Consumer Deposits											
Building Plans											
Buying Card											
Electricity		8.207	8.762	8.961	8.762	8.961	8.961	9.196	8.961	8.961	8.961
Hiring of Decorative Items											
Library Books		6	6	6	6	6	6	6	6	6	6
Posters		211	238	276	238	276	276	287	276	276	276
Refuse											
Rental Properties		163	195	110	195	110	110	140	110	110	110
Sewer		0	0	0	0	0	0	0	0	0	0
Street Closure											
Valuation Appeal											
Water		6.341	6.336	6.520	6.336	6.520	6.520	6.693	6.520	6.520	6.520
Wayleave											
Total Consumer Deposits		14.928	15.538	15.872	15.538	15.872	15.872	16.323	15.872	15.872	15.872
Trade and Other Payable Exchange Transactions											
Accrued Interest		751	4.225	478	4.225	478	478	478	478	478	478
Advance Payments		21.496	21.910	22.321	21.910	22.321	22.321	16.920	22.321	22.321	22.321
Affiliates, Related Parties and Associated Companies											
Agency Fees Payable											
Auditor-General of South Africa											
Bonus											

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Compensation Commission (COID)											
Control, Clearing and Interface Accounts		789	2.762	4.898	3.155	4.765	4.765	2.708	4.759	4.612	4.459
Deferred Revenue											
Dividends Declared											
Electricity Bulk Purchase		30.475	34.385	40.849	34.385	40.849	40.849	824	40.849	40.849	40.849
Fair Value Adjustment											
Intercompany/Parent-subsiidiary Transactions											
Leave Accrual		-	-	-	-	(5.481)	(5.481)	(921)	(5.755)	(6.043)	(6.345)
Long Service Award		-	-	-	-	(1.748)	(1.748)	(1.483)	(1.835)	(1.927)	(2.023)
Municipal Debt Relief											
Overtime											
Payables and Accruals		124.282	125.236	92.708	125.652	92.798	92.798	19.923	92.818	92.832	92.832
PAYE Deductions		77	77	77	77	77	77	77	77	77	77
Pension and Retirement Contributions											
Retentions		13.094	15.571	16.479	15.571	16.479	16.479	13.207	16.479	16.479	16.479
Standby											
Tender documentation											
Unallocated Deposits		15.283	5.749	2.397	5.223	2.397	2.397	4.971	2.397	2.397	2.397
Water Inventory Bulk Purchases											
VAT Payables Output Tax Accrual		-	-	-	-	-	-	-	58.731	65.516	72.784
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	-	(52.690)	(59.475)	(66.743)
Total Trade and Other Payable Exchange Transactions	2, 5	206.248	209.913	180.207	210.196	172.935	172.935	56.704	178.629	178.117	177.565
Trade and Other Payable Non-exchange Transactions											
Transfers and Subsidies Payable											
Capital											
Operational											
Total Transfers and Subsidies Payable		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent											
Capital		8.683	7.679	28.518	12.882	32.234	32.234	35.700	36.658	33.888	33.888
Operational		(30.950)	(18.754)	(16.713)	(24.373)	(20.518)	(20.518)	(28.587)	(24.963)	(22.207)	(22.207)
Total Transfers and Subsidies Unspent		(22.267)	(11.075)	11.806	(11.491)	11.716	11.716	7.113	11.696	11.682	11.682
VAT Payables Output Tax Accrual											
VAT Payables Output Tax Provision for Doubtful Debt Impairment											
Total Trade and Other Payable Non-exchange Transactions	2	(22.267)	(11.075)	11.806	(11.491)	11.716	11.716	7.113	11.696	11.682	11.682
Provision											
Alien Vegetation		9.191	8.934	10.074	8.934	10.074	10.074	10.074	10.074	10.074	10.074

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Decommissioning, Restoration and Similar Liabilities		907	7.671	907	7.671	907	907	907	907	907	907
Ex-gratia Pension		11	11	11	11	11	11	11	11	11	11
Insurance Claims											
Leave		21.012	22.118	24.380	16.637	24.380	24.380	26.691	24.380	18.624	12.581
Litigation											
Pension Fund Investment Return Shortfall											
Staff Parity											
Impairment											
Total Provision		31.121	38.734	35.372	33.253	35.372	35.372	37.683	35.372	29.617	23.573
VAT Payable											
VAT Payable: Output Tax		-	-	-	-	-	-	-	(1.591)	(1.591)	(1.591)
VAT Payable: VAT Control		(773)	21.138	146.749	7.615	149.701	149.701	238.427	152.208	152.208	152.208
Total VAT Payable		(773)	21.138	146.749	7.615	149.701	149.701	238.427	150.617	150.617	150.617
Other current liabilities											
Employee Benefits											
Post-employment Benefits		-	-	-	-	-	-	-	6.008	6.008	6.008
Other Long-Term Benefits		-	-	-	-	-	-	-	3.581	3.581	3.581
Termination Benefits											
Total Employee Benefits		-	-	-	-	-	-	-	9.589	9.589	9.589
Deferred Tax Liabilities											
Income Tax Payable											
Intercompany/Parent-subsiary Transactions											
Total Other current liabilities		-	-	-	-	-	-	-	9.589	9.589	9.589
Total Current Liabilities		278.078	321.725	437.890	251.408	382.239	382.239	403.568	462.685	472.027	481.469
Non-current Liabilities											
Financial Liabilities											
Borrowings											
Annuity and Bullet Loans		319.072	304.227	248.010	304.731	197.729	197.729	220.266	325.113	435.314	557.815
Bankers Acceptance Certificate											
Concessionary Loan											
Derivative Financial Liability											
Finance Lease Liability		4.011	893	893	893	70	70	70	70	70	70
Government Loans											
Intercompany/Parent-subsiary Transactions											
Local Registered Stock											
Marketable Bonds											
Non-annuity Loans											

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Non-marketable Bonds	4										
PPP Liabilities											
Securities											
Interest Rate Swaps											
Total Borrowings		323.083	305.120	248.903	305.624	197.799	197.799	220.336	325.183	435.384	557.885
Operating Lease Liability		(4.011)	205	4.296	205	5.119	5.119	5.119	5.119	5.119	5.119
Total Financial Liabilities		319.072	305.325	253.199	305.829	202.918	202.918	225.455	330.302	440.503	563.004
Provisions											
Alien Vegetation											
Bonus											
Decommissioning, Restoration and Similar Liabilities		21.842	17.362	18.261	17.362	18.261	18.261	18.261	18.261	18.261	18.261
Ex-gratia Pension		-	-	13	-	13	13	13	45	33	20
Impairment											
Insurance Claims											
Leave											
Litigation											
Pension Fund Investment Return Shortfall											
Staff Parity											
Total Provisions		21.842	17.362	18.274	17.362	18.274	18.274	18.274	18.306	18.294	18.281
Long term Trade and other Payables											
Bulk Water											
Electricity Bulk Purchase											
Municipal Debt Relief											
Payables and Accruals											
Total Long term Trade and other Payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits		-	-	-	-	-	-	-	95.110	89.028	82.641
Other Long-Term Benefits		-	-	-	-	-	-	-	22.042	20.207	18.280
Termination Benefits											
Total Employee Benefits		-	-	-	-	-	-	-	117.152	109.234	100.921
Deferred Tax Liabilities											
Intercompany/Parent-subsidiary Transactions											
Total Other non-current liabilities		-	-	-	-	-	-	-	117.152	109.234	100.921
Total non current liabilities		340.914	322.687	271.473	323.191	221.192	221.192	243.729	465.760	568.032	682.206
TOTAL LIABILITIES		618.992	644.412	709.363	574.600	603.431	603.431	647.297	928.445	1.040.058	1.163.675
CHANGES IN NET ASSETS		991.193	1.086.855	1.102.408	1.349.223	1.142.036	1.142.036	1.369.827	1.214.767	1.224.936	1.333.043

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Changes in Accounting Policy		3.533	14.698	1.188	-	-	-	-	-	-	-
Correction of Prior Period Error		(2.497)	(3.964)	(1.520)	-	-	-	-	-	-	-
Depreciation Offsets											
Opening Balance		1.020.189	985.835	1.032.949	1.034.447	1.172.311	1.172.311	1.172.311	1.172.311	1.214.414	1.224.583
Transfers to/from operating revenue and expenditure		(76)	(1.097)	(1.587)	234.717	14.493	14.493	-	42.103	10.169	108.107
Transfers to/from Reserves											
Total Accumulated Surplus/(Deficit)	1	1.021.149	995.471	1.031.029	1.269.164	1.186.803	1.186.803	1.172.311	1.214.414	1.224.583	1.332.690
Reserves and Funds											
Capital Replacement Reserve											
Capitalisation Reserve											
Compensation for Occupational Injuries and Diseases											
Employee Benefit Reserve											
Housing Development Fund											
Investment in associate account											
Non-current Provisions Reserve											
Revaluation Reserve											
Self Insurance Reserve											
Valuation Reserve											
Total Reserves and Funds	2	-	-	-	-	-	-	-	-	-	-
Other											
Equity											
Capital Contributed by Other Government Units											
Ordinary Shares											
Preference Shares											
Share Premium											
Total Equity		-	-	-	-	-	-	-	-	-	-
Non-controlling Interest											
Opening Balance											
Movement during the year											
Total Non-controlling Interest		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions											
Total Other	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1.021.149	995.471	1.031.029	1.269.164	1.186.803	1.186.803	1.172.311	1.214.414	1.224.583	1.332.690

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

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

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

WC048 Knysna - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
Basic Service Delivery	To create an enabling environment for social development and economic growth									103.320	107.328	111.299
Basic Service Delivery	To improve and maintain current basic service delivery through specific infrastructure development projects									911.695	964.355	1.044.109
Good Governance and Public Participation	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication									19.176	9.869	12.074
Local Economic Development	To create an enabling environment for social development and economic growth									2.107	2.498	2.591
Municipal Financial Viability and Transformation	To grow the revenue base of the municipality									412.934	427.586	443.351
Municipal Financial Viability and Transformation	To promote a safe and healthy environment through the protection of our natural resources									-	-	-
Municipal Transformation and Organisational Development	To create an enabling environment for social development and economic growth									14.488	13.569	13.754
Municipal Transformation and Organisational Development	To improve and maintain current basic service delivery through specific infrastructure development projects									94.890	94.676	97.943
Municipal Transformation and Organisational Development	To promote a safe and healthy environment through the protection of our natural resources									364	94	97

WC048 Knysna - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
R thousand													
Basic Service Delivery	To create an enabling environment for social development and economic growth									103.320	107.328	111.299	
Municipal Transformation and Organisational Development	To structure and manage the municipal administration to ensure efficient service delivery.										10.666	6.537	6.871
Allocations to other priorities													
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	1.569.639	1.626.511	1.732.090	

References

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

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

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
R thousand													
Basic Service Delivery	To create an enabling environment for social development and economic growth	5	1	–	–	–	–	–	–	83.980	137.971	98.752	
	To improve and maintain current basic service delivery through specific infrastructure development projects									878.123	1.014.042	961.407	
	To promote a safe and healthy environment through the protection of our natural resources									50.065	55.576	57.581	
Good Governance and Public Participation	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of									52.349	47.173	47.381	
	To structure and manage the municipal administration to ensure efficient service delivery.									9.573	12.129	12.604	
Local Economic Development	To create an enabling environment for social development and economic growth									18.126	12.318	12.669	
Municipal Financial Viability and Transformation	To grow the revenue base of the municipality									115.524	151.160	111.303	
	To promote a safe and healthy environment through the protection of our natural resources									6.294	5.369	5.546	
Municipal Transformation and Organisational Development	To create an enabling environment for social development and economic growth									68.877	72.235	73.604	
	To improve and maintain current basic service delivery through specific infrastructure development projects									100.550	86.097	78.967	
	To promote a safe and healthy environment through the protection of our natural resources									34.135	40.494	41.562	
	To structure and manage the municipal administration to ensure efficient service delivery.									113.315	111.696	115.825	
Allocations to other priorities													
Total Expenditure				–	–	–	–	–	–	1.530.911	1.746.259	1.617.201	

References

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

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

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

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
R thousand													
Basic Service Delivery	To create an enabling environment for social development and economic growth	5		-	-	-	-	-	-	7.021	3.900	1.720	
	To improve and maintain current basic service delivery through specific infrastructure development projects									216.734	130.174	132.856	
	To promote a safe and healthy environment through the protection of our natural resources									2.112	120	120	
Good Governance and Public Participation	To structure and manage the municipal administration to ensure efficient service delivery.									-	-	-	
Local Economic Development	To create an enabling environment for social development and economic growth									752	4.000	2.400	
Municipal Financial Viability and Transformation	To grow the revenue base of the municipality									2.897	280	280	
	To promote a safe and healthy environment through the protection of our natural resources									-	-	-	
Municipal Transformation and Organisational Development	To create an enabling environment for social development and economic growth									1.066	880	280	
	To improve and maintain current basic service delivery through specific infrastructure development projects									16.314	32.536	24.977	
	To promote a safe and healthy environment through the protection of our natural resources									2.414	2.740	1.120	
	To structure and manage the municipal administration to ensure efficient service delivery.									-	-	-	
Allocations to other priorities				3									
Total Capital Expenditure				1	-	-	-	-	-	-	249.310	174.630	163.753

References

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

WC048 Knysna - Supporting Table SA7 Measureable performance objectives

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

WC048 Knysna - Supporting Table SA7 Measureable performance objectives

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

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

WC048 Knysna - Supporting Table SA7 Measureable performance objectives

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

WC048 Knysna - Entities measureable performance objectives

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

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC048 Knysna - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.3%	3.5%	3.2%	2.3%	1.9%	1.9%	1.6%	6.3%	7.0%	8.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.9%	3.6%	3.0%	2.1%	2.0%	2.0%	1.3%	6.4%	7.1%	7.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	104.2%	55.0%	44.2%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	0.4	0.6	0.6	1.0	0.7	0.7	1.1	1.0	1.3	1.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.4	0.6	0.6	1.0	0.7	0.7	1.1	1.0	1.3	1.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.3	0.4	0.6	0.5	0.5	0.7	0.5	0.8	1.2
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	123.0%	117.7%	158.7%	142.1%	153.3%	153.4%	75.1%	148.0%	142.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		123.0%	117.7%	158.7%	142.1%	153.3%	153.4%	75.1%	148.0%	142.0%	139.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.6%	14.8%	13.9%	12.0%	12.3%	12.3%	16.9%	21.7%	20.8%	19.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		120.5%	142.2%	-276.0%	91.9%	92.0%	92.0%	-112.0%	136.5%	124.5%	89.0%
<u>Other Indicators</u>											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										

WC048 Knysna - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Borrowing Management</u>											
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	40.6%	28.0%	26.7%	26.1%	26.2%	26.2%	24.2%	27.3%	27.0%	26.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.3%	28.7%	27.3%	27.0%	26.9%	21.7%	33.8%	28.0%	27.7%	26.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	9.3%	4.1%	2.9%	2.7%	2.8%	2.8%	4.1%	3.4%	4.4%	4.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.1%	9.8%	7.6%	6.8%	18.3%	18.3%	4.8%	12.3%	14.1%	11.4%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	30.8	32.3	32.6	164.0	13.0	13.7	12.6	13.4
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	6.8%	19.8%	18.9%	14.6%	15.6%	15.6%	24.1%	33.9%	31.3%	28.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.7	1.4	(0.6)	2.1	2.2	1.6	(0.4)	1.1	–	–

References

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

Calculation data

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WC048 Knysna - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Debtors > 90 days											
Monthly fixed operational expenditure		99.387	105.377	110.280	110.348	84.544	114.591	118.265	121.034	–	–
Fixed operational expenditure % assumption		40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex					68.952	73.475	73.475	22.858	95.472	83.310	81.200
Borrowing		–	25.005	–	–	–	–	–	99.440	45.820	35.904

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

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

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

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

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

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

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	-	-	-	26.761	26.761	26.761	27.029	27.299	27.572
		Piped water inside yard (but not i	-	-	-	-	-	-	-	-	-
	8	Using public tap (at least min.ser	-	-	-	-	-	-	-	-	-
	10	Other water supply (at least min.s	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	26.761	26.761	26.761	27.029	27.299	27.572
	9	Using public tap (< min.service le	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	26.761	26.761	26.761	27.029	27.299	27.572
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage	-	-	-	29.353	29.353	29.353	29.647	29.943	30.242
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.ser	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	29.353	29.353	29.353	29.647	29.943	30.242
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.ser	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	3.045	3.045	3.045	3.075	3.106	3.137
		<i>Below Minimum Service Level sub-total</i>	-	-	-	3.045	3.045	3.045	3.075	3.106	3.137
		Total number of households	-	-	-	32.398	32.398	32.398	32.722	33.049	33.380
		Energy:									
		Electricity (at least min.service le	-	-	-	30.422	30.422	30.422	30.726	31.033	31.344
		Electricity - prepaid (min.service	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	30.422	30.422	30.422	30.726	31.033	31.344
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. servic	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	30.422	30.422	30.422	30.726	31.033	31.344
		Refuse:									
		Removed at least once a week	-	-	-	28.931	28.931	28.931	29.220	29.513	29.808
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	28.931	28.931	28.931	29.220	29.513	29.808
		Removed less frequently than on	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	3.467	3.467	3.467	3.502	3.537	3.572

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
		No rubbish disposal					3.467	3.467	3.467	3.502	3.537	3.572
		Below Minimum Service Level sub-total		-	-	-	3.467	3.467	3.467	3.502	3.537	3.572
		Total number of households		-	-	-	32.398	32.398	32.398	32.722	33.049	33.380

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Municipal entity services	Ref.			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Name of municipal entity		Household service targets (000)										
		Water:										
		Piped water inside dwelling										
		Piped water inside yard (but not in dwelling)										
	8	Using public tap (at least min.service level)										
	10	Other water supply (at least min.service level)										
	Minimum Service Level and Above sub-total			-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)										
	10	Other water supply (< min.service level)										
	No water supply											
Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-	
Name of municipal entity		Total number of households		-	-	-	-	-	-	-	-	-
		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)										
		Flush toilet (with septic tank)										
		Chemical toilet										
		Pit toilet (ventilated)										
		Other toilet provisions (> min.service level)										
	Minimum Service Level and Above sub-total			-	-	-	-	-	-	-	-	-
		Bucket toilet										
		Other toilet provisions (< min.service level)										
No toilet provisions												
Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-	
Name of municipal entity		Total number of households		-	-	-	-	-	-	-	-	-
		Energy:										
		Electricity (at least min.service level)										
		Electricity - prepaid (min.service level)										
	Minimum Service Level and Above sub-total			-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)										
		Electricity - prepaid (< min. service level)										
		Other energy sources										
	Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-
	Name of municipal entity		Total number of households		-	-	-	-	-	-	-	-
		Refuse:										
		Removed at least once a week										
Minimum Service Level and Above sub-total			-	-	-	-	-	-	-	-	-	
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump										
		Other rubbish disposal										
		No rubbish disposal										
Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-	
Name of municipal entity		Total number of households		-	-	-	-	-	-	-	-	-

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<u>Demographics</u>												
Services provided by 'external mechanisms'	Ref.			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Names of service providers		Household service targets (000)										
		<u>Water:</u>										
		Piped water inside dwelling										
		Piped water inside yard (but not in dwelling)										
	8	Using public tap (at least min.service level)										
	10	Other water supply (at least min.service level)										
<i>Minimum Service Level and Above sub-total</i>				-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)										
	10	Other water supply (< min.service level)										
		No water supply										
<i>Below Minimum Service Level sub-total</i>				-	-	-	-	-	-	-	-	-
Names of service providers		Total number of households		-	-	-	-	-	-	-	-	-
		<u>Sanitation/sewerage:</u>										
		Flush toilet (connected to sewerage)										
		Flush toilet (with septic tank)										
		Chemical toilet										
		Pit toilet (ventilated)										
		Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>				-	-	-	-	-	-	-	-	-
		Bucket toilet										
		Other toilet provisions (< min.service level)										
		No toilet provisions										
<i>Below Minimum Service Level sub-total</i>				-	-	-	-	-	-	-	-	-
Names of service providers		Total number of households		-	-	-	-	-	-	-	-	-
		<u>Energy:</u>										
		Electricity (at least min.service level)										
		Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>				-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)										
		Electricity - prepaid (< min. service level)										
		Other energy sources										
<i>Below Minimum Service Level sub-total</i>				-	-	-	-	-	-	-	-	-
Names of service providers		Total number of households		-	-	-	-	-	-	-	-	-
		<u>Refuse:</u>										
		Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>				-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump										
		Other rubbish disposal										
		No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>				-	-	-	-	-	-	-	-	-

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics			Total number of households	-	-	-	-	-	-	-	-	-
Detail of Free Basic Services (FBS) provided				2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity												
List type of FBS service	Ref.	<u>Location of households for each type of FBS</u>										
		Formal settlements - (50 kwh per indigent household per month Rands)		11.299.939	13.782.211	17.914.880	16.000.099	16.000.099	16.000.099	17.840.110	19.891.723	22.179.271
		Number of HH receiving this type of FBS										
		Informal settlements (Rands)										
		Number of HH										
		Informal settlements targeted for upgrading (Rands)										
		Number of HH										
Living in informal backyard rental agreement (Rands)	Ref.	Living in informal backyard rental agreement (Rands)										
		Number of HH										
		Other (Rands)										
Number of HH	Ref.	Number of HH										
		Total cost of FBS - Electricity for		-	-	-	-	-	-	-	-	-
Water												
List type of FBS service	Ref.	<u>Location of households for each type of FBS</u>										
		settlements - (6 kilolitre per		4.000.580	6.164.216	8.111.734	8.379.349	8.806.317	8.806.317	6.909.416	7.165.064	7.430.171
Number of HH receiving this type of FBS	Ref.	Number of HH receiving this type of FBS										
Informal settlements (Rands)	Ref.	Informal settlements (Rands)										

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
		Number of HH receiving this type of FBS										
		Informal settlements targeted for upgrading (Rands)										
		Number of HH receiving this type of FBS										
		Living in informal backyard rental agreement (Rands)										
		Number of HH receiving this type of FBS										
		Other (Rands)										
		Number of HH receiving this type of FBS										
		Total cost of FBS - Water for info		-	-	-	-	-	-	-	-	-
Sanitation												
		<u>Location of households for each type of FBS</u>										
		Formal settlements - (free sanitation service to indigent households)		228.967	233.927	236.583	247.465	224.037	224.037	250.921	260.205	269.833
		Number of HH receiving this type of FBS										
		Informal settlements (Rands)										
		Number of HH receiving this type of FBS										
		Informal settlements targeted for upgrading (Rands)										

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

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

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
		Number of HH receiving this type of FBS										
		Other (Rands) Number of HH receiving this type of FBS										
		Total cost of FBS - Refuse Remov		-	-	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

WC048 Knysna Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	171.111	147.612	(65.281)	228.835	187.899	187.899	(50.641)	130.899	143.037	199.489
Cash + investments at the yr end less applications - R'000	18(1)b	2	16.047	(36.209)	(227.390)	82.264	40.522	40.073	(81.768)	119.010	125.439	178.567
Cash year end/monthly employee/supplier payments	18(1)b	3	1.7	1.4	(0.6)	2.1	2.2	1.6	(0.4)	1.1	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(315.078)	38.975	141.281	234.717	14.493	14.493	318.346	42.103	10.169	108.107
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	89.7%	5.0%	10.5%	(6.4%)	(6.0%)	(18.5%)	2.1%	0.9%	1.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	62.5%	22.0%	31.4%	36.8%	36.5%	36.2%	30.4%	106.5%	104.2%	103.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	30.5%	18.6%	13.9%	11.2%	11.4%	11.4%	6.7%	10.7%	9.5%	9.3%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	51.0%	35.5%	30.7%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	117.5%	(2.7%)	(3.6%)	4.6%	0.0%	54.1%	(25.1%)	(1.9%)	(2.1%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	6.3%	4.5%	3.6%	3.3%	4.2%	4.3%	4.5%	6.1%	6.4%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	19.2%	31.5%	35.9%	0.0%	26.7%	23.5%	17.6%

References

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

Supporting indicators												
% incr <i>total service charges (incl prop rates)</i>	18(1)a		0.0%	95.7%	11.0%	16.5%	(0.4%)	(0.0%)	(12.5%)	8.1%	6.9%	7.1%
% incr Property Tax	18(1)a		0.0%	(1736.9%)	11.7%	3.9%	0.2%	0.0%	(6.7%)	7.3%	3.7%	3.7%
% incr Service charges - Electricity	18(1)a		0.0%	15.7%	12.6%	17.1%	(0.5%)	(0.1%)	(11.9%)	7.9%	11.5%	11.5%
% incr Service charges - Water	18(1)a		0.0%	26.8%	1.5%	13.5%	0.0%	(0.0%)	(9.8%)	20.7%	3.7%	3.7%
% incr Service charges - Waste Water Management	18(1)a		0.0%	5.0%	3.3%	149.3%	(15.1%)	0.0%	(46.1%)	(23.0%)	(0.1%)	(0.5%)
% incr Service charges - Waste Management	18(1)a		0.0%	8.2%	22.9%	23.1%	19.5%	0.0%	(20.6%)	26.4%	3.7%	3.7%

WC048 Knysna Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		421.230	824.468	915.041	1.066.268	1.061.958	1.061.535	928.609	1.147.704	1.227.244	1.313.980
Service charges			421.230	824.468	915.041	1.066.268	1.061.958	1.061.535	928.609	1.147.704	1.227.244	1.313.980
Property rates			(19.053)	311.886	348.306	362.049	362.723	362.723	338.253	389.118	403.516	418.446
Service charges - electricity revenue			305.379	353.187	397.816	465.762	463.597	463.224	408.202	500.277	557.809	621.957
Service charges - water revenue			77.198	97.876	99.353	112.803	112.836	112.787	101.762	136.197	141.236	146.462
Service charges - sanitation revenue			29.240	30.709	31.708	79.041	67.110	67.110	36.198	51.704	51.670	51.401
Service charges - refuse removal			28.466	30.810	37.860	46.612	55.691	55.691	44.194	70.407	73.012	75.713
Agency services			4.086	3.988	3.663	4.038	4.180	4.180	3.845	4.335	4.495	4.661
Capital expenditure excluding capital grant funding			–	–	–	108.952	73.475	73.475	22.858	194.912	129.130	117.104
Cash receipts from ratepayers	18(1)a		573.906	661.340	1.036.942	1.303.840	1.285.266	1.285.266	906.933	1.343.169	1.401.853	1.481.398
Ratepayer & Other revenue	18(1)a		917.856	3.008.523	3.299.202	3.546.132	3.520.641	3.546.865	2.981.861	1.261.459	1.345.207	1.436.308
Change in consumer debtors (current and non-current)			N/A	91.585	(4.506)	(5.881)	7.260	–	90.088	(64.448)	(3.741)	(3.889)
Operating and Capital Grant Revenue	18(1)a		172.860	209.330	200.035	229.015	241.576	241.576	195.109	224.772	217.308	222.925
Capital expenditure - total	20(1)(vi)		–	–	–	172.585	137.050	137.050	55.603	249.310	174.630	163.753
Capital expenditure - renewal	20(1)(vi)		–	–	–	33.193	43.194	49.186		66.581	41.060	28.800
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
										–	–	–
DoRA capital												
List capital grants												

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Funding measures</u>												
										-	-	-

Change in consumer debtors (current and non-current)	N/A	91.585	(4.506)	(5.881)	7.260	—	90.088	(64.448)	(3.741)	(3.889)
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Revenue											
% Increase in Total Operating Revenue			60.3%	9.7%	13.0%	1.1%	0.0%	(13.1%)	4.7%	4.3%	6.6%
% Increase in Property Rates Revenue			(1736.9%)	11.7%	3.9%	0.2%	0.0%	(6.7%)	15.0%	3.7%	3.7%
% Increase in Electricity Revenue			15.7%	12.6%	17.1%	(0.5%)	(0.1%)	(11.9%)	7.9%	11.5%	11.5%
% Increase in Property Rates & Services Charges			95.7%	11.0%	16.5%	(0.4%)	(0.0%)	(12.5%)	8.1%	6.9%	7.1%

% Increase in Total Operating Expenditure	0.0%	10.0%	(0.6%)	7.4%	18.7%	0.0%	(35.1%)	1.9%	5.8%	0.5%
% Increase in Employee Costs	0.0%	10.8%	4.5%	10.6%	1.2%	0.0%	(19.7%)	9.1%	3.1%	3.2%
% Increase in Electricity Bulk Purchases	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)	0	237135.5798	503180.7712	518944.2576	525870.7947	379152843	421920.0319	572840.5152	591489.8336	440133060
Average Cost Per Councillor (Remuneration)	0	0	461147.7619	567894.4762	0	520275.4286	432788.8095	546289.1905	0	585863.1905
R&M % of PPE	6.3%	4.5%	3.6%	3.3%	4.2%	4.3%	4.5%	4.5%	6.1%	6.4%
Asset Renewal and R&M as a % of PPE	6.3%	4.5%	3.6%	11.0%	14.4%	14.2%	20.7%	20.7%	17.7%	16.5%
Debt Impairment % of Total Billable Revenue	30.5%	18.6%	13.9%	11.2%	11.4%	11.4%	6.7%	10.7%	9.5%	9.3%

Internally Funded & Other (R'000)	–	–	–	68.952	73.475	73.475	22.858	95.472	83.310	81.200
Borrowing (R'000)	–	–	–	40.000	–	–	–	99.440	45.820	35.904
Grant Funding and Other (R'000)	–	–	–	63.633	63.575	63.575	32.745	54.398	45.500	46.649
Internally Generated funds % of Non Grant Funding	0.0%	0.0%	0.0%	63.3%	100.0%	100.0%	100.0%	49.0%	64.5%	69.3%
Borrowing % of Non Grant Funding	0.0%	0.0%	0.0%	36.7%	0.0%	0.0%	0.0%	51.0%	35.5%	30.7%
Grant Funding % of Total Funding	0.0%	0.0%	0.0%	36.9%	46.4%	46.4%	58.9%	21.8%	26.1%	28.5%

Total Capital Programme (R'000)			–	–	–	172.585	137.050	137.050	55.603	249.310	174.630	163.753
Asset Renewal			–	–	–	91.013	96.490	94.803	–	186.267	131.480	116.609
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	52.7%	70.4%	69.2%	0.0%	74.7%	75.3%	71.2%

WC048 Knysna Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash Receipts % of Rate Payer & Other			62.5%	22.0%	31.4%	36.8%	36.5%	36.2%	30.4%	106.5%	104.2%	103.1%
Cash Coverage Ratio			0	0	(0)	0	0	0	(0)	0	–	–
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			3.3%	3.5%	3.2%	2.3%	1.9%	1.9%	1.6%	6.3%	7.0%	8.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	51.0%	35.5%	30.7%
Reserves												
Uncommitted reserves after application of cash and investments			16.047	(36.209)	(227.390)	82.264	40.522	40.073	(81.768)	119.010	125.439	178.567
Free Services												
Free Basic Services as a % of Equitable Share			(14.0%)	(16.5%)	(20.1%)	(17.9%)	(18.2%)	(18.2%)	0.0%	0.0%	(16.6%)	(17.7%)
Free Services as a % of Operating Revenue (excl operational transfers)			(4.5%)	(3.3%)	(2.9%)	(2.8%)	(1.9%)	(1.9%)	(1.9%)	(1.5%)	(1.7%)	(1.7%)
High Level Outcome of Funding Compliance												
Total Operating Revenue			721.171	1.156.349	1.268.567	1.433.458	1.448.659	1.448.659	1.258.381	1.516.122	1.581.011	1.685.441
Total Operating Expenditure			1.075.150	1.182.268	1.175.100	1.262.374	1.498.690	1.498.690	972.318	1.527.565	1.616.342	1.623.983
Surplus/(Deficit) Budgeted Operating Statement			(353.979)	(25.919)	93.467	171.084	(50.031)	(50.031)	286.063	(11.443)	(35.331)	61.458
Surplus/(Deficit) Considering Reserves and Cash Backing			16.047	(36.209)	(227.390)	82.264	40.522	40.073	(81.768)	119.010	125.439	178.567
MTREF Funded (1) / Unfunded (0)		15	1	0	0	1	1	1	0	1	1	1
MTREF Funded ✓ / Unfunded ✖		15	✓	✖	✖	✓	✓	✓	✖	✓	✓	✓

References

15. Subject to figures provided in Schedule.

WC048 Knysna - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1				01/07/2022			2026/2027		
Date of valuation:					2025/2026					
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)					36			24		
No. of properties	5				24.319			24.422		
No. of sectional title values	5				2.670.286.003			2.841.897.003		
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations					3			4		
No. of valuation roll amendments										
No. of objections by rate payers					7					
No. of appeals by rate payers					2					
No. of successful objections	8				5					
No. of successful objections > 10%	8									
Supplementary valuation					1.638.346.000			1.093.688.000		
Public service infrastructure value (Rm)	5				18.105.000			18.105.000		
Municipality owned property value (Rm)					766.871.000			766.752.000		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)					5.431.500			5.431.500		
Valuation reductions-nature reserves/park (Rm)					45.525.000			43.400.000		
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)					257.670.000			260.460.000		
Valuation reductions-public worship (Rm)					149.006.000			149.006.000		
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	457.632.500	-	-	458.297.500	-	-
Total value used for rating (Rm)	5				40.239			40.728		
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5				40.239			40.728		
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										

WC048 Knysna - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6				362.049			380.152		
Rate revenue expected to collect (R'000)	6				354.808			372.549		
Expected cash collection rate (%)					98.0%			98.0%		
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)					2.015			2.116		
Rebates, exemptions - pensioners (R'000)					529			556		
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)					3.238			3.400		
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	5.782	-	-	6.072	-	-

References

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

WC048 Knysna - Supporting Table SA12a Property rates by category (current year)

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

WC048 Knysna - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
Total rebates,exemptns,reductns,discs (R'000)												

References

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

WC048 Knysna - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties	5 5	1.180	190	1	17.364	425	16	65	636	2.852		
No. of sectional title property values		570.460.000	11.208.000	–	2.259.429.003	–	–	–	20.000	780.000		
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections												
No. of successful objections > 10%												
Estimated no. of properties not valued												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)	2								5			
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)					260							
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)												
Total valuation reductions:												
Total value used for rating (Rm)	6	4.029	331	0	31.495	1.671	84	553	18	1.714		
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	4.028.577.000	330.631.000	450.000	31.494.638.857	1.670.767.000	84.436.000	553.449.000	18.105.000	1.713.771.000	-	-
Rating:												
Average rate	3	0.017473	0.017473	0.017473	0.008641	0.002065	0.002065	0.017473	0.002065	0.017281		
Rate revenue budget (R '000)	4	70.392	5.777	8	272.134	3.450	174	9.671	37	29.616		
Rate revenue expected to collect (R'000)		68.985	5.662	8	266.692	3.381	171	9.477	37	29.024		
Expected cash collection rate (%)		98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%		
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)					2.015							
Rebates, exemptions - pensioners (R'000)					529							
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)					3.238							
Phase-in reductions/discounts (R'000)												

WC048 Knysna - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
Total rebates,exemptns,reductns,discs (R'000)												

References

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

WC048 Knysna - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates <i>(rate in the Rand)</i>	1								
Residential properties			0.0085	0.0075	0.0079	0.0082	0.0086	0.0089	0.0092
Residential properties - vacant land			0.0106	0.0113	0.0158	0.0165	0.0173	0.0179	0.0184
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties			0.0170	0.0152	0.0160	0.0166	0.0175	0.0180	0.0186
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Property rates by usage									
Business and commercial properties			0.0169693	0.0152099	0.0159551	0.0166412	0.0174733	0.0180499	0.0186275
Industrial properties			0.0169693	0.0152099	0.0159551	0.0166412	0.0174733	0.0180499	0.0186275
Mining properties									
Residential properties			0.0084847	0.0075214	0.0078899	0.0082292	0.0086407	0.0089258	0.0092114
Agricultural properties					0.0078899	0.0082292	0.0086407	0.0089258	0.0092114
Public benefit organisations						0.0019667	0.0020650	0.0021332	0.0022014
Public service purpose properties				0.0152098	0.0159551	0.0166412	0.0174733	0.0180499	0.0186275
Public service infrastructure properties				0.0017976	0.0018857	0.0019667	0.0020650	0.0021332	0.0022014
Vacant land			0.0169693	0.0152098	0.0199439	0.0208015	0.0218416	0.0225623	0.0232843
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate			15.000	15.000	15.000	15.000	15.000	15.000	15.000
General residential rebate						35.000	35.000	35.000	35.000

WC048 Knysna - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates <i>(rate in the Rand)</i>	1								
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>			221.80	240.39	254.57	265.52	297.38	333.07	343.73
Service point - vacant land <i>(Rands/month)</i>			221.80	240.39	254.57	265.52	297.38	333.07	343.73
Water usage - flat rate tariff <i>(c/kl)</i>									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 <i>(c/kl)</i>		Consumption Charge: >0kl -	16	17	18	19	21	24	24
Water usage - Block 2 <i>(c/kl)</i>		Consumption Charge: >12kl -	26	28	30	31	35	39	40
Water usage - Block 3 <i>(c/kl)</i>		Consumption Charge: >25kl -	39	42	45	47	52	58	60
Water usage - Block 4 <i>(c/kl)</i>		Consumption Charge: >40kl -	58	63	67	70	78	88	90
Water usage - Block 5 <i>(c/kl)</i>		(fill in thresholds)							
Water usage - Block 6 <i>(c/kl)</i>		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>			175	183	194	202	226	253	262
Service point - vacant land <i>(Rands/month)</i>			175	183	194	202	226	253	262
Waste water - flat rate tariff <i>(c/kl)</i>									
Volumetric charge - Block 1 <i>(c/kl)</i>		Consumption Charge: >6kl -				13	Phased Out	Phased Out	Phased Out
Volumetric charge - Block 2 <i>(c/kl)</i>		Consumption Charge: >12kl -				22	Phased Out	Phased Out	Phased Out
Volumetric charge - Block 3 <i>(c/kl)</i>		Consumption Charge: >25kl -				33	Phased Out	Phased Out	Phased Out

WC048 Knysna - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates <i>(rate in the Rand)</i>	1								
Volumetric charge - Block 4 (c/kl)		Consumption Charge: >6kl -					123	138	142
Other	2	Consumption Charge: >15kl -					70% of Water		
Electricity tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
FBE		(how is this targeted?)	109.04	125.39	144.20	167.40	186.65	208.12	214.78
Life-line tariff - meter		On application 1st 50 units	365.82	420.70	483.80	561.21	625.75	697.71	720.04
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter <i>(c/kwh)</i>									
Flat rate tariff - prepaid <i>(c/kwh)</i>									
Meter - IBT Block 1 <i>(c/kwh)</i>		(fill in thresholds)							
Meter - IBT Block 2 <i>(c/kwh)</i>		Block 1 : 1 - 50 kWh:	152.09	174.91	201.14	233.32	260.16	290.07	299.36
Meter - IBT Block 3 <i>(c/kwh)</i>		Block 1 : 51 - 350 kWh:	193.06	222.01	255.32	296.17	330.22	368.20	379.98
Meter - IBT Block 4 <i>(c/kwh)</i>		Block 1 : 351 - 600 kWh:	276.98	318.53	366.31	424.93	473.79	528.28	545.18
Meter - IBT Block 5 <i>(c/kwh)</i>		Block 1 : >600 kWh:	307.69	353.84	406.91	472.02	526.30	586.83	605.61
Prepaid - IBT Block 1 <i>(c/kwh)</i>		(fill in thresholds)				-			
Prepaid - IBT Block 2 <i>(c/kwh)</i>		Block 1 : 1 - 50 kWh:	152.09	174.91	201.14	233.32	260.16	290.07	299.36
Prepaid - IBT Block 3 <i>(c/kwh)</i>		Block 1 : 51 - 350 kWh:	193.06	222.01	255.32	296.17	330.22	368.20	379.98
Prepaid - IBT Block 4 <i>(c/kwh)</i>		Block 1 : 351 - 600 kWh:	276.98	318.53	366.31	424.93	473.79	528.28	545.18
Prepaid - IBT Block 5 <i>(c/kwh)</i>		Block 1 : >600 kWh:	307.69	353.84	406.91	472.02	526.30	586.83	605.61
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee			137	154	171	205	256	307	369
80l bin - once a week									
250l bin - once a week									

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

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

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates (Rands)									
<i>In respect of all domestic improved property (excluding</i>		In respect of all domestic improved property (excluding accomodation establishments and vacant land) valued at R100	15.000	15.000	15.000	15.000	15.000	15.000	15.000
<i>The additional portion of domestic property (excluding</i>		In respect of all domestic improved properties less than R700 000	35.000	35.000	35.000	35.000	35.000	35.000	35.000
<i>Upon submission of acceptable proof of these</i>		Income Group less than R5800 per month an additional reduction (up to a maximum property valuation of R700 000)	1	1	1	1	1	1	1
		(a) Income Group A: R5801 – R7500 per month up to a maximum property valuation of R700 000	1	1	1	1	1	1	1
		(b) Income Group B: R7501– R 9 700 per month up to a maximum property valuation of R700 000	1	1	1	1	1	1	1
		(c) Income Group C: R9 701 – R11 900 per month up to a maximum property valuation of R700 000	0	0	0	0	0	0	0
		(d) Income Group D: R11 901 – R13,180 per month up to a maximum property valuation of R700 000	0	0	0	0	0	0	0
Water tariffs									
RESIDENTIAL INDIGENT AND PENSIONERS		Where a registered owner of a property is a pensioner receiving a government pension of not more than R1,860 per	6kl	6kl	6kl	6kl	6kl	6kl	6kl
RESIDENTIAL NON-INDIGENT CONSUMPTION									
<i>Upon submission of acceptable proof of these</i>		Income Group less than R5800 per month an additional reduction (up to a maximum property valuation of R700 000)	100%	100%	100%	100%	100%	100%	100%
		(a) Income Group A: R5801 – R7500 per month up to a maximum property valuation of R700 000	80%	80%	80%	80%	80%	80%	80%
		(b) Income Group B: R7501– R 9 700 per month up to a maximum property valuation of R700 000	60%	60%	60%	60%	60%	60%	60%
		(c) Income Group C: R9 701 – R11 900 per month up to a maximum property valuation of R700 000	40%	40%	40%	40%	40%	40%	40%
		(d) Income Group D: R11 901 – R13,180 per month up to a maximum property valuation of R700 000	20%	20%	20%	20%	20%	20%	20%
Waste water tariffs									
<i>Upon submission of acceptable proof of these</i>		Income Group less than R5800 per month an additional reduction (up to a maximum property valuation of R700 000)	1	1	1	1	1	1	1
		(a) Income Group A: R5801 – R7500 per month up to a maximum property valuation of R700 000	1	1	1	1	1	1	1
		(b) Income Group B: R7501– R 9 700 per month up to a maximum property valuation of R700 000	1	1	1	1	1	1	1
		(c) Income Group C: R9 701 – R11 900 per month up to a maximum property valuation of R700 000	0	0	0	0	0	0	0
		(d) Income Group D: R11 901 – R13,180 per month up to a maximum property valuation of R700 000	0	0	0	0	0	0	0
Electricity tariffs									
<i>Block 1 : 1 - 50kWh : The first 50kWh are free for</i>		Pensioners and Indigent and people with disability	50kWh	50kWh	50kWh	50kWh	70kWh	70kWh	70kWh
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

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

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

WC048 Knysna - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates					469.75	469.75	469.75	5.0%	493.24	509.51	525.82
Electricity: Basic levy					432.52	432.52	432.52	11.5%	482.26	537.72	554.93
Electricity: Consumption					3.439.58	3.439.58	3.439.58	11.5%	3.835.13	4.276.17	4.413.01
Water: Basic levy					230.89	230.89	230.89	12.0%	258.60	289.63	298.90
Water: Consumption					748.69	748.69	748.69	12.0%	838.53	939.16	969.21
Sanitation					524.08	524.08	524.08	12.0%	586.97	657.41	678.45
Refuse removal					178.01	178.01	178.01	25.0%	222.51	267.02	320.42
Other											
sub-total		-	-	-	6.023.52	6.023.52	6.023.52	11.5%	6.717.24	7.476.62	7.760.73
VAT on Services											
Total large household bill:		-	-	-	6.023.52	6.023.52	6.023.52	11.5%	6.717.24	7.476.62	7.760.73
% increase/-decrease		-	-	-	-	-	-	-	11.5%	11.3%	3.8%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates					308.60	308.60	308.60	5.0%	324.02	334.72	345.43
Electricity: Basic levy					228.60	228.60	228.60	11.5%	254.89	284.20	293.30
Electricity: Consumption					1.428.28	1.428.28	1.428.28	11.5%	1.592.53	1.775.67	1.832.49
Water: Basic levy					230.89	230.89	230.89	12.0%	258.60	289.63	298.90
Water: Consumption					546.44	546.44	546.44	12.0%	612.01	685.45	707.39
Sanitation					382.51	382.51	382.51	12.0%	428.41	479.82	495.17
Refuse removal					178.01	178.01	178.01	25.0%	222.51	267.02	320.42
Other											
sub-total		-	-	-	3.303.32	3.303.32	3.303.32	11.8%	3.692.98	4.116.51	4.293.09
VAT on Services											
Total small household bill:		-	-	-	3.303.32	3.303.32	3.303.32	11.8%	3.692.98	4.116.51	4.293.09
% increase/-decrease		-	-	-	-	-	-	-	11.8%	11.5%	4.3%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates					-	-	-	5.0%	-	-	-
Electricity: Basic levy					-	-	-	11.5%	-	-	-
Electricity: Consumption					772.59	772.59	772.59	11.5%	861.44	960.50	991.24
Water: Basic levy					-	-	-	12.0%	-	-	-
Water: Consumption					313.66	313.66	313.66	12.0%	351.30	393.46	406.05
Sanitation					219.56	219.56	219.56	12.0%	245.91	275.42	284.26

WC048 Knysna - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Refuse removal					–	–	–	25.0%	–	–	–
Other											
sub-total		–	–	–	1.305.81	1.305.81	1.305.81	11.7%	1.458.65	1.629.38	1.681.52
VAT on Services											
Total small household bill:		–	–	–	1.305.81	1.305.81	1.305.81	11.7%	1.458.65	1.629.38	1.681.52
% increase/-decrease			–	–	–	–	–	–	11.7%	11.7%	3.2%

References

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

Choose name from list - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Investments										
Bank Repurchase Agreements										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Investec		2.949	3.197	3.446	3.661	20	3.682	3.878	4.095	4.312
Standard Bank		-	-	40.415	112.051	294	112.345	96.951	126.951	156.951
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Deposit Taking Institutions		2.949	3.197	43.861	115.712	314	116.027	100.829	131.046	161.263
Derivative Financial Assets										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										

Choose name from list - Supporting Table SA15 Investment particulars by type

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

Choose name from list - Supporting Table SA15 Investment particulars by type

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

Choose name from list - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Unamortised Debt Expense		-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-
Total Investments		2.948.505	3.196.576	43.860.685	115.712.376	314.322	116.026.698	100.828.731	131.045.767	161.262.767

Choose name from list - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised
		Yrs/Months									
Parent municipality											
Investec	1	Call Deposit	Call Deposit	Yes	Variable	6.75	0	N/A	Call Deposit	3.637	241
Investec	2	Call Deposit	Call Deposit	Yes	Variable	6.75	0	N/A	Call Deposit	24	2
Standard Bank	7	Call Deposit	Call Deposit	Yes	Variable	7.35	0	N/A	Call Deposit	15.926	1.186
Standard Bank	9	Call Deposit	Call Deposit	Yes	Variable	8.16	0	N/A	Call Deposit	27.495	2.344
Standard Bank	12	4 Months	Fixed	Yes	Fixed	7.39	0	N/A	30 June 2026	50.000	1.457
Standard Bank	13	3 Months	Fixed	Yes	Fixed	7.463	0	N/A	30 June 2026	18.630	429
Monday, 09 March 2026 21:22:09 SAT											
										Page 1 of 2	

Choose name from list - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised
		Yrs/Months									
Parent municipality	1										
Municipality sub-total										115.712	
Entities	1										
Entities sub-total										-	
TOTAL INVESTMENTS AND INTEREST										115.712	

References

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

2. List investments in expiry date order

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

4. Withdrawals to be entered as negative

WC048 Knysna - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Borrowings										
Annuity and Bullet Loans										
Banks		368.298	351.704	294.983	264.039	241.639		279.292	264.714	231.358
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Annuity and Bullet Loans		368.298	351.704	294.983	264.039	241.639	-	279.292	264.714	231.358
Bankers Acceptance Certificate										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan										
Derivative Financial Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										

WC048 Knysna - Supporting Table SA17 Borrowing

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

WC048 Knysna - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Public Corporations										
Public Investments Commissioners										
Total Non-annuity Loans		-	-	-	-	-	-	-	-	-
Non-marketable Bonds										
Banks										
Foreign Government and International Organisations										
General Public										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Total Non-marketable Bonds		-	-	-	-	-	-	-	-	-
PPP Liabilities										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total PPP Liabilities		-	-	-	-	-	-	-	-	-
Securities										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Securities		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Total Borrowings	1	368.298	351.704	294.983	264.039	241.639	-	279.292	264.714	231.358

WC048 Knysna - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										

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

WC048 Knysna - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		120.371	136.461	140.972	150.647	151.184	151.184	155.054	159.651	163.900
Equitable Share		111.172	122.358	130.575	137.908	137.908	137.908	144.083	150.573	154.502
Expanded Public Works Programme Integrated Grant		1.044	1.264	1.279	1.461	1.461	1.461	1.350	–	–
Integrated National Electrification Programme Grant		1.400	5.217	141	1.304	1.304	1.304	1.083	1.227	1.282
Local Government Financial Management Grant		1.721	1.771	1.800	1.900	1.900	1.900	2.000	2.100	2.200
Municipal Disaster Response Grant		–	–	311	–	43	43	–	–	–
Municipal Infrastructure Grant		4.655	4.382	3.784	5.204	5.698	5.698	5.234	5.751	5.916
Neighbourhood Development Partnership Grant		379	1.092	1.922	1.957	1.957	1.957	1.304	–	–
Water Services Infrastructure Grant		–	376	1.160	913	913	913	–	–	–
Provincial Government:		676	32	317	37.658	40.142	40.142	38.949	30.149	37.376
(S)Capital Grant - Load-Shedding Relief(WCPA)		313	–	–	–	–	–	–	–	–
(S)Grant Income - WCPA(FMCBG)		363	32	317	–	903	903	–	–	–
Grant Income - W C P A					40	40	40	39	39	39
Grant Income - W C P A HOUSING BENEFICIARIES					25.212	26.232	26.232	26.890	17.992	25.000
Grant Income - W C P A (LIBRARY)					11.353	11.353	11.353	11.678	11.794	11.913
Grant Income - W C P A (TRANSPORT INFRA)					90	90	90	110	124	124
Grant - W C P A (TRG)					637	–	–	–	200	300
Vat Grant Capex: MWRG					326	949	949	232	–	–
Other transfers/grants [insert description]										
Grant Income - W C P A (Municipal Energy Resilience Grant)					–	575	575			
Grant Income - WCPA(FSCSG)					–	–	–			
District Municipality:		1.904	–	2	–	–	–	–	–	–
(S)Grant - W C P A		10	–	2	–	–	–	–	–	–
(S)Grant Income - EDEN District(Food security)		1.000	–	–	–	–	–	–	–	–
(S)Grant Income - WCPA (Public Employment Support Grant)		893	–	–	–	–	–	–	–	–
Other grant providers:		214	10	574	2.289	12.908	12.908	4.644	–	–
Chemical Industry Seta		–	–	574	2.289	2.555	2.555	–	–	–
Construction, Education and Training SETA		–	–	–	–	10.353	10.353	4.644	–	–
Product		214	–	–	–	–	–	–	–	–
South Africa National Biodiversity Institute (SANBI)		–	10	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	123.165	136.503	141.864	190.594	204.234	204.234	198.647	189.800	201.276
Capital Transfers and Grants										
National Government:		34.996	64.859	39.417	53.459	56.178	56.178	40.777	35.500	36.649
Integrated National Electrification Programme Grant		9.330	34.783	937	8.696	8.696	8.696	7.217	8.180	8.550
Municipal Disaster Response Grant		–	–	2.072	1.072	289	289	–	–	–
Municipal Infrastructure Grant		23.140	19.817	15.858	24.561	28.063	28.063	24.864	27.320	28.099
Neighbourhood Development Partnership Grant		2.526	7.305	12.815	13.043	13.043	13.043	8.696	–	–
Water Services Infrastructure Grant		–	2.954	7.735	6.087	6.087	6.087	–	–	–

WC048 Knysna - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS:	1, 2									
Provincial Government:		3.784	35	6.978	11.246	7.397	7.397	12.538	10.000	10.000
(S)Capital Grant - Load-Shedding Relief(WCPA)		-	-	-	-	-	-	-	-	-
(S)Capital Grant PT (MWRG)		-	-	3.794	2.174	6.325	6.325	1.543	-	-
(S)Capital Grant WCPA		1.698	35	3.015	8.000	-	-	10.745	10.000	10.000
(S)Revenue: Revenue Allocation - GRDM Grant		-	-	170	-	-	-	-	-	-
(S)VAT Capital Grant - Load-Shedding Relief(WCPA)		2.087	-	-	-	-	-	-	-	-
Grant Income - WCPA(FSCSG)					1.072	1.072	1.072	250	-	-
District Municipality:		120	-	-	-	-	-	-	-	-
(S)Grant Income - EDEN District(Safety Initiative (CCTV))		120	-	-	-	-	-	-	-	-
Other grant providers:		-	-	850	-	-	-	-	-	-
Unspecified		-	-	850	-	-	-	-	-	-
Total Capital Transfers and Grants	5	38.901	64.894	47.246	64.705	63.575	63.575	53.315	45.500	46.649
TOTAL RECEIPTS OF TRANSFERS & GRANTS		162.065	201.397	189.110	255.299	267.808	267.808	251.962	235.300	247.925

References

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

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		4.740	4.736	4.726	5.628	4.855	4.855	4.855	3.754	3.901
Expanded Public Works Programme Integrated Grant		1.044	1.264	1.281	1.461	1.461	1.461	1.350	–	–
Local Government Financial Management Grant		1.721	1.604	1.800	1.900	1.900	1.900	2.000	2.100	2.200
Municipal Infrastructure Grant		1.975	1.868	1.645	2.267	1.494	1.494	1.505	1.654	1.701
Provincial Government:		363	32	317	37.332	39.193	39.193	38.717	30.149	37.376
(S)Grant Income - WCPA(FMCPBG)		363	32	317	–	903	903			
Grant Income - W C P A (Municipal Energy Resilience Grant)					–	575	575			
Grant - W C P A (CDW)					40	40	40	39	39	39
Grant - W C P A (LIBRARY)					11.353	11.353	11.353	11.678	11.794	11.913
Grant - W C P A (TRANSPORT INFRA)					90	90	90	110	124	124
Title Deeds Restoration project					637	–	–	–	200	300
Grant - W C P A (HOUSING BENEFICIARIES)					25.212	26.232	26.232	26.890	17.992	25.000
District Municipality:		1.000	43	–	–	–	–	–	–	–
(S)Greater Knysna Food Security Forum		1.000	43	–	–	–	–	–	–	–
Other grant providers:		1.214	53	574	2.289	12.908	12.908	–	–	–
(S)Greater Knysna Food Security Forum		1.000	43	–	–	–	–	–	–	–
Chemical Industry Seta		–	–	403	2.289	2.555	2.555	–	–	–
Construction; Education and Training SETA		–	–	171	–	10.353	10.353	–	–	–
Product		214	–	–	–	–	–	–	–	–
South Africa National Biodiversity Institute (SANBI)		–	10	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		7.317	4.865	5.616	45.249	56.956	56.956	43.572	33.903	41.277
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		–	2.954	7.735	52.415	55.889	55.889	40.777	35.500	36.649
Integrated National Electrification Programme Grant					8.696	8.696	8.696	7.217	8.180	8.550
Municipal Disaster Response Grant										
Municipal Infrastructure Grant					24.588	28.063	28.063	24.864	27.320	28.099
Neighbourhood Development Partnership Grant					13.043	13.043	13.043	8.696	–	–
Water Services Infrastructure Grant		–	2.954	7.735	6.087	6.087	6.087			
Other capital transfers/grants [insert desc]										
Provincial Government:		–	–	–	11.246	7.397	7.397	12.538	10.000	10.000
(S)Capital Grant - Load-Shedding Relief(WCPA)										
Municipal Fire Service Capacity Support Grant					1.072	1.072	1.072	250	–	–
Municipal Water Resilience Grant - W C P A					2.174	6.325	6.325	1.543	–	–
Sedgefield Infill - Informal Settlements Upgrading Partnership Grant					8.000	–	–	10.745	10.000	10.000
District Municipality:		–	–	–	–	–	–	–	–	–
(S)CCTV camera Project - Safety Initiative		–	–	–	–	–	–	–	–	–

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE:	1									
Other grant providers:		-	-	-	-	-	-	-	-	-
Unspecified										
Total capital expenditure of Transfers and Grants		-	2.954	7.735	63.660	63.286	63.286	53.315	45.500	46.649
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		7.317	7.819	13.351	108.910	120.242	120.242	96.887	79.402	87.926

References

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

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

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

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

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

References

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

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Monetary Transfers to other municipalities											
<i>District Municipalities</i>	1										
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2										
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State		-	215	483	2.289	12.908	12.908	6.598	4.644	-	-
<i>Departmental Agencies and Accounts</i>	3										
<i>Provincial Government</i>											
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations		221	-	-	-	-	-	-	-	-	-
<i>Foreign Government and International Organisations</i>											
<i>Higher Educational Institutions</i>											
<i>Non-Profit Institutions</i>											
<i>Private Enterprises</i>		1.712	903	1.178	1.346	2.249	1.999	682	1.778	3.118	3.241
<i>Public Corporations</i>											
Total Monetary Transfers To Organisations		1.712	903	1.178	1.346	2.249	1.999	682	1.778	3.118	3.241
Monetary Transfers to Groups of Individuals											
<i>Households</i>											
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL Monetary TRANSFERS AND GRANTS	6	1.712	903	1.178	1.346	2.249	1.999	682	1.778	3.118	3.241
In-Kind Transfers to other municipalities											
<i>District Municipalities</i>	1										
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2										

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
Departmental Agencies and Accounts Provincial Government	3										
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
Foreign Government and International Organisations Higher Educational Institutions Non-Profit Institutions Private Enterprises Public Corporations	4	-	-	-	-	-	-	-	1.000	-	-
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Households	5										
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	1.712	903	1.178	1.346	2.249	1.999	682	1.778	3.118	3.241

References

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

WC048 Knysna - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F		G	H	I
Allowances and Service Related Benefits											
Basic Salary		8.219	8.024	7.868	9.994	9.148	9.148	7.418	9.557	9.979	10.322
Cell phone Allowance		544	589	569	591	565	565	536	615	652	673
Housing Allowance											
In-kind Benefits											
Market Related Non-pensionable Allowance											
Motor Vehicle Allowance		249	358	393	391	406	406	342	392	384	396
Office-bearer Allowance											
Out of pocket Expenses											
Travelling Allowance		16	–	6	–	71	71	65	74	74	76
Use of Personal Facilities											
Total Allowances and Service Related Benefits		9.027	8.971	8.836	10.976	10.191	10.191	8.361	10.639	11.088	11.468
Social Contributions											
Medial Aid Benefits		108	146	169	192	101	101	103	119	113	117
Pension Fund Contributions		651	705	679	758	634	634	624	714	696	719
Total Social Contributions		760	850	848	950	735	735	727	833	809	835
Total Councillors		9.787	9.821	9.684	11.926	10.926	10.926	9.089	11.472	11.897	12.303
% increase	4		0.3%	(1.4%)	23.1%	(8.4%)	–	(16.8%)	26.2%	3.7%	3.4%
Senior Managers of the Municipality	2										
Salaries and Allowances											
Basic Salary		5.076	5.496	5.574	8.367	12.216	12.216	6.108	12.091	8.551	8.834
Bonuses		(171)	(290)	302	486	490	490	265	645	572	591
Allowance											
Accommodation, Travel and Incidental											
Cellular and Telephone	3	5	21	–	6	4	4	–	–	–	–
Housing Benefits	3	–	58	58	108	108	108	–	–	–	–
Non-pensionable		39	128	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	522	581	419	683	817	817	624	725	1.209	1.249
Voluntary Work											
Total Allowance		566	789	477	797	929	929	624	725	1.209	1.249
Service Related Benefits											
Acting	3	–	8	15	14	14	14	37	5	6	6
Bonus	3										
Danger Allowance	3										
Entertainment	3										
Fire Brigade											
In-kind Benefits	3										
Leave Pay	3										
Lifeguard/Duty Squads											
Long Service Award											
Overtime											

WC048 Knysna - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Scarcity	1	A	B	C	D	E	F		G	H	I
Standby Allowance	3										
Tools Allowance	3										
Uniform/Special/Protective Clothing	3										
Leave gratuity	3										
Long Term Service Award											
Total Service Related Benefits		-	8	15	14	14	14	37	5	6	6
Total Salaries and Allowances		5.470	6.002	6.368	9.664	13.648	13.648	7.034	13.465	10.338	10.680
Social Contributions											
Bargaining Council											
Group Life Insurance		55	37	5	38	63	63	22	66	78	81
Medical		60	63	60	191	218	218	129	178	147	152
Pension		285	429	462	844	1.095	1.095	925	1.224	1.236	1.277
Unemployment Insurance		11	12	12	17	16	16	14	16	16	17
Total Social Contributions		410	540	538	1.090	1.392	1.392	1.090	1.484	1.478	1.527
Post-retirement Benefit	6										
Medical											
Other Benefits											
Pension											
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE											
Sub Total - Senior Managers of Municipality		5.880	6.543	6.906	10.754	15.040	15.040	8.124	14.949	11.817	12.207
% increase	4		11.3%	5.5%	55.7%	39.9%	-	(46.0%)	84.0%	(21.0%)	3.3%
Other Municipal Staff											
Salaries and Allowances											
Basic Salary		170.278	179.763	186.389	226.057	205.297	205.217	179.008	227.820	248.395	256.284
Bonuses											
Allowance											
Accommodation, Travel and Incidental											
Cellular and Telephone	3										
Housing Benefits	3	2.684	2.597	2.790	3.553	3.553	3.553	2.143	5.028	5.880	6.074
Non-pensionable											

WC048 Knysna - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Travel or Motor Vehicle	1	A	B	C	D	E	F		G	H	I
Voluntary Work	3	8.322	8.329	8.345	8.622	8.622	8.622	6.847	8.232	8.633	8.918
Total Allowance		11.006	10.926	11.134	12.175	12.175	12.175	8.990	13.261	14.513	14.992
Service Related Benefits											
Acting	3	2.493	2.987	2.591	932	2.579	2.629	1.705	1.157	625	465
Bonus	3	13.570	13.802	15.161	15.885	15.885	15.885	15.269	16.838	19.824	20.478
Danger Allowance	3										
Entertainment	3										
Fire Brigade		1.316	1.344	1.407	169	1.531	1.531	1.270	1.669	1.978	2.043
In-kind Benefits	3										
Leave Pay	3	3.034	3.087	4.970	3.229	5.565	5.565	2.993	5.475	6.374	6.608
Lifeguard/Duty Squads											
Long Service Award		–	–	–	–	1.594	1.594	–	1.560	1.849	1.917
Overtime		24.483	27.691	27.867	20.506	34.159	47.216	26.555	33.784	24.181	25.068
Scarcity	3	1.911	1.923	2.698	1.945	2.211	2.211	2.141	2.223	2.639	2.726
Standby Allowance	3	6.661	7.744	8.238	4.503	8.959	8.969	7.095	7.610	7.643	7.773
Tools Allowance	3										
Uniform/Special/Protective Clothing	3	1	1	1	1	1	1	0	1	1	1
Leave gratuity											
Long Term Service Award											
Total Service Related Benefits		53.468	58.580	62.933	47.169	72.482	85.599	57.028	70.317	65.113	67.079
Total Salaries and Allowances		234.752	249.268	260.457	285.400	289.954	302.991	245.027	311.398	328.020	338.355
Social Contributions											
Bargaining Council		84	85	90	106	106	106	87	101	120	124
Group Life Insurance		4.760	4.903	5.227	6.126	6.126	6.126	5.116	6.158	7.259	7.499
Medical		13.126	13.715	14.414	16.931	15.810	15.810	14.172	18.449	21.644	22.357
Pension		28.843	30.395	31.711	38.488	34.996	34.996	30.767	38.182	42.995	44.410
Unemployment Insurance		1.740	2.738	1.658	1.831	1.831	1.831	1.334	1.492	3.383	3.513
Total Social Contributions		48.553	51.836	53.100	63.482	58.869		51.476	64.383	75.401	77.903
Post-retirement Benefit	6										
Medical		(12.513)	2.052	16.671	–	15.284	2.247	–	22.853	11.218	11.660
Other Benefits											
Pension		11.582	12.742	7	15.042	7	7	–	7	9	9
Total Post-retirement Benefit		(931)	14.794	16.678	15.042	15.291	2.254	-	22.861	11.226	11.668
Costs Capitalised to PPE											
Sub Total - Other Municipal Staff		282.374	315.898	330.235	363.924	364.113	305.245	296.503	398.642	414.647	427.926
% increase	4		11.9%	4.5%	10.2%	0.1%	(16.2%)	(18.6%)	34.4%	4.0%	3.2%
Total Parent Municipality		298.041	332.262	346.825	386.604	390.079	331.210	313.715	425.063	438.361	452.436
TOTAL SALARY, ALLOWANCES & BENEFITS		298.041	332.262	346.825	386.604	390.079	331.210	313.715	425.063	438.361	452.436
% increase	4		11.5%	4.4%	11.5%	0.9%	(15.1%)	(19.6%)	35.5%	3.1%	3.2%
TOTAL MANAGERS AND STAFF	5,7	288.254	322.441	337.141	374.678	379.153	320.284	304.626	413.591	426.464	440.133

WC048 Knysna - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
	1	A	B	C	D	E	F		G	H	I

References

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

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

References

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

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	–	670.335		113.775	–	–	784.110
Chief Whip		–	338.732	48.397	21.944	–	–	409.073
Executive Mayor		–	749.901	172.493	21.944	–	–	944.338
Deputy Executive Mayor		–	744.816		22.286	–	–	767.102
Executive Committee		–	3.375.328	361.859	263.341	–	–	4.000.528
Total for all other councillors		–	3.743.878	197.144	625.900	–	–	4.566.922
Section 79 committee chairperson								–
Total Councillors	8	–	9.622.990	779.893	1.069.190			11.472.073
Senior Managers of the Municipality	5	–					–	–
Municipal Manager (MM)		–	1.809.656	246.266	141.809	90.274	–	2.288.005
Chief Finance Officer			1.627.171	234.644	111.854	92.446		2.066.115
Director: Infrastructure Services			1.938.707	34.962		92.446		2.066.115
Director: Corporate Services			1.632.996	284.746	55.927	92.446		2.066.115
Director: Planning and Development			1.876.612	1.981	95.076	92.446		2.066.115
Director: Community Service			1.682.523	201.663	89.483	92.446		2.066.115
Director: IHS			1.415.581	32.373	525.715	92.446		2.066.115
Total Senior Managers of the Municipality	8,10	–	11.983.246	1.036.635	1.019.864	644.950		14.684.695
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	21.606.236	1.816.528	2.089.054	644.950		26.156.768

References

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

WC048 Knysna - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		21		21	21		21	21		21
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	7	6	1	7	6	1	7	6	1
Other Managers	7	21	21	–	24	24		24	24	
Professionals		297	297	–	324	324	–	324	324	–
Finance		26	26		30	30		30	30	
Spatial/town planning		8	8		10	10		10	10	
Information Technology		7	7		7	7		7	7	
Roads		46	46		51	51		51	51	
Electricity		26	26		35	35		35	35	
Water		95	95		102	102		102	102	
Sanitation		3	3		3	3		3	3	
Refuse		86	86		86	86		86	86	
Other										
Technicians		–	–	–	9	9	–	9	9	–
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other					9	9		9	9	
Clerks (Clerical and administrative)		55	55		62	62		62	62	
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		44	44		47	47		47	47	
Elementary Occupations		249	249		249	249		249	249	
TOTAL PERSONNEL NUMBERS	9	694	672	22	743	721	22	743	721	22
% increase					7.1%	7.3%	–	–	–	–
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10		77		80	80		80	80	
Human Resources personnel headcount	8, 10		9		11	11		11	11	

References

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

WC048 Knysna - Supporting Table SA24 Summary of personnel numbers

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

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

WC048 Knysna - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		50.912	46.245	45.591	35.617	39.026	35.954	40.610	39.492	47.123	36.879	36.879	45.950	500.277	557.809	621.957
Service charges - Water		24.186	8.722	7.541	9.591	7.874	7.229	9.884	8.840	6.480	7.776	7.776	30.298	136.197	141.236	146.462
Service charges - Waste Water Management		5.594	3.366	3.577	3.650	3.546	3.541	3.672	3.443	3.359	3.361	3.361	11.236	51.704	51.670	51.401
Service charges - Waste Management		22.090	3.486	3.701	3.242	2.734	3.897	2.493	3.253	3.434	3.597	3.597	14.884	70.407	73.012	75.713
Sale of Goods and Rendering of Services		1.175	791	943	561	867	164	297	428	947	651	619	561	8.004	8.300	8.607
Agency services		353	398	476	409	349	325	385	338	367	319	319	295	4.335	4.495	4.661
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2.758	2.740	2.265	873	859	850	850	844	847	756	486	454	14.581	12.685	11.417
Interest earned from Current and Non Current Assets		612	803	574	752	747	819	2.724	942	744	790	786	947	11.241	11.657	12.088
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1.264	535	570	559	612	646	556	522	499	505	503	886	7.657	7.941	8.234
Licence and permits		13	12	9	16	13	7	2	12	12	11	11	130	248	257	267
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	4.339	2.346	2.176	5.582	4.533	16.106	12.421	1.988	1.274	968	(24.843)	26.890	17.992	25.000
Development Charges		86	151	119	131	139	139	139	139	139	143	78	137	1.539	1.596	1.655
Operational Revenue		1.441	67	32	32	34	29	55	35	54	32	48	32	1.891	1.961	2.034
Non-Exchange Revenue																
Property rates		106.146	22.736	24.971	25.038	25.824	25.163	25.046	25.749	25.215	26.313	26.313	30.605	389.118	403.516	418.446
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7.137	6.186	3.444	3.450	4.225	2.571	2.114	4.477	8.059	6.650	6.650	43.054	98.017	101.644	105.405
Licences or permits		109	111	100	115	112	85	125	117	122	103	95	65	1.259	1.306	1.354
Transfer and subsidies - Operational		61.561	1.491	2.862	1.971	2.723	51.435	1.848	2.576	37.184	2.224	963	4.387	171.226	171.808	176.276
Interest		893	905	872	1.126	1.069	1.035	926	941	941	91	-	-	8.800	9.126	9.463
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	12.500	-	-	230	12.730	3.000	5.000
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		286.327	103.085	99.993	89.310	96.334	138.421	107.834	104.570	150.013	91.477	89.452	159.307	1.516.122	1.581.011	1.685.441
Expenditure																
Employee related costs		27.267	27.150	27.030	26.886	44.107	26.883	26.934	26.685	26.186	25.922	25.625	102.915	413.591	426.464	440.133
Remuneration of councillors		876	829	842	903	859	879	871	871	871	871	871	1.929	11.472	11.897	12.303
Bulk purchases - electricity		221	46.612	42.423	28.568	28.341	26.769	28.990	28.538	26.530	27.194	28.219	93.666	406.070	433.482	447.354
Inventory consumed		1.102	1.803	1.804	1.912	2.905	2.547	4.228	3.225	2.991	2.580	2.674	18.197	45.969	60.474	64.012
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	122.999	122.999	116.645	122.390
Depreciation, amortisation and impairment		3.828	4.035	5.320	5.974	4.316	4.460	4.456	3.770	3.442	3.439	3.439	105.917	152.397	186.906	155.169
Interest, Dividends and Rent on Land		464	7	496	9	9	14.365	10	524	256	9	-	18.617	34.765	36.079	37.038
Contracted services		148	10.823	11.876	11.265	11.759	16.648	8.354	9.286	12.853	9.008	9.537	101.218	212.775	245.070	259.605
Transfers and subsidies		-	67	1.215	50	55	1.327	566	77	50	1.215	50	2.752	7.423	3.118	3.241
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	8.323	8.323	21.024	22.037
Operational costs		6.547	6.298	5.206	5.762	8.131	10.069	3.852	4.617	7.906	5.995	3.300	44.100	111.783	75.183	60.701
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		40.454	97.623	96.212	81.328	100.482	103.948	78.261	77.591	81.087	76.233	73.715	620.632	1.527.565	1.616.342	1.623.983
Surplus/(Deficit)		245.873	5.461	3.781	7.982	(4.148)	34.473	29.573	26.978	68.926	15.244	15.738	(461.325)	(11.443)	(35.331)	61.458
Transfers and subsidies - capital (monetary allocations)		-	1.404	2.157	3.601	1.473	5.189	2.944	3.306	4.264	4.528	4.268	20.413	53.547	45.500	46.649
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		245.873	6.865	5.938	11.583	(2.675)	39.662	32.517	30.284	73.190	19.772	20.006	(440.912)	42.103	10.169	108.107
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		245.873	6.865	5.938	11.583	(2.675)	39.662	32.517	30.284	73.190	19.772	20.006	(440.912)	42.103	10.169	108.107
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

WC048 Knysna - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue																
Surplus/(Deficit) attributable to municipality		245.873	6.865	5.938	11.583	(2.675)	39.662	32.517	30.284	73.190	19.772	20.006	(440.912)	42.103	10.169	108.107
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-			
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year	1	245.873	6.865	5.938	11.583	(2.675)	39.662	32.517	30.284	73.190	19.772	20.006	(440.912)	42.103	10.169	108.107

References

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

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue by Vote																
Vote 1 - Executive and Council		2.191	–	–	–	–	1.752	–	–	13.814	–	–	–	17.757	8.388	10.556
Vote 2 - Corporate Services		3.330	318	1.481	311	311	1.933	312	298	646	1.445	284	1.415	12.084	8.017	8.389
Vote 3 - Financial Services		107.790	24.617	26.610	27.111	27.910	27.183	28.824	27.844	27.262	27.747	27.650	32.275	412.824	427.462	443.227
Vote 5 - Planning and Development		800	773	969	581	1.008	308	302	720	1.079	694	559	1.002	8.794	7.314	7.585
Vote 6 - Community Services		47.701	12.256	9.566	9.160	10.104	21.592	7.032	10.048	22.261	11.216	11.206	58.741	230.882	236.207	244.195
Vote 7 - Electrical Services		67.402	47.260	46.501	35.877	39.303	48.659	41.320	39.896	56.846	37.147	37.034	46.139	543.385	605.433	669.958
Vote 8 - Technical Services		57.111	13.519	12.516	14.092	12.112	32.458	13.933	13.340	26.116	11.951	11.747	44.532	263.429	270.148	276.480
Vote 9 - Housing Services		3	4.342	2.349	2.179	5.585	4.536	16.110	(12.418)	1.989	1.277	971	14	26.937	18.041	25.051
Total Revenue by Vote		286.327	103.085	99.993	89.310	96.334	138.421	107.834	79.727	150.013	91.477	89.452	184.120	1.516.092	1.581.011	1.685.441
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		1.901	2.291	2.100	1.970	2.565	2.020	2.468	2.072	1.864	1.956	2.141	32.373	55.721	52.104	54.050
Vote 2 - Corporate Services		6.242	7.076	4.956	5.279	5.351	6.909	3.583	4.946	7.822	6.841	3.411	27.741	90.158	90.264	76.383
Vote 3 - Financial Services		3.871	3.704	4.616	6.488	9.959	5.019	3.682	4.489	4.369	4.240	3.650	38.224	92.312	122.458	96.542
Vote 5 - Planning and Development		2.089	2.070	3.432	2.671	3.351	3.488	2.446	2.395	2.664	3.269	2.314	16.375	46.564	41.477	42.866
Vote 6 - Community Services		11.465	17.304	18.309	18.265	23.411	24.855	16.245	17.409	16.619	15.513	15.560	134.220	329.175	392.251	349.390
Vote 7 - Electrical Services		(1.699)	46.127	(63.996)	29.758	29.663	31.663	29.618	28.860	29.943	28.472	30.996	171.953	391.359	423.593	384.269
Vote 8 - Technical Services		15.728	13.747	123.491	13.819	18.930	27.276	15.833	15.403	15.741	13.410	13.869	186.382	473.629	583.558	565.478
Vote 9 - Housing Services		855	5.303	3.304	3.077	7.252	2.719	4.386	2.017	2.065	2.531	1.774	16.709	51.992	40.554	48.223
Total Expenditure by Vote		40.454	97.623	96.212	81.328	100.482	103.948	78.261	77.591	81.087	76.233	73.715	623.977	1.530.911	1.746.259	1.617.201
Disposal of Fixed and Intangible Assets before assoc.		245.873	5.461	3.781	7.982	(4.148)	34.473	29.573	2.136	68.926	15.244	15.738	(439.857)	(14.818)	(165.248)	68.240
Transfers and subsidies - capital (monetary allocations)		–	1.404	2.157	3.601	1.473	5.189	2.944	3.306	4.264	4.528	4.268	20.413	53.547	45.500	46.649
Income Tax													–	–	–	–
Share of Surplus/Deficit attributable to Minorities													–	–	–	–
Disposal of Fixed and Intangible Assets	1	245.873	6.865	5.938	11.583	(2.675)	39.662	32.517	5.442	73.190	19.772	20.006	(419.444)	38.728	(119.748)	114.889

References

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

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue - Functional																
Governance and administration		120.577	24.936	28.092	27.421	28.221	36.681	29.137	28.143	46.082	29.192	27.934	33.690	460.135	462.088	480.869
Executive and council		2.191					1.752			13.814				17.757	8.388	10.556
Finance and administration		118.386	24.936	28.092	27.421	28.221	34.929	29.137	28.143	32.267	29.192	27.934	33.690	442.377	453.700	470.313
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety		(8.755)	(12.086)	(8.637)	(7.258)	(12.187)	(10.055)	(19.843)	6.361	(12.010)	(9.441)	(7.883)	(48.994)	150.787	145.424	156.460
Community and social services		(1.478)	(1.416)	(1.435)	(1.478)	(2.233)	(1.531)	(1.482)	(1.418)	(319)	(112)	(112)	(545)	13.560	14.307	14.519
Sport and recreation		(135)	(134)	(154)	(134)	(134)	(139)	(134)	(151)	(135)	(144)	(141)	(141)	1.676	1.681	1.743
Public safety		(7.139)	(6.194)	(3.450)	(3.466)	(4.235)	(2.599)	(2.117)	(4.488)	(8.318)	(6.658)	(6.658)	(42.546)	97.869	101.395	105.146
Housing		(3)	(4.342)	(3.598)	(2.179)	(5.585)	(5.785)	(16.110)	12.418	(3.238)	(2.527)	(971)	(5.762)	37.682	28.041	35.051
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		(929)	(901)	(1.097)	(710)	(1.137)	(436)	(302)	(977)	(1.208)	(822)	(688)	(1.093)	29.796	19.056	19.708
Planning and development		(929)	(901)	(1.097)	(710)	(1.137)	(436)	(302)	(977)	(1.208)	(822)	(688)	(1.093)	10.299	8.968	9.286
Road transport		—	—	—	—	—	—	—	—	—	—	—	—	19.496	10.088	10.422
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services		155.605	66.057	63.612	56.521	55.591	94.947	60.962	59.048	94.177	55.280	55.934	111.218	928.952	999.943	1.075.054
Energy sources		67.402	47.260	46.501	35.877	39.373	48.783	44.264	40.721	57.622	37.973	37.860	46.965	550.602	613.613	678.507
Water management		40.422	9.417	8.086	10.949	8.056	20.195	10.065	9.022	15.970	7.956	7.956	30.829	178.923	179.807	186.078
Waste water management		16.560	5.377	5.073	6.138	5.120	14.869	3.845	5.769	11.696	5.471	6.239	18.275	104.433	111.720	112.394
Waste management		31.220	4.003	3.952	3.557	3.041	11.100	2.788	3.535	8.890	3.880	3.880	15.149	94.994	94.803	98.075
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Functional		266.498	78.006	81.970	75.975	70.487	121.137	69.954	92.575	127.041	74.208	75.298	94.822	1.569.669	1.626.511	1.732.090
Expenditure - Functional																
Governance and administration		13.037	14.069	12.647	14.763	19.502	14.940	10.653	12.497	14.916	13.860	10.029	102.869	259.304	256.781	247.484
Executive and council		1.212	1.148	1.168	1.232	1.341	1.332	1.739	1.265	1.175	1.224	1.159	15.142	29.136	15.966	16.512
Finance and administration		11.518	12.152	11.074	13.188	17.631	13.323	8.608	10.937	13.436	12.280	8.269	86.313	224.250	232.427	222.233
Internal audit		307	769	405	344	530	286	307	294	306	356	601	1.413	5.918	8.389	8.740
Community and public safety		8.754	16.490	14.592	15.097	22.489	17.532	14.972	13.539	13.446	12.677	12.263	115.501	279.139	298.307	313.534
Community and social services		2.360	2.626	2.751	2.685	3.577	2.335	1.848	1.884	1.794	1.631	1.853	7.713	34.644	38.194	38.826
Sport and recreation		1.506	1.508	2.077	2.496	3.267	3.504	1.796	2.002	1.896	1.585	1.301	6.473	29.721	40.171	41.052
Public safety		4.051	7.070	6.479	6.856	8.411	8.992	6.959	7.687	7.707	6.954	7.359	84.631	162.781	179.387	185.433
Housing		836	5.286	3.286	3.059	7.235	2.702	4.368	1.966	2.049	2.507	1.749	16.684	51.992	40.554	48.223
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		5.700	5.438	7.008	6.367	9.064	9.977	6.180	6.694	6.287	6.799	5.619	62.384	137.767	141.204	136.514
Planning and development		2.869	2.832	4.189	3.383	4.614	4.134	3.000	3.051	3.319	3.970	3.043	29.958	68.522	61.807	61.110
Road transport		2.614	2.393	2.602	2.750	3.926	5.505	2.750	3.324	2.664	2.569	2.350	29.418	62.951	74.027	69.858
Environmental protection		218	214	218	234	524	337	430	319	304	260	226	3.009	6.294	5.369	5.546
Trading services		12.963	61.626	61.965	45.101	49.427	61.499	46.456	44.862	46.437	42.896	45.803	343.222	851.356	920.050	926.451
Energy sources		2.559	48.606	47.813	32.214	31.775	33.952	31.941	30.995	32.053	30.610	33.129	173.332	383.281	397.043	400.688
Water management		4.106	4.820	4.693	3.655	5.675	11.207	4.444	4.444	5.465	4.755	4.225	57.829	237.548	302.748	301.332
Waste water management		3.382	2.962	3.345	3.900	5.184	7.300	5.370	4.571	4.518	3.050	4.200	76.398	136.953	152.969	157.197
Waste management		2.916	5.238	6.113	5.332	6.792	9.039	4.701	4.852	4.402	4.482	4.247	35.664	93.574	67.291	67.234
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure - Functional		40.454	97.623	96.212	81.328	100.482	103.948	78.261	77.591	81.087	76.233	73.715	623.977	1.527.565	1.616.342	1.623.983
Surplus/(Deficit) before assoc.		226.044	(19.617)	(14.242)	(5.353)	(29.995)	17.188	(8.307)	14.984	45.954	(2.024)	1.583	(529.155)	42.103	10.169	108.107
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	226.044	(19.617)	(14.242)	(5.353)	(29.995)	17.188	(8.307)	14.984	45.954	(2.024)	1.583	(529.155)	42.103	10.169	108.107

References

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

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		1.992	13.454	10.648	14.052	8.729	9.528	12.842	7.055	9.682	8.018	6.048	11.280	113.328	131.256	119.646
Vote 18 - 1. Executive AND Council (110: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 19 - 2. Corporate (120: CAPEX)		-	424	-	424	-	-	424	-	-	-	-	424	1.697	280	280
Vote 20 - 3. Finance (130: CAPEX)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 21 - 5. Planning (150: CAPEX)		100	35	-	100	100	100	100	-	-	-	-	1.000	1.535	240	400
Vote 22 - 6. Community (160: CAPEX)		-	616	-	616	-	5.700	616	-	-	-	-	616	8.165	4.600	4.320
Vote 23 - 7. Electricity (170: CAPEX)		-	2.817	1.768	606	606	-	-	-	-	-	-	-	5.797	3.600	2.800
Vote 24 - 8. Technical (180: CAPEX)		7.396	8.342	10.220	10.679	12.683	10.223	12.129	10.883	9.046	7.338	5.745	3.360	108.043	24.654	26.307
Vote 25 - 9. Housing Services (190: CAPEX)		-	2.686	-	2.686	-	-	2.686	-	-	-	-	2.686	10.745	10.000	10.000
Vote 10 - (140: IE)													-	-	-	-
Vote 11 - 5. Planning (150: IE)													-	-	-	-
Vote 12 - 6. Community (160: IE)													-	-	-	-
Vote 13 - 7. Electricity (170: IE)													-	-	-	-
Vote 14 - 6. Community (180: IE)													-	-	-	-
Vote 15 - 8. Technical (180: IE)													-	-	-	-
Capital single-year expenditure sub-total	2	9.488	28.374	22.636	29.164	22.118	25.551	28.797	17.938	18.728	15.356	11.793	19.367	249.310	174.630	163.753
Total Capital Expenditure	2	9.488	28.374	22.636	29.164	22.118	25.551	28.797	17.938	18.728	15.356	11.793	19.367	249.310	174.630	163.753

References

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

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		–	1.634	540	1.424	1.137	–	1.134	–	–	–	–	2.334	8.204	28.314	29.095
Executive and council														–	–	–
Finance and administration		–	1.634	540	1.424	1.137	–	1.134	–	–	–	–	2.334	8.204	28.314	29.095
Internal audit														–	–	–
Community and public safety		–	6.527	–	6.527	–	–	6.527	–	–	–	–	6.527	26.109	21.640	15.640
Community and social services		–	188	–	188	–	–	188	–	–	–	–	188	752	4.000	2.400
Sport and recreation		–	1.448	–	1.448	–	–	1.448	–	–	–	–	1.448	5.793	3.580	880
Public safety		–	1.705	–	1.705	–	–	1.705	–	–	–	–	1.705	6.819	4.060	2.360
Housing		–	3.186	–	3.186	–	–	3.186	–	–	–	–	3.186	12.745	10.000	10.000
Health														–	–	–
Economic and environmental services		3.655	3.830	4.402	4.585	6.067	5.681	4.156	2.682	3.380	4.021	3.821	2.908	49.190	19.280	22.687
Planning and development		–	–	100	–	–	–	110	–	–	–	–	–	210	280	327
Road transport		3.655	3.830	4.302	4.585	6.067	5.681	4.046	2.682	3.380	4.021	3.821	2.908	48.981	19.000	22.360
Environmental protection														–	–	–
Trading services		6.898	17.260	18.394	16.926	14.559	19.633	16.480	14.807	14.666	10.736	7.805	7.639	165.806	105.396	96.331
Energy sources		1.262	8.997	9.952	5.292	3.090	2.393	1.906	791	800	800	600	571	36.456	25.580	30.250
Water management		4.331	4.672	3.912	3.700	1.710	1.850	5.392	3.976	3.376	2.986	2.645	3.236	41.788	2.960	8.104
Waste water management		1.265	3.377	3.350	6.472	9.170	8.120	8.822	9.060	8.240	6.690	4.410	2.952	71.929	46.800	37.000
Waste management		40	214	1.180	1.462	588	7.270	360	980	2.250	260	150	880	15.634	30.056	20.977
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	10.553	29.252	23.337	29.462	21.764	25.315	28.298	17.489	18.046	14.758	11.627	19.409	249.310	174.630	163.753
Funded by:																
National Government		5.635	7.733	7.775	5.160	5.444	4.765	2.581	208	488	588	658	823	41.859	35.500	36.649
Provincial Government		1.543	2.749	–	2.749	–	–	2.749	–	–	–	–	2.749	12.538	10.000	10.000
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		7.179	10.481	7.775	7.909	5.444	4.765	5.330	208	488	588	658	3.572	54.398	45.500	46.649
Borrowing		1.368	4.620	5.660	9.040	10.990	11.440	12.412	11.098	11.768	8.688	6.298	6.058	99.440	45.820	35.904
Internally generated funds		2.006	14.151	9.901	12.514	5.330	9.110	10.556	6.183	5.790	5.481	4.671	9.779	95.472	83.310	81.200
Total Capital Funding		10.553	29.252	23.337	29.462	21.764	25.315	28.298	17.489	18.046	14.758	11.627	19.409	249.310	174.630	163.753

References

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

Capital multi-year expenditure sub-total

WC048 Knysna - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates	32.945	27.772	31.156	27.772	31.156	31.616	27.772	31.156	31.616	31.156	31.156	23.701	358.975	295.683	293.352
Service charges - electricity	44.863	44.863	44.863	44.863	44.863	44.863	44.863	44.863	44.863	44.863	44.863	15.298	508.791	611.224	681.515
Service charges - water rates	11.621	11.789	11.789	11.788	11.789	11.807	11.789	11.788	11.789	11.789	11.789	11.627	141.154	146.377	151.792
Service charges - sanitation	4.186	4.539	4.474	4.474	4.474	4.474	4.474	4.474	4.474	4.474	4.474	4.474	53.466	53.429	53.149
Service charges - refuse removal	5.962	5.962	5.962	5.962	5.962	6.700	5.962	5.962	5.962	5.962	5.962	5.743	72.066	74.733	77.498
	1.922	147	147	147	147	147	147	147	144	147	83	147	3.471	3.599	3.732
Rental of facilities and equipment	734	727	734	727	727	734	734	734	727	734	727	734	8.767	9.098	9.434
Interest earned - external	976	976	976	976	976	976	976	976	976	976	976	510	11.241	11.657	12.088
Interest earned - outstanding	2.209	2.209	2.209	2.209	2.209	2.209	2.209	2.209	2.209	2.209	646	646	23.381	21.811	20.880
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeited deposits	3.888	3.886	3.886	3.886	3.886	3.886	3.886	3.886	3.886	3.886	3.886	(11.381)	31.366	48.887	50.696
Licences and permits	147	147	147	147	147	147	147	147	137	137	133	147	1.734	1.798	1.864
Agency services	415	415	415	415	415	415	415	415	415	415	415	415	4.985	5.169	5.360
Transfers and Subsidies - capital	44.895	3.982	5.558	4.723	4.532	53.648	3.981	4.913	52.100	4.429	3.133	(2.041)	183.852	174.999	185.943
Other revenue	2.737	970	972	976	971	989	997	971	992	972	908	1.017	13.471	14.000	14.560
Cash Receipts by Source	155.577	108.238	113.141	108.919	112.107	162.462	108.205	112.494	160.146	112.002	109.068	50.889	1.413.248	1.468.865	1.558.132
Other Cash Flows by Source															
capital (monetary allocations) (National / Provincial / Local Government)	-	2.486	4.635	4.707	3.389	7.759	902	4.838	5.788	6.987	4.838	7.218	53.547	45.500	46.649
capital (monetary allocations) (Nat / Prov Departm Agencies,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed Assets	-	-	-	-	-	-	-	-	12.500	-	-	230	12.730	3.000	5.000
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinance	-	-	-	-	-	-	-	-	-	-	-	99.440	99.440	45.820	35.904
Increase (decrease) in current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	8.211	13.227	13.064	13.760	11.498	12.279	12.141	11.131	11.222	10.677	10.690	20.496	148.394	141.455	142.177
Decrease (increase) in non-current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment (Greater than 90 days) and Long Term															
Total Cash Receipts by Source	163.787	123.952	130.840	127.386	126.994	182.500	121.249	128.463	189.655	129.665	124.596	178.272	1.727.359	1.704.639	1.787.862
Cash Payments by Type															
Employee related costs	30.961	32.909	30.970	32.677	47.845	30.689	32.130	30.175	29.939	29.673	29.592	56.031	413.591	434.580	448.655
Remuneration of councillors	956	956	956	956	956	956	956	956	956	956	956	956	11.472	11.897	12.303
Finance charges	5.797	9	5.100	9	9	6.412	8	6.015	5.100	8	-	6.299	34.765	36.079	37.038
Bulk purchases - Electricity	38.915	38.915	38.915	38.915	38.915	38.915	38.915	38.915	38.915	38.915	38.915	38.915	466.980	498.504	514.457
Acquisition inventory - water	2.241	2.475	4.308	4.204	4.638	4.502	4.201	4.747	4.461	4.050	3.415	5.486	48.728	64.215	67.902
Contracted services	870	13.975	19.050	19.445	17.568	17.763	16.199	17.893	20.039	19.542	19.046	63.300	244.691	281.831	298.546
Transfers and subsidies - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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WC048 Knysna - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Transfers and subsidies -	–	106	1.262	91	96	1.370	603	108	91	1.262	91	2.344	7.423	3.118	3.241
Other expenditure	4.586	9.102	10.798	11.097	8.549	9.230	8.487	10.472	10.545	13.159	11.559	19.611	127.194	84.920	68.382
Cash Payments by Type	84.326	98.447	111.360	107.394	118.575	109.836	101.499	109.279	110.047	107.565	103.574	192.942	1.354.844	1.415.143	1.450.523
Other Cash Flows/Payments by Type															
Capital assets	18.645	38.165	29.912	34.621	21.271	26.328	28.000	16.301	15.203	12.160	11.909	34.191	286.706	200.824	188.316
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	60.910	60.910	76.534	92.571
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	102.972	136.612	141.271	142.015	139.846	136.164	129.499	125.580	125.250	119.725	115.483	288.043	1.702.461	1.692.501	1.731.410
NET INCREASE/(DECREASE) IN CASH HELD	60.816	(12.660)	(10.432)	(14.629)	(12.852)	46.336	(8.251)	2.883	64.405	9.940	9.113	(109.771)	24.898	12.138	56.452
Cash/cash equivalents at the start of the year	8.833	8.833	8.833	8.833	8.833	8.833	8.833	8.833	8.833	8.833	8.833	8.833	106.001	191.456	252.721
Cash/cash equivalents at the end of the year	69.649	(3.827)	(1.598)	(5.796)	(4.018)	55.169	583	11.716	73.239	18.773	17.946	(100.938)	130.899	203.594	309.173

References

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

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

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

WC048 Knysna - NOT REQUIRED - municipality does not have entities

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

WC048 Knysna - NOT REQUIRED - municipality does not have entities

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

WC048 Knysna - Supporting Table SA32 List of external mechanisms

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

References

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

WC048 Knysna - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

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

WC048 Knysna - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	59.924	22.303	22.495	38.354	22.280	33.804
Roads Infrastructure		-	-	-	8.000	-	-	13.145	10.000	10.000
Roads		-	-	-	8.000	-	-	13.145	10.000	10.000
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	2.400	600	600	2.100	480	600
Drainage Collection		-	-	-	2.400	600	600	2.100	480	600
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	3.800	7.375	7.749	13.524	10.800	17.300
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		-	-	-	2.800	4.613	5.620	11.496	10.200	16.900
LV Networks		-	-	-	-	611	928	2.029	600	400
Capital Spares		-	-	-	1.000	2.152	1.202	-	-	-
Water Supply Infrastructure		-	-	-	44.424	13.931	13.748	7.584	-	4.904
Dams and Weirs		-	-	-	-	-	-	1.000	-	-
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		-	-	-	2.774	9.868	9.685	6.084	-	4.904
Bulk Mains										
Distribution		-	-	-	650	839	839	500	-	-
Distribution Points										
PRV Stations										
Capital Spares		-	-	-	41.000	3.224	3.224	-	-	-
Sanitation Infrastructure		-	-	-	1.300	397	397	2.000	1.000	1.000
Pump Station										
Reticulation		-	-	-	1.300	397	397	2.000	1.000	1.000
Waste Water Treatment Works										
Outfall Sewers										

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

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

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Community Assets		-	-	-	3.800	500	500	8.954	8.120	4.320
Community Facilities		-	-	-	3.800	500	500	8.954	6.920	3.720
Halls		-	-	-	-	-	-	-	1.600	-
Centres		-	-	-	-	-	-	3.640	2.800	2.400
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		-	-	-	3.800	250	250	1.049	1.200	800
Testing Stations		-	-	-	-	-	-	1.350	600	400
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police		-	-	-	-	250	250	1.762	120	120
Parks		-	-	-	-	-	-	524	600	-
Public Open Space										
Nature Reserves										
Public Ablution Facilities		-	-	-	-	-	-	280	-	-
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	350	-	-
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	1.200	600
Indoor Facilities										
Outdoor Facilities		-	-	-	-	-	-	-	1.200	600
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
<u>Other assets</u>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<u>Computer Equipment</u>		-	-	-	750	1.714	1.688	1.697	280	280
Computer Equipment		-	-	-	750	1.714	1.688	1.697	280	280

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
<u>Furniture and Office Equipment</u>		-	-	-	803	700	746	1.220	114	116
Furniture and Office Equipment		-	-	-	803	700	746	1.220	114	116
<u>Machinery and Equipment</u>		-	-	-	3.988	1.312	2.299	3.104	6.716	4.584
Machinery and Equipment		-	-	-	3.988	1.312	2.299	3.104	6.716	4.584
<u>Transport Assets</u>		-	-	-	12.307	14.030	14.519	9.714	5.640	4.040
Transport Assets		-	-	-	12.307	14.030	14.519	9.714	5.640	4.040
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	-	-	81.572	40.560	42.247	63.042	43.150	47.144

References

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

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	33.193	43.194	49.186	66.581	41.060	28.800
Roads Infrastructure		-	-	-	13.543	18.020	18.020	13.262	1.600	-
Roads		-	-	-	13.543	18.020	18.020	13.262	1.600	-
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	4.000	3.000	3.000	2.748	2.200	1.200
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations		-	-	-	-	-	-	1.000	600	400
MV Networks		-	-	-	-	-	-	699	400	-
LV Networks										
Capital Spares		-	-	-	4.000	3.000	3.000	1.049	1.200	800
Water Supply Infrastructure		-	-	-	1.050	11.000	16.992	11.722	660	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		-	-	-	1.050	11.000	16.992	11.722	660	-
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	14.600	10.800	10.800	29.849	15.000	12.000
Pump Station		-	-	-	-	-	-	-	-	2.000
Reticulation										
Waste Water Treatment Works		-	-	-	13.600	9.800	9.800	29.849	15.000	10.000

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Toilet Facilities										
Capital Spares		-	-	-	1.000	1.000	1.000	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	7.500	20.000	14.000
Landfill Sites										
Waste Transfer Stations		-	-	-	-	-	-	7.500	10.000	4.000
Waste Processing Facilities										
Waste Drop-off Points		-	-	-	-	-	-	-	10.000	10.000
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	1.500	1.600	1.600
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations		-	-	-	-	-	-	1.500	1.600	1.600
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	375	375	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades		-	-	-	-	375	375	-	-	-
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Clubs										

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

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

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

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

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	33.193	43.194	49.186	66.581	41.060	28.800
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	19.2%	31.5%	35.9%	26.7%	23.5%	17.6%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	48.4%	63.0%	71.8%	132.1%	68.7%	48.6%

References

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

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		52.600	36.264	24.064	27.745	28.742	29.162	34.988	46.693	48.925
Roads Infrastructure		3.918	4.509	3.016	5.600	5.600	5.600	7.574	9.867	10.277
Roads		3.905	4.509	3.016	5.600	5.600	5.600	7.574	9.867	10.277
Road Structures										
Road Furniture										
Capital Spares		13	–	–	–	–	–	–	–	–
Storm water Infrastructure		877	411	779	1.000	1.000	1.000	1.536	2.089	2.172
Drainage Collection		70	4	–	–	–	–	–	–	–
Storm water Conveyance		807	407	779	1.000	1.000	1.000	1.536	2.089	2.172
Attenuation										
Electrical Infrastructure		20.898	16.857	15.736	14.527	15.027	15.497	16.918	22.861	23.676
Power Plants										
HV Substations		2.171	2.334	2.185	2.000	2.000	2.000	10.969	15.137	15.622
HV Switching Station		211	20	324	261	261	261	305	385	398
HV Transmission Conductors		4.898	1.356	589	1.004	1.504	1.504	2.598	3.447	3.596
MV Substations										
MV Switching Stations										
MV Networks		9.447	5.941	4.664	5.313	5.313	5.313	3.047	3.892	4.060
LV Networks		4.170	7.207	7.975	5.948	5.948	6.418	–	–	–
Capital Spares										
Water Supply Infrastructure		15.743	8.855	3.376	5.038	5.388	5.388	5.294	7.108	7.828
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		13.676	7.361	2.856	4.155	4.155	4.155	3.232	4.129	4.308
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares		2.067	1.493	520	883	1.233	1.233	2.061	2.979	3.521
Sanitation Infrastructure		9.946	4.443	564	1.230	1.230	1.230	3.200	4.215	4.398
Pump Station										
Reticulation										
Waste Water Treatment Works		9.946	4.443	564	1.230	1.230	1.230	3.200	4.215	4.398
Outfall Sewers										

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
<i>Toilet Facilities</i>										
<i>Capital Spares</i>										
Solid Waste Infrastructure		1.218	1.189	592	350	497	447	466	552	573
<i>Landfill Sites</i>										
<i>Waste Transfer Stations</i>		1.218	1.189	592	350	497	447	466	552	573
<i>Waste Processing Facilities</i>										
<i>Waste Drop-off Points</i>										
<i>Waste Separation Facilities</i>										
<i>Electricity Generation Facilities</i>										
<i>Capital Spares</i>										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>										
<i>Rail Structures</i>										
<i>Rail Furniture</i>										
<i>Drainage Collection</i>										
<i>Storm water Conveyance</i>										
<i>Attenuation</i>										
<i>MV Substations</i>										
<i>LV Networks</i>										
<i>Capital Spares</i>										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>										
<i>Piers</i>										
<i>Revetments</i>										
<i>Promenades</i>										
<i>Capital Spares</i>										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>										
<i>Core Layers</i>										
<i>Distribution Layers</i>										
<i>Capital Spares</i>										
<u>Community Assets</u>		4.816	2.958	3.273	2.821	2.933	3.063	5.929	8.730	9.106
Community Facilities		3.465	1.897	1.558	1.271	1.304	1.304	3.239	3.761	3.920
<i>Halls</i>		227	322	545	455	475	475	1.555	2.011	2.098
<i>Centres</i>										
<i>Crèches</i>										

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
Clinics/Care Centres										
Fire/Ambulance Stations		67	–	–	–	–	–	–	–	–
Testing Stations										
Museums		78	36	13	–	–	–	56	35	36
Galleries										
Theatres										
Libraries		500	178	61	75	82	82	373	442	458
Cemeteries/Crematoria		660	367	444	306	311	311	472	610	637
Police		29	38	18	35	35	35	33	39	40
Parks										
Public Open Space		1.902	956	477	400	400	400	751	624	650
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		1.351	1.061	1.715	1.550	1.629	1.759	2.690	4.970	5.185
Indoor Facilities										
Outdoor Facilities		1.351	1.061	1.715	1.550	1.629	1.759	2.690	4.970	5.185
Capital Spares										
<u>Heritage assets</u>		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<u>Investment properties</u>		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Immunised Properties										

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
Unimproved Property										
<u>Other assets</u>		3.251	1.091	918	716	716	516	2.769	3.918	4.056
Operational Buildings		740	788	722	714	714	514	1.176	2.088	2.158
Municipal Offices		617	764	721	713	713	513	1.089	1.976	2.042
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots		123	23	1	1	1	1	87	111	116
Capital Spares										
Housing		2.511	303	196	2	2	2	1.593	1.830	1.897
Staff Housing		1.120	146	2	2	2	2	93	7	7
Social Housing		1.391	157	194	-	-	-	1.500	1.823	1.890
Capital Spares										
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<u>Furniture and Office Equipment</u>		14	-	-	-	-	-	-	-	-
Furniture and Office Equipment		14	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
Machinery and Equipment										
<u>Transport Assets</u>		6.140	7.136	8.673	7.276	7.940	7.963	7.966	10.399	10.817
Transport Assets		6.140	7.136	8.673	7.276	7.940	7.963	7.966	10.399	10.817
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Repairs and Maintenance Expenditure	1	66.820	47.448	36.928	38.559	40.331	40.704	51.652	69.740	72.903
<i>R&M as a % of PPE & Investment Property</i>		6.3%	4.5%	3.6%	3.3%	4.2%	4.3%	4.5%	6.1%	6.4%
<i>R&M as % Operating Expenditure</i>		6.2%	4.0%	3.1%	3.1%	2.7%	2.7%	5.3%	4.6%	4.5%

References

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

WC048 Knysna - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		40.379	38.094	45.861	55.871	45.506	45.506	33.265	6.547	6.478
Roads Infrastructure		5.818	8.450	9.617	10.932	10.933	10.933	6.899	–	–
Roads		5.818	8.450	9.617	10.932	10.933	10.933	6.899	–	–
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		1.029	1.151	20	1.151	1.151	1.151	1.053	–	–
Drainage Collection		1.029	1.151	20	1.151	1.151	1.151	1.053	–	–
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		8.001	8.477	8.994	19.913	13.345	13.345	8.975	–	–
Power Plants		3	3	3	–	18	18	2	–	–
HV Substations		7.999	8.474	8.991	19.913	13.327	13.327	8.973	–	–
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		17.501	18.489	19.180	21.764	17.802	17.802	16.100	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		208	–	–	–	–	–	–	–	–
Bulk Mains										
Distribution		17.293	18.489	19.180	21.764	17.802	17.802	16.100	–	–
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		6.120	184	6.367	44	163	163	53	3.314	3.305
Pump Station		1	–	–	–	72	72	6	–	–
Reticulation		5.909	139	41	–	–	–	–	3.269	3.260
Waste Water Treatment Works		166	–	6.282	–	47	47	4	–	–
Outfall Sewers										

WC048 Knysna - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Depreciation by Asset Class/Sub-class</u>										
<i>Toilet Facilities</i>		44	44	44	44	44	44	43	45	45
<i>Capital Spares</i>										
Solid Waste Infrastructure		1.818	1.253	1.604	1.988	2.019	2.019	66	485	483
<i>Landfill Sites</i>		1.818	1.253	1.604	1.988	2.019	2.019	66	–	–
<i>Waste Transfer Stations</i>		–	–	–	–	–	–	–	485	483
<i>Waste Processing Facilities</i>										
<i>Waste Drop-off Points</i>										
<i>Waste Separation Facilities</i>										
<i>Electricity Generation Facilities</i>										
<i>Capital Spares</i>										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
<i>Rail Lines</i>										
<i>Rail Structures</i>										
<i>Rail Furniture</i>										
<i>Drainage Collection</i>										
<i>Storm water Conveyance</i>										
<i>Attenuation</i>										
<i>MV Substations</i>										
<i>LV Networks</i>										
<i>Capital Spares</i>										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
<i>Sand Pumps</i>										
<i>Piers</i>										
<i>Revetments</i>										
<i>Promenades</i>										
<i>Capital Spares</i>										
Information and Communication Infrastructure		92	91	78	80	93	93	118	2.749	2.690
<i>Data Centres</i>										
<i>Core Layers</i>										
<i>Distribution Layers</i>		92	91	78	80	93	93	118	2.749	2.690
<i>Capital Spares</i>										
<u>Community Assets</u>		2.524	2.330	2.093	2.061	3.234	3.234	2.049	12.861	12.821
Community Facilities		1.900	1.698	1.464	1.323	2.478	2.478	1.400	391	391
<i>Halls</i>		635	618	618	619	726	726	600	–	–
<i>Centres</i>		7	7	7	7	558	558	57	–	–
<i>Crèches</i>										

WC048 Knysna - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Depreciation by Asset Class/Sub-class</u>										
Clinics/Care Centres										
Fire/Ambulance Stations		68	52	46	58	58	58	23	–	–
Testing Stations		0	0	0	0	0	0	0	–	–
Museums		6	6	6	–	6	6	2	–	–
Galleries										
Theatres										
Libraries		572	558	437	243	392	392	271	374	374
Cemeteries/Crematoria		9	9	15	58	142	142	88	–	–
Police		2	2	2	–	–	–	–	–	–
Parks		252	116	116	122	126	126	119	–	–
Public Open Space										
Nature Reserves										
Public Ablution Facilities		–	–	–	–	5	5	3	18	18
Markets										
Stalls		22	2	27	23	272	272	51	–	–
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals		327	327	191	191	194	194	186	–	–
Capital Spares										
Sport and Recreation Facilities		624	632	629	738	756	756	650	12.470	12.429
Indoor Facilities		–	–	–	717	717	717	613	–	–
Outdoor Facilities		624	632	629	21	39	39	37	12.470	12.429
Capital Spares										
<u>Heritage assets</u>		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<u>Investment properties</u>		137	136	136	136	170	170	142	–	–
Revenue Generating		137	136	136	136	170	170	142	–	–
Improved Property		137	136	136	136	170	170	142	–	–
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										

WC048 Knysna - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Other assets</u>		1.773	1.920	703	688	945	945	679	18.514	18.511
Operational Buildings		1.773	1.919	703	688	871	871	673	18.514	18.511
Municipal Offices		1.773	1.919	703	688	871	871	673	18.514	18.511
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	1	–	1	74	74	6	–	–
Staff Housing										
Social Housing		–	1	–	1	74	74	6	–	–
Capital Spares										
<u>Biological or Cultivated Assets</u>		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
<u>Intangible Assets</u>		16	15	15	15	124	124	35	–	–
Servitudes										
Licences and Rights		16	15	15	15	124	124	35	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		16	15	15	15	124	124	35	–	–
Load Settlement Software Applications										
Unspecified										
<u>Computer Equipment</u>		973	(828)	911	839	1.922	1.922	1.757	6.455	6.378
Computer Equipment		973	(828)	911	839	1.922	1.922	1.757	6.455	6.378
<u>Furniture and Office Equipment</u>		1.616	7.637	1.821	7.412	10.052	10.052	8.034	112	96
Furniture and Office Equipment		1.616	7.637	1.821	7.412	10.052	10.052	8.034	112	96
<u>Machinery and Equipment</u>		735	753	789	1.142	3.805	3.805	2.798	15.267	14.952
Machinery and Equipment		735	753	789	1.142	3.805	3.805	2.798	15.267	14.952

WC048 Knysna - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Transport Assets</u>		3.263	3.109	1.832	383	2.790	2.790	1.636	25	25
Transport Assets		3.263	3.109	1.832	383	2.790	2.790	1.636	25	25
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Depreciation	1	51.416	53.167	54.161	68.548	68.548	68.548	50.395	59.782	59.260

References

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

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	57.170	50.748	42.860	113.963	88.820	87.809
Roads Infrastructure		-	-	-	25.112	10.417	11.200	33.319	17.400	22.360
Roads		-	-	-	25.112	10.417	11.200	33.319	17.400	22.360
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	1.500	1.600	1.600	580	2.000	3.400
Drainage Collection		-	-	-	1.500	1.600	1.600	580	2.000	3.400
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	8.696	8.696	8.696	18.183	11.580	10.750
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		-	-	-	8.696	8.696	8.696	15.248	9.780	9.750
MV Switching Stations										
MV Networks										
LV Networks		-	-	-	-	-	-	2.935	1.800	1.000
Capital Spares										
Water Supply Infrastructure		-	-	-	15.162	24.635	15.965	15.981	29.520	31.299
Dams and Weirs		-	-	-	-	4.300	4.300	-	-	-
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		-	-	-	-	-	-	2.409	2.200	2.200
Bulk Mains		-	-	-	917	917	917	982	-	-
Distribution		-	-	-	14.245	19.418	10.747	12.590	27.320	29.099
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	6.700	5.400	5.400	45.900	28.320	20.000
Pump Station		-	-	-	3.000	3.200	3.200	26.600	17.820	10.000
Reticulation		-	-	-	3.300	1.800	1.800	18.300	10.500	10.000
Waste Water Treatment Works		-	-	-	400	400	400	1.000	-	-

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	2.074	2.457	5.339	1.500	-
Community Facilities		-	-	-	-	153	56	612	-	-
Halls										
Centres										
Clubs										

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		-	-	-	-	153	56	350	-	-
Police										
Parks		-	-	-	-	-	-	262	-	-
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	1.921	2.401	4.727	1.500	-
Indoor Facilities										
Outdoor Facilities		-	-	-	-	1.921	2.401	4.727	1.500	-
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		-	-	-	650	474	300	385	100	-
Operational Buildings		-	-	-	650	474	300	385	100	-

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u>										
Municipal Offices		-	-	-	650	474	300	-	-	-
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots		-	-	-	-	-	-	385	100	-
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets										

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	57.820	53.296	45.617	119.686	90.420	87.809
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	33.5%	38.9%	33.3%	48.0%	51.8%	53.6%
Upgrading of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	84.3%	77.7%	66.5%	237.5%	151.2%	148.2%

References

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

[illegible]

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 20 - 3. Finance (130: CAPEX)								
Vote 21 - 5. Planning (150: CAPEX)								
Vote 22 - 6. Community (160: CAPEX)								
Vote 23 - 7. Electricity (170: CAPEX)								
Vote 24 - 8. Technical (180: CAPEX)								
Vote 25 - 9. Housing Services (190: CAPEX)								
Vote 10 - (140: IE)								
Vote 11 - 5. Planning (150: IE)								
Vote 12 - 6. Community (160: IE)								
Vote 13 - 7. Electricity (170: IE)								
Vote 14 - 6. Community (180: IE)								
Vote 15 - 8. Technical (180: IE)								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
0								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								

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

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

References

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

WC048 Knysna - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
											Audited Outcome 2024/25	Current Year Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: List all capital projects grouped by Function															
Function:Finance and Administration:Core Function:Administrative and Corporate Support		Program Office Furniture	78.001	N	20	4	15	re and Office Equ	Furniture and Office Equipment	Ward 9	–	–	1.000	–	–
Function:Planning and Development:Core Function:Town Planning, Building Regulations and		New machinery and equipment	80.001	N	20	4	5	community Facilit	Fire/Ambulance Station	Ward 5			210	280	327
Function:Finance and Administration:Core Function:Administrative and Corporate Support		Program Office Furniture	92.019	N	20	4	6	re and Office Equ	Furniture and Office Equipment	Ward 9			98	114	116
Function:Finance and Administration:Core Function:Finance		New LDV	62.001	N	20	4	7	Transport Assets	Transport Assets	Ward 5			200	–	–
Function:Finance and Administration:Core Function:Administrative and Corporate Support		MIG: Balancing figure to be unbundled	80.002	U	20	4	7	r Supply Infrastru	Distribution	Whole of the Municipality			–	27.320	28.099
Function:Community and Social Services:Core Function:Community Halls and Facilities		Furniture & Equipment	41.010	N	20	4	15	re and Office Equ	Furniture and Office Equipment	Whole of the Municipality			122	–	–
Function:Community and Social Services:Core Function:Community Halls and Facilities		Multipurpose centre in Karatara	41.013	N	20	4	15	Community Assets	Community Facilities	Whole of the Municipality			–	1.200	1.200
Function:Community and Social Services:Core Function:Community Halls and Facilities		Community Hall- Rheenendal	41.011	N	20	4	15	Community Assets	Community Facilities	Whole of the Municipality			–	1.600	–
Function:Community and Social Services:Core Function:Community Halls and Facilities		Multipurpose centre in Rheenendal	41.012	N	20	4	15	Community Assets	Community Facilities	Whole of the Municipality			–	1.200	1.200
Function:Finance and Administration:Core Function:Fleet Management		Electrification of Formal Housing	76.003	N	20	4	2	ictrical Infrastruct	LV Networks	Whole of the Municipality			1.500	600	600
Function:Energy Sources:Core Function:Electricity		Sedgefield Network Upgrade	76.217	N	20	4	2	ictrical Infrastruct	LV Networks	Whole of the Municipality			3.496	5.000	12.500
Function:Energy Sources:Core Function:Electricity		Salt River Control Plant Upgrade	76.213	U	20	4	4	r Supply Infrastru	Distribution	Administrative or Head Office (Including Satellite Offices)			1.748	200	–
Function:Energy Sources:Core Function:Electricity		Simola Substation Upgrade	76.214	U	20	4	4	r Supply Infrastru	Distribution	Whole of the Municipality			2.200	–	–
Function:Energy Sources:Core Function:Electricity		Karatara Pre-Eng phase (Bulk E	76.212	N	20	4	17	Transport Assets	Transport Assets	Whole of the Municipality			80	–	–
Function:Energy Sources:Core Function:Electricity		Refurbishment of Substations	76.221	U	20	4	4	r Supply Infrastru	Distribution	Ward 3			3.000	1.400	1.200
Function:Energy Sources:Core Function:Electricity		Smart Meters Installation	76.228	N	20	4	2	ictrical Infrastruct	LV Networks	Whole of the Municipality			2.029	600	400
Function:Energy Sources:Core Function:Electricity		Upgrade of MV and LV Cables	76.216	N	20	4	2	ictrical Infrastruct	LV Networks	Whole of the Municipality			3.251	1.200	1.200
Function:Energy Sources:Core Function:Electricity		Upgrade of MV Overhead lines	76.219	N	20	4	2	ictrical Infrastruct	–	Ward 6			–	1.200	1.200
Function:Energy Sources:Core Function:Electricity		Upgrade of LV Overhead lines	76.220	N	20	4	2	ictrical Infrastruct	MV Networks	Ward 2			–	400	–
Function:Energy Sources:Core Function:Electricity		8 ton crane Truck 20 m-t (Sedg): Vehicle Replacement	76.212	N	20	4	17	Transport Assets	Transport Assets	Whole of the Municipality			2.000	–	–
Function:Energy Sources:Core Function:Electricity		Electrification of formal Houses - Hlalani Damsebos	76.228	N	20	4	2	ictrical Infrastruct	LV Networks	Whole of the Municipality			488	–	–
Function:Energy Sources:Core Function:Electricity		Hornlee Pre-Eng phase (Bulk Electrical Infrastructure)	76.213	U	20	4	4	r Supply Infrastru	Distribution	Whole of the Municipality			220	–	–
Function:Energy Sources:Core Function:Electricity		Refurbishment of Ring Main Units	76.209	R	20	4	2	ictrical Infrastruct	Capital Spares	Whole of the Municipality			1.049	1.200	800
Function:Energy Sources:Core Function:Electricity		2x 20MVA 66/22KV Knysna Main Intake Substation Ph 3	76.214	U	20	4	4	r Supply Infrastru	Distribution	Whole of the Municipality			8.000	8.180	8.550
Function:Energy Sources:Core Function:Electricity		Western Feeder 11KV line refurbishments	76.215	R	20	4	2	ictrical Infrastruct	LV Networks	Whole of the Municipality			699	400	–
Function:Energy Sources:Core Function:Electricity		Overhead to underground cable	76.224	U	20	4	2	ictrical Infrastruct	LV Networks	Whole of the Municipality			1.049	800	600
Function:Energy Sources:Core Function:Electricity		New Streetlight Installation	76.225	U	20	4	2	ictrical Infrastruct	LV Networks	Whole of the Municipality			699	600	400
Function:Energy Sources:Core Function:Electricity		SCADA Telemetry Installation	76.227	U	20	4	2	ictrical Infrastruct	LV Networks	Whole of the Municipality			699	400	–
Function:Energy Sources:Core Function:Electricity		Refurbishment and Replacement of HV and MV Circuit Breakers	76.218	R	20	4	2	ictrical Infrastruct	LV Networks	Ward 10			1.000	600	400
Function:Energy Sources:Core Function:Electricity		Knysna ageing mini-sub replacements	76.222	R	20	4	2	ictrical Infrastruct	LV Networks	Whole of the Municipality			1.500	1.600	1.600
Function:Energy Sources:Core Function:Electricity		Electrification of informal areas (Ward 1 to Ward 11)	76.210	N	20	4	2	ictrical Infrastruct	LV Networks	Ward 2			1.500	600	600
Function:Energy Sources:Core Function:Electricity		New MV Transformers	76.003	N	20	4	2	ictrical Infrastruct	LV Networks	Ward 10			1.748	1.200	800
Function:Housing:Non-core Function:Housing		Sedgefield Infill - Informal Settlements Upgrading Partnership Grant	246	N	20	4	1	r Supply Infrastru	Distribution	Whole of the Municipality			10.745	10.000	10.000
Function:Waste Water Management:Core Function:Sewerage		Installation of toilets	90.014	R	20	4	1	itation Infrastruct	Reticalution	Whole of the Municipality			1.049	–	–
Function:Finance and Administration:Core Function:Information Technology		Program Computer Equipment	66.002	N	20	4	14	mputer Equipme	Computer Equipment	Whole of the Municipality			105	120	120
Function:Finance and Administration:Core Function:Information Technology		Program Computer Equipment	66.003	N	20	4	14	mputer Equipme	Computer Equipment	Whole of the Municipality			87	100	100
Function:Finance and Administration:Core Function:Information Technology		Switches/Upgrade Network	66.004	N	20	4	15	mputer Equipme	Computer Equipment	Whole of the Municipality			105	60	60
Function:Finance and Administration:Core Function:Information Technology		New Server	66.202	N	20	4	14	mputer Equipme	Computer Equipment	Ward 5			1.400	–	–
Function:Road Transport:Core Function:Roads		Road rehabilitation (PRAMS)	88.017	N	20	4	14	r Supply Infrastru	Distribution	Whole of the Municipality			2.400	–	–
Function:Road Transport:Core Function:Roads		Public Transport Facilities	88.010	R	20	4	3	m water Infrastruct	Drainage Collection	Ward 2			8.696	–	–
Function:Road Transport:Core Function:Roads		Upgrade Howard Street Ward 9	88.002	U	20	4	15	oads Infrastructur	Roads	Ward 5			35	240	400
Function:Road Transport:Core Function:Roads		Upgrade Gravel Roads Ward 4	88.062	U	20	4	3	oads Infrastructur	Roads	Whole of the Municipality			166	2.400	–
Function:Road Transport:Core Function:Roads		Upgrade Gravel Roads Ward 7	88.063	R	20	4	3	m water Infrastruct	Drainage Collection	Whole of the Municipality			4.042	–	–
Function:Road Transport:Core Function:Roads		Resurface Gravel Roads- Ward 8	88.004	U	20	4	15	oads Infrastructur	Roads	Ward 1			4.000	2.400	7.000
Function:Road Transport:Core Function:Roads		Surface Gravel Roads- Ward 1	88.033	U	20	4	3	oads Infrastructur	Roads	Whole of the Municipality			2.257	–	–
Function:Road Transport:Core Function:Roads		Surface Gravel Roads- Ward 3	88.033	U	20	4	3	oads Infrastructur	Roads	Whole of the Municipality			3.573	–	–
Function:Road Transport:Core Function:Roads		Surface Gravel Roads- Ward 4	88.033	U	20	4	3	oads Infrastructur	Roads	Administrative or Head Office (Including Satellite Offices)			3.565	–	–
Function:Road Transport:Core Function:Roads		Surface Gravel Roads- Ward 5	88.033	U	20	4	3	oads Infrastructur	Roads	Whole of the Municipality			1.564	–	–
Function:Road Transport:Core Function:Roads		Upgrade Gravel Roads Ward 7	88.056	R	20	4	7	m water Infrastruct	Drainage Collection	Whole of the Municipality			524	1.600	–
Function:Road Transport:Core Function:Roads		Surface Gravel Roads- Ward 7	88.033	U	20	4	3	oads Infrastructur	Roads	Whole of the Municipality			3.580	–	–
Function:Road Transport:Core Function:Roads		Upgrade of George Rex Drive	88.057	U	20	4	7	oads Infrastructur	Roads	Administrative or Head Office (Including Satellite Offices)			5.050	8.960	8.000
Function:Road Transport:Core Function:Roads		Resealing of streets	88.055	U	20	4	3	oads Infrastructur	Roads	Administrative or Head Office (Including Satellite Offices)			9.527	3.400	6.960
Function:Waste Water Management:Core Function:Waste Water Treatment		Refurbishment of biosisk in Karatara	89.009	R	20	4	4	itation Infrastruct	Reticalution	Whole of the Municipality			900	–	–
Function:Waste Water Management:Core Function:Waste Water Treatment		Refurbishment of biosisk in Belvedere	89.003	R	20	4	4	itation Infrastruct	Reticalution	Whole of the Municipality			400	–	–
Function:Water Management:Core Function:Water Treatment		Refurbishment of knysna Waste Water Treatment Works	89.010	R	20	4	7	itation Infrastruct	Reticalution	Whole of the Municipality			6.500	–	–
Function:Waste Water Management:Core Function:Sewerage		Sump and MCC at Costa Sarda Sewer Pump Station	60.001	N	20	4	1	itation Infrastruct	Reticalution	Whole of the Municipality			–	–	2.000
Function:Water Management:Core Function:Water Distribution		Replacement of Pump, Valves and rails	51.628	N	20	4	4	r Supply Infrastru	Water Treatment Works	Ward 5			3.500	–	4.904
Function:Waste Water Management:Core Function:Sewerage		Brenton on Lake to Belvedere Sewer Link	90.010	U	20	4	1	r Supply Infrastru	Distribution	Ward 9			3.500	–	–
Function:Waste Water Management:Core Function:Sewerage		Bulk Sewer Services Damsebos next to Uniondale Road	60.001	N	20	4	1	itation Infrastruct	Reticalution	Whole of the Municipality			1.000	–	–
Function:Waste Water Management:Core Function:Sewerage		Upgrade main Sewer Pump Station and sewers in the CBD	90.002	U	20	4	1	itation Infrastruct	Pump Station	Whole of the Municipality			11.600	5.820	–
Function:Waste Water Management:Core Function:Sewerage		Knysna Windheuwel WWTW	90.010	U	20	4	1	r Supply Infrastru	Distribution	Whole of the Municipality			1.000	–	–
Function:Waste Water Management:Core Function:Sewerage		Sedgefield Bulk Sewer Services Counter-Funding	90.010	U	20	4	1	r Supply Infrastru	Distribution	Whole of the Municipality			1.800	–	–

WC048 Knysna - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework		
													Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Function:Waste Water Management:Core Function:Sewerage	Greater Knysna WWTW Refurbishments - Regulatory directive	90.018	R	20	4	1	itation Infrastruct	Reticulation	Whole of the Municipality			5.000	5.000	5.000
	Function:Waste Water Management:Core Function:Sewerage	AC Pipe replacements	90.019	U	20	4	1	r Supply Infrastru	Distribution	Whole of the Municipality			10.000	10.500	10.000
	Function:Waste Water Management:Core Function:Sewerage	WESS Projects for Informal Areas	90.016	N	20	4	1	itation Infrastruct	Reticulation	Ward 3			1.000	1.000	1.000
	Function:Waste Water Management:Core Function:Sewerage	Greater Knysna Networks & PS Upgrades - Regulatory directive	90.017	U	20	4	1	itation Infrastruct	Pump Station	Ward 5			10.000	10.000	10.000
	Function:Waste Water Management:Core Function:Sewerage	Rehabilitation of the khayaletlu sewer project	90.014	R	20	4	1	itation Infrastruct	Reticulation	Ward 10			8.000	-	-
	Function:Waste Water Management:Core Function:Sewerage	Upgrade of Hornlee Agter Street Sewer Pipeline	90.015	U	20	4	1	r Supply Infrastru	Distribution	Ward 6			3.000	-	-
	Function:Waste Water Management:Core Function:Sewerage	Replacement of Sewerage Line - Gordon Street	90.014	R	20	4	1	itation Infrastruct	Reticulation	Whole of the Municipality			8.000	10.000	5.000
	Function:Waste Water Management:Core Function:Sewerage	Salt River Sewer Pumpstation Upgrade Outfall Sewers	90.002	U	20	4	1	itation Infrastruct	Pump Station	Whole of the Municipality			5.000	2.000	-
	Function:Waste Management:Core Function:Solid Waste Removal	Chipper	72.004	N	20	4	14	hinery and Equipm	Machinery and Equipment	Whole of the Municipality			-	160	168
	Function:Waste Management:Core Function:Solid Waste Removal	Bell logger	72.005	N	20	4	14	ommunity Facilitie	Fire/Ambulance Station	Whole of the Municipality			600	-	-
	Function:Waste Management:Core Function:Solid Waste Removal	LDV Vehicles replacements	72.003	N	20	4	14	Transport Assets	Transport Assets	Whole of the Municipality			-	640	720
	Function:Waste Management:Core Function:Solid Waste Removal	Decomission/close Old Place Garden Refuse Disposal Site	72.006	R	20	4	14	d Waste Infrastruc	Waste Drop-off Points	Ward 8			-	6.000	6.000
	Function:Waste Management:Core Function:Solid Waste Removal	establishment of 2 new green landfill facilities	72.007	R	20	4	14	d Waste Infrastruc	Waste Drop-off Points	Whole of the Municipality			-	4.000	4.000
	Function:Waste Management:Core Function:Solid Waste Removal	Compactor Trucks (3)	72.001	N	20	4	14	Transport Assets	Transport Assets	Ward 4			-	2.800	2.600
	Function:Waste Management:Core Function:Solid Waste Removal	Upgrading of the Sedgfield transfer station	73.013	R	20	4	7	ommunity Facilitie	Machinery and Equipment	Ward 7			5.000	-	-
	Function:Waste Management:Core Function:Solid Waste Removal	Open Top Containers	73.003	N	20	4	7	ommunity Facilitie	Machinery and Equipment	Ward 7			625	656	689
	Function:Waste Management:Core Function:Solid Waste Removal	Compaction Containers	73.004	N	20	4	7	ommunity Facilitie	Machinery and Equipment	Ward 9			524	1.200	600
	Function:Waste Management:Core Function:Solid Waste Removal	Odour Control System	73.007	N	20	4	7	ommunity Facilitie	Machinery and Equipment	Ward 9			300	200	200
	Function:Waste Management:Core Function:Solid Waste Removal	Waste Skips/Bins	73.008	N	20	4	7	hinery and Equipm	Machinery and Equipment	Whole of the Municipality			-	2.000	2.000
	Function:Waste Management:Core Function:Solid Waste Removal	Reconfigure Compactor machine	73.011	N	20	4	7	hinery and Equipm	Machinery and Equipment	Whole of the Municipality			-	1.500	-
	Function:Waste Management:Core Function:Solid Waste Removal	3 x Tipper Trucks	73.010	N	20	4	7	Transport Assets	Transport Assets	Ward 7			-	1.000	-
	Function:Waste Management:Core Function:Solid Waste Removal	Upgrading of the Knysna transfer station	73.012	R	20	4	7	ommunity Facilitie	Machinery and Equipment	Whole of the Municipality			2.500	-	-
	Function:Waste Management:Core Function:Solid Waste Removal	New Transfer Stations	73.009	R	20	4	7	d Waste Infrastruc	Waste Transfer Stations	Administrative or Head Office (Including Satellite Offices)			-	5.000	2.000
	Function:Waste Management:Core Function:Solid Waste Removal	Fencing at Transfer station	73.005	U	20	4	7	ommunity Facilitie	Machinery and Equipment	Whole of the Municipality			385	100	-
	Function:Waste Management:Core Function:Solid Waste Removal	Hooklift Truck	73.001	N	20	4	7	Transport Assets	Transport Assets	Whole of the Municipality			5.700	-	-
	Function:Sport and Recreation:Core Function:Community Parks (including Nurseries)	Small Plant & Equipment	53.010	N	20	4	15	ommunity Facilitie	Fire/Ambulance Station	Whole of the Municipality			280	80	80
	Function:Sport and Recreation:Core Function:Community Parks (including Nurseries)	New Generator	53.026	N	20	4	15	hinery and Equipm	Machinery and Equipment	Whole of the Municipality			-	200	200
	Function:Sport and Recreation:Core Function:Community Parks (including Nurseries)	Upgrading of Buffelskop Caravan Park (Stairs, Boardwalk and Playpark)	53.024	U	20	4	15	Other Assets	Operational Buildings	Whole of the Municipality			105	-	-
	Function:Sport and Recreation:Core Function:Community Parks (including Nurseries)	Upgrading to Coney Glen Board Walk	53.023	U	20	4	15	Other Assets	Operational Buildings	Whole of the Municipality			157	-	-
	Function:Sport and Recreation:Core Function:Community Parks (including Nurseries)	Public parks in underserved neighbourhoods	53.027	N	20	4	15	Other Assets	Operational Buildings	Whole of the Municipality			524	600	-
	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Installation of Floodlights at Karatara Netball Courts	60.004	U	20	4	15	and Recreation Fa	Outdoor Facilities	Whole of the Municipality			280	-	-
	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of Sedgfield Sportgrounds Netball Court	60.008	U	20	4	15	and Recreation Fa	Outdoor Facilities	Whole of the Municipality			140	-	-
	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	New sport and recreation hub - Brenton	60.013	N	20	4	15	Community Asset	Outdoor Facilities	Whole of the Municipality			-	600	-
	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Dual rugby/ soccer goal posts for Hornlee Sport Grounds	60.007	U	20	4	15	and Recreation Fa	Outdoor Facilities	Whole of the Municipality			49	-	-
	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of Hornlee Sports field Flood lights	60.009	U	20	4	15	and Recreation Fa	Outdoor Facilities	Ward 5			699	-	-
	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of ward 8 sportsfiel	60.015	U	20	4	15	and Recreation Fa	Outdoor Facilities	Ward 2			-	1.500	-
	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Dual rugby/ soccer goal posts for Loriee Park B Field	60.006	U	20	4	15	and Recreation Fa	Outdoor Facilities	Whole of the Municipality			59	-	-
	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Construct/rehabilitate sports facilities	60.012	N	20	4	15	Community Asset	Outdoor Facilities	Whole of the Municipality			-	600	600
	Function:Waste Water Management:Core Function:Storm Water Management	Storm water minor improvements (All wards)	87.007	U	20	4	3	itation Infrastruct	Outfall Sewers	Ward 5			175	1.000	1.000
	Function:Waste Water Management:Core Function:Storm Water Management	Brenton on Lake to Storwater Management	87.007	U	20	4	3	itation Infrastruct	Outfall Sewers	Whole of the Municipality			300	1.000	2.400
	Function:Waste Water Management:Core Function:Storm Water Management	Rehabilitation of Hornlee Internal Streets Counter Funding	87.007	U	20	4	3	itation Infrastruct	Outfall Sewers	Whole of the Municipality			105	-	-
	Function:Waste Water Management:Core Function:Storm Water Management	Knysna Heights Retaining Wall	87.010	N	20	4	3	m water Infrastruc	Drainage Collection	Whole of the Municipality			100	480	600
	Function:Water Management:Core Function:Water Treatment	WWTW Refurbishments	92.009	U	20	4	4	r Supply Infrastru	Distribution	Ward 7			169	2.200	2.200
	Function:Water Management:Core Function:Water Treatment	New Lower River Dam (Kruisvalle) Co-fund	92.008	N	20	4	4	r Supply Infrastru	Water Treatment Works	Whole of the Municipality			1.000	-	-
	Function:Water Management:Core Function:Water Treatment	Municipal Water Resilience Grant - W C P A	51.628	N	20	4	4	r Supply Infrastru	Water Treatment Works	Ward 10			1.543	-	-
	Function:Water Management:Core Function:Water Distribution	Re-align Karawater pipeline	93.002	R	20	4	4	r Supply Infrastru	Distribution	Ward 10			1.200	-	-
	Function:Water Management:Core Function:Water Distribution	Old Place Pipe replacement - Melkhoud, Old Toll Road, Camdeboo, Sand piper	93.002	R	20	4	4	r Supply Infrastru	Distribution	Ward 2			4.500	-	-
	Function:Water Management:Core Function:Water Distribution	Bulk Water Supply - Rheendal	93.010	U	20	4	4	r Supply Infrastru	Distribution	Ward 10			982	-	-
	Function:Water Management:Core Function:Water Distribution	Bulk Water Supply - Karatara	60.001	N	20	4	1	itation Infrastruct	Reticulation	Ward 11			500	-	-
	Function:Water Management:Core Function:Water Distribution	MIG- 196403 - New Lower River Dam	93.050	N	20	4	4	r Supply Infrastru	Water Treatment Works	Whole of the Municipality			1.041	-	-
	Function:Water Management:Core Function:Water Distribution	Upgrade Buffalo Bay Water Reticulation System	93.064	U	20	4	4	r Supply Infrastru	Distribution	Whole of the Municipality			-	-	1.000
	Function:Water Management:Core Function:Water Distribution	Fencing and security measures	93.062	U	20	4	4	r Supply Infrastru	Distribution	Ward 6			-	660	-
	Function:Water Management:Core Function:Water Distribution	MIG-Knysna Emergency Drought Relief 25/26	93.002	R	20	4	4	r Supply Infrastru	Distribution	Ward 9			2.022	-	-
	Function:Water Management:Core Function:Water Distribution	Major Plant (combination vacuum)	93.063	N	20	4	4	hinery and Equipm	Machinery and Equipment	Ward 5			-	100	-
	Function:Water Management:Core Function:Water Distribution	Upgrade Bulk Water Supply Rheendal	93.010	U	20	4	4	r Supply Infrastru	Distribution	Ward 2			4.651	-	-
	Function:Water Management:Core Function:Water Distribution	Upgrade of Howard Street Pipeline	93.052	U	20	4	4	r Supply Infrastru	Distribution	Ward 5			2.000	-	-
	Function:Water Management:Core Function:Water Distribution	Upgrade of Reinecke Street pipeline	93.053	U	20	4	4	r Supply Infrastru	Distribution	Whole of the Municipality			600	-	-
	Function:Water Management:Core Function:Water Distribution	Upgrade of Sandpiper Street Pipeline	93.056	U	20	4	4	r Supply Infrastru	Distribution	Ward 5			1.500	-	-
	Function:Water Management:Core Function:Water Distribution	Upgrade of Agter Street Pipeline	93.054	U	20	4	4	r Supply Infrastru	Distribution	Ward 2			900	-	-
	Function:Water Management:Core Function:Water Distribution	Upgrade of Westhill Pipeline	93.055	U	20	4	4	r Supply Infrastru	Distribution	Ward 6			1.200	-	-
	Function:Public Safety:Core Function:Fire Fighting and Protection	Establishment of fire stations - Khayaletlu	56.002	N	20	4	7	ommunity Facilitie	Fire/Ambulance Station	Ward 2			1.049	1.200	800
	Function:Public Safety:Core Function:Fire Fighting and Protection	Procurement of portable handheld radio's	80.001	N	20	4	5	ommunity Facilitie	Fire/Ambulance Station	Whole of the Municipality			70	40	40
	Function:Public Safety:Core Function:Fire Fighting and Protection	Replacement of breathing apparatus	56.016	N	20	4	7	ommunity Facilitie	Fire/Ambulance Station	Whole of the Municipality			140	120	120
	Function:Public Safety:Core Function:Fire Fighting and Protection	Procurement of ladders	56.017	N	20	4	7	ommunity Facilitie	Fire/Ambulance Station	Whole of the Municipality			105	100	80
	Function:Public Safety:Core Function:Fire Fighting and Protection	Replacement of a vehicle CX50166	56.018	N	20	4	7	Transport Assets	Transport Assets	Whole of the Municipality			-	800	-

WC048 Knysna - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	2024/25		2026/27 Medium Term Revenue & Expenditure Framework		
											Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Function:Public Safety:Core Function:Fire Fighting and Protection	Municipal Fire Service Capacity Support Grant - Machinery	56.015	N	20	4	7	Community Facilities	Fire/Ambulance Station	Whole of the Municipality			250	–	–
	Function:Public Safety:Core Function:Fire Fighting and Protection	Construction/Establishment of new control centre	56.019	N	20	4	7	Other Assets	Operational Buildings	Whole of the Municipality			800	400	–
	Function:Public Safety:Core Function:Fire Fighting and Protection	Fire Hoses and Nozzles	80.001	N	20	4	5	Community Facilities	Fire/Ambulance Station	Whole of the Municipality			–	80	80
	Function:Public Safety:Core Function:Police Forces, Traffic and Street Parking Control	Vehicle Replacements (3)	59.002	N	20	4	7	Transport Assets	Transport Assets	Whole of the Municipality			944	600	720
	Function:Public Safety:Core Function:Police Forces, Traffic and Street Parking Control	Relocation of Drivers license testing Centre	59.002	N	20	4	7	Transport Assets	Transport Assets	Ward 2			1.350	600	400
	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoria	Fencing: Rheenendal Cemetery	39.004	U	20	4	5	Electrical Infrastructure	MV Substations	Ward 5			175	–	–
	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoria	Fencing: Hunters Home Cemetery	39.005	U	20	4	5	Electrical Infrastructure	MV Substations	Whole of the Municipality			175	–	–
	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoria	New Ablution Facility at Rheenendal Cemetery	39.006	N	20	4	7	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality			140	–	–
	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoria	New Ablution Facility at Hunters Home Cemetery	39.007	N	20	4	7	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality			140	–	–
	Function:Public Safety:Core Function:Police Forces, Traffic and Street Parking Control	Relocation of Taxi Holding Bay- Prepare Bays	57.002	N	20	4	15	Roads Infrastructure	Roads	Whole of the Municipality			350	–	–
	Function:Public Safety:Core Function:Police Forces, Traffic and Street Parking Control	CCTV camera Project	57.002	N	20	4	15	Roads Infrastructure	Roads	Whole of the Municipality			1.762	120	120
	Function:Waste Management:Core Function:Solid Waste Removal	Upgrading of Sedgefield Transfer Station	73.014	U	20	4	15	Solid Waste Infrastructure	Waste Transfer Stations	Ward 10			–	5.000	2.000
	Function:Water Management:Core Function:Water Distribution	MIG: 582585 Upgrade Karatara BWS	93.066	N	20	4	7	Transport Assets	Transport Assets	Ward 2			1.739	–	–
	Function:Finance and Administration:Core Function:Fleet Management	MIG: Municipal Yellow Fleet	94.011	N	20	4	7	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality			870	–	–
	Function:Finance and Administration:Core Function:Administrative and Corporate Support	Homeless Shelter construction	52.011	N	20	4	15	Other Assets	Operational Buildings	Ward 5			2.840	–	–
	Function:Housing:Non-core Function:Housing	Retaining Walls	48.012	N	20	4	3	Drainage Infrastructure	Drainage Collection	Ward 9			2.000	–	–
	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Bongani- Upgrade sportsfield (Co-Funding)	60.014	U	20	4	15	Sport and Recreation Facilities	Outdoor Facilities	Ward 9			3.000	–	–
	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of ward 8 sportsfield	60.015	U	20	4	15	Sport and Recreation Facilities	Outdoor Facilities	Ward 9			500	–	–
	Function:Water Management:Core Function:Water Treatment	WTW Refurbishments	92.009	U	20	4	4	Water Supply Infrastructure	Distribution	Ward 9			2.240	–	–
	Function:Water Management:Core Function:Water Distribution	Smart Meters Installation	93.065	R	20	4	4	Water Supply Infrastructure	Distribution	Ward 10			4.000	–	–
Parent Capital expenditure											–	–	249.310	174.630	163.753
Entities: List all capital projects grouped by Entity															
Entity A Water project A															
Entity B Electricity project B															
Entity Capital expenditure											–	–	–	–	–
Total Capital expenditure											–	–	249.310	174.630	163.753

References

Must reconcile with Budgeted Capital Expenditure

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

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

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

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

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

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[illegible]

List all projects with planned completion dates in current year that have been re-budgeted in the MTREF Asset class as per table A9 and asset sub-class as per table SA34

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

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

WC048 Knysna - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: <i>List all operational projects grouped by Function</i>						
Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and		Operational:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Corrective Maintenance:Emergency:Community 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WC048 Knysna - Supporting Table SA38 Consolidated detailed operational projects

R thousand			2026/27 Medium Term Revenue & Expenditure Framework		
			Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Function	Project Description	Project Number			
Parent municipality:					
Function:Environmental Protection:Core Function:Biodiversity and Landscape	Operational:Typical Work Streams:Environmental:Alien and Invasive Trees	83.408	932	1.105	1.145
Function:Environmental Protection:Core Function:Biodiversity and Landscape	Operational:Typical Work Streams:Environmental:Environmental Health	83.402	102	7	8
Function:Environmental Protection:Core Function:Biodiversity and Landscape	Operational:Typical Work Streams:Environmental:Environmental Health	83.404	373	442	458
Function:Environmental Protection:Core Function:Biodiversity and Landscape	Operational:Typical Work Streams:Environmental:Environmental Health	83.406	10	1	1
Function:Environmental Protection:Non-core Function:Nature Conservation	Operational:Typical Work Streams:Environmental:Environmental Health	–	3.696	3.242	3.341
Function:Environmental Protection:Non-core Function:Nature Conservation	Operational:Typical Work Streams:Environmental:Alien and Invasive Trees	208	152	11	11
Function:Environmental Protection:Non-core Function:Nature Conservation	Operational:Typical Work Streams:Environmental:Environmental Health	83.400	305	361	375
Function:Executive and Council:Core Function:Mayor and Council	Operational:Municipal Running Cost	–	25.341	12.225	12.647
Function:Executive and Council:Core Function:Mayor and Council	Operational:Typical Work Streams:Capacity Building Training and Development:Work	2	20	–	–
Function:Executive and Council:Core Function:Mayor and Council	Operational:Typical Work Streams:Capacity Building Training and Development:Work	4	20	–	–
Function:Executive and Council:Core Function:Mayor and Council	Operational:Typical Work Streams:Communication and Public Participation:Budget R	5	20	–	–
Function:Executive and Council:Core Function:Mayor and Council	Operational:Typical Work Streams:Communication and Public Participation:Budget R	6	20	–	–
Function:Executive and Council:Core Function:Mayor and Council	Operational:Typical Work Streams:Communication and Public Participation:Budget R	7	20	–	–
Function:Executive and Council:Core Function:Mayor and Council	Operational:Typical Work Streams:Communication and Public Participation:Budget R	8	20	–	–
Function:Executive and Council:Core Function:Mayor and Council	Operational:Typical Work Streams:Communication and Public Participation:Budget R	9	20	–	–
Function:Executive and Council:Core Function:Municipal Manager, Town Secretary and Chief E	Operational:Municipal Running Cost	–	3.655	3.741	3.865
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Trar	11	29	34	36
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Municipal Running Cost	–	45.356	54.888	54.494
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Municipal Running Cost	1	39	39	39
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Capacity Building Training and Development:Work	52.202	9	11	12
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Communication and Public Participation:Public Pa	12	131	215	14
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Communication and Public Participation:Public Pa	3.266	58	70	72
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Communication and Public Participation:Public Pa	3.272	9	10	1
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Communication and Public Participation:Public Pa	3.279	14	17	1
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Communication and Public Participation:Public Pa	3.281	14	17	1
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Strategic Management and Governance:Customer	45.202	700	4.288	4.502
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.223	37	44	46
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.224	5	4	4
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.226	5	4	4
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.227	17	20	21
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.229	5	4	4
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.231	6	7	0
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.232	5	4	4
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.233	5	4	4
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.234	5	4	4
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.235	12	14	14

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R thousand			2026/27 Medium Term Revenue & Expenditure Framework		
			Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Function	Project Description	Project Number			
Parent municipality:					
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.236	5	4	4
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.238	9	11	11
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.239	5	4	4
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.241	5	8	8
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Meetings	3.242	5	4	4
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Ward Initiatives	3.225	25	32	33
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Ward Initiatives	3.237	17	20	21
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Ward Initiatives	3.240	17	20	21
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Ward Initiatives	3.243	9	10	1
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Ward Initiatives	3.259	17	20	21
Function:Finance and Administration:Core Function:Administrative and Corporate Support	Operational:Typical Work Streams:Ward Committees:Ward Initiatives	3.262	17	20	21
Function:Finance and Administration:Core Function:Finance	Operational:Municipal Running Cost	–	52.920	45.989	50.502
Function:Finance and Administration:Core Function:Finance	Operational:Municipal Running Cost	28	10	17	26
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Human Resources:Human Resource Management	66	14	18	21
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Human Resources:Human Resource Management	67	8	14	21
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Human Resources:Human Resource Management	328	1.462	1.628	1.682
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Human Resources:Human Resource Management	330	17	20	21
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Human Resources:Human Resource Management	332	114	135	140
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Human Resources:Human Resource Management	333	9	16	23
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Human Resources:Human Resource Management	334	59	69	72
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Human Resources:Human Resource Management	335	41	48	50
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Human Resources:Human Resource Management	336	100	93	96
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Human Resources:Human Resource Management	337	247	293	303
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Human Resources:Human Resource Management	338	9	9	10
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Human Resources:Human Resource Management	342	1	1	1
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Human Resources:Human Resource Management	58.203	15	16	17
Function:Finance and Administration:Core Function:Finance	Operational:Typical Work Streams:Protecting the Poor	67.001	4	5	5
Function:Finance and Administration:Core Function:Fleet Management	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Electrical	76.205	305	385	398
Function:Finance and Administration:Core Function:Fleet Management	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Transport	311	148	187	193
Function:Finance and Administration:Core Function:Fleet Management	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Transport	312	19	24	25
Function:Finance and Administration:Core Function:Fleet Management	Operational:Municipal Running Cost	–	4.591	5.576	5.756
Function:Finance and Administration:Core Function:Human Resources	Operational:Municipal Running Cost	–	24	9	5
Function:Finance and Administration:Core Function:Human Resources	Operational:Municipal Running Cost	1.011	9	16	23
Function:Finance and Administration:Core Function:Human Resources	Operational:Municipal Running Cost	1.017	1	2	3
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Capacity Building Training and Development:Workshops	53	29	34	36
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Management	28	186	221	229

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R thousand			2026/27 Medium Term Revenue & Expenditure Framework		
			Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Function	Project Description	Project Number			
Parent municipality:					
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	29	97	115	119
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	30	870	1.031	1.069
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	35	1.933	2.292	2.376
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	36	97	115	119
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	37	2.672	3.167	3.283
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	39	10	11	12
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	41	13	–	–
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	43	483	573	594
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	44	97	115	119
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	45	39	46	48
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	48	34	40	42
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	49	14	17	18
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	50	600	552	573
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	51	3.356	3.978	4.124
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	52	1.398	1.657	1.718
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	54	20	40	42
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	55	5	6	6
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	56	20	46	48
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	60	10	11	12
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	62	5	6	6
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	313	4.549	5.392	5.570
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	316	81	96	99
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	317	268	283	292
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	319	109	129	134
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	320	135	160	166
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	321	392	465	480
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	322	819	971	1.003
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	323	20	26	27
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	326	5	–	–
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	327	37	–	–
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	2.549	28	33	34
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	2.558	379	450	464
Function:Finance and Administration:Core Function:Human Resources	Operational:Typical Work Streams:Human Resources:Human Resource Managemen	3.221	145	172	178
Function:Finance and Administration:Core Function:Information Technology	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Trar	175	28	2	2
Function:Finance and Administration:Core Function:Information Technology	Operational:Municipal Running Cost	–	20.127	26.068	12.056
Function:Finance and Administration:Core Function:Information Technology	Operational:Municipal Running Cost	66.201	2	3	3

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R thousand				2026/27 Medium Term Revenue & Expenditure Framework		
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Function	Project Description	Project Number				
Parent municipality:						
Function:Finance and Administration:Core Function:Legal Services	Operational:Municipal Running Cost	–	11.854	14.368	14.393	
Function:Finance and Administration:Core Function:Legal Services	Operational:Typical Work Streams:Community Development:Housing Projects	93.074	–	200	300	
Function:Finance and Administration:Core Function:Marketing, Customer Relations, Publicity and	Operational:Municipal Running Cost	–	32	20	19	
Function:Finance and Administration:Core Function:Marketing, Customer Relations, Publicity and	Operational:Municipal Running Cost	1.209	12	14	15	
Function:Finance and Administration:Core Function:Property Services	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Other	25	93	7	7	
Function:Finance and Administration:Core Function:Property Services	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Other	74.204	203	242	251	
Function:Finance and Administration:Core Function:Property Services	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Planned:Other A	74.030	254	303	314	
Function:Finance and Administration:Core Function:Property Services	Operational:Municipal Running Cost	–	23.002	9.474	9.759	
Function:Finance and Administration:Core Function:Risk Management	Operational:Municipal Running Cost	–	174	17	17	
Function:Finance and Administration:Core Function:Supply Chain Management	Operational:Municipal Running Cost	–	6.161	7.052	7.294	
Function:Finance and Administration:Core Function:Supply Chain Management	Operational:Typical Work Streams:Human Resources:Human Resource Management	343	30	36	38	
Function:Finance and Administration:Core Function:Valuation Service	Default Transactions	–	31.390	63.882	32.988	
Function:Finance and Administration:Core Function:Valuation Service	Operational:Municipal Running Cost	–	814	3.150	3.262	
Function:Housing:Non-core Function:Housing	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Other	95	1.500	1.823	1.890	
Function:Housing:Non-core Function:Housing	Operational:Municipal Running Cost	–	7.616	10.167	10.400	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	76	1.793	780	806	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	100	175	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	101	125	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	102	125	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	103	125	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	104	125	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	515	1.538	1.823	1.890	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	516	1.538	1.823	1.890	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	517	1.538	1.823	1.890	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	518	1.538	1.823	1.890	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	533	250	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	534	250	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	2.289	280	20	21	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	2.367	250	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	2.368	250	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	2.369	250	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	2.370	125	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	2.371	250	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	2.372	250	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	3.058	250	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	3.059	1.500	1.500	1.500	

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R thousand				2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Function	Project Description	Project Number				
Parent municipality:						
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	3.064	–	250	25.000	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	3.068	4.020	2.814	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	3.080	16.840	10.104	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	3.201	6	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	48.009	250	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	48.202	250	–	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	48.206	2.300	170	175	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:Community Development:Housing Projects	94.022	6.030	4.824	–	
Function:Housing:Non-core Function:Housing	Operational:Typical Work Streams:NERSA: Administrative and General Expenses	–	390	498	555	
Function:Internal Audit:Core Function:Governance Function	Operational:Municipal Running Cost	–	5.918	8.389	8.740	
Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, L	Operational:Municipal Running Cost	–	5.962	5.121	5.295	
Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, L	Operational:Typical Work Streams:Community Development:Housing Projects	3.114	80	–	–	
Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, L	Operational:Typical Work Streams:Local Economic Development:Compilation of Plan	84.103	–	387	401	
Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, L	Operational:Typical Work Streams:Local Economic Development:Compilation of Plan	84.109	121	144	149	
Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, L	Operational:Typical Work Streams:Local Economic Development:Project Implementa	84.002	47	3	4	
Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, L	Operational:Typical Work Streams:Local Economic Development:Project Implementa	84.104	2.330	2.762	2.864	
Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, L	Operational:Typical Work Streams:Local Economic Development:Project Implementa	84.105	1.398	1.657	1.718	
Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, L	Operational:Typical Work Streams:Local Economic Development:Training	84.100	559	663	687	
Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, L	Operational:Typical Work Streams:Local Economic Development:Training	84.106	326	387	401	
Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, L	Operational:Typical Work Streams:Local Economic Development:Training	84.108	186	221	229	
Function:Planning and Development:Core Function:Economic Development/Planning	Operational:Municipal Running Cost	–	5.593	4.504	4.655	
Function:Planning and Development:Core Function:Economic Development/Planning	Operational:Typical Work Streams:Expanded Public Works Programme:Project	58.204	2.350	–	–	
Function:Planning and Development:Core Function:Project Management Unit	Operational:Municipal Running Cost	–	2.210	2.312	2.388	
Function:Planning and Development:Core Function:Town Planning, Building Regulations and E	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Corr	148	33	39	40	
Function:Planning and Development:Core Function:Town Planning, Building Regulations and E	Operational:Municipal Running Cost	–	41.721	41.900	40.506	
Function:Planning and Development:Core Function:Town Planning, Building Regulations and E	Operational:Typical Work Streams:Communication and Public Participation:Budget R	341	800	1.304	1.352	
Function:Public Safety:Core Function:Control of Public Nuisances	Operational:Municipal Running Cost	–	280	331	344	
Function:Public Safety:Core Function:Fire Fighting and Protection	Operational:Municipal Running Cost	–	33.215	39.491	40.553	
Function:Public Safety:Core Function:Police Forces, Traffic and Street Parking Control	Default Transactions	–	50.864	105.491	54.697	
Function:Public Safety:Core Function:Police Forces, Traffic and Street Parking Control	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Trar	155	466	552	573	
Function:Public Safety:Core Function:Police Forces, Traffic and Street Parking Control	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Trar	156	280	331	344	
Function:Public Safety:Core Function:Police Forces, Traffic and Street Parking Control	Operational:Municipal Running Cost	–	76.277	84.679	87.651	
Function:Public Safety:Core Function:Police Forces, Traffic and Street Parking Control	Operational:Typical Work Streams:Community Development:Housing Projects	22	186	221	229	
Function:Public Safety:Non-core Function:Cleansing	Operational:Municipal Running Cost	–	280	20	21	
Function:Road Transport:Core Function:Roads	Operational:Infrastructure Projects:Existing:Upgrading:Roads Infrastructure:Road Stru	20	110	124	124	
Function:Road Transport:Core Function:Roads	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Roads In	220	2.696	3.636	3.780	

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R thousand				2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Function	Project Description	Project Number				
Parent municipality:						
Function:Road Transport:Core Function:Roads	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Roads In	222	4.089	5.224	5.450	
Function:Road Transport:Core Function:Roads	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Roads In	3.039	789	1.008	1.048	
Function:Road Transport:Core Function:Roads	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Trar	224	1.132	1.445	1.508	
Function:Road Transport:Core Function:Roads	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Trar	225	698	891	930	
Function:Road Transport:Core Function:Roads	Operational:Municipal Running Cost	–	54.341	67.295	62.826	
Function:Road Transport:Non-core Function:Road and Traffic Regulation	Operational:Municipal Running Cost	–	(992)	(5.734)	4.535	
Function:Sport and Recreation:Core Function:Community Parks (including Nurseries)	Operational:Municipal Running Cost	–	653	1.085	1.057	
Function:Sport and Recreation:Core Function:Community Parks (including Nurseries)	Operational:Typical Work Streams:Parks Programme	53.012	3.664	4.656	4.858	
Function:Sport and Recreation:Core Function:Recreational Facilities	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Com	131	508	606	632	
Function:Sport and Recreation:Core Function:Recreational Facilities	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Com	128	243	18	18	
Function:Sport and Recreation:Core Function:Recreational Facilities	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Com	161	203	242	253	
Function:Sport and Recreation:Core Function:Recreational Facilities	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Trar	134	600	1.703	1.777	
Function:Sport and Recreation:Core Function:Recreational Facilities	Operational:Municipal Running Cost	–	18.264	23.655	23.944	
Function:Sport and Recreation:Core Function:Recreational Facilities	Operational:Municipal Running Cost	53.007	413	492	514	
Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Com	157	1.480	2.746	2.865	
Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Com	160	1.000	1.981	2.067	
Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Com	159	6	0	0	
Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Operational:Municipal Running Cost	–	2.378	2.695	2.763	
Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Operational:Municipal Running Cost	–	149	11	11	
Function:Waste Management:Core Function:Solid Waste Removal	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Solid Wa	186	466	552	573	
Function:Waste Management:Core Function:Solid Waste Removal	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Trar	185	2.330	2.762	2.864	
Function:Waste Management:Core Function:Solid Waste Removal	Operational:Municipal Running Cost	–	64.524	52.492	46.546	
Function:Waste Management:Core Function:Solid Waste Removal	Operational:Municipal Running Cost	72.002	15.547	7.697	5.753	
Function:Waste Management:Core Function:Solid Waste Removal	Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions	72.001	1.585	1.878	1.947	
Function:Waste Management:Core Function:Solid Waste Removal	Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions	72.003	2.517	2.983	3.093	
Function:Waste Management:Core Function:Solid Waste Removal	Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions	72.004	5	6	6	
Function:Waste Management:Core Function:Solid Waste Removal	Operational:Typical Work Streams:Community Development:Housing Projects	2.027	53	–	–	
Function:Waste Management:Core Function:Street Cleaning	Operational:Municipal Running Cost	–	6.878	6.815	7.043	
Function:Waste Water Management:Core Function:Public Toilets	Operational:Municipal Running Cost	–	2.173	2.595	2.569	
Function:Waste Water Management:Core Function:Public Toilets	Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions	47.015	466	552	573	
Function:Waste Water Management:Core Function:Sewerage	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Sanitatio	244	2.076	2.780	2.900	
Function:Waste Water Management:Core Function:Sewerage	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Sanitatio	245	1	2	2	
Function:Waste Water Management:Core Function:Sewerage	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Trar	238	55	71	74	
Function:Waste Water Management:Core Function:Sewerage	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Trar	239	103	131	137	
Function:Waste Water Management:Core Function:Sewerage	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Trar	250	218	278	290	
Function:Waste Water Management:Core Function:Sewerage	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Trar	251	285	364	380	

WC048 Knysna - Supporting Table SA38 Consolidated detailed operational projects

R thousand		Project Number	2026/27 Medium Term Revenue & Expenditure Framework		
			Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Function	Project Description				
Parent municipality:					
Function:Waste Water Management:Core Function:Sewerage	Operational:Municipal Running Cost	–	54.112	48.012	48.201
Function:Waste Water Management:Core Function:Storm Water Management	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Sto	92.006	1.536	2.089	2.172
Function:Waste Water Management:Core Function:Storm Water Management	Operational:Municipal Running Cost	–	5.324	7.622	7.834
Function:Waste Water Management:Core Function:Waste Water Treatment	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Electrical	228	1.741	2.224	2.320
Function:Waste Water Management:Core Function:Waste Water Treatment	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Electrical	229	1.306	1.668	1.740
Function:Waste Water Management:Core Function:Waste Water Treatment	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Sanitatio	234	1.122	1.434	1.496
Function:Waste Water Management:Core Function:Waste Water Treatment	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Su	297	870	1.112	1.160
Function:Waste Water Management:Core Function:Waste Water Treatment	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Tran	237	257	329	343
Function:Waste Water Management:Core Function:Waste Water Treatment	Operational:Municipal Running Cost	–	52.555	73.176	71.859
Function:Water Management:Core Function:Water Distribution	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Electrical	299	1.119	1.557	1.624
Function:Water Management:Core Function:Water Distribution	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Su	300	687	878	916
Function:Water Management:Core Function:Water Distribution	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Su	302	1.926	2.461	2.567
Function:Water Management:Core Function:Water Distribution	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Othe	298	87	111	116
Function:Water Management:Core Function:Water Distribution	Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Tran	309	555	709	739
Function:Water Management:Core Function:Water Distribution	Operational:Municipal Running Cost	–	97.217	155.351	135.755
Function:Water Management:Core Function:Water Treatment	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Electrical	284	1.480	1.890	1.972
Function:Water Management:Core Function:Water Treatment	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Su	261	1.374	2.102	2.605
Function:Water Management:Core Function:Water Treatment	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Su	270	435	556	580
Function:Water Management:Core Function:Water Treatment	Operational:Municipal Running Cost	–	9.942	7.780	6.500
Parent Operational expenditure			1.522.921	1.746.259	1.617.201
Entities: List all Operational projects grouped by Entity					
Entity A Water project A					
Entity B Electricity project B					
Entity Operational expenditure			–	–	–
Total Operational expenditure			1.522.921	1.746.259	1.617.201

References

Must reconcile with Budgeted Operating Expenditure

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

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

Project Number consists of MSCOA Project Logocode and seq No (sample PO001001002001002001002_00066)

Monday, 09 March 2026 21:23:12 SAT

(1.522.921)

(1.746.259)

(1.617.201)