ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

inclusive || innovative || inspired

Monthly and Quarterly Budget Statement

(Section 71 and Section 52 of the MFMA)

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

September 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 Quarterly Budget Statement

Section 52 of the MFMA determines that:

"The mayor of a municipality –

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

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

1.3 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

(a) Consider the statement or report;

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

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

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

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

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

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

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

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

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

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

(ii) The tabling of an adjustments budget; or

(iii) Steps in terms of Chapter 13; and

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

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

EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

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

2.1.2 I hereby wish to submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality as at the end of September 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 188.1 million as of 30 September 2026 exceeded the commitments of R 77.1 million by R 117.1 million, which therefore indicates that the municipality has the ability to timeously meet obligations.

2.2.2 Receivables outstanding to the value of R 433.8 million has been handed over to external debt collection agencies in the 2026 calendar year.

2.2.3 The contracts of the traffic and security deviations expired end of September 2026. A new deviation process was initiated for both services, and awards were done effective 01 October 2026.

2.3 Recommendations

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

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

CLLR MORTON GERICKE
ACTING EXECUTIVE MAYOR
DATE: 14 October 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 September 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 471.4 million against the Year-to-date budgeted operating revenue of R 492.9 million (capital grants excluded) results in a negative variance of R21.4 million (-4.4%). 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	128,813,804	145,720,000	-16,906,196	-11.6%	Refer to the variance report below
2	Service charges - Water	136,197,077	136,197,077	44,712,745	41,420,779	3,291,966	7.9%	Refer to the variance report below
3	Service charges - Waste Water Management	51,704,255	51,704,255	11,838,104	12,499,940	-661,836	-5.3%	Refer to the variance report below
4	Service charges - Waste management	70,406,977	70,406,977	25,427,192	31,044,443	-5,617,251	-18.1%	Refer to the variance report below
5	Sale of Goods and Rendering of Services	8,003,945	8,003,945	1,853,076	3,005,929	-1,152,853	-38.4%	Refer to the variance report below
6	Agency services	4,334,552	4,334,552	1,148,468	1,249,062	-100,594	-8.1%	
7	Interest earned from Receivables	14,580,926	14,580,926	7,934,901	7,763,016	171,885	2.2%	
8	Interest from Current and Non Current Assets	11,240,674	11,240,674	3,009,600	1,988,653	1,020,947	51.3%	Refer to the variance report below
9	Rental from Fixed Assets	7,657,310	7,657,310	2,589,762	2,436,311	153,451	6.3%	Refer to the variance report below
10	Licence and permits	248,070	248,070	28,933	30,169	-1,236	-4.1%	
11	Special rating levies	0	0	116,242	0	116,242	0.0%	
12	Construction Contract Revenue	26,890,000	26,890,000	6,838,137	6,684,600	153,537	2.3%	Refer to the variance report below
13	Development Charges	1,538,705	1,538,705	665,276	350,381	314,895	89.9%	Refer to the variance report below
14	Operational Revenue	1,891,212	1,891,212	129,024	1,540,856	-1,411,832	-91.6%	Refer to the variance report below
15	Property rates	389,118,322	389,118,322	149,867,920	151,483,708	-1,615,788	-1.1%	Refer to the variance report below
16	Fines, penalties and forfeits	98,017,392	98,017,392	18,139,034	16,767,087	1,371,947	8.2%	Refer to the variance report below
17	Licence and permits	1,259,365	1,259,365	347,603	318,704	28,899	9.1%	
18	Transfers and subsidies - Operational	171,225,823	171,765,823	65,418,404	65,914,202	-495,798	-0.8%	
19	Interest (Property Rates)	8,800,000	8,800,000	2,485,605	2,670,566	-184,961	-6.9%	
20	Gains on disposal of Fixed and Intangible Assets	12,730,000	12,730,000	83,571	0	83,571	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	471,447,401	492,888,406	-21,441,005	-4.4%	

3.2.2 The Year-to-date total actual operating expenditure (Row 36 in the table below) of R 261.1 million against the total Year-to-date budgeted operating expenditure of R 267.0 million results in a negative variance of R5.9 million (2.2%). 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	80,124,169	82,118,347	1,994,178	2.4%	Refer to the variance report below
24	Remuneration of councillors	11,472,073	11,472,073	2,413,061	2,546,879	133,818	5.3%	
25	Bulk purchases - electricity	406,069,901	406,069,901	84,045,678	87,416,851	3,371,173	3.9%	Refer to the variance report below
26	Other materials	45,968,659	45,968,659	7,278,614	4,523,268	-2,755,346	-60.9%	Refer to the variance report below
27	Debt impairment	122,999,244	122,999,244	20,114,595	32,830,482	12,715,887	38.7%	Refer to the variance report below
28	Depreciation and amortisation	152,396,570	152,396,570	11,485,236	13,183,355	1,698,119	12.9%	Refer to the variance report below
29	Interest	34,764,969	34,764,969	648,035	967,065	319,030	33.0%	Refer to the variance report below
30	Contracted services	212,774,565	212,774,565	32,618,717	23,787,967	-8,830,750	-37.1%	Refer to the variance report below
31	Transfers and subsidies	7,422,591	7,422,591	1,186,584	1,281,847	95,263	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	21,132,635	18,326,671	-2,805,964	-15.3%	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	261,047,324	266,982,732	5,935,408	2.2%	

3.2.3 The year-to-date total actual operating surplus of R 210.4 million against the year-to-date budgeted operating surplus of R 225.9 million (capital grants excluded) results in an operating deficit of R 15.5 million (Row 37 in the table below).

3.2.4 The year-to-date actual surplus for the year (Row 40 in the table above) of R 215.0 million compared to the year-to-date budgeted surplus of R 229.5 million (capital grants included) results in an operating deficit of -R 16.5 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	471,447,401	492,888,406	-21,441,005	-4.4%	
36	Total Operating Expenditure	1,527,565,257	1,528,105,257	261,047,324	266,982,732	5,935,408	2.2%	
37	Operating Surplus/(Deficit)	-11,443,216	-11,443,216	210,400,077	225,905,674	-15,505,597	-6.9%	
38	Capital Grants	53,546,608	53,546,608	4,597,345	3,560,297	-1,037,048	0.0%	
39	Public Contributions	0	0	0	0	0	0.0%	
40	Surplus/(Deficit) for the Year	42,103,392	42,103,392	214,997,422	229,465,971	-16,542,645	-7%	

3.3 Variance Report

Reasons for material variances – Financial Performance

Revenue

- **Electricity** - The variance is mainly on the Prepaid electricity sales as well as the Bulk meters.

  The Purchase Pattern Report (PPR) for September 2026 indicates an approximate 3,242 prepaid electricity meters that do not record any purchases during the past six months, which impacts negatively on the revenue collection projected.

  There was a huge variance with the September reporting period on Bulk Meter read of which this service is outsourced to an electrical service provider. A meeting was schedule for the 14th of October with the service provider to analyse the data for this massive variance and will be addressed with the October reporting.

  According to the Meter Management Report (MMR), 172 electricity meters were programmed by the Finance Department between July and September 2026 compared to the 300 meters anticipated. the Electrical Department is in a process of installing the programmed meters.

  Further 600 smart prepaid meters is in the procurement phase for installing in all faulty meters with no track of purchases through the existing TR tender for these meters however the plan is to do a meter audit with the current service provider to detect the problem overall. **Water** - The favourable variance is primarily due to higher water billing arising from meter reading discrepancies currently under investigation.

  The planned procurement of 2,000 water meters will assist in addressing non-reading meters and improving billing accuracy.

- **Waste Management** - The major contributing factor to the variance is the allocation of R5,273,980 relating to indigent households, which are exempted from paying for the applicable services.

  Secondly, the reduction in the number of wheelie bins and collection frequency for business customers has resulted in lower-than-budgeted revenue, contributing approximately R1,123,374, to the variance between actual and budgeted revenue

- **Sale of Goods and Rendering of Services** - The variance is mainly due to estimated budget provision to be received on building plan fee revenue compared to receipt.

  In addition, Encroachment Fees have not yet been billed pending formal customer notification of the approved tariff outcomes. The approval process has been concluded, and billing will be processed thereafter.

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

- **Development Charges**– The favourable YTD variance is attributable to higher than anticipated development charge revenue. Augmentation fees are demand-driven and fluctuate based on the timing, number and scope of new developments approved during the financial year.
- **Operational Revenue** – The projections relate to Skills Development refund projected to be received July/August as previous financial years outcomes.
- **Property Rates** - The variance is mainly due to properties being reclassified from Business to Residential categories following valuation assessments, resulting in a revenue reduction. The approval of additional indigent households during the reporting period also reduced revenue as these properties qualify for rates exemptions and rebates.
- **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 is mainly on Infrastructure and Waste Management casuals appointed. Provision was incorporated however re-alignment of the budget with the contract period of the casuals/ temporary employees will be effected with October reporting period.

- **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.
- **Other materials** - The variance is due to spike in fuel and oil costs across municipal departments. The investigations are underway and communicated to all service departments and remedial action to be addressed with November/October reporting period.
- **Debt impairment** – The variance relates to Impairment of Fines. This is automatically set-up by the system with the monthly provision while only actuals are done with year-end processes.
  Will address with the system vendor for this item budget set-up be done at year-end while addressing correct actuals monthly procedures, corrections with the February adjustments budget.
- **Depreciation and Amortisation** - Projects (prior year) not completed to apply depreciation.
- **Contracted Services** - The over expenditure is mainly on Security services due to additional protection cost of councillors incurred as well as other various programmes within Community Services such as trees and grass cutting; Cemetery projects; Housing programmes funded both through grants and internal funds as well as Legal suite appointed for debt collection.
- This will be communicated with the service department and correction of monthly cash flows based on data received.
- **Operational Costs** – The variance is mainly on the Office Accommodations Services within Property services for the legal settlement cost of office

accommodation as well as PetroSA disposal fees more than the YTD estimates budget. re-alignment of budget based on revised cash flows will be on-going.

Capital Grants

- **Capital Grants** – The variance is mainly on the NDPG and MIG grants revenue recognition based on the spending progress to date.

3.4 Financial Position Overview

3.4.1 Current Ratio (1.69: 1)

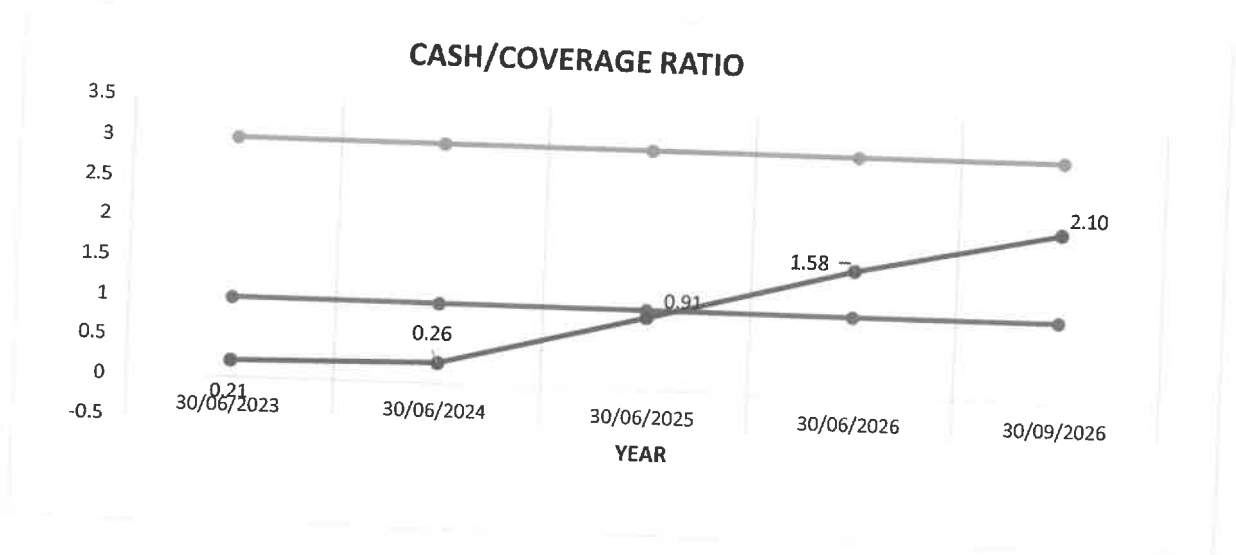
The Current Ratio as at 30 September 2026 equates to 1.69: 1 compared to the National Treasury norm of 1.5 – 2: 1, and a budgeted Current Ratio of 1.09: 1. The increased ratio is primarily as a result of the receipt of the first tranche of the Equitable Share, as well as the annual billing of Debtors.

Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1	Description	Jul-26	Aug-26	Sep-26
				Current Assets	837,707,163	785,146,438	787,407,443
				Current Liabilities	460,383,059	460,104,567	466,605,657

3.4.2 Cash/Cost Coverage Ratio (2.10 months)

The Cash/Cost Coverage Ratio as at 30 September 2026 equates to 2.10 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	Jul-26	Aug-26	Sep-26
				Cash and cash equivalents	104,663,221	121,633,990	89,838,798
				Unspent Conditional Grants	25,248,464	28,168,047	27,219,675
				Overdraft	-	-	-
				Short Term Investments	47,686,843	48,001,052	98,309,345
				Monthly Operational Expenditure	46,594,915	89,925,928	76,482,496



3.4.3 Cash and Cash Equivalents (R 188.1 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 188.1 million as at 30 September 2026.

3.4.4 Current Investments (R 98.3 million)

Current investments (Row 2 in the Table below) equates to R 98.3 million as at 30 September 2026.

Cash and Cash Equivalents versus Commitments					
Row Number	Description	July 2026	August 2026	September 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	104,663,221	121,633,990	89,838,798	-31,795,192
2	Investments - Current	47,686,843	48,001,052	98,309,345	50,308,293
3	**Total Cash and Cash Equivalents**	**152,350,064**	**169,635,042**	**188,148,143**	**18,513,101**
4	Unspent Conditional Transfers and Grants	25,248,464	28,168,047	27,219,675	-948,372
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Trade Payables	25,814,641	22,074,568	27,108,963	5,034,395
8	Consumer Deposits	16,671,723	16,705,124	16,748,834	43,710
9	**Total Commitments**	**67,734,827**	**66,947,739**	**71,077,472**	**4,129,733**
10	**Surplus / (Shortfall)**	**66,523,935**	**102,687,303**	**117,070,671**	**14,383,368**

3.4.5 Cash Commitments (R 77.1 million)

Total commitments (Row 9 in the Table above) increased by R 4.1 million during the month under review from R 66.9 million at the end of August 2026 to R 71.1 million

at the end of September 2026. Cash and Cash Equivalents exceeded the Commitments by R 117.1 million at the end of September 2026 (Row 10 in the Table above).

3.4.6 Unpaid Conditional Grants (R 33.4 million)

Unpaid Conditional Grants (Row 9 in the Table below) reflects a total balance of R 33.4 million at the end of September 2026. This balance continuous to increase indefinitely and should monitored to ensure that claims are timely submitted to the relevant department for processing.

Unpaid Conditional Grants						
Row Number	Description	Directorate	Opening Balance: 01/07/2026	Receipts: 01/07/2026 to 30/09/2026	Expenditure: 01/07/2026 to 30/09/2026	Closing Balance: 30/09/2026
Column Reference	A	B	C	D	E	F
1	Integrated Human Settlements Grant	Integrated Human Settlements	23,140,586	-4,764,387	6,863,045	25,239,244
2	Maintenance of Proclaimed Roads	Infrastructure	83,434	0	0	83,434
3	SETA Grant	Planning and Development	2,971,098	-173,081	0	2,798,018
4	Chemical Industries Education and Training Authority	Corporate Services	330,486	0	253,591	584,077
5	Integrated National Electrification Programme	Electrical Services	3,923,000	0	135,769	4,058,769
6	EPWP	Financial Services	0	0	71,345	71,345
7	Community Development Worker's Grant	Corporate Services	0	0	35,904	35,904
8	Municipal Water Resilience Grant	Technical Services	0	0	562,685	562,685
9	Total		30,448,605	-4,937,468	7,922,339	33,433,475

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 27.2 million)

Unspent Conditional Grants (Row 12 in the Table below) reflects a total balance of R 27.2 million as of 30 September 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 30/09/2026	Expenditure: 01/07/2026 to 30/09/2026	Closing Balance: 30/09/2026
Column Reference	A	B	C	D	E	F
1	Municipal Infrastructure Grant	Technical Services	0	13,324,000	-3,437,037	9,886,963
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	5,000,000	0	5,304,191
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	-1,443,494	9,556,506
8	Municipal Electricity Resilience Grant	Technical Services	2,043	0	0	2,043
9	Nedbank:SMME Incubator Programme	Planning and Development	22,904	0	0	22,904
10	Finance Management Grant	Financial Services	0	2,000,000	-157,980	1,842,020
11	Library Services Grant	Community Services	0	3,892,667	-3,882,945	9,722
12	**Total**		**5,924,464**	**30,216,667**	**-8,921,456**	**27,219,675**

3.4.8 Trade Payables (R 27.1 million)

Trade Payables (Row 4 in the Table below) as at the end of September 2026 equates to R 27.1 million.

Payables from Exchange Transactions					
Row Number	Description	July 2026	August 2026	September 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Creditors	2,337,761	1,799,197	3,390,694	1,591,497
2	Retentions	15,409,565	15,726,822	16,255,572	528,750
3	Sundry Creditors	8,067,314	4,548,549	7,462,697	2,914,148
4	**Total**	**25,814,641**	**22,074,568**	**27,108,963**	**5,034,395**

3.4.9 External Borrowings (R 238.6 million)

External Borrowings as at 30 September 2026 equates to R 238.6 million (Row 6 in the Table below) and are taken up to fund capital expenditure only.

External Borrowings					
Row Number	Description	July 2026	August 2026	September 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	241,617,012	240,337,100	239,312,945	-1,024,155
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	319,590	82,269	206,449	124,180
4	Repayments	-1,599,503	-1,106,424	-877,399	229,024
5	Adjustments	0	0	0	0
6	**Closing Balance**	**240,337,100**	**239,312,945**	**238,641,995**	**-670,950**
7	**Current Budgeted Operating Revenue (Conditional Operating Grants excluded) =**	1,488,979,218			
8	**Gearing Ratio =**	**16.0%**			

External borrowings as a percentage of budgeted operating revenue (conditional operating grants excluded) equates to a gearing ratio of 16.0%, which is below the National Treasury benchmark of 45%.

3.4.10 Consumer Debtors (R 699.6 million)

Total outstanding debt of R 699.6 million as at 30 September 2026 is presented by Income Source, by Customer Group and by Ward.

The total outstanding debt has decreased by R 23.1 million from R 722.7 million as at 31 August 2026 to R 699.6 million as at 30 September 2026.

The total amount due by Organs of State of R 21.3 million and Businesses of R 242.2 million constitutes 37.7% of the total outstanding debt of R 699.6 million.

As at 30/09/2026, the total amount of debt handed over to debt collection firms equates to approximately R 400 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	30,809,887	4,788,137	4,888,200	94,805,621	135,291,845
2	Electricity	32,244,839	15,031,821	5,638,533	131,312,983	184,228,176
3	Property Rates	54,638,038	9,501,931	5,628,000	125,675,412	195,443,381
4	Sanitation	5,057,900	2,743,598	2,725,559	81,162,150	91,689,207
5	Refuse	15,468,403	2,354,513	1,757,054	69,894,690	89,474,660
6	Other	746,814	233,879	1,285,251	1,224,087	3,490,031
7	**Grand Total**	**138,965,881**	**34,653,879**	**21,922,597**	**504,074,943**	**699,617,300**
8	**% of Total Outstanding Debtors =**	**19.9%**	**5.0%**	**3.1%**	**72.1%**	**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	6,815,707	2,008,794	1,688,206	10,764,790	21,277,497
10	Commercial	33,356,110	9,636,969	7,473,887	191,734,819	242,201,785
11	Households	98,794,064	23,008,116	12,760,504	301,575,334	436,138,018
12	**Grand Total**	**138,965,881**	**34,653,879**	**21,922,597**	**504,074,943**	**699,617,300**
13	**% of Total Outstanding Debtors =**	**19.9%**	**5.0%**	**3.1%**	**72.1%**	**100.0%**
By Ward						
Column Reference	A	B	C	D	E	F
14	Ward 1	10,170,506	7,115,003	2,102,022	33,869,376	53,256,907
15	Ward 2	19,717,810	1,845,092	1,767,002	24,704,034	48,033,937
16	Ward 3	5,134,039	1,887,121	1,231,323	51,849,501	60,101,984
17	Ward 4	7,769,266	1,359,327	1,128,937	52,747,059	63,004,588
18	Ward 5	15,578,253	2,928,436	2,259,125	43,759,064	64,524,878
19	Ward 6	3,168,537	895,440	1,296,825	19,098,688	24,459,490
20	Ward 7	4,723,406	2,036,756	1,522,379	50,447,842	58,730,383
21	Ward 8	5,055,265	615,053	593,685	39,256,758	45,520,761
22	Ward 9	31,677,127	6,554,465	3,288,157	52,902,288	94,422,037
23	Ward 10	33,295,501	8,776,090	6,039,075	114,698,202	162,808,867
24	Ward 11	2,625,061	623,151	676,884	17,283,314	21,208,411
25	Unkown Ward (Sundries/Hand over accounts)	53,487	17,547	16,348	3,456,961	3,544,343
26	Unknown Ward (Corrections to be made)	-2377.79	397.34	836.44	1857.23	713
27	**Grand Total**	**138,965,881**	**34,653,879**	**21,922,597**	**504,074,943**	**699,617,300**
28	**% of Total Outstanding Debtors =**	**19.9%**	**5.0%**	**3.1%**	**72.1%**	**100.0%**

3.4.11 Staff Debtors (R 1.7 million)

The Total Staff Debtors (Row 7 in Table below) equates to R 1.7 million as at 30 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	103,866	9,719	7,290	502,305	623,180
2	Electricity	1,754	0	0	8,031	9,785
3	Property Rates	52,394	1,798	1,221	23,620	79,033
4	Sanitation	52,426	8,301	7,280	393,277	461,284
5	Refuse	77,314	4,734	2,735	212,982	297,765
6	Other	31,569	542	542	208,470	241,123
7	Grand Total	319,323	25,094	19,068	1,348,685	1,712,170
8	% of Total Outstanding Debtors =	18.7%	1.5%	1.1%	78.8%	100.0%

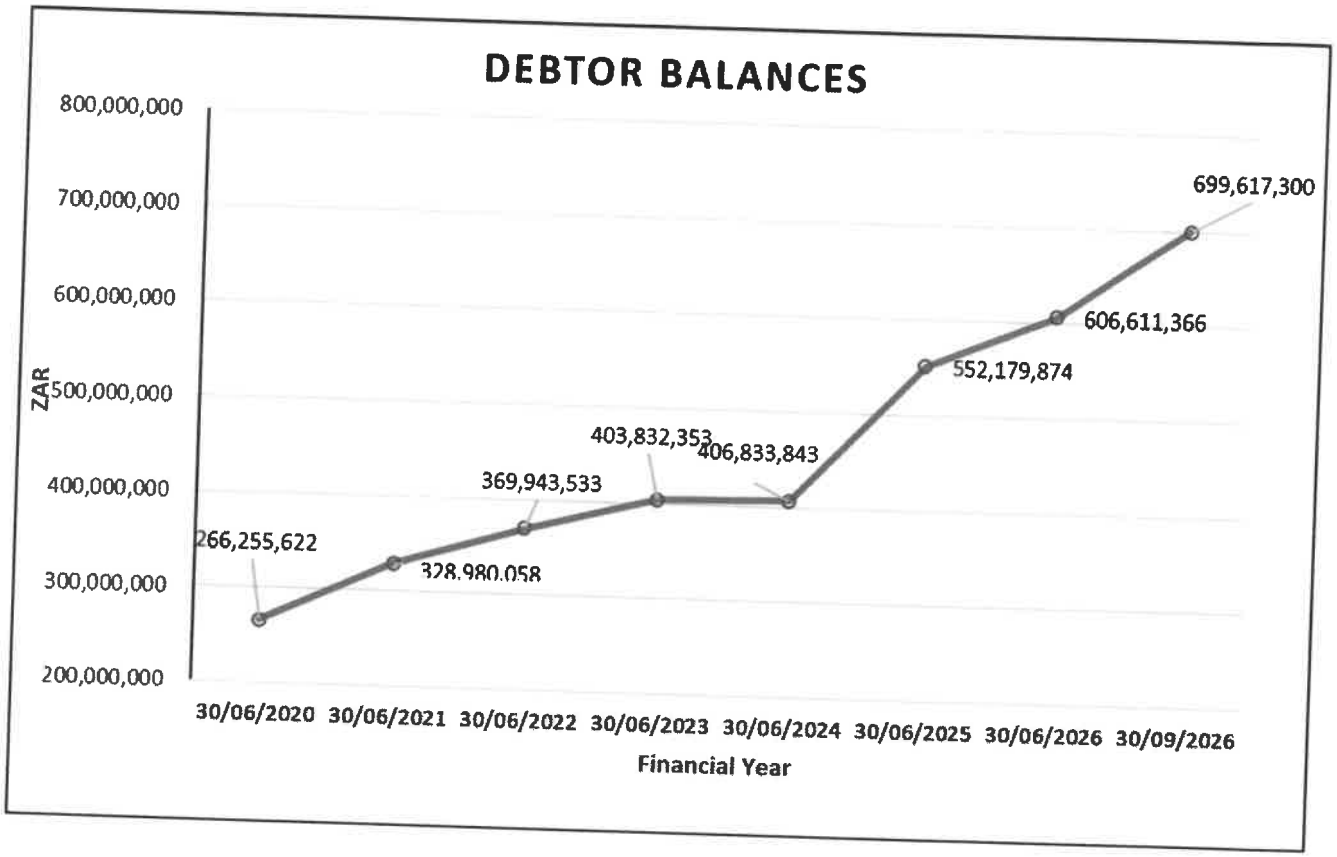
3.4.12 Councillors Debt (R 33 thousand)

The Total Councillors Debt (Row 7 in the Table below) equates to R 30 thousand as at 30 September 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	360	360	0	5,604
2	Electricity	628	221	0	0	849
3	Property Rates	25,450	125	125	52	25,752
4	Sanitation	928	473	470	1,483	3,354
5	Refuse	4,080	261	260	209	4,810
6	Other	0	0	0	-7,398	-7,398
7	Grand Total	35,970	1,440	1,215	-5,654	32,971
8	% of Total Outstanding Debtors =	109.1%	4.4%	3.7%	-17.1%	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 (66.32%)

The overall Debtor Collection Rate as at 30 September 2026 equates to 66.32%, 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%			66.32%
				Gross Debtors closing balance 30/09/2026		699,617,300
				Gross Debtors opening balance 01/07/2026		606,611,366
				Bad debts written Off		402,474
				Billed Revenue		277,315,075

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 (2.6%)

The year-to-date actual capital expenditure of R 6.5 million (Row 9 in the Table below) equates to 2.6% (Row 10 in the Table below) of the total annual capital expenditure budget of R 252.8 million. Commitments of R 42.9 million (17.0%) and the year-to-date actual capital expenditure in total equates to R 49.4 million or 19.5% of the total capital expenditure budget.

Capital Expenditure per Directorate										
Row Number	Directorate	Original Budget (OB)	Current 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
2	Corporate Services	1,697,174	1,697,174	424,293	0	73,001	73,001	4.3%	1,624,173
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	5,399,418	811,453	1,807,653	2,619,106	8.2%	29,325,660
7	Electrical Services	36,825,126	41,516,510	21,459,220	172,895	11,598,013	11,770,908	28.4%	29,745,602
8	Technical Services	161,955,530	162,639,280	29,778,502	5,496,102	29,407,099	34,903,201	21.5%	127,736,079
9	Grand Total	249,309,632	252,791,576	60,509,895	6,480,450	42,885,766	49,366,216	19.5%	203,425,360
10			% of Adjusted Budget =		2.6%	17.0%	19.5%		80.5%

3.4.16 Capital Expenditure per Funding Source (2.6%)

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

Capital Expenditure per Funding Source									
Row Number	Funding Source	Original Budget (OB)	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	21,344,488	4,059,646	17,707,167	21,766,812	52.0%	20,092,405
2	Provincial Government Grant	12,538,478	12,538,478	4,292,228	489,291	1,070,255	1,559,546	12.4%	10,978,932
3	District Municipality Grant	0	0	0	0	0	0	0.0%	0
4	Borrowings	99,439,520	99,439,520	9,406,364	643,193	12,348,038	12,991,231	0.0%	86,448,289
5	Internally Generated Funds	95,472,417	98,954,361	25,466,815	1,288,321	11,760,306	13,048,627	13.2%	85,905,734
6	Grand Total	249,309,632	252,791,576	60,509,895	6,480,451	42,885,766	49,366,216	19.5%	203,425,360
7			% of Adjusted Budget =		2.6%	17.0%	19.5%		80.5%

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 52.0% and 12.4 respectively; external borrowings of 0.0% and, internally generated funds of 13.2%.

Year-to-date actual capital expenditure of R 6.5 million (2.6%) and capital commitments of R 42.9 million (17.0%) of the total capital expenditure budget results

in available funds of R 203.4 million (80.5%).

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 30 September 2026.

3.4 mSCOA Implementation Status

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

3.5 Cost Containment

The below table presents the spending against items identified whereby strict cost containment measures are implemented in compliance with the relevant circular.

Cost Containment									
Row Number	Expenditure Measures	Current Budget	Quarter 1 Expenditure	Quarter 2 Expenditure	Quarter 3 Expenditure	Quarter 4 Expenditure	Year-to-Date Expenditure	% of Approved Budget	Available Budgeted Expenditure
Column Reference	A	B	C	D	E	F	G	H	I
1	Use of consultants	28,458,970	5,216,183	0	0	0	5,216,183	18.3%	23,242,787
2	Vehicles used for political office-bearers	0	0	0	0	0	0	0.0%	0
3	Travel and subsistence	2,079,783	267,953	0	0	0	267,953	12.9%	1,811,830
4	Domestic accommodation	446,006	75,396	0	0	0	75,396	16.9%	370,610
5	Sponsorships, events and catering	1,891,936	427,592	0	0	0	427,592	22.6%	1,464,344
6	Communication	700,000	120,425	0	0	0	120,425	0.0%	579,575
7	Other related expenditure items	0	0	0	0	0	0	0	0
8	Totals	33,576,695	6,107,549	0	0	0	6,107,549	18.2%	27,469,146

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 an escalating outstanding debt; the implementation of cost reduction measures; monitor the performance of contractors implementing capital and operational projects; and filling of critical vacant positions.

3.7 Conclusion

The ratio of budgeted own revenue to total budgeted operating revenue amounts to 86%. This requires a sufficient personnel investment in the form of organogram that is suitable and fit for that purpose. This will assist the Municipality to address revenue management challenges in a sustainable way. Therefore, the current review of the organisational structure must close these gaps. Furthermore, the acceleration of spending on conditional grants without compromising value for money is required.

DR RICHARD MARTIN
ACTING MUNICIPAL MANAGER
DATE: 14 September 2026

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

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

for the period ended 30 September 2026 of the 2026/2027 financial year has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

DR RICHARD MARTIN
ACTING MUNICIPAL MANAGER
DATE: 14 September 2026

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M03 September

Description	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
Financial Performance									
Property rates	363 613	389 118	389 118	22 002	149 868	151 484	(1 616)	-1%	389 118
Service charges	641 613	758 586	758 586	53 711	210 792	230 685	(19 893)	-9%	758 586
Investment revenue	12 652	11 241	11 241	1 052	3 010	1 989	1 021	51%	11 241
Transfers and subsidies - Operational	169 913	171 226	171 766	2 368	65 418	65 914	(496)	(0)	171 766
Other own revenue	204 412	185 951	185 951	15 428	42 360	42 817	(457)	-1%	185 951
Total Revenue (excluding capital transfers and contributions)	**1 392 204**	**1 516 122**	**1 516 662**	**94 561**	**471 447**	**492 888**	**(21 441)**	**-4%**	**1 516 662**
Employee costs	358 607	413 591	414 131	21 223	80 124	82 118	(1 994)	-2%	414 131
Remuneration of Councillors	9 918	11 472	11 472	779	2 413	2 547	(134)	-5%	11 472
Depreciation, amortisation and impairment	80 540	152 397	152 397	3 828	11 485	13 183	(1 698)	-13%	152 397
Interest, Dividends and Rent on Land	32 056	34 765	34 765	220	648	967	(319)	-33%	34 765
Inventory consumed and bulk purchases	389 610	452 039	452 039	41 684	91 324	91 940	(616)	-1%	452 039
Transfers and subsidies	7 955	7 423	7 423	791	1 187	1 282	(95)	-7%	7 423
Other expenditure	441 966	455 880	455 880	31 604	73 866	74 945	(1 079)	-1%	455 880
Total Expenditure	**1 320 651**	**1 527 565**	**1 528 105**	**100 129**	**261 047**	**266 983**	**(5 935)**	**-2%**	**1 528 105**
Surplus/(Deficit)	**71 552**	**(11 443)**	**(11 443)**	**(5 568)**	**210 400**	**225 906**	**(15 506)**	**-7%**	**(11 443)**
Transfers and subsidies - capital (monetary	63 730	53 547	53 547	4 597	4 597	3 560	1 037	29%	53 547
Transfers and subsidies - capital (in-kind)	947	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**136 229**	**42 103**	**42 103**	**(970)**	**214 997**	**229 466**	**(14 469)**	**-6%**	**42 103**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**136 229**	**42 103**	**42 103**	**(970)**	**214 997**	**229 466**	**(14 469)**	**-6%**	**42 103**
Capital expenditure & funds sources									
Capital expenditure	–	**249 310**	**252 792**	**5 746**	**6 480**	**60 510**	**(54 029)**	**-89%**	**252 792**
Capital transfers recognised	–	25 358	25 358	375	638	6 339	(5 701)	-90%	25 358
Borrowing	–	48 981	48 981	1 628	1 938	11 427	(9 490)	-83%	48 981
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	–	**74 338**	**74 338**	**2 003**	**2 576**	**17 767**	**(15 191)**	**-86%**	**74 338**
Financial position									
Total current assets	626 991	553 709	489 317		787 407				489 317
Total non current assets	1 575 631	1 659 371	1 662 853		1 569 445				1 662 853
Total current liabilities	513 875	510 003	449 093		466 606				449 093
Total non current liabilities	378 784	488 663	488 663		367 391				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	(7 795)	29 444	123 441	93 997	76%	308 307
Net cash from (used) investing	(68 464)	(273 976)	(277 980)	(6 075)	(31 296)	(87 299)	(56 003)	64%	(277 980)
Net cash from (used) financing	–	160 350	99 440	270	1 246	–	(1 246)	#DIV/0!	99 440
Cash/cash equivalents at the month/year end	**(1 669)**	**300 160**	**235 768**	**(13 600)**	**146 331**	**62 642**	**(83 689)**	**-134%**	**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	138 966	34 654	21 923	14 535	14 049	12 554	95 250	367 687	699 617
Creditors Age Analysis									
Total Creditors	2 644	503	–	–	–	–	2	242	3 391

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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**	**24 524**	**168 251**	**171 320**	(3 069)	-2%	**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	24 524	166 060	169 129	(3 070)	-2%	442 917
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**137 262**	**150 787**	**150 787**	**11 577**	**29 815**	**29 456**	359	1%	**150 787**
Community and social services		12 406	13 560	13 560	1 361	4 289	4 308	(19)	0%	13 560
Sport and recreation		1 496	1 676	1 676	131	402	422	(20)	-5%	1 676
Public safety		95 442	97 869	97 869	5 855	18 192	16 783	1 409	8%	97 869
Housing		27 918	37 682	37 682	4 229	6 931	7 943	(1 012)	-13%	37 682
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**36 485**	**29 796**	**29 796**	**3 084**	**5 415**	**4 732**	682	14%	**29 796**
Planning and development		11 597	10 299	10 299	679	2 056	3 028	(973)	-32%	10 299
Road transport		24 861	19 496	19 496	2 405	3 359	1 704	1 655	97%	19 496
Environmental protection		28	–	–	–	–	–	–		–
Trading services		**841 945**	**928 952**	**928 952**	**59 973**	**272 565**	**290 940**	**(18 376)**	-6%	**928 952**
Energy sources		509 370	550 602	550 602	37 086	147 745	164 134	(16 389)	-10%	550 602
Water management		164 025	178 923	178 923	12 236	62 729	58 894	3 835	7%	178 923
Waste water management		96 423	104 433	104 433	6 725	26 694	26 974	(279)	-1%	104 433
Waste management		72 127	94 994	94 994	3 926	35 396	40 939	(5 542)	-14%	94 994
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1 456 880**	**1 569 669**	**1 570 209**	**99 158**	**476 045**	**496 449**	**(20 404)**	**-4%**	**1 570 209**
Expenditure - Functional										
Governance and administration		**226 536**	**259 304**	**259 844**	**13 504**	**56 732**	**51 178**	5 554	11%	**259 844**
Executive and council		38 911	29 136	29 136	446	4 068	3 541	526	15%	29 136
Finance and administration		183 093	224 250	224 790	12 450	51 370	46 159	5 211	11%	224 790
Internal audit		4 532	5 918	5 918	608	1 294	1 478	(184)	-12%	5 918
Community and public safety		**281 637**	**279 139**	**279 139**	**21 790**	**47 421**	**52 757**	(5 335)	-10%	**279 139**
Community and social services		35 527	34 644	34 644	2 673	9 043	8 033	1 010	13%	34 644
Sport and recreation		25 765	29 721	29 721	2 800	6 929	5 046	1 883	37%	29 721
Public safety		169 929	162 781	162 781	11 358	20 350	30 189	(9 838)	-33%	162 781
Housing		50 416	51 992	51 992	4 959	11 099	9 489	1 610	17%	51 992
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**97 789**	**137 767**	**137 767**	**6 109**	**19 268**	**18 927**	341	2%	**137 767**
Planning and development		51 537	68 522	68 522	3 203	9 597	9 991	(394)	-4%	68 522
Road transport		43 174	62 951	62 951	2 583	8 829	8 289	540	7%	62 951
Environmental protection		3 078	6 294	6 294	323	842	647	195	30%	6 294
Trading services		**714 689**	**851 356**	**851 356**	**58 726**	**137 626**	**144 121**	**(6 495)**	-5%	**851 356**
Energy sources		324 238	383 281	383 281	43 120	91 125	(16 569)	107 693	-650%	383 281
Water management		207 607	237 548	237 548	6 713	20 738	129 423	(108 684)	-84%	237 548
Waste water management		91 661	136 953	136 953	4 078	12 762	15 805	(3 043)	-19%	136 953
Waste management		91 183	93 574	93 574	4 815	13 001	15 462	(2 461)	-16%	93 574
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1 320 651**	**1 527 565**	**1 528 105**	**100 129**	**261 047**	**266 983**	**(5 935)**	**-2%**	**1 528 105**
Surplus/ (Deficit) for the year		**136 229**	**42 103**	**42 103**	**(970)**	**214 997**	**229 466**	**(14 469)**	**-0.063053**	**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) - M03 September

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)		–	–	–	84	84	–	84	#DIV/0!	–
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	–	(122)	116	–	116	#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	535	2 796	5 217	(2 421)	-46.4%	12 624
Vote 9 - 3. Finance (130: IE)		391 304	412 854	412 854	24 111	155 882	156 646	(765)	-0.5%	412 854
Vote 10 - (140: IE)		–	–	–	–	–	–	–		–
Vote 11 - 5. Planning (150: IE)		8 146	8 794	8 794	554	1 679	2 643	(963)	-36.5%	8 794
Vote 12 - 6. Community (160: IE)		202 995	231 644	231 644	11 842	67 123	71 416	(4 293)	-6.0%	231 644
Vote 13 - 7. Electricity (170: IE)		508 081	550 602	550 602	37 086	147 745	164 134	(16 389)	-10.0%	550 602
Vote 14 - 8. Technical (180: IE)		278 984	298 000	298 000	20 923	91 582	86 260	5 323	6.2%	298 000
Vote 15 - 9. Housing Services (190: IE)		27 918	37 682	37 682	4 146	6 848	7 943	(1 095)	-13.8%	37 682
Total Revenue by Vote	2	**1 444 640**	**1 569 419**	**1 569 959**	**99 158**	**476 045**	**496 449**	**(20 404)**	**-4.1%**	**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)		(1 668)	50 864	50 864	19	19	12 716	(12 697)	-99.8%	50 864
Vote 4 - FINANCIAL SERVICES (34: IE)		19 184	30 922	30 922	2 577	7 730	7 730	–		30 922
Vote 5 - OPERATING SERVICES (35: IE)		98 086	49 956	49 956	4 627	12 900	12 384	516	4.2%	49 956
Vote 6 - (50: IE)		–	–	–	–	–	–	–		–
Vote 7 - 1. Executive AND Council (110: IE)		42 887	55 645	55 645	1 491	6 636	6 309	327	5.2%	55 645
Vote 8 - 2. Corporate (120: IE)		65 391	89 984	90 524	4 644	24 224	20 344	3 880	19.1%	90 524
Vote 9 - 3. Finance (130: IE)		62 902	62 046	62 046	4 038	12 863	12 002	861	7.2%	62 046
Vote 10 - (140: IE)		1 024	–	–	–	–	–	–		–
Vote 11 - 5. Planning (150: IE)		96 087	41 500	41 500	1 842	6 806	6 479	327	5.0%	41 500
Vote 12 - 6. Community (160: IE)		324 356	271 099	271 099	21 722	50 109	46 591	3 518	7.6%	271 099
Vote 13 - 7. Electricity (170: IE)		(127 940)	365 217	365 217	41 446	86 326	(21 232)	107 558	-506.6%	365 217
Vote 14 - 8. Technical (180: IE)		215 911	453 196	453 196	12 424	41 993	153 008	(111 016)	-72.6%	453 196
Vote 15 - 9. Housing Services (190: IE)		32 678	51 992	51 992	4 959	11 099	9 489	1 610	17.0%	51 992
Total Expenditure by Vote	2	**851 558**	**1 522 421**	**1 522 961**	**99 788**	**260 706**	**265 822**	**(5 115)**	**-1.9%**	**1 522 961**
Surplus/ (Deficit) for the year	2	**593 083**	**46 998**	**46 998**	**(630)**	**215 338**	**230 627**	**(15 289)**	**-6.6%**	**46 998**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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	35 831	128 814	145 720	(16 906)	-12%	500 277
Service charges - Water		105 646	136 197	136 197	10 965	44 713	41 421	3 292	8%	136 197
Service charges - Waste Water Management		38 873	51 704	51 704	3 447	11 838	12 500	(662)	-5%	51 704
Service charges - Waste management		46 901	70 407	70 407	3 468	25 427	31 044	(5 617)	-18%	70 407
Sale of Goods and Rendering of Services		34 096	8 004	8 004	591	1 853	3 006	(1 153)	-38%	8 004
Agency services		4 161	4 335	4 335	436	1 148	1 249	(101)	-8%	4 335
Interest								–		
Interest earned from Receivables		29 918	14 581	14 581	2 808	7 935	7 763	172	2%	14 581
Interest from Current and Non Current Assets		12 652	11 241	11 241	1 052	3 010	1 989	1 021	51%	11 241
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		6 422	7 657	7 657	432	2 590	2 436	153	6%	7 657
Licence and permits		114	248	248	6	29	30	(1)	-4%	248
Special rating levies		–	–	–	(122)	116	–	116	#DIV/0!	–
Construction Contract Revenue		–	26 890	26 890	4 142	6 838	6 685	154		26 890
Development Charges		–	1 539	1 539	184	665	350	315		1 539
Operational Revenue		5 632	1 891	1 891	54	129	1 541	(1 412)	-92%	1 891
Non-Exchange Revenue								–		
Property rates		363 613	389 118	389 118	22 002	149 868	151 484	(1 616)	-1%	389 118
Surcharges and Taxes								–		
Fines, penalties and forfeits		96 463	98 017	98 017	5 846	18 139	16 767	1 372	8%	98 017
Licence and permits		1 320	1 259	1 259	105	348	319	29	9%	1 259
Transfers and subsidies - Operational		169 913	171 226	171 766	2 368	65 418	65 914	(496)	-1%	171 766
Interest		10 952	8 800	8 800	882	2 486	2 671	(185)	-7%	8 800
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Fixed and Intangible Assets		18 275	12 730	12 730	84	84	–	84	#DIV/0!	12 730
Other Gains		(942)	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		1 392 204	1 516 122	1 516 662	94 561	471 447	492 888	(21 441)	-4%	1 516 662
Expenditure By Type										
Employee related costs		358 607	413 591	414 131	21 223	80 124	82 118	(1 994)	-2%	414 131
Remuneration of councillors		9 918	11 472	11 472	779	2 413	2 547	(134)	-5%	11 472
Bulk purchases - electricity		349 663	406 070	406 070	38 812	84 046	87 417	(3 371)	-4%	406 070
Inventory consumed		39 947	45 969	45 969	2 871	7 279	4 523	2 755	61%	45 969
Debt impairment		162 992	122 999	122 999	6 705	20 115	32 830	(12 716)	-39%	122 999
Depreciation, amortisation and impairment		80 540	152 397	152 397	3 828	11 485	13 183	(1 698)	-13%	152 397
Interest, Dividends and Rent on Land		32 056	34 765	34 765	220	648	967	(319)	-33%	34 765
Contracted services		158 096	212 775	212 775	20 053	32 619	23 788	8 831	37%	212 775
Transfers and subsidies		7 955	7 423	7 423	791	1 187	1 282	(95)	-7%	7 423
Irrecoverable debts written off		–	8 323	8 323	–	–	–	–		8 323
Operational costs		98 022	111 783	111 783	4 846	21 133	18 327	2 806	15%	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	100 129	261 047	266 983	(5 935)	-2%	1 528 105
Surplus/(Deficit)		71 552	(11 443)	(11 443)	(5 568)	210 400	225 906	(15 506)	(0)	(11 443)
Transfers and subsidies - capital (monetary allocations)		63 730	53 547	53 547	4 597	4 597	3 560	1 037	0	53 547
Transfers and subsidies - capital (in-kind)		947	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		136 229	42 103	42 103	(970)	214 997	229 466	(14 469)	(0)	42 103
Income Tax								–		
Surplus/(Deficit) after income tax		136 229	42 103	42 103	(970)	214 997	229 466	(14 469)	(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	(970)	214 997	229 466	(14 469)	(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	(970)	214 997	229 466	(14 469)	(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) - M03 September

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)		–	–	–	–	–	–	–		–
Vote 19 - 3. Finance (130: CAPEX)		–	1,697	1,697	–	–	424	(424)	-100%	1,697
Vote 20 - 5. Planning (150: CAPEX)		–	200	200	–	–	–	–		200
Vote 21 - 6. Community (160: CAPEX)		–	1,000	1,000	–	–	–	–		1,000
Vote 22 - 7. Electricity (170: CAPEX)		–	31,838	31,945	456	811	5,399	(4,588)	-85%	31,945
Vote 23 - 8. Technical (180: CAPEX)		–	38,825	41,517	173	173	21,459	(21,286)	-99%	41,517
Vote 24 - 9. Housing Services (190: CAPEX)		–	161,956	162,639	5,117	5,496	29,779	(24,282)	-82%	162,639
Total Capital single-year expenditure	4	–	13,794	13,794	–	–	3,448	(3,448)	-100%	13,794
Total Capital Expenditure		–	249,310	252,792	5,746	6,480	60,510	(54,029)	-89%	252,792
Capital Expenditure - Functional Classification										
Governance and administration		–	–	–	–	–	–	–		–
Executive and council								–		
Finance and administration								–		
Internal audit								–		
Community and public safety		–	–	–	–	–	–	–		–
Community and social services								–		
Sport and recreation								–		
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development								–		
Road transport								–		
Environmental protection								–		
Trading services		–	–	–	–	–	–	–		–
Energy sources								–		
Water management								–		
Waste water management								–		
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	–	8,204	8,204	–	–	2,213	(2,213)	-100%	8,204
Funded by:		–	8,204	8,204	–	–	2,213	(2,213)	-100%	8,204
National Government		–	752	858	49	50	188	(138)		858
Provincial Government		–	5,793	5,793	157	207	1,448	(1,241)	-86%	5,793
District Municipality		–	6,819	6,819	218	431	1,705	(1,274)	-75%	6,819
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	12,745	12,745	–	–	3,186	(3,186)	-100%	12,745
Transfers recognised - capital		–	25,358	25,358	375	638	6,339	(5,701)	-90%	25,358
Borrowing	6	–	48,981	48,981	1,628	1,938	11,427	(9,490)	-83%	48,981
Internally generated funds		–						–		
Total Capital Funding		–	74,338	74,338	2,003	2,576	17,767	(15,191)	-86%	74,338

Note: This schedule is not populating the correct values investigation on C5 is currently underway.

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M03 September

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	188 148	136 374
Short term Investments						
Trade and other receivables from exchange transactions		100 713	91 484	91 484	179 227	91 484
Receivables from non-exchange transactions		102 185	100 564	100 564	135 442	100 564
Current portion of non-current receivables		(171)	4	4	(81)	4
Inventory		14 641	10 653	10 653	15 974	10 653
VAT Receivable		262 841	150 374	150 374	268 832	150 374
Other current assets		(156)	(137)	(137)	(135)	(137)
Total current assets		**626 991**	**553 709**	**489 317**	**787 407**	**489 317**
Non current assets						
Investments		–	3 423	3 423	–	3 423
Investment property		60 632	67 229	67 229	60 588	67 229
Property, plant and equipment		1 496 168	1 570 246	1 573 728	1 490 058	1 573 728
Biological assets						
Living resources						
Heritage assets						
Intangible assets		14 613	14 613	14 613	14 613	14 613
Trade and other receivables from exchange transactions		18	(1)	(1)	(14)	(1)
Non-current receivables from non-exchange transactions						
Other non-current assets		(8)	(8)	(8)	(8)	(8)
Total non current assets		4 208	3 869	3 869	4 208	3 869
TOTAL ASSETS		**1 575 631**	**1 659 371**	**1 662 853**	**1 569 445**	**1 662 853**
LIABILITIES		**2 202 622**	**2 213 080**	**2 152 170**	**2 356 853**	**2 152 170**
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		47 416	108 229	47 319	46 785	47 319
Trade and other payables from exchange transactions		16 360	15 872	15 872	16 749	15 872
Trade and other payables from non-exchange transactions		204 891	178 629	178 629	101 920	178 629
Provision		(31 402)	11 696	11 696	(13 023)	11 696
VAT Payable		48 375	35 372	35 372	38 831	35 372
Other current liabilities		233 939	150 617	150 617	266 093	150 617
Total current liabilities		(5 704)	9 589	9 589	9 251	9 589
Non current liabilities		**513 875**	**510 003**	**449 093**	**466 606**	**449 093**
Financial liabilities						
Provision		200 853	353 205	353 205	198 509	353 205
Long term portion of trade payables		45 541	18 306	18 306	19 818	18 306
Other non-current liabilities						
Total non current liabilities		132 390	117 152	117 152	149 065	117 152
TOTAL LIABILITIES		**378 784**	**488 663**	**488 663**	**367 391**	**488 663**
NET ASSETS		**892 659**	**998 666**	**937 756**	**833 997**	**937 756**
COMMUNITY WEALTH/EQUITY	2	**1 309 963**	**1 214 414**	**1 214 414**	**1 522 856**	**1 214 414**
Accumulated surplus/(deficit)						
Reserves and funds		1 171 629	1 214 414	1 214 414	1 307 858	1 214 414
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 - M03 September

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	44 052	115 113	91 413	23 700	26%	357 595
Service charges		224 760	814 869	815 409	15 173	56 383	201 006	(144 622)	-72%	815 409
Other revenue		500 047	224 494	224 491	57 988	148 488	54 830	93 658	171%	224 491
Transfers and Subsidies - Operational		214 831	183 852	185 772	1 202	67 752	54 895	12 857	23%	185 772
Transfers and Subsidies - Capital		49 342	53 547	53 547	–	19 324	7 122	12 202	171%	53 547
Interest		10 239	34 622	34 622	1 292	3 563	9 553	(5 990)	-63%	34 622
Dividends								–		
Payments										
Suppliers and employees		(1 280 348)	(1 320 386)	(1 320 941)	(127 296)	(380 571)	(283 104)	(97 467)	34%	(1 320 941)
Finance charges		(27 775)	(34 765)	(34 765)	(206)	(608)	(10 906)	10 297	-94%	(34 765)
Transfers and Subsidies		–	(7 423)	(7 423)	–	–	(1 368)	1 368	-100%	(7 423)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(39 206)**	**307 785**	**308 307**	**(7 795)**	**29 444**	**123 441**	**93 997**	**76%**	**308 307**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		18 630	12 730	12 730	84	84	–	84	#DIV/0!	12 730
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								–		
Retention (Capital)		(87 094)	(286 706)	(290 710)	(6 158)	(31 380)	(87 299)	55 919	-64%	(290 710)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(68 464)**	**(273 976)**	**(277 980)**	**(6 075)**	**(31 296)**	**(87 299)**	**(56 003)**	**64%**	**(277 980)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing		–	60 910	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	99 440	99 440	–	–	–	–		99 440
Payments		–	–	–	270	1 246	–	1 246	#DIV/0!	–
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**160 350**	**99 440**	**270**	**1 246**	**–**	**(1 246)**	**#DIV/0!**	**99 440**
NET INCREASE/ (DECREASE) IN CASH HELD		**(107 670)**	**194 159**	**129 767**	**(13 600)**	**(607)**	**36 142**			**129 767**
Cash/cash equivalents at beginning:		106 001	106 001	106 001	–	146 938	26 500	120 437		106 001
Cash/cash equivalents at month/year end:		(1 669)	300 160	235 768	(13 600)	146 331	62 642			235 768

Note: The figures contained in the above schedule is incorrect the correct Cash and Cash Equivalent balance as at 30 September 2026 amounts to R 188,148,143 (Refer to C6 Statement of Financial Position)

Supporting Table SC2: Debtors Age Analysis

WC048 Knysna - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2026/27											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	30 810	4 788	4 888	2 404	2 464	2 178	18 032	69 728	135 292	94 806	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	32 245	15 032	5 639	4 362	4 427	3 894	22 510	96 120	184 228	131 313	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	54 638	9 502	5 628	4 383	3 786	3 615	31 612	82 279	195 443	125 675	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	5 058	2 744	2 726	1 748	1 724	1 599	10 338	65 752	91 689	81 162	–	–
Receivables from Exchange Transactions - Waste Management	1600	15 468	2 355	1 757	1 324	1 260	1 067	11 997	54 246	89 475	69 895	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	424	39	1 123	56	48	82	177	8 273	10 220	8 635	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	323	195	162	258	340	119	584	(8 712)	(6 730)	(7 411)	–	–
Total By Income Source	**2000**	**138 966**	**34 654**	**21 923**	**14 535**	**14 049**	**12 554**	**95 250**	**367 687**	**699 617**	**504 075**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	6 816	2 009	1 688	658	644	802	4 244	4 416	21 277	10 765	–	–
Commercial	2300	33 356	9 637	7 474	5 134	5 060	4 663	36 132	140 746	242 202	191 735	–	–
Households	2400	98 794	23 008	12 761	8 743	8 345	7 089	54 874	222 525	436 138	301 575	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**138 966**	**34 654**	**21 923**	**14 535**	**14 049**	**12 554**	**95 250**	**367 687**	**699 617**	**504 075**	**–**	**–**

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	2 644	503	–	–	–	–	2	242	3 391	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	2 644	503	–	–	–	–	2	242	3 391	–

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 - M03 September

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 new assets by Asset Class/Sub-class										
Infrastructure		–	38 354	39 822	489	489	12 168	11 679	96.0%	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	–	–	6 616	6 616	100.0%	14 993
MV Networks		–	11 496	12 531	–	–	5 145	(5 145)	-100.0%	12 531
LV Networks		–	2 029	2 461	–	–	1 471	(1 471)	-100.0%	2 461
Water Supply Infrastructure		–	7 584	7 584	489	489	2 218	1 729	77.9%	7 584
Dams and Weirs		–	1 000	1 000	–	–	225	(225)	-100.0%	1 000
Water Treatment Works		–	6 084	6 084	489	489	1 893	(1 404)	-74.2%	6 084
Distribution		–	500	500	–	–	100	(100)	-100.0%	500
Sanitation Infrastructure		–	2 000	2 000	–	–	–	–		2 000
Reticulation		–	2 000	2 000	–	–	–	–		2 000
Rail Infrastructure		–	2 100	2 100	–	–	600	600	100.0%	2 100
Drainage Collection		–	2 100	2 100	–	–	600	(600)	-100.0%	2 100
Community Assets		–	8 954	8 954	267	480	2 239	1 759	78.6%	8 954
Community Facilities		–	8 954	8 954	267	480	2 239	1 759	78.6%	8 954
Centres		–	3 640	3 640	–	–	910	(910)	-100.0%	3 640
Fire/Ambulance Stations		–	1 049	1 049	218	431	262	169	64.3%	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
Parks		–	524	524	–	–	131	(131)	-100.0%	524
Public Ablution Facilities		–	280	280	49	49	70	(21)	-30.4%	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	72	71	98.6%	1 220
Furniture and Office Equipment		–	1 220	1 220	–	1	72	(71)	-98.6%	1 220
Machinery and Equipment		–	3 104	3 104	6	11	310	299	96.4%	3 104
Machinery and Equipment		–	3 104	3 104	6	11	310	(299)	-96.4%	3 104
Transport Assets		–	9 714	9 714	–	–	2 236	2 236	100.0%	9 714
Transport Assets		–	9 714	9 714	–	–	2 236	(2 236)	-100.0%	9 714
Total Capital Expenditure on new assets	1	–	63 042	64 511	762	981	17 449	16 468	94.4%	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 - M03 September

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	1 676	1 676	17 821	16 145	90.6%	68 316
Roads Infrastructure		-	13 262	13 262	1 255	1 255	3 943	2 688	68.2%	13 262
Roads		-	13 262	13 262	1 255	1 255	3 943	(2 688)	-68.2%	13 262
Electrical Infrastructure		-	1 699	1 699	-	-	1 172	1 172	100.0%	1 699
MV Switching Stations		-	1 000	1 000	-	-	667	(667)	-100.0%	1 000
MV Networks		-	699	699	-	-	505	(505)	-100.0%	699
Water Supply Infrastructure		-	11 722	12 235	8	8	3 134	3 126	99.7%	12 235
Distribution		-	11 722	12 235	8	8	3 134	(3 126)	-99.7%	12 235
Sanitation Infrastructure		-	29 849	29 849	358	358	5 804	5 447	93.8%	29 849
Waste Water Treatment Works		-	29 849	29 849	358	358	5 804	(5 447)	-93.8%	29 849
Solid Waste Infrastructure		-	8 549	9 772	55	55	2 268	2 213	97.6%	9 772
Waste Transfer Stations		-	7 500	7 500	-	-	1 191	(1 191)	-100.0%	7 500
Capital Spares		-	1 049	2 272	55	55	1 077	(1 022)	-94.9%	2 272
Rail Infrastructure		-	1 500	1 500	-	-	1 500	1 500	100.0%	1 500
MV Substations		-	1 500	1 500	-	-	1 500	(1 500)	-100.0%	1 500
Computer Equipment		43	-	-	-	-	-	-		-
Computer Equipment		43	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	43	66 581	68 316	1 676	1 676	17 821	16 145	90.6%	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 - M03 September

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	473	1 669	1 103	(566)	-51.4%	34 988
Roads Infrastructure		4 240	7 574	7 574	151	978	891	(88)	-9.8%	7 574
Roads		4 240	7 574	7 574	151	978	891	88	9.8%	7 574
Storm water Infrastructure		634	1 536	1 536	33	280	44	(235)	-534.3%	1 536
Storm water Conveyance		634	1 536	1 536	33	280	44	235	534.3%	1 536
Electrical Infrastructure		11 289	16 918	16 918	262	342	230	(112)	-48.9%	16 918
HV Substations		1 133	10 969	10 969	220	231	–	231	#DIV/0!	10 969
HV Switching Station		34	305	305	2	5	(13)	18	-135.7%	305
HV Transmission Conductors		957	2 598	2 598	–	67	243	(177)	-72.6%	2 598
MV Networks		3 426	3 047	3 047	40	40	–	40	#DIV/0!	3 047
LV Networks		5 739	–	–	–	–	–	–		–
Water Supply Infrastructure		3 260	5 294	5 294	9	45	(43)	(88)	203.7%	5 294
Water Treatment Works		3 152	3 232	3 232	4	39	(14)	52	-377.3%	3 232
Capital Spares		108	2 061	2 061	4	6	(29)	35	-120.7%	2 061
Sanitation Infrastructure		1 199	3 200	3 200	17	22	–	(22)	#DIV/0!	3 200
Waste Water Treatment Works		1 199	3 200	3 200	17	22	–	22	#DIV/0!	3 200
Solid Waste Infrastructure		419	466	466	2	2	(19)	(21)	111.1%	466
Landfill Sites								–		
Waste Transfer Stations		419	466	466	2	2	(19)	21	-111.1%	466
Community Assets		2 790	5 929	5 929	414	956	315	(641)	-203.3%	5 929
Community Facilities		1 074	3 239	3 239	244	701	267	(434)	-162.3%	3 239
Halls		367	1 555	1 555	50	253	140	113	81.1%	1 555
Museums		–	56	56	–	–	–	–		56
Libraries		78	373	373	11	21	68	(47)	-68.9%	373
Cemeteries/Crematoria		198	472	472	91	186	26	160	621.8%	472
Police		24	33	33	–	–	–	–		33
Public Open Space		407	751	751	92	241	33	207	622.4%	751
Sport and Recreation Facilities		1 717	2 690	2 690	170	255	48	(207)	-431.4%	2 690
Outdoor Facilities		1 717	2 690	2 690	170	255	48	207	431.4%	2 690
Other assets		443	2 769	2 769	217	272	41	(231)	-558.4%	2 769
Operational Buildings		441	1 176	1 176	217	270	41	(229)	-553.9%	1 176
Municipal Offices		441	1 089	1 089	217	270	45	225	496.8%	1 089
Depots		1	87	87	–	–	(4)	4	-100.0%	87
Housing		2	1 593	1 593	–	2	–	(2)	#DIV/0!	1 593
Staff Housing		2	93	93	–	2	–	2	#DIV/0!	93
Social Housing		–	1 500	1 500	–	–	–	–		1 500
Transport Assets		5 517	7 966	7 966	719	793	174	(619)	-355.1%	7 966
Transport Assets		5 517	7 966	7 966	719	793	174	619	355.1%	7 966
Total Repairs and Maintenance Expenditure	1	29 791	51 652	51 652	1 822	3 690	1 633	(2 057)	-125.9%	51 652

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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
Depreciation by Asset Class/Sub-class	1									
Infrastructure		46 528	33 265	33 265	2 786	8 359	8 230	(129)	-1.6%	33 265
Roads Infrastructure		10 134	6 899	6 899	627	1 880	1 839	(40)	-2.2%	6 899
Roads		10 134	6 899	6 899	627	1 880	1 839	40	2.2%	6 899
Storm water Infrastructure		46	1 053	1 053	–	–	196	196	100.0%	1 053
Drainage Collection		46	1 053	1 053	–	–	196	(196)	-100.0%	1 053
Electrical Infrastructure		9 048	8 975	8 975	703	2 110	2 000	(110)	-5.5%	8 975
Power Plants		2	2	2	2	5	2	3	200.0%	2
HV Substations		9 046	8 973	8 973	702	2 105	1 999	106	5.3%	8 973
Water Supply Infrastructure		19 374	16 100	16 100	1 430	4 291	4 127	(164)	-4.0%	16 100
Distribution		19 374	16 100	16 100	1 430	4 291	4 127	164	4.0%	16 100
Sanitation Infrastructure		6 599	53	53	14	42	22	(20)	-92.8%	53
Pump Station		–	6	6	6	19	6	12	200.0%	6
Reticulation		41	–	–	–	–	–	–		–
Waste Water Treatment Works		6 513	4	4	4	12	4	8	200.0%	4
Toilet Facilities		44	43	43	4	11	12	(0)	-2.3%	43
Solid Waste Infrastructure		1 252	66	66	4	13	21	8	38.8%	66
Landfill Sites		1 252	66	66	4	13	21	(8)	-38.8%	66
Information and Communication Infrastructure		77	118	118	8	23	24	1	4.2%	118
Distribution Layers		77	118	118	8	23	24	(1)	-4.2%	118
Community Assets		2 052	2 049	2 049	139	418	610	192	31.5%	2 049
Community Facilities		1 434	1 400	1 400	137	411	438	27	6.1%	1 400
Halls		618	600	600	16	48	165	(117)	-70.8%	600
Centres		7	57	57	48	145	50	94	187.5%	57
Fire/Ambulance Stations		45	23	23	2	6	6	0	4.6%	23
Testing Stations		0	0	0	0	0	0	–		0
Museums		5	2	2	0	1	1	0	2.2%	2
Libraries		384	271	271	21	62	76	(14)	-18.8%	271
Cemeteries/Crematoria		16	88	88	0	1	30	(29)	-98.0%	88
Police		2	–	–	–	–	–	–		–
Puris		120	119	119	11	33	32	1	2.7%	119
Public Ablution Facilities		–	3	3	0	1	2	(0)	-20.5%	3
Stalls		44	51	51	22	66	28	38	139.2%	51
Taxi Ranks/Bus Terminals		191	186	186	16	49	48	0	0.6%	186
Sport and Recreation Facilities		618	650	650	2	7	172	165	96.0%	650
Indoor Facilities		5	613	613	–	–	159	(159)	-100.0%	613
Outdoor Facilities		613	37	37	2	7	13	(6)	-48.1%	37
Investment properties		138	142	142	15	44	36	(8)	-23.8%	142
Revenue Generating		138	142	142	15	44	36	(8)	-23.8%	142
Improved Property		138	142	142	15	44	36	8	23.8%	142
Other assets		676	679	679	41	124	200	76	38.1%	679
Operational Buildings		676	673	673	35	105	194	89	46.0%	673
Municipal Offices		676	673	673	35	105	194	(89)	-46.0%	673
Housing		–	6	6	6	19	6	(13)	-200.0%	6
Social Housing		–	6	6	6	19	6	13	200.0%	6
Intangible Assets		15	35	35	11	32	13	(19)	-140.7%	35
Licences and Rights		15	35	35	11	32	13	(19)	-140.7%	35
Computer Software and Applications		15	35	35	11	32	13	19	140.7%	35
Computer Equipment		911	1 757	1 757	135	405	658	253	38.4%	1 757
Computer Equipment		911	1 757	1 757	135	405	658	(253)	-38.4%	1 757
Furniture and Office Equipment		2 177	8 034	8 034	561	1 683	2 066	382	18.5%	8 034
Furniture and Office Equipment		2 177	8 034	8 034	561	1 683	2 066	(382)	-18.5%	8 034
Machinery and Equipment		845	2 798	2 798	31	93	765	672	87.8%	2 798
Machinery and Equipment		845	2 798	2 798	31	93	765	(672)	-87.8%	2 798
Transport Assets		1 668	1 636	1 636	109	327	605	279	46.0%	1 636
Transport Assets		1 668	1 636	1 636	109	327	605	(279)	-46.0%	1 636
Total Depreciation	1	55 010	50 395	50 395	3 828	11 485	13 183	1 698	12.9%	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 - M03 September

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	3 119	3 493	23 748	20 255	85.3%	114 134
Roads Infrastructure		-	33 319	33 319	372	682	7 437	6 755	90.8%	33 319
Roads		-	33 319	33 319	372	682	7 437	(6 755)	-90.8%	33 319
Storm water Infrastructure		-	580	580	-	64	418	354	84.6%	580
Drainage Collection		-	580	580	-	64	418	(354)	-84.6%	580
Electrical Infrastructure		-	18 183	18 183	118	118	9 094	8 976	98.7%	18 183
MV Substations		-	15 248	15 248	118	118	7 033	(6 915)	-98.3%	15 248
LV Networks		-	2 935	2 935	-	-	2 061	(2 061)	-100.0%	2 935
Water Supply Infrastructure		-	15 981	15 981	2 343	2 343	6 293	3 951	62.8%	15 981
Water Treatment Works		-	2 409	2 409	-	-	560	(560)	-100.0%	2 409
Bulk Mains		-	982	982	10	10	982	(972)	-99.0%	982
Distribution		-	12 590	12 590	2 332	2 332	4 751	(2 419)	-50.9%	12 590
Sanitation Infrastructure		-	45 900	46 071	285	285	505	219	43.5%	46 071
Pump Station		-	26 600	26 600	-	-	(258)	258	-100.0%	26 600
Reticulation		-	18 300	18 471	285	285	525	(239)	-45.6%	18 471
Waste Water Treatment Works		-	1 000	1 000	-	-	239	(239)	-100.0%	1 000
Community Assets		157	5 339	5 339	157	207	1 335	1 127	84.5%	5 339
Community Facilities		157	612	612	157	207	153	(54)	-35.5%	612
Halls		157	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	350	350	-	-	87	(87)	-100.0%	350
Purls		-	262	262	157	207	66	142	216.3%	262
Sport and Recreation Facilities		-	4 727	4 727	-	-	1 182	1 182	100.0%	4 727
Outdoor Facilities		-	4 727	4 727	-	-	1 182	(1 182)	-100.0%	4 727
Other assets		277	385	491	32	124	158	34	21.7%	491
Operational Buildings		277	385	491	32	124	158	34	21.7%	491
Municipal Offices		277	-	107	-	-	-	-		107
Depots		-	385	385	32	124	158	(34)	-21.7%	385
Total Capital Expenditure on upgrading of existing assets	1	434	119 686	119 964	3 308	3 824	25 240	21 416	84.9%	119 964

Supporting Table SC16: Investment Portfolio

WC048 Knysna - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M03 September

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate »	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
Investec - (Ceded to DBSA)	021941-500	Call	Call Deposit	Call Deposit	Call Deposit	6.75%	–	–	Call Deposit	3 699	21	–	–	3 720
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Call Deposit	6.75%	–	–	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	28 058	188	–	–	28 247
Standard Bank - (Own Funds)	288567420-036	Fixed	Fixed	Fixed	Fixed	7.46%			Fixed	0	–	–	–	0
Standard Bank - (Own Funds)	288567420-037	Fixed	Fixed	Call Deposit	Call Deposit	7.65%	–	–	Fixed			–	50 000	50 000
Municipality sub-total	338568115-001	Call	Call Deposit	Call Deposit	Call Deposit	7.60%			Call Deposit	16 219	99			16 318
TOTAL INVESTMENTS AND INTEREST	2									**48 001**	**308**	**–**	**50 000**	**98 309**
										48 001	**308**	**–**	**50 000**	**98 309**

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
	28-66-85-25-8002	New Server	9/106-6-9	Replacement Desktops		87,404	87,404	-	21,851	21,851	-	87,404
	28-66-85-26-1070	Switches/Upgrade Network	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
Vote 3 - Financial Services			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
DIRECTOR: FINANCE	28-62-85-25-9080	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 LH.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	9/105-21357-948002	Retaining Walls	Internally Generated Funds	2,000,000	2,000,000	-	500,000	-	-	2,000,000
Vote 6 - Community Services						31,837,956	31,944,766	355,544	4,261,168	3,905,624	2,009,578	29,583,644
CEMETERY	28-39-85-20-7022	Fencing: Rheenendal Cemetery	9/124-9957-339001	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	61,518	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	9/113-21247-972002	Bell logger	Internally Generated Funds	600,000	600,000	-	-	-	-	600,000
DIRECTOR: COMMUNITY	28-52-85-23-0010	Homeless Shelter construction	9/101-211067-952001	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	9/108-52-82	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	9/115-50-30	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 -	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	9/120-192487-360788	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	9/157-211187-357001	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	9/116-21027-980002	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	9/116-61027-980001	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)	9/116-71027-980004	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	9/114-21095-373001	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	9/114-211095-373001	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	41,518,510	-	10,902,561	10,589,228	10,299,614	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	9/104-213577-360193	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
	28-76-85-27-9083	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	-	1,466,667
	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
	28-76-85-20-8094	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
	28-76-85-27-9090	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	9/104-211157-376001	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	9/194-21268-994001	MIG: Municipal Yellow Fleet	National Grants	869,565	869,565	-	-	-	-	869,565

Vote 8 -Technical Services													
DIRECTOR: TECHNICAL SERVICES	28-80-85-28-5154	New machinery and equipment	9/101-99-99	Program Tools Equipment	Internally Generated Funds	101,955,580	162,699,280	379,143	18,845,943	18,466,800	34,142,313	126,117,824	
	28-80-85-28-5155	Program Office Furniture	9/105-89-89	Office Furniture Replacement	Internally Generated Funds	209,769	209,769	4,768	-	(4,768)	-	205,001	
RDS /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	97,892	97,892	-	-	-	-	97,892	
	28-87-85-29-0009	Knysna Heights Retaining Wall	9/117-103577-361009	Knysna Heights Retaining Wall	Internally Generated Funds	174,808	174,808	-	174,808	174,808	-	174,808	
	28-87-85-29-0008	Brenton on Lake to Storwater Management	9/117-50977-361009	Brenton on Lake to Storwater Management	Internally Generated Funds	100,000	100,000	-	50,000	50,000	-	100,000	
	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	300,000	300,000	-	57,750	57,750	-	300,000	
RDS /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:Roa	Internally Generated Funds	104,885	104,885	64,344	104,885	40,541	-	40,541	
	28-88-84-20-9040	Public Transport Facilities	9/110-115-115	Public Transport Facilities	Internally Generated Funds	2,400,000	2,400,000	-	47,000	47,000	-	2,400,000	
	28-88-85-20-9049	Upgrade Howard Street Ward 9	9/110-905-905	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Roa	National Grants	8,695,652	8,695,652	-	2,628,552	2,628,552	7,588,729	1,106,923	
	28-88-85-20-9062	Resealing of streets	9/110-210777-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	34,962	34,962	-	34,962	34,962	30,402	4,560	
	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	9,527,014	9,527,014	-	(98,828)	(98,828)	869,565	8,657,449	
	28-88-84-20-9096	Surface Gravel Roads- Ward 1	9/110-10787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Grants	4,000,000	4,000,000	-	-	-	742,831	3,257,169	
	28-88-84-20-9034	Surface Gravel Roads- Ward 3	9/110-30787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Grants	2,257,400	2,257,400	-	(10,435)	(10,435)	434,783	1,822,617	
	28-88-84-20-9083	Surface Gravel Roads- Ward 4	9/110-40787-360992	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	
	28-88-84-20-9052	Surface Gravel Roads- Ward 5	9/110-50787-360992	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	
	28-88-84-20-9055	Surface Gravel Roads- Ward 7	9/110-70787-360992	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	
	28-88-85-29-5156	Upgrade Gravel Roads Ward 7	9/110-70277-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Roa	Internally Generated Funds	3,580,434	3,580,434	-	1,182,044	1,182,044	-	3,580,434	
	28-88-85-29-5158	Upgrade of George Rex Drive	9/110-90777-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Roa	Internally Generated Funds	524,423	524,423	-	-	-	456,020	68,403	
	28-88-85-29-5009	Upgrade Gravel Roads Ward 4	9/110-4077-388001	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	5,050,199	5,050,199	-	-	-	-	5,050,199	
	28-88-85-29-5010	Upgrade Gravel Roads Ward 7	9/110-7027-388001	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	166,067	166,067	-	-	-	144,406	21,661	
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:Sani	Internally Generated Funds	4,041,552	4,041,552	-	-	-	695,652	3,345,900	
	28-89-85-31-0019	Refurbishment of biodisk in Belvedere	9/111-50477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	1,000,000	1,000,000	-	159,000	159,000	-	1,000,000	
	28-89-85-31-0012	Refurbishment of biodisk in Karatara	9/111-20477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	400,000	400,000	-	200,000	200,000	-	400,000	
	28-89-85-31-0086	Refurbishment of knysna Waste Water Treatment Works	9/111-210477-60737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisit	Borrowing	900,000	900,000	-	392,500	392,500	-	900,000	
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	6,500,000	6,500,000	-	(2,250)	(2,250)	555,435	5,944,565	
	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	3,500,000	3,500,000	-	-	-	-	3,500,000	
	28-90-80-31-3023	Brenton on Lake to Belvedere Sewer Link	9/112-65-65	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	-	171,129	-	-	-	-	171,129	
	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	3,500,000	3,500,000	-	-	-	250,000	3,250,000	
	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:Acquisiti	Borrowing	1,000,000	1,000,000	-	-	-	-	1,000,000	
	28-90-85-31-3088	Rehabilitation of the khayalethu sewer project	9/112-70477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	11,600,000	11,600,000	-	(37,000)	(37,000)	43,920	11,556,080	
	28-90-85-31-3040	Sedgefield Bulk Sewer Services Counter-Funding	9/112-20877-360737	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	
	28-90-85-31-4005	Upgrade of Hornlee Aster Street Sewer Pipeline	9/112-90877-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Sani	Borrowing	1,800,000	1,800,000	-	25,000	25,000	-	1,800,000	
	28-90-85-31-4007	Replacement of Sewerage Line: Gordon Street	9/112-100477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	3,000,000	3,000,000	-	15,000	15,000	2,608,696	391,304	
	28-90-85-31-3039	Salt River Sewer Pumpstation Upgrade Outfall Sewers	9/112-109477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	8,000,000	8,000,000	-	(85,000)	(85,000)	-	8,000,000	
	28-90-85-31-4013	Greater Knysna WWTW Refurbishments - Regulatory directive	9/112-21047-380001	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	5,000,000	5,000,000	-	(6,000)	(6,000)	-	5,000,000	
	28-90-85-31-4014	AC Pipe replacements	9/112-21067-380001	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	5,000,000	5,000,000	-	123,000	123,000	-	5,000,000	
	28-90-85-31-4011	WESS Projects for Informal Areas	9/112-21327-380001	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	10,000,000	10,000,000	-	(43,000)	(43,000)	-	10,000,000	
	28-90-85-31-4012	Greater Knysna Networks & PS Upgrades - Regulatory directive	9/112-21347-380001	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	1,000,000	1,000,000	-	-	-	-	1,000,000	
WATER PURIFICATION WORKS	28-92-84-32-0108	Municipal Water Resilience Grant - W C P A	9/118-211877-60703	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Wat	Provincial Grants	10,000,000	10,000,000	-	(100,228)	(100,228)	2,048,393	7,951,608	
	28-92-80-32-3090	WTW Refurbishments	9/118-21125-382002	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Wate	Borrowing	1,543,478	1,543,478	-	1,543,478	1,543,478	1,342,155	201,323	
	28-92-85-21-3025	WTW Refurbishments	9/118-21127-382001	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Wate	Internally Generated Funds	2,239,520	2,239,520	-	559,880	559,880	-	2,239,520	
	28-92-85-21-3024	New Lower River Dam (Kruisvallei) Co-fund	9/118-21177-382001	Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Wate	Borrowing	169,309	169,309	-	-	-	-	169,309	
						1,000,000	1,000,000	-	82,450	82,450	-	1,000,000	

WATER RETICULATION	28-93-80-31-3097	Re-align Karawater pipeline	9/119-82-82	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - V	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 - V	Borrowing	4,500,000	4,500,000	-	(29,000)	(29,000)	2,601,550	1,898,450
	28-93-85-52-9016	Bulk Water Supply - Rheenendal	9/119-98-99	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - V	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:Wate	National Grants	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 - V	National Grants	1,040,631	1,040,631	-	-	-	-	1,040,631
	28-93-84-31-3062	Upgrade Bulk Water Supply Rheenendal	9/119-55287-360635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	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
	28-93-85-32-4109	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	National Grants	-	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	Borrowing	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	National Grants	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	9/119-21928-393001	Assets: Non-current Assets - Property, Plant and Equipment - Cost Model - V	National Grants	1,739,130	1,739,130	-	2,522	2,522	-	1,739,130
Grand Total						249,309,632	252,791,578	734,687	37,882,427	38,294,407	48,499,439	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	31,887,956	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	161,955,550	162,639,280	378,143	18,845,943	18,466,800	34,142,313	128,117,824
% Expenditure Vote 8	100%						
Grand Total	249,309,632	252,791,578	734,687	37,882,427	36,294,407	48,499,439	205,557,449