ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

inclusive || innovative || inspired

Monthly and Quarterly Budget Statement

(Section 71 and Section 52 of the MFMA)

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

June 2026

TABLE OF CONTENTS

PAGE

PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

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

(a) Actual revenue, per revenue source;

(b) Actual borrowings;

(c) Actual expenditure, per vote;

(d) Actual capital expenditure, per vote

(e) The amount of any allocations received;

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

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

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

(g) When necessary, an explanation of –

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

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

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

(2) The statement must include –

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

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

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

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

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

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

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

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

1.2 Quarterly Budget Statement

Section 52 of the MFMA determines that:

"The mayor of a municipality –

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

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

1.3 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

(a) Consider the statement or report;

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

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

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

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

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

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

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

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

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

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

(ii) The tabling of an adjustments budget; or

(iii) Steps in terms of Chapter 13; and

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

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

EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA Monthly Budget Statement and Section 52 Quarterly Budget Statement for the month ended 30 June 2026 and reflects the implementation of the budget and the financial state of affairs of the Municipality.

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

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

2.2 Overall Financial Status of the Municipality

2.2.1 Important to note is this report does not present the final results for the 2025/2026 financial year. Year-end transactions are currently being processed and will be included in the Draft Annual Financial Statements to be submitted to the Auditor General of South Africa by 31 August 2026.

2.2.2 The Cash and Cash Equivalents balance of R 146.9 million as at 30 June 2026 exceeded the commitments of R 116.5 million by R 30.5 million, which therefore indicates that the municipality can meet its obligations as they become due.

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

2.2.4 The Traffic Fines tender has been finalised and a service provider appointed. The Security service tender has been recommended for cancellation and a new procurement process must be followed which must particularly focus on the specification of the security services required. The tender was cancelled on 26 March 2026, the procuring department has yet to table the new tender specifications to the Bid Specification Committee (BSC). A deviation process which expired on 30 June 2026 is currently followed to ensure the continuous service delivery in terms of safe keeping of the municipal assets and personnel. The expected completion date of the security tender process is estimated to +- 90 to 120 days taking into consideration the SCM processes (BSC, advertising period, Bid Evaluation, Bid Adjudication and Objection).

2.3 Recommendations

(a) That Council notes the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 30 June 2026.

(b) That Council notes that the Section 71 Monthly Budget Statement and Section 52 Quarterly Budget Statement as at 30 June 2026 will be published on the municipal website.

CLLR THANDO MATIKA
EXECUTIVE MAYOR
DATE: 14 July 2026

3 ACCOUNTING OFFICER'S REPORT

3.1 Introduction

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

3.1.2 Section 52(d) of the MFMA requires from the Executive Mayor to submit a quarterly report to Council on the implementation of the approved budget. The report relates to the quarter ended 30 June 2026.

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

3.1.4 The Municipality is currently in the process of preparing the Annual Financial Statements (AFS) for the year ended 30 June 2026, which is due for submission to the Auditor-General of South Africa by 31 August 2026. Financial information contained in this report is therefore provisional and subject to significant changes once all year-end processes have been finalised.

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

3.2 Financial Performance Overview

3.2.1 The Year-to-date total actual operating revenue (Row 19 in the table below) of R 1.3 billion against the Year-to-date budgeted operating revenue of R 1.5 million (capital grants excluded) results in a negative variance of -7.9%. The Operating Revenue Budget Implementation percentage is 92% as at 30 June 2026 , which is below the expected implementation percentage of 100%. It should be noted that due to GRAP Standards and the GRAP accrual principles to be applied, the figures contained in the table below are subject to multiple year-end adjustments. Variances of a material value in nature in the operating revenue budget are presented with appropriate comments in the table below.

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to Date Budget	Variance between YTD Actual and Year-to Date Budget	YTD Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
1	Service charges - Electricity	465,762,477	463,597,394	438,266,674	463,224,186	-24,957,512	-5.4%	The main contributor to the variance is the prepaid domestic sales.
2	Service charges - Water	112,803,280	112,835,618	100,760,724	112,786,743	-12,026,019	-10.7%	Due to the water meter installations not yet being concluded, consumption at certain properties remains unmeasurable. As a result, customers are currently being charged the minimum rate tariff.
3	Service charges - Waste Water Management	79,041,338	67,110,246	38,873,265	67,110,246	-28,236,981	-42.1%	The main contributor to the variance is the domestic sewerage charges
4	Service charges - Waste management	46,612,040	55,690,848	46,900,968	55,690,848	-8,789,880	-15.8%	The main contributor to the variance is the domestic refuse charges
5	Sale of Goods and Rendering of Services	32,753,342	34,328,999	34,051,196	34,328,999	-277,803	-0.8%	
6	Agency services	4,037,734	4,179,896	4,160,719	4,179,896	-19,177	-0.5%	
7	Interest earned from Receivables	29,324,126	33,039,625	29,918,301	33,039,625	-3,121,324	-9.4%	Lesser interest on receivables than anticipated.
8	Interest from Current and Non Current Assets	4,626,054	8,428,808	12,652,305	8,428,808	4,223,497	50.1%	More interest earned on investments than anticipated.
9	Rental from Fixed Assets	8,582,855	7,405,209	6,083,215	7,405,209	-1,321,994	-17.9%	The decrease in revenue is mainly due to adjustments made to the Rental Land billing.
10	Licence and permits	385,314	239,219	114,087	239,219	-125,132	-52.3%	More licences and permits issued than anticipated.
11	Operational Revenue	4,623,655	4,821,573	5,243,470	5,243,656	-186	0.0%	
12	Property rates	362,049,268	362,723,469	361,836,901	362,723,469	-886,568	-0.2%	
13	Fines, penalties and forfeits	103,207,460	103,208,532	57,168,024	103,208,532	-46,040,508	-44.6%	- Decrease as a result of the lack of sufficient staff compliment. There is a need for 3 operational warm bodies - Previous contract expired 30/06/2025, and there were a period of 3 months where no speeding fines could be issued. - The climate change also have a significant impact
14	Licence and permits	1,456,651	1,214,431	1,320,398	1,214,431	105,967	8.7%	
15	Transfers and subsidies - Operational	165,381,826	177,053,083	167,241,807	177,053,083	-9,811,276	-5.5%	
16	Interest (Property Rates)	11,810,635	11,341,484	10,951,655	11,341,484	-389,829	-3.4%	
17	Gains on Disposal of PPE	1,000,000	1,000,000	18,630,000	1,000,000	17,630,000	0.0%	Disposal Journal still to be processed.
18	Other Gains	0	440,798	348,904	440,798	-91,894	-20.8%	
19	**Total Revenue (Capital Grants Excluded)**	**1,433,458,055**	**1,448,659,232**	**1,334,522,613**	**1,448,659,232**	**-114,136,619**	**-7.9%**	

3.2.2 The Year-to-date total actual operating expenditure (Row 33 in the table below) of R 1.1 billion against the total Year-to-date budgeted operating expenditure of

R 1.5 billion result in a variance of 26.1%. The Operating Expenditure Budget Implementation percentage is 73.9% which is below the expected implementation percentage of 100%. It should be noted that due to GRAP Standards and the GRAP accrual principles to be applied, the figures contained in the table below are subject to multiple year-end adjustments. Variances of a material value in nature in the operating expenditure budget are presented with appropriate comments in the table below.

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to Date Budget	Variance between YTD Actual and Year-to Date Budget	YTD Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
20	Employee related costs	374,677,754	379,152,843	334,280,054	379,152,843	44,872,789	11.8%	The Employee benefits year-end journals and overtime for June 2026 still needs to be processed.
21	Remuneration of councillors	11,925,784	10,925,784	9,918,049	10,925,784	1,007,735	9.2%	
22	Bulk purchases - electricity	357,093,221	366,229,524	342,934,295	366,229,524	23,295,229	6.4%	The Sedgefield bulk electricity account should be still be accrued.
23	Other materials	46,693,594	48,130,902	37,649,230	50,545,711	12,896,481	25.5%	The main contributors to the variance are Technical Services, Community Services and Electrical Services (due to the emergency repairs as a result of the lightning and thunder).
24	Debt impairment	119,548,650	121,243,707	67,371,587	121,243,707	53,872,120	44.4%	Monthly cash flows automatically calculated by system based on uncollected rated projected however journal done at year-end.
25	Depreciation and amortisation	68,548,010	237,443,613	48,148,734	237,443,613	189,294,879	79.7%	The municipality is in process of acquiring the asset system to calculate monthly asset impairment currently there is a manual process in place however no monthly asset impairment information has been obtained from relevant sections. The provision will be done with the annual journal at year-end June 2026.
26	Interest	29,426,064	28,230,699	27,901,362	28,230,699	329,337	1.2%	
27	Contracted services	152,032,410	179,698,914	142,163,163	176,468,312	34,305,149	19.4%	The main contributors to the variance are Technical Services, Electrical Services and Financial Services.
28	Transfers and subsidies	3,634,823	15,157,193	7,801,512	14,907,193	7,105,681	47.7%	Mainly as a result of the SETA grant receipt monthly. Total grant recognised as per grant however expenditure based on number of interns registered.
29	Irrecoverable debts written of	9,403,903	8,548,498	0	8,548,498	8,548,498	100.0%	Monthly cash flows automatically calculated by system based on uncollected rated projected however journal done at year-end.
30	Operational costs	89,389,646	103,928,359	89,831,881	104,994,152	15,162,271	14.4%	The main contributors to the variance is Technical Services, Corporate Services and Financial Services
31	Losses on Disposal of Assets	0	0	0	0	0	0.0%	
32	Other Losses	0	0	-765,224	0	765,224	0.0%	
33	**Total Operating Expenditure**	**1,262,373,859**	**1,498,690,036**	**1,107,234,643**	**1,498,690,036**	**391,455,393**	**26.1%**	

3.2.3 The year-to-date total actual operating surplus of R 227.3 million against the year-to-date budgeted operating deficit of -R 50.0 million (capital grants excluded) results in a operating surplus of R 277.3 million (Row 34 in the table below).

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to Date Budget	Variance between YTD Actual and Year-to Date Budget	YTD Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
19	**Total Revenue (Capital Grants Excluded)**	**1,433,458,055**	**1,448,659,232**	**1,334,522,613**	**1,448,659,232**	**-114,136,619**	**-7.9%**	
33	**Total Operating Expenditure**	**1,262,373,859**	**1,498,690,036**	**1,107,234,643**	**1,498,690,036**	**391,455,393**	**26.1%**	
34	**Operating Surplus/(Deficit)**	**171,084,196**	**-50,030,804**	**227,287,970**	**-50,030,804**	**277,318,774**	**-554.3%**	
35	Capital Grants	63,633,174	64,523,344	48,678,580	64,523,344	-15,844,764	-24.6%	Under performance of capital grant expenditure.
36	Public Contributions	0	0	0	0	0	0.0%	
37	**Surplus/(Deficit) for the Year**	**234,717,370**	**14,492,540**	**275,966,550**	**14,492,540**	**261,474,010**	**1804%**	

3.2.4 The year-to-date actual surplus for the year (Row 37 in the table above) of R 276.0 million against the year to date budgeted surplus for the year of R 14.5 million (capital grants included) results in an operating surplus of R 261.5 million.

3.2.5 Overtime

The table below depicts the Overtime Expenditure as at 30 June 2026.

Overtime									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual June 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	0	0	0	0	0	0	0
2	Corporate Services	179,381	129,186	122,142	209,010	7,520	209,010	202,197	6,813
3	Financial Services	83,462	54,301	25,769	111,278	8,376	111,278	31,380	79,898
4	Planning and Development	0	41,535	17,215	17,215	0	17,215	24,650	-7,435
5	Integrated Human Settlements	74,305	605	0	56,859	0	56,859	18,083	38,776
6	Community Services	9,203,926	9,306,936	4,158,658	7,392,246	915,584	7,392,246	7,245,198	147,048
7	Electrical Services	2,077,945	1,876,925	1,230,955	2,256,724	319,395	2,256,724	1,995,489	261,235
8	Technical Services	9,135,628	8,479,856	9,363,322	16,160,000	1,510,129	16,160,000	13,950,195	2,209,805
9	**Grand Total**	**20,754,647**	**19,889,343**	**14,918,061**	**26,203,332**	**2,761,004**	**26,203,332**	**23,467,191**	**2,736,141**

3.2.6 Standby

The below table depicts the Standby Expenditure as at 30 June 2026.

Standby Allowance									
Row Number	Directorate	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual June 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	148,184	33,722	0	0	0	0	25,500	-25,500
2	Corporate Services	199,443	213,417	0	10,000	0	10,000	5,446	4,554
3	Financial Services	42,535	6,814	160,201	267,028	39,312	267,028	269,394	-2,366
4	Planning and Development	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	0	0	68,605	0	68,605	15,994	52,611
6	Community Services	1,676,582	1,911,422	997,180	1,820,663	192,105	1,820,663	1,547,667	272,996
7	Electrical Services	1,656,775	1,713,582	922,539	1,353,823	120,000	1,353,823	1,233,203	120,620
8	Technical Services	3,380,477	3,673,771	2,422,921	5,449,137	484,622	5,449,137	4,833,935	615,202
9	**Grand Total**	**7,103,996**	**7,552,727**	**4,502,841**	**8,969,256**	**836,039**	**8,969,256**	**7,931,139**	**1,038,117**

3.2.7 Consultants

The below table depicts the Consultants expenditure as at 30 June 2026.

Use of Consultants per Directorate										
Row Number	Directorate	Expenditure 2022/2023	Expenditure 2023/2024	Expenditure 2024/2025	Original Budget 2025/2026	Current Budget	Actual June 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (H-I)
Column Reference	A	B	C	D	E	F	G	H	I	J
1	Executive and Council	0	0	0	1,500,000	1,114,500	0	1,114,500	346,125	768,375
2	Corporate Services	6,684,895	7,718,067	4,900,931	5,900,000	10,906,968	510,366	10,906,968	9,996,091	910,877
3	Financial Services	3,868,450	1,509,139	2,173,802	4,390,000	3,690,000	429,544	3,690,000	2,158,269	1,531,731
4	Planning and Development	1,294,495	1,533,129	1,758,085	4,420,000	2,572,668	1,117,273	2,572,668	2,470,958	101,710
5	Integrated Human Settlements	2,467,243	1,802,353	106,857	1,750,000	512,500	92,000	512,500	196,500	316,000
6	Community Services	397,981	100,944	42,400	46,543	46,543	4,777	46,543	46,516	27
7	Electrical Services	0	0	0	0	614,764	0	614,764	498,018	116,746
8	Technical Services	2,922,785	949,374	4,228,637	2,245,559	6,894,751	1,907,979	6,894,751	1,907,979	4,986,772
9	Grand Total	17,635,848	13,613,006	13,210,713	20,252,102	26,352,694	4,061,939	26,352,694	17,620,456	8,732,238

3.2.8 Travel and Subsistence

The Travel and Subsistence expenditure as at 30 June 2026 are depicted in the following table.

Travel and Subsistence per Directorate							
Row Number	Directorate	Original Budget 2025/2026	Current Budget	Actual June 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	327,940	430,853	31,215	430,853	270,049	160,804
2	Corporate Services	155,000	153,687	17,903	153,687	103,724	49,963
3	Financial Services	255,042	351,326	6,835	351,326	222,280	129,046
4	Planning and Development	465,000	941,629	41,164	941,629	697,348	244,281
5	Integrated Human Settlements	82,000	58,722	0	58,722	33,348	25,374
6	Community Services	81,673	168,280	10,453	168,280	164,250	4,030
7	Electrical Services	7,477	18,862	1,578	18,862	14,770	4,092
8	Technical Services	76,227	119,393	0	119,393	82,441	36,952
9	Grand Total	1,450,359	2,242,752	109,148	2,242,752	1,588,209	654,543

3.2.9 Contracted Service

The Contracted Services expenditure is presented in the table below. The Year-to-date Actual (R 142.2 million) Contracted Services as a percentage of the Year to date Actual-year-date Total Operating Expenditure (R 1.1 billion) is 13.0% which is above the norm.

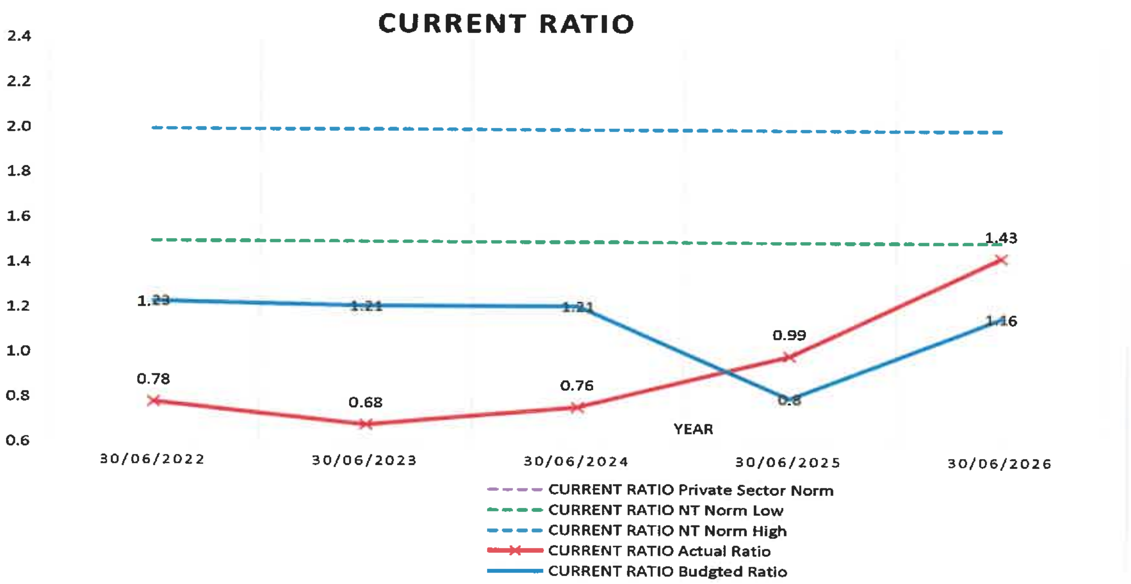
Contracted Services per Directorate							
Row Number	Directorate	Original Budget 2025/2026	Current Budget	Actual June 2026	YTD Budget 2025/2026	YTD Actual 2025/2026	Variance (E-F)
Column Reference	A	B	C	D	E	F	G
1	Executive and Council	3,450,000	1,843,500	54,316	1,843,500	960,200	883,300
2	Corporate Services	7,607,500	11,874,781	521,566	11,874,781	10,402,329	1,472,452
3	Financial Services	6,115,800	5,391,800	648,593	5,391,800	2,982,962	2,408,838
4	Planning and Development	6,460,000	5,448,268	1,411,155	5,448,268	4,389,087	1,059,181
5	Integrated Human Settlements	34,053,200	38,605,700	3,759,033	38,605,700	35,590,938	3,014,762
6	Community Services	38,122,412	48,499,143	3,587,298	48,499,143	46,311,583	2,187,560
7	Electrical Services	24,766,442	28,197,369	1,558,730	28,197,369	22,013,808	6,183,561
8	Technical Services	31,457,056	36,607,751	5,225,948	36,607,751	19,512,264	17,095,487
9	**Grand Total**	**152,032,410**	**176,468,312**	**16,766,638**	**176,468,312**	**142,163,170**	**34,305,142**

3.3 Financial Position Overview

3.3.1 Current Ratio (1.43 : 1)

The Current Ratio as at 30 June 2026 equates to 1.43 : 1 compared to the National Treasury norm of 1.5 – 2 : 1, and a budgeted Current Ratio of 1.16 : 1. This reflects a improvement in comparison to the current ratio of 0.99:1 as at 30 June 2025.

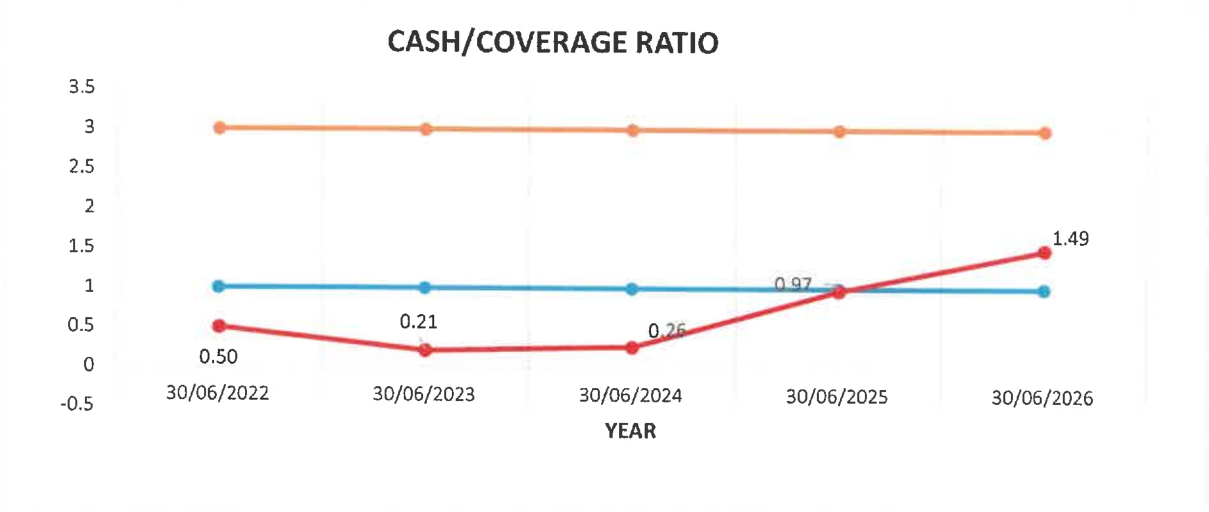
				Description	Apr-26	May-26	Jun-26
Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		[illegible]	[illegible]	1.43
				Current Assets	685,566,237	696,621,597	660,534,657
				Current Liabilities	405,590,163	416,107,158	462,989,512



3.3.2 Cash/Cost Coverage Ratio (1.5 months)

The Cash/Cost Coverage Ratio as at 30 June 2026 equates to 1.5 months compared to the National Treasury norm of 1 – 3 months.

				Description	Apr-26	May-26	Jun-26
Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents Unspent Conditional Grants Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		[illegible]	[illegible]	[illegible]
				Cash and cash equivalents	82,032,247	77,281,743	99,563,624
				Unspent Conditional Grants	41,373,355	38,678,781	23,477,106
				Overdraft			
				Short Term Investments	111,780,667	112,074,939	47,373,951
				Monthly Operational Expenditure	78,528,897	85,899,819	82,642,860



3.3.3 Cash and Cash Equivalents (R 146.9 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 146.9 million as at 30 June 2026.

3.3.4 Current Investments (R 47.9 million)

Current investments (Row 2 in the Table below) equates to R 47.9 million as at 30 June 2026.

Cash and Cash Equivalents versus Commitments

Row Number	Description	April 2026	May 2026	June 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	82,032,247	77,281,743	99,563,624	22,281,881
2	Investments - Current	111,780,667	112,074,939	47,373,951	-64,700,988
3	**Total Cash and Cash Equivalents**	**193,812,914**	**189,356,682**	**146,937,575**	**-42,419,107**
4	Unspent Conditional Transfers and Grants	41,373,355	38,678,781	23,477,106	-15,201,675
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Trade Payables	17,072,456	19,723,443	76,618,253	56,894,810
8	Consumer Deposits	16,351,357	16,326,164	16,360,353	34,188
9	**Total Commitments**	**74,797,169**	**74,728,388**	**116,455,712**	**41,727,324**
10	**Surplus / (Shortfall)**	**66,523,935**	**114,628,294**	**30,481,863**	**-84,146,431**

3.3.5 Cash Commitments (R 116.5 million)

Total commitments (Row 9 in the Table above) increased by R 41.7 million during the month under review from R 74.7 million at the end of May 2026 to R 116.5 million at the end of June 2026. Cash and Cash Equivalents exceeded the Commitments by R 30.5 million at the end of June 2026 (Row 10 in the Table above).

3.3.6 Unpaid Conditional Grants (R 30.6 million)

Unpaid Conditional Grants (Row 5 in the Table below) reflects a total balance of R 30.6 million at the end of June 2026. This balance continuous to increase indefinitely and should monitored to ensure that claims are timely submitted to the relevant department for processing.

Unpaid Conditional Grants

Row Number	Description	Directorate	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 30/06/2026	Expenditure: 01/07/2025 to 30/06/2026	Repayment of Unspent Grants	Closing Balance: 30/06/2026
Column Reference	A	B	C	D	E	F	G
1	Integrated Human Settlements Grant	Integrated Human Settlements	12,213,690	-16,721,966	27,936,327	0	23,428,051
2	Maintenance of Proclaimed Roads	Infrastructure	77,458	-68,729	74,705	0	83,434
3	SETA Grant	Planning and Development	44,775	-3,016,653	5,942,976	0	2,971,098
4	Library Services Grant	Community Services	1,277,780	-11,353,000	10,075,220	0	0
5	Chemical Industries Education and Training Authority	Corporate Services	-604,871	-621,000	1,556,357	0	330,486
6	Integrated National Electrification Programme	Electrical Services	-8,822,614	-6,077,000	9,829,867	8,822,614	3,752,867
7	Total		4,186,218	-37,858,347	55,415,453	8,822,614	30,565,937

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

3.3.7 Unspent Conditional Grants (R 23.5 million)

Unspent Conditional Grants (Row 17 in the Table below) reflects a total balance of R 23.5 million as at 30 June 2026. Directorates are to ensure full spending of their respective grants by the end of the 2025/2026 financial year, in order to avoid Roll-Over Grant applications which are not guaranteed to be approved.

Unspent Conditional Grants							
Row Number	Description	Directorate	Opening Balance: 01/07/2025	Receipts: 01/07/2025 to 30/06/2026	Expenditure: 01/07/2025 to 30/06/2026	Repayment of Unspent Grants	Closing Balance: 30/06/2026
Column Reference	A	B	C	D	E	F	G
1	Municipal Infrastructure Grant	Technical Services	8,846,887	27,765,000	-25,939,069	-4,849,348	5,823,470
2	Energy Efficiency Demand Side Management Grant	Electrical Services	56,884	0	0	0	56,884
3	Finance Management Capability Grant	Financial Services	1,047,339	0	-234,600	-144,000	668,739
4	Water Services Infrastructure Grant	Water Services	110,922	7,000,000	-6,995,755	-110,922	4,246
5	Disaster Response Grant	Planning and Development	331,731	0	0	0	331,731
6	Groen Sebenza	Planning and Development	18,115	0	0	0	18,115
7	Neighbourhood Development Partnership Grant	Technical Services	5,740,117	20,000,000	-6,198,079	-5,740,117	13,801,921
8	Municipal Water Resilience Grant	Technical Services	4,773,075	2,500,000	-5,113,289	0	2,159,786
9	Municipal Electricity Resilience Grant	Technical Services	574,764	0	-498,018	0	76,746
10	Finance Management Grant	Financial Services	0	1,900,000	-1,395,363		504,637
11	EPWP	Planning and Development	0	1,461,000	-1,461,000	0	0
12	Nedbank:SMME Incubator Programme	Planning and Development	22,904	0	0	0	22,904
13	Community Development Worker's Grant	Corporate Services	0	40,000	-32,072		7,928
14	Municipal Fire Service Capacity Support	Community Services	0	1,072,000	-1,072,000	0	0
15	Total		21,522,737	61,738,000	-48,939,245	-10,844,386	23,477,106

3.3.8 Trade Payables (R 76.6 million)

Trade Payables (Row 4 in the Table below) as at the end of June 2026 amounts to R 76.6 million.

Payables from Exchange Transactions					
Row Number	Description	April 2026	May 2026	June 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Creditors	2,222,490	4,965,303	44,558,820	39,593,517
2	Retentions	13,313,973	13,222,146	14,080,802	858,656
3	Sundry Creditors	1,535,993	1,535,993	17,978,631	16,442,638
4	**Total**	**17,072,456**	**19,723,443**	**76,618,253**	**56,894,810**

3.3.9 External Borrowings (R 241.6 million)

External Borrowings as at 30 June 2026 equates to R 241.6 million (Row 6 in the Table below) and are taken up to fund capital expenditure only.

External Borrowings					
Row Number	Description	April 2026	May 2026	June 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	264,039,076	264,039,076	264,039,076	0
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	0	0	12,285,023	12,285,023
4	Repayments	0	0	-34,707,088	-34,707,088
5	Adjustments	0	0	0	0
6	**Closing Balance**	**264,039,076**	**264,039,076**	**241,617,012**	**-22,422,064**
7	**Current Budgeted Operating Revenue (Conditional Operating Grants excluded) =**	1,409,514,149			
8	**Gearing Ratio =**	**17.1%**			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 17.1%, which is below the National Treasury benchmark of 45%.

3.3.10 Consumer Debtors (R 606.6 million)

Total outstanding debtors of R 606.6 million as at 30 June 2026 is presented by Income Source, Customer Group and by Ward.

The total outstanding debtors has decreased by R 14.3 million from R 620.9 million as at 31 May 2026 to R 606.6 million at 30 June 2026. This significant increase is currently being investigated.

The total amount due by Organs of State of R 22.2 million and Businesses of R 217.9 million constitutes 40% of the total outstanding debtors of R 606.6 million.

As at 30/06/2026, the total amount of debt handed over to debt collection firms equates to R 297.4 million.

Debtor Age Analysis

By Income Source

Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
1	Water	9,021,336	4,569,779	3,540,633	91,288,705	108,420,453
2	Electricity	23,256,805	8,100,826	6,206,682	127,972,768	165,537,081
3	Property Rates	24,541,303	9,049,994	5,808,620	127,210,979	166,610,896
4	Sanitation	3,705,123	2,282,130	1,874,495	77,929,293	85,791,041
5	Refuse	3,762,724	1,933,085	1,460,214	68,457,341	75,613,364
6	Other	1,321,275	424,322	219,443	2,673,491	4,638,531
7	**Grand Total**	**65,608,566**	**26,360,136**	**19,110,087**	**495,532,577**	**606,611,366**
8	**% of Total Outstanding Debtors =**	**10.8%**	**4.3%**	**3.2%**	**81.7%**	**100.0%**

By Customer Group

Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
9	Organs of State	2,536,639	1,885,502	1,929,420	15,860,166	22,211,727
10	Commercial	21,698,299	7,995,838	6,108,932	182,079,051	217,882,120
11	Households	41,373,628	16,478,796	11,071,735	297,593,360	366,517,519
12	**Grand Total**	**65,608,566**	**26,360,136**	**19,110,087**	**495,532,577**	**606,611,366**
13	**% of Total Outstanding Debtors =**	**10.8%**	**4.3%**	**3.2%**	**81.7%**	**100.0%**

By Ward

Column Reference	A	B	C	D	E	F
14	Ward 1	9,051,974	1,884,333	1,203,235	32,544,773	44,684,316
15	Ward 2	6,091,587	1,115,049	820,473	24,860,833	32,887,941
16	Ward 3	4,176,330	1,083,993	786,320	48,095,460	54,142,104
17	Ward 4	2,725,338	1,249,366	1,178,347	51,436,710	56,589,761
18	Ward 5	9,350,387	1,670,479	1,421,140	42,579,448	55,021,454
19	Ward 6	2,092,384	536,308	443,062	17,885,647	20,957,402
20	Ward 7	3,113,511	1,679,168	1,048,443	47,750,922	53,592,043
21	Ward 8	1,543,069	531,853	536,985	37,459,995	40,071,904
22	Ward 9	24,563,636	2,998,471	7,133,109	49,124,216	83,819,432
23	Ward 10	27,882,833	5,905,796	4,836,048	104,384,790	143,009,467
24	Ward 11	1,202,747	437,749	397,925	16,183,677	18,222,098
25	Unkown Ward (Sundries/Hand over accounts)	168,401	17,040	15,591	3,397,508	3,598,539
26	Unknown Ward (Corrections to be made)	-26353631.19	7250528.98	-710590.4	19828597.6	14,905
27	**Grand Total**	**65,608,566**	**26,360,136**	**19,110,087**	**495,532,577**	**606,611,366**
28	**% of Total Outstanding Debtors =**	**10.8%**	**4.3%**	**3.2%**	**81.7%**	**100.0%**

3.3.11 Staff Debtors (R 1.6 million)

The Total Staff Debtors (Row 7 in Table below) equates to R 1.6 million as at 30 June 2026.

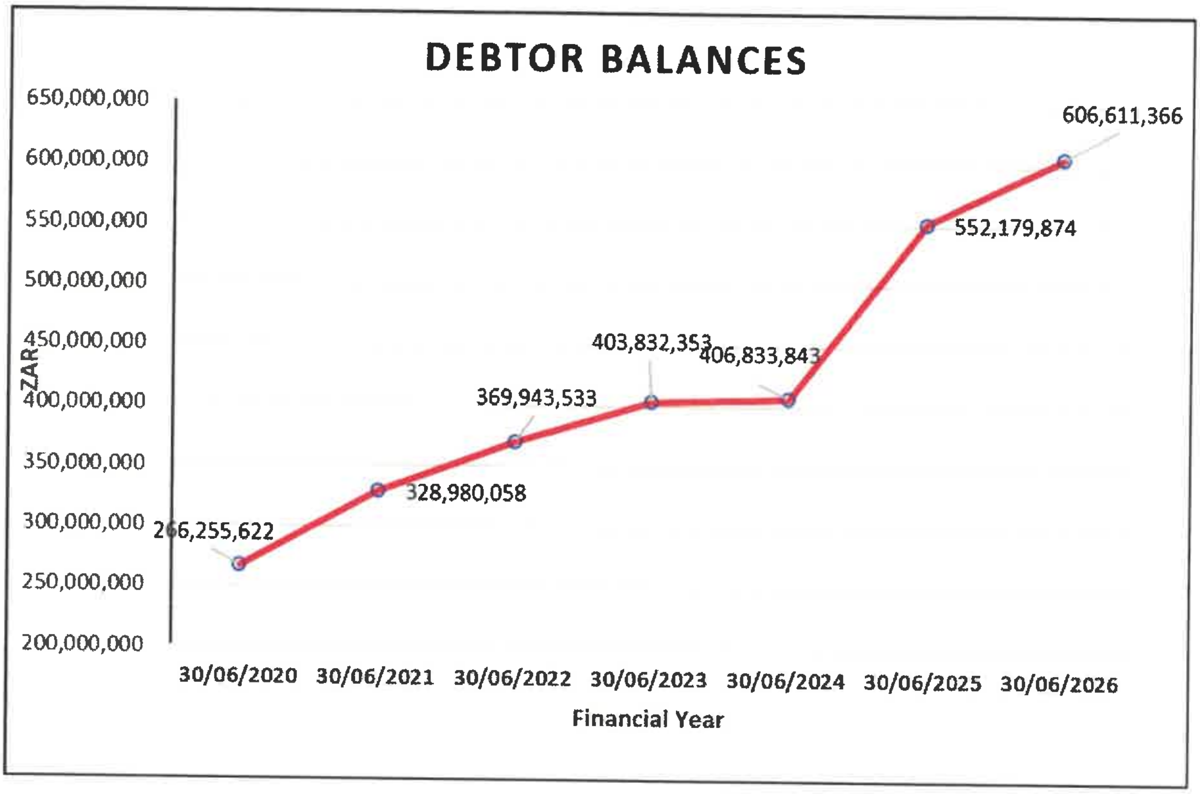
Staff Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Staff Debtors
Column Reference	A	B	C	D	E	F
1	Water	117,862	6,001	5,063	442,042	570,967
2	Electricity	5,283	0	0	9,751	15,035
3	Property Rates	39,801	1,294	1,243	20,113	62,451
4	Sanitation	57,840	6,176	5,448	381,539	451,004
5	Refuse	47,096	3,346	1,676	204,713	256,831
6	Other	37,492	653	653	209,560	248,360
7	Grand Total	305,375	17,470	14,084	1,267,719	1,604,647
8	% of Total Outstanding Debtors =	19.0%	1.1%	0.9%	79.0%	100.0%

3.3.12 Councillors Debt (R19 thousand)

The Total Councillors Debt (Row 7 in the Table below) equates to R 19 thousand as at 30 June 2026. This is reported on a quarterly basis to the Speaker of Council.

Councillor Debtors Age Analysis						
By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Councillor Debtors
Column Reference	A	B	C	D	E	F
1	Water	2,233	317	0	0	2,549
2	Electricity	1,053	0	0	0	1,053
3	Property Rates	11,048	118	118	0	11,283
4	Sanitation	1,646	412	206	411	2,675
5	Refuse	1,428	207	0	0	1,634
6	Other	0	0	0	0	0
7	Grand Total	17,407	1,053	324	411	19,195
8	% of Total Outstanding Debtors =	90.7%	5.5%	1.7%	2.1%	100.0%

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



3.3.13 Debtor Collection Rate (92.07%)

The overall Debtor Collection Rate as at 30 June 2026 equates to 92.07%, compared to the National Treasury norm of 95%.

Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		92.07%
				Gross Debtors closing balance 30/06/2026	606,611,366
				Gross Debtors opening balance 01/07/2025	552,179,874
				Bad debts written Off	23,300,216
				Billed Revenue	980,607,520

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

3.3.14 Capital Expenditure per Directorate (56.6%)

The year-to-date actual capital expenditure of R 77.6 million (Row 9 in the Table below) equates to 56.6% (Row 10 in the Table below) of the total annual capital expenditure budget of R 137.0 million. Commitments of R 32.7 million (23.8%) and the year-to-date actual capital expenditure in total equates to R 110.3 million or 80.5% of the total capital expenditure budget.

Capital Expenditure per Directorate									
Row Number	Directorate	Original Budget (OB)	Current Budget	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	84,700	66,240	66,240	52,542	0	52,542	79.3%	13,698
2	Corporate Services	1,050,000	2,959,869	2,959,869	714,157	2,217,551	2,931,707	99.0%	28,162
3	Financial Services	45,000	28,105	28,105	28,105	0	28,105	100.0%	0
4	Planning and Development	0	374,696	374,696	85,993	23,948	109,940	29.3%	264,756
5	Integrated Human Settlements	9,200,000	880,000	880,000	1,832,778	514,187	2,346,966	266.7%	-1,466,966
6	Community Services	20,618,120	20,556,264	20,556,264	14,567,630	3,998,896	18,566,526	90.3%	1,989,738
7	Electrical Services	16,495,652	19,945,028	19,945,028	12,147,329	5,962,207	18,109,536	90.8%	1,835,492
8	Technical Services	125,091,382	92,239,626	92,239,626	48,192,078	19,940,148	68,132,225	73.9%	24,107,401
9	Grand Total	172,584,854	137,049,828	137,049,828	77,620,611	32,656,936	110,277,547	80.5%	26,772,281
10	% of Adjusted Budget =				56.6%	23.8%	80.5%		19.5%

3.3.15 Capital Expenditure per Funding Source (56.6%)

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

Capital Expenditure per Funding Source									
Row Number	Funding Source	Original Budget (OB)	Current Budget	Year-to-Date Budget	Year-to-Date Actual Expenditure	Commitments	Year-to-Date Actual Expenditure and Commitments	Actual Expenditure and Commitments as a % of AB	Available Funds
Column Reference	A	B	C	D	E	F	G	H	I
1	National Government Grant	52,387,261	56,177,989	56,177,989	43,468,762	12,325,219	55,793,982	99.3%	384,008
2	Provincial Government Grant	11,245,913	7,396,650	7,396,650	6,797,050	2,089,068	8,886,119	120.1%	-1,489,469
3	District Municipality Grant	0			0	0	0	0.0%	0
4	Borrowings	40,000,000	0	0	0	0	0	0.0%	0
5	Internally Generated Funds	68,951,680	73,475,189	73,475,189	27,354,798	18,242,649	45,597,447	62.1%	27,877,742
6	Grand Total	172,584,854	137,049,828	137,049,828	77,620,611	32,656,936	110,277,547	80.5%	26,772,281
7	% of Adjusted Budget =				56.6%	23.8%	80.5%		19.5%

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 99.3% and 120.1% respectively; external borrowings of 0.0% and, internally generated funds of 62.1%.

Year-to-date actual capital expenditure of R 77.6 million (56.6%) and capital commitments of R 32.7 million (23.8%) of the total capital expenditure budget results in available funds of R 26.7 million (19.5%).

Appendix A (attached hereto) contains the capital expenditure by Directorate, Department and Project as at 30 June 2026.

3.4 mSCOA Implementation Status

National Treasury hosted workshops of the Regulations on the Minimum Business Process and System Requirements for mSCOA.

3.5 Cost Containment

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

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

Cost Containment									
Row Number	Expenditure Measures	Current Budget	Quarter 1 Expenditure	Quarter 2 Expenditure	Quarter 3 Expenditure	Quarter 4 Expenditure	Year-to-Date Expenditure	% of Approved Budget	Available Budgeted Expenditure
Column Reference	A	B	C	D	E	F	G	H	I
1	Use of Consultants	26,352,694	2,494,111	4,571,967	3,490,351	7,064,027	17,620,456	66.9%	8,732,238
2	Vehicles used for political office-bearers	0	0	0	0	0	0	0.0%	0
3	Travel and Subsistence	1,666,420	213,321	344,241	364,653	292,498	1,214,714	72.9%	451,706
4	Domestic Accommodation	576,322	34,288	99,134	120,238	119,836	373,496	64.8%	202,826
5	Sponsorships, Events and Catering	3,205,102	85,143	144,893	186,138	778,803	1,194,978	37.3%	2,010,124
6	Communication	559,000	155,255	97,318	205,428	96,616	554,616	0.0%	4,384
7	Other related expenditure items	0	0	0	0	0	0	0	0
8	Totals	32,359,538	2,982,118	5,257,554	4,366,808	8,351,780	20,958,260	64.8%	11,401,278

3.6 Remedial and Corrective Steps

There is an immediate requirement to concentrate on the capability in terms of resources and competencies in the credit control and debt collection unit to be able to tackle the increasing debtors balance; the implementation of operating expenditure cost reduction measures; and to monitor the performance of contractors implementing capital and operational projects.

3.7 Conclusion

The ratio of own revenue to total operating revenue amounts to 87%. This requires a sufficient personnel investment in the form of organogram that is suitable and fit for that purpose. This will assist the Municipality to address revenue management challenges in a sustainable way. Therefore the current review of the organisational structure must close these gaps. Furthermore the acceleration of spending on conditional grants without compromising value for money is required.

MANQOBA NGUBO
ACTING MUNICIPAL MANAGER
DATE: 14 July 2026

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **Manqoba Ngubo,** the Acting Municipal Manager of Knysna Municipality, hereby certify that -

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

for the period ended 30 June 2026 of the 2025/2026 financial year has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

MANQOBA NGUBO
ACTING MUNICIPAL MANAGER
DATE: 14 July 2026

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M12 June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	348,306	362,049	362,723	23,592	361,837	362,723	(887)	-0%	362,723
Service charges	566,736	704,219	699,234	40,973	624,802	698,812	(74,010)	-11%	698,812
Investment revenue	5,308	4,626	8,429	2,594	12,652	8,429	4,223	50%	8,429
Transfers and subsidies - Operational	153,071	165,382	177,053	4,416	167,242	177,053	(9,811)	(0)	177,053
Other own revenue	195,148	197,182	201,220	11,513	167,990	201,642	(33,652)	-17%	201,642
Total Revenue (excluding capital transfers and contributions)	**1,268,567**	**1,433,458**	**1,448,659**	**83,088**	**1,334,523**	**1,448,659**	**(114,137)**	**-8%**	**1,448,659**
Employee costs	338,641	374,678	379,153	29,654	334,280	379,153	(44,873)	-12%	379,153
Remuneration of Councillors	9,684	11,926	10,926	829	9,918	10,926	(1,008)	-9%	10,926
Depreciation and amortisation	57,820	68,548	237,444	3,690	48,149	237,444	(189,295)	-80%	237,444
Interest	38,025	29,426	28,231	12,307	27,901	28,231	(329)	-1%	28,231
Inventory consumed and bulk purchases	368,178	403,787	414,360	63,026	380,584	416,775	(36,192)	-9%	416,775
Transfers and subsidies	1,661	3,635	15,157	1,722	7,802	14,907	(7,106)	-48%	14,907
Other expenditure	361,097	370,375	413,419	30,792	298,601	411,255	(112,653)	-27%	411,255
Total Expenditure	**1,175,106**	**1,262,374**	**1,498,690**	**142,020**	**1,107,235**	**1,498,690**	**(391,455)**	**-26%**	**1,498,690**
Surplus/(Deficit)	**93,461**	**171,084**	**(50,031)**	**(58,932)**	**227,288**	**(50,031)**	**277,319**	**-554%**	**(50,031)**
Transfers and subsidies - capital (monetary	46,964	63,633	64,523	16,395	48,679	64,523	###	-25%	64,523
Transfers and subsidies - capital (in-kind)	(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**139,575**	**234,717**	**14,493**	**(42,537)**	**275,967**	**14,493**	**261,474**	**1804%**	**14,493**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**139,575**	**234,717**	**14,493**	**(42,537)**	**275,967**	**14,493**	**261,474**	**1804%**	**14,493**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised	–	63,633	63,575	17,521	50,266	63,575	(13,309)	-21%	63,575
Borrowing	–	40,000	–	522	522	530	(8)	-1%	530
Internally generated funds	–	68,952	73,475	6,698	26,833	72,945	(46,112)	-63%	72,945
Total sources of capital funds	–	**172,585**	**137,050**	**24,741**	**77,621**	**137,050**	**(59,429)**	**-43%**	**137,050**
Financial position									
Total current assets	450,103	301,155	455,220		660,535				455,220
Total non current assets	1,564,148	1,661,489	1,462,064		1,588,669				1,462,064
Total current liabilities	447,349	258,913	391,828		462,990				391,828
Total non current liabilities	400,509	434,567	338,653		337,937				338,653
Community wealth/Equity	**1,133,908**	**1,269,164**	**1,186,803**		**1,172,311**				**1,186,803**
Cash flows									
Net cash from (used) operating	(14,801)	322,803	243,317	(41,490)	(50,006)	243,317	293,323	121%	243,317
Net cash from (used) investing	(59,838)	(197,473)	(154,210)	(25,516)	(65,041)	(154,210)	(89,170)	58%	(154,210)
Net cash from (used) financing	(56,614)	(50,675)	(50,675)	(22,422)	(50,732)	(50,675)	57	-0%	(50,675)
Cash/cash equivalents at the month/year end	**(107,645)**	**98,264**	**144,433**	**(89,428)**	**(59,778)**	**144,433**	**204,210**	**141%**	**144,433**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	65,609	26,360	19,110	19,821	13,514	12,369	126,156	323,673	606,611
Creditors Age Analysis									
Total Creditors	44,128	166	–	–	2	–	0	262	44,559

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**405,383**	**413,881**	**428,834**	**29,625**	**442,036**	**428,834**	13,202	3%	**428,834**
Executive and council		4,835	6,031	6,031	–	23,695	6,031	17,664	293%	6,031
Finance and administration		400,548	407,850	422,803	29,625	418,341	422,803	(4,462)	-1%	422,803
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**137,139**	**152,507**	**146,090**	**6,451**	**99,593**	**146,090**	(46,498)	-32%	**146,090**
Community and social services		11,841	14,050	13,685	196	12,176	13,685	(1,509)	-11%	13,685
Sport and recreation		1,587	1,664	1,584	140	1,496	1,584	(88)	-6%	1,584
Public safety		97,621	103,533	104,552	4,761	58,048	104,552	(46,505)	-44%	104,552
Housing		26,091	33,260	26,269	1,354	27,873	26,269	1,604	6%	26,269
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**34,807**	**34,925**	**34,728**	**7,226**	**24,912**	**34,728**	(9,816)	-28%	**34,728**
Planning and development		10,499	9,258	9,642	575	9,611	9,642	(31)	0%	9,642
Road transport		21,926	24,595	24,754	6,651	15,301	24,754	(9,453)	-38%	24,754
Environmental protection		2,382	1,072	332	–	–	332	(332)	-100%	332
Trading services		**739,052**	**895,779**	**903,530**	**56,183**	**816,661**	**903,530**	**(86,869)**	-10%	**903,530**
Energy sources		442,781	518,744	520,085	35,013	496,224	520,085	(23,861)	-5%	520,085
Water management		157,191	170,299	174,258	7,118	156,953	174,258	(17,305)	-10%	174,258
Waste water management		77,101	134,433	127,659	10,900	91,357	127,659	(36,302)	-28%	127,659
Waste management		61,979	72,303	81,528	3,151	72,127	81,528	(9,401)	-12%	81,528
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,316,382**	**1,497,091**	**1,513,183**	**99,484**	**1,383,201**	**1,513,183**	**(129,981)**	**-9%**	**1,513,183**
Expenditure - Functional										
Governance and administration		**191,191**	**239,463**	**238,921**	**14,330**	**195,188**	**238,735**	(43,548)	-18%	**238,735**
Executive and council		17,983	35,014	23,535	1,731	14,676	36,214	(21,538)	-59%	36,214
Finance and administration		167,938	196,247	209,619	12,227	176,114	197,025	(20,911)	-11%	197,025
Internal audit		5,270	8,202	5,767	371	4,398	5,497	(1,099)	-20%	5,497
Community and public safety		**247,493**	**229,853**	**248,002**	**19,706**	**182,929**	**253,172**	(70,243)	-28%	**253,172**
Community and social services		21,491	20,672	23,608	4,682	26,162	30,515	(4,353)	-14%	30,515
Sport and recreation		23,883	28,392	25,927	2,649	25,572	26,657	(1,085)	-4%	26,657
Public safety		160,913	136,246	147,715	7,638	86,795	146,601	(59,806)	-41%	146,601
Housing		41,206	44,543	50,752	4,737	44,400	49,399	(4,999)	-10%	49,399
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**85,156**	**99,472**	**117,527**	**12,010**	**88,717**	**116,688**	(27,972)	-24%	**116,688**
Planning and development		39,588	46,467	66,100	7,613	48,659	65,173	(16,514)	-25%	65,173
Road transport		41,554	48,130	47,508	4,142	36,993	47,654	(10,661)	-22%	47,654
Environmental protection		4,015	4,875	3,919	255	3,065	3,861	(797)	-21%	3,861
Trading services		**647,601**	**693,586**	**874,741**	**95,974**	**640,402**	**870,595**	**(230,193)**	-26%	**870,595**
Energy sources		382,082	430,643	439,756	61,629	279,018	437,898	(158,880)	-36%	437,898
Water management		107,001	102,603	111,189	13,123	207,781	109,172	98,610	90%	109,172
Waste water management		86,525	93,056	242,693	10,824	74,243	237,968	(163,725)	-69%	237,968
Waste management		71,993	67,284	81,103	10,397	79,360	85,558	(6,198)	-7%	85,558
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,171,441**	**1,262,374**	**1,479,191**	**142,020**	**1,107,235**	**1,479,191**	**(371,956)**	**-25%**	**1,479,191**
Surplus/ (Deficit) for the year		**144,941**	**234,717**	**33,992**	**(42,537)**	**275,967**	**33,992**	**241,975**	**7.11863**	**33,992**

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

WC048 Knysna - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		6,994	–	–	–	34	–	34	#DIV/0!	–
Vote 2 - CORPORATE SERVICES (32: IE)		574	–	10,353	1,857	5,943	10,353	(4,410)	-42.6%	10,353
Vote 3 - COMMUNITY SERVICES (33: IE)		400	–	5	–	5	5	–		5
Vote 4 - FINANCIAL SERVICES (34: IE)		49	–	–	–	–	–	–		–
Vote 5 - OPERATING SERVICES (35: IE)		7,235	–	992	–	–	992	(992)	-100.0%	992
Vote 6 - (50: IE)		–	–	–	–	–	–	–		–
Vote 7 - 1. Executive AND Council (110: IE)		4,835	6,031	6,031	–	23,661	6,031	17,630	292.3%	6,031
Vote 8 - 2. Corporate (120: IE)		7,415	9,421	8,787	273	6,840	8,787	(1,948)	-22.2%	8,787
Vote 9 - 3. Finance (130: IE)		369,638	381,741	386,975	27,495	388,870	386,975	1,895	0.5%	386,975
Vote 10 - (140: IE)		–	–	–	–	–	–	–		–
Vote 11 - 5. Planning (150: IE)		7,957	8,810	8,503	476	8,215	8,503	(288)	-3.4%	8,503
Vote 12 - 6. Community (160: IE)		194,140	214,068	223,035	8,600	165,686	223,035	(57,349)	-25.7%	223,035
Vote 13 - 7. Electricity (170: IE)		442,755	518,744	519,510	35,013	495,726	519,510	(23,784)	-4.6%	519,510
Vote 14 - 8. Technical (180: IE)		247,787	325,017	321,076	24,277	258,507	321,076	(62,569)	-19.5%	321,076
Vote 15 - 9. Housing Services (190: IE)		26,081	33,260	26,269	1,354	27,873	26,269	1,604	6.1%	26,269
Total Revenue by Vote	2	**1,315,860**	**1,497,091**	**1,511,536**	**99,343**	**1,381,359**	**1,511,536**	**(130,177)**	**-8.6%**	**1,511,536**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		16,370	–	27	7	104	47	57	121.5%	47
Vote 2 - CORPORATE SERVICES (32: IE)		658	–	35	10	861	176	685	389.7%	176
Vote 3 - COMMUNITY SERVICES (33: IE)		748	51,026	51,536	(29)	(2,065)	51,753	(53,818)	-104.0%	51,753
Vote 4 - FINANCIAL SERVICES (34: IE)		45,623	28,274	30,171	2,467	30,083	30,194	(111)	-0.4%	30,194
Vote 5 - OPERATING SERVICES (35: IE)		52,589	48,320	197,492	4,146	43,507	198,249	(154,743)	-78.1%	198,249
Vote 6 - (50: IE)		–	2,846	2,846	–	–	2,846	(2,846)	-100.0%	2,846
Vote 7 - 1. Executive AND Council (110: IE)		27,881	47,732	45,348	2,535	24,468	44,682	(20,214)	-45.2%	44,682
Vote 8 - 2. Corporate (120: IE)		63,160	82,406	77,601	4,826	67,145	78,402	(11,257)	-14.4%	78,402
Vote 9 - 3. Finance (130: IE)		23,037	64,466	65,428	3,132	58,086	65,269	(7,183)	-11.0%	65,269
Vote 10 - (140: IE)		4,220	7,500	7,467	1,519	5,329	6,953	(1,624)	-23.4%	6,953
Vote 11 - 5. Planning (150: IE)		522,246	571,797	589,690	81,813	503,573	580,959	(77,385)	-13.3%	580,959
Vote 12 - 6. Community (160: IE)		284,550	208,538	233,690	25,926	227,152	244,085	(16,933)	-6.9%	244,085
Vote 13 - 7. Electricity (170: IE)		17,294	31,256	39,604	3,493	30,260	38,286	(8,026)	-21.0%	38,286
Vote 14 - 8. Technical (180: IE)		86,829	85,145	93,454	8,360	81,121	92,745	(11,624)	-12.5%	92,745
Vote 15 - 9. Housing Services (190: IE)		25,713	33,069	34,448	2,553	31,668	34,193	(2,526)	-7.4%	34,193
Total Expenditure by Vote	2	**1,170,917**	**1,262,374**	**1,468,838**	**140,757**	**1,101,292**	**1,468,838**	**(367,547)**	**-25.0%**	**1,468,838**
Surplus/ (Deficit) for the year	2	**144,943**	**234,717**	**42,698**	**(41,413)**	**280,068**	**42,698**	**237,370**	**555.9%**	**42,698**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		397,816	465,762	463,597	30,060	438,267	463,224	(24,958)	-5%	463,224
Service charges - Water		99,353	112,803	112,836	5,305	100,761	112,787	(12,026)	-11%	112,787
Service charges - Waste Water Management		31,708	79,041	67,110	2,900	38,873	67,110	(28,237)	-42%	67,110
Service charges - Waste management		37,860	46,612	55,691	2,708	46,901	55,691	(8,790)	-16%	55,691
Sale of Goods and Rendering of Services		29,434	32,753	34,329	1,847	34,051	34,329	(278)	-1%	34,329
Agency services		3,663	4,038	4,180	316	4,161	4,180	(19)	0%	4,180
Interest								–		
Interest earned from Receivables		29,520	29,324	33,040	2,643	29,918	33,040	(3,121)	-9%	33,040
Interest from Current and Non Current Assets		5,308	4,626	8,429	2,594	12,652	8,429	4,223	50%	8,429
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		7,758	8,583	7,405	575	6,083	7,405	(1,322)	-18%	7,405
Licence and permits		320	385	239	6	114	239	(125)	-52%	239
Special rating levies								–		
Operational Revenue		6,197	4,624	4,822	591	5,243	5,244	(0)	0%	5,244
Non-Exchange Revenue								–		
Property rates		348,306	362,049	362,723	23,592	361,837	362,723	(887)	0%	362,723
Surcharges and Taxes								–		
Fines, penalties and forfeits		97,190	103,207	103,209	4,615	57,168	103,209	(46,041)	-45%	103,209
Licence and permits		1,478	1,457	1,214	121	1,320	1,214	106	9%	1,214
Transfers and subsidies - Operational		153,071	165,382	177,053	4,416	167,242	177,053	(9,811)	-6%	177,053
Interest		11,093	11,811	11,341	893	10,952	11,341	(390)	-3%	11,341
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		–	1,000	1,000	–	18,630	1,000	17,630	1763%	1,000
Other Gains		8,496	–	441	(93)	349	441	(92)	-21%	441
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1,268,567**	**1,433,458**	**1,448,659**	**83,088**	**1,334,523**	**1,448,659**	**(114,137)**	**-8%**	**1,448,659**
Expenditure By Type										
Employee related costs		338,641	374,678	379,153	29,654	334,280	379,153	(44,873)	-12%	379,153
Remuneration of councillors		9,684	11,926	10,926	829	9,918	10,926	(1,008)	-9%	10,926
Bulk purchases - electricity		328,988	357,093	366,230	56,351	342,934	366,230	(23,295)	-6%	366,230
Inventory consumed		39,190	46,694	48,131	6,675	37,649	50,546	(12,896)	-26%	50,546
Debt impairment		126,820	119,549	121,244	5,614	67,372	121,244	(53,872)	-44%	121,244
Depreciation and amortisation		57,820	68,548	237,444	3,690	48,149	237,444	(189,295)	-80%	237,444
Interest		38,025	29,426	28,231	12,307	27,901	28,231	(329)	-1%	28,231
Contracted services		149,112	152,032	179,699	16,767	142,163	176,468	(34,305)	-19%	176,468
Transfers and subsidies		1,661	3,635	15,157	1,722	7,802	14,907	(7,106)	-48%	14,907
Irrecoverable debts written off		–	9,404	8,548	–	–	8,548	(8,548)	-100%	8,548
Operational costs		81,673	89,390	103,928	9,176	89,832	104,994	(15,162)	-14%	104,994
Losses on Disposal of Assets		279	–	–	–	–	–	–		–
Other Losses		3,214	–	–	(765)	(765)	–	(765)	#DIV/0!	–
Total Expenditure		**1,175,106**	**1,282,374**	**1,498,690**	**142,020**	**1,107,235**	**1,498,690**	**(391,455)**	**-26%**	**1,498,690**
Surplus/(Deficit)		**93,461**	**171,084**	**(50,031)**	**(58,932)**	**227,288**	**(50,031)**	**277,319**	**(0)**	**(50,031)**
Transfers and subsidies - capital (monetary allocations)		46,964	63,633	64,523	16,395	48,679	64,523	(15,845)	(0)	64,523
Transfers and subsidies - capital (in-kind)		(850)	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**139,575**	**234,717**	**14,493**	**(42,537)**	**275,967**	**14,493**	**261,474**	**0**	**14,493**
Income Tax								–		
Surplus/(Deficit) after Income tax		**139,575**	**234,717**	**14,493**	**(42,537)**	**275,967**	**14,493**	**261,474**	**0**	**14,493**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**139,575**	**234,717**	**14,493**	**(42,537)**	**275,967**	**14,493**	261,474	0	**14,493**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**139,575**	**234,717**	**14,493**	**(42,537)**	**275,967**	**14,493**	**261,474**	**0**	**14,493**

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

WC048 Knysna - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2024/25	Budget Year							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 16 - CAPITAL SUSPENSE (28: CAPEX)		–	–	–	–	–	–	–		–
Vote 17 - 1. Executive AND Council (110: CAPEX)		–	–	–	–	–	–	–		–
Vote 18 - 2. Corporate (120: CAPEX)		–	–	–	–	–	–	–		–
Vote 19 - 3. Finance (130: CAPEX)		–	–	–	–	–	–	–		–
Vote 20 - 5. Planning (150: CAPEX)		–	–	–	–	–	–	–		–
Vote 21 - 6. Community (160: CAPEX)		–	–	–	–	–	–	–		–
Vote 22 - 7. Electricity (170: CAPEX)		–	–	–	–	–	–	–		–
Vote 23 - 8. Technical (180: CAPEX)		–	–	–	–	–	–	–		–
Vote 24 - 9. Housing Services (190: CAPEX)		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 16 - CAPITAL SUSPENSE (28: CAPEX)		–	–	16,159	3,103	5,704	21,386	(15,682)	-73%	21,386
Vote 17 - 1. Executive AND Council (110: CAPEX)		–	85	85	0	53	66	(14)	-21%	66
Vote 18 - 2. Corporate (120: CAPEX)		–	1,050	1,944	30	714	2,960	(2,246)	-76%	2,960
Vote 19 - 3. Finance (130: CAPEX)		–	45	45	28	28	28	–		28
Vote 20 - 5. Planning (150: CAPEX)		–	1,050	5,307	1,738	4,386	5,307	(920)	-17%	5,307
Vote 21 - 6. Community (160: CAPEX)		–	20,618	17,371	1,705	13,990	19,249	(5,259)	-27%	19,249
Vote 22 - 7. Electricity (170: CAPEX)		–	16,496	16,790	4,733	11,180	16,781	(5,601)	-33%	16,781
Vote 23 - 8. Technical (180: CAPEX)		–	124,041	78,850	13,324	39,960	70,773	(30,812)	-44%	70,773
Vote 24 - 9. Housing Services (190: CAPEX)		–	9,200	500	79	1,605	500	1,105	221%	500
Total Capital single-year expenditure	4	–	172,585	137,050	24,741	77,621	137,050	(59,429)	-43%	137,050
Total Capital Expenditure		–	172,585	137,050	24,741	77,621	137,050	(59,429)	-43%	137,050
Capital Expenditure - Functional Classification										
Governance and administration		–	2,180	3,090	301	1,520	4,071	(2,551)	-63%	4,071
Executive and council		–	85	85	0	53	66	(14)	-21%	66
Finance and administration		–	2,095	3,005	301	1,467	4,004	(2,537)	-63%	4,004
Internal audit								–		
Community and public safety		–	19,618	10,150	331	9,789	10,838	(1,049)	-10%	10,838
Community and social services		–	1,213	1,004	26	492	612	(121)	-20%	612
Sport and recreation		–	743	3,110	(428)	3,157	3,748	(591)	-16%	3,748
Public safety		–	8,462	5,536	653	4,536	5,978	(1,443)	-24%	5,978
Housing		–	9,200	500	79	1,605	500	1,105	221%	500
Health								–		
Economic and environmental services		–	39,156	29,230	9,476	20,427	30,007	(9,579)	-32%	30,007
Planning and development		–	500	419	(70)	187	413	(225)	-55%	413
Road transport		–	38,656	28,437	9,546	20,154	29,219	(9,065)	-31%	29,219
Environmental protection		–	–	375	–	86	375	(289)	-77%	375
Trading services		–	111,631	94,580	14,632	45,884	92,134	(46,250)	-50%	92,134
Energy sources		–	15,496	18,071	4,851	11,432	18,945	(7,513)	-40%	18,945
Water management		–	64,136	53,066	7,762	26,756	48,994	(22,238)	-45%	48,994
Waste water management		–	21,800	14,797	568	1,313	13,977	(12,665)	-91%	13,977
Waste management		–	10,200	8,646	1,452	6,383	10,218	(3,835)	-38%	10,218
Other								–		
Total Capital Expenditure - Functional Classification	3	–	172,585	137,050	24,741	77,621	137,050	(59,429)	-43%	137,050
Funded by:										
National Government		–	52,387	56,178	16,227	43,469	56,178	(12,709)	-23%	56,178
Provincial Government		–	11,246	7,397	1,293	6,797	7,397	(600)	-8%	7,397
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								–		
Transfers recognised - capital		–	63,633	63,575	17,521	50,266	63,575	(13,309)	-21%	63,575
Borrowing	6	–	40,000	–	522	522	530	(8)	-1%	530
Internally generated funds		–	68,952	73,475	6,698	26,833	72,945	(46,112)	-63%	72,945
Total Capital Funding		–	172,585	137,050	24,741	77,621	137,050	(59,429)	-43%	137,050

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		106,001	90,724	106,475	146,938	106,475
Trade and other receivables from exchange transactions		64,465	66,862	65,844	114,365	65,844
Receivables from non-exchange transactions		100,564	92,286	100,564	130,949	100,564
Current portion of non-current receivables		4	4	4	(171)	4
Inventory		8,962	12,045	10,653	12,586	10,653
VAT		170,244	38,821	171,817	255,868	171,817
Other current assets		(137)	413	(137)	(0)	(137)
Total current assets		**450,103**	**301,155**	**455,220**	**660,535**	**455,220**
Non current assets						
Investments		3,423	3,176	3,423	0	3,423
Investment property		67,370	67,389	67,201	67,207	67,201
Property, plant and equipment		1,474,847	1,572,613	1,373,057	1,502,961	1,373,057
Biological assets						
Living and non-living resources						
Heritage assets		14,613	14,613	14,613	14,613	14,613
Intangible assets		34	34	(90)	28	(90)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(8)	(8)	(8)	(8)	(8)
Other non-current assets		3,869	3,672	3,869	3,869	3,869
Total non current assets		**1,564,148**	**1,661,489**	**1,462,064**	**1,588,669**	**1,462,064**
TOTAL ASSETS		**2,014,252**	**1,962,644**	**1,917,284**	**2,249,204**	**1,917,284**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		47,885	(3,702)	(3,357)	47,319	(3,357)
Consumer deposits		15,872	15,538	15,872	16,360	15,872
Trade and other payables from exchange transactions		180,207	210,196	172,935	125,616	172,935
Trade and other payables from non-exchange transactions		11,806	(11,491)	11,716	(13,966)	11,716
Provision		38,953	40,758	44,961	49,844	44,961
VAT		146,749	7,615	149,701	237,817	149,701
Other current liabilities		5,877	–	–	–	–
Total current liabilities		**447,349**	**258,913**	**391,828**	**462,990**	**391,828**
Non current liabilities						
Financial liabilities		253,199	305,829	202,918	203,033	202,918
Provision		44,431	35,481	38,515	38,038	38,515
Long term portion of trade payables						
Other non-current liabilities		102,879	93,257	97,220	96,866	97,220
Total non current liabilities		**400,509**	**434,567**	**338,653**	**337,937**	**338,653**
TOTAL LIABILITIES		**847,858**	**693,480**	**730,481**	**800,926**	**730,481**
NET ASSETS	2	**1,166,394**	**1,269,164**	**1,186,803**	**1,448,277**	**1,186,803**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,031,029	1,269,164	1,186,803	1,172,311	1,186,803
Reserves and funds						
Other		102,879	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,133,908**	**1,269,164**	**1,186,803**	**1,172,311**	**1,186,803**

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		335,163	354,137	334,933	26,357	269,698	334,933	(65,235)	-19%	334,933
Service charges		576,775	657,391	749,314	19,449	224,760	749,314	(524,554)	-70%	749,314
Other revenue		125,003	292,312	201,019	41,769	500,047	201,019	299,028	149%	201,019
Transfers and Subsidies - Operational		169,383	170,274	189,540	1,084	214,831	189,540	25,291	13%	189,540
Transfers and Subsidies - Capital		56,364	63,633	64,523	–	49,342	64,523	(15,181)	-24%	64,523
Interest		948	45,761	52,810	1,409	10,239	52,810	(42,571)	-81%	52,810
Dividends								–		
Payments										
Suppliers and employees		(1,239,408)	(1,227,644)	(1,303,881)	(119,273)	(1,291,148)	(1,303,881)	12,733	-1%	(1,303,881)
Interest		(37,378)	(29,426)	(28,231)	(12,285)	(27,775)	(28,231)	456	-2%	(28,231)
Transfers and Subsidies		(1,651)	(3,635)	(16,710)	–	–	(16,710)	16,710	-100%	(16,710)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(14,801)**	**322,803**	**243,317**	**(41,490)**	**(50,006)**	**243,317**	**293,323**	**121%**	**243,317**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	1,000	1,000	–	18,630	1,000	17,630	1763%	1,000
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments		–	–	–	3,637	3,423	–	3,423	#DIV/0!	–
Payments										
Capital assets		(59,838)	(198,473)	(155,210)	(29,154)	(87,094)	(155,210)	68,116	-44%	(155,210)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(59,838)**	**(197,473)**	**(154,210)**	**(25,516)**	**(65,041)**	**(154,210)**	**(89,170)**	**58%**	**(154,210)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(56,614)	(50,675)	(50,675)	(22,422)	(50,732)	(50,675)	(57)	0%	(50,675)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(56,614)**	**(50,675)**	**(50,675)**	**(22,422)**	**(50,732)**	**(50,675)**	**57**	**0%**	**(50,675)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(131,253)**	**74,655**	**38,432**	**(89,428)**	**(165,779)**	**38,432**			**38,432**
Cash/cash equivalents at beginning:		23,609	23,609	106,001	–	106,001	106,001	(0)		106,001
Cash/cash equivalents at month/year end:		(107,645)	98,264	144,433	(89,428)	(59,778)	144,433			144,433

Note: The figures contained in the above schedule is incorrect the correct Cash and Cash Equivalent balance as at 30 June 2026 amounts to R 146,937,575 (Refer to C6 Statement of Financial Position

Supporting Table SC3: Debtors Age Analysis

WC048 Knysna - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description		Budget Year 2025/26											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	9,021	4,570	3,541	2,299	2,159	1,941	25,677	59,212	108,420	91,289	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23,257	8,101	6,207	9,554	4,477	3,914	24,611	85,417	165,537	127,973	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	24,541	9,050	5,809	4,651	3,852	3,748	45,392	69,568	166,611	127,211	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3,705	2,282	1,874	1,793	1,674	1,595	10,672	62,195	85,791	77,929	–	–
Receivables from Exchange Transactions - Waste Management	1600	3,763	1,933	1,460	1,341	1,204	1,046	18,126	46,741	75,613	68,457	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	439	59	94	52	51	42	1,127	7,250	9,115	8,522	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	882	365	125	129	97	84	550	(6,709)	(4,476)	(5,849)	–	–
Total By Income Source	**2000**	**65,609**	**26,360**	**19,110**	**19,821**	**13,514**	**12,369**	**126,156**	**323,673**	**606,611**	**495,533**	**–**	**–**
2024/25 - totals only		**62,383**	**24,542**	**14,533**	**12,781**	**11,627**	**10,231**	**132,488**	**242,850**	**511,434**	**409,977**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,537	1,886	1,929	1,108	668	625	8,148	5,310	22,212	15,860	–	–
Commercial	2300	21,698	7,996	6,109	5,236	5,315	4,683	41,534	125,311	217,882	182,079	–	–
Households	2400	41,374	16,479	11,072	13,476	7,530	7,061	76,474	193,052	366,518	297,593	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**65,609**	**26,360**	**19,110**	**19,821**	**13,514**	**12,369**	**126,156**	**323,673**	**606,611**	**495,533**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	44,128	166	–	–	2	–	0	262	44,559	17,417
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**44,128**	**166**	**–**	**–**	**2**	**–**	**0**	**262**	**44,559**	17,417

Supporting Table SC5: Investment Portfolio

WC048 Knysna - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance		Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	Call Deposit	Call Deposit	7.25%	–	–	Call Deposit	3,637	20	–	–	3,657
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Call Deposit	7.25%	–	–	Call Deposit	24	0	–	–	24
Standard Bank - (Own Funds)	288567420-031	Call	Call Deposit	Call Deposit	Call Deposit	8.25%	–	–	Call Deposit	0		–		0
Standard Bank - (Own Funds)	288567420032	Fixed	Fixed	Fixed	Fixed	8.35%	–	–	Fixed	–	–	–	–	–
Standard Bank - (Own Funds)	288567420035	Fixed	Fixed	Fixed	Fixed	7.39%	–	–	Fixed	50,000	1,387	–	(51,387)	–
Standard Bank - (Own Funds)	288567420034	Fixed	Fixed	Fixed	Fixed	7.98%	–	–	Fixed	–	–	–	–	–
Standard Bank - (Own Funds)	288567420-033	Call	Call Deposit	Call Deposit	Call Deposit	8.16%	–	–	Call Deposit	27,495	178	–	–	27,673
Standard Bank - (Own Funds)	288567420-036	Fixed	Fixed	Fixed	Fixed	7.46%			Fixed	18,630	396	–	(19,026)	–
Standard Bank - (Own Funds)	338568115-001	Call	Call Deposit	Call Deposit	Call Deposit	8.60%	–	–	Call Deposit	15,926	93	–	–	16,019
Municipality sub-total										115,712	2,074	–	(70,413)	47,373
TOTAL INVESTMENTS AND INTEREST	2									115,712	2,074	–	(70,413)	47,373

Supporting Table SC6: Transfers and Grant Receipts

WC048 Knysna - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		140,972	150,647	151,184	2,549	148,439	151,184	(2,745)	-1.8%	151,184
Equitable Share		130,575	137,908	137,908	–	137,908	137,908	–		137,908
Expanded Public Works Programme Integrated Grant		1,279	1,461	1,461	–	1,461	1,461	(0)	0.0%	1,461
Integrated National Electrification Programme Grant		141	1,304	1,304	510	1,282	1,304	(22)	-1.7%	1,304
Local Government Financial Management Grant		1,800	1,900	1,900	152	1,395	1,900	(505)	-26.6%	1,900
Municipal Disaster Response Grant		311	–	43	–	–	43	(43)	-100.0%	43
Municipal Infrastructure Grant		3,784	5,204	5,698	1,223	4,671	5,698	(1,027)	-18.0%	5,698
Neighbourhood Development Partnership Grant		1,922	1,957	1,957	664	808	1,957	(1,148)	-58.7%	1,957
Water Services Infrastructure Grant		1,160	913	913	–	912	913	(1)	-0.1%	913
Provincial Government:		11,523	11,809	12,961	10	11,205	12,961	(1,756)	-13.5%	12,961
Specify (Add grant description)		11,523	11,809	12,961	10	11,205	12,961	(1,756)	-13.5%	12,961
District Municipality:		2	637	–	–	99	–	99	#DIV/0!	–
Specify (Add grant description)		2	637	–	–	99	–	99	#DIV/0!	–
Other grant providers:		574	2,289	12,908	1,857	7,499	12,908	(5,409)	-41.9%	12,908
Chemical Industry Seta		574	2,289	2,555	–	1,556	2,555	(999)	-39.1%	2,555
Construction, Education and Training SETA		–	–	10,353	1,857	5,943	10,353	(4,410)	-42.6%	10,353
Total Operating Transfers and Grants	5	153,071	165,382	177,053	4,416	167,242	177,053	(9,811)	-5.5%	177,053
Capital Transfers and Grants										
National Government:		39,417	53,459	56,178	15,154	41,289	56,178	(14,889)	-26.5%	56,178
Integrated National Electrification Programme Grant		937	8,696	8,696	3,403	8,548	8,696	(148)	-1.7%	8,696
Municipal Disaster Response Grant		2,072	1,072	289	–	–	289	(289)	-100.0%	289
Municipal Infrastructure Grant		15,858	24,561	28,063	7,324	21,268	28,063	(6,795)	-24.2%	28,063
Neighbourhood Development Partnership Grant		12,815	13,043	13,043	4,427	5,390	13,043	(7,654)	-58.7%	13,043
Water Services Infrastructure Grant		7,735	6,087	6,087	–	6,083	6,087	(4)	-0.1%	6,087
Provincial Government:		7,548	10,174	8,345	1,241	7,390	8,345	(955)	-11.4%	8,345
Specify (Add grant description)		7,548	10,174	8,345	1,241	7,390	8,345	(955)	-11.4%	8,345
Other grant providers:		850	–	–	–	–	–	–		–
Unspecified		850	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	47,815	63,633	64,523	16,395	48,679	64,523	(15,845)	-24.6%	64,523
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	200,885	229,015	241,576	20,811	215,920	241,576	(25,656)	-10.6%	241,576

Supporting Table SC7: Transfers and Grant Expenditure

WC048 Knysna - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		68,442	88,345	94,930	10,168	86,181	100,382	(14,201)	-14.1%	100,382
Chemical Industry Seta		403	2,289	2,555	–	1,556	2,555	(999)	-39.1%	2,555
Construction, Education and Training SETA		171	–	10,353	1,264	5,943	10,353	(4,410)	-42.6%	10,353
Equitable Share		24,913	39,494	33,876	5,728	29,180	39,328	(10,148)	-25.8%	39,328
Expanded Public Works Programme Integrated Grant		1,281	1,461	1,461	153	1,660	1,461	199	13.6%	1,461
Local Government Financial Management Grant		1,800	1,900	1,900	152	1,395	1,900	(505)	-26.6%	1,900
Municipal Infrastructure Grant		1,645	2,267	1,494	137	1,738	1,494	243	16.3%	1,494
Specify (Add grant description)		38,230	40,934	43,291	2,734	44,709	43,291	1,418	3.3%	43,291
Provincial Government:		38,230	40,934	43,291	2,734	44,709	43,291	1,418	3.3%	43,291
Specify (Add grant description)		38,230	40,934	43,291	2,734	44,709	43,291	1,418	3.3%	43,291
Other grant providers:		574	2,289	12,908	1,264	7,499	12,908	(5,409)	-41.9%	12,908
Chemical Industry Seta		403	2,289	2,555	–	1,556	2,555	(999)	-39.1%	2,555
Construction, Education and Training SETA		171	–	10,353	1,264	5,943	10,353	(4,410)	-42.6%	10,353
Total operating expenditure of Transfers and Grants:		107,246	131,568	151,129	14,166	138,389	156,580	(18,191)	-11.6%	156,580
Capital expenditure of Transfers and Grants										
National Government:		–	63,633	63,575	17,521	50,266	63,575	(13,309)	-20.9%	63,575
Integrated National Electrification Programme Grant		–	8,696	8,696	3,403	8,548	8,696	(148)	-1.7%	8,696
Municipal Disaster Response Grant		–	–	289	–	–	289	(289)	-100.0%	289
Municipal Infrastructure Grant		–	24,561	28,063	8,179	23,229	28,063	(4,834)	-17.2%	28,063
Neighbourhood Development Partnership Grant		–	13,043	13,043	4,646	5,609	13,043	(7,435)	-57.0%	13,043
Specify (Add grant description)		–	11,246	7,397	1,293	6,797	7,397	(600)	-8.1%	7,397
Water Services Infrastructure Grant		–	6,087	6,087	–	6,083	6,087	(4)	-0.1%	6,087
Provincial Government:		–	11,246	7,397	1,293	6,797	7,397	(600)	-8.1%	7,397
Specify (Add grant description)		–	11,246	7,397	1,293	6,797	7,397	(600)	-8.1%	7,397
Total capital expenditure of Transfers and Grants		–	74,879	70,971	18,814	57,063	70,971	(13,908)	-19.6%	70,971
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,246	206,447	222,100	32,980	195,452	227,552	(32,099)	-14.1%	227,552

Supporting Table SC8: Councillor and Staff Benefits

WC048 Knysna - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7,868	9,994	9,148	677	8,094	9,148	(1,053)	-12%	9,148
Pension and UIF Contributions		679	758	634	56	680	634	46	7%	634
Medical Aid Contributions		155	156	101	10	113	101	12	12%	101
Motor Vehicle Allowance		393	391	406	31	373	406	(33)	-8%	406
Cellphone Allowance		569	591	565	50	586	565	21	4%	565
Housing Allowances								–		
Other benefits and allowances		6	–	71	6	71	71	–		71
Sub Total - Councillors		9,669	11,890	10,926	829	9,918	10,926	(1,008)	-9%	10,926
% increase	4		23.0%	13.0%						13.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,574	8,367	12,216	606	6,714	12,216	(5,501)	-45%	12,216
Pension and UIF Contributions		478	899	1,173	90	1,050	1,173	(123)	-10%	1,173
Medical Aid Contributions		60	191	218	11	140	218	(78)	-36%	218
Overtime								–		
Performance Bonus		302	486	490	–	265	490	(225)	-46%	490
Motor Vehicle Allowance		419	683	817	35	659	817	(158)	-19%	817
Cellphone Allowance		–	6	4	–	–	4	(4)	-100%	4
Housing Allowances		58	108	108	48	48	108	(59)	-55%	108
Acting and post related allowance		15	14	14	3	40	14	26	191%	14
In kind benefits								–		
Sub Total - Senior Managers of Municipality		6,906	10,754	15,040	793	8,917	15,040	(6,123)	-41%	15,040
% increase	4		55.7%	117.8%						117.8%
Other Municipal Staff										
Basic Salaries and Wages		186,389	226,057	205,297	15,587	194,595	204,517	(9,922)	-5%	204,517
Pension and UIF Contributions		38,596	46,445	42,953	3,998	41,215	43,653	(2,438)	-6%	43,653
Medical Aid Contributions		14,414	16,931	15,810	1,237	15,409	15,810	(401)	-3%	15,810
Overtime		27,867	20,506	34,159	3,396	29,951	34,179	(4,228)	-12%	34,179
Performance Bonus		15,161	15,885	15,885	(16)	15,253	15,885	(632)	-4%	15,885
Motor Vehicle Allowance		8,345	8,622	8,622	644	7,491	8,622	(1,130)	-13%	8,622
Cellphone Allowance								–		
Housing Allowances		2,790	3,553	3,553	198	2,341	3,553	(1,212)	-34%	3,553
Other benefits and allowances		9,736	4.778	10,596	968	9,421	10,606	(1,185)	-11%	10,606
Payments in lieu of leave		4,970	3,229	5,565	2,572	5,565	5,565	–		5,565
Long service awards		1,500	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	16,678	15,042	15,291	–	–	15,291	(15,291)	-100%	15,291
Entertainment								–		
Scarcity		2,698	1,945	2,211	188	2,329	2,211	118	5%	2,211
Acting and post related allowance		10,829	5,435	11,538	925	9,725	11,598	(1,873)	-16%	11,598
In kind benefits								–		
Sub Total - Other Municipal Staff		339,973	368,427	371,478	29,697	333,295	371,488	(38,194)	-10%	371,488
% increase	4		8.4%	9.3%						9.3%
Total Parent Municipality		356,548	391,070	397,444	31,319	352,129	397,454	(45,325)	-11%	397,454
TOTAL SALARY, ALLOWANCES & BENEFITS		356,548	391,070	397,444	31,319	352,129	397,454	(45,325)	-11%	397,454
% increase	4		9.7%	11.5%						11.5%
TOTAL MANAGERS AND STAFF		346,879	379,181	386,518	30,490	342,211	386,528	(44,317)	-11%	386,528

Supporting Table SC9: Monthly targets for Cash Receipts and Payments

WC048 Knysna - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2025/26	+1 2026/27	+2 2027/28
Cash Receipts By Source																
Property rates		(35,405)	3,648	39,347	67,193	26,218	26,777	24,295	23,243	24,123	22,914	20,989	91,592	334,933	358,975	372,217
Service charges - Electricity revenue		(25,961)	19,207	20,077	66,229	16,723	20,592	17,911	16,113	19,067	17,881	16,633	301,132	505,603	548,183	611,224
Service charges - Water revenue		(3,274)	82	80	3,369	52	16	30	55	56	71	198	116,738	117,453	141,154	146,377
Service charges - Waste Water Management		(214)	–	–	214	–	–	–	–	–	–	–	69,416	69,416	53,466	53,429
Service charges - Waste Mangement		(2,591)	14	8	2,614	14	11	9	15	9	12	9	56,717	56,842	72,066	74,733
Rental of facilities and equipment		2	90	116	210	168	197	118	91	77	86	77	7,253	8,484	8,767	9,098
Interest earned - external investments		296	474	279	430	425	503	543	639	417	469	575	3,379	8,429	11,241	11,657
Interest earned - outstanding debtors		(440)	–	–	440	–	–	64	–	2,776	565	374	40,601	44,381	23,381	21,811
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		(1,478)	2,263	2,068	5,827	1,784	1,618	1,988	2,139	2,117	1,889	1,486	27,634	49,336	47,143	48,887
Licences and permits		1,349	2,505	3,124	3,073	2,026	1,817	2,362	1,952	2,184	1,635	1,553	(21,909)	1,672	1,734	1,798
Agency services		134	128	127	150	134	130	130	128	133	145	102	3,365	4,807	4,985	5,169
Transfers and Subsidies - Operational		79,239	48,468	221	7,981	4,442	30,959	2	4,226	37,211	815	184	(24,207)	189,540	183,852	174,999
Other revenue		36,239	38,877	38,999	39,102	38,503	35,123	32,787	33,882	36,382	36,343	32,557	(383,021)	15,773	13,471	14,000
Cash Receipts by Source		47,897	115,735	104,444	196,833	90,489	117,743	80,240	82,484	124,552	82,825	74,738	288,691	1,406,670	1,468,418	1,545,398
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1,458	–	–	13,578	8,821	–	–	–	25,485	–	–	15,181	64,523	53,547	45,500
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	18,630	–	–	(17,630)	1,000	12,730	3,000
Short term loans		–	–	–	–	–	–	–	–	–	–	–	(101,522)	(101,522)	60,910	76,534
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	99,440	45,820
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		61	–	1,722	240	1,989	5,637	–	1,627	251	–	–	109,419	120,946	148,394	141,455
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		49,415	115,735	106,166	210,651	101,299	123,380	80,240	84,111	168,919	82,825	74,738	294,138	1,491,617	1,843,439	1,857,706

Cash Payments by Type													-			
Employee related costs		35,056	44,825	41,149	41,434	57,210	43,034	43,449	43,474	53,299	38,545	36,898	(86,331)	392,043	421,320	434,580
Remuneration of councillors		-	-	-	-	-	-	-	-	6,071	1,526	-	3,328	10,926	11,472	11,897
Interest		440	-	470	-	-	13,844	385	112	239	-	-	12,741	28,231	34,765	36,079
Bulk purchases - Electricity		39,545	42,805	39,017	25,910	26,399	24,995	25,906	26,382	24,823	24,946	25,454	94,983	421,164	466,980	498,504
Acquisitions - water & other inventory		2,720	835	1,102	1,572	1,346	1,734	3,102	1,212	571	-	-	39,380	53,572	48,728	64,215
Contracted services		13,213	8,444	12,018	12,515	11,886	21,263	7,880	9,837	15,348	9,633	12,008	72,488	206,532	244,691	281,831
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	16,710	16,710	7,423	3,118
Other expenditure		21,905	15,222	18,512	15,291	17,881	36,530	11,427	16,285	18,826	23,676	13,998	(91,601)	117,952	127,194	84,920
Cash Payments by Type		112,879	112,131	112,269	96,721	114,722	141,398	92,148	97,301	119,177	98,327	88,358	61,698	1,247,130	1,362,574	1,415,143
Other Cash Flows/Payments by Type																
Capital assets		-	5	3,852	4,711	5,626	7,657	6,443	12,155	6,311	4,447	6,734	97,270	155,210	286,706	200,824
Repayment of borrowing		1,159	-	1,526	-	-	22,800	1,215	972	639	-	-	22,365	50,675	(60,910)	(76,534)
Other Cash Flows/Payments		1,546	-	-	-	-	-	-	-	-	1,629	10	98,507	101,692	-	-
Total Cash Payments by Type		115,584	112,136	117,647	101,432	120,348	171,855	99,805	110,429	126,126	104,404	95,102	279,840	1,554,708	1,588,370	1,539,434
NET INCREASE/(DECREASE) IN CASH HELD		(66,168)	3,598	(11,481)	109,219	(19,048)	(48,475)	(19,565)	(26,318)	42,793	(21,579)	(20,364)	14,298	(63,091)	255,069	318,272
Cash/cash equivalents at the month/year beginning:		23,609	(42,560)	(38,961)	(50,443)	58,777	39,728	(8,747)	(28,312)	(54,630)	(11,837)	(33,416)	(53,780)	23,609	(39,482)	215,587
Cash/cash equivalents at the month/year end:		(42,560)	(38,961)	(50,443)	58,777	39,728	(8,747)	(28,312)	(54,630)	(11,837)	(33,416)	(53,780)	(39,482)	(39,482)	215,587	533,859

Note: The figures contained in the above schedule is incorrect the correct Cash and Cash Equivalent balance as at 30 June 2026 amounts to R 146,937,575 (Refer to C6 Statement of Financial Position).

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

WC048 Knysna - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	59,924	22,303	2,252	14,802	22,995	8,192	35.6%	22,995
Roads Infrastructure		–	9,000	2,152	–	2,003	1,202	(802)	-66.7%	1,202
Roads		–	8,000	–	–	1,205	–	1,205	#DIV/0!	–
Capital Spares		–	1,000	2,152	–	799	1,202	(403)	-33.5%	1,202
Electrical Infrastructure		–	2,800	5,224	875	1,985	7,048	5,062	71.8%	7,048
MV Networks		–	2,800	4,613	875	1,508	5,420	(3,911)	-72.2%	5,420
LV Networks		–	–	611	–	477	1,628	(1,151)	-70.7%	1,628
Capital Spares								–		
Water Supply Infrastructure		–	44,424	13,931	1,298	10,414	13,748	3,334	24.3%	13,748
Water Treatment Works		–	2,774	9.868	1,298	7,710	9,685	(1,975)	-20.4%	9,685
Bulk Mains								–		
Distribution		–	650	839	–	–	839	(839)	-100.0%	839
Capital Spares		–	41,000	3,224	–	2,704	3,224	(520)	-16.1%	3,224
Sanitation Infrastructure		–	1,300	397	–	–	397	397	100.0%	397
Pump Station								–		
Reticulation		–	1,300	397	–	–	397	(397)	-100.0%	397
Rail Infrastructure		–	2,400	600	79	400	600	200	33.3%	600
Drainage Collection		–	2,400	600	79	400	600	(200)	-33.3%	600
Community Assets		–	3,800	500	150	152	1,070	918	85.8%	1,070
Community Facilities		–	3,800	500	150	152	1,070	918	85.8%	1,070
Fire/Ambulance Stations		–	3,800	250	152	152	820	(668)	-81.5%	820
Police		–	–	250	(2)	–	250	(250)	-100.0%	250
Computer Equipment		–	750	1,714	–	414	2,648	2,234	84.4%	2,648
Computer Equipment		–	750	1,714	–	414	2,648	(2,234)	-84.4%	2,648
Furniture and Office Equipment		–	803	700	58	697	746	49	6.6%	746
Furniture and Office Equipment		–	803	700	58	697	746	(49)	-6.6%	746
Machinery and Equipment		–	3,988	1,312	43	1,161	1,769	608	34.3%	1,769
Machinery and Equipment		–	3,988	1,312	43	1,161	1,769	(608)	-34.3%	1,769
Transport Assets		–	12,307	14,030	893	10,471	14,519	4,048	27.9%	14,519
Transport Assets		–	12,307	14,030	893	10,471	14,519	(4,048)	-27.9%	14,519
Total Capital Expenditure on new assets	1	–	81,572	40,560	3,396	27,698	43,748	16,050	36.7%	43,748

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

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	32,193	42,194	9,886	14,795	46,156	31,360	67.9%	46,156
Roads Infrastructure		–	13,543	18,020	6,384	10,436	18,020	7,584	42.1%	18,020
Roads		–	13,543	18,020	6,384	10,436	18,020	(7,584)	-42.1%	18,020
Water Supply Infrastructure		–	1,050	11,000	2,686	3,229	15,781	12,552	79.5%	15,781
Distribution		–	1,050	11,000	2,686	3,229	15,781	(12,552)	-79.5%	15,781
Sanitation Infrastructure		–	13,600	9,800	–	228	8,980	8,752	97.5%	8,980
Waste Water Treatment Works		–	13,600	9,800	–	228	8,980	(8,752)	-97.5%	8,980
Solid Waste Infrastructure		–	4,000	3,000	816	816	3,000	2,184	72.8%	3,000
Capital Spares		–	4,000	3,000	816	816	3,000	(2,184)	-72.8%	3,000
Coastal Infrastructure		–	–	375	–	86	375	289	77.0%	375
Promenades		–	–	375	–	86	375	(289)	-77.0%	375
Community Assets		–	1,000	1,000	–	–	1,000	1,000	100.0%	1,000
Sport and Recreation Facilities		–	1,000	1,000	–	–	1,000	1,000	100.0%	1,000
Capital Spares		–	1,000	1,000	–	–	1,000	(1,000)	-100.0%	1,000
Total Capital Expenditure on renewal of existing assets	1	–	33,193	43,194	9,886	14,795	47,156	32,360	68.6%	47,156

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**24,064**	**27,745**	**28,742**	**3,480**	**17,293**	**27,759**	10,466	**37.7%**	**27,759**
Roads Infrastructure		3,016	5,600	5,600	128	2,998	5,455	2,457	**45.0%**	5,455
Roads		3,016	5,600	5,600	128	2,998	5,455	(2,457)	**-45.0%**	5,455
Storm water Infrastructure		779	1,000	1,000	416	532	1,000	468	**46.8%**	1,000
Drainage Collection								–		
Storm water Conveyance		779	1,000	1,000	416	532	1,000	(468)	**-46.8%**	1,000
Attenuation								–		
Electrical Infrastructure		15,736	14,527	15,027	2,675	9,981	15,411	5,431	**35.2%**	15,411
Power Plants								–		
HV Substations		2,185	2,000	2,000	60	1,133	2,000	(867)	**-43.4%**	2,000
HV Switching Station		324	261	261	–	34	261	(227)	**-87.0%**	261
HV Transmission Conductors		589	1,004	1,504	478	979	1,504	(525)	**-34.9%**	1,504
MV Networks		4,664	5,313	5,313	870	2,832	5,228	(2,396)	**-45.8%**	5,228
LV Networks		7,975	5,948	5,948	1,267	5,003	6,418	(1,415)	**-22.1%**	6,418
Capital Spares								–		
Water Supply Infrastructure		3,376	5,038	5,388	167	2,899	4,261	1,362	**32.0%**	4,261
Water Treatment Works		2,856	4,155	4,155	112	2,813	3,759	(945)	**-25.2%**	3,759
Capital Spares		520	883	1,233	55	86	502	(417)	**-83.0%**	502
Sanitation Infrastructure		564	1,230	1,230	42	464	1,186	721	**60.8%**	1,186
Waste Water Treatment Works		564	1,230	1,230	42	464	1,186	(721)	**-60.8%**	1,186
Solid Waste Infrastructure		592	350	497	51	419	447	27	**6.1%**	447
Waste Transfer Stations		592	350	497	51	419	447	(27)	**-6.1%**	447
Community Assets		**3,273**	**2,821**	**2,933**	**127**	**2,924**	**3,063**	**139**	**4.5%**	**3,063**
Community Facilities		1,558	1,271	1,304	27	1,276	1,304	28	**2.1%**	1,304
Halls		545	455	475	20	472	475	(3)	-0.7%	475
Museums		13	–	–	–	–	–	–		–
Libraries		61	75	82	5	77	82	(6)	-6.8%	82
Cemeteries/Crematoria		444	306	311	2	306	311	(5)	-1.6%	311
Police		18	35	35	–	23	35	(12)	-35.5%	35
Purls								–		
Public Open Space		477	400	400	–	398	400	(2)	-0.4%	400
Sport and Recreation Facilities		1,715	1,550	1,629	100	1,648	1,759	111	**6.3%**	1,759
Indoor Facilities								–		
Outdoor Facilities		1,715	1,550	1,629	100	1,648	1,759	(111)	-6.3%	1,759
Other assets		**918**	**716**	**716**	**75**	**437**	**507**	**70**	**13.8%**	**507**
Operational Buildings		722	714	714	75	437	505	68	**13.4%**	505
Municipal Offices		721	713	713	75	437	505	(68)	-13.4%	505
Depots		1	1	1	–	1	1	0	0.2%	1
Capital Spares								–		
Housing		196	2	2	–	–	2	2	**100.0%**	2
Staff Housing		2	2	2	–	–	2	(2)	-100.0%	2
Social Housing		194	–	–	–	–	–	–		–
Transport Assets		**8,673**	**7,276**	**7,940**	**739**	**5,232**	**7,911**	**2,680**	33.9%	**7,911**
Transport Assets		8,673	7,276	7,940	739	5,232	7,911	(2,680)	-33.9%	7,911
Total Repairs and Maintenance Expenditure	1	**36,928**	**38,559**	**40,331**	**4,421**	**25,886**	**39,241**	**13,355**	**34.0%**	**39,241**

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**45,861**	**55,871**	**45,506**	**2,437**	**29,398**	**45,506**	16,108	**35.4%**	**45,506**
Roads Infrastructure		9,617	10,932	10,933	498	5,975	10,933	4,958	**45.3%**	10,933
Roads		9,617	10,932	10,933	498	5,975	10,933	(4,958)	**-45.3%**	10,933
Storm water Infrastructure		20	1,151	1,151	85	1,015	1,151	136	**11.8%**	1,151
Drainage Collection		20	1,151	1,151	85	1,015	1,151	(136)	**-11.8%**	1,151
Electrical Infrastructure		8,994	19,913	13,345	654	7,851	13,345	5,495	**41.2%**	13,345
Power Plants		3	–	18	–	–	18	(18)	**-100.0%**	18
HV Substations		8,991	19,913	13,327	654	7,851	13,327	(5,477)	**-41.1%**	13,327
Water Supply Infrastructure		19,180	21,764	17,802	1,195	14,336	17,802	3,465	**19.5%**	17,802
Distribution		19,180	21,764	17,802	1,195	14,336	17,802	(3,465)	**-19.5%**	17,802
Sanitation Infrastructure		6,367	44	163	–	50	163	113	**69.1%**	163
Pump Station		–	–	72	–	–	72	(72)	**-100.0%**	72
Reticulation		41	–	–	–	–	–	–		–
Waste Water Treatment Works		6,282	–	47	–	–	47	(47)	**-100.0%**	47
Outfall Sewers								–		
Toilet Facilities		44	44	44	–	50	44	6	**13.8%**	44
Capital Spares								–		
Solid Waste Infrastructure		1,604	1,988	2,019	6	69	2,019	1,950	**96.6%**	2,019
Landfill Sites		1,604	1,988	2,019	6	69	2,019	(1,950)	**-96.6%**	2,019
Information and Communication Infrastructure		78	80	93	0	101	93	(8)	**-8.7%**	93
Distribution Layers		78	80	93	0	101	93	8	**8.7%**	93
Capital Spares								–		
Community Assets		**2,093**	**2,061**	**3,234**	**74**	**2,369**	**3,234**	**865**	**26.8%**	**3,234**
Community Facilities		1,464	1,323	2,478	55	1,614	2,478	864	**34.9%**	2,478
Halls		618	619	726	9	690	726	(37)	-5.0%	726
Centres		7	7	558	0	9	558	(549)	-98.4%	558
Fire/Ambulance Stations		46	58	58	3	32	58	(25)	-43.8%	58
Testing Stations		0	0	0	0	0	0	(0)	-88.3%	0
Museums		6	–	6	0	1	6	(5)	-90.9%	6
Libraries		437	243	392	32	382	392	(10)	-2.5%	392
Cemeteries/Crematoria		15	58	142	10	119	142	(22)	-15.7%	142
Police		2	–	–	–	–	–	–		–
Purls		116	122	126	0	138	126	12	9.8%	126
Public Ablution Facilities		–	–	5	0	1	5	(5)	-87.4%	5
Markets								–		
Stalls		27	23	272	1	28	272	(244)	-89.7%	272
Taxi Ranks/Bus Terminals		191	191	194	1	215	194	20	10.4%	194
Capital Spares								–		
Sport and Recreation Facilities		629	738	756	19	755	756	1	**0.2%**	756
Indoor Facilities		–	717	717	16	717	717	–		717
Outdoor Facilities		629	21	39	3	38	39	(1)	-3.6%	39
Capital Spares								–		
Investment properties		**136**	**136**	**170**	**14**	**164**	**170**	6	3.5%	**170**
Revenue Generating		136	136	170	14	164	170	6	**3.5%**	170
Improved Property		136	136	170	14	164	170	(6)	-3.5%	170
Other assets		**703**	**688**	**945**	**35**	**823**	**945**	**122**	**12.9%**	**945**
Operational Buildings		703	688	871	35	823	871	48	**5.5%**	871
Municipal Offices		703	688	871	35	823	871	(48)	-5.5%	871
Housing		–	1	74	–	–	74	74	**100.0%**	74
Staff Housing								–		
Social Housing		–	1	74	–	–	74	(74)	-100.0%	74
Intangible Assets		**15**	**15**	**124**	**2**	**28**	**124**	**96**	77.6%	**124**
Servitudes								–		
Licences and Rights		15	15	124	2	28	124	96	**77.6%**	124
Computer Software and Applications		15	15	124	2	28	124	(96)	-77.6%	124
Computer Equipment		**911**	**839**	**1,922**	**51**	**1,190**	**1,922**	**732**	38.1%	**1,922**
Computer Equipment		911	839	1,922	51	1,190	1,922	(732)	-38.1%	1,922
Furniture and Office Equipment		**1,821**	**7,412**	**10,052**	**656**	**8,134**	**10,052**	**1,918**	19.1%	**10,052**
Furniture and Office Equipment		1,821	7,412	10,052	656	8,134	10,052	(1,918)	-19.1%	10,052
Machinery and Equipment		**789**	**1,142**	**3,805**	**253**	**3,557**	**3,805**	**248**	6.5%	**3,805**
Machinery and Equipment		789	1,142	3,805	253	3,557	3,805	(248)	-6.5%	3,805
Transport Assets		**1,832**	**383**	**2,790**	**168**	**2,486**	**2,790**	**304**	10.9%	**2,790**
Transport Assets		1,832	383	2,790	168	2,486	2,790	(304)	-10.9%	2,790
Total Depreciation	1	**54,161**	**68,548**	**68,548**	**3,690**	**48,149**	**68,548**	**20,399**	**29.8%**	**68,548**

Supporting Table SC13(e): Upgrading of Existing Assets

WC048 Knysna - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	57,170	50,748	11,433	32,985	43,390	10,405	24.0%	43,390
Roads Infrastructure		–	25,112	10,417	3,162	9,718	11,200	1,482	13.2%	11,200
Roads		–	25,112	10,417	3,162	9,718	11,200	(1,482)	-13.2%	11,200
Storm water Infrastructure		–	1,500	1,600	568	661	1,600	939	58.7%	1,600
Drainage Collection		–	1,500	1,600	568	661	1,600	(939)	-58.7%	1,600
Electrical Infrastructure		–	8,696	8,696	3,403	8,548	8,696	148	1.7%	8,696
MV Substations		–	8,696	8,696	3,403	8,548	8,696	(148)	-1.7%	8,696
Water Supply Infrastructure		–	15,162	24,635	3,778	13,113	15,965	2,852	17.9%	15,965
Dams and Weirs		–	–	4,300	2,608	2,608	4,300	(1,692)	-39.4%	4,300
Bulk Mains		–	917	917	–	–	917	(917)	-100.0%	917
Distribution		–	14,245	19,418	1,170	10,505	10,747	(243)	-2.3%	10,747
Sanitation Infrastructure		–	6,700	5,400	–	423	5,400	4,977	92.2%	5,400
Pump Station		–	3,000	3,200	–	336	3,200	(2,864)	-89.5%	3,200
Reticulation		–	3,300	1,800	–	88	1,800	(1,712)	-95.1%	1,800
Waste Water Treatment Works		–	400	400	–	–	400	(400)	-100.0%	400
Solid Waste Infrastructure		–	–	–	522	522	530	8	1.5%	530
Landfill Sites								–		
Waste Transfer Stations		–	–	–	522	522	530	(8)	-1.5%	530
Community Assets		–	–	2,074	–	1,970	2,457	486	19.8%	2,457
Community Facilities		–	–	153	–	53	56	3	5.6%	56
Halls		–	–	–	–	(3)	–	(3)	#DIV/0!	–
Cemeteries/Crematoria		–	–	153	–	56	56	(0)	0.0%	56
Sport and Recreation Facilities		–	–	1,921	–	1,918	2,401	483	20.1%	2,401
Indoor Facilities								–		
Outdoor Facilities		–	–	1,921	–	1,918	2,401	(483)	-20.1%	2,401
Other assets		–	650	474	26	167	300	133	44.3%	300
Operational Buildings		–	650	474	26	167	300	133	44.3%	300
Municipal Offices		–	650	474	26	167	300	(133)	-44.3%	300
Total Capital Expenditure on upgrading of existing assets	1	–	57,820	53,296	11,459	35,123	46,147	11,024	23.9%	46,147

APPENDIX A - Capex Report as at 30 June 2026

Include Yes

2025/26 mSCOA CAPITAL FINANCIAL PERFORMANCE REPORT AS AT 30 JUNE 2026

Row Labels	LEDGER ACCOUNT	VOTE DESCRIPTION	MSCOA CODE	MSCOA EXPENDITURE DESCRIPTION	FUNDING SOURCES	ORIGINAL BUDGET	FEBRUARY ADJUSTED BUDGET (Incl. Virements)	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive & Council						84,700	66,240	52,542	66,240	13,698	-	13,698
MUNICIPAL MANAGER	28-32-85-20-1151	Program Office Equipment	9/108-2-2	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Furniture an	Internally Generated Funds	38,900	38,900	35,458	38,900	3,442	-	3,442
	28-32-85-20-1155	Program Office Furniture	9/108-3-3	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Furniture an	Internally Generated Funds	45,800	27,340	17,084	27,340	10,256	-	10,256
Vote 2 - Corporate Services						1,050,000	2,959,869	714,157	2,959,869	67,795	2,217,551	28,162
DIRECTOR: CORPORATE	28-33-85-20-4155	Program Office Furniture	9/101-39-39	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Furniture an	Internally Generated Funds	300,000	23,912	23,912	23,912	-	-	-
	28-33-85-20-4010	New airconditioners	9/101-62-62	New airconditioners	Internally Generated Funds	-	287,500	276,100	287,500	11,400	9,800	1,600
INFORMATION TECHNOLOGY	28-66-85-26-1152	Program Computer Equipment	9/106-6-8	Replacement Laptops	Internally Generated Funds	300,000	290,540	288,642	290,540	1,898	-	1,898
			9/106-6-9	Replacement Desktops		250,000	190,000	81,650	190,000	48,350	29,835	18,515
	28-66-85-25-8002	New Server	9/106-212277-360890	PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisitions	Internally Generated Funds	-	2,177,917	-	2,177,917		2,177,916	1
	28-66-85-26-1070	Switches/Upgrade Network	9/106-212277-60890	PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisit	Internally Generated Funds	200,000	50,000	43,853	50,000	6,147	-	6,147
Vote 3 - Financial Services						45,000	28,105	28,105	28,105	-	-	-
DIRECTOR: FINANCE	28-62-85-25-9151	Program Office Equipment	9/101-57-57	Assets: Non-current Assets - Property: Plant and Equipment - Cost Model - Furnitur	Internally Generated Funds	15,000	10,825	10,825	10,825	-	-	-
	28-62-85-25-9155	Program Office Furniture	9/101-2-16	Assets: Non-current Assets - Property: Plant and Equipment - Cost Model - Furnitur	Internally Generated Funds	30,000	17,280	17,280	17,280	-	-	-
Vote 5 - Planning & Development						9,200,000	1,254,696	1,918,771	1,254,696	(664,075)	538,135	(1,202,210)
ENVIRONMENTAL MANAGEMENT	28-83-84-28-7504	Flood intervention (MDRG)	9/183-219087-60975	PPE:Cost Model:Coastal Infrastructure:Cost:Acquisition	National Government Grants	-	288,696	-	288,696	288,696	23,948	264,748
	28-83-85-28-7505	Flood Intervention - Knoetzie	9/183-99077-360975	PPE:Cost Model:Coastal Infrastructure:Cost:Acquisition	Internally Generated Funds	-	86,000	85,993	86,000	7	-	7
HOUSING ADMINISTRATION	28-48-84-22-4011	Sedgefield Infill - Informal Settlements Upgrading Partnership Grant	9/105-28-28	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Other Assets	Provincial Government Grants	8,000,000	-	1,204,598	-	(1,204,598)	457,210	(1,661,808)
	28-48-85-22-4066	Subsoil drains - Bongani Khayalethu Valley	9/105-55-55	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Storm water	Internally Generated Funds	1,200,000	500,000	400,181	500,000	99,819	56,977	42,842
	28-48-85-31-4011	Installation of Septic Tanks in Informal Areas (Pilot)	9/105-210477-360737	Installation of Septic Tanks in Informal Areas (Pilot)	Internally Generated Funds	-	380,000	228,000	380,000	152,000	-	152,000
Vote 6 - Community Services						20,618,120	20,556,264	14,567,630	20,556,264	5,494,635	3,998,896	1,989,738
CEMETERY	28-39-85-20-7020	Fencing at cemetery	9/124-219577-361026	PPE:Cost Model:Community Assets:Cost:Acquisitions	Internally Generated Funds	-	55,940	55,939	55,940	1	-	1
	28-39-85-20-7155	Mini digger loader	9/124-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	450,000	-	-	-	-	-	-
CLEANSING REFUSE REMOVAL SERV.	28-72-85-26-9075	Compactor Trucks	9/113-212677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	5,000,000	5,531,554	5,321,124	5,531,554	210,430	-	210,430
	28-72-85-26-9076	Class 1 Noise Level Meter (2)	9/119-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	200,000	-	-	-		-	-
HALLS / FACILITIES	28-41-85-21-4008	Furniture Equipment	9/103-32-32	Furniture Equipment	Internally Generated Funds	313,200	280,436	266,998	280,436	13,438	1,285	12,152
LIBRARY	28-51-85-22-9070	Ablution Sedgefield Library	9/151-22077-61048	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	250,000	250,000	142,700	250,000	107,300	490	106,810
	28-51-85-22-9071	Fence Old Goal	9/151-102077-61043	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	200,000	26,000	26,000	26,000	-	-	-
PARKS RECREATION	28-59-85-21-5060	New Bakkie	9/115-20-20	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Transport As	Internally Generated Funds	480,000	391,076	391,076	391,076	(0)	-	(0)
	28-59-85-23-5005	Small Plant Equipment	9/115-30-30	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	187,920	359,780	262,098	359,780	97,682	52,562	45,120
	28-59-85-21-5002	New Tipper Truck	9/115-212677-360074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:Acquisitions	Internally Generated Funds	-	521,217	521,217	521,217		-	(0)
	28-59-85-29-5080	New Tractor (bosslekappers)	9/115-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	75,000	75,000	65,217	75,000	9,783	-	9,783

Include | Yes

2025/26 mSCOA CAPITAL FINANCIAL PERFORMANCE REPORT AS AT 30 JUNE 2026

Row Labels	LEDGER ACCOUNT	VOTE DESCRIPTION	MSCOA CODE	MSCOA EXPENDITURE DESCRIPTION	FUNDING SOURCES	ORIGINAL BUDGET	FEBRUARY ADJUSTED BUDGET (Incl. Virements)	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive & Council						84,700	66,240	52,542	66,240	13,698	-	13,698
MUNICIPAL MANAGER	28-32-85-20-1151	Program Office Equipment	9/108-2-2	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Furniture an	Internally Generated Funds	38,900	38,900	35,458	38,900	3,442	-	3,442
	28-32-85-20-1155	Program Office Furniture	9/108-3-3	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Furniture an	Internally Generated Funds	45,800	27,340	17,084	27,340	10,256	-	10,256
Vote 2 - Corporate Services						1,090,000	2,959,869	714,157	2,959,869	67,795	2,217,551	28,162
DIRECTOR: CORPORATE	28-33-85-20-4155	Program Office Furniture	9/101-39-39	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Furniture an	Internally Generated Funds	300,000	23,912	23,912	23,912	-	-	-
	28-33-85-20-4010	New airconditioners	9/101-62-62	New airconditioners	Internally Generated Funds	-	287,500	276,100	287,500	11,400	9,800	1,600
INFORMATION TECHNOLOGY	28-66-85-26-1152	Program Computer Equipment	9/106-6-8	Replacement Laptops	Internally Generated Funds	300,000	290,540	288,642	290,540	1,898	-	1,898
			9/106-6-9	Replacement Desktops		250,000	130,000	81,650	130,000	48,350	29,835	18,515
	28-66-85-25-8002	New Server	9/106-212277-360890	PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisitions	Internally Generated Funds	-	2,177,917	-	2,177,917		2,177,916	1
	28-66-85-26-1070	Switches/Upgrade Network	9/106-212277-60890	PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisit	Internally Generated Funds	200,000	50,000	43,853	50,000	6,147	-	6,147
Vote 3 - Financial Services						45,000	28,105	28,105	28,105	-	-	-
DIRECTOR: FINANCE	28-62-85-25-9151	Program Office Equipment	9/101-57-57	Assets: Non-current Assets - Property: Plant and Equipment - Cost Model - Furnitur	Internally Generated Funds	15,000	10,825	10,825	10,825	-	-	-
	28-62-85-25-9155	Program Office Furniture	9/101-2-16	Assets: Non-current Assets - Property: Plant and Equipment - Cost Model - Furnitur	Internally Generated Funds	30,000	17,280	17,280	17,280	-	-	-
Vote 5 - Planning & Development						9,200,000	1,254,696	1,918,771	1,254,696	(664,075)	538,135	(1,202,210)
ENVIRONMENTAL MANAGEMENT	28-83-84-28-7504	Flood Intervention (MDRG)	9/183-213087-80975	PPE:Cost Model:Coastal Infrastructure:Cost:Acquisition	National Government Grants	-	288,696	-	288,696	288,696	23,948	264,748
	28-83-85-28-7505	Flood Intervention - Knoetzie	9/183-93077-360975	PPE:Cost Model:Coastal Infrastructure:Cost:Acquisition	Internally Generated Funds	-	86,000	85,993	86,000	7	-	7
HOUSING ADMINISTRATION	28-48-84-22-4011	Sedgefield Infill - Informal Settlements Upgrading Partnership Grant	9/105-28-28	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Other Assets	Provincial Government Grants	8,000,000	-	1,204,598	-	(1,204,598)	457,210	(1,661,808)
	28-48-85-22-4066	Subsoil drains - Bongani Khayalethu Valley	9/105-55-55	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Storm water	Internally Generated Funds	1,200,000	500,000	400,181	500,000	99,819	56,977	42,842
	28-48-85-31-4011	Installation of Septic Tanks in Informal Areas (Pilot)	9/105-210477-360737	Installation of Septic Tanks in Informal Areas (Pilot)	Internally Generated Funds	-	380,000	228,000	380,000	152,000	-	152,000
Vote 6 - Community Services						20,618,120	20,556,264	14,567,630	20,556,264	5,484,635	1,998,896	1,989,738
CEMETERY	28-39-85-20-7020	Fencing at cemetery	9/124-219577-361026	PPE:Cost Model:Community Assets:Cost:Acquisitions	Internally Generated Funds	-	55,940	55,939	55,940	1	-	1
	28-39-85-20-7155	Mini digger loader	9/124-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	450,000	-	-	-	-	-	-
CLEANSING REFUSE REMOVAL SERV.	28-72-85-26-9075	Compactor Trucks	9/113-212677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	5,000,000	5,531,554	5,321,124	5,531,554	210,430	-	210,430
	28-72-85-26-9076	Class 1 Noise Level Meter (2)	9/113-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	200,000	-	-	-		-	-
HALLS / FACILITIES	28-41-85-21-4008	Furniture Equipment	9/103-32-32	Furniture Equipment	Internally Generated Funds	313,200	280,436	266,998	280,436	13,438	1,285	12,152
LIBRARY	28-51-85-22-9070	Ablution Sedgefield Library	9/151-22077-61048	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	250,000	250,000	142,700	250,000	107,300	490	106,810
	28-51-85-22-9071	Fence Old Goal	9/151-102077-61048	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	200,000	26,000	26,000	26,000	-	-	-
PARKS RECREATION	28-53-85-21-5060	New Bakkie	9/115-20-20	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Transport As	Internally Generated Funds	480,000	391,076	391,076	391,076	(0)	-	(0)
	28-53-85-23-5005	Small Plant Equipment	9/115-30-30	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	187,920	359,780	262,098	359,780	97,682	52,562	45,120
	28-53-85-21-5002	New Tipper Truck	9/115-212677-360074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:Acquisitions	Internally Generated Funds	-	521,217	521,217	521,217		-	(0)
	28-53-85-23-5080	New Tractor (bosslekappers)	9/115-212477-60788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acq	Internally Generated Funds	75,000	75,000	65,217	75,000	9,783	-	9,783

	28-89-85-31-0012	Refurbishment of biodisk in Karatara	9/111-20477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	400,000	400,000	-	400,000	400,000	-	400,000
	28-89-85-31-0086	Refurbishment of knysna Waste Water Treatment Works	9/111-210477-60737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisit	Internally Generated Funds	3,500,000	3,500,000	-	3,500,000		-	3,500,000
SEWERAGE RETICULATION SERVICES	28-90-80-31-3010	MCC Replacement	9/112-59-59	MCC Replacement	Internally Generated Funds	1,000,000	1,000,000	-	1,000,000	1,000,000	-	1,000,000
	28-90-80-31-3020	Replacement of Pump, Valves and rails	9/112-60-60	Pump Replacement	Internally Generated Funds	600,000	740,149	493,334	740,149	246,815	32,900	213,915
	28-90-80-31-3023	Brenton on Lake to Belvedere Sewer Link	9/112-65-65	Brenton on Lake to Belvedere Sewer Link	Internally Generated Funds	500,000	500,000	87,825	500,000	412,175	-	412,175
	28-90-85-31-3085	Bulk Sewer Services Damsebos next to Uniondale Road	9/112-80-80	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Sanitatio	Internally Generated Funds	300,000	197,409	-	197,409	197,409	-	197,409
	28-90-85-31-3015	Upgrade main Sewer Pump Station and sewers in the CBD	9/112-81-81	Assets:Non-current:PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	2,500,000	2,500,000	158,962	2,500,000	2,341,038	834,497	1,506,541
	28-90-85-31-3098	Rehabilitation of the khayalethu sewer project	9/112-70477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	8,500,000	4,000,000	-	4,000,000	4,000,000	-	4,000,000
	28-90-85-31-4004	New Inlets at Sewer Pumpstations	9/112-213277-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Sanitation In	Internally Generated Funds	500,000	200,000	-	200,000	200,000	-	200,000
	28-90-85-31-3040	Sedgefield Bulk Sewer Services Counter-Funding	9/112-20877-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	1,800,000	600,000	-	600,000	600,000	-	600,000
	28-90-85-31-4005	Upgrade of Hornlee Agter Street Sewer Pipeline	9/112-90877-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Sanitation In	Internally Generated Funds	1,000,000	700,000	-	700,000	700,000	-	700,000
	28-90-85-31-4007	Replacement of Sewerage Line: Gordon Street	9/112-100477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	800,000	300,000	-	300,000		-	300,000
	28-90-85-31-3099	Salt River Sewer Pumpstation Upgrade Outfall Sewers	9/112-103477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	500,000	700,000	176,697	700,000	523,303	171,129	352,174
	28-90-85-31-4008	Installation of Septic Tanks in informal Areas	9/112-213277-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Internally Generated Funds	500,000	-	-	-		-	-
WATER PURIFICATION WORKS	28-92-85-21-3012	Refurbish steel section at Akkerkloof	9/118-37-37	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Suppl	Internally Generated Funds	-	4,300,000	2,607,827	4,300,000	1,692,174	-	1,692,174
	28-92-84-32-0108	Municipal Water Resilience Grant - W C P A	9/118-211877-60703	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Suppl	Provincial Government Grants	2,173,913	6,324,650	4,660,279	6,324,650	1,664,371	1,631,858	32,513
WATER RETICULATION	28-93-84-32-3032	Water services infrastructure Grant	9/119-78-78	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Suppl	National Government Grants	6,086,957	6,086,957	6,083,265	6,086,957	3,692	-	3,692
	28-93-80-31-3037	Re-align Karawater pipeline	9/119-82-82	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Su	Internally Generated Funds	800,000	200,000	-	200,000	200,000	-	200,000
	28-93-80-31-3040	Old Place Pipe replacement - Melkhoud, Old Toll Road, Camdeboo, Sand	9/119-85-85	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Su	Internally Generated Funds	250,000	200,000	-	200,000	200,000	-	200,000
	28-93-80-31-3060	Purchase of new 20mm Water Meters	9/119-95-95	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Su	Borrowings	40,000,000	-	-	-	-	-	-
	28-93-85-32-3016	Bulk Water Supply - Rheenendal	9/119-99-99	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Su	Internally Generated Funds	917,160	917,160	-	917,160	917,160	97,002	820,158
	28-93-85-31-3001	Bulk Water Supply - Karatara	9/119-101-101	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Suppl	Internally Generated Funds	650,000	839,035	-	839,035	839,035	-	839,035
	28-93-84-32-3282	MIG: 196403 - New Lower River Dam	9/119-133-133	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - Water Su	National Government Grants	-	2,020,465	1,976,460	2,020,465	44,005	-	44,005
	28-93-85-32-3098	Smart Meters Installation	9/119-211677-60720	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Suppl	Internally Generated Funds	1,000,000	3,223,722	2,703,679	3,223,722	520,043	9,330	510,713
	28-93-84-31-3062	Upgrade Bulk Water Supply Rheenendal	9/119-59287-360635	PPE:Cost Model:Water Supply Infrastructure:Distributio	National Government Grants	5,348,859	3,851,763	4,421,488	3,851,763	(569,725)	234,111	(803,836)
	28-93-85-32-4101	Upgrade of Howard Street Pipeline	9/119-91677-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	1,432,000	432,000	-	432,000	432,000	-	432,000
	28-93-85-32-4105	Upgrade of Sandpiper Street Pipeline	9/119-91877-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	410,150	110,150	-	110,150	110,150	-	110,150
	28-93-85-32-4104	Upgrade of Westhill Pipeline	9/119-1010077-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	408,850	108,850	-	108,850	108,850	-	108,850
	28-93-85-32-4103	Upgrade of Agter Street Pipeline	9/119-910077-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	403,650	103,650	-	103,650	103,650	-	103,650
	28-93-85-32-4102	Upgrade of Reinecke Street pipeline	9/119-91777-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	154,050	54,050	-	54,050	54,050	-	54,050
	28-93-85-32-4201	Water Disaster Management :2026	9/119-210577-960601	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Suppl	Internally Generated Funds	-	7,310,511	227,539	7,310,511	7,082,972	3,854,381	3,228,591
	28-93-85-32-4202	Lower Knysna River Dam: Co-funding	9/119-211877-360635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	-	600,000	579,844	600,000	20,156	-	20,156
	28-93-84-32-4008	MIG:Knysna Emergency Drought Relief 25/26	9/119-21058-993005	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Water Suppl	National Government Grants	-	8,070,752	3,001,922	8,070,752		6,102,965	(1,034,135)
Grand Total						172,584,854	137,049,828	77,620,611	137,049,828	45,118,733	32,656,936	26,772,281

Directorate	ORIGINAL BUDGET	FEBRUARY ADJUSTED BUDGET (Incl. Virements)	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMITMENTS	AVAILABLE
Vote 1 - Executive and Council	84,700	66,240	52,542	66,240	13,698	-	13,698
% Expenditure Vote 1	62%	79%					
Vote 2 - Corporate Services	1,050,000	2,959,869	714,157	2,959,869	67,795	2,217,551	28,162
% Expenditure Vote 2	68%	24%					
Vote 3 - Financial Services	45,000	28,105	28,105	28,105	-	-	-
% Expenditure Vote 3	62%	100%					
Vote 5 - Planning & Developme	9,200,000	1,254,696	1,918,771	1,254,696	(664,075)	538,135	(1,202,210)
% Expenditure Vote 5	21%	153%					
Vote 6 - Community Services	20,618,120	20,556,264	14,567,630	20,556,264	5,484,635	3,998,896	1,989,738
% Expenditure Vote 6	71%	71%					
Vote 7 - Electrical Services	16,495,652	19,945,028	12,147,529	19,945,028	5,787,007	5,962,207	1,835,492
% Expenditure Vote 7	74%	61%					
Vote 8 - Technical Services	125,091,382	92,239,626	48,192,078	92,239,626	34,429,673	19,940,148	24,107,401
% Expenditure Vote 8	39%	52%					
Grand Total	172,584,854	137,049,828	77,620,611	137,049,828	45,118,733	32,656,936	26,772,281