ANNEXURE A

KNYSNA
Municipality Munisipaliteit uMasipala

inclusive || innovative || inspired

Monthly Budget Statement

(Section 71 of the MFMA)

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

October 2026



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PART 1: IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statement

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

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

(a) Actual revenue, per revenue source;
(b) Actual borrowings;
(c) Actual expenditure, per vote;
(d) Actual capital expenditure, per vote
(e) The amount of any allocations received;
(f) Actual expenditure on those allocations, excluding expenditure on –
(i) Its share of the local government equitable share; and
(ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
(g) When necessary, an explanation of –
(i) Any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
(ii) Any material variances from the service delivery and budget implementation plan; and
(iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

(2) The statement must include –
(a) A projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
(b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

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

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

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

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

1.2 Responsibility of the Executive Mayor

Section 54 of the MFMA determines that:

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

(a) Consider the statement or report;

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

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

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

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

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

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

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

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

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

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

(ii) The tabling of an adjustments budget; or

(iii) Steps in terms of Chapter 13; and

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

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

EXECUTIVE MAYOR'S REPORT

2.1 In-Year Report: Monthly Budget Statement

2.1.1 This report represents the Section 71 MFMA Monthly Budget Statement for the month ended 31 October 2026 and reflects the implementation of the budget and the financial situation of the Municipality.

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

The administration must take reasonable steps to improve the implementation of the budget to line with SDBIP to improve service delivery. Management to develop a summary of high level matrix to measure the overall impact of service delivery and improvement plan. The administration must also report on the plans in place to prevent non compliance with the legislation without compromising service delivery.

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 209.9 million as of 31 October 2026 exceeded the commitments of R 68.8 million by R 141.1 million, which therefore indicates that the municipality has the ability to timeously meet obligations.

2.2.2 Receivables to the value of R421.1 million were handed over to external debt collection agencies during the 2026 calendar year. To date, R25.3 million has been recovered, resulting in improved cash flow and a reduction in outstanding debtor balances. Collection efforts remain ongoing, and the financial impact is expected to increase as further recoveries are realized.

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 the Mayoral Committee notes the Section 71 Monthly Budget Statement as at 31 October 2026.

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

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 October 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 560.0 million against the Year-to-date budgeted operating revenue of R 580.0 million (capital grants excluded) results in a negative variance of -R20.2 million (-3.6%). 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	172,678,318	180,532,412	-7,854,094	-4.4%	Refer to the variance report below
2	Service charges - Water	136,197,077	136,197,077	43,692,680	50,744,464	-7,051,784	-13.9%	Refer to the variance report below
3	Service charges - Waste Water Management	51,704,255	51,704,255	15,113,822	16,048,827	-935,005	-5.8%	Refer to the variance report below
4	Service charges - Waste management	70,406,977	70,406,977	29,152,858	33,898,641	-4,745,783	-14.0%	Refer to the variance report below
5	Sale of Goods and Rendering of Services	8,003,945	8,003,945	2,567,578	3,554,431	-986,853	-27.8%	Refer to the variance report below
6	Agency services	4,334,552	4,334,552	1,547,648	1,665,259	-117,611	-7.1%	
7	Interest earned from Receivables	14,580,926	14,580,926	11,068,212	8,635,605	2,432,607	28.2%	Refer to the variance report below
8	Interest from Current and Non Current Assets	11,240,674	11,240,674	4,565,129	2,741,037	1,824,092	66.5%	Refer to the variance report below
9	Rental from Fixed Assets	7,667,310	7,667,310	3,042,504	2,983,496	59,008	2.0%	
10	Licence and permits	248,070	248,070	39,515	45,793	-6,278	-13.7%	Refer to the variance report below
11	Special rating levies	0	0	50,153	0	50,153	0.0%	
12	Construction Contract Revenue	26,890,000	26,890,000	7,889,102	8,860,374	-971,272	-11.0%	Refer to the variance report below
13	Development Charges	1,538,706	1,538,706	946,707	479,887	466,820	97.3%	Refer to the variance report below
14	Operational Revenue	1,891,212	1,891,212	182,496	1,572,344	-1,389,848	-88.4%	Refer to the variance report below
15	Property rates	389,118,322	389,118,322	174,673,705	176,613,156	-1,939,451	-1.1%	Refer to the variance report below
16	Fines, penalties and forfeits	98,017,392	98,017,392	19,544,644	20,217,520	-672,876	-3.3%	Refer to the variance report below
17	Licence and permits	1,259,365	1,259,365	463,343	435,055	28,288	6.5%	
18	Transfers and subsidies - Operational	171,225,823	171,765,823	69,061,168	67,885,316	1,175,853	1.7%	Refer to the variance report below
19	Interest (Property Rates)	8,800,000	8,800,000	3,587,541	3,796,972	-209,431	-5.5%	
20	Gains on disposal of Fixed and Intangible Assets	12,730,000	12,730,000	114,321	0	114,321	0.0%	
21	Other Gains	0	0	0	0	0	0.0%	
22	Total Revenue (Capital Grants Excluded)	1,516,122,041	1,516,662,641	559,981,444	580,710,588	-20,729,144	-3.6%	

3.2.2 The Year-to-date total actual operating expenditure (Row 36 in the table below) of R 356.9 million against the total Year-to-date budgeted operating expenditure of R 357.1 million results in a positive variance of R200 thousand (0.1%). Variances of a material value in nature are presented with appropriate comments in the Variance Report included hereunder.

Variances between Year-to-Date Actual and Year-to-Date Budget								
Row Number	Description	Original Budget	Current Budget	Year-to-Date Actual	Year-to Date Budget	Variance between YTD Actual and Year-to Date Budget	YTD Variance %	Reasons for Material Variance (D - E)
Column Reference	A	B	C	D	E	F	G	H
23	Employee related costs	413,590,852	414,130,852	108,551,782	109,228,261	676,479	0.6%	Refer to the variance report below
24	Remuneration of councillors	11,472,073	11,472,073	3,094,144	3,449,997	355,853	10.3%	Refer to the variance report below
25	Bulk purchases - electricity	406,069,901	406,069,901	112,039,667	115,193,931	3,154,264	2.7%	Refer to the variance report below
26	Other materials	45,968,659	45,968,659	12,969,337	6,360,886	-6,608,451	-103.9%	Refer to the variance report below
27	Debt impairment	122,999,244	122,999,244	26,819,460	43,773,976	16,954,516	38.7%	Refer to the variance report below
28	Depreciation and amortisation	152,396,570	152,396,570	15,313,648	19,157,231	3,843,583	20.1%	Refer to the variance report below
29	Interest	34,764,969	34,764,969	657,277	975,636	318,359	32.6%	Refer to the variance report below
30	Contracted services	212,774,565	212,774,565	47,723,837	34,638,698	-13,085,139	-37.8%	Refer to the variance report below
31	Transfers and subsidies	7,422,591	7,422,591	1,411,129	1,331,847	-79,282	-6.0%	
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	28,334,176	23,004,067	-5,330,109	-23.2%	Refer to the variance report below
34	Losses on Disposal of Assets	0	0	0	0	0	0.0%	
35	Other Losses	0	0	0	0	0	0.0%	
36	Total Operating Expenditure	1,527,565,257	1,528,105,257	356,914,457	357,114,530	200,073	0.1%	

3.2.3 The year-to-date total actual operating surplus of R 203.1 million against the year-to-date budgeted operating surplus of R 233.3 million (capital grants excluded) results in an operating deficit of R 20.5 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 219.1 million compared to the year-to-date budgeted surplus of R 230.8 million (capital grants included) results in an operating deficit of -R 29.4 million (-13%).

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	559,981,444	580,710,588	-20,729,144	-3.6%	
36	Total Operating Expenditure	1,527,565,257	1,528,105,257	356,914,457	357,114,530	200,073	0.1%	
37	Operating Surplus/(Deficit)	-11,443,216	-11,443,216	203,066,987	223,596,058	-20,529,071	-9.2%	
38	Capital Grants	53,546,608	53,546,608	16,015,601	7,161,123	-8,854,478	-123.6%	Refer to the variance report below
39	Public Contributions	0	0	0	0	0	0.0%	
40	Surplus/(Deficit) for the Year	42,103,392	42,103,392	219,082,588	230,757,181	-29,383,549	-13%	

3.2.5 Overtime

The table below depicts the overtime expenditure as at 31 October 2026.

Overtime									
Row Number	Directorate	Expenditure 2024/2025	Expenditure 2025/2026	Original Budget 2026/2027	Current Budget	Actual October 2026	YTD Budget 2026/2027	YTD Actual 2026/2027	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	0	0	0	0	0	0	0	0
2	Corporate Services	129,186	202,197	119,127	119,127	15,807	59,629	51,568	8,061
3	Financial Services	54,301	31,380	44,723	44,723	604	0	2,411	-2,411
4	Planning and Development	41,535	24,650	0	0	0	0	0	0
5	Integrated Human Settlements	605	18,083	0	0	0	0	0	0
6	Community Services	9,306,936	7,245,198	6,135,486	6,135,486	710,992	1,669,414	2,205,457	-536,043
7	Electrical Services	1,876,925	1,995,489	1,833,691	1,833,691	203,767	640,664	552,944	87,720
8	Technical Services	8,479,856	13,950,195	18,338,067	18,338,067	1,329,094	4,801,569	3,930,532	871,037
9	Grand Total	19,889,343	23,467,191	26,471,094	26,471,094	2,260,263	7,171,276	6,742,913	428,363

3.2.6 Standby

The below table depicts the Standby expenditure as at 31 October 2026.

Standby Allowance									
Row Number	Directorate	Expenditure 2024/2025	Expenditure 2025/2026	Original Budget 2026/2027	Current Budget	Actual October 2026	YTD Budget 2026/2027	YTD Actual 2026/2027	Variance (G-H)
Column Reference	A	B	C	D	E	F	G	H	I
1	Executive and Council	33,722	25,500	15,342	15,342	0	0	0	0
2	Corporate Services	213,417	5,446	18,642	18,642	0	0	0	0
3	Financial Services	6,814	269,394	156,835	156,835	89,052	75,592	20,989	54,603
4	Planning and Development	0	0	0	0	0	0	0	0
5	Integrated Human Settlements	0	15,994	0	0	0	0	0	0
6	Community Services	1,911,422	1,547,667	1,456,827	1,456,827	485,700	481,809	215,806	266,003
7	Electrical Services	1,713,582	1,233,203	1,300,958	1,300,958	420,040	365,342	131,589	233,753
8	Technical Services	3,673,771	4,833,935	4,661,836	4,661,836	1,722,368	1,452,415	483,144	969,270
9	Grand Total	7,552,727	7,931,139	7,610,440	7,610,440	2,717,160	2,375,158	851,529	1,523,629

3.3 Variance Report

Reasons for material variances – Financial Performance

Revenue

Electricity - Electricity revenue under performed against YTD budget mainly due to lower-than-anticipated electricity consumption, particularly within the Domestic Prepaid and Bulk/Industrial customer categories. The variance was further affected by bulk meter billing adjustments, prepaid meter bypasses, electricity losses, and delays in meter installations and replacements, which impacted revenue collection and recovery during the period.

The Municipality is in process to procure and install prepaid meters.

- **Water** - The variance is mainly attributable to lower-than-budgeted conventional water sales, driven in part by non-reading and faulty meters which affect billing completeness. The planned procurement of 2,000 water meters will address these challenges, improve billing accuracy, and support increased revenue

recovery going forward.

- **Waste water Management** - Wastewater charges are linked to water consumption, meter-related challenges and lower billed consumption contributed to the variance. The planned installation of 2,000 water meters is expected to improve billing accuracy and support revenue growth going forward.
- **Waste Management** - The variance is mainly attributable to the timing of indigent refuse removal allocations, with a significant portion of the annual indigent relief processed in July at the commencement of the financial year, while the budget is phased across the year. The variance was further impacted by reduced refuse removal service levels for certain business customers, resulting in lower-than-budgeted revenue. This will be corrected with the February adjustments budget.
- **Sale of Goods and Rendering of Services** - The variance is mainly attributable to lower revenue generated from building plan approvals.
- **Interest earned from Receivables** - The favourable variance is attributable to interest raised on outstanding consumer debtors exceeding budgeted levels. While the additional interest revenue contributes positively to the operating results, it also reflects higher debtor balances and continued collection challenges within certain customer segments.
- **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 variance is mainly due to the Skills Development Levy refunds.
- **Property Rates** - Property Rates revenue was below budget mainly due to prior-year property rate adjustments and account corrections processed during the reporting period, as well as lower-than-anticipated revenue from certain residential, business and industrial property categories.
- **Transfers and subsidies - Operational** -The variance was mainly on the VAT portion of MIG. Re-alignment of MIG in lign with the revised DBIP.

Expenditure

- **Bulk Purchases** – The variance was mainly as a result of lower-than-budgeted electricity units purchased from Eskom due to the lower consumption of KM consumers as result of 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 system vendor discussions to address the fuel costing reflected per vehicle on system.

- **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 not planned; Maintenance of Electrical infrastructure due to Emergency repairs, rebuild of electrical MV line on Western side of Sedgefield as well as street lights repairs on various areas; Legal Cost for various cases as well as other various programmes within Community Services such as trees and grass cutting; Cemetery projects; Housing programes.

  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 accommodaton as well as PetroSA disposal fees more than the YTD estimates budget as well as hire charges for water and sewer trucks. Re-alingment of budget based on revised cash flows will be on-going.

Capital Grants

- **Capital Grants** – The variance was mainly on the MIG. Re-alignment of MIG in alignmen with the revised DBIP will be effected with the February adjustments budget.

3.4 Financial Position Overview

3.4.1 Current Ratio (1.68: 1)

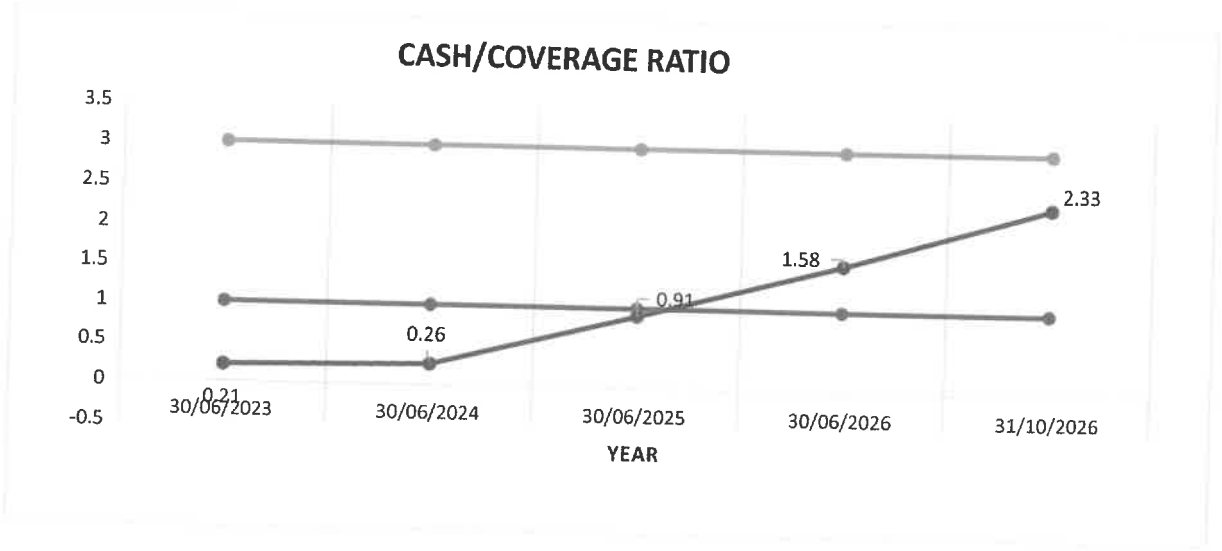
The Current Ratio as at 31 October 2026 equates to 1.68: 1 compared to the National Treasury norm of 1.5 – 2: 1, and a budgeted Current Ratio of 1.09: 1. The increased ratio is primarily as a result of the receipt of the first tranche of the Equitable Share, as well as the annual billing of Debtors.

Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1	Description	Aug-26	Sep-26
					1.71	1.69
				Current Assets	785,146,438	787,407,443
				Current Liabilities	460,104,567	466,605,657

3.4.2 Cash/Cost Coverage Ratio (2.33 months)

The Cash/Cost Coverage Ratio as at 31 October 2026 equates to 2.33 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	Aug-26	Sep-26	Oct-26
				Cash and cash equivalents	121,633,990	89,838,798	110,685,316
				Unspent Conditional Grants	28,168,047	27,219,675	26,652,385
				Overdraft	-	-	-
				Short Term Investments	48,001,052	96,309,345	99,271,683
				Monthly Operational Expenditure	99,925,928	76,482,498	78,695,337



3.4.3 Cash and Cash Equivalents (R 209.9 million)

Cash and Cash Equivalents (Row 3 in the Table below) equates to R 209.9 million as at 31 October 2026.

3.4.4 Current Investments (R 99.3 million)

Current investments (Row 2 in the Table below) equates to R 99.3 million as at 31 October 2026.

Cash and Cash Equivalents versus Commitments					
Row Number	Description	August 2026	September 2026	October 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Cash at Bank	121,633,990	89,838,798	110,685,316	20,846,518
2	Investments - Current	48,001,052	98,309,345	99,271,683	962,338
3	**Total Cash and Cash Equivalents**	**169,635,042**	**188,148,143**	**209,956,999**	**21,808,856**
4	Unspent Conditional Transfers and Grants	28,168,047	27,219,675	26,652,385	-567,290
5	Unspent Conditional Public Contributions	0	0	0	0
6	VAT Payable to SARS	0	0	0	0
7	Trade Payables	22,074,568	27,108,963	25,457,887	-1,651,076
8	Consumer Deposits	16,705,124	16,748,834	16,770,388	21,554
9	**Total Commitments**	**66,947,739**	**71,077,472**	**68,880,659**	**-2,196,813**
10	**Surplus / (Shortfall)**	**66,523,935**	**117,070,671**	**141,076,340**	**24,005,669**

3.4.5 Cash Commitments (R 68.9 million)

Total commitments (Row 9 in the Table above) decreased by R 2.2 million during the month under review from R 71.1 million at the end of September 2026 to R 69.9 million at the end of October 2026. Cash and Cash Equivalents exceeded the Commitments by R 141.1 million at the end of October 2026 (Row 10 in the Table above).

3.4.6 Unpaid Conditional Grants (R 35.1 million)

Unpaid Conditional Grants (Row 8 in the Table below) reflects a total balance of R 35.1 million at the end of October 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 31/10/2026	Expenditure: 01/07/2026 to 31/10/2026	Closing Balance: 31/10/2026
Column Reference	A	B	C	D	E	F
1	Integrated Human Settlements Grant	Integrated Human Settlements	23,140,586	-4,764,387	7,914,010	26,290,209
2	Maintenance of Proclaimed Roads	Infrastructure	83,434	0	0	83,434
3	SETA Grant	Planning and Development	2,971,098	-496,022	394,789	2,869,865
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	251,550	4,174,550
6	EPWP	Planning and Development	0	0	168,783	168,783
7	Community Development Worker's Grant	Corporate Services	0	0	38,104	38,104
8	Municipal Water Resilience Grant	Technical Services	0	0	609,835	609,835
9	Municipal Fire Services Capacity Support Grant	Community Services	0	0	250,000	250,000
10	Total		30,448,605	-5,260,409	9,880,663	35,068,858

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 26.7 million)

Unspent Conditional Grants (Row 13 in the Table below) reflects a total balance of R 26.7 million as of 31 October 2026. Directorates are to ensure full spending of their respective grants by the end of the 2026/2027 financial year, to avoid Roll-Over Grant applications which are not guaranteed to be approved.

Unspent Conditional Grants						
Row Number	Description	Directorate	Opening Balance: 01/07/2026	Receipts: 01/07/2026 to 31/10/2026	Expenditure: 01/07/2026 to 31/10/2026	Closing Balance: 31/10/2026
Column Reference	A	B	C	D	E	F
1	Municipal Infrastructure Grant	Technical Services	0	23,147,000	-13,721,573	9,425,427
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	-4,099,134	6,900,866
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	-196,172	1,803,828
11	Library Services Grant	Community Services	0	7,785,334	-5,187,534	2,597,800
12	Total		5,924,464	43,932,334	-23,204,414	26,652,385

3.4.8 Trade Payables (R 25.5 million)

Trade Payables (Row 4 in the Table below) as at the end of August 2026 equates to R 25.5 million.

Payables from Exchange Transactions					
Row Number	Description	August 2026	September 2026	October 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Trade Creditors	1,799,197	3,390,694	6,948,444	3,557,750
2	Retentions	15,726,822	16,255,572	16,666,313	410,741
3	Sundry Creditors	4,548,549	7,462,697	1,843,130	-5,619,567
4	**Total**	**22,074,568**	**27,108,963**	**25,457,887**	**-1,651,076**

3.4.9 External Borrowings (R 238.6 million)

External Borrowings as at 31 October 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	August 2026	September 2026	October 2026	Movement (C to D)
Column Reference	A	B	C	D	E
1	Opening Balance	240,337,100	239,312,945	238,641,995	-670,950
2	New Loans Acquired	0	0	0	0
3	Interest Capitalised	82,269	206,449	0	-206,449
4	Repayments	-1,106,424	-877,399	0	877,399
5	Adjustments	0	0	0	0
6	**Closing Balance**	**239,312,945**	**238,641,995**	**238,641,995**	**0**
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 680.2 million)

Total outstanding debt of R 680.2 million as at 31 October 2026 is presented by Income Source, by Customer Group and by Ward.

The total outstanding debt has decreased by R 19.4 million from R 699.6 million as at 30 September 2026 to R 680.2 million as at 31 October 2026.

The total amount due by Organs of State of R 20.6 million and Businesses of R 241.2 million constitutes 38.5% of the total outstanding debt of R 680.2 million.

As at 31/10/2026, 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	10,745,779	14,427,588	3,020,226	96,775,539	124,969,132
2	Electricity	26,569,312	11,841,204	11,344,097	132,678,848	182,433,461
3	Property Rates	28,006,063	32,852,975	5,534,060	125,038,615	191,431,713
4	Sanitation	4,574,664	3,088,067	2,275,976	82,751,694	92,690,401
5	Refuse	5,172,394	12,183,509	1,781,244	70,530,402	89,667,549
6	Other	703,907	425,069	188,174	-2,279,262	-962,112
7	**Grand Total**	**75,772,119**	**74,818,412**	**24,143,777**	**505,495,836**	**680,230,144**
8	**% of Total Outstanding Debtors =**	**11.1%**	**11.0%**	**3.5%**	**74.3%**	**100.0%**
By Customer Group						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Debtors
Column Reference	A	B	C	D	E	F
9	Organs of State	3,329,756	5,060,863	1,156,376	11,215,175	20,762,170
10	Commercial	24,841,743	15,083,351	6,584,600	194,726,672	241,236,366
11	Households	47,600,620	54,674,198	16,402,801	299,553,989	418,231,608
12	**Grand Total**	**75,772,119**	**74,818,412**	**24,143,777**	**505,495,836**	**680,230,144**
13	**% of Total Outstanding Debtors =**	**11.1%**	**11.0%**	**3.5%**	**74.3%**	**100.0%**
By Ward						
Column Reference	A	B	C	D	E	F
14	Ward 1	6,245,605	5,393,565	6,177,560	32,985,236	50,801,966
15	Ward 2	5,189,046	5,322,240	1,145,993	24,855,547	36,512,827
16	Ward 3	3,526,957	3,101,955	1,252,548	52,939,430	60,820,889
17	Ward 4	1,814,655	7,191,172	1,282,391	52,262,222	62,550,440
18	Ward 5	7,954,317	9,563,935	1,802,422	43,245,003	62,565,678
19	Ward 6	1,564,114	2,358,496	686,709	19,853,901	24,463,219
20	Ward 7	2,026,199	4,525,362	1,280,692	51,468,321	59,300,574
21	Ward 8	1,137,381	4,564,741	591,621	39,670,390	45,964,133
22	Ward 9	22,323,287	14,931,224	3,351,373	51,680,654	92,286,539
23	Ward 10	23,103,191	15,611,199	5,955,796	115,503,749	160,173,934
24	Ward 11	837,818	2,236,752	599,211	17,559,438	21,233,218
25	Unkown Ward (Sundries/Hand over accounts)	52,866	18,325	16,399	3,471,118	3,558,709
26	Unknown Ward (Corrections to be made)	-3316.28	-554.09	1061.07	826	-1,983
27	**Grand Total**	**75,772,119**	**74,818,412**	**24,143,777**	**505,495,836**	**680,230,144**
28	**% of Total Outstanding Debtors =**	**11.1%**	**11.0%**	**3.5%**	**74.3%**	**100.0%**

3.4.11 Staff Debtors (R 1.6 million)

The Total Staff Debtors (Row 7 in Table below) equates to R 1.6 million as at 31 October 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	71,219	37,751	7,288	484,168	600,426
2	Electricity	2,380	0	0	7,457	9,837
3	Property Rates	39,160	14,806	1,401	21,935	77,303
4	Sanitation	52,668	7,681	6,535	375,339	442,223
5	Refuse	51,157	25,269	2,790	196,911	276,128
6	Other	31,569	717	542	201,595	234,423
7	Grand Total	248,153	86,224	18,556	1,287,406	1,640,340
8	% of Total Outstanding Debtors =	15.1%	5.3%	1.1%	78.5%	100.0%

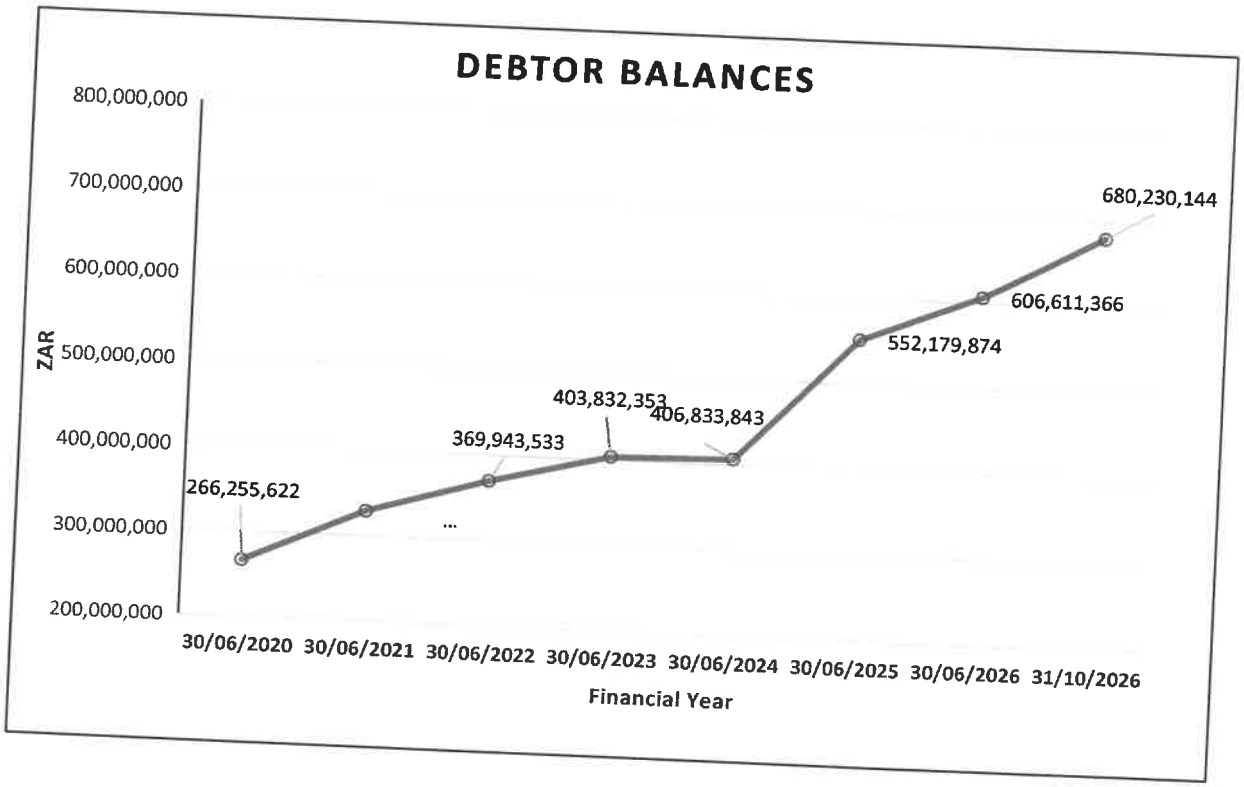
3.4.12 Councilors Debt (R 33 thousand)

The Total Councilors Debt (Row 7 in the Table below) equates to R 33 thousand as at 31 October 2026. This is reported on a quarterly basis to the Speaker of Council.

Councillor Debtors Age Analysis By Income Source						
Row Number	Description	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total Outstanding Councillor Debtors
Column Reference	A	B	C	D	E	F
1	Water	1,352	3,929	360	126	5,767
2	Electricity	626	0	0	0	626
3	Property Rates	4,631	21,151	125	125	26,031
4	Sanitation	931	476	473	1,747	3,626
5	Refuse	824	3,334	261	260	4,679
6	Other	0	0	0	-7,613	-7,613
7	Grand Total	8,363	28,889	1,219	-5,356	33,115
8	% of Total Outstanding Debtors =	25.3%	87.2%	3.7%	-16.2%	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 (77.27%)

The Debtor Collection Rate as at 31 October 2026 is 77.27%, reflecting a significant improvement from 66.00% recorded in September 2026. Although the rate remains below the National Treasury benchmark of 95%, the month-on-month increase indicates a positive collection trend. The collection rate is expected to continue improving over the remainder of the financial year as ongoing debt collection initiatives take effect.

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%	Gross Debtors closing balance 30/09/2026		77.27%
				Gross Debtors opening balance 01/07/2026		680,230,144
				Bad debts written Off		606,611,366
				Billed Revenue		733,021
						327,073,050

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 (4.6%)

The year-to-date actual capital expenditure of R 11.5 million (Row 9 in the Table below) equates to 4.6% (Row 10 in the Table below) of the total annual capital expenditure budget of R 252.8 million. Commitments of R 44.7 million (17.7%) and the year-to-date actual capital expenditure in total equates to R 56.2 million or 22.2% 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%	0
2	Corporate Services	1,697,174	1,697,174	848,586	73001.15	678,900	751,901	44.3%	945,273
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	6,896,924	0	0	0	0.0%	13,793,846
6	Community Services	31,837,956	31,944,766	10,908,484	1,443,836	2,270,595	3,714,431	11.6%	28,230,335
7	Electrical Services	38,825,126	41,516,510	26,887,594	534,118	14,217,727	14,751,844	35.5%	26,764,666
8	Technical Services	161,955,530	162,639,280	44,132,022	9,468,467	27,522,779	36,991,247	22.7%	125,648,033
9	Grand Total	249,309,632	252,791,576	89,673,610	11,519,422	44,690,001	56,209,423	22.2%	196,582,153
10	% of Adjusted Budget =				4.6%	17.7%	22.2%		77.8%

3.4.16 Capital Expenditure per Funding Source (4.6%)

The table below depicts the same financial information contained in the table above however, the table below categories 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	26,346,009	7,355,747	15,609,066	22,964,814	54.9%	18,894,403
2	Provincial Government Grant	12,538,478	12,538,478	7,040,978	747,683	583,876	1,331,558	10.6%	11,206,920
3	District Municipality Grant	0	0	0	0	0	0	0.0%	0
4	Borrowings	99,439,520	99,439,520	18,321,672	1,328,182	12,886,160	14,214,342	0.0%	85,225,178
5	Internally Generated Funds	95,472,417	98,954,361	37,964,951	2,087,810	15,610,899	17,698,709	17.9%	81,255,652
6	Grand Total	249,309,632	252,791,576	89,673,610	11,519,422	44,690,001	56,209,423	22.2%	196,582,153
7	% of Adjusted Budget =				4.6%	17.7%	22.2%		77.8%

The year-to-date actual and committed capital expenditure is funded by National and Provincial Government grants of 54.9% and 10.6% respectively; external borrowings of 0.0% and, internally generated funds of 17.9%.

Year-to-date actual capital expenditure of R 11.5 million (4.6%) and capital commitments of R 44.6 million (17.7%) of the total capital expenditure budget results in available funds of R 196.6 million (77.8%).

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

Appendix A (attached hereto) contains the capital expenditure by Directorate,

Department and Project as at 31 October 2026.

3.5 mSCOA Implementation Status

The mSCOA steering committee needs to be resuscitated as currently it is not functional. Various matters contributed this which needs to be addressed as a matter of urgency. The mSCOA roadmap to be updated quarterly and tabled in Council.

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: 16 October 2026

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

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

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

for the period ended 31 October 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: 16 November 2026

PART 2: IN-YEAR BUDGET STATEMENT SCHEDULES

Table C1: Monthly Budget Statement Summary

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M04 October

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	24,806	174,674	176,613	(1,939)	-1%	389,118
Service charges	641,613	758,586	758,586	49,846	260,638	281,224	(20,587)	-7%	758,586
Investment revenue	12,652	11,241	11,241	1,556	4,565	2,741	1,824	67%	11,241
Transfers and subsidies - Operational	169,913	171,226	171,766	3,643	69,061	67,885	1,176	0	171,766
Other own revenue	204,412	185,951	185,951	8,684	51,044	52,247	(1,203)	-2%	185,951
Total Revenue (excluding capital transfers and contributions)	**1,392,204**	**1,516,122**	**1,516,662**	**88,534**	**559,981**	**580,711**	**(20,729)**	**-4%**	**1,516,662**
Employee costs	358,607	413,591	414,131	28,428	108,552	109,228	(676)	-1%	414,131
Remuneration of Councillors	9,918	11,472	11,472	681	3,094	3,450	(356)	-10%	11,472
Depreciation, amortisation and impairment	80,540	152,397	152,397	3,828	15,314	19,157	(3,844)	-20%	152,397
Interest, Dividends and Rent on Land	32,056	34,765	34,765	9	657	976	(318)	-33%	34,765	
Inventory consumed and bulk purchases	389,610	452,039	452,039	33,685	125,009	121,555	3,454	3%	452,088
Transfers and subsidies	7,955	7,423	7,423	225	1,411	1,332	79	6%	7,423
Other expenditure	441,966	455,880	455,880	29,012	102,877	101,417	1,461	1%	455,830
Total Expenditure	**1,320,651**	**1,527,565**	**1,528,105**	**95,867**	**356,914**	**357,115**	**(200)**	**-0%**	**1,528,105**
Surplus/(Deficit)	**71,552**	**(11,443)**	**(11,443)**	**(7,333)**	**203,067**	**223,596**	**(20,529)**	**-9%**	**(11,443)**
Transfers and subsidies - capital (monetary	63,730	53,547	53,547	11,418	16,016	7,161	8,854	124%	53,547
Transfers and subsidies - capital (in-kind)	947	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**136,229**	**42,103**	**42,103**	**4,085**	**219,083**	**230,757**	**(11,675)**	**-5%**	**42,103**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**136,229**	**42,103**	**42,103**	**4,085**	**219,083**	**230,757**	**(11,675)**	**-5%**	**42,103**
Capital expenditure & funds sources									
Capital expenditure	–	**218,023**	**221,398**	**4,490**	**10,208**	**79,141**	**(68,933)**	**-87%**	**221,398**
Capital transfers recognised	–	25,358	25,358	549	1,188	12,679	(11,491)	-91%	25,358
Borrowing	–	48,981	48,981	2,863	4,800	16,066	(11,266)	-70%	48,981
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	–	**74,338**	**74,338**	**3,412**	**5,988**	**28,745**	**(22,758)**	**-79%**	**74,338**
Financial position									
Total current assets	626,991	553,709	489,317		794,991				489,317
Total non current assets	1,575,631	1,659,371	1,662,853		1,570,791				1,662,853
Total current liabilities	513,875	510,003	449,093		471,995				449,093
Total non current liabilities	378,784	488,663	488,663		366,846				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	14,905	44,349	143,564	99,215	69%	308,307
Net cash from (used) investing	(68,464)	(273,976)	(277,980)	(5,433)	(36,729)	(121,920)	(85,191)	70%	(277,980)
Net cash from (used) financing	–	160,350	99,440	299	1,545	–	(1,545)	#DIV/0!	99,440
Cash/cash equivalents at the month/year end	**(1,669)**	**300,160**	**235,768**	**9,771**	**156,102**	**56,977**	**(99,125)**	**-174%**	**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	75,772	74,818	24,144	17,751	12,825	12,412	96,960	365,548	680,230
Creditors Age Analysis									
Total Creditors	4,597	2,302	–	–	(129)	–	–	179	6,948

Table C2: Financial Performance (Standard Classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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**	**28,216**	**196,466**	**198,829**	(2,362)	-1%	**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	28,216	194,276	196,638	(2,362)	-1%	442,917
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**137,262**	**150,787**	**150,787**	**4,300**	**34,115**	**36,713**	(2,599)	-7%	**150,787**
Community and social services		12,406	13,560	13,560	1,410	5,700	5,785	(86)	-1%	13,560
Sport and recreation		1,496	1,676	1,676	135	537	556	(19)	-3%	1,676
Public safety		95,442	97,869	97,869	1,670	19,862	20,250	(388)	-2%	97,869
Housing		27,918	37,682	37,682	1,085	8,016	10,122	(2,106)	-21%	37,682
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**36,485**	**29,796**	**29,796**	**5,374**	**10,788**	**6,432**	4,356	68%	**29,796**
Planning and development		11,597	10,299	10,299	876	2,932	3,719	(788)	-21%	10,299
Road transport		24,861	19,496	19,496	4,498	7,857	2,713	5,144	190%	19,496
Environmental protection		28	–	–	–	–	–	–		–
Trading services		**841,945**	**928,952**	**928,952**	**62,063**	**334,628**	**345,898**	**(11,270)**	-3%	**928,952**
Energy sources		509,370	550,602	550,602	45,181	192,926	199,205	(6,279)	-3%	550,602
Water management		164,025	178,923	178,923	(54)	62,676	69,576	(6,900)	-10%	178,923
Waste water management		96,423	104,433	104,433	12,650	39,344	33,011	6,333	19%	104,433
Waste management		72,127	94,994	94,994	4,285	39,681	44,106	(4,424)	-10%	94,994
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,456,880**	**1,569,669**	**1,570,209**	**99,952**	**575,997**	**587,872**	**(11,875)**	**-2%**	**1,570,209**
Expenditure - Functional										
Governance and administration		**226,536**	**259,304**	**259,844**	**17,554**	**74,286**	**68,801**	5,485	8%	**259,844**
Executive and council		38,911	29,136	29,136	1,304	5,371	4,774	597	12%	29,136
Finance and administration		183,093	224,250	224,790	15,772	67,142	62,234	4,908	8%	224,790
Internal audit		4,532	5,918	5,918	478	1,773	1,793	(20)	-1%	5,918
Community and public safety		**281,637**	**279,139**	**279,139**	**17,039**	**64,460**	**72,012**	(7,552)	-10%	**279,139**
Community and social services		35,527	34,644	34,644	2,686	11,730	10,830	900	8%	34,644
Sport and recreation		25,765	29,721	29,721	3,054	9,983	7,555	2,428	32%	29,721
Public safety		169,929	162,781	162,781	8,460	28,811	41,165	(12,354)	-30%	162,781
Housing		50,416	51,992	51,992	2,838	13,937	12,462	1,474	12%	51,992
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**97,789**	**137,767**	**137,767**	**7,353**	**26,621**	**25,337**	1,283	5%	**137,767**
Planning and development		51,537	68,522	68,522	3,706	13,303	13,437	(133)	-1%	68,522
Road transport		43,174	62,951	62,951	3,401	12,231	11,024	1,206	11%	62,951
Environmental protection		3,078	6,294	6,294	245	1,087	876	210	24%	6,294
Trading services		**714,689**	**851,356**	**851,356**	**53,922**	**191,548**	**190,964**	**584**	0%	**851,356**
Energy sources		324,238	383,281	383,281	31,988	123,112	13,598	109,514	805%	383,281
Water management		207,607	237,548	237,548	8,098	28,836	135,328	(106,492)	-79%	237,548
Waste water management		91,661	136,953	136,953	6,639	19,401	20,934	(1,533)	-7%	136,953
Waste management		91,183	93,574	93,574	7,198	20,199	21,104	(905)	-4%	93,574
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,320,651**	**1,527,565**	**1,528,105**	**95,867**	**356,914**	**357,115**	**(200)**	**0%**	**1,528,105**
Surplus/ (Deficit) for the year		**136,229**	**42,103**	**42,103**	**4,085**	**219,083**	**230,757**	**(11,675)**	**-0.050593**	**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) - M04 October

Vote Description R thousands	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES (32: IE)		–	–	–	–	–	–	–		–
Vote 3 - COMMUNITY SERVICES (33: IE)		–	–	–	–	–	–	–		–
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	–	–	–	–	–		–
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	654	3,450	5,520	(2,070)	-37.5%	12,624
Vote 9 - 3. Finance (130: IE)		391,304	412,854	412,854	27,562	183,560	183,851	(292)	-0.2%	412,854
Vote 10 - (140: IE)		–	–	–	–	–	–	–		–
Vote 11 - 5. Planning (150: IE)		8,146	8,794	8,794	739	2,418	3,205	(787)	-24.6%	8,794
Vote 12 - 6. Community (160: IE)		202,995	231,644	231,644	7,810	74,933	80,244	(5,312)	-6.6%	231,644
Vote 13 - 7. Electricity (170: IE)		508,081	550,602	550,602	45,181	192,926	199,205	(6,279)	-3.2%	550,602
Vote 14 - 8. Technical (180: IE)		278,984	298,000	298,000	16,672	108,254	103,533	4,721	4.6%	298,000
Vote 15 - 9. Housing Services (190: IE)		27,918	37,682	37,682	1,085	8,016	10,122	(2,106)	-20.8%	37,682
Total Revenue by Vote	2	**1,444,640**	**1,569,419**	**1,569,959**	**99,702**	**575,747**	**587,872**	**(12,125)**	**-2.1%**	**1,569,959**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES (32: IE)		–	–	–	–	–	–	–		–
Vote 3 - COMMUNITY SERVICES (33: IE)		–	–	–	–	–	–	–		–
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	–	–	–	–	–		–
Vote 5 - OPERATING SERVICES (35: IE)		23,542	–	–	–	–	40	(40)	-100.0%	40
Vote 6 - (50: IE)		(1,900)	–	–	10	10	–	10	#DIV/0!	–
Vote 7 - 1. Executive AND Council (110: IE)		38	–	–	2	2	–	2	#DIV/0!	–
Vote 8 - 2. Corporate (120: IE)		5	–	–	–	–	99	(99)	-100.0%	99
Vote 9 - 3. Finance (130: IE)		72,422	–	–	–	0	10	(10)	-98.4%	10
Vote 10 - (140: IE)		28,002	419	419	–	16	–	16	#DIV/0!	419
Vote 11 - 5. Planning (150: IE)		42,887	55,645	55,645	2,299	8,936	8,246	690	8.4%	55,645
Vote 12 - 6. Community (160: IE)		99,482	154,245	154,785	11,496	49,938	45,290	4,648	10.3%	154,657
Vote 13 - 7. Electricity (170: IE)		4,831	2,584	2,584	199	808	793	15	1.9%	2,584
Vote 14 - 8. Technical (180: IE)		395,134	–	–	–	–	10	(10)	-100.0%	10
Vote 15 - 9. Housing Services (190: IE)		1,966	2,933	2,933	145	725	686	39	5.6%	2,933
		16,730	–	–	–	–	–	–		–
		29,376	29,283	29,283	2,373	8,830	9,157	(327)	-3.6%	29,283
		(127,940)	388,398	388,398	32,355	124,476	15,064	109,412	726.3%	388,378
		215,911	471,810	471,810	19,890	66,536	172,663	(106,127)	-61.5%	471,810
		32,678	51,992	51,992	2,838	13,937	12,462	1,474	11.8%	51,992
Total Expenditure by Vote	2	**833,165**	**1,157,310**	**1,157,850**	**71,606**	**274,214**	**264,521**	**9,693**	**3.7%**	**1,157,862**
Surplus/ (Deficit) for the year	2	**611,475**	**412,109**	**412,109**	**28,096**	**301,534**	**323,351**	**(21,817)**	**-6.7%**	**412,097**

Table C4: Financial Performance (Revenue and Expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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	43,865	172,678	180,532	(7,854)	-4%	500,277
Service charges - Water		105,646	136,197	136,197	(1,020)	43,693	50,744	(7,052)	-14%	136,197
Service charges - Waste Water Management		38,873	51,704	51,704	3,276	15,114	16,049	(935)	-6%	51,704
Service charges - Waste management		46,901	70,407	70,407	3,726	29,153	33,899	(4,746)	-14%	70,407
Sale of Goods and Rendering of Services		34,096	8,004	8,004	715	2,568	3,554	(987)	-28%	8,004
Agency services		4,161	4,335	4,335	399	1,548	1,665	(118)	-7%	4,335
Interest								-		
Interest earned from Receivables		29,918	14,581	14,581	3,133	11,068	8,636	2,433	28%	14,581
Interest from Current and Non Current Assets		12,652	11,241	11,241	1,556	4,565	2,741	1,824	67%	11,241
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		6,422	7,657	7,657	453	3,043	2,983	59	2%	7,657
Licence and permits		114	248	248	11	40	46	(6)	-14%	248
Special rating levies		-	-	-	(66)	50	-	50	#DIV/0!	-
Construction Contract Revenue		-	26,890	26,890	1,051	7,889	8,860	(971)		26,890
Development Charges		-	1,539	1,539	281	947	480	467		1,539
Operational Revenue		5,632	1,891	1,891	53	182	1,572	(1,390)	-88%	1,891
Non-Exchange Revenue								-		
Property rates		363,613	389,118	389,118	24,806	174,674	176,613	(1,939)	-1%	389,118
Surcharges and Taxes								-		
Fines, penalties and forfeits		96,463	98,017	98,017	1,406	19,545	20,218	(673)	-3%	98,017
Licence and permits		1,320	1,259	1,259	116	463	435	28	7%	1,259
Transfers and subsidies - Operational		169,913	171,226	171,766	3,643	69,061	67,885	1,176	2%	171,766
Interest		10,952	8,800	8,800	1,102	3,588	3,797	(209)	-6%	8,800
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Fixed and Intangible Assets		16,275	12,730	12,730	31	114	-	114	#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**	**88,534**	**559,981**	**580,711**	**(20,729)**	**-4%**	**1,516,662**
Expenditure By Type										
Employee related costs		358,607	413,591	414,131	28,428	108,552	109,228	(676)	-1%	414,131
Remuneration of councillors		9,918	11,472	11,472	681	3,094	3,450	(356)	-10%	11,472
Bulk purchases - electricity		349,663	406,070	406,070	27,994	112,040	115,194	(3,154)	-3%	406,070
Inventory consumed		39,947	45,969	45,969	5,691	12,969	6,361	6,608	104%	46,018
Debt impairment		162,992	122,999	122,999	6,705	26,819	43,774	(16,955)	-39%	122,999
Depreciation, amortisation and impairment		80,540	152,397	152,397	3,828	15,314	19,157	(3,844)	-20%	152,397
Interest, Dividends and Rent on Land		32,056	34,765	34,765	9	657	976	(318)	-33%	34,765
Contracted services		158,096	212,775	212,775	15,105	47,724	34,639	13,085	38%	214,189
Transfers and subsidies		7,955	7,423	7,423	225	1,411	1,332	79	6%	7,423
Irrecoverable debts written off		-	8,323	8,323	-	-	-	-		8,323
Operational costs		98,022	111,783	111,783	7,202	28,334	23,004	5,330	23%	110,319
Disposal of Fixed and Intangible Assets		5,993	-	-	-	-	-	-		-
Other Losses		16,863	-	-	-	-	-	-		-
Total Expenditure		**1,320,651**	**1,527,565**	**1,528,105**	**95,867**	**358,914**	**357,115**	**(200)**	**0%**	**1,528,105**
Surplus/(Deficit)		**71,552**	**(11,443)**	**(11,443)**	**(7,333)**	**203,067**	**223,596**	**(20,529)**	**(0)**	**(11,443)**
Transfers and subsidies - capital (monetary allocations)		63,730	53,547	53,547	11,418	16,016	7,161	8,854	0	53,547
Transfers and subsidies - capital (in-kind)		947	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		**136,229**	**42,103**	**42,103**	**4,085**	**219,083**	**230,757**	**(11,675)**	**(0)**	**42,103**
Income Tax								-		
Surplus/(Deficit) after income tax		**136,229**	**42,103**	**42,103**	**4,085**	**219,083**	**230,757**	**(11,675)**	**(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**	**4,085**	**219,083**	**230,757**	**(11,675)**	**(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**	**4,085**	**219,083**	**230,757**	**(11,675)**	**(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) - M04 October

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)		–	–	–	–	–	–	–		–
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)		–	1,697	1,697	73	73	849	(776)	-91%	1,697
		–	1,000	1,000	–	–	–	–		1,000
		–	629	629	48	96	315	(218)	-69%	629
		–	122	122	36	37	61	(25)	-40%	122
		–	38,825	41,517	361	534	26,888	(26,353)	-98%	41,517
		–	161,956	162,639	3,972	9,468	44,132	(34,664)	-79%	162,639
		–	13,794	13,794	–	–	6,897	(6,897)	-100%	13,794
Total Capital single-year expenditure	4	–	218,023	221,398	4,490	10,208	79,141	(68,933)	-87%	221,398
Total Capital Expenditure		–	218,023	221,398	4,490	10,208	79,141	(68,933)	-87%	221,398
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	6,704	73	73	3,619	(3,546)	-98%	8,204
Funded by:		–	8,204	6,704	73	73	3,619	(3,546)	-98%	8,204
National Government		–	752	858	83	133	376	(243)		858
Provincial Government		–	5,793	5,793	176	384	2,897	(2,513)	-87%	5,793
District Municipality		–	6,819	6,819	373	804	3,410	(2,606)	-76%	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	–	–	6,373	(6,373)	-100%	12,745
Transfers recognised - capital		–	25,358	25,358	549	1,188	12,679	(11,491)	-91%	25,358
Borrowing	6	–	48,981	48,981	2,863	4,800	16,066	(11,266)	-70%	48,981
Internally generated funds								–		
Total Capital Funding		–	74,338	74,338	3,412	5,988	28,745	(22,758)	-79%	74,338

Table C6: Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M04 October

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	209,957	136,374
Short term Investments		100,713	91,484	91,484	164,496	91,484
Trade and other receivables from exchange transactions		102,185	100,564	100,564	128,635	100,564
Receivables from non-exchange transactions		(171)	4	4	(81)	4
Current portion of non-current receivables		14,641	10,653	10,653	16,216	10,653
Inventory		262,841	150,374	150,374	275,997	150,374
VAT Receivable		(156)	(137)	(137)	(229)	(137)
Other current assets		626,991	553,709	489,317	794,991	489,317
Total current assets						
Non current assets						
Investments		–	3,423	3,423	–	3,423
Investment property		60,632	67,229	67,229	60,573	67,229
Property, plant and equipment		1,496,168	1,570,246	1,573,728	1,491,429	1,573,728
Biological assets						
Living resources						
Heritage assets		14,613	14,613	14,613	14,613	14,613
Intangible assets		18	(1)	(1)	(25)	(1)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(8)	(8)	(8)	(8)	(8)
Other non-current assets		4,208	3,869	3,869	4,208	3,869
Total non current assets		1,575,631	1,659,371	1,662,853	1,570,791	1,662,853
TOTAL ASSETS		2,202,622	2,213,080	2,152,170	2,365,782	2,152,170
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		47,416	108,229	47,319	46,785	47,319
Consumer deposits		16,360	15,872	15,872	16,775	15,872
Trade and other payables from exchange transactions		204,891	178,629	178,629	99,715	178,629
Trade and other payables from non-exchange transactions		(31,402)	11,696	11,696	(15,096)	11,696
Provision		48,375	35,372	35,372	39,121	35,372
VAT Payable		233,939	150,617	150,617	275,444	150,617
Other current liabilities		(5,704)	9,589	9,589	9,251	9,589
Total current liabilities		513,875	510,003	449,093	471,995	449,093
Non current liabilities						
Financial liabilities		200,853	353,205	353,205	198,509	353,205
Provision		45,541	18,306	18,306	19,817	18,306
Long term portion of trade payables						
Other non-current liabilities		132,390	117,152	117,152	148,520	117,152
Total non current liabilities		378,784	488,663	488,663	366,846	488,663
TOTAL LIABILITIES		892,659	998,666	937,756	838,841	937,756
NET ASSETS	2	1,309,963	1,214,414	1,214,414	1,526,941	1,214,414
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,171,629	1,214,414	1,214,414	1,307,858	1,214,414
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	1,171,629	1,214,414	1,214,414	1,307,858	1,214,414

Table C7: Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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	28,233	143,346	119,186	24,160	20%	357,595
Service charges		224,760	814,869	815,409	23,673	80,056	268,142	(188,086)	-70%	815,409
Other revenue		500,047	224,494	224,491	50,940	199,427	74,674	124,753	167%	224,491
Transfers and Subsidies - Operational		214,831	183,852	185,772	4,216	71,968	59,618	12,350	21%	185,772
Transfers and Subsidies - Capital		49,342	53,547	53,547	9,823	29,147	11,829	17,318	146%	53,547
Interest		10,239	34,622	34,622	1,263	4,826	12,737	(7,912)	-62%	34,622
Dividends								-		
Payments										
Suppliers and employees		(1,280,348)	(1,320,386)	(1,320,941)	(103,243)	(483,813)	(390,250)	(93,564)	24%	(1,320,941)
Finance charges		(27,775)	(34,765)	(34,765)	-	(608)	(10,914)	10,306	-94%	(34,765)
Transfers and Subsidies		-	(7,423)	(7,423)	-	-	(1,459)	1,459	-100%	(7,423)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(39,206)**	**307,785**	**308,307**	**14,905**	**44,349**	**143,584**	**99,215**	**69%**	**308,307**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		18,630	12,730	12,730	31	114	-	114	#DIV/0!	12,730
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Insurance Refund - Capital								-		
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments								-		
Payments										
Capital assets								-		
Retention (Capital)		(87,094)	(286,706)	(290,710)	(5,464)	(36,844)	(121,920)	85,077	-70%	(290,710)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(68,464)**	**(273,976)**	**(277,980)**	**(5,433)**	**(36,729)**	**(121,920)**	**(85,191)**	**70%**	**(277,980)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	60,910	-	-	-	-	-		-
Borrowing long term/refinancing		-	99,440	99,440	-	-	-	-		99,440
Increase (decrease) in consumer deposits		-	-	-	299	1,545	-	1,545	#DIV/0!	-
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		**-**	**160,350**	**99,440**	**299**	**1,545**	**-**	**(1,545)**	**#DIV/0!**	**99,440**
NET INCREASE/ (DECREASE) IN CASH HELD		**(107,670)**	**194,159**	**129,767**	**9,771**	**9,165**	**21,644**			**129,767**
Cash/cash equivalents at beginning:		106,001	106,001	106,001	-	146,938	35,334	111,604		106,001
Cash/cash equivalents at month/year end:		(1,669)	300,160	235,768	9,771	156,102	56,977			235,768

Note: The figures contained in the above schedule is incorrect the correct Cash and Cash Equivalent balance as at 31 October 2026 amounts to R 209,956,999 (Refer to C6 Statement of Financial Position)

Supporting Table SC2: Debtors Age Analysis

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

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

Supporting Table SC4: Creditors Age Analysis

WC048 Knysna - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		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	4,597	2,302	–	–	(129)	–	–	179	6,948	3,144
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**4,597**	**2,302**	**–**	**–**	**(129)**	**–**	**–**	**179**	**6,948**	**3,144**

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 - M04 October

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	169	659	17,723	17,065	96.3%	39,822
Roads Infrastructure		–	13,145	13,145	–	–	5,420	5,420	100.0%	13,145
Roads		–	13,145	13,145	–	–	5,420	(5,420)	-100.0%	13,145
Electrical Infrastructure		–	13,524	14,993	128	128	8,356	8,227	98.5%	14,993
MV Networks		–	11,496	12,531	128	128	6,327	(6,199)	-98.0%	12,531
LV Networks		–	2,029	2,461	–	–	2,029	(2,029)	-100.0%	2,461
Capital Spares								–		
Water Supply Infrastructure		–	7,584	7,584	41	530	2,668	2,138	80.1%	7,584
Dams and Weirs		–	1,000	1,000	–	–	225	(225)	-100.0%	1,000
Water Treatment Works		–	6,084	6,084	41	530	2,243	(1,713)	-76.4%	6,084
Bulk Mains								–		
Distribution		–	500	500	–	–	200	(200)	-100.0%	500
Sanitation Infrastructure		–	2,000	2,000	–	–	180	180	100.0%	2,000
Pump Station								–		
Reticulation		–	2,000	2,000	–	–	180	(180)	-100.0%	2,000
Rail Infrastructure		–	2,100	2,100	–	–	1,100	1,100	100.0%	2,100
Drainage Collection		–	2,100	2,100	–	–	1,100	(1,100)	-100.0%	2,100
Community Assets		–	8,954	8,954	48	527	4,477	3,950	88.2%	8,954
Community Facilities		–	8,954	8,954	48	527	4,477	3,950	88.2%	8,954
Halls								–		
Centres		–	3,640	3,640	–	–	1,820	(1,820)	-100.0%	3,640
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations		–	1,049	1,049	–	431	524	(93)	-17.8%	1,049
Testing Stations		–	1,350	1,350	–	–	575	(675)	-100.0%	1,350
Police		–	1,762	1,762	–	–	881	(881)	-100.0%	1,762
Purls		–	524	524	–	–	262	(262)	-100.0%	524
Public Ablution Facilities		–	280	280	48	96	140	(44)	-31.2%	280
Taxi Ranks/Bus Terminals		–	350	350	–	–	175	(175)	-100.0%	350
Computer Equipment		–	1,697	1,697	73	73	849	776	91.4%	1,697
Computer Equipment		–	1,697	1,697	73	73	849	(776)	-91.4%	1,697
Furniture and Office Equipment		–	1,220	1,220	36	37	143	107	74.5%	1,220
Furniture and Office Equipment		–	1,220	1,220	36	37	143	(107)	-74.5%	1,220
Machinery and Equipment		–	3,104	3,104	549	561	1,671	1,110	66.5%	3,104
Machinery and Equipment		–	3,104	3,104	549	561	1,671	(1,110)	-66.5%	3,104
Transport Assets		–	9,714	9,714	–	–	2,472	2,472	100.0%	9,714
Transport Assets		–	9,714	9,714	–	–	2,472	(2,472)	-100.0%	9,714
Total Capital Expenditure on new assets	1	–	63,042	64,511	875	1,856	27,335	25,480	93.2%	64,511

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

WC048 Knysna - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

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	2,376	4,052	24,566	20,514	83.5%	68,316
Roads Infrastructure		–	13,262	13,262	2,309	3,564	5,527	1,963	35.5%	13,262
Roads		–	13,262	13,262	2,309	3,564	5,527	(1,963)	-35.5%	13,262
Electrical Infrastructure		–	1,699	1,699	–	–	1,699	1,699	100.0%	1,699
MV Switching Stations		–	1,000	1,000	–	–	1,000	(1,000)	-100.0%	1,000
MV Networks		–	699	699	–	–	699	(699)	-100.0%	699
Water Supply Infrastructure		–	11,722	12,235	–	8	4,190	4,182	99.8%	12,235
Distribution		–	11,722	12,235	–	8	4,190	(4,182)	-99.8%	12,235
Sanitation Infrastructure		–	29,849	29,849	67	425	9,275	8,850	95.4%	29,849
Waste Water Treatment Works		–	29,849	29,849	67	425	9,275	(8,850)	-95.4%	29,849
Solid Waste Infrastructure		–	8,549	9,772	–	55	2,375	2,320	97.7%	9,772
Landfill Sites								–		
Waste Transfer Stations		–	7,500	7,500	–	–	1,298	(1,298)	-100.0%	7,500
Capital Spares		–	1,049	2,272	–	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	2,376	4,052	24,566	20,514	83.5%	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 - M04 October

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**	**2,862**	**4,531**	**1,516**	**(3,016)**	**-199.0%**	**34,988**
Roads Infrastructure		4,240	7,574	7,574	250	1,228	963	(265)	-27.5%	7,574
Roads		4,240	7,574	7,574	250	1,228	963	265	27.5%	7,574
Storm water Infrastructure		634	1,536	1,536	22	301	15	(286)	-1863.2%	1,536
Drainage Collection								–		
Storm water Conveyance		634	1,536	1,536	22	301	15	286	1863.2%	1,536
Attenuation								–		
Electrical Infrastructure		11,289	16,918	16,918	2,506	2,848	521	(2,327)	-446.3%	16,918
Power Plants								–		
HV Substations		1,133	10,969	10,969	2,505	2,736	33	2,703	8279.7%	10,969
HV Switching Station		34	305	305	1	6	(13)	19	-143.2%	305
HV Transmission Conductors		957	2,598	2,598	–	67	243	(177)	-72.6%	2,598
MV Substations								–		
MV Switching Stations								–		
MV Networks		3,426	3,047	3,047	–	40	259	(219)	-84.5%	3,047
LV Networks		5,739	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		3,260	5,294	5,294	–	45	(20)	(65)	317.9%	5,294
Water Treatment Works		3,152	3,232	3,232	–	39	9	30	346.8%	3,232
Capital Spares		108	2,061	2,061	–	6	(29)	35	-120.7%	2,061
Sanitation Infrastructure		1,199	3,200	3,200	–	22	55	33	59.5%	3,200
Waste Water Treatment Works		1,199	3,200	3,200	–	22	55	(33)	-59.5%	3,200
Solid Waste Infrastructure		419	466	466	85	87	(19)	(106)	559.1%	466
Landfill Sites								–		
Waste Transfer Stations		419	466	466	85	87	(19)	106	-559.1%	466
Community Assets		**2,790**	**5,929**	**5,929**	**538**	**1,494**	**721**	**(774)**	**-107.3%**	**5,929**
Community Facilities		1,074	3,239	3,239	178	879	410	(469)	-114.4%	3,239
Halls		367	1,555	1,555	25	278	180	98	54.5%	1,555
Museums		–	56	56	–	–	–	–		56
Libraries		78	373	373	52	73	68	4	6.5%	373
Cemeteries/Crematoria		198	472	472	1	187	83	104	124.8%	472
Police		24	33	33	–	–	1	(1)	-100.0%	33
Parks								–		
Public Open Space		407	751	751	101	341	78	263	338.8%	751
Sport and Recreation Facilities		1,717	2,690	2,690	360	615	311	(305)	-98.0%	2,690
Indoor Facilities								–		
Outdoor Facilities		1,717	2,690	2,690	360	615	311	305	98.0%	2,690
Capital Spares								–		
Other assets		**443**	**2,789**	**2,789**	**46**	**319**	**284**	**(34)**	**-12.1%**	**3,006**
Operational Buildings		441	1,176	1,176	45	315	284	(31)	-10.8%	1,413
Municipal Offices		441	1,089	1,089	45	315	288	27	9.3%	1,326
Depots		1	87	87	–	–	(4)	4	-100.0%	87
Capital Spares								–		
Housing		2	1,593	1,593	2	4	–	(4)	#DIV/0!	1,593
Staff Housing		2	93	93	2	4	–	4	#DIV/0!	93
Social Housing		–	1,500	1,500	–	–	–	–		1,500
Transport Assets		**5,517**	**7,966**	**7,966**	**1,304**	**2,098**	**713**	**(1,385)**	-194.2%	**8,046**
Transport Assets		5,517	7,966	7,966	1,304	2,098	713	1,385	194.2%	8,046
Total Repairs and Maintenance Expenditure	1	**29,791**	**51,652**	**51,652**	**4,752**	**8,442**	**3,234**	**(5,208)**	**-161.1%**	**51,989**

Supporting Table SC13(d): Depreciation

WC048 Knysna - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**46,528**	**33,265**	**33,265**	**2,786**	**11,143**	**10,985**	(160)	**-1.5%**	**33,265**
Roads Infrastructure		10,134	6,899	6,899	627	2,506	2,445	(61)	**-2.5%**	6,899
Roads		10,134	6,899	6,899	627	2,506	2,445	61	**2.5%**	6,899
Storm water Infrastructure		46	1,053	1,053	–	–	294	294	**100.0%**	1,053
Drainage Collection		46	1,053	1,053	–	–	294	(294)	**-100.0%**	1,053
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		9,048	8,975	8,975	703	2,813	2,649	(164)	**-6.2%**	8,975
Power Plants		2	2	2	2	6	2	5	**300.0%**	2
HV Substations		9,046	8,973	8,973	702	2,807	2,647	160	**6.0%**	8,973
Water Supply Infrastructure		19,374	16,100	16,100	1,430	5,722	5,475	(246)	**-4.5%**	16,100
Distribution		19,374	16,100	16,100	1,430	5,722	5,475	246	**4.5%**	16,100
Sanitation Infrastructure		6,599	53	53	14	56	26	(30)	**-117.0%**	53
Pump Station		–	6	6	6	25	6	19	**300.0%**	6
Reticulation		41	–	–	–	–	–	–		–
Waste Water Treatment Works		6,513	4	4	4	16	4	12	**300.0%**	4
Outfall Sewers								–		
Toilet Facilities		44	43	43	4	15	16	(1)	**-3.4%**	43
Capital Spares								–		
Solid Waste Infrastructure		1,252	66	66	4	17	34	16	**48.9%**	66
Landfill Sites		1,252	66	66	4	17	34	(16)	**-48.9%**	66
Information and Communication Infrastructure		77	118	118	8	31	62	31	**50.1%**	118
Distribution Layers		77	118	118	8	31	62	(31)	**-50.1%**	118
Capital Spares								–		
Community Assets		**2,052**	**2,049**	**2,049**	**139**	**557**	**956**	**399**	**41.7%**	**2,049**
Community Facilities		1,434	1,400	1,400	137	548	671	123	**18.3%**	1,400
Halls		618	600	600	16	64	298	(234)	-78.5%	600
Centres		7	57	57	48	193	51	141	275.7%	57
Fire/Ambulance Stations		45	23	23	2	8	8	1	6.5%	23
Testing Stations		0	0	0	0	0	0	–		0
Museums		5	2	2	0	2	2	0	2.5%	2
Libraries		384	271	271	21	82	111	(29)	-26.2%	271
Cemeteries/Crematoria		16	88	88	0	1	56	(55)	-98.5%	88
Police		2	–	–	–	–	–	–		–
Parks		120	119	119	11	43	42	1	3.3%	119
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities		–	3	3	0	2	2	(0)	-15.6%	3
Markets								–		
Stalls		44	51	51	22	88	36	52	145.1%	51
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals		191	186	186	16	65	65	0	0.1%	186
Capital Spares								–		
Sport and Recreation Facilities		618	650	650	2	9	285	276	**96.8%**	650
Indoor Facilities		5	613	613	–	–	268	(268)	-100.0%	613
Outdoor Facilities		613	37	37	2	9	17	(8)	-46.1%	37
Investment properties		**138**	**142**	**142**	**15**	**59**	**95**	36	38.3%	**142**
Revenue Generating		138	142	142	15	59	95	36	**38.3%**	142
Improved Property		138	142	142	15	59	95	(36)	-38.3%	142
Other assets		**676**	**679**	**679**	**41**	**165**	**376**	**210**	**56.0%**	**679**
Operational Buildings		676	673	673	35	140	369	230	**62.2%**	673
Municipal Offices		676	673	673	35	140	369	(230)	-62.2%	673
Housing		–	6	6	6	26	6	(19)	**-300.0%**	6
Staff Housing								–		
Social Housing		–	6	6	6	26	6	19	300.0%	6
Intangible Assets		**15**	**35**	**35**	**11**	**43**	**22**	**(21)**	-92.5%	**35**
Servitudes								–		
Licences and Rights		15	35	35	11	43	22	(21)	**-92.5%**	35
Computer Software and Applications		15	35	35	11	43	22	21	92.5%	35
Computer Equipment		**911**	**1,757**	**1,757**	**135**	**541**	**1,142**	**601**	52.7%	**1,757**
Computer Equipment		911	1,757	1,757	135	541	1,142	(601)	-52.7%	1,757
Furniture and Office Equipment		**2,177**	**8,034**	**8,034**	**561**	**2,244**	**3,273**	**1,029**	31.4%	**8,034**
Furniture and Office Equipment		2,177	8,034	8,034	561	2,244	3,273	(1,029)	-31.4%	8,034
Machinery and Equipment		**845**	**2,798**	**2,798**	**31**	**124**	**1,415**	**1,291**	91.2%	**2,798**
Machinery and Equipment		845	2,798	2,798	31	124	1,415	(1,291)	-91.2%	2,798
Transport Assets		**1,668**	**1,636**	**1,636**	**109**	**436**	**893**	**457**	51.2%	**1,636**
Transport Assets		1,668	1,636	1,636	109	436	893	(457)	-51.2%	1,636
Total Depreciation	1	**55,010**	**50,395**	**50,395**	**3,828**	**15,314**	**19,157**	**3,844**	**20.1%**	**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 - M04 October

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	1,788	5,281	34,743	29,463	84.8%	114,134
Roads Infrastructure		–	33,319	33,319	553	1,236	10,492	9,257	88.2%	33,319
Roads		–	33,319	33,319	553	1,236	10,492	(9,257)	-88.2%	33,319
Storm water Infrastructure		–	580	580	35	100	545	445	81.7%	580
Drainage Collection		–	580	580	35	100	545	(445)	-81.7%	580
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	18,183	18,183	233	351	12,255	11,905	97.1%	18,183
MV Substations		–	15,248	15,248	233	351	9,583	(9,232)	-96.3%	15,248
LV Networks		–	2,935	2,935	–	–	2,673	(2,673)	-100.0%	2,935
Capital Spares								–		
Water Supply Infrastructure		–	15,981	15,981	349	2,691	7,441	4,749	63.8%	15,981
Water Treatment Works		–	2,409	2,409	–	–	1,120	(1,120)	-100.0%	2,409
Bulk Mains		–	982	982	128	138	982	(844)	-85.9%	982
Distribution		–	12,590	12,590	220	2,553	5,339	(2,786)	-52.2%	12,590
Sanitation Infrastructure		–	45,900	46,071	618	903	4,010	3,107	77.5%	46,071
Pump Station		–	26,600	26,600	–	–	1,375	(1,375)	-100.0%	26,600
Reticulation		–	18,300	18,471	516	802	2,317	(1,515)	-65.4%	18,471
Waste Water Treatment Works		–	1,000	1,000	101	101	318	(217)	-68.1%	1,000
Community Assets		157	5,339	5,339	–	207	2,669	2,462	92.2%	5,339
Community Facilities		157	612	612	–	207	306	99	32.2%	612
Halls		157	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	350	350	–	–	175	(175)	-100.0%	350
Police								–		
Parks		–	262	262	–	207	131	76	58.1%	262
Sport and Recreation Facilities		–	4,727	4,727	–	–	2,364	2,364	100.0%	4,727
Indoor Facilities								–		
Outdoor Facilities		–	4,727	4,727	–	–	2,364	(2,364)	-100.0%	4,727
Other assets		277	385	491	–	124	360	236	65.7%	491
Operational Buildings		277	385	491	–	124	360	236	65.7%	491
Municipal Offices		277	–	107	–	–	–	–		107
Depots		–	385	385	–	124	360	(236)	-65.7%	385
Total Capital Expenditure on upgrading of existing assets	1	434	119,686	119,964	1,788	5,612	37,772	32,161	85.1%	119,964

Supporting Table SC16: Investment Portfolio

WC048 Knysna - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M04 October

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	3,720	22	–	–	3,742
Investec - (Own Funds)	021941-503	Call	Call Deposit	Call Deposit	Call Deposit	6.75%	–	–	Call Deposit	24	0	–	–	25
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	28,247	186	–	–	28,432
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	650	–	–	50,650
Municipality sub-total	338568115-001	Call	Call Deposit	Call Deposit	Call Deposit	7.60%			Call Deposit	16,318	105			16,423
TOTAL INVESTMENTS AND INTEREST	2									98,309	963	–	–	99,272
										98,309	963	–	–	99,272

APPENDIX A - Capex Report as at 31 October 2026

Include: Yes

2026/27 mSCOA CAPITAL FINANCIAL PERFORMANCE REPORT AS AT 31 OCTOBER 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	73,001	848,586	775,585	678,900	945,273
INFORMATION TECHNOLOGY	28-66-85-26-1152	Program Computer Equipment	9/106-6-8	Replacement Laptops	Internally Generated Funds	104,885	104,885	-	52,442	52,442	-	104,885
			9/106-6-9	Replacement Desktops		87,404	87,404	19,146	43,702	24,556	-	68,258
	28-66-85-25-8002	New Server	9/106-212277-360890	PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisitions	Internally Generated Funds	1,400,000	1,400,000	-	700,000	700,000	678,900	721,100
	28-66-85-26-1070	Switches/Upgrade Network	9/106-212277-60890	PPE:Cost Model:Computer Equipment:In-use:Cost:Acquisit	Internally Generated Funds	104,885	104,885	53,855	52,442	(1,413)	-	51,030
Vote 3 - Financial Services						200,000	200,000	-	-	-	-	200,000
DIRECTOR: FINANCE	28-62-85-25-9060	New LDV	9/101-212677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	200,000	200,000	-	-	-	-	200,000
Vote 5 - Planning & Development						14,793,846	14,793,846	-	6,896,924	5,896,924	-	14,793,846
DIRECTOR: PLANNING I.H.S	28-78-85-28-3155	Program Office Furnitue	9/101-24-12	Office Furniture Replacement	Internally Generated Funds	1,000,000	1,000,000	-	-	-	-	1,000,000
HOUSING ADMINISTRATION	28-48-84-22-4011	Sedgefield Infill - Informal Settlements Upgrading Partnership G	9/105-28-28	Assets:Non-current Assets:Property, Plant and Equipment:Cost M	Provincial Grants	10,745,000	10,745,000	-	5,372,500	5,372,500	-	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	-	524,424	524,424	-	1,048,846
	28-48-85-31-4012	Retaining Walls	9/105-21357-348002	Retaining Walls	Internally Generated Funds	2,000,000	2,000,000	-	1,000,000	-	-	2,000,000
Vote 6 - Community Services						31,837,956	31,944,766	1,443,836	10,908,484	8,387,148	2,270,595	28,230,335
CEMETERY	28-39-85-20-7022	Fencing: Rheenendal Cemetery	9/124-5957-339001	Fencing: Rheenendal Cemetery	Internally Generated Funds	174,808	174,808	-	87,404	87,404	-	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	-	87,404	87,404	-	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	-	69,924	69,924	61,513	78,333
	28-39-85-20-7025	New Ablution Facility at Hunters Home Cemetery	9/124-91047-339001	New Ablution Facility at Hunters Home Cemetery	Internally Generated Funds	139,846	139,846	96,200	69,924	(26,276)	48,646	-
CLEANSING REFUSE REMOVAL SERV.	28-72-85-26-9067	Bell logger	9/113-21247-372002	Bell logger	Internally Generated Funds	600,000	600,000	-	-	-	-	600,000
DIRECTOR: COMMUNITY	28-52-85-23-0010	Homeless Shelter construction	9/101-211067-352001	Homeless Shelter construction	Internally Generated Funds	2,839,520	2,839,520	-	1,419,760	1,419,760	-	2,839,520
HALLS / FACILITIES	28-41-85-21-4008	Furniture & Equipment	9/103-32-32	Furniture Equipment	Internally Generated Funds	122,365	122,365	36,577	61,182	24,605	-	85,788
LIBRARY	28-51-85-22-9070	Ablution Sedgefield Library	9/151-22077-61043	PPE:Cost Model:Other Assets:Cost:Acquisitions	Internally Generated Funds	-	106,810	-	-	-	-	106,810
PARKS RECREATION	28-53-85-23-5005	Small Plant & Equipment	9/115-30-30	Small Plant Equipment	Internally Generated Funds	279,692	279,692	176,296	139,844	(36,452)	-	103,396
	28-53-85-23-5157	Upgrading of Buffelskop Caravan Park (Stairs, Boardwalk and Pla	9/115-51087-353001	Upgrading of Buffelskop Caravan Park (Stairs, Boardwalk and Play	Internally Generated Funds	104,885	104,885	50,000	52,442	2,442	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	157,327	78,664	(78,663)	-	-
	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	-	262,212	262,212	324,663	199,760
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 - Cos	Internally Generated Funds	1,048,846	1,048,846	430,928	524,424	93,496	537,320	80,598
	28-56-85-24-2010	Procurement of portable handheld radio's	9/120-25-25	Assets: Non-current Assets - Property, Plant and Equipment - Cos	Internally Generated Funds	69,923	61,423	45,525	26,462	(19,063)	-	15,898
	28-56-85-24-2067	Procurement of ladders	9/120-21247-356002	Procurement of ladders	Internally Generated Funds	104,885	126,685	-	74,242	74,242	105,750	20,935
	28-56-84-24-2048	Municipal Fire Service Capacity Support Grant - Machinery	9/120-132487-360788	PPE:Cost Model:Machinery and Equipment:In-use:Cost:Acquisitio	Provincial Grants	250,000	250,000	217,391	125,000	(92,391)	-	32,609
	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	-	400,000	400,000	-	800,000
	28-56-85-24-2066	Replacement of breathing apparatus	9/120-21247-356001	Replacement of breathing apparatus	Internally Generated Funds	139,846	126,546	110,092	56,624	(53,468)	-	16,454

SAFETY LAW ENFORCEMENT	28-57-85-24-2060	CCTV camera Project	9/157-212177-360788	CCTV Control Room Equipment	Internally Generated Funds	1,762,211	1,762,211	-	881,106	881,106	-	1,762,211
	28-57-85-24-2155	Relocation of Taxi Holding Bay- Prepare Bays	9/157-211197-357001	Relocation of Taxi Holding Bay- Prepare Bays	Internally Generated Funds	349,615	349,615	-	174,808	174,808	-	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	-	471,980	471,980	-	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	-	675,000	675,000	-	1,350,000
SPORT FIELDS	28-60-85-25-5060	Upgrading of Sedgefield Sportgrounds Netball Court	9/116-21027-360002	Upgrading of Sedgefield Sportgrounds Netball Court	Internally Generated Funds	139,846	139,846	-	69,924	69,924	123,180	16,666
	28-60-85-25-5059	Dual rugby/ soccer goal posts for Hornlee Sport Grounds	9/116-61027-360001	Dual rugby/ soccer goal posts for Hornlee Sport Grounds	Internally Generated Funds	48,946	48,946	-	24,474	24,474	-	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	-	349,616	349,616	614,076	85,154
	28-60-85-25-5064	Bongani- Upgrade sportsfield (Co-Funding)	9/116-71027-360004	Bongani Sports field - Co Fund	Internally Generated Funds	3,000,000	3,000,000	-	1,500,000	1,500,000	-	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	-	250,000	250,000	171,600	328,400
	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	-	139,844	139,844	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	-	29,718	29,718	-	59,435
TRANSFER STATION	28-73-85-27-1020	Hooklift Truck	9/114-212677-60074	PPE:Cost Model:Transport Assets:Owned and In-use:Cost:	Internally Generated Funds	5,700,000	5,700,000	-	-	-	-	5,700,000
	28-73-80-27-1015	Upgrading of the Sedgefield transfer station	9/114-21035-373001	Upgrading of the Sedgefield transfer station	Borrowing	5,000,000	5,000,000	-	1,077,500		-	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	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	524,423	-	524,423
	28-73-85-27-1014	Odour Control System	9/114-21247-373003	Odour Control System	Internally Generated Funds	300,000	300,000	-	-	-	-	300,000
	28-73-80-27-1014	Upgrading of the Knysna transfer station	9/114-211035-373001	Upgrading of the Knysna transfer station	Borrowing	2,500,000	2,500,000	-	220,000	220,000	-	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	123,500	359,579	236,079	73,899	187,178
Vote 7 - Electrical Services						38,825,126	41,516,510	534,118	26,887,594	25,313,476	14,217,727	26,764,666
ELECTRICITY DISTRIBUTION	28-76-80-20-8008	Electrification of Formal Housing	9/104-112-138	PPE:Cost Model:Electrical Infrastructure:In-use:MV Net	Internally Generated Funds	1,500,000	1,500,000	-	1,268,750	1,268,750	43,080	1,456,920
	28-76-85-20-2004	Replacement of 2 RMUs Eastford and White location	9/104-213377-360193	PPE:Cost Model:Electrical Infrastructure:In-use:MV Swi	Internally Generated Funds	-	551,000	-	-	-	-	551,000
	28-76-85-27-8155	Refurbishment of Ring Main Units	9/104-210177-60261	Assets:Non-current Assets:Property, Plant and Equipment:Cost M	Internally Generated Funds	1,048,846	1,720,846	54,835	1,077,109	1,022,274	-	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	128,344	1,125,000	996,656	81,900	1,289,755
	28-76-85-20-2007	New MV Transformers	9/104-211577-360227	Assets:Non-current Assets:Property, Plant and Equipment:Cost M	Internally Generated Funds	1,748,076	2,788,809	-	1,731,908	1,731,908	1,600,184	1,183,625
	28-76-85-20-2006	Electrification of Informal areas - Hornlee	9/104-111477-360227	Electrification of Informal areas - Hornlee	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	-	33,731	33,731	1,522,396	1,973,756
	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	-	582,692	582,692	-	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	-	2,200,000	2,200,000	-	2,200,000
	28-76-84-27-9082	Karatara Pre-Eng phase (Bulk Electrical Infrastructure) INEP	9/104-20687-360176	Assets:Non-current Assets:Property, Plant and Equipment:Cost M	National Grants	80,000	80,000	-	40,000		-	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	132,199	1,500,000	1,367,801	2,041,714	826,077
	28-76-85-20-8094	Smart Meters Installation	9/104-21147-376001	Smart Meters Installation	Internally Generated Funds	2,028,809	2,028,809	-	2,028,810	2,028,810	1,475,348	553,461
	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	-	2,167,616	2,167,616	-	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	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	-	487,653	487,653	-	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 M	National Grants	220,000	220,000	-	110,000	110,000	-	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 M	National Grants	8,000,000	8,000,000	218,739	5,150,000	4,931,261	6,737,783	1,043,478
	28-76-85-27-9080	Western Feeder 11kV line refurbishments	9/104-211117-376001	Western Feeder 11kV line refurbishments	Internally Generated Funds	699,230	699,230	-	699,229	699,229	-	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	-	786,636	786,636	-	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	-	699,230	699,230	-	699,230
	28-76-85-27-9093	SCADA Telemetry Installation	9/104-211127-376003	SCADA Telemetry Installation	Internally Generated Funds	699,230	699,230	-	699,230	699,230	-	699,230
	28-76-85-27-9084	Refurbishment and Replacement of HV and MV Circuit Breakers	9/104-211137-376001	Refurbishment and Replacement of HV and MV Circuit Breakers	Internally Generated Funds	1,000,000	1,000,000	-	1,000,000		-	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	-	1,500,000	1,500,000	715,322	784,678
WORKSHOP DEPOT	28-94-84-34-0101	MIG: Municipal Yellow Fleet	9/194-21268-394001	MIG: Municipal Yellow Fleet	National Grants	869,565	869,565	-	-	-	-	869,565

Vote 8 -Technical Services													
DIRECTOR: TECHNICAL SERVICES	28-80-85-28-5154	New machinery and equipment	9/101-33-33	Program Tools Equipment	Internally Generated Funds	209,769	209,769	11,210	99,267	88,057	128,955	69,604
	28-80-85-28-5155	Program Office Furniture	9/101-69-69	Office Furniture Replacement	Internally Generated Funds	97,892	97,892	-	82,210	82,210	-	97,892
RDS,S/WTR,DRAINAGE:STORMWATER	28-87-85-29-0026	Storm water minor Improvements (All wards)	9/117-19-19	Upgrade Stormwater Infrastructure	Internally Generated Funds	174,808	174,808	-	174,808	174,808	-	174,808
	28-87-85-29-0009	Knysna Heights Retaining Wall	9/117-103577-361009	Knysna Heights Retaining Wall	Internally Generated Funds	100,000	100,000	-	100,000	100,000	-	100,000
	28-87-85-29-0008	Brenton on Lake to Storwater Management	9/117-50977-361009	Brenton on Lake to Storwater Management	Internally Generated Funds	300,000	300,000	-	265,250	265,250	-	300,000
	28-87-85-29-0007	Rehabilitation of Hornlee Internal Streets Counter Funding	9/117-60977-361009	Rehabilitation of Hornlee Internal Streets Counter Funding	Internally Generated Funds	104,885	104,885	99,597	104,885	5,288	-	5,288
RDS,S/WTR,DRAINAGE:STREETS	28-88-85-20-9020	Road rehabilitation (PRAMS)	9/110-62-62	Assets:Non-current Assets:Property, Plant and Equipment:Cost M	Internally Generated Funds	2,400,000	2,400,000	-	47,000	47,000	-	2,400,000
	28-88-84-20-9040	Public Transport Facilities	9/110-115-115	Public Transport Facilities	National Grants	8,695,652	8,695,652	3,564,465	5,527,104	1,962,640	4,806,873	324,314
	28-88-85-20-9049	Upgrade Howard Street Ward 9	9/110-305-305	Assets:Non-current Assets:Property, Plant and Equipment:Cost M	Internally Generated Funds	34,962	34,962	-	34,962	34,962	30,402	4,560
	28-88-85-20-9062	Resealing of streets	9/110-210777-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	9,527,014	9,527,014	-	1,627,410	1,627,410	869,565	8,657,449
	28-88-85-20-9013	Resurface Gravel Roads- Ward 8	9/110-8077-60992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	4,000,000	4,000,000	-	-	-	742,831	3,257,169
	28-88-84-20-9036	Surface Gravel Roads- Ward 1	9/110-10787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Grants	2,257,400	2,257,400	183,876	497,695	313,819	250,907	1,822,617
	28-88-84-20-9034	Surface Gravel Roads- Ward 3	9/110-30787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Grants	3,573,236	3,573,236	8,557	2,255,883	2,247,326	557,837	3,006,842
	28-88-84-20-9033	Surface Gravel Roads- Ward 4	9/110-40787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Grants	3,565,217	3,565,217	129,429	2,256,567	2,127,138	379,679	3,056,109
	28-88-84-20-9032	Surface Gravel Roads- Ward 5	9/110-50787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Grants	1,564,348	1,564,348	842,501	1,564,349	721,848	517,802	204,045
	28-88-84-20-9035	Surface Gravel Roads- Ward 7	9/110-70787-360992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	National Grants	3,580,434	3,580,434	71,231	2,255,263	2,184,032	-	3,509,203
	28-88-85-29-5156	Upgrade Gravel Roads Ward 7	9/110-70277-60992	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	524,423	524,423	-	-	-	366,407	158,016
	28-88-85-29-5158	Upgrade of George Rex Drive	9/110-90777-60992	Assets:Non-current Assets:Property, Plant and Equipment:Cost M	Internally Generated Funds	5,050,199	5,050,199	-	-	-	-	5,050,199
	28-88-85-29-5009	Upgrade Gravel Roads Ward 4	9/110-4077-308001	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	166,067	166,067	-	-	-	144,406	21,661
	28-88-85-29-5010	Upgrade Gravel Roads Ward 7	9/110-7027-308001	PPE:Cost Model:Roads Infrastructure:Cost:Acquisitions	Internally Generated Funds	4,041,552	4,041,552	-	-	-	695,652	3,345,900
SEWERAGE PURIFICATION SERVICES	28-89-85-31-0040	Knysna Windheuwel WWTW	9/112-133-133	Assets:Non-current Assets:Property, Plant and Equipment:Cost M	Borrowing	1,000,000	1,000,000	101,451	318,000	216,550	881,536	17,013
	28-89-85-31-0013	Refurbishment of biodisk in Belvedere	9/111-50477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	400,000	400,000	-	400,000	400,000	-	400,000
	28-89-85-31-0012	Refurbishment of biodisk in Karatara	9/111-20477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	900,000	900,000	-	900,000	900,000	-	900,000
	28-89-85-31-0086	Refurbishment of knysna Waste Water Treatment Works	9/111-210477-60737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisit	Borrowing	6,500,000	6,500,000	357,700	1,479,000	1,121,300	197,735	5,944,565
SEWERAGE RETICULATION SERVICES	28-90-80-31-3020	Replacement of Pump, Valves and rails	9/112-60-60	Pump Replacement	Borrowing	3,500,000	3,500,000	-	700,000	700,000	-	3,500,000
	28-90-85-31-3005	Repl section of sewer line in Knysna Heights	9/112-41-41	Assets:Non-current Assets:Property, Plant and Equipment:Cost M	Internally Generated Funds	-	171,129	-	-	-	-	171,129
	28-90-80-31-3023	Brenton on Lake to Belvedere Sewer Link	9/112-65-65	Assets: Non-current Assets - Property, Plant and Equipment - Cos	Borrowing	3,500,000	3,500,000	-	-	-	902,174	2,597,826
	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 - Cos	Borrowing	1,000,000	1,000,000	-	-	-	-	1,000,000
	28-90-85-31-3015	Upgrade main Sewer Pump Station and sewers in the CBD	9/112-81-81	Assets:Non-current:PPE:Cost Model:Sanitation Infrastructure:Cos	Borrowing	11,600,000	11,600,000	-	512,500	512,500	913,486	10,686,514
	28-90-85-31-3088	Rehabilitation of the khayalethu sewer project	9/112-70477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	8,000,000	8,000,000	67,154	5,044,168	4,977,014	6,889,368	1,043,478
	28-90-85-31-3040	Sedgefield Bulk Sewer Services Counter-Funding	9/112-20877-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	1,800,000	1,800,000	-	1,315,000	1,315,000	-	1,800,000
	28-90-85-31-4005	Upgrade of Hornlee Agter Street Sewer Pipeline	9/112-90877-60737	Assets:Non-current Assets:Property, Plant and Equipment:Cost M	Borrowing	3,000,000	3,000,000	801,878	685,500	(116,378)	891,236	1,306,886
	28-90-85-31-4007	Replacement of Sewerage Line: Gordon Street	9/112-100477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	8,000,000	8,000,000	-	175,000	175,000	-	8,000,000
	28-90-85-31-3039	Salt River Sewer Pumpstation Upgrade Outfall Sewers	9/112-103477-360737	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	5,000,000	5,000,000	-	407,500	407,500	869,565	4,130,435
	28-90-85-31-4013	Greater Knysna WWTW Refurbishments - Regulatory directive	9/112-21047-390001	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	5,000,000	5,000,000	-	752,000	752,000	-	5,000,000
	28-90-85-31-4014	AC Pipe replacements	9/112-21087-390001	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	10,000,000	10,000,000	-	316,500	316,500	-	10,000,000
	28-90-85-31-4011	WESS Projects for Informal Areas	9/112-21327-390001	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	1,000,000	1,000,000	-	180,000	180,000	-	1,000,000
	28-90-85-31-4012	Greater Knysna Networks & PS Upgrades - Regulatory directive	9/112-21347-390001	PPE:Cost Model:Sanitation Infrastructure:Cost:Acquisitions	Borrowing	10,000,000	10,000,000	-	455,044	455,044	-	10,000,000
WATER PURIFICATION WORKS	28-92-84-32-0108	Municipal Water Resilience Grant - WCPA	9/118-211877-60708	Assets:Non-current Assets:Property, Plant and Equipment:Cost M	Provincial Grants	1,543,478	1,543,478	530,291	1,543,478	1,013,187	583,876	429,311
	28-92-80-32-3090	WTW Refurbishments	9/118-21125-392002	WTW Refurbishments	Borrowing	2,239,520	2,239,520	-	1,119,760	1,119,760	-	2,239,520
	28-92-85-21-3025	WTW Refurbishments	9/118-21127-392001	WTW Refurbishments	Internally Generated Funds	169,309	169,309	-	-	-	-	169,309
	28-92-85-21-3024	New Lower River Dam (Kruisvallei) Co-fund	9/118-21177-392001	New Lower River Dam (Kruisvallei) Co-fund	Borrowing	1,000,000	1,000,000	-	224,700	224,700	-	1,000,000

WATER RETICULATION	28-93-80-31-3037	Re-align Karawater pipeline	9/119-82-82	Assets: Non-current Assets - Property, Plant and Equipment - Co	Internally Generated Funds	1,200,000	1,200,000	-	128,500	128,500	-	1,200,000
	28-93-80-31-3040	Old Place Pipe replacement - Melkhoud, Old Toll Road, Camdeb	9/119-85-85	Assets: Non-current Assets - Property, Plant and Equipment - Co	Borrowing	4,500,000	4,500,000	-	39,500	39,500	-	4,500,000
	28-93-85-32-3016	Bulk Water Supply - Rheenendal	9/119-99-99	Assets: Non-current Assets - Property, Plant and Equipment - Co	Internally Generated Funds	982,000	982,000	25,950	982,000	956,050	357,708	598,342
	28-93-85-31-3001	Bulk Water Supply - Karatara	9/119-101-101	Assets:Non-current Assets:Property, Plant and Equipment:Cost M	Internally Generated Funds	500,000	500,000	-	200,000	200,000	434,783	65,217
	28-93-84-32-3282	MIG: 196403 - New Lower River Dam	9/119-133-133	Assets: Non-current Assets - Property, Plant and Equipment - Co	National Grants	1,040,631	1,040,631	-	-	-	-	1,040,631
	28-93-84-31-3062	Upgrade Bulk Water Supply Rheenendal	9/119-53287-360635	PPE:Cost Model:Water Supply Infrastructure:Distributio	National Grants	4,651,313	4,651,313	2,336,950	4,651,314	2,314,364	1,649,508	664,854
	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	328,379	106,000	(222,379)	106,404	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	-	122,071	122,071	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	-	128,500	128,500	521,739	678,261
	28-93-85-32-4103	Upgrade of Agter Street Pipeline	9/119-910077-60635	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	900,000	900,000	-	151,000	151,000	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	-	164,500	164,500	173,913	426,087
	28-93-85-32-4201	Water Disaster Management :2026	9/119-210577-360601	PPE:Cost Model:Water Supply Infrastructure:Distributio	Internally Generated Funds	-	512,621	7,850	-		-	504,771
	28-93-84-32-4008	MIG:Knysna Emergency Drought Relief 25/26	9/119-21058-393005	Assets: Non-current Assets - Property, Plant and Equipment - Co	National Grants	2,022,291	2,022,291	-	2,022,290	2,022,290	708,677	1,313,614
	28-93-80-32-4012	Smart Meters Installation	9/119-21055-393006	Smart Meters Installation	Borrowing	4,000,000	4,000,000	-	2,000,000	2,000,000	1,341,060	2,658,940
	28-93-84-32-4015	MIG: 582585 Upgrade Karatara BWS	9/119-21328-393001	Assets: Non-current Assets - Property, Plant and Equipment - Co	National Grants	1,739,130	1,739,130	-	15,544	15,544	-	1,739,130
Grand Total						249,909,632	252,791,576	11,519,422	89,673,610	75,044,588	44,690,001	196,582,153

YTD Actual spend % expenditure	5%	5%		13%			

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	73,001	848,586	775,585	678,900	945,273
% 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	-	6,896,924	5,896,924	-	14,793,846
% Expenditure Vote 5	100%						
Vote 6 - Community Services	31,837,956	31,944,766	1,443,836	10,908,484	8,387,148	2,270,595	28,230,335
% Expenditure Vote 6	100%						
Vote 7 - Electrical Services	38,825,126	41,516,510	534,118	26,887,594	25,313,476	14,217,727	26,764,666
% Expenditure Vote 7	107%						
Vote 8 -Technical Services	161,955,530	162,639,280	9,468,467	44,132,022	34,671,405	27,522,779	125,648,033
% Expenditure Vote 8	100%						
Grand Total	249,909,632	252,791,576	11,519,422	89,673,610	75,044,588	44,690,001	196,582,153