ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

inclusive || innovative || inspired

# Monthly Budget Statement

## (Section 71 of the MFMA)

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

## August 2026

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## PART 1: IN-YEAR REPORT

## 1. LEGAL CONTEXT

### 1.1 Monthly Budget Statement

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

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

*(a) Actual revenue, per revenue source;*

*(b) Actual borrowings;*

*(c) Actual expenditure, per vote;*

*(d) Actual capital expenditure, per vote*

*(e) The amount of any allocations received;*

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

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

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

*(g) When necessary, an explanation of –*

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

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

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

*(2) The statement must include –*

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

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

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

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

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

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

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

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

## 1.2 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

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

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

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

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

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

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

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

*(ii) The tabling of an adjustments budget; or*

*(iii) Steps in terms of Chapter 13; and*

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

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

**EXECUTIVE MAYOR'S REPORT**

**2.1 In-Year Report: Monthly Budget Statement**

2.1.1 This report represents the Section 71 MFMA Monthly Budget Statement for the month ended 31 August 2026 and reflects the implementation of the budget and the financial situation 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 the Municipality as at the end of August 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 The Cash and Cash Equivalents balance of R 169.6 million as of 31 August 2026 exceeded the commitments of R 67.0 million by R 102.7 million, which therefore indicates that the municipality has the ability to timeously meet obligations.

2.2.2 Outstanding debt amounting to R 286.0 million has been handed over to external debt collection agencies in the 2026 calendar year. The annual billing processed in July 2026, primarily for Property Rates, Refuse and Sanitation, significantly increases the Outstanding Debtors balance as homeowners have until 30 September 2026 to pay in full for the annual billing.

2.2.3 Due to various reasons, the traffic and security service providers continue to provide services via Deviations. These continued deviations expose to Municipality to undue material audit risk. Security costs will substantially increase as a result of various councillors receiving protection. The budget shortfall will be addressed in the Mid-Year February 2027 Adjustments Budget.

2.2.4 A Roll-Over Adjustments Budget was approved by Council in August 2026. The Roll-Overs related to projects funded from Internally Generated Fund.s

**2.3 Recommendations**

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

(b) That the Mayoral Committee notes that the Section 71 Monthly Budget Statement as at 31 August 2026 will be published on the municipal website and will also be forwarded to the National Treasury and the Western Cape Provincial Treasury.

**CLLR THANDO MATIKA**
**EXECUTIVE MAYOR**
**DATE: 14 September 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 August 2026.

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

3.1.3 The financial performance of the operating and capital budget for the 2026/2027 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 22 in the table below) of R 376.9 million against the Year-to-date total Budgeted operating revenue of R 393.1 million (capital grants excluded) results in a negative variance of R16.2 million (-4.1%). Variances of a material value in nature are presented with appropriate comments in the Variance Report included hereunder.

| 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 | 500,277,436 | 500,277,436 | 92,982,736 | 99,436,708 | -6,453,972 | -6.5% | Refer to the variance report below |
| 2 | Service charges - Water | 136,197,077 | 136,197,077 | 33,747,423 | 34,454,991 | -707,568 | -2.1% | Refer to the variance report below |
| 3 | Service charges - Waste Water Management | 51,704,255 | 51,704,255 | 8,391,599 | 9,035,533 | -643,934 | -7.1% | Refer to the variance report below |
| 4 | Service charges - Waste management | 70,406,977 | 70,406,977 | 21,959,361 | 27,663,246 | -5,703,885 | -20.6% | Refer to the variance report below |
| 5 | Sale of Goods and Rendering of Services | 8,003,945 | 8,003,945 | 1,262,238 | 2,018,259 | -756,021 | -37.5% | Refer to the variance report below |
| 6 | Agency services | 4,334,552 | 4,334,552 | 712,118 | 756,056 | -43,938 | -5.8% | |
| 7 | Interest earned from Receivables | 14,580,926 | 14,580,926 | 5,126,427 | 5,497,929 | -371,502 | -6.8% | |
| 8 | Interest from Current and Non Current Assets | 11,240,674 | 11,240,674 | 1,957,208 | 1,414,393 | 542,815 | 38.4% | Refer to the variance report below |
| 9 | Rental from Fixed Assets | 7,657,310 | 7,657,310 | 2,158,203 | 1,876,966 | 281,237 | 15.0% | Refer to the variance report below |
| 10 | Licence and permits | 248,070 | 248,070 | 23,368 | 22,364 | 1,004 | 4.5% | |
| 11 | Special rating levies | 0 | 0 | 238,372 | 0 | 238,372 | 0.0% | |
| 12 | Construction Contract Revenue | 26,890,000 | 26,890,000 | 2,695,662 | 4,339,001 | -1,643,339 | -37.9% | Refer to the variance report below |
| 13 | Development Charges | 1,538,705 | 1,538,705 | 501,524 | 234,429 | 267,095 | 113.9% | Refer to the variance report below |
| 14 | Operational Revenue | 1,891,212 | 1,891,212 | 74,572 | 1,509,047 | -1,434,475 | -95.1% | Refer to the variance report below |
| 15 | Property rates | 389,118,322 | 389,118,322 | 127,866,160 | 126,404,250 | 1,461,910 | 1.2% | Refer to the variance report below |
| 16 | Fines, penalties and forfeits | 98,017,392 | 98,017,392 | 12,293,033 | 13,323,213 | -1,030,180 | -7.7% | Refer to the variance report below |
| 17 | Licence and permits | 1,259,365 | 1,259,365 | 242,226 | 219,790 | 22,436 | 10.2% | |
| 18 | Transfers and subsidies - Operational | 171,225,823 | 171,765,823 | 63,050,320 | 63,051,792 | -1,472 | 0.0% | |
| 19 | Interest (Property Rates) | 8,800,000 | 8,800,000 | 1,603,777 | 1,798,745 | -194,968 | -10.8% | |
| 20 | Gains on disposal of Fixed and Intangible Assets | 12,730,000 | 12,730,000 | 0 | 0 | 0 | 0.0% | |
| 21 | Other Gains | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 22 | **Total Revenue (Capital Grants Excluded)** | **1,516,122,041** | **1,516,662,041** | **376,886,327** | **393,056,712** | **-16,170,385** | **-4.1%** | |

3.2.2 The Year-to-date total actual operating expenditure (Row 36 in the table below) of R 160.9 million against the total Year-to-date total budgeted operating expenditure of R 159.8 million results in a negative variance of R1.2 million (-0.7%). Variances of a material value in nature are presented with appropriate comments in the Variance Report included hereunder.

| 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 |
| 23 | Employee related costs | 413,590,852 | 414,130,852 | 58,900,941 | 54,864,552 | -4,036,389 | -7.4% | Refer to the variance report below |
| 24 | Remuneration of councillors | 11,472,073 | 11,472,073 | 1,633,833 | 1,704,849 | 71,016 | 4.2% | |
| 25 | Bulk purchases - electricity | 406,069,901 | 406,069,901 | 45,233,301 | 43,706,349 | -1,526,952 | -3.5% | Refer to the variance report below |
| 26 | Other materials | 45,968,659 | 45,968,659 | 4,407,478 | 2,789,110 | -1,618,368 | -58.0% | Refer to the variance report below |
| 27 | Debt impairment | 122,999,244 | 122,999,244 | 13,409,730 | 21,886,988 | 8,477,258 | 38.7% | Refer to the variance report below |
| 28 | Depreciation and amortisation | 152,396,570 | 152,396,570 | 7,656,824 | 7,863,352 | 206,528 | 2.6% | |
| 29 | Interest | 34,764,969 | 34,764,969 | 428,175 | 471,529 | 43,354 | 9.2% | |
| 30 | Contracted services | 212,774,565 | 212,774,565 | 12,565,272 | 12,609,188 | 43,916 | 0.3% | |
| 31 | Transfers and subsidies | 7,422,591 | 7,422,591 | 396,008 | 66,592 | -329,416 | 0.0% | |
| 32 | Irrecoverable debts written off | 8,322,673 | 8,322,673 | 0 | 0 | 0 | 0.0% | |
| 33 | Operational costs | 111,783,160 | 111,783,160 | 16,286,848 | 13,784,647 | -2,502,201 | -18.2% | Refer to the variance report below |
| 34 | Losses on Disposal of Assets | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 35 | Other Losses | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 36 | **Total Operating Expenditure** | **1,527,565,257** | **1,528,105,257** | **160,918,410** | **159,747,156** | **-1,171,254** | **-0.7%** | |

3.2.3 The year-to-date total actual operating surplus of R 216.0 million against the year-to-date total budgeted operating surplus of R 233.3 million (capital grants excluded) results in an operating deficit of R 17.3 million (Row 37 in the table below).

3.2.4 The year-to-date actual surplus for the year (Row 40 in the table below) of R 216.0 million compared to the year-to-date total budgeted surplus of R 234.7 million (capital grants included) results in an operating deficit of - R 15.9 million (-7%).

| 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 |
| 22 | **Total Revenue (Capital Grants Excluded)** | **1,516,122,041** | **1,516,662,041** | **376,886,327** | **393,056,712** | **-16,170,385** | **-4.1%** | |
| 36 | **Total Operating Expenditure** | **1,527,565,257** | **1,528,105,257** | **160,918,410** | **159,747,156** | **-1,171,254** | **-0.7%** | |
| 37 | **Operating Surplus/(Deficit)** | **-11,443,216** | **-11,443,216** | **215,967,917** | **233,309,556** | **-17,341,639** | **-7.4%** | |
| 38 | Capital Grants | 53,546,608 | 53,546,608 | 0 | 1,403,638 | 1,403,638 | 0.0% | |
| 39 | Public Contributions | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 40 | **Surplus/(Deficit) for the Year** | **42,103,392** | **42,103,392** | **215,967,917** | **234,713,194** | **-15,938,001** | **-7%** | |

## 3.3 Variance Report: Financial Performance

**Reasons for material variances – Financial Performance**

**Revenue**

- **Electricity** - The Electrical Department has a budget of R2milion for this financial year to fast track the installation of smart meters on faulty prepaid meters with the set target of end September 2026 for the installation of 300 meters to reduce the losses.

  Internal discussions between Electrical and Income department are taking place to fact track the programming of the new meters so that installation can be concluded by end September.

- **Water** - Water Meter Installation: A budget of R4 million has been allocated in the current financial year for the procurement and installation of new water meters. This intervention is expected to improve the accuracy of meter readings and billing and reduce reliance on estimated consumption.

  Transport for Meter Readers: Four-meter readers currently operate without dedicated transport. The Municipality is in the process of procuring four motorcycles through the applicable transversal tender to improve the actual meter and productivity and reduce estimated readings.

- **Waste Water Management** - Improvements in water meter installation and meter-reading accuracy are expected to have a positive impact on wastewater revenue and billing accuracy, as wastewater charges are directly linked to metered water consumption.

  The R4 million water meter installation programme, together with the procurement of four motorcycles to improve meter-reading coverage, will assist in reducing estimated readings and ensuring that actual water consumption is accurately recorded. This will consequently improve the accuracy of wastewater charges, particularly where consumption above 15 kℓ is charged based on 70% of the applicable water consumption

- **Waste Management** - The major contributing factor to the variance is the allocation of R 5.3 million relating to indigent households, which are exempted from paying for the applicable services.

  The reduction in the number of wheelie bins and collection frequency for business customers has resulted in reduced actual revenue, contributing approximately R 1.3 million to the variance.

- **Sale of Goods and Rendering of Services** - The Encroachment Fees Tariff has not yet been billed, as the Property Department is in the process of finalising the tariff following receipt of the corrected Property values required for the revenue calculation. Once the affected customers have been formally notified of the tariff outcomes and Revenue Services receives confirmation for implementation, the necessary billing journals will be processed.

Furthermore, actual revenue from Planning Fees and Building Plan Fees is lower than budgeted, which has further contributed to the overall revenue variance.

**Interest from Current and Non-Current Assets** – Interest earned more than anticipated. This is primarily as a result of the high Investment Portfolio and attractive Interest rates.

- **Construction Contract Revenue** - Variance relates specifically to the Khayalethu Bungalows Housing project funded through the Housing grant that is underspending compared to estimates. Deviation awarded to 9 contractors for the construction of houses.
- **Operational Revenue** – The budget includes Skills Development refund projected to be received August 2026.
- **Property Rates** - The positive variance indicates revenue performance above the anticipated year-to-date level. Revenue performance is monitored monthly.
- **Fines, Penalties and Forfeits** – Due to staff shortages, there is a delay in the capturing of Traffic Fines.

**Expenditure**

- **Employee related costs** – The over expenditure relates mainly to the implementation of the Upper Limits for the Backpay of the MM and the Directors. This will be corrected via a journal in the September reporting period as the expenditure mainly relates to the prior year.
- **Bulk Purchases** - The variance is mainly due to the lower-than-budgeted electricity units purchased from Eskom due to the lower consumption of KM consumers as well as faulty meters.
  A meeting with the system vendor (Ontech) is scheduled during September 2026 to address meter short comings.
- **Other materials** - The variance is due to spike in fuel and oil costs across municipal departments. This will be investigated and communicated to all service departments for remedial action.
- **Debt impairment** – The variance relates to the Impairment of Traffic Fines. This budget is automatically set-up by the system with the monthly provision whereas the actuals are only processed at year-end. This misalignment will be addressed for correction with the system vendor and should be actioned by 30 September 2026.

- **Operational Costs** - Over expenditure mainly due to the PetroSA Disposal Fees exceeding the YTD budget estimates. Revised cash flows submitted will be incorporated in the September 2026 report.

**Capital Grants**

- **Capital Grants** - Variance mainly on Municipal Infrastructure Grant due to delayed SCM processes for the appointment of service providers however tenders for the key projects have now been awarded.
  There was no director in the infrastructure services and that has negatively

impacted the turnaround time on decision making of key projects.

Revised DBIP will be submitted to Council to reprioritise capital plan to enable 40% expenditure by Quarter 2.

## 3.4 Financial Position Overview

### 3.4.1 Current Ratio (1.71: 1)

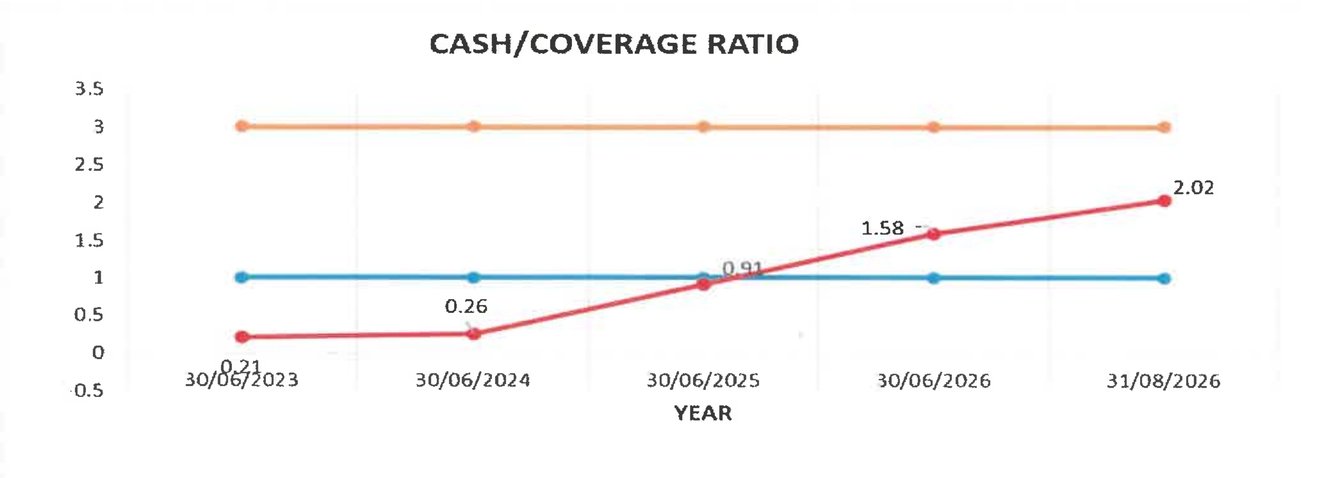
The Current Ratio as at 31 August 2026 equates to 1.71: 1 compared to the National Treasury norm of 1.5 – 2: 1, and a budgeted Current Ratio of 1.09: 1. The increased ratio is primarily as a result of the receipt of the first tranche of the Equitable Share, as well as the annual billing of Debtors.

| Current Ratio | Current Assets / Current Liabilities | Statement of Financial Position, Budget, IDP and AR | 1.5 - 2:1 | Description | Jun-26 | Jul-26 | Aug-26 |
|---|---|---|---|---|---|---|---|
| | | | | | 1.28 | [illegible] | 1.71 |
| | | | | Current Assets | 437,836,272 | 837,707,183 | 785,146,438 |
| | | | | Current Liabilities | 341,843,116 | 460,383,059 | 460,104,567 |

### 3.4.2 Cash/Cost Coverage Ratio (2.02 months)

The Cash/Cost Coverage Ratio as at 31 August 2026 equates to 2.02 months compared to the National Treasury norm of 1 – 3 months. Here again, the increased ratio is primarily as a result of the receipt of the first tranche of the Equitable Share, as well as the annual billing of Debtors.

| Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants) | ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets) | Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR | 1 - 3 Months | Description | Jun-26 | Jul-26 | Aug-26 |
|---|---|---|---|---|---|---|---|
| | | | | | 1.58 | [illegible] | 2.02 |
| | | | | Cash and cash equivalents | 99,563,620 | 104,663,221 | 121,633,990 |
| | | | | Unspent Conditional Grants | 5,800,010 | 25,248,464 | 28,168,047 |
| | | | | Overdraft | - | | |
| | | | | Short Term Investments | 47,373,951 | 47,686,843 | 48,001,052 |
| | | | | Monthly Operational Expenditure | 89,339,040 | 46,594,915 | 69,925,928 |



### 3.4.3 Cash and Cash Equivalents (R 169.6 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 169.6 million as at 31 August 2026.

### 3.4.4 Current Investments (R 48.0 million)

Current investments (Row 2 in the Table below) equates to R 48.0 million as at 31 August 2026.

| Cash and Cash Equivalents versus Commitments | | | | | |
|---|---|---|---|---|---|
| Row Number | Description | June 2026 | July 2026 | August 2026 | Movement (C to D) |
| Column Reference | A | B | C | D | E |
| 1 | Cash at Bank | 99,563,624 | 104,663,221 | 121,633,990 | 16,970,769 |
| 2 | Investments - Current | 47,373,951 | 47,686,843 | 48,001,052 | 314,209 |
| 3 | **Total Cash and Cash Equivalents** | **146,937,575** | **152,350,064** | **169,635,042** | **17,284,978** |
| 4 | Unspent Conditional Transfers and Grants | 23,477,106 | 25,248,464 | 28,168,047 | 2,919,583 |
| 5 | Unspent Conditional Public Contributions | 0 | 0 | 0 | 0 |
| 6 | VAT Payable to SARS | 0 | 0 | 0 | 0 |
| 7 | Trade Payables | 76,618,253 | 25,814,641 | 22,074,568 | -3,740,073 |
| 8 | Consumer Deposits | 16,360,353 | 16,671,723 | 16,705,124 | 33,401 |
| 9 | **Total Commitments** | **116,455,712** | **67,734,827** | **66,947,739** | **-787,088** |
| 10 | **Surplus / (Shortfall)** | **66,523,935** | **84,615,237** | **102,687,303** | **18,072,066** |

### 3.4.5 Cash Commitments (R 67.0 million)

Total commitments (Row 9 in the Table above) decreased by R 787 thousand during the month under review from R 67.7 million at the end of July 2026 to R 67.0 million at the end of August 2026. Cash and Cash Equivalents exceeded the Commitments by R 102.7 million at the end of August 2026 (Row 10 in the Table above).

### 3.4.6 Unpaid Conditional Grants (R 31.6 million)

Unpaid Conditional Grants (Row 8 in the Table below) reflects a total balance of R 31.6 million at the end of August 2026. This balance continues to increase indefinitely and should be monitored to ensure that claims are timely submitted to the relevant departments for reimbursement.

Year-on-year, excessive amounts of Internally Generated Funds are being utilised to fund Housing Projects. This affects the cashflow of the Municipality. The Housing Directorate has been requested to submit a detailed report to the next S80 HIS to explain the over-expenditure of R 24.4 million.

| Unpaid Conditional Grants | | | | | | |
|---|---|---|---|---|---|---|
| Row Number | Description | Directorate | Opening Balance: 01/07/2026 | Receipts: 01/07/2026 to 31/08/2026 | Expenditure: 01/07/2026 to 31/08/2026 | Closing Balance: 31/08/2026 |
| Column Reference | A | B | C | D | E | F |
| 1 | Integrated Human Settlements Grant | Integrated Human Settlements | 23,140,586 | -1,397,597 | 2,695,661 | 24,438,651 |
| 2 | Maintenance of Proclaimed Roads | Infrastructure | 83,434 | 0 | 0 | 83,434 |
| 3 | SETA Grant | Planning and Development | 2,971,098 | -155,170 | 0 | 2,815,928 |
| 4 | Chemical Industries Education and Training Authority | Corporate Services | 330,486 | 0 | 0 | 330,486 |
| 5 | Integrated National Electrification Programme | Electrical Services | 3,923,000 | 0 | 0 | 3,923,000 |
| 6 | EPWP | Financial Services | 0 | 0 | 35,636 | 35,636 |
| 7 | Community Development Worker's Grant | Corporate Services | 0 | 0 | 6,600 | 6,600 |
| 8 | Total | | 30,448,605 | -1,552,767 | 2,737,898 | 31,633,735 |

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.

### 3.4.7 Unspent Conditional Grants (R 28.2 million)

Unspent Conditional Grants (Row 13 in the Table below) reflects a total balance of R 28.2 million as of 31 August 2026. Directorates are to ensure full spending of their respective grants by the end of the 2026/2027 financial year, to avoid Roll-Over Grant applications which are not guaranteed to be approved.

| Unspent Conditional Grants | | | | | | |
|---|---|---|---|---|---|---|
| Row Number | Description | Directorate | Opening Balance: 01/07/2026 | Receipts: 01/07/2026 to 31/08/2026 | Expenditure: 01/07/2026 to 31/08/2026 | Closing Balance: 31/08/2026 |
| Column Reference | A | B | C | D | E | F |
| 1 | Municipal Infrastructure Grant | Technical Services | 0 | 13,324,000 | -250,961 | 13,073,039 |
| 2 | Energy Efficiency Demand Side Management Grant | Electrical Services | 56,884 | 0 | 0 | 56,884 |
| 3 | Finance Management Capability Grant | Financial Services | 516,081 | 0 | 0 | 516,081 |
| 4 | Water Services Infrastructure Grant | Water Services | 4,246 | 0 | 0 | 4,246 |
| 5 | Disaster Response Grant | Planning and Development | 304,191 | 0 | 0 | 304,191 |
| 6 | Groen Sebenza | Planning and Development | 18,115 | 0 | 0 | 18,115 |
| 7 | Neighbourhood Development Partnership Grant | Technical Services | 5,000,000 | 6,000,000 | 0 | 11,000,000 |
| 8 | Municipal Water Resilience Grant | Technical Services | 0 | 0 | 0 | 0 |
| 9 | Municipal Electricity Resilience Grant | Technical Services | 2,043 | 0 | 0 | 2,043 |
| 10 | Nedbank:SMME Incubator Programme | Planning and Development | 22,904 | 0 | 0 | 22,904 |
| 11 | Finance Management Grant | Financial Services | 0 | 2,000,000 | -105,327 | 1,894,673 |
| 12 | Library Services Grant | Community Services | 0 | 3,892,667 | -2,616,796 | 1,275,871 |
| 13 | **Total** | | **5,924,464** | **25,216,667** | **-2,973,084** | **28,168,047** |

### 3.4.8 Trade Payables (R 22.1 million)

Trade Payables (Row 4 in the Table below) as at the end of August 2026 equates to R 22.1 million.

| Payables from Exchange Transactions | | | | | |
|---|---|---|---|---|---|
| Row Number | Description | June 2026 | July 2026 | August 2026 | Movement (C to D) |
| Column Reference | A | B | C | D | E |
| 1 | Trade Creditors | 44,558,820 | 2,337,761 | 1,799,197 | -538,564 |
| 2 | Retentions | 14,080,802 | 15,409,565 | 15,726,822 | 317,256 |
| 3 | Sundry Creditors | 17,978,631 | 8,067,314 | 4,548,549 | -3,518,765 |
| 4 | **Total** | **76,618,253** | **25,814,641** | **22,074,568** | **-3,740,073** |

### 3.4.9 External Borrowings (R 239.3 million)

External Borrowings as at 31 August 2026 equates to R 239.3 million (Row 6 in the Table below) and are taken up to fund capital expenditure only.

| External Borrowings | | | | | |
|---|---|---|---|---|---|
| Row Number | Description | June 2026 | July 2026 | August 2026 | Movement (C to D) |
| Column Reference | A | B | C | D | E |
| 1 | Opening Balance | 264,039,076 | 241,617,012 | 240,337,100 | -1,279,912 |
| 2 | New Loans Acquired | 0 | 0 | 0 | 0 |
| 3 | Interest Capitalised | 12,285,023 | 319,590 | 82,269 | -237,321 |
| 4 | Repayments | -34,707,088 | -1,599,503 | -1,106,424 | 493,079 |
| 5 | Adjustments | 0 | 0 | 0 | 0 |
| **6** | **Closing Balance** | **241,617,012** | **240,337,100** | **239,312,945** | **-1,024,155** |
| 7 | **Current Budgeted Operating Revenue (Conditional Operating Grants excluded) =** | 1,488,979,218 | | | |
| 8 | **Gearing Ratio =** | **16.1%** | | | |

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 16.1%, which is below the National Treasury benchmark of 45%.

### 3.4.10 Consumer Debtors (R 722.7 million)

Total outstanding debt of R 722.7 million as at 31 August 2026 is presented by Income Source, by Customer Group and by Ward.

The total outstanding debt has decreased by R 18.5 million from R 741.2 million as at 31 July 2026 to R 722.7 million as at 31 August 2026. The Annual Billing is due for collection by 30 September 2026.

The total amount due by Organs of State of R 29.3 million and Businesses of R 247.3 million constitutes 38.3% of the total outstanding debt of R 722.7 million.

As at 31/08/2026, the total amount of debt handed over to debt collection firms equates to approximately R 300 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 | 27,600,583 | 7,211,068 | 2,650,249 | 94,074,691 | 131,536,591 |
| 2 | Electricity | 42,373,626 | 9,087,801 | 5,219,744 | 129,423,742 | 186,104,913 |
| 3 | Property Rates | 75,291,100 | 9,431,175 | 5,533,206 | 126,634,737 | 216,890,218 |
| 4 | Sanitation | 5,238,124 | 3,285,006 | 1,864,527 | 80,193,707 | 90,581,364 |
| 5 | Refuse | 17,472,653 | 2,355,370 | 1,457,657 | 69,519,085 | 90,804,765 |
| 6 | Other | 713,596 | 1,429,112 | 317,604 | 4,298,319 | 6,758,631 |
| **7** | **Grand Total** | **168,689,682** | **32,799,532** | **17,042,987** | **504,144,281** | **722,676,482** |
| **8** | **% of Total Outstanding Debtors =** | **23.3%** | **4.5%** | **2.4%** | **69.8%** | **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 | 12,666,462 | 2,697,894 | 931,695 | 12,991,716 | 29,287,767 |
| 10 | Commercial | 40,638,132 | 10,496,866 | 5,592,944 | 190,585,847 | 247,313,789 |
| 11 | Households | 115,385,088 | 19,604,772 | 10,518,348 | 300,566,718 | 446,074,926 |
| **12** | **Grand Total** | **168,689,682** | **32,799,532** | **17,042,987** | **504,144,281** | **722,676,482** |
| **13** | **% of Total Outstanding Debtors =** | **23.3%** | **4.5%** | **2.4%** | **69.8%** | **100.0%** |
| By Ward | | | | | | |
| **Column Reference** | **A** | **B** | **C** | **D** | **E** | **F** |
| 14 | Ward 1 | 17,161,404 | 3,290,581 | 1,569,639 | 33,814,038 | 55,835,662 |
| 15 | Ward 2 | 18,181,739 | 2,448,219 | 1,017,936 | 27,448,203 | 49,096,097 |
| 16 | Ward 3 | 6,335,995 | 1,852,619 | 1,062,464 | 50,831,386 | 60,082,464 |
| 17 | Ward 4 | 8,293,127 | 1,186,511 | 934,700 | 52,337,656 | 62,751,994 |
| 18 | Ward 5 | 19,930,600 | 3,451,961 | 1,576,205 | 44,658,968 | 69,617,734 |
| 19 | Ward 6 | 4,307,610 | 2,021,571 | 503,568 | 19,062,014 | 25,894,763 |
| 20 | Ward 7 | 5,091,665 | 2,199,626 | 1,064,298 | 49,891,318 | 58,246,907 |
| 21 | Ward 8 | 5,885,647 | 627,238 | 533,011 | 38,840,147 | 45,886,043 |
| 22 | Ward 9 | 40,721,174 | 6,408,054 | 2,772,235 | 53,012,810 | 102,914,273 |
| 23 | Ward 10 | 39,893,078 | 8,626,746 | 5,499,049 | 113,649,818 | 167,668,691 |
| 24 | Ward 11 | 2,839,380 | 644,663 | 492,728 | 17,154,257 | 21,131,028 |
| 25 | Unkown Ward (Sundries/Hand over accounts) | 48,533 | 40,814 | 15,762 | 3,444,333 | 3,549,442 |
| 26 | Unknown Ward (Corrections to be made) | -270 | 929 | 1,392 | -667 | 1,384 |
| **27** | **Grand Total** | **168,689,682** | **32,799,532** | **17,042,987** | **504,144,281** | **722,676,482** |
| **28** | **% of Total Outstanding Debtors =** | **23.3%** | **4.5%** | **2.4%** | **69.8%** | **100.0%** |

### 3.4.11 Staff Debtors (R 2.0 million)

The Total Staff Debtors (Row 7 in Table below) equates to R 2.0 million as at 31 August 2026. The increase is mainly as a result of August 2026 salary deductions R 274 thousand not processed in debtors subledger. This will be corrected in September 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 | 104,323 | 73,672 | 55,113 | 450,450 | 683,557 |
| 2 | Electricity | 7,367 | 4,687 | 0 | 8,604 | 20,657 |
| 3 | Property Rates | 58,945 | 40,105 | 2,197 | 24,169 | 125,416 |
| 4 | Sanitation | 53,340 | 53,085 | 10,165 | 391,745 | 508,335 |
| 5 | Refuse | 82,884 | 51,604 | 4,340 | 211,125 | 349,953 |
| 6 | Other | 32,589 | 31,407 | 658 | 208,699 | 273,354 |
| 7 | Grand Total | 339,449 | 254,560 | 72,472 | 1,294,791 | 1,961,272 |
| 8 | % of Total Outstanding Debtors = | 17.3% | 13.0% | 3.7% | 66.0% | 100.0% |

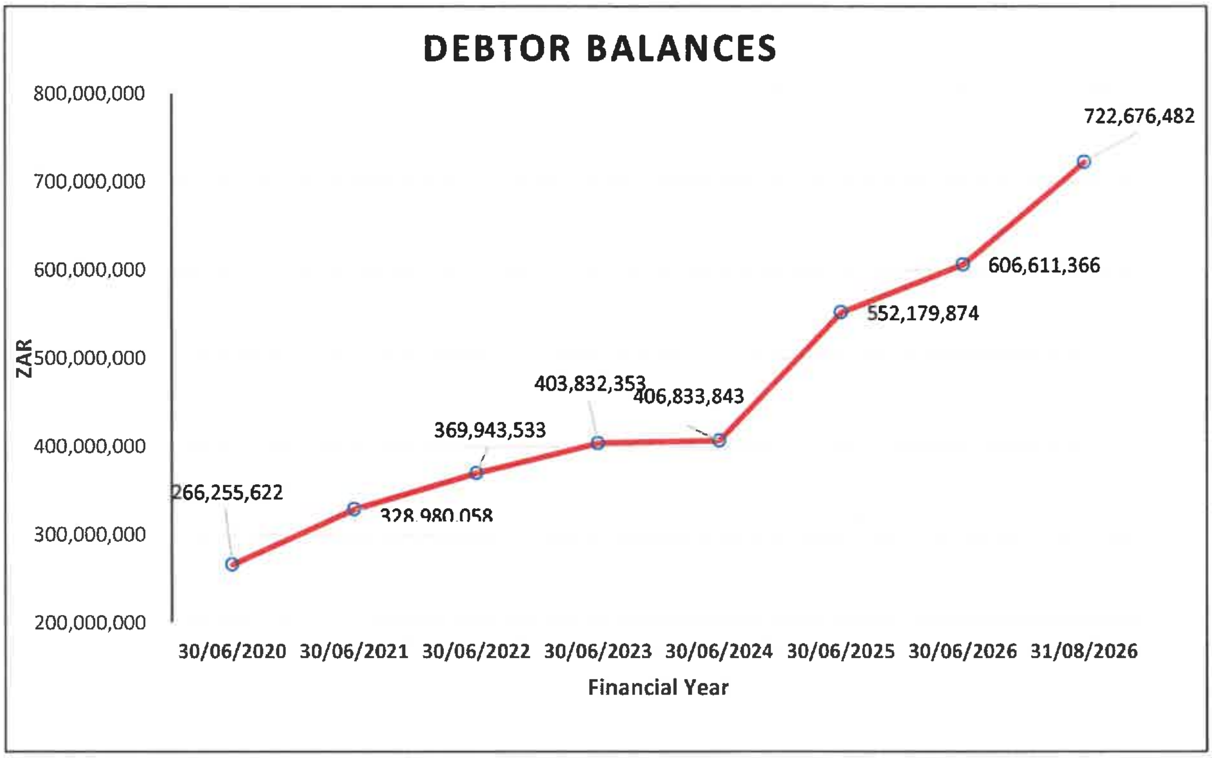
### 3.4.12 Councillors Debt (R 30.1 thousand)

The Total Councillors Debt (Row 7 in the Table below) equates to R 30.1 thousand as at 31 August 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 | 4,884 | 382 | 328 | 0 | 5,594 |
| 2 | Electricity | 632 | 631 | 0 | 0 | 1,263 |
| 3 | Property Rates | 25,449 | 125 | 119 | 0 | 25,693 |
| 4 | Sanitation | 925 | 470 | 418 | 1,271 | 3,084 |
| 5 | Refuse | 4,078 | 260 | 209 | 99 | 4,646 |
| 6 | Other | 0 | 0 | 0 | -10,182 | -10,182 |
| 7 | Grand Total | 35,968 | 1,868 | 1,074 | -8,812 | 30,098 |
| 8 | % of Total Outstanding Debtors = | 119.5% | 6.2% | 3.6% | -29.3% | 100.0% |

### 3.4.13 Graphical Illustration of Total Outstanding Debt

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




### 3.4.14 Debtor Collection Rate (56.90%)

The overall Debtor Collection Rate as at 31 August 2026 equates to 56.90%, compared to the National Treasury norm of 95%. This percentage will progressively increase monthly until the financial year-end.

| | | | | | | |
|---|---|---|---|---|---|---|
| Collection Rate | (Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100 | Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR | 95% | | | 56.90% |
| | | | | Gross Debtors closing balance 31/08/2026 | | 722,676,482 |
| | | | | Gross Debtors opening balance 01/07/2026 | | 606,611,366 |
| | | | | Bad debts written Off | | 187,758 |
| | | | | Billed Revenue | | 269,718,122 |

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

### 3.4.15 Capital Expenditure per Directorate (0.3%)

The year-to-date actual capital expenditure of R 734.7 thousand (Row 9 in the Table below) equates to 0.3% (Row 10 in the Table below) of the total annual capital expenditure budget of R 252.8 million. Commitments of R 47.0 million (18.4%) and the year-to-date actual capital expenditure in total equates to R 47.2 million or 18.7% of the total capital expenditure budget.

| Capital Expenditure per Directorate | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Row Number | Directorate | Original Budget (OB) | Roll-over Adjustments Budget | Year-to-Date Budget | Year-to-Date Actual Expenditure | Commitments | Year-to-Date Actual Expenditure and Commitments | Actual Expenditure and Commitments as a % of AB | Available Funds |
| Column Reference | A | B | C | D | E | F | G | H | I |
| 1 | Executive and Council | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 |
| 2 | Corporate Services | 1,697,174 | 1,697,174 | 424,293 | 0 | 61,933 | 61,933 | 3.6% | 1,635,241 |
| 3 | Financial Services | 200,000 | 200,000 | 0 | 0 | 0 | 0 | 0.0% | 200,000 |
| 4 | Planning and Development | 1,000,000 | 1,000,000 | 0 | 0 | 0 | 0 | 0.0% | 1,000,000 |
| 5 | Integrated Human Settlements | 13,793,846 | 13,793,846 | 3,448,462 | 0 | 0 | 0 | 0.0% | 13,793,846 |
| 6 | Community Services | 31,837,956 | 31,944,766 | 4,261,168 | 355,544 | 2,005,578 | 2,361,122 | 7.4% | 29,583,644 |
| 7 | Electrical Services | 38,825,126 | 41,516,510 | 10,902,561 | 0 | 10,289,616 | 10,289,616 | 24.8% | 31,226,894 |
| 8 | Technical Services | 161,955,530 | 162,639,280 | 18,845,943 | 379,143 | 34,142,313 | 34,521,456 | 21.2% | 128,117,824 |
| 9 | Grand Total | 249,309,632 | 252,791,576 | 37,882,427 | 734,687 | 46,499,440 | 47,234,127 | 18.7% | 205,557,449 |
| 10 | % of Adjusted Budget = | | | | 0.3% | 18.4% | 18.7% | | 81.3% |

### 3.4.16 Capital Expenditure per Funding Source (0.3%)

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) | Roll-over Adjustments Budget | Year-to-Date Budget | Year-to-Date Actual Expenditure | Commitments | Year-to-Date Actual Expenditure and Commitments | Actual Expenditure and Commitments as a % of AB | Available Funds |
| Column Reference | A | B | C | D | E | F | G | H | I |
| 1 | National Government Grant | 41,859,217 | 41,859,217 | 5,635,280 | 310,032 | 19,463,833 | 19,773,865 | 47.2% | 22,085,352 |
| 2 | Provincial Government Grant | 12,538,478 | 12,538,478 | 1,543,478 | 0 | 1,592,155 | 1,592,155 | 12.7% | 10,946,323 |
| 3 | District Municipality Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 |
| 4 | Borrowings | 99,439,520 | 99,439,520 | 1,368,000 | 0 | 15,064,515 | 15,064,515 | 0.0% | 84,375,005 |
| 5 | Internally Generated Funds | 95,472,417 | 98,954,361 | 2,006,405 | 424,656 | 10,378,937 | 10,803,593 | 10.9% | 88,150,768 |
| 6 | Grand Total | 249,309,632 | 252,791,576 | 10,553,163 | 734,687 | 46,499,439 | 47,234,127 | 18.7% | 205,557,449 |
| 7 | % of Adjusted Budget = | | | | 0.3% | 18.4% | 18.7% | | 81.3% |

The year-to-date actual and committed capital expenditure are funded by National and Provincial Government grants of 47.2% and 12.7% respectively; external borrowings of 0.0% and, internally generated funds of 10.9%.

Year-to-date actual capital expenditure of R 734.7 thousand (0.3%) and capital commitments of R 46.5 million (18.4%) of the total capital expenditure budget results in available funds of R 205.6 million (81.3%) which must be fully spent by 30 June 2027.

Important to note is that the SCM process for the sourcing of external loans has not yet commenced, hence no actual spending can be allocated to projects funded through Borrowings.

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

### 3.5 mSCOA Implementation Status

A quarterly report is scheduled to be tabled in Council in October 2026 to provide a progress update in relation to the implementation of *m*scoa.

### 3.6 Remedial and Corrective Steps

There is an immediate requirement to concentrate on the capability of available resources and competencies in the credit control and debt collection unit to address incorrect billing and escalating outstanding debt; the implementation of cost reduction measures; the performance of contractors implementing capital and operational projects; and the filling of critical vacant positions.

### 3.7 Conclusion

The filling of critical vacant positions continue to receive priority, in order to address Billing and Collection challenges, as well as Service Delivery Challenges.

Directorates are expected to timeously initiate SCM processes to ensure fully spending within the budget year-end

**MANQOBA NGUBO**
**ACTING MUNICIPAL MANAGER**
**DATE: 14 September 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 |
| | 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 31 August 2026 of the 2026/2027 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 September 2026**

## PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

### Table C1: Monthly Budget Statement Summary

**WC048 Knysna - Table C1 Monthly Budget Statement Summary - M02 August**

| Description | 2025/26 | Budget Year 2025/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 363,613 | 389,118 | 389,118 | 23,366 | 127,866 | 126,404 | 1,462 | 1% | 389,118 |
| Service charges | 641,613 | 758,586 | 758,586 | 60,940 | 157,081 | 170,590 | (13,509) | -8% | 758,586 |
| Investment revenue | 12,652 | 11,241 | 11,241 | 1,128 | 1,957 | 1,414 | 543 | 38% | 11,241 |
| Transfers and subsidies - Operational | 169,913 | 171,226 | 171,766 | 1,630 | 63,050 | 63,052 | (1) | (0) | 171,766 |
| Other own revenue | 204,412 | 185,951 | 185,951 | 15,768 | 26,932 | 31,596 | (4,664) | -15% | 185,951 |
| **Total Revenue (excluding capital transfers and contributions)** | **1,392,204** | **1,516,122** | **1,516,662** | **102,832** | **376,886** | **393,057** | **(16,170)** | **-4%** | **1,516,662** |
| Employee costs | 358,607 | 413,591 | 414,131 | 30,540 | 58,901 | 54,865 | 4,036 | 7% | 414,131 |
| Remuneration of Councillors | 9,918 | 11,472 | 11,472 | 804 | 1,634 | 1,705 | (71) | -4% | 11,472 |
| Depreciation, amortisation and impairment | 80,540 | 152,397 | 152,397 | 3,828 | 7,657 | 7,863 | (207) | -3% | 152,397 |
| Interest, Dividends and Rent on Land | 32,056 | 34,765 | 34,765 | 87 | 428 | 472 | (43) | -9% | 34,765 |
| Inventory consumed and bulk purchases | 389,610 | 452,039 | 452,039 | 47,773 | 49,641 | 46,495 | 3,145 | 7% | 452,039 |
| Transfers and subsidies | 7,955 | 7,423 | 7,423 | 396 | 396 | 67 | 329 | 495% | 7,423 |
| Other expenditure | 441,966 | 455,880 | 455,880 | 20,362 | 42,262 | 48,281 | (6,019) | -12% | 455,880 |
| **Total Expenditure** | **1,320,651** | **1,527,565** | **1,528,105** | **103,790** | **160,918** | **159,747** | **1,171** | **1%** | **1,528,105** |
| **Surplus/(Deficit)** | **71,552** | **(11,443)** | **(11,443)** | **(959)** | **215,968** | **233,310** | **(17,342)** | **-7%** | **(11,443)** |
| Transfers and subsidies - capital (monetary | 63,730 | 53,547 | 53,547 | – | – | 1,404 | ### | -100% | 53,547 |
| Transfers and subsidies - capital (in-kind) | 947 | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **136,229** | **42,103** | **42,103** | **(959)** | **215,968** | **234,713** | **(18,745)** | **-8%** | **42,103** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **136,229** | **42,103** | **42,103** | **(959)** | **215,968** | **234,713** | **(18,745)** | **-8%** | **42,103** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | – | **249,310** | **252,792** | **734** | **735** | **37,882** | **(37,148)** | **-98%** | **252,792** |
| Capital transfers recognised | – | 54,398 | 54,398 | 310 | 310 | 17,752 | (17,442) | -98% | 54,398 |
| Borrowing | – | 99,440 | 99,440 | – | – | 4,398 | (4,398) | -100% | 99,440 |
| Internally generated funds | – | **95,472** | **98,954** | **424** | **425** | **15,732** | **(15,308)** | **-97%** | **98,954** |
| **Total sources of capital funds** | – | **249,310** | **252,792** | **734** | **735** | **37,882** | **(37,148)** | **-98%** | **252,792** |
| **Financial position** | | | | | | | | | |
| Total current assets | 626,991 | 553,709 | 489,317 | | 785,146 | | | | 489,317 |
| Total non current assets | 1,575,631 | 1,659,371 | 1,662,853 | | 1,567,393 | | | | 1,662,853 |
| Total current liabilities | 513,875 | 510,003 | 449,093 | | 460,105 | | | | 449,093 |
| Total non current liabilities | 378,784 | 488,663 | 488,663 | | 368,608 | | | | 488,663 |
| Community wealth/Equity | **1,171,629** | **1,214,414** | **1,214,414** | | **1,307,858** | | | | **1,214,414** |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | (39,206) | 307,785 | 308,307 | 4,516 | 37,239 | 103,777 | 66,539 | 64% | 308,307 |
| Net cash from (used) investing | (68,464) | (273,976) | (277,980) | (736) | (25,221) | (56,990) | (31,769) | 56% | (277,980) |
| Net cash from (used) financing | – | 160,350 | 99,440 | 473 | 976 | – | (976) | #DIV/0! | 99,440 |
| **Cash/cash equivalents at the month/year end** | **(1,669)** | **300,160** | **235,768** | **4,253** | **159,931** | **64,454** | **(95,477)** | **-148%** | **235,768** |
| **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 | 168,690 | 32,800 | 17,043 | 15,513 | 13,746 | 11,550 | 94,181 | 369,154 | 722,676 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 1,399 | 156 | – | – | – | – | 2 | 242 | 1,799 |

## Table C2: Financial Performance (Standard Classification)

**WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August**

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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*** | | **441,188** | **460,135** | **460,675** | **27,091** | **143,726** | **143,129** | 597 | 0% | **460,675** |
| Executive and council | | 20,056 | 17,757 | 17,757 | – | 2,191 | 2,191 | 0 | 0% | 17,757 |
| Finance and administration | | 421,132 | 442,377 | 442,917 | 27,091 | 141,535 | 140,938 | 597 | 0% | 442,917 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | **137,262** | **150,787** | **150,787** | **10,644** | **18,237** | **20,825** | (2,588) | -12% | **150,787** |
| Community and social services | | 12,406 | 13,560 | 13,560 | 1,419 | 2,928 | 2,880 | 48 | 2% | 13,560 |
| Sport and recreation | | 1,496 | 1,676 | 1,676 | 139 | 271 | 267 | 4 | 1% | 1,676 |
| Public safety | | 95,442 | 97,869 | 97,869 | 6,592 | 12,337 | 13,333 | (997) | -7% | 97,869 |
| Housing | | 27,918 | 37,682 | 37,682 | 2,494 | 2,702 | 4,345 | (1,643) | -38% | 37,682 |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **36,485** | **29,796** | **29,796** | **1,227** | **2,331** | **2,859** | (528) | -18% | **29,796** |
| Planning and development | | 11,597 | 10,299 | 10,299 | 762 | 1,376 | 1,883 | (507) | -27% | 10,299 |
| Road transport | | 24,861 | 19,496 | 19,496 | 465 | 954 | 976 | (22) | -2% | 19,496 |
| Environmental protection | | 28 | – | – | – | – | – | – | | – |
| ***Trading services*** | | **841,945** | **928,952** | **928,952** | **63,869** | **212,592** | **227,647** | **(15,055)** | -7% | **928,952** |
| Energy sources | | 509,370 | 550,602 | 550,602 | 48,632 | 110,660 | 116,944 | (6,284) | -5% | 550,602 |
| Water management | | 164,025 | 178,923 | 178,923 | 8,125 | 50,493 | 51,383 | (890) | -2% | 178,923 |
| Waste water management | | 96,423 | 104,433 | 104,433 | 4,007 | 19,969 | 22,013 | (2,044) | -9% | 104,433 |
| Waste management | | 72,127 | 94,994 | 94,994 | 3,105 | 31,471 | 37,308 | (5,837) | -16% | 94,994 |
| ***Other*** | 4 | – | – | – | – | – | – | – | | – |
| **Total Revenue - Functional** | 2 | **1,456,880** | **1,569,669** | **1,570,209** | **102,832** | **376,886** | **394,460** | **(17,574)** | **-4%** | **1,570,209** |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **226,536** | **259,304** | **259,844** | **18,230** | **43,228** | **35,944** | 7,284 | 20% | **259,844** |
| Executive and council | | 38,911 | 29,136 | 29,136 | 2,223 | 3,622 | 2,370 | 1,252 | 53% | 29,136 |
| Finance and administration | | 183,093 | 224,250 | 224,790 | 15,625 | 38,920 | 32,482 | 6,438 | 20% | 224,790 |
| Internal audit | | 4,532 | 5,918 | 5,918 | 382 | 686 | 1,092 | (406) | -37% | 5,918 |
| ***Community and public safety*** | | **281,637** | **279,139** | **279,139** | **15,805** | **25,632** | **34,151** | (8,520) | -25% | **279,139** |
| Community and social services | | 35,527 | 34,644 | 34,644 | 3,614 | 6,371 | 5,164 | 1,206 | 23% | 34,644 |
| Sport and recreation | | 25,765 | 29,721 | 29,721 | 2,492 | 4,129 | 3,011 | 1,118 | 37% | 29,721 |
| Public safety | | 169,929 | 162,781 | 162,781 | 4,614 | 8,992 | 19,645 | (10,653) | -54% | 162,781 |
| Housing | | 50,416 | 51,992 | 51,992 | 5,086 | 6,140 | 6,331 | (191) | -3% | 51,992 |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **97,789** | **137,767** | **137,767** | **6,984** | **13,159** | **11,923** | 1,235 | 10% | **137,767** |
| Planning and development | | 51,537 | 68,522 | 68,522 | 3,604 | 6,394 | 5,778 | 616 | 11% | 68,522 |
| Road transport | | 43,174 | 62,951 | 62,951 | 3,079 | 6,246 | 5,716 | 531 | 9% | 62,951 |
| Environmental protection | | 3,078 | 6,294 | 6,294 | 301 | 519 | 430 | 88 | 21% | 6,294 |
| ***Trading services*** | | **714,689** | **851,356** | **851,356** | **62,772** | **78,900** | **77,728** | **1,172** | 2% | **851,356** |
| Energy sources | | 324,238 | 383,281 | 383,281 | 46,212 | 48,004 | 44,472 | 3,532 | 8% | 383,281 |
| Water management | | 207,607 | 237,548 | 237,548 | 7,572 | 14,025 | 13,098 | 928 | 7% | 237,548 |
| Waste water management | | 91,661 | 136,953 | 136,953 | 4,158 | 8,684 | 11,210 | (2,526) | -23% | 136,953 |
| Waste management | | 91,183 | 93,574 | 93,574 | 4,831 | 8,186 | 8,948 | (762) | -9% | 93,574 |
| ***Other*** | | – | – | – | – | – | – | – | | – |
| **Total Expenditure - Functional** | 3 | **1,320,651** | **1,527,565** | **1,528,105** | **103,790** | **160,918** | **159,747** | **1,171** | **1%** | **1,528,105** |
| **Surplus/ (Deficit) for the year** | | **136,229** | **42,103** | **42,103** | **(959)** | **215,968** | **234,713** | **(18,745)** | **-0.079865** | **42,103** |

## 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) - M02 August**

| Vote Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue by Vote** | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL (31: IE) | | – | – | – | – | – | – | – | | – |
| Vote 2 - CORPORATE SERVICES (32: IE) | | – | – | – | – | – | – | – | | – |
| Vote 3 - COMMUNITY SERVICES (33: IE) | | – | – | – | – | – | – | – | | – |
| Vote 4 - FINANCIAL SERVICES (34: IE) | | – | – | – | 119 | 238 | – | 238 | #DIV/0! | – |
| Vote 5 - OPERATING SERVICES (35: IE) | | – | – | – | – | – | – | – | | – |
| Vote 6 - (50: IE) | | – | – | – | – | – | – | – | | – |
| Vote 7 - 1. Executive AND Council (110: IE) | | 20,022 | 17,757 | 17,757 | – | 2,191 | 2,191 | 0 | 0.0% | 17,757 |
| Vote 8 - 2. Corporate (120: IE) | | 7,190 | 12,084 | 12,624 | 1,428 | 2,261 | 3,742 | (1,481) | -39.6% | 12,624 |
| Vote 9 - 3. Finance (130: IE) | | 391,304 | 412,854 | 412,854 | 25,545 | 131,770 | 129,930 | 1,840 | 1.4% | 412,854 |
| Vote 10 - (140: IE) | | – | – | – | – | – | – | – | | – |
| Vote 11 - 5. Planning (150: IE) | | 8,146 | 8,794 | 8,794 | 511 | 1,125 | 1,626 | (500) | -30.8% | 8,794 |
| Vote 12 - 6. Community (160: IE) | | 202,995 | 231,644 | 231,644 | 11,747 | 55,281 | 62,135 | (6,854) | -11.0% | 231,644 |
| Vote 13 - 7. Electricity (170: IE) | | 508,081 | 550,602 | 550,602 | 48,632 | 110,660 | 116,944 | (6,284) | -5.4% | 550,602 |
| Vote 14 - 8. Technical (180: IE) | | 278,984 | 298,000 | 298,000 | 12,356 | 70,659 | 73,549 | (2,890) | -3.9% | 298,000 |
| Vote 15 - 9. Housing Services (190: IE) | | 27,918 | 37,682 | 37,682 | 2,494 | 2,702 | 4,345 | (1,643) | -37.8% | 37,682 |
| **Total Revenue by Vote** | 2 | **1,444,640** | **1,569,419** | **1,569,959** | **102,832** | **376,886** | **394,460** | **(17,574)** | **-4.5%** | **1,569,959** |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL (31: IE) | | 22,659 | – | – | – | – | – | – | | – |
| Vote 2 - CORPORATE SERVICES (32: IE) | | – | – | – | – | – | – | – | | – |
| Vote 3 - COMMUNITY SERVICES (33: IE) | | (1,659) | 50,864 | 50,864 | – | – | 8,477 | (8,477) | -100.0% | 50,864 |
| Vote 4 - FINANCIAL SERVICES (34: IE) | | 19,155 | 30,922 | 30,922 | 2,577 | 5,154 | 5,154 | – | | 30,922 |
| Vote 5 - OPERATING SERVICES (35: IE) | | 100,424 | 49,956 | 49,956 | 4,139 | 8,273 | 8,256 | 17 | 0.2% | 49,956 |
| Vote 6 - (50: IE) | | – | – | – | – | – | – | – | | – |
| Vote 7 - 1. Executive AND Council (110: IE) | | 42,887 | 55,645 | 55,645 | 3,014 | 5,145 | 4,211 | 934 | 22.2% | 55,645 |
| Vote 8 - 2. Corporate (120: IE) | | 65,391 | 89,984 | 90,524 | 5,981 | 19,581 | 15,687 | 3,894 | 24.8% | 90,524 |
| Vote 9 - 3. Finance (130: IE) | | 62,902 | 62,046 | 62,046 | 4,371 | 8,826 | 7,460 | 1,365 | 18.3% | 62,046 |
| Vote 10 - (140: IE) | | 1,024 | – | – | – | – | – | – | | – |
| Vote 11 - 5. Planning (150: IE) | | 96,087 | 41,500 | 41,500 | 3,027 | 4,964 | 4,201 | 763 | 18.2% | 41,500 |
| Vote 12 - 6. Community (160: IE) | | 324,356 | 271,099 | 271,099 | 16,025 | 28,388 | 28,687 | (299) | -1.0% | 271,099 |
| Vote 13 - 7. Electricity (170: IE) | | (127,940) | 365,217 | 365,217 | 44,636 | 44,879 | 41,405 | 3,474 | 8.4% | 365,217 |
| Vote 14 - 8. Technical (180: IE) | | 215,911 | 453,196 | 453,196 | 14,934 | 29,569 | 29,877 | (308) | -1.0% | 453,196 |
| Vote 15 - 9. Housing Services (190: IE) | | 32,678 | 51,992 | 51,992 | 5,086 | 6,140 | 6,331 | (191) | -3.0% | 51,992 |
| **Total Expenditure by Vote** | 2 | **853,876** | **1,522,421** | **1,522,961** | **103,790** | **160,918** | **159,747** | **1,171** | **0.7%** | **1,522,961** |
| **Surplus/ (Deficit) for the year** | 2 | **590,764** | **46,998** | **46,998** | **(959)** | **215,968** | **234,713** | **(18,745)** | **-8.0%** | **46,998** |

## Table C4: Financial Performance (Revenue and Expenditure)

**WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August**

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | 450,192 | 500,277 | 500,277 | 47,517 | 92,983 | 99,437 | (6,454) | -6% | 500,277 |
| Service charges - Water | | 105,646 | 136,197 | 136,197 | 7,485 | 33,747 | 34,455 | (708) | -2% | 136,197 |
| Service charges - Waste Water Management | | 38,873 | 51,704 | 51,704 | 3,284 | 8,392 | 9,036 | (644) | -7% | 51,704 |
| Service charges - Waste management | | 46,901 | 70,407 | 70,407 | 2,653 | 21,959 | 27,663 | (5,704) | -21% | 70,407 |
| Sale of Goods and Rendering of Services | | 34,096 | 8,004 | 8,004 | 573 | 1,262 | 2,018 | (756) | -37% | 8,004 |
| Agency services | | 4,161 | 4,335 | 4,335 | 353 | 712 | 756 | (44) | -6% | 4,335 |
| Interest | | | | | | | | – | | |
| Interest earned from Receivables | | 29,918 | 14,581 | 14,581 | 2,500 | 5,126 | 5,498 | (372) | -7% | 14,581 |
| Interest from Current and Non Current Assets | | 12,652 | 11,241 | 11,241 | 1,128 | 1,957 | 1,414 | 543 | 38% | 11,241 |
| Dividends | | | | | | | | – | | |
| Rent on Land | | | | | | | | – | | |
| Rental from Fixed Assets | | 6,422 | 7,657 | 7,657 | 1,629 | 2,158 | 1,877 | 281 | 15% | 7,657 |
| Licence and permits | | 114 | 248 | 248 | 9 | 23 | 22 | 1 | 4% | 248 |
| Special rating levies | | – | – | – | 119 | 238 | – | 238 | #DIV/0! | – |
| Construction Contract Revenue | | – | 26,890 | 26,890 | 2,491 | 2,696 | 4,339 | (1,643) | | 26,890 |
| Development Charges | | – | 1,539 | 1,539 | 502 | 502 | 234 | 267 | | 1,539 |
| Operational Revenue | | 5,632 | 1,891 | 1,891 | 41 | 75 | 1,509 | (1,434) | -95% | 1,891 |
| **Non-Exchange Revenue** | | | | | | | | – | | |
| Property rates | | 363,613 | 389,118 | 389,118 | 23,366 | 127,866 | 126,404 | 1,462 | 1% | 389,118 |
| Surcharges and Taxes | | | | | | | | – | | |
| Fines, penalties and forfeits | | 96,463 | 98,017 | 98,017 | 6,559 | 12,293 | 13,323 | (1,030) | -8% | 98,017 |
| Licence and permits | | 1,320 | 1,259 | 1,259 | 112 | 242 | 220 | 22 | 10% | 1,259 |
| Transfers and subsidies - Operational | | 169,913 | 171,226 | 171,766 | 1,630 | 63,050 | 63,052 | (1) | 0% | 171,766 |
| Interest | | 10,952 | 8,800 | 8,800 | 879 | 1,604 | 1,799 | (195) | -11% | 8,800 |
| Fuel Levy | | | | | | | | – | | |
| Operational Revenue | | | | | | | | – | | |
| Gains on disposal of Fixed and Intangible Assets | | 16,275 | 12,730 | 12,730 | – | – | – | – | | 12,730 |
| Other Gains | | (942) | – | – | – | – | – | – | | – |
| Discontinued Operations | | | | | | | | – | | |
| **Total Revenue (excluding capital transfers and contributions)** | | **1,392,204** | **1,516,122** | **1,516,662** | **102,832** | **376,886** | **393,057** | **(16,170)** | **-4%** | **1,516,662** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 358,607 | 413,591 | 414,131 | 30,540 | 58,901 | 54,865 | 4,036 | 7% | 414,131 |
| Remuneration of councillors | | 9,918 | 11,472 | 11,472 | 804 | 1,634 | 1,705 | (71) | -4% | 11,472 |
| Bulk purchases - electricity | | 349,663 | 406,070 | 406,070 | 45,050 | 45,233 | 43,706 | 1,527 | 3% | 406,070 |
| Inventory consumed | | 39,947 | 45,969 | 45,969 | 2,723 | 4,407 | 2,789 | 1,618 | 58% | 45,969 |
| Debt impairment | | 162,992 | 122,999 | 122,999 | 6,705 | 13,410 | 21,887 | (8,477) | -39% | 122,999 |
| Depreciation, amortisation and impairment | | 80,540 | 152,397 | 152,397 | 3,828 | 7,657 | 7,863 | (207) | -3% | 152,397 |
| Interest, Dividends and Rent on Land | | 32,056 | 34,765 | 34,765 | 87 | 428 | 472 | (43) | -9% | 34,765 |
| Contracted services | | 158,096 | 212,775 | 212,775 | 9,466 | 12,565 | 12,609 | (44) | 0% | 212,775 |
| Transfers and subsidies | | 7,955 | 7,423 | 7,423 | 396 | 396 | 67 | 329 | 495% | 7,423 |
| Irrecoverable debts written off | | – | 8,323 | 8,323 | – | – | – | – | | 8,323 |
| Operational costs | | 98,022 | 111,783 | 111,783 | 4,191 | 16,287 | 13,785 | 2,502 | 18% | 111,783 |
| Disposal of Fixed and Intangible Assets | | 5,993 | – | – | – | – | – | – | | – |
| Other Losses | | 16,863 | – | – | – | – | – | – | | – |
| **Total Expenditure** | | **1,320,651** | **1,527,565** | **1,528,105** | **103,790** | **160,918** | **159,747** | **1,171** | **1%** | **1,528,105** |
| **Surplus/(Deficit)** | | **71,552** | **(11,443)** | **(11,443)** | **(959)** | **215,968** | **233,310** | **(17,342)** | **(0)** | **(11,443)** |
| Transfers and subsidies - capital (monetary allocations) | | 63,730 | 53,547 | 53,547 | – | – | 1,404 | (1,404) | (0) | 53,547 |
| Transfers and subsidies - capital (in-kind) | | 947 | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **136,229** | **42,103** | **42,103** | **(959)** | **215,968** | **234,713** | **(18,745)** | **(0)** | **42,103** |
| Income Tax | | | | | | | | – | | |
| **Surplus/(Deficit) after income tax** | | **136,229** | **42,103** | **42,103** | **(959)** | **215,968** | **234,713** | **(18,745)** | **(0)** | **42,103** |
| Share of Surplus/Deficit attributable to Joint Venture | | | | | | | | – | | |
| Share of Surplus/Deficit attributable to Minorities | | | | | | | | – | | |
| **Surplus/(Deficit) attributable to municipality** | | **136,229** | **42,103** | **42,103** | **(959)** | **215,968** | **234,713** | (18,745) | **(0)** | **42,103** |
| Share of Surplus/Deficit attributable to Associate | | | | | | | | – | | |
| Intercompany/Parent subsidiary transactions | | | | | | | | – | | |
| **Surplus/ (Deficit) for the year** | | **136,229** | **42,103** | **42,103** | **(959)** | **215,968** | **234,713** | **(18,745)** | **(0)** | **42,103** |

# 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) - M02 August**

| Vote Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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) | | – | – | – | – | – | – | – | | – |
| Vote 17 - 1. Executive AND Council (110: CAPEX) | | – | – | – | – | – | – | – | | – |
| Vote 18 - 2. Corporate (120: CAPEX) | | – | 1,697 | 1,697 | – | – | 424 | (424) | -100% | 1,697 |
| Vote 19 - 3. Finance (130: CAPEX) | | – | 200 | 200 | – | – | – | – | | 200 |
| Vote 20 - 5. Planning (150: CAPEX) | | – | 1,000 | 1,000 | – | – | – | – | | 1,000 |
| Vote 21 - 6. Community (160: CAPEX) | | – | 31,838 | 31,945 | 356 | 356 | 4,261 | (3,906) | -92% | 31,945 |
| Vote 22 - 7. Electricity (170: CAPEX) | | – | 38,825 | 41,517 | – | – | 10,903 | (10,903) | -100% | 41,517 |
| Vote 23 - 8. Technical (180: CAPEX) | | – | 161,956 | 162,639 | 379 | 379 | 18,846 | (18,467) | -98% | 162,639 |
| Vote 24 - 9. Housing Services (190: CAPEX) | | – | 13,794 | 13,794 | – | – | 3,448 | (3,448) | -100% | 13,794 |
| **Total Capital single-year expenditure** | 4 | – | 249,310 | 252,792 | 734 | 735 | 37,882 | **(37,148)** | **-98%** | 252,792 |
| **Total Capital Expenditure** | | – | **249,310** | **252,792** | **734** | **735** | **37,882** | **(37,148)** | **-98%** | **252,792** |
| **Capital Expenditure - Functional Classification** | | | | | | | | | | |
| ***Governance and administration*** | | – | **8,204** | **6,704** | – | – | **1,653** | (1,653) | -100% | **8,204** |
| Executive and council | | | | | | | | – | | |
| Finance and administration | | – | 8,204 | 6,704 | – | – | 1,653 | (1,653) | -100% | 8,204 |
| Internal audit | | | | | | | | – | | |
| ***Community and public safety*** | | – | **26,109** | **26,216** | **264** | **264** | **6,527** | (6,263) | -96% | **26,216** |
| Community and social services | | – | 752 | 858 | 1 | 1 | 188 | (187) | -99% | 858 |
| Sport and recreation | | – | 5,793 | 5,793 | 50 | 50 | 1,448 | (1,398) | -97% | 5,793 |
| Public safety | | – | 6,819 | 6,819 | 213 | 213 | 1,705 | (1,492) | -88% | 6,819 |
| Housing | | – | 12,745 | 12,745 | – | – | 3,186 | (3,186) | -100% | 12,745 |
| Health | | | | | | | | – | | |
| ***Economic and environmental services*** | | – | **49,190** | **49,190** | **314** | **315** | **7,191** | (6,876) | -96% | **49,190** |
| Planning and development | | – | 210 | 210 | 4 | 5 | – | 5 | #DIV/0! | 210 |
| Road transport | | – | 48,981 | 48,981 | 310 | 310 | 7,191 | (6,881) | -96% | 48,981 |
| Environmental protection | | | | | | | | – | | |
| ***Trading services*** | | – | **165,806** | **170,681** | **156** | **156** | **22,511** | (22,355) | -99% | **169,181** |
| Energy sources | | – | 36,456 | 40,647 | – | – | 10,384 | (10,384) | -100% | 39,147 |
| Water management | | – | 41,788 | 32,300 | – | – | 8,533 | (8,533) | -100% | 42,300 |
| Waste water management | | – | 71,929 | 82,100 | 64 | 64 | 3,384 | (3,319) | -98% | 72,100 |
| Waste management | | – | 15,634 | 15,634 | 92 | 92 | 210 | (119) | -56% | 15,634 |
| ***Other*** | | | | | | | | – | | |
| **Total Capital Expenditure - Functional Classification** | 3 | – | **249,310** | **252,792** | **734** | **735** | **37,882** | **(37,148)** | **-98%** | **252,792** |
| **Funded by:** | | | | | | | | | | |
| National Government | | – | 41,859 | 41,859 | 310 | 310 | 13,460 | (13,150) | -98% | 41,859 |
| Provincial Government | | – | 12,538 | 12,538 | – | – | 4,292 | (4,292) | -100% | 12,538 |
| 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** | | – | **54,398** | **54,398** | **310** | **310** | **17,752** | **(17,442)** | **-98%** | **54,398** |
| **Borrowing** | 6 | – | 99,440 | 99,440 | – | – | 4,398 | (4,398) | -100% | 99,440 |
| **Internally generated funds** | | – | 95,472 | 98,954 | 424 | 425 | 15,732 | (15,308) | -97% | 98,954 |
| **Total Capital Funding** | | – | **249,310** | **252,792** | **734** | **735** | **37,882** | **(37,148)** | **-98%** | **252,792** |

## Table C6: Financial Position

**WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M02 August**

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | |
|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| **ASSETS** | | | | | | |
| **Current assets** | | | | | | |
| Cash and cash equivalents | | 146,938 | 200,767 | 136,374 | 169,635 | 136,374 |
| Short term investments | | | | | | |
| Trade and other receivables from exchange transactions | | 100,713 | 91,484 | 91,484 | 180,714 | 91,484 |
| Receivables from non-exchange transactions | | 102,185 | 100,564 | 100,564 | 153,908 | 100,564 |
| Current portion of non-current receivables | | (171) | 4 | 4 | (171) | 4 |
| Inventory | | 14,641 | 10,653 | 10,653 | 16,248 | 10,653 |
| VAT Receivable | | 262,841 | 150,374 | 150,374 | 264,928 | 150,374 |
| Other current assets | | (156) | (137) | (137) | (116) | (137) |
| **Total current assets** | | **626,991** | **553,709** | **489,317** | **785,146** | **489,317** |
| **Non current assets** | | | | | | |
| Investments | | – | 3,423 | 3,423 | – | 3,423 |
| Investment property | | 60,632 | 67,229 | 67,229 | 60,603 | 67,229 |
| Property, plant and equipment | | 1,496,168 | 1,570,246 | 1,573,728 | 1,487,980 | 1,573,728 |
| Biological assets | | | | | | |
| Living resources | | | | | | |
| Heritage assets | | 14,613 | 14,613 | 14,613 | 14,613 | 14,613 |
| Intangible assets | | 18 | (1) | (1) | (3) | (1) |
| Trade and other receivables from exchange transactions | | | | | | |
| Non-current receivables from non-exchange transactions | | (8) | (8) | (8) | (8) | (8) |
| Other non-current assets | | 4,208 | 3,869 | 3,869 | 4,208 | 3,869 |
| **Total non current assets** | | **1,575,631** | **1,659,371** | **1,662,853** | **1,567,393** | **1,662,853** |
| **TOTAL ASSETS** | | **2,202,622** | **2,213,080** | **2,152,170** | **2,352,539** | **2,152,170** |
| **LIABILITIES** | | | | | | |
| **Current liabilities** | | | | | | |
| Bank overdraft | | | | | | |
| Financial liabilities | | 47,416 | 108,229 | 47,319 | 46,785 | 47,319 |
| Consumer deposits | | 16,360 | 15,872 | 15,872 | 16,705 | 15,872 |
| Trade and other payables from exchange transactions | | 204,891 | 178,629 | 178,629 | 101,132 | 178,629 |
| Trade and other payables from non-exchange transactions | | (31,402) | 11,696 | 11,696 | (10,274) | 11,696 |
| Provision | | 48,375 | 35,372 | 35,372 | 38,540 | 35,372 |
| VAT Payable | | 233,939 | 150,617 | 150,617 | 257,966 | 150,617 |
| Other current liabilities | | (5,704) | 9,589 | 9,589 | 9,251 | 9,589 |
| **Total current liabilities** | | **513,875** | **510,003** | **449,093** | **460,105** | **449,093** |
| **Non current liabilities** | | | | | | |
| Financial liabilities | | 200,853 | 353,205 | 353,205 | 199,180 | 353,205 |
| Provision | | 45,541 | 18,306 | 18,306 | 19,818 | 18,306 |
| Long term portion of trade payables | | | | | | |
| Other non-current liabilities | | 132,390 | 117,152 | 117,152 | 149,610 | 117,152 |
| **Total non current liabilities** | | **378,784** | **488,663** | **488,663** | **368,608** | **488,663** |
| **TOTAL LIABILITIES** | | **892,659** | **998,666** | **937,756** | **828,713** | **937,756** |
| **NET ASSETS** | 2 | **1,309,963** | **1,214,414** | **1,214,414** | **1,523,826** | **1,214,414** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | |
| Accumulated surplus/(deficit) | | 1,171,629 | 1,214,414 | 1,214,414 | 1,307,858 | 1,214,414 |
| Reserves and funds | | | | | | |
| Other | | | | | | |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | **1,171,629** | **1,214,414** | **1,214,414** | **1,307,858** | **1,214,414** |

## Table C7: Cash Flow

**WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M02 August**

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | 269,698 | 358,975 | 357,595 | 47,631 | 71,061 | 60,257 | 10,804 | 18% | 357,595 |
| Service charges | | 224,760 | 814,869 | 815,409 | 20,587 | 41,210 | 133,873 | (92,663) | -69% | 815,409 |
| Other revenue | | 500,047 | 224,494 | 224,491 | 47,360 | 90,500 | 35,622 | 54,878 | 154% | 224,491 |
| Transfers and Subsidies - Operational | | 214,831 | 183,852 | 185,772 | 5,960 | 66,550 | 49,337 | 17,213 | 35% | 185,772 |
| Transfers and Subsidies - Capital | | 49,342 | 53,547 | 53,547 | – | 19,324 | 2,486 | 16,838 | 677% | 53,547 |
| Interest | | 10,239 | 34,622 | 34,622 | 1,288 | 2,271 | 6,369 | (4,098) | -64% | 34,622 |
| Dividends | | | | | | | | – | | |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | (1,280,348) | (1,320,386) | (1,320,941) | (118,227) | (253,275) | (178,256) | (75,019) | 42% | (1,320,941) |
| Finance charges | | (27,775) | (34,765) | (34,765) | (82) | (402) | (5,805) | 5,403 | -93% | (34,765) |
| Transfers and Subsidies | | – | (7,423) | (7,423) | – | – | (106) | 106 | -100% | (7,423) |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **(39,206)** | **307,785** | **308,307** | **4,516** | **37,239** | **103,777** | **66,539** | **64%** | **308,307** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | 18,630 | 12,730 | 12,730 | – | – | – | – | | 12,730 |
| Decrease (increase) in non-current receivables | | | | | | | | – | | |
| Decrease (increase) in non-current investments | | | | | | | | – | | |
| Insurance Refund - Capital | | | | | | | | – | | |
| Interest on Short Term Investment (Greater then 90 days) and Long Term Investments | | | | | | | | – | | |
| **Payments** | | | | | | | | | | |
| Capital assets | | (87,094) | (286,706) | (290,710) | (736) | (25,221) | (56,990) | 31,769 | -56% | (290,710) |
| Retention (Capital) | | | | | | | | – | | |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(68,464)** | **(273,976)** | **(277,980)** | **(736)** | **(25,221)** | **(56,990)** | **(31,769)** | **56%** | **(277,980)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | – | 60,910 | – | – | – | – | – | | – |
| Borrowing long term/refinancing | | – | 99,440 | 99,440 | – | – | – | – | | 99,440 |
| Increase (decrease) in consumer deposits | | – | – | – | 473 | 976 | – | 976 | #DIV/0! | – |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | – | | |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **–** | **160,350** | **99,440** | **473** | **976** | **–** | **(976)** | **#DIV/0!** | **99,440** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **(107,670)** | **194,159** | **129,767** | **4,253** | **12,993** | **46,787** | | | **129,767** |
| Cash/cash equivalents at beginning: | | 106,001 | 106,001 | 106,001 | – | 146,938 | 17,667 | 129,271 | | 106,001 |
| Cash/cash equivalents at month/year end: | | (1,669) | 300,160 | 235,768 | 4,253 | 159,931 | 64,454 | | | 235,768 |

**Note: The figures contained in the above schedule is incorrect the correct Cash and Cash Equivalent balance as at 31 August 2026 amounts to R 169,635,042 (Refer to C6 Statement of Financial Position)**

## Supporting Table SC2: Debtors Age Analysis

**WC048 Knysna - Supporting Table SC2 Monthly Budget Statement - aged debtors - M02 August**

| Description<br>R thousands | NT Code | Budget Year 2026/27<br>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 | 27,601 | 7,211 | 2,650 | 2,681 | 2,338 | 1,940 | 17,329 | 69,786 | 131,537 | 94,075 | – | – |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 42,374 | 9,088 | 5,220 | 4,864 | 4,253 | 3,258 | 23,917 | 93,131 | 186,105 | 129,424 | – | – |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 75,291 | 9,431 | 5,533 | 4,400 | 4,049 | 3,480 | 30,797 | 83,908 | 216,890 | 126,635 | – | – |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 5,238 | 3,285 | 1,865 | 1,810 | 1,661 | 1,636 | 10,247 | 64,839 | 90,581 | 80,194 | – | – |
| Receivables from Exchange Transactions - Waste Management | 1600 | 17,473 | 2,355 | 1,458 | 1,366 | 1,226 | 1,081 | 11,198 | 54,648 | 90,805 | 69,519 | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 432 | 1,182 | 56 | 48 | 93 | 38 | 167 | 8,255 | 10,272 | 8,602 | – | – |
| Interest on Arrear Debtor Accounts | 1810 | – | – | – | – | – | – | – | – | – | – | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | 1900 | 282 | 247 | 262 | 344 | 125 | 116 | 525 | (5,414) | (3,514) | (4,304) | – | – |
| **Total By Income Source** | **2000** | **168,690** | **32,800** | **17,043** | **15,513** | **13,746** | **11,550** | **94,181** | **369,154** | **722,676** | **504,144** | **–** | **–** |
| **2025/26 - totals only** | | 153,465 | 27,263 | 16,448 | 13,599 | 11,289 | 11,081 | 94,531 | 292,115 | 619,791 | 422,614 | | |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | |
| Organs of State | 2200 | 12,666 | 2,698 | 932 | 693 | 849 | 584 | 4,528 | 6,338 | 29,288 | 12,992 | – | – |
| Commercial | 2300 | 40,638 | 10,497 | 5,593 | 5,407 | 4,937 | 4,130 | 35,871 | 140,240 | 247,314 | 190,586 | – | – |
| Households | 2400 | 115,385 | 19,605 | 10,518 | 9,413 | 7,960 | 6,836 | 53,782 | 222,575 | 446,075 | 300,567 | – | – |
| Other | 2500 | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total By Customer Group** | **2600** | **168,690** | **32,800** | **17,043** | **15,513** | **13,746** | **11,550** | **94,181** | **369,154** | **722,676** | **504,144** | **–** | **–** |

## Supporting Table SC4: Creditors Age Analysis

**WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August**

| Description | NT Code | Budget Year 2026/27 | | | | | | | | | 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 | 1,399 | 156 | – | – | – | – | 2 | 242 | 1,799 | 5,705 |
| Auditor General | 0800 | – | – | – | – | – | – | – | – | – | – |
| Other | 0900 | – | – | – | – | – | – | – | – | – | – |
| Medical Aid deductions | 0950 | – | – | – | – | – | – | – | – | – | – |
| **Total By Customer Type** | 1000 | 1,399 | 156 | – | – | – | – | 2 | 242 | 1,799 | 5,705 |

# 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 - M02 August

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| **Capital expenditure on new assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | – | **38,354** | **39,822** | – | – | **8,763** | 8,763 | **100.0%** | **39,822** |
| Roads Infrastructure | | – | 13,145 | 13,145 | – | – | 2,733 | 2,733 | **100.0%** | 13,145 |
| *Roads* | | – | 13,145 | 13,145 | – | – | 2,733 | (2,733) | **-100.0%** | 13,145 |
| Electrical Infrastructure | | – | 13,524 | 14,993 | – | – | 3,754 | 3,754 | **100.0%** | 14,993 |
| *MV Networks* | | – | 11,496 | 12,531 | – | – | 2,844 | (2,844) | **-100.0%** | 12,531 |
| *LV Networks* | | – | 2,029 | 2,461 | – | – | 910 | (910) | **-100.0%** | 2,461 |
| *Capital Spares* | | | | | | | | – | | |
| Water Supply Infrastructure | | – | 7,584 | 7,584 | – | – | 1,726 | 1,726 | **100.0%** | 7,584 |
| *Dams and Weirs* | | – | 1,000 | 1,000 | – | – | 82 | (82) | **-100.0%** | 1,000 |
| *Water Treatment Works* | | – | 6,084 | 6,084 | – | – | 1,543 | (1,543) | **-100.0%** | 6,084 |
| *Bulk Mains* | | | | | | | | – | | |
| *Distribution* | | – | 500 | 500 | – | – | 100 | (100) | **-100.0%** | 500 |
| Sanitation Infrastructure | | – | 2,000 | 2,000 | – | – | – | – | | 2,000 |
| *Pump Station* | | | | | | | | – | | |
| *Reticulation* | | – | 2,000 | 2,000 | – | – | – | – | | 2,000 |
| Rail Infrastructure | | – | 2,100 | 2,100 | – | – | 550 | 550 | **100.0%** | 2,100 |
| *Drainage Collection* | | – | 2,100 | 2,100 | – | – | 550 | (550) | **-100.0%** | 2,100 |
| **Community Assets** | | – | **8,954** | **8,954** | **213** | **213** | **2,239** | **2,026** | **90.5%** | **8,954** |
| Community Facilities | | – | 8,954 | 8,954 | 213 | 213 | 2,239 | 2,026 | **90.5%** | 8,954 |
| *Halls* | | | | | | | | – | | |
| *Centres* | | – | 3,640 | 3,640 | – | – | 910 | (910) | -100.0% | 3,640 |
| *Fire/Ambulance Stations* | | – | 1,049 | 1,049 | 213 | 213 | 262 | (49) | -18.8% | 1,049 |
| *Testing Stations* | | – | 1,350 | 1,350 | – | – | 338 | (338) | -100.0% | 1,350 |
| *Police* | | – | 1,762 | 1,762 | – | – | 441 | (441) | -100.0% | 1,762 |
| *Purls* | | – | 524 | 524 | – | – | 131 | (131) | -100.0% | 524 |
| *Public Ablution Facilities* | | – | 280 | 280 | – | – | 70 | (70) | -100.0% | 280 |
| *Taxi Ranks/Bus Terminals* | | – | 350 | 350 | – | – | 87 | (87) | -100.0% | 350 |
| **Computer Equipment** | | – | **1,697** | **1,697** | – | – | **424** | **424** | 100.0% | **1,697** |
| Computer Equipment | | – | 1,697 | 1,697 | – | – | 424 | (424) | -100.0% | 1,697 |
| **Furniture and Office Equipment** | | – | **1,220** | **1,220** | **1** | **1** | **31** | **30** | 96.7% | **1,220** |
| Furniture and Office Equipment | | – | 1,220 | 1,220 | 1 | 1 | 31 | (30) | -96.7% | 1,220 |
| **Machinery and Equipment** | | – | **3,104** | **3,104** | **4** | **5** | **211** | **206** | 97.7% | **3,104** |
| Machinery and Equipment | | – | 3,104 | 3,104 | 4 | 5 | 211 | (206) | -97.7% | 3,104 |
| **Transport Assets** | | – | **9,714** | **9,714** | – | – | **236** | **236** | 100.0% | **9,714** |
| Transport Assets | | – | 9,714 | 9,714 | – | – | 236 | (236) | -100.0% | 9,714 |
| **Total Capital Expenditure on new assets** | 1 | – | **63,042** | **64,511** | **218** | **219** | **11,904** | **11,685** | **98.2%** | **64,511** |

## 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 - M02 August**

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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** | | – | 66,581 | 68,316 | – | – | 10,553 | 10,553 | 100.0% | 68,316 |
| Roads Infrastructure | | – | 13,262 | 13,262 | – | – | 2,629 | 2,629 | 100.0% | 13,262 |
| *Roads* | | – | 13,262 | 13,262 | – | – | 2,629 | (2,629) | -100.0% | 13,262 |
| Electrical Infrastructure | | – | 1,699 | 1,699 | – | – | 643 | 643 | 100.0% | 1,699 |
| *MV Switching Stations* | | – | 1,000 | 1,000 | – | – | 333 | (333) | -100.0% | 1,000 |
| *MV Networks* | | – | 699 | 699 | – | – | 310 | (310) | -100.0% | 699 |
| Water Supply Infrastructure | | – | 11,722 | 12,235 | – | – | 2,420 | 2,420 | 100.0% | 12,235 |
| *Distribution* | | – | 11,722 | 12,235 | – | – | 2,420 | (2,420) | -100.0% | 12,235 |
| Sanitation Infrastructure | | – | 29,849 | 29,849 | – | – | 2,981 | 2,981 | 100.0% | 29,849 |
| *Waste Water Treatment Works* | | – | 29,849 | 29,849 | – | – | 2,981 | (2,981) | -100.0% | 29,849 |
| Solid Waste Infrastructure | | – | 8,549 | 9,772 | – | – | 1,130 | 1,130 | 100.0% | 9,772 |
| *Landfill Sites* | | | | | | | | – | | |
| *Waste Transfer Stations* | | – | 7,500 | 7,500 | – | – | 53 | (53) | -100.0% | 7,500 |
| *Capital Spares* | | – | 1,049 | 2,272 | – | – | 1,077 | (1,077) | -100.0% | 2,272 |
| Rail Infrastructure | | – | 1,500 | 1,500 | – | – | 750 | 750 | 100.0% | 1,500 |
| *MV Substations* | | – | 1,500 | 1,500 | – | – | 750 | (750) | -100.0% | 1,500 |
| **Computer Equipment** | | 43 | – | – | – | – | – | – | | – |
| Computer Equipment | | 43 | – | – | – | – | – | – | | – |
| **Total Capital Expenditure on renewal of existing assets** | 1 | 43 | 66,581 | 68,316 | – | – | 10,553 | 10,553 | 100.0% | 68,316 |

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

WC048 Knysna - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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** | | 21,041 | 34,988 | 34,988 | 699 | 1,196 | 999 | (196) | -19.7% | 34,988 |
| Roads Infrastructure | | 4,240 | 7,574 | 7,574 | 443 | 828 | 714 | (114) | -16.0% | 7,574 |
| *Roads* | | 4,240 | 7,574 | 7,574 | 443 | 828 | 714 | 114 | 16.0% | 7,574 |
| Storm water Infrastructure | | 634 | 1,536 | 1,536 | 197 | 246 | 40 | (206) | -510.3% | 1,536 |
| *Drainage Collection* | | | | | | | | – | | |
| *Storm water Conveyance* | | 634 | 1,536 | 1,536 | 197 | 246 | 40 | 206 | 510.3% | 1,536 |
| *Attenuation* | | | | | | | | – | | |
| Electrical Infrastructure | | 11,289 | 16,918 | 16,918 | 49 | 81 | 247 | 167 | 67.4% | 16,918 |
| *Power Plants* | | | | | | | | – | | |
| *HV Substations* | | 1,133 | 10,969 | 10,969 | 11 | 11 | – | 11 | #DIV/0! | 10,969 |
| *HV Switching Station* | | 34 | 305 | 305 | 3 | 3 | (7) | 10 | -143.7% | 305 |
| *HV Transmission Conductors* | | 957 | 2,598 | 2,598 | 35 | 67 | 254 | (188) | -73.9% | 2,598 |
| *MV Substations* | | | | | | | | – | | |
| *MV Switching Stations* | | | | | | | | – | | |
| *MV Networks* | | 3,426 | 3,047 | 3,047 | – | – | – | – | | 3,047 |
| *LV Networks* | | 5,739 | – | – | – | – | – | – | | – |
| *Capital Spares* | | | | | | | | – | | |
| Water Supply Infrastructure | | 3,260 | 5,294 | 5,294 | 7 | 36 | 7 | (29) | -391.6% | 5,294 |
| *Water Treatment Works* | | 3,152 | 3,232 | 3,232 | 5 | 34 | 23 | 12 | 52.5% | 3,232 |
| *Capital Spares* | | 108 | 2,061 | 2,061 | 2 | 2 | (15) | 17 | -110.8% | 2,061 |
| Sanitation Infrastructure | | 1,199 | 3,200 | 3,200 | 4 | 5 | – | (5) | #DIV/0! | 3,200 |
| *Waste Water Treatment Works* | | 1,199 | 3,200 | 3,200 | 4 | 5 | – | 5 | #DIV/0! | 3,200 |
| Solid Waste Infrastructure | | 419 | 466 | 466 | – | – | (9) | (9) | 100.0% | 466 |
| *Landfill Sites* | | | | | | | | – | | |
| *Waste Transfer Stations* | | 419 | 466 | 466 | – | – | (9) | 9 | -100.0% | 466 |
| **Community Assets** | | 2,790 | 5,929 | 5,929 | 447 | 542 | 181 | (361) | -198.8% | 5,929 |
| Community Facilities | | 1,074 | 3,239 | 3,239 | 362 | 457 | 178 | (279) | -157.1% | 3,239 |
| *Halls* | | 367 | 1,555 | 1,555 | 203 | 203 | 121 | 82 | 67.9% | 1,555 |
| *Museums* | | – | 56 | 56 | – | – | – | – | | 56 |
| *Galleries* | | | | | | | | – | | |
| *Theatres* | | | | | | | | – | | |
| *Libraries* | | 78 | 373 | 373 | 11 | 11 | 65 | (54) | -83.4% | 373 |
| *Cemeteries/Crematoria* | | 198 | 472 | 472 | – | 95 | – | 95 | #DIV/0! | 472 |
| *Police* | | 24 | 33 | 33 | – | – | – | – | | 33 |
| *Purls* | | | | | | | | – | | |
| *Public Open Space* | | 407 | 751 | 751 | 149 | 149 | (7) | 156 | -2118.6% | 751 |
| Sport and Recreation Facilities | | 1,717 | 2,690 | 2,690 | 85 | 85 | 4 | (81) | -2244.2% | 2,690 |
| *Indoor Facilities* | | | | | | | | – | | |
| *Outdoor Facilities* | | 1,717 | 2,690 | 2,690 | 85 | 85 | 4 | 81 | 2244.2% | 2,690 |
| **Other assets** | | 443 | 2,769 | 2,769 | 9 | 55 | 8 | (47) | -570.3% | 2,769 |
| Operational Buildings | | 441 | 1,176 | 1,176 | 7 | 53 | 8 | (45) | -547.9% | 1,176 |
| *Municipal Offices* | | 441 | 1,089 | 1,089 | 7 | 53 | 12 | 41 | 337.7% | 1,089 |
| *Depots* | | 1 | 87 | 87 | – | – | (4) | 4 | -100.0% | 87 |
| *Capital Spares* | | | | | | | | – | | |
| Housing | | 2 | 1,593 | 1,593 | 2 | 2 | – | (2) | #DIV/0! | 1,593 |
| *Staff Housing* | | 2 | 93 | 93 | 2 | 2 | – | 2 | #DIV/0! | 93 |
| *Social Housing* | | – | 1,500 | 1,500 | – | – | – | – | | 1,500 |
| **Transport Assets** | | 5,517 | 7,966 | 7,966 | 75 | 75 | 152 | 77 | 50.9% | 7,966 |
| Transport Assets | | 5,517 | 7,966 | 7,966 | 75 | 75 | 152 | (77) | -50.9% | 7,966 |
| **Total Repairs and Maintenance Expenditure** | 1 | 29,791 | 51,652 | 51,652 | 1,230 | 1,868 | 1,341 | (527) | -39.3% | 51,652 |

## Supporting Table SC13(d): Depreciation

**WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August**

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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** | | 46,528 | 33,265 | 33,265 | 2,786 | 5,573 | 5,502 | (70) | -1.3% | 33,265 |
| Roads Infrastructure | | 10,134 | 6,899 | 6,899 | 627 | 1,253 | 1,233 | (20) | -1.6% | 6,899 |
| *Roads* | | 10,134 | 6,899 | 6,899 | 627 | 1,253 | 1,233 | 20 | 1.6% | 6,899 |
| Storm water Infrastructure | | 46 | 1,053 | 1,053 | – | – | 98 | 98 | 100.0% | 1,053 |
| *Drainage Collection* | | 46 | 1,053 | 1,053 | – | – | 98 | (98) | -100.0% | 1,053 |
| Electrical Infrastructure | | 9,048 | 8,975 | 8,975 | 703 | 1,407 | 1,352 | (55) | -4.1% | 8,975 |
| *Power Plants* | | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 100.0% | 2 |
| *HV Substations* | | 9,046 | 8,973 | 8,973 | 702 | 1,403 | 1,350 | 53 | 3.9% | 8,973 |
| Water Supply Infrastructure | | 19,374 | 16,100 | 16,100 | 1,430 | 2,861 | 2,779 | (82) | -3.0% | 16,100 |
| *Distribution* | | 19,374 | 16,100 | 16,100 | 1,430 | 2,861 | 2,779 | 82 | 3.0% | 16,100 |
| Sanitation Infrastructure | | 6,599 | 53 | 53 | 14 | 28 | 18 | (10) | -57.7% | 53 |
| *Pump Station* | | – | 6 | 6 | 6 | 12 | 6 | 6 | 100.0% | 6 |
| *Reticulation* | | 41 | – | – | – | – | – | – | | – |
| *Waste Water Treatment Works* | | 6,513 | 4 | 4 | 4 | 8 | 4 | 4 | 100.0% | 4 |
| *Outfall Sewers* | | | | | | | | – | | |
| *Toilet Facilities* | | 44 | 43 | 43 | 4 | 8 | 8 | (0) | 0.0% | 43 |
| *Capital Spares* | | | | | | | | – | | |
| Solid Waste Infrastructure | | 1,252 | 66 | 66 | 4 | 9 | 9 | (0) | -0.6% | 66 |
| *Landfill Sites* | | 1,252 | 66 | 66 | 4 | 9 | 9 | 0 | 0.6% | 66 |
| Information and Communication Infrastructure | | 77 | 118 | 118 | 8 | 15 | 15 | (1) | -6.2% | 118 |
| *Distribution Layers* | | 77 | 118 | 118 | 8 | 15 | 15 | 1 | 6.2% | 118 |
| *Capital Spares* | | | | | | | | – | | |
| **Community Assets** | | 2,052 | 2,049 | 2,049 | 139 | 278 | 297 | 19 | 6.3% | 2,049 |
| Community Facilities | | 1,434 | 1,400 | 1,400 | 137 | 274 | 240 | (33) | -13.9% | 1,400 |
| *Halls* | | 618 | 600 | 600 | 16 | 32 | 64 | (32) | -50.3% | 600 |
| *Centres* | | 7 | 57 | 57 | 48 | 96 | 49 | 47 | 95.8% | 57 |
| *Fire/Ambulance Stations* | | 45 | 23 | 23 | 2 | 4 | 4 | 0 | 1.0% | 23 |
| *Testing Stations* | | 0 | 0 | 0 | 0 | 0 | 0 | – | | 0 |
| *Museums* | | 5 | 2 | 2 | 0 | 1 | 1 | 0 | 1.7% | 2 |
| *Libraries* | | 384 | 271 | 271 | 21 | 41 | 40 | 1 | 1.6% | 271 |
| *Cemeteries/Crematoria* | | 16 | 88 | 88 | 0 | 0 | 3 | (3) | -86.9% | 88 |
| *Police* | | 2 | – | – | – | – | – | – | | – |
| *Purls* | | 120 | 119 | 119 | 11 | 22 | 21 | 0 | 1.6% | 119 |
| *Public Ablution Facilities* | | – | 3 | 3 | 0 | 1 | 1 | (0) | -16.2% | 3 |
| *Markets* | | | | | | | | – | | |
| *Stalls* | | 44 | 51 | 51 | 22 | 44 | 24 | 20 | 83.5% | 51 |
| *Abattoirs* | | | | | | | | – | | |
| *Airports* | | | | | | | | – | | |
| *Taxi Ranks/Bus Terminals* | | 191 | 186 | 186 | 16 | 32 | 32 | 1 | 1.6% | 186 |
| *Capital Spares* | | | | | | | | – | | |
| Sport and Recreation Facilities | | 618 | 650 | 650 | 2 | 5 | 57 | 52 | 92.0% | 650 |
| *Indoor Facilities* | | 5 | 613 | 613 | – | – | 49 | (49) | -100.0% | 613 |
| *Outdoor Facilities* | | 613 | 37 | 37 | 2 | 5 | 7 | (3) | -36.4% | 37 |
| **Investment properties** | | 138 | 142 | 142 | 15 | 29 | 26 | (3) | -11.7% | 142 |
| Revenue Generating | | 138 | 142 | 142 | 15 | 29 | 26 | (3) | -11.7% | 142 |
| *Improved Property* | | 138 | 142 | 142 | 15 | 29 | 26 | 3 | 11.7% | 142 |
| **Other assets** | | 676 | 679 | 679 | 41 | 83 | 100 | 18 | 17.7% | 679 |
| Operational Buildings | | 676 | 673 | 673 | 35 | 70 | 94 | 24 | 25.7% | 673 |
| *Municipal Offices* | | 676 | 673 | 673 | 35 | 70 | 94 | (24) | -25.7% | 673 |
| Housing | | – | 6 | 6 | 6 | 13 | 6 | (6) | -100.0% | 6 |
| *Staff Housing* | | | | | | | | – | | |
| *Social Housing* | | – | 6 | 6 | 6 | 13 | 6 | 6 | 100.0% | 6 |
| **Intangible Assets** | | 15 | 35 | 35 | 11 | 21 | 12 | (9) | -78.1% | 35 |
| Servitudes | | | | | | | | – | | |
| Licences and Rights | | 15 | 35 | 35 | 11 | 21 | 12 | (9) | -78.1% | 35 |
| *Computer Software and Applications* | | 15 | 35 | 35 | 11 | 21 | 12 | 9 | 78.1% | 35 |
| **Computer Equipment** | | 911 | 1,757 | 1,757 | 135 | 270 | 371 | 101 | 27.2% | 1,757 |
| Computer Equipment | | 911 | 1,757 | 1,757 | 135 | 270 | 371 | (101) | -27.2% | 1,757 |
| **Furniture and Office Equipment** | | 2,177 | 8,034 | 8,034 | 561 | 1,122 | 1,123 | 1 | 0.1% | 8,034 |
| Furniture and Office Equipment | | 2,177 | 8,034 | 8,034 | 561 | 1,122 | 1,123 | (1) | -0.1% | 8,034 |
| **Machinery and Equipment** | | 845 | 2,798 | 2,798 | 31 | 62 | 119 | 57 | 48.0% | 2,798 |
| Machinery and Equipment | | 845 | 2,798 | 2,798 | 31 | 62 | 119 | (57) | -48.0% | 2,798 |
| **Transport Assets** | | 1,668 | 1,636 | 1,636 | 109 | 218 | 311 | 93 | 29.9% | 1,636 |
| Transport Assets | | 1,668 | 1,636 | 1,636 | 109 | 218 | 311 | (93) | -29.9% | 1,636 |
| **Total Depreciation** | 1 | 55,010 | 50,395 | 50,395 | 3,828 | 7,657 | 7,863 | 207 | 2.6% | 50,395 |

## 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 - M02 August**

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Capital expenditure on upgrading of existing assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | – | 113,963 | 114,134 | 374 | 374 | 13,933 | 13,559 | 97.3% | 114,134 |
| Roads Infrastructure | | – | 33,319 | 33,319 | 310 | 310 | 4,516 | 4,206 | 93.1% | 33,319 |
| *Roads* | | – | 33,319 | 33,319 | 310 | 310 | 4,516 | (4,206) | -93.1% | 33,319 |
| Storm water Infrastructure | | – | 580 | 580 | 64 | 64 | 337 | 273 | 80.9% | 580 |
| *Drainage Collection* | | – | 580 | 580 | 64 | 64 | 337 | (273) | -80.9% | 580 |
| *Storm water Conveyance* | | | | | | | | – | | |
| *Attenuation* | | | | | | | | – | | |
| Electrical Infrastructure | | – | 18,183 | 18,183 | – | – | 4,678 | 4,678 | 100.0% | 18,183 |
| *MV Substations* | | – | 15,248 | 15,248 | – | – | 3,408 | (3,408) | -100.0% | 15,248 |
| *MV Switching Stations* | | | | | | | | – | | |
| *MV Networks* | | | | | | | | – | | |
| *LV Networks* | | – | 2,935 | 2,935 | – | – | 1,270 | (1,270) | -100.0% | 2,935 |
| *Capital Spares* | | | | | | | | – | | |
| Water Supply Infrastructure | | – | 15,981 | 15,981 | – | – | 4,389 | 4,389 | 100.0% | 15,981 |
| *Water Treatment Works* | | – | 2,409 | 2,409 | – | – | 560 | (560) | -100.0% | 2,409 |
| *Bulk Mains* | | – | 982 | 982 | – | – | 776 | (776) | -100.0% | 982 |
| *Distribution* | | – | 12,590 | 12,590 | – | – | 3,053 | (3,053) | -100.0% | 12,590 |
| Sanitation Infrastructure | | – | 45,900 | 46,071 | – | – | 13 | 13 | 100.0% | 46,071 |
| *Pump Station* | | – | 26,600 | 26,600 | – | – | (143) | 143 | -100.0% | 26,600 |
| *Reticulation* | | – | 18,300 | 18,471 | – | – | (3) | 3 | -100.0% | 18,471 |
| *Waste Water Treatment Works* | | – | 1,000 | 1,000 | – | – | 159 | (159) | -100.0% | 1,000 |
| **Community Assets** | | 157 | 5,339 | 5,339 | 50 | 50 | 1,335 | 1,285 | 96.3% | 5,339 |
| Community Facilities | | 157 | 612 | 612 | 50 | 50 | 153 | 103 | 67.3% | 612 |
| *Halls* | | 157 | – | – | – | – | – | – | | – |
| *Cemeteries/Crematoria* | | – | 350 | 350 | – | – | 87 | (87) | -100.0% | 350 |
| *Police* | | | | | | | | – | | |
| *Purls* | | – | 262 | 262 | 50 | 50 | 66 | (16) | -23.7% | 262 |
| Sport and Recreation Facilities | | – | 4,727 | 4,727 | – | – | 1,182 | 1,182 | 100.0% | 4,727 |
| *Indoor Facilities* | | | | | | | | – | | |
| *Outdoor Facilities* | | – | 4,727 | 4,727 | – | – | 1,182 | (1,182) | -100.0% | 4,727 |
| **Other assets** | | 277 | 385 | 491 | 92 | 92 | 158 | 66 | 41.9% | 491 |
| Operational Buildings | | 277 | 385 | 491 | 92 | 92 | 158 | 66 | 41.9% | 491 |
| *Municipal Offices* | | 277 | – | 107 | – | – | – | – | | 107 |
| *Depots* | | – | 385 | 385 | 92 | 92 | 158 | (66) | -41.9% | 385 |
| **Total Capital Expenditure on upgrading of existing assets** | 1 | 434 | 119,686 | 119,964 | 516 | 516 | 15,426 | 14,910 | 96.7% | 119,964 |

# Supporting Table SC16: Investment Portfolio

**WC048 Knysna - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M02 August**

| Investments by maturity<br>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 | Interest to be realised | 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 | 3,678 | 21 | – | – | 3,699 |
| 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 | – | – | – | – | – |
| 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 | 27,865 | 193 | – | – | 28,058 |
| Standard Bank - ( Own Funds) | 288567420-036 | Fixed | Fixed | Fixed | Fixed | 7.46% | | | Fixed | – | – | – | – | – |
| Standard Bank - ( Own Funds) | 338568115-001 | Call | Call Deposit | Call Deposit | Call Deposit | 8.60% | – | – | Call Deposit | 16,119 | 101 | – | – | 16,219 |
| **Municipality sub-total** | | | | | | | | | | **47,686** | **315** | **–** | **–** | **48,001** |
| **TOTAL INVESTMENTS AND INTEREST** | 2 | | | | | | | | | **47,686** | **315** | **–** | **–** | **48,001** |

# APPENDIX A - Capex Report as at 31 August 2026

Include Yes

## 2026/27 mSCOA CAPITAL FINANCIAL PERFORMANCE REPORT AS AT 31 AUGUST 2026

| Row Labels | LEDGER ACCOUNT | VOTE DESCRIPTION | MSCOA CODE | MSCOA EXPENDITURE DESCRIPTION | FUNDING SOURCES | ORIGINAL BUDGET | ROLL-OVER ADJUSTMENTS BUDGET | YTD ACTUAL | YTD BUDGET | YTD VARIANCE | COMMITMENTS | AVAILABLE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Vote 2 - Corporate Services | | | | | | 1,697,174 | 1,697,174 | - | 424,293 | 424,293 | 61,933 | 1,635,241 |
| INFORMATION TECHNOLOGY | 28-66-85-26-1152 | Program Computer Equipment | 9/106-6-8 | Replacement Laptops | Internally Generated Funds | 104,885 | 104,885 | - | 26,221 | 26,221 | - | 104,885 |
| | | | 9/106-6-9 | Replacement Desktops | | 87,404 | 87,404 | - | 21,851 | 21,851 | - | 87,404 |
| | 28-66-85-25-8002 | New Server | 9/106-212277-360890 | PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisitions | Internally Generated Funds | 1,400,000 | 1,400,000 | - | 350,000 | 350,000 | - | 1,400,000 |
| | 28-66-85-26-1070 | Switches/Upgrade Network | 9/106-212277-60890 | PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisit | Internally Generated Funds | 104,885 | 104,885 | - | 26,221 | 26,221 | 61,933 | 42,952 |
| Vote 3 - Financial Services | | | | | | 200,000 | 200,000 | - | - | - | - | 200,000 |
| DIRECTOR: FINANCE | 28-62-85-25-9060 | New LDV | 9/101-212677-60074 | PPE:Cost Model:Transport Assets:Owned and In-use:Cost: | Internally Generated Funds | 200,000 | 200,000 | - | - | - | - | 200,000 |
| Vote 5 - Planning & Development | | | | | | 14,793,846 | 14,793,846 | - | 3,448,462 | 2,948,462 | - | 14,793,846 |
| DIRECTOR: PLANNING I.H.S | 28-78-85-28-3155 | Program Office Furnitue | 9/101-24-12 | Office Furniture Replacement | Internally Generated Funds | 1,000,000 | 1,000,000 | - | - | - | - | 1,000,000 |
| 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:Othe | Provincial Grants | 10,745,000 | 10,745,000 | - | 2,686,250 | 2,686,250 | - | 10,745,000 |
| | 28-48-85-31-4011 | Installation of toilets | 9/105-210477-360737 | Installation of Septic Tanks in Informal Areas (Pilot) | Internally Generated Funds | 1,048,846 | 1,048,846 | - | 262,212 | 262,212 | - | 1,048,846 |
| | 28-48-85-31-4012 | Retaining Walls | 9/105-21357-348002 | Retaining Walls | Internally Generated Funds | 2,000,000 | 2,000,000 | - | 500,000 | | - | 2,000,000 |
| Vote 6 - Community Services | | | | | | 31,837,956 | 31,844,766 | 355,544 | 4,261,168 | 3,905,624 | 2,005,578 | 29,583,644 |
| CEMETERY | 28-39-85-20-7022 | Fencing: Rheenendal Cemetery | 9/124-5957-339001 | Fencing: Rheenendal Cemetery | Internally Generated Funds | 174,808 | 174,808 | - | 43,702 | 43,702 | - | 174,808 |
| | 28-39-85-20-7023 | Fencing: Hunters Home Cemetery | 9/124-9957-339001 | Fencing: Hunters Home Cemetery | Internally Generated Funds | 174,808 | 174,808 | - | 43,702 | 43,702 | - | 174,808 |
| | 28-39-85-20-7024 | New Ablution Facility at Rheenedal Cemetery | 9/124-51047-339001 | New Ablution Facility at Rheenedal Cemetery | Internally Generated Funds | 139,846 | 139,846 | - | 34,962 | 34,962 | 61,513 | 78,333 |
| | 28-39-85-20-7025 | New Ablution Facility at Hunters Home Cemetery | 9/124-91047-339001 | New Ablution Facility at Hunters Home Cemetery | Internally Generated Funds | 139,846 | 139,846 | - | 34,962 | 34,962 | 139,846 | - |
| CLEANSING REFUSE REMOVAL SERV. | 28-72-85-26-9067 | Bell logger | 9/113-21247-372002 | Bell logger | Internally Generated Funds | 600,000 | 600,000 | - | - | - | - | 600,000 |
| DIRECTOR: COMMUNITY | 28-52-85-23-0010 | Homeless Shelter construction | 9/101-211067-352001 | Homeless Shelter construction | Internally Generated Funds | 2,839,520 | 2,839,520 | - | 709,880 | 709,880 | - | 2,839,520 |
| HALLS / FACILITIES | 28-41-85-21-4008 | Furniture & Equipment | 9/109-32-32 | Furniture Equipment | Internally Generated Funds | 122,365 | 122,365 | 998 | 30,591 | 29,593 | 34,100 | 87,267 |
| LIBRARY | 28-51-85-22-9070 | Ablution Sedgefield Library | 9/151-22077-61043 | Ablution Sedgefield Library | Internally Generated Funds | - | 106,810 | - | - | | - | 106,810 |
| PARKS RECREATION | 28-53-85-23-5005 | Small Plant & Equipment | 9/115-30-30 | Small Plant Equipment | Internally Generated Funds | 279,692 | 279,692 | - | 69,922 | 69,922 | - | 279,692 |
| | 28-53-85-23-5157 | Upgrading of Buffelskop Caravan Park (Stairs, Boardwalk and Playpark) | 9/115-51087-353001 | Upgrading of Buffelskop Caravan Park (Stairs, Boardwalk and Playpark) | Internally Generated Funds | 104,885 | 104,885 | 50,000 | 26,221 | (23,779) | 41,204 | 13,681 |
| | 28-53-85-23-5156 | Upgrading to Coney Glen Board Walk | 9/115-91087-353001 | Upgrading to Coney Glen Board Walk | Internally Generated Funds | 157,327 | 157,327 | - | 39,332 | 39,332 | 67,327 | 90,000 |
| | 28-53-85-23-5155 | Public parks in underserved neighbourhoods | 9/115-211077-353001 | Public parks in underserved neighbourhoods | Internally Generated Funds | 524,423 | 524,423 | - | 131,106 | 131,106 | 199,760 | 324,663 |
| SAFETY FIRE BRIGADE SERVICES | 28-56-80-24-2007 | Establishment of fire stations - Khayalethu | 9/120-22-22 | Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - ( | Internally Generated Funds | 1,048,846 | 1,048,846 | 212,885 | 262,212 | 49,327 | 537,320 | 298,641 |
| | 28-56-85-24-2010 | Procurement of portable handheld radio's | 9/120-25-25 | Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - I | Internally Generated Funds | 69,923 | 69,923 | - | 17,481 | 17,481 | - | 69,923 |
| | 28-56-85-24-2067 | Procurement of ladders | 9/120-21247-356002 | Procurement of ladders | Internally Generated Funds | 104,885 | 104,885 | - | 26,221 | 26,221 | - | 104,885 |
| | 28-56-84-24-2048 | Municipal Fire Service Capacity Support Grant - Machinery | 9/120-132487-360788 | PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acquisitions | Provincial Grants | 250,000 | 250,000 | - | 62,500 | 62,500 | 250,000 | - |
| | 28-56-85-24-2069 | Construction/Establishment of new control centre | 9/120-211067-356001 | Construction/Establishment of new control centre | Internally Generated Funds | 800,000 | 800,000 | - | 200,000 | 200,000 | - | 800,000 |
| | 28-56-85-24-2066 | Replacement of breathing apparatus | 9/120-21247-356001 | Replacement of breathing apparatus | Internally Generated Funds | 139,846 | 139,846 | - | 34,962 | 34,962 | - | 139,846 |
| SAFETY LAW ENFORCEMENT | 28-57-85-24-2060 | CCTV camera Project | 9/157-212177-360788 | CCTV camera Project | Internally Generated Funds | 1,762,211 | 1,762,211 | - | 440,553 | 440,553 | - | 1,762,211 |
| | 28-57-85-24-2155 | Relocation of Taxi Holding Bay- Prepare Bays | 9/157-211197-357001 | Relocation of Taxi Holding Bay- Prepare Bays | Internally Generated Funds | 349,615 | 349,615 | - | 87,404 | 87,404 | - | 349,615 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SAFETY TRAFFIC DEPARTMENT | 28-59-85-25-0156 | Vehicle Replacements (3) | 9/121-22677-60074 | PPE:Cost Model:Transport Assets:Owned and In-use:Cost: | Internally Generated Funds | 943,961 | 943,961 | - | 235,990 | 235,990 | - | 943,961 |
| | 28-59-85-25-0157 | Relocation of Drivers license testing Centre | 9/121-211187-359001 | Relocation of Drivers license testing Centre | Internally Generated Funds | 1,350,000 | 1,350,000 | - | 337,500 | 337,500 | - | 1,350,000 |
| SPORT FIELDS | 28-60-85-25-5060 | Upgrading of Sedgefield Sportgrounds Netball Court | 9/116-21027-360002 | Upgrading of Sedgefield Sportgrounds Netball Court | Internally Generated Funds | 139,846 | 139,846 | - | 34,962 | 34,962 | - | 139,846 |
| | 28-60-85-25-5059 | Dual rugby/ soccer goal posts for Hornlee Sport Grounds | 9/116-61027-360001 | Dual rugby/ soccer goal posts for Hornlee Sport Grounds | Internally Generated Funds | 48,946 | 48,946 | - | 12,237 | 12,237 | - | 48,946 |
| | 28-60-85-25-5061 | Upgrading of Hornlee Sports field Flood lights | 9/116-61027-360002 | Upgrading of Hornlee Sports field Flood lights | Internally Generated Funds | 699,230 | 699,230 | - | 174,808 | 174,808 | 486,263 | 212,967 |
| | 28-60-85-25-5064 | Bongani- Upgrade sportsfield (Co-Funding) | 9/116-71027-360004 | Bongani Sports field - Co Fund | Internally Generated Funds | 3,000,000 | 3,000,000 | - | 750,000 | 750,000 | - | 3,000,000 |
| | 28-60-85-25-5065 | Upgrading of ward 8 sportsfiel | 9/116-81027-360005 | Upgrading of ward 8 sportsfiel | Internally Generated Funds | 500,000 | 500,000 | - | 125,000 | 125,000 | - | 500,000 |
| | 28-60-85-25-5056 | Installation of Floodlights at Karatara Netball Courts | 9/116-21027-360001 | Installation of Floodlights at Karatara Netball Courts | Internally Generated Funds | 279,692 | 279,692 | - | 69,922 | 69,922 | 173,745 | 105,947 |
| | 28-60-85-25-5058 | Dual rugby/ soccer goal posts for Loerie Park B Field | 9/116-91027-360001 | Dual rugby/ soccer goal posts for Loerie Park B Field | Internally Generated Funds | 59,435 | 59,435 | - | 14,859 | 14,859 | - | 59,435 |
| TRANSFER STATION | 28-73-85-27-1020 | Hooklift Truck | 9/114-212677-60074 | PPE:Cost Model:Transport Assets:Owned and In-use:Cost: | Internally Generated Funds | 5,700,000 | 5,700,000 | - | - | - | - | 5,700,000 |
| | 28-73-80-27-1015 | Upgrading of the Sedgefield transfer station | 9/114-21035-373001 | Upgrading of the Sedgefield transfer station | Borrowing | 5,000,000 | 5,000,000 | - | - | | - | 5,000,000 |
| | 28-73-85-27-1023 | Open Top Containers | 9/114-21247-373001 | Open Top Containers | Internally Generated Funds | 625,000 | 625,000 | - | - | - | - | 625,000 |
| | 28-73-85-27-1024 | Compaction Containers | 9/114-21247-373002 | Compaction Containers | Internally Generated Funds | 524,423 | 524,423 | - | - | - | - | 524,423 |
| | 28-73-85-27-1014 | Odour Control System | 9/114-21247-373003 | Odour Control System | Internally Generated Funds | 300,000 | 300,000 | - | - | - | - | 300,000 |
| | 28-73-80-27-1014 | Upgrading of the Knysna transfer station | 9/114-211035-373001 | Upgrading of the Knysna transfer station | Borrowing | 2,500,000 | 2,500,000 | - | 52,500 | 52,500 | - | 2,500,000 |
| | 28-73-85-27-1025 | Fencing at Transfer station | 9/114-211107-373001 | Fencing at Transfer station | Internally Generated Funds | 384,577 | 384,577 | 91,661 | 157,677 | 66,016 | 14,500 | 278,416 |
| Vote 7 - Electrical Services | | | | | | 38,825,126 | 41,516,510 | - | 10,902,561 | 10,549,228 | 10,289,616 | 31,226,894 |
| ELECTRICITY DISTRIBUTION | 28-76-80-20-8003 | Electrification of Formal Housing | 9/104-112-138 | Electrification of Formal Housing | Internally Generated Funds | 1,500,000 | 1,500,000 | - | 518,750 | 518,750 | - | 1,500,000 |
| | 28-76-85-20-2004 | Replacement of 2 RMU s Eastford and White location | 9/104-213377-360193 | PPE:Cost Model:Electrical Infrastructure:In-use:MV Swi | Internally Generated Funds | - | 551,000 | - | - | - | - | 551,000 |
| | 28-76-85-27-8155 | Refurbishment of Ring Main Units | 9/104-210177-60261 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Elect | Internally Generated Funds | 1,048,846 | 1,720,846 | - | 1,077,109 | 1,077,109 | 54,835 | 1,666,011 |
| | 28-76-85-27-9065 | Electrification of informal areas (Ward 1 to Ward 11) | 9/104-211577-60210 | PPE:Cost Model:Electrical Infrastructure:In-use:MV Net | Internally Generated Funds | 1,500,000 | 1,500,000 | - | 375,000 | 375,000 | 279,405 | 1,220,595 |
| | 28-76-85-20-2007 | New MV Transformers | 9/104-211577-360227 | New MV Transformers | Internally Generated Funds | 1,748,076 | 2,783,809 | - | 865,954 | 865,954 | 979,184 | 1,804,625 |
| | 28-76-85-20-2006 | Electrification of informal areas - Hornlee | 9/104-111477-360227 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Elect | Internally Generated Funds | - | 432,651 | - | - | - | - | 432,651 |
| | 28-76-85-27-9089 | Sedgefield Network Upgrade | 9/104-2157-376001 | Sedgefield Network Upgrade | Internally Generated Funds | 3,496,152 | 3,496,152 | - | - | - | - | 3,496,152 |
| | 28-76-85-27-9078 | Salt River Control Plant Upgrade | 9/104-10067-376001 | Salt River Control Plant Upgrade | Internally Generated Funds | 1,748,076 | 1,748,076 | - | - | - | - | 1,748,076 |
| | 28-76-85-27-9079 | Simola Substation Upgrade | 9/104-10067-376002 | Simola Substation Upgrade | Internally Generated Funds | 2,200,000 | 2,200,000 | - | 733,333 | 733,333 | - | 2,200,000 |
| | 28-76-84-27-9082 | Karatara Pre-Eng phase (Bulk Electrical Infrastructure) INEP | 9/104-20687-360176 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Elect | National Grants | 80,000 | 80,000 | - | 20,000 | | - | 80,000 |
| | 28-76-85-27-9087 | Refurbishment of Substations | 9/104-21067-376001 | Refurbishment of Substations | Internally Generated Funds | 2,999,990 | 2,999,990 | - | 500,000 | 500,000 | 1,304,348 | 1,695,642 |
| | 28-76-85-20-8084 | Smart Meters Installation | 9/104-21147-376001 | Smart Meters Installation | Internally Generated Funds | 2,028,809 | 2,028,809 | - | 910,366 | 910,366 | - | 2,028,809 |
| | 28-76-85-27-9082 | Upgrade of MV and LV Cables | 9/104-21157-376001 | Upgrade of MV and LV Cables | Internally Generated Funds | 3,251,423 | 3,251,423 | - | 1,083,808 | 1,083,808 | - | 3,251,423 |
| | 28-76-85-20-8027 | 8 ton crane Truck 20 m-t (Sedg): Vehicle Replacement | 9/104-21267-376001 | 8 ton crane Truck 20 m-t (Sedg): Vehicle Replacement | Internally Generated Funds | 2,000,000 | 2,000,000 | - | - | - | - | 2,000,000 |
| | 28-76-85-27-9081 | Electrification of formal Houses - Hlalani Damsebos | 9/104-31127-376001 | PPE:Cost Model:Electrical Infrastructure:In-use:MV Net | Internally Generated Funds | 487,653 | 487,653 | - | 308,426 | 308,426 | - | 487,653 |
| | 28-76-84-27-9083 | Hornlee Pre-Eng phase (Bulk Electrical Infrastructure) INEP | 9/104-60687-360176 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Elect | National Grants | 220,000 | 220,000 | - | 55,000 | 55,000 | - | 220,000 |
| | 28-76-84-27-9081 | 2x 20MVA 66/22KV Knysna Main Intake Substation Ph 3-INEP | 9/104-210687-360176 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Elect | National Grants | 8,000,000 | 8,000,000 | - | 2,100,000 | 2,100,000 | 6,956,522 | 1,043,478 |
| | 28-76-85-27-9080 | Western Feeder 11kV line refurbishments | 9/104-211117-376001 | Western Feeder 11kV line refurbishments | Internally Generated Funds | 699,230 | 699,230 | - | 310,038 | 310,038 | - | 699,230 |
| | 28-76-85-27-9090 | Overhead to underground cable | 9/104-211127-376001 | Overhead to underground cable | Internally Generated Funds | 1,048,846 | 1,048,846 | - | 262,212 | 262,212 | - | 1,048,846 |
| | 28-76-85-27-9091 | New Streetlight Installation | 9/104-211127-376002 | New Streetlight Installation | Internally Generated Funds | 699,230 | 699,230 | - | 349,616 | 349,616 | - | 699,230 |
| | 28-76-85-27-9093 | SCADA Telemetry Installation | 9/104-211127-376003 | SCADA Telemetry Installation | Internally Generated Funds | 699,230 | 699,230 | - | 349,616 | 349,616 | - | 699,230 |
| | 28-76-85-27-9084 | Refurbishment and Replacement of HV and MV Circuit Breakers | 9/104-211137-376001 | Refurbishment and Replacement of HV and MV Circuit Breakers | Internally Generated Funds | 1,000,000 | 1,000,000 | - | 333,333 | | - | 1,000,000 |
| | 28-76-85-27-9088 | Knysna ageing mini-sub replacements | 9/104-211147-376001 | Knysna ageing mini-sub replacements | Internally Generated Funds | 1,500,000 | 1,500,000 | - | 750,000 | 750,000 | 715,322 | 784,678 |
| WORKSHOP DEPOT | 28-94-84-34-0101 | MIG: Municipal Yellow Fleet | 9/194-21268-394001 | MIG: Municipal Yellow Fleet | National Grants | 869,565 | 869,565 | - | - | - | - | 869,565 |

| Vote 8 - Technical Services | | | | | | 161,955,530 | 162,639,280 | 379,143 | 18,845,943 | 18,466,800 | 34,142,313 | 128,117,824 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DIRECTOR: TECHNICAL SERVICES | 28-80-85-28-5154 | New machinery and equipment | 9/101-33-33 | Program Tools Equipment | Internally Generated Funds | 209,769 | 209,769 | 4,768 | - | (4,768) | - | 205,001 |
| | 28-80-85-28-5155 | Program Office Furniture | 9/101-69-69 | Office Furniture Replacement | Internally Generated Funds | 97,892 | 97,892 | - | - | - | - | 97,892 |
| RDS S/WTR DRAINAGE:STORMWATER | 28-87-85-29-0026 | Storm water minor improvements (All wards) | 9/117-19-19 | Storm water minor improvements (All wards) | Internally Generated Funds | 174,808 | 174,808 | - | 174,808 | 174,808 | - | 174,808 |
| | 28-87-85-29-0009 | Knysna Heights Retaining Wall | 9/117-103577-361009 | Knysna Heights Retaining Wall | Internally Generated Funds | 100,000 | 100,000 | - | 50,000 | 50,000 | - | 100,000 |
| | 28-87-85-29-0008 | Brenton on Lake to Storwater Management | 9/117-50977-361009 | Brenton on Lake to Storwater Management | Internally Generated Funds | 300,000 | 300,000 | - | 57,750 | 57,750 | - | 300,000 |
| | 28-87-85-29-0007 | Rehabilitation of Hornlee Internal Streets Counter Funding | 9/117-60977-361009 | Rehabilitation of Hornlee Internal Streets Counter Funding | Internally Generated Funds | 104,885 | 104,885 | 64,344 | 104,885 | 40,541 | - | 40,541 |
| RDS S/WTR DRAINAGE:STREETS | 28-88-85-20-9020 | Road rehabilitation (PRAMS) | 9/110-62-62 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Road | Internally Generated Funds | 2,400,000 | 2,400,000 | - | 47,000 | 47,000 | - | 2,400,000 |
| | 28-88-84-20-9040 | Public Transport Facilities | 9/110-115-115 | Public Transport Facilities | National Grants | 8,695,652 | 8,695,652 | - | 2,628,552 | 2,628,552 | 7,588,729 | 1,106,923 |
| | 28-88-85-20-9049 | Upgrade Howard Street Ward 9 | 9/110-305-305 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Road | Internally Generated Funds | 34,962 | 34,962 | - | 34,962 | 34,962 | 30,402 | 4,560 |
| | 28-88-85-20-9062 | Resealing of streets | 9/110-210777-360992 | PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions | Internally Generated Funds | 9,527,014 | 9,527,014 | - | (98,828) | (98,828) | 869,565 | 8,657,449 |
| | 28-88-85-20-9013 | Resurface Gravel Roads- Ward 8 | 9/110-8077-60992 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Road | Internally Generated Funds | 4,000,000 | 4,000,000 | - | - | - | 742,831 | 3,257,169 |
| | 28-88-84-20-9036 | Surface Gravel Roads- Ward 1 | 9/110-10787-360992 | PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions | National Grants | 2,257,400 | 2,257,400 | - | (10,435) | (10,435) | 434,783 | 1,822,617 |
| | 28-88-84-20-9034 | Surface Gravel Roads- Ward 3 | 9/110-30787-360992 | PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions | National Grants | 3,573,236 | 3,573,236 | - | 1,182,354 | 1,182,354 | 434,783 | 3,138,453 |
| | 28-88-84-20-9033 | Surface Gravel Roads- Ward 4 | 9/110-40787-360992 | PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions | National Grants | 3,565,217 | 3,565,217 | - | 1,182,696 | 1,182,696 | 434,783 | 3,130,434 |
| | 28-88-84-20-9032 | Surface Gravel Roads- Ward 5 | 9/110-50787-360992 | PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions | National Grants | 1,564,348 | 1,564,348 | 310,032 | 1,042,898 | 732,866 | 1,050,271 | 204,045 |
| | 28-88-84-20-9035 | Surface Gravel Roads- Ward 7 | 9/110-70787-360992 | PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions | National Grants | 3,580,434 | 3,580,434 | - | 1,182,044 | 1,182,044 | - | 3,580,434 |
| | 28-88-85-29-5156 | Upgrade Gravel Roads Ward 7 | 9/110-70277-60992 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Road | Internally Generated Funds | 524,423 | 524,423 | - | - | - | 456,020 | 68,403 |
| | 28-88-85-29-5158 | Upgrade of George Rex Drive | 9/110-90777-60992 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Road | Internally Generated Funds | 5,050,199 | 5,050,199 | - | - | - | - | 5,050,199 |
| | 28-88-85-29-5009 | Upgrade Gravel Roads Ward 4 | 9/110-4077-388001 | PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions | Internally Generated Funds | 166,067 | 166,067 | - | - | - | 144,406 | 21,661 |
| | 28-88-85-29-5010 | Upgrade Gravel Roads Ward 7 | 9/110-7027-388001 | PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions | Internally Generated Funds | 4,041,552 | 4,041,552 | - | - | - | 695,652 | 3,345,900 |
| SEWERAGE PURIFICATION SERVICES | 28-89-85-31-0040 | Knysna Windheuwel WWTW | 9/112-133-133 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Sanit | Borrowing | 1,000,000 | 1,000,000 | - | 159,000 | 159,000 | - | 1,000,000 |
| | 28-89-85-31-0019 | Refurbishment of biodisk in Belvedere | 9/111-50477-360737 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions | Borrowing | 400,000 | 400,000 | - | 200,000 | 200,000 | - | 400,000 |
| | 28-89-85-31-0012 | Refurbishment of biodisk in Karatara | 9/111-20477-360737 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions | Borrowing | 900,000 | 900,000 | - | 392,500 | 392,500 | - | 900,000 |
| | 28-89-85-31-0086 | Refurbishment of knysna Waste Water Treatment Works | 9/111-210477-60737 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisit | Borrowing | 6,500,000 | 6,500,000 | - | (2,250) | (2,250) | 555,435 | 5,944,565 |
| SEWERAGE RETICULATION SERVICES | 28-90-80-31-3020 | Replacement of Pump, Valves and rails | 9/112-60-60 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions | Borrowing | 3,500,000 | 3,500,000 | - | - | - | - | 3,500,000 |
| | 28-90-85-31-3005 | Repl section of sewer line in Knysna Heights | 9/112-41-41 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions | Internally Generated Funds | - | 171,129 | - | - | - | - | 171,129 |
| | 28-90-80-31-3023 | Brenton on Lake to Belvedere Sewer Link | 9/112-65-65 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions | Borrowing | 3,500,000 | 3,500,000 | - | - | - | 250,000 | 3,250,000 |
| | 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 - S | Borrowing | 1,000,000 | 1,000,000 | - | - | - | - | 1,000,000 |
| | 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:Acquisit | Borrowing | 11,600,000 | 11,600,000 | - | (37,000) | (37,000) | 43,920 | 11,556,080 |
| | 28-90-85-31-3038 | Rehabilitation of the khayalethu sewer project | 9/112-70477-360737 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions | Borrowing | 8,000,000 | 8,000,000 | - | 2,090,834 | 2,090,834 | 6,956,522 | 1,043,478 |
| | 28-90-85-31-3040 | Sedgefield Bulk Sewer Services Counter-Funding | 9/112-20877-360737 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions | Borrowing | 1,800,000 | 1,800,000 | - | 25,000 | 25,000 | - | 1,800,000 |
| | 28-90-85-31-4005 | Upgrade of Hornlee Auger Street Sewer Pipeline | 9/112-90877-60737 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Sanit | Borrowing | 3,000,000 | 3,000,000 | - | 15,000 | 15,000 | 2,608,696 | 391,304 |
| | 28-90-85-31-4007 | Replacement of Sewerage Line: Gordon Street | 9/112-100477-360737 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions | Borrowing | 8,000,000 | 8,000,000 | - | (85,000) | (85,000) | - | 8,000,000 |
| | 28-90-85-31-3099 | Salt River Sewer Pumpstation Upgrade Outfall Sewers | 9/112-103477-360737 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions | Borrowing | 5,000,000 | 5,000,000 | - | (6,000) | (6,000) | - | 5,000,000 |
| | 28-90-85-31-4013 | Greater Knysna WWTW Refurbishments - Regulatory directive | 9/112-21047-390001 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions | Borrowing | 5,000,000 | 5,000,000 | - | 123,000 | 123,000 | - | 5,000,000 |
| | 28-90-85-31-4014 | AC Pipe replacements | 9/112-21087-390001 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions | Borrowing | 10,000,000 | 10,000,000 | - | (43,000) | (43,000) | - | 10,000,000 |
| | 28-90-85-31-4011 | WESS Projects for Informal Areas | 9/112-21327-390001 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions | Borrowing | 1,000,000 | 1,000,000 | - | - | - | - | 1,000,000 |
| | 28-90-85-31-4012 | Greater Knysna Networks & PS Upgrades - Regulatory directive | 9/112-21347-390001 | PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions | Borrowing | 10,000,000 | 10,000,000 | - | (100,228) | (100,228) | 2,048,393 | 7,951,608 |
| WATER PURIFICATION WORKS | 28-92-84-32-0108 | Municipal Water Resilience Grant - W C P A | 9/118-211877-60708 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Wat | Provincial Grants | 1,543,478 | 1,543,478 | - | 1,543,478 | 1,543,478 | 1,342,155 | 201,323 |
| | 28-92-80-32-3090 | WTW Refurbishments | 9/118-21125-392002 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Wate | Borrowing | 2,239,520 | 2,239,520 | - | 559,880 | 559,880 | - | 2,239,520 |
| | 28-92-85-21-3025 | WTW Refurbishments | 9/118-21127-392001 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Wate | Internally Generated Funds | 169,309 | 169,309 | - | - | - | - | 169,309 |
| | 28-92-85-21-3024 | New Lower River Dam (Kruisvallei) Co-fund | 9/118-21177-392001 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Wate | Borrowing | 1,000,000 | 1,000,000 | - | 82,450 | 82,450 | - | 1,000,000 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| WATER RETICULATION | 28-93-80-31-3037 | Re-align Karawater pipeline | 9/119-82-82 | Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - \ | Internally Generated Funds | 1,200,000 | 1,200,000 | - | 16,000 | 16,000 | - | 1,200,000 |
| | 28-93-80-31-3040 | Old Place Pipe replacement - Melkhoud, Old Toll Road, Camdeboo, San | 9/119-85-85 | Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - \ | Borrowing | 4,500,000 | 4,500,000 | - | (29,000) | (29,000) | 2,601,550 | 1,898,450 |
| | 28-93-85-32-3016 | Bulk Water Supply - Rheenendal | 9/119-99-99 | Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - \ | Internally Generated Funds | 982,000 | 982,000 | - | 775,800 | 775,800 | 542,475 | 439,525 |
| | 28-93-85-31-3001 | Bulk Water Supply - Karatara | 9/119-101-101 | Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Wat | Internally Generated Funds | 500,000 | 500,000 | - | 100,000 | 100,000 | - | 500,000 |
| | 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 - \ | National Grants | 1,040,631 | 1,040,631 | - | - | - | - | 1,040,631 |
| | 28-93-84-31-3062 | Upgrade Bulk Water Supply Rheenendal | 9/119-53287-960635 | PPE:Cost Model:Water Supply Infrastructure:Distributio | National Grants | 4,651,313 | 4,651,313 | - | 2,641,152 | 2,641,152 | 2,563,963 | 2,087,350 |
| | 28-93-85-32-4101 | Upgrade of Howard Street Pipeline | 9/119-91677-60635 | PPE:Cost Model:Water Supply Infrastructure:Distributio | Internally Generated Funds | 2,000,000 | 2,000,000 | - | 63,000 | 63,000 | 434,783 | 1,565,217 |
| | 28-93-85-32-4105 | Upgrade of Sandpiper Street Pipeline | 9/119-91877-60635 | PPE:Cost Model:Water Supply Infrastructure:Distributio | Internally Generated Funds | 1,500,000 | 1,500,000 | - | 73,714 | 73,714 | 434,783 | 1,065,217 |
| | 28-93-85-32-4104 | Upgrade of Westhill Pipeline | 9/119-1010077-60635 | PPE:Cost Model:Water Supply Infrastructure:Distributio | Internally Generated Funds | 1,200,000 | 1,200,000 | - | 78,000 | 78,000 | 521,739 | 678,261 |
| | 28-93-85-32-4103 | Upgrade of Agter Street Pipeline | 9/119-910077-60635 | PPE:Cost Model:Water Supply Infrastructure:Distributio | Internally Generated Funds | 900,000 | 900,000 | - | 93,000 | 93,000 | 173,913 | 726,087 |
| | 28-93-85-32-4102 | Upgrade of Reinecke Street pipeline | 9/119-91777-60635 | PPE:Cost Model:Water Supply Infrastructure:Distributio | Internally Generated Funds | 600,000 | 600,000 | - | 102,000 | 102,000 | 173,913 | 426,087 |
| | 28-93-85-32-4201 | PPE:Cost Model:Water Supply Infrastructure:Distributio | 9/119-210577-360601 | Emergency Drought Interventions | Internally Generated Funds | - | 512,621 | - | - | | 7,850 | 504,771 |
| | 28-93-84-32-4008 | MIG:Knysna Emergency Drought Relief 25/26 | 9/119-21058-393005 | Emergency Drought Interventions 2025/26 | National Grants | 2,022,291 | 2,022,291 | - | 1,433,405 | 1,433,405 | - | 2,022,291 |
| | 28-93-80-32-4012 | Smart Meters Installation | 9/119-21055-393006 | Smart Meters Installation | Borrowing | 4,000,000 | 4,000,000 | - | 1,000,000 | 1,000,000 | - | 4,000,000 |
| | 28-93-84-32-4015 | MIG: 582585 Upgrade Karatara BWS | 9/119-21328-393001 | Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - \ | National Grants | 1,739,130 | 1,739,130 | - | 2,522 | 2,522 | - | 1,739,130 |
| Grand Total | | | | | | 249,329,632 | 252,791,576 | 734,687 | 37,882,427 | 36,294,407 | 46,499,439 | 205,557,449 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| YTD Actual spend % expenditure | 0% | 0% | | 2% | | | |

| Directorate | ORIGINAL BUDGET | ROLL-OVER ADJUSTMENTS BUDGET | YTD ACTUAL | YTD BUDGET | YTD VARIANCE | COMMITMENTS | AVAILABLE |
|---|---|---|---|---|---|---|---|
| Vote 1 - Executive and Council | | | | | | - | |
| % Expenditure Vote 1 | | | | | | | |
| Vote 2 - Corporate Services | 1,697,174 | 1,697,174 | - | 424,293 | 424,293 | 61,933 | 1,635,241 |
| % Expenditure Vote 2 | 100% | | | | | | |
| Vote 3 - Financial Services | 200,000 | 200,000 | - | - | - | - | 200,000 |
| % Expenditure Vote 3 | 100% | | | | | | |
| Vote 5 - Planning & Developm | 14,793,846 | 14,793,846 | - | 3,448,462 | 2,948,462 | - | 14,793,846 |
| % Expenditure Vote 5 | 100% | | | | | | |
| Vote 6 - Community Services | 31,857,956 | 31,944,766 | 355,544 | 4,261,168 | 3,905,624 | 2,005,578 | 29,583,644 |
| % Expenditure Vote 6 | 100% | | | | | | |
| Vote 7 - Electrical Services | 38,825,126 | 41,516,510 | - | 10,902,561 | 10,549,228 | 10,289,616 | 31,226,894 |
| % Expenditure Vote 7 | 107% | | | | | | |
| Vote 8 -Technical Services | 161,955,530 | 162,639,280 | 379,143 | 18,845,943 | 18,466,800 | 34,142,313 | 128,117,824 |
| % Expenditure Vote 8 | 100% | | | | | | |
| Grand Total | 249,329,632 | 252,791,576 | 734,687 | 37,882,427 | 36,294,407 | 46,499,439 | 205,557,449 |